

98th Meeting of the Executive Committee, CBT Employees' Provident Fund Organisation

AGENDA BOOK

Date : 08.09.2020

Time : 03:00 PM

(Through Video Conference)

98th Meeting of the Executive Committee CBT (EPF)

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Any other item with the permission of Chairman		

Item No. 1 : Confirmation of minutes of the 97th meeting of the Executive Committee, CBT (EPF) held on 04.03.2020.

1. The minutes of the 97th meeting of the EC, CBT (EPF) held on 04.03.2020 were circulated to all the members vide EPFO letter dated 12.03.2020.
2. The minutes of the 97th meeting of the EC, CBT (EPF) as approved by the Chairperson EC, CBT (EPF) (**Annexure-A**) are placed for confirmation by the Executive Committee.

Proposal: The minutes of the 97th meeting of the Executive Committee, CBT (EPF) as approved by the Chairperson are placed for confirmation by the Executive Committee.



Website
Speed Post

Employees' Provident Fund Organization
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)

कर्मचारी भविष्य निधि संगठन

(Ministry of Labour & Employment, Govt. Of India)

मुख्य कार्यालय/ Head Office,

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No. Conf.3(1)/97th EC, CBT(EPF)/2019/193

Dated: 12 MAR 2020

To,

All Members,
Executive Committee, CBT (EPF),
(As per list).

Sub: Minutes of the 97th meeting of the Executive Committee, CBT (EPF) held on 04.03.2020.

Madam/Sir,

I am directed to forward herewith the minutes of the 97th meeting of the Executive Committee, CBT (EPF) held on 04.03.2020, duly approved by the Chairman of Executive Committee, CBT (EPF).

[Signature]
12-03-2020

(अमित कान्त)

क्षेत्रीय भ नि: आयुक्त-I (सम्मलेन)

Copy to:

1. PS to MOS (I/C), Labour & Employment for information.
2. PPS to Central Provident Fund Commissioner, Head Office, New Delhi.
3. Internal Circulation:- CVO, FA & CAO, All Addl. CPFCs (HQ), Director (PDNASS), All ACCs EPFO (Head Office).
4. RPFC-I (NDC) with request to facilitate upload on EPFO's website.
5. Under Secretary (SS-II), Ministry of Labour & Employment, New Delhi.
6. Deputy Director (OL) – for Hindi Version.
7. APFC/Protocol Officer, EPF Headquarters, New Delhi.
8. Guard File.

12-3-2020

(अमिय कान्त)

क्षेत्रीय भ नि: आयुक्त-I (सम्मलेन)

**MINUTES OF THE 97th MEETING OF
THE EXECUTIVE COMMITTEE, CBT (EPF)
(NEW DELHI; 04th March 2020, 12:00 PM)**

The 97th meeting of the Executive Committee, CBT (EPF) was chaired by Shri Heera Lal Samariya, Secretary to the Govt. of India, Ministry of Labour and Employment. List of members who attended the meeting is given in **Annexure A**.

CPFC welcomed the Chairman and all the members to the 97th meeting of the Executive Committee.

Item No. 1: Confirmation of minutes of the 96th meeting of the Executive Committee, CBT (EPF) held on 01.08.2019.

The proposal contained in the agenda was approved.

Item No. 2: Action Taken Statement in respect of decisions taken in the EC meetings held upto 01.08.2019 (96th EC Meeting).

2(1) Shri Sunkari Malleshham said that it should be ensured that the benefits such as NFSG are provided to all officers and staff and not just to a small section of officers.

2(2) Shri Sunkari Malleshham said that EPF pensioners can be provided medical benefit under Ayushman Bharat Scheme. Shri R. K. Gupta, Joint Secretary (MoL&E) informed that benefit under Ayushman Bharat can be provided through Senior Citizens' Welfare Fund.

2(6) Shri Sunkari Malleshham said that the number of District Offices should be increased and more services should be provided through these offices. CPFC informed that the existing network of Common Service Centres (CSCs) will be utilised to provide services to EPFO's subscribers through 3.5 lakh such centres in the country. He said that in the near future, many services to EPFO's subscribers will be provided through the CSCs.

The Committee took note of the information placed before it.

Item No. 3: Meetings of the Sub-Committees of the EC, CBT.

Shri Sunkari Malleshham expressed concern at the slow speed of EPFO's software. He said that many issues related to maintenance of buildings in different offices need to be addressed. He suggested that the Sub-Committee on IT Reforms and the Sub-Committee on Building & Construction should meet frequently to address such issues. The Chairman agreed with the suggestion.

The Committee took note of the information placed before it.

97th Executive Committee, 04th March, 2020

Item No. 4: Draft 65th Annual Report on the work and activities of the Employees' Provident Fund Organization for the year 2017-18.

The Chairman expressed concern over the delay in the annual report for the year 2017-18. CPFC said that though there has been delay in preparation of Annual Report for the last 2 years, the annual report for the year 2018-19 is in an advanced stage and shall be placed before the Executive Committee shortly.

The proposal contained in the agenda was approved.

Item No. 5: Status note regarding implementation of Double Entry Accounting System in EPFO as per directions in Item No. 5 of 95th meeting of EC (CBT) held on 20-05-2019.

The Committee took note of the information placed before it.

Item No. 6: Renewal of rent for the Annexe building hired by R.O. Tambaram.

The proposal contained in the agenda was approved.

Item No. 7: Purchase of land for construction of office building for RO-Barrackpore.

The proposal contained in the agenda was approved.

Item No. 8: Purchasing of Land for construction of Office Building for RO-Allahabad.

The proposal contained in the agenda was approved.

Item No. 9: Purchase of Land for EPFO office building/ staff quarters at Murungapakkam Puducherry from Puducherry Housing Board.

Shri Sunkari Malleshham suggested that a guest house should also be setup in the office building/staff quarters proposed to be built in Puducherry. The Chairman agreed to the suggestion. He further suggested that wherever new staff quarters are constructed, provision should be made for guest house also.

The proposal contained in the agenda was approved.

Item No. 10: Construction of Office Building for EPFO Zonal Office, Telangana, Regional Office, Kukatpally, Alternate Data centre-Secunderabad, Zonal Vigilance Directorate-South Zone, DD(Audit) and DD(OL) offices at Begumpet Colony, Hyderabad Preliminary Estimate.

Shri Sunkari Malleshham suggested that the staff quarters in Begumpet Colony, which are very old and in a prime location, should be demolished and replaced by new buildings.

97th Executive Committee, 04th March, 2020

The Chairman said that multi-storied buildings can be constructed in place of the existing staff quarters.

The proposal contained in the agenda was approved.

Item No. 11: Purchase of land for construction of office building in respect of Regional Office, Behrampur.

The proposal contained in the agenda was approved.

Item No. 12: Actuarial Valuation of Staff Pension-cum-Gratuity Fund, 2015 – Payment of bills to the actuary for valuation as on 31.03.2015.

The proposal contained in the agenda was approved.

Item No. 13 : Actuarial Valuation of “Deposit Linked Insurance Fund Accounts.

The proposal contained in the agenda was approved.

Item No. 14 : Ex-post facto approval for creation of 13 supernumerary posts in Assistant cadre in compliance with Hon’ble CAT, Principal Bench, New Delhi order dated 15.05.2019 in OA No. 3623/2011.

The Chairman said that other such cases should also be examined.

The proposal contained in the agenda was approved.

Item No. 15 : Continuity of essential services.

The proposal contained in the agenda was approved.

Item No. 16 : Procurement of suitable Backup and archival solution, Enterprise Management Solution (EMS), Security Incidents & Event Management (SIEM) and Application Performance Monitoring Tools as per the recommendation of C-DAC, the Technical Consultant to EPFO and finalizing the roadmap for EPFO 2.0.

The proposal contained in the agenda was approved.

Item No. 17 : Proposal for procurement of additional Hardware, Software, Storage and Hardware Security Modules at DC, Gurgaon and DR, Secunderabad to improve the service deliveries.

The Chairman said that due procedure should be followed without any deviations for the procurements.

The proposal contained in the agenda was approved.

Item No. 18 : Proposal to engage on contract a Chief Technology Officer and a Chief Information Security Officer in the capacity of Consultants at the Employees' Provident Fund Organization.

CPFC said that in case in-principle approval is granted, a search committee including a member from C-DAC will be constituted before a final proposal is brought. The Chairman said that the competence as well as the credibility of the officers appointed as consultants, needs to be ensured. Moreover, such personnel can also be engaged on deputation basis from other government organisations. He directed to accordingly reconsider the proposal.

Other Issues:

Shri Sunkari Mallesham said that as the Executive Committee is a small committee it would be better to seek consent of the members regarding their availability before fixing the date for meeting of the Committee. Shri Dilip Bhattacharya expressed concern about the delay in providing agenda items to the members. CPFC assured that efforts would be made to ensure that in future the agenda items are provided well in advance.

Shri Sunkari Mallesham expressed concern about difficulties faced by members in linking of UANs with Aadhaar numbers, which is a prerequisite for availing online services. Shri Dilip Bhattacharya said that voter identity card should also be accepted as a valid document for corrections in members' details such as name, date of birth, etc. CPFC informed that corrections are being made in members' details to facilitate linking of UANs with Aadhaar numbers. He further informed that a Committee, which includes CBT members, has also been formed to look into such issues.

Shri Sunkari Mallesham expressed concern that pension calculation formula has been changed without approval of CBT. Shri Dilip Bhattacharya said that this needs to be looked into. Shri K. L. Taneja, ACC-HQ (Pension) informed that no such change has been effected and any such changes would require amendment in the Employees' Pension Scheme, 1995.

List of members who attended the 97th meeting of Executive Committee, CBT (EPF)

1.	Shri Heera Lal Samariya, Secretary, Ministry of Labour & Employment	Chairman
2.	Ms. Anuradha Prasad, Additional Secretary, Ministry of Labour & Employment.	Central Government's representatives
3.	Ms. Sibani Swain, Additional Secretary and Financial Advisor, Ministry of Labour & Employment.	
4.	Shri Ramesh Kumar Ahuja, Deputy Labour Commissioner, Government of Haryana, Labour & Employment Department.	State Governments' representative
5.	Shri Sougata Roy Choudhury	Employers' representative
6.	Shri Sunkari Malleshham	Employees' representatives
7.	Shri Dilip Bhattacharya	
8.	Shri Sunil Barthwal	CPFC & Member Secretary (ex-officio)

Following members could not attend the meeting:-

1.	Representative of the Government of Uttar Pradesh, Labour Department, Lucknow.	State Governments' representatives
2.	Representative of the Government of Maharashtra, Industry, Labour and Energy Department, Mantralaya, Mumbai.	
3.	Shri Arun Chawla	Employers' representatives
4.	Shri Govind Lele	
5.	Shri Virjesh Upadhyay	Employees' representative

Item No. 2 : Action Taken Statement in respect of decisions taken in the EC meetings held upto 04-03-2020 (97th EC Meeting).

Sl. No.	Decisions / Directions of the EC	Action Taken
1	<p>Proposal to engage on contract a Chief Technology Officer and a Chief Information Security Officer in the capacity of Consultants at the Employees' Provident Fund Organization.</p> <p>The Chairman said that the competence as well as the credibility of the officers appointed as consultants, needs to be ensured. Moreover, such personnel can also be engaged on deputation basis from other government organisations. He directed to accordingly reconsider the proposal.</p> <p>(Item No. 18; 97th EC; 04-03-2020)</p>	<p>There are two unfilled, and existing posts available on deputation at Pay Matrix Level 13 in Information Services Division. Applying the criteria for selection the post of Chief Technology Officer and Chief Information Security Officer can be kept at the level where vacancy exists, the Human Resource Management is being requested to initiate the process of hiring. Further action will be brought to the notice of the Executive Committee.</p>
2	<p>Medical benefit for EPS pensioners :</p> <p>CPFC said that the proposal for grant of medical benefit to EPS pensioners will be re-examined.</p> <p>Shri Sunkari Malleshram said that EPF pensioners can be provided medical benefit under Ayushman Bharat Scheme. Shri R. K. Gupta, Joint Secretary (MoL&E) informed that benefit under Ayushman Bharat can be provided through Senior Citizens' Welfare Fund.</p> <p>(Item No. 2(2); 97th EC; 04-03-2020) (Item No. B(2); 96th EC; 01-08-2019) (Item No. B(2); 95th EC; 20-05-2019) (Item No. 2(2); 94th EC; 25-06-2018) (Item No. 2(2); 93rd EC; 24-05-2018) (Item No. 2(2); 92nd EC; 27-03-2018) (Item No. 2(2); 91st EC; 21-02-2018) (Item No. 2(2); 90th EC; 01-11-2017) (Item No. 2(4); 88th EC; 27-03-2017) (Item No. 2(8); 87th EC; 13-12-2016) (Item No. 2(8); 86th EC; 29-09-2016) (Item No. 2(6); 85th EC; 05-07-2016) (84th EC; 28-03-2016)</p>	<p>It was examined and it was found that medical benefits under Ayushman Bharat (Pradhan Mantri Jan Arogya Yojana) Scheme provide much better coverage as benefits under the Ayushman Bharat Scheme are without any premium and Ayushman Bharat Scheme is designed to cater poorer section of the society. The letter in this regard has been sent to MOL&E.</p>
3	<p>CAG Audit query regarding NFSG.</p> <p>Chairperson assured that MoL&E will examine and decide the issue very soon and EC will be apprised accordingly.</p>	<p>In reference to the Action Taken report of 97th Meeting of EC held on 04.03.2020, it is to inform that a detailed (Parawisereply of Audit Findings Para 1) letter No. HRM-1/Misc./2017 /Audit Para/6299</p>

	<p>Shri Sunkari Malleshram said that it should be ensured that the benefits such as NFSG are provided to all officers and staff and not just to a small section of officers.</p> <p>(Item No. 2(1); 97th EC; 04-03-2020) (Item No. B(1); 96th EC; 01-08-2019) (Item No. B(1); 95th EC; 20-05-2019) (Item No. 2(1); 94th EC; 25-06-2018) (Item No. 2(1); 93rd EC; 24-05-2018) (Item No. 2(1); 92nd EC; 27-03-2018) (Item No. 2(1); 91st EC; 21-02-2018) (Item No. 2(1); 90th EC; 01-11-2017) (Item No. 2(3); 88th EC; 27-03-2017) (Item No. 2(4); 87th EC; 13-12-2016) (Item No. 2(4); 86th EC; 29-09-2016) (Item No. 2(4); 85th EC; 05-07-2016) (Item no. 2(5); 84th EC; 28-03-2016) (Item no.10, 82nd EC; 20-08-2015)</p>	<p>dated 03.07.2018 (Annexure-A) was sent to Director (AMG-IV), DGA(CE), New Delhi. Further, a letter dated 04.07.2018 (Annexure-B) was also sent to Mol&E vide which reply was furnished in reference to the observations raised by IFD , Mol&E.</p> <p>In view of the above, the Para may be dropped.</p>
4	<p>Installation of Roof top Solar Photovoltaic Panels of System:</p> <p>Additional Secretary, MOL&E further informed that he personally took up the matter with Rajasthan Electronics an Instruments Ltd (REIL) and shortly the work will be started for installation of roof top solar panels appropriately.</p> <p>(Item No. 2(3); 97th EC; 04-03-2020) (Item No. B(4); 96th EC; 01-08-2019) (Item No. B(4); 95th EC; 20-05-2019) (Item No. 2(4); 94th EC; 25-06-2018) (Item No. 2(4); 93rd EC; 24-05-2018) (Item No. 2(4); 92nd EC; 27-03-2018) (Item No. 2(4); 91st EC; 21-02-2018) (Item No. 2(5); 90th EC; 01-11-2017) (Item No. 2(19); 88th EC; 27-03-2017)</p>	<p>Out of 80 Offices of EPFO, installation of solar roof top panel was done by M/s REIL at 7 offices and for 73 offices, M/s. REIL has informed that tender process has been completed and Notice of Award was issued to selected Developers. The State wise list of selected developers with Tariff Rate has been forwarded to respective ZOs for further follow up action.</p> <p>In response ZO, Coimbatore has intimated that Tirunelveli, Madurai, Coimbatore has signed PPA with M/s DD Projects Service(P) Ltd. Further follow up action is on.</p>
5	<p>Allotment of Land for construction of office building of EPFO at Regional Office, Bhagalpur.</p> <p>(Item No. 11, 95th EC, 20.05.2019)</p>	<p>Registration of Land was done in January,2020. Construction of OB is in process.</p>
6	<p>Proposal for Acquiring Land for Construction of Office Building for Regional Office, Udupi.</p> <p>(Item No. 16, 95th EC, 20.05.2019)</p>	<p>RTS (Right, Tenenacy & Corp) has been issued in the name of CBT, EPF.</p> <p>The Senior Architect, CPWD, Bangalore has also been requested to prepare preliminary drawings.</p>

7	Purchase of Land at Pune (ZO-Pune, RO-Pune-I,II) (Item No. 7(status Note), 95th EC, 20.05.2019)	Proposal is in process with the Ministry of Chemical & Fertilizer regarding sale of the plot to EPFO.
8	Purchase of Land for 6 ROs of Karnataka (RR Nagar, Yahalanka, Bommasandra-I & II, Peenya & KR Puram). (Item No. 7(status Note), 95th EC, 20.05.2019)	Proposal is in process with the Ministry of Telecommunication regarding rate of plot of 11 Acres and sale to EPFO.
9	Construction of Regional Office Building including water supply, Sanitary installations electrical installations, development work and furniture work for EPFO office at Tumkur. (Item No. 15, 95th EC, 20.05.2019)	Construction of OB is under process by CPWD. Commencement of construction is delayed due to finalization of structural drawing.
10	Construction of office building for Regional Office, Bareilly (Uttar Pradesh) (Sub Head: Provision of Furniture). (Item No. 38, 95th EC, 20.05.2019)	Work completed.
11	Construction of Annexe Building at Bangalore – Proposal for interior work including Modular Furniture. (Item No. 12, 95th EC, 20.05.2019)	90% work completed by CPWD.
12	Installation of firefighting system in the existing office building of Regional Office Bangalore. (Item No. 34, 95th EC, 20.05.2019)	Sanction was communicated to CPWD by RO-Bangalore. Since the wiring is very old and the available wiring is Alluminium wires /cables, there is a necessity to replace the same. Thus CPWD has prepared a new P'E for replacing the existing wiring including, false ceiling installation of Centralized Air-conditioners and some other facilities. Further, the CPWD informed that the work of Installation of Fire-fighting can be taken up along with the new proposed work to avoid duplication of work and co-ordinate work of both proposals 'Work is yet to start by CPWD. A new estimate has been submitted by CPWD including re-wiring, air conditioner and false ceiling.
13	Detailed preliminary estimate for construction of 2 Nos. officers chambers at 2nd floor Regional Office, Kolkata. (Item No. 20, 95th EC, 20.05.2019)	Work completed
14	Construction of Office Building for EPFO at Chikmagalur – Preliminary Estimate for providing and fixing modular furniture, RCC retaining wall, additional electrical works VRF air-conditioners, lift, firefighting system, occupancy sensors, LAN cabling, UPS, CCTV, EPABX, PA system and solar power panel.	10% work completed by CPWD

	(Item No. 13, 95th EC, 20.05.2019)	
15	Detailed preliminary estimate for renovation of Facilitation Centre (PRO Section) including electrical works at Regional Office, Kolkata. (Item No. 29, 95th EC, 20.05.2019)	Work completed
16	Installation of firefighting system in the existing office building of Regional Office, Nizamabad. (Item No. 39, 95th EC, 20.05.2019)	Re-tendering was called by CPWD. The work is yet to complete.
17	Supplying, Installation, testing and commissioning of 11 KV, 250 KVA unitised substation for enhancement of electric load at the Regional Office Durgapur. (Item No. 9, 95th EC, 20.05.2019)	Work is in progress.
18	Supplying, Installation of air-conditioners at EPFO, Regional Office, Kolkata. (Item No. 32, 95th EC, 20.05.2019)	99% work completed by CPWD.
19	Estimate for providing cabins with toilets and visitors waiting area at 2nd floor for ACC Office, Coimbatore. (Item No. 27, 95th EC, 20.05.2019)	Work completed by CPWD.
20	Preliminary Estimate for replacement of 2 old lifts with new 8 passenger capacity lifts at EPFO, Regional Office, Kandivali (Item No. 31, 95th EC, 20.05.2019)	Work is in progress.
21	Administrative approval and sanction of preliminary estimate submitted by CPWD for installation of fire alarm at 5th to 8th Floor at Regional Office, Thane. (Item No. 30, 95th EC, 20.05.2019)	Work is in progress.
22	Misc. civil repair work, installation of modular furniture (partition work), installation of panel, DB and wiring for air conditioner, installation of air conditioners-24 numbers for the hired office premises of Regional Office Kandivali at MTNL Building (4th to 7th Floor). (Item No. 35, 95th EC, 20.05.2019)	Work is in progress.
23	Procurement of additional 125 KVA DG Set for Regional Office, Thane- I&II. (Item No. 40, 95th EC, 20.05.2019)	Installation completed.

24	<p>One time special repair works to be carried out at Regional Office, Ahmedabad.</p> <p>(Item No. 17, 95th EC, 20.05.2019)</p>	Work is in progress.
25	<p>Special Repair Work of Regional Office, Goa</p> <p>(Item No. 28, 95th EC, 20.05.2019)</p>	Work is in progress.
26	<p>Preliminary Estimate for replacement of existing 02 Nos. 625 KVA DG Set, 01 No. 200 KVA DG Set & 02 Nos. 16 Passengers Lift with new one installed at EPFO, Head Office, New Delhi.</p> <p>(Item No. 14, 95th EC, 20.05.2019)</p>	Work is in progress.
27	<p>Extension of 2(two) Nos Lift shaft from existing floor of G+3 to G+4 and other related civil works at EPFO Regional Office, Guwahati.</p> <p>(Item No. 33, 95th EC, 20.05.2019)</p>	Work is in progress.
28	<p>Providing and Fixing of Furniture, Interior, E&M Services & Horticulture Works by CPWD for ready built office space at Kidwai Nagar (East), New Delhi - Engagement of Consultant.</p> <p>(Item No. 36, 95th EC, 20.05.2019)</p>	Work is in process.
29	<p>Providing and Fixing of Furniture, Interior, E&M Services & Horticulture Works by CPWD for ready built office space at Kidwai Nagar (East), New Delhi - Approval of Estimate.</p> <p>(Item No. 37, 95th EC, 20.05.2019)</p>	Work is in process.
30	<p>Payment of interest on belated payments made to Ahmedabad Municipal Corporation being the cost of land purchased for Regional Office, Vatwa.</p> <p>(Item No. 10, 95th EC, 20.05.2019)</p>	Payment was made by RO-Vatwa. Registration of plot is in process.
31	<p>Construction of compound wall for the newly constructed Office Building of Regional Office EPFO at Bareilly.</p> <p>(Item No. 8, 95th EC, 20.05.2019)</p>	Work completed.
32	<p>Construction of Office Building for Regional Office of EPFO at Naroda, Ahmedabad - Approval of Preliminary Estimate.</p> <p>(Item No. 4, 96th EC, 01.08.2019)</p>	Work is yet to start.

33	Construction of Office Building for Regional Office of EPFO at Vatva, Ahmedabad, Gujarat- Approval of Preliminary Estimate. (Item No. 5, 96th EC, 01.08.2019)	Work is yet to start.
34	Construction of office building for Regional Office of EPFO at Salem. Sub Work: Providing Office furniture. (Item No. 6, 96th EC ,01.08.2019)	Work is in process.
35	Addition/Alternation in Residential Quarters Type-II (29 Nos), Type-III (12 Nos) & Type-IV (6 Nos) of EPFO Residential Colony At Joyti Nagar, Jaipur, Rajasthan. (Item No. 9, 96th EC, 01.08.2019)	Work is in progress.
36	Up-gradation and renovation of Type-II, III, IV & V Quarters and development works in EPFO Staff Quarters at Regional Office, Amritsar i.e re-carpeting of existing road, drainage system, rain water harvesting and providing paver blocks. (Item No. 13, 96th EC, 01.08.2019)	Work is in process.
37	Repair and renovation of 24 numbers of staff quarters, internal painting and dismembering of some rooms in office building and construction of boundary wall at open portion of the plot at EPFO, Jabalpur. (Item No. 3, 96th EC, 01.08.2019)	Work is not started by CPWD yet. A revised estimate has been prepared by CPWD.
38	Conduct of Land Survey of Borivali Staff Quarters Land. (Item No. 8 , 96th EC, 01.08.2019)	Completed.
39	Payment of registration fee and miscellaneous cost against the allotted land for Regional Office, Bhagalpur. (Item No. 10, 96th EC, 01.08.2019)	Payment was made to Bihar Housing Board.
40	Registration of land acquired for construction of office building in respect of Regional Office, Udupi. (Item No. 11, 96th EC, 01.08.2019)	Payment was made.
41	Payment of non-construction/extension fees on account of rejection of request and appeal for grant of extension of time without fee, for construction of new office building of Regional Office, Jalandhar. (Item No. 7, 96th EC, 01.08.2019)	Payment was made.

42	Renewal of rent for the Annexe building hired by R.O. Tambaram. The proposal contained in the agenda was approved. (Item No. 6; 97th EC; 04-03-2020)	Approval of the competent authority was conveyed vide mail dated 09.04.2020.
43	Purchase of land for construction of office building for RO-Barrackpore. (Item No. 7, 97th EC, 04.03.2020)	Approval of the competent authority was conveyed vide mail dated 09.04.2020. ACC, West Bengal vide email dated 06.07.2020 intimated that Kalyani Development Authority is yet to confirm the total cost including Registration Fee and legal fees. Upon receipt of the information, the same will be forwarded to Head Office for allocation of budget under respective budget head.
44	Purchasing of Land for construction of Office Building for RO-Allahabad. (Item No. 8, 97th EC, 04.03.2020)	Approval of the competent authority was conveyed vide mail dated 09.04.2020. ACC, ZO, Kanpur vide mail dated 7.8.2020 intimated that an amount of Rs.5,46,00,825/- was paid to Prayagraj Development authority on 02.07.2020. Possession of land is in process.
45	Purchase of Land for EPFO office building/ staff quarters at Murungapakkam Puducherry from Puducherry Housing Board. (Item No. 9, 97th EC, 04.03.2020)	Approval of the competent authority was conveyed vide mail dated 09.04.2020. ACC(HQ), Chennai & Puducherry vide mail dated 02.08.2020 that the matter has been followed up with concerned authority for completing formalities for sale of the plot to EPFO.
46	Construction of Office Building for EPFO Zonal Office, Telangana, Regional Office, Kukatpally, Alternate Data centre-Secunderabad, Zonal Vigilance Directorate-South Zone, DD(Audit) and DD(OL) offices at Begumpet Colony, Hyderabad Preliminary Estimate. (Item No. 10, 97th EC, 04.03.2020)	Approval of the competent authority was conveyed vide mail dated 09.04.2020. Budgetary approval was communicated vide 24.07.2020 to commence the work by CPWD.
47	Purchase of land for construction of office building in respect of Regional Office, Behrampur. (Item No. 11, 97th EC, 04.03.2020)	Approval of the competent authority was conveyed vide mail dated 09.04.2020. ACC, Odisha vide e-mail dated 23.07.2020 has intimated that Regional Office, Behrampur has taken up the matter with collector for revalidation of the land. In response to follow up Addl. Dist .Magistrate Ganjam has asked vide letter dated 24/6/2020 to

		submit willingness certificate to deposit the land value as per latest bench mark valuation for consideration of revalidation. Accordingly Regional Office, Berhampur has submitted willingness certificate to collector vide letter dated 1/7/2020. for revalidation of the land. The matter is being followed regularly with collector for early purchase of land.
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Proposal : **The Executive Committee, CBT, EPF is requested to take note of the action taken report placed above.**



मुख्यालय/ HEAD OFFICE
कर्मचारी भविष्य निधि संगठन/EMPLOYEES' PROVIDENT FUND ORGANISATION
रोजगार मंत्रालय, भारत सरकार /MINISTRY OF LABOUR AND EMPLOYMENT, GOVERNMENT OF
INDIA

भविष्य निधि भवन, 14, भीकाजी कामा प्लेस, नई दिल्ली -110066
Bhavishya Nidhi Bhawan, 14, Bhikaiji Cama Place, New Delhi-110066
www.epfindia.gov.in; www.epfindia.nic.in

No. HRM-I/Misc./2017/Audit Para/6299-6300

Date:

03 JUL 2018

To

Sh. Gurinder Singh Chawla
Director (AMG-IV)
Office of the Director General of Audit
Central Expenditure, AGCR Building
I.P.Estate, New Delhi-110002.

Subject: Reply to Audit Para 1 (Part-II-A) of Audit Report (2018) on the Irregular Grant of "Non Functional Selection Grade" in EPFO - regarding.

Sir,

I am directed to invite a reference to your office letter No. AMG-IV/IR/5-24/EPFO(HQ)/2017-18 dated 05.04.2018 forwarding therewith a report of the DGACR for the year 2016-17

2. In this regard, a reply to Audit Para-1(Part-II-A) on "Non Functional Selection Grade" alongwith the necessary enclosures for your kind perusal and further action.
3. This issues with the approval of Central PF Commissioner.

Yours faithfully

(Sanjay Bisht)
Regional P.F Commissioner-I (HRM)

Copy to: Sh. Samir Kumar Das, Under Secretary, Ministry of Labour & Employment for information with respect to D.O No. Z-16025/1/2013-SS.II(Pt) dated 24.04.2018 on grant of NFSG to the cadre of RPFC-I with copy of the reply for information and necessary action.

KM
3/7/18

3/7/2018

संजय बिष्ट/SANJAY BISHT
रे.प्र.वि.अ. -I (मा.सं.प्र.)/RPFC-I (HRM)
कर्मचारी भविष्य निधि संगठन
Employees' Provident Fund Organisation
(आम एवं रोजगार मंत्रालय, भारत सरकार)
(Ministry of Labour & Emp. Govt. of India)
14, भीकाजी कामा प्लेस, नई दिल्ली - 110066

Part.II-Audit Findings

Part.II-A

Brief facts regarding granting of Non Functional Selection Grade in EPFO:

EPFO vide its letter No. HRD/4(4)2001/1970 dated 01.01.2004 has forwarded a detailed proposal to Ministry of Labour & Employment for implementation of NFSG in the pay scale of Rs. 14300-18300/- in the cadre of commissioners in EPFO. Thereafter Ministry had raised an observation on grant of NFSG vide letter No. A-11013/2004-SS.I dated 28.01.2004 wherein it was observed that the grant of NFSG in the Scale of Rs. 14300-18300 may lead to practical and administrative difficulties in the functioning of the Organization because EPFO already has a functional grade of Addl. CPFC in that scale of pay. Bringing together of Non-functional and functional grades in the same scale of pay may not be feasible proposition as it may lead to administrative inconvenience in the matter of posting, assigning duties and responsibilities and channel of submission etc.

2. The matter was thereafter further examined and a revised proposal was forwarded by the EPFO vide letter No. HRD/4(4)2001/385 dated 14.06.2004. In the said letter, it was explained that the functional difficulties were not anticipated as in the field offices of EPFO, Non-functional post existing alongwith functional grade in various cadres where the Organization is not experiencing any functional difficulties. It was further explained that there was an element of stagnation in the level of RPFC-I and to have motivated officer at higher level of hierarchy where promotional avenues to the posts of Addl. CPFC were very less, the NFSG Scheme was adopted and approved by the Board. It was also explained that the Board had also approved grant of functional pay scale of Rs. 16400-20000 to Addl. CPFC and FA & CAO and NFSG was recommended for next below grade i.e RPFC-I in the scale of Rs. 14300-18300/-.

3. This was followed by further proposal vide a note from CPFC addressed to Hon'ble Union Minister for Labour & Employment and Chairman, CBT, EPF reiterating the decision of the Board for implementation of NFSG for Group A Officers in EPFO with further proposal to amend Para 22A of the EPF Scheme by the Government to enhance the power of the Board to make appointment to the post of maximum scale of pay of Rs. 16400-450-20000/-.

4. Thereafter, the Ministry of Labour & Employment vide letter No. A-11013/1/2004/SS-I dated 05.10.2005 had conveyed that the proposal of EPFO was referred to Integrated Finance Division (IFD) of the Ministry which had made 05 (Five) observations on the proposal and it was directed that the issues raised by the (IFD) may be clarified and proposal examined accordingly. With regard to observations communicated by the Ministry of Labour & Employment, vide their letter dated 05.10.2005, a fresh proposal was forwarded to the Ministry after examining each observation of the Integrated Finance Division and giving detailed functional justification vide letter No. HRD/4(4)2001/1443 dated 23.11.2005. A copy of the reply given by EPFO to Ministry of Labour & Employment is enclosed in Annexure-A for perusal. With regard to availability to the functional scale to Addl. CPFC and FA & CAO, Para-3 of the letter is very detailed and the same may be referred.

5. On considering of the proposal as well as the replies furnished by the EPFO, the Ministry had approved the Scheme of NFSG to be implemented in the Commissioners cadre of EPFO with the approval of the Chairman, CBT, EPF/Hon'ble LEM vide order No. A-11013/1/2004-SS-I dated 30.01.2006. A copy of the approval of the Ministry of Labour & Employment is placed at **Annexure-B**. The Government while approving the NFSG Scheme had further given directions that 29 posts of RPFC-I in EPFO shall be operated in NFSG grade of Rs. 14300-18300/- immediate effect. Thereafter, the Organization has implemented the Scheme and Screening Committee were held consisting of senior officers and prescribed norms for placement as well as procedure was followed for grant of NFSG.
6. The above reply is on the background of functional justification which was provided to the Government for seeking approval for grant of NFSG and the Scheme has been implemented after receiving express approval of the Government.
7. In pursuance of the approval received the NFSG Scheme has been implemented in EPFO w.e.f. 30.01.2006 whereas in the Central Government it was introduced with the implementation of 5th Central Pay Commission's recommendations i.e. 01.01.1996. As has been stated in Para 5 above the Government while communicating the decision of the Competent Authority had conveyed that the Scheme for grant of Non Functional Selection Grade (NFSG) shall be operated in the Commissioners' cadre of EPFO to the extent of 15% of the senior duty posts and 29 posts of RPFC-I in EPFO shall be operated in the NFSG (Rs.14300-18300) (Pre-revised) w.e.f. 30.01.2006. The first Screening Committee was convened on 17.05.2006 and 26 officers holding the post of RPFC-I in the pay scale of Rs. 12000-375-16500 on regular basis were recommended for placement in the NFSG grade in the pay scale of Rs. 14300-400-18300 vide office order dated 08.06.2006. Consequent to the implementation of the NFSG Scheme in the Commissioners cadre of EPFO, the grant of Non Functional Selection Grade (NFSG) has been allowed to all the RPFC-I officers by following the prescribed procedure and the officer who are fulfilling the eligibility norms have been granted NFSG subject to the ceiling approved by the Government.
8. A further Agenda was placed before the Executive Committee of the Central Board in its 72st Meeting held on 14.07.2011 to enhance the existing ceiling of 15% approved by the Government to operate the Senior Duty Posts for granting NFSG to that of 30% which was applicable to other Group 'A' services by virtue of DoP&T instructions contained in Office Memorandum No. 22/1/2000-CRD dated 06.06.2000 revising the existing ceiling from 15% of Senior Duty Post to 30% of Senior Duty Post. The same was approved by the Executive Committee and it was implemented w.e.f. 14.07.2011.
9. In the matter of grant of NFSG on the date of its implementation, one of the retired officers namely, Dr. A.K. Chandok, RPFC-I (Retd.) had filed a petition before Hon'ble CAT, Chandigarh Bench vide O.A. No. 400/HR/2010. It was pleaded before the Hon'ble CAT that the benefit of NFSG should be made application w.e.f. 13.08.1999 i.e. the date of Board had taken the decision to implement grant of NFSG instead of 30.01.2006 as decided by the Government earlier.
10. Hon'ble Tribunal had passed a reasoned order dated 25.02.2011 allowing the O.A. that the respondents should make the relevant grade available to the entitled categories of

employees w.e.f. 13.08.1999 and to the extent of 30 % of the senior duty posts in Group "A". In its operative part of the judgement which is relevant to cite, puts emphasis on the provisions of Section 5D(7) of the EPF & MP Act and competence of the Board as well as the Central Government to take decision on such administrative matters. The Department had challenged the Order of Hon'ble CAT before the High Court of Punjab and Haryana by filing Civil Writ Petition No. 8438/2011. However, Hon'ble High Court of Punjab vide its order dated 12.05.2011 had dismissed the Writ Petition as devoid of merits and had upheld the Order of Hon'ble CAT as wholly within the parameters of Section 5D(7) of the EPF & MP Act.

11. The judgement of Hon'ble High Court was further examined in the Ministry and the Ministry of Labour & Employment had communicated vide their letter dated 29.08.2011 that the matter was referred to Additional Solicitor General of India who had opined that the approach of Hon'ble High Court is justified and reasonable and it was not a fit case for filing SLP.

12. The matter was finally decided by the Government and the Ministry of Labour & Employment vide letter No. S-38016/50/2008-SS.I dated 29.08.2011 had conveyed the decision to implement the order of Hon'ble CAT to grant NFSG to the extent of 15% of the senior duty posts w.e.f. 13.08.1999 and to the extent of 30% of the senior duty posts w.e.f. 14.07.2011 within the powers of the CBT as directed by Hon'ble CAT in its order dated 25.02.2011. A copy of MOL&E letter dated 29.08.2011 is placed at Annexure-C. Consequent to the aforesaid decision of Hon'ble High Court, a further meeting of the Screening Committee was held on 31.10.2011 under the which recommended year-wise panel for placement of RPFC-I officers in the NFSG i.e. in the PR-4 (Rs. 37400-67000) with Grade Pay of Rs. 8700/- for the vacancy years 1999 to 2011. There were 127 officers granted the benefits of NFSG vide officer No. HRM-I/D-18(1)/2006/Vol.II/4227 dated 02.01.2012. Thus, the NFSG Scheme is under implementation w.e.f. 13.08.1999 in EPFO.

13. Therefore, keeping the about facts into consideration it will not be a correct conclusion to say that the Scheme of NFSG which was implemented in EPFO was irregular or illegal. It is stated that it has been implemented with due approvals of the Competent Authority with administrative as well as financial justifications.

14. Considering the above preliminary submissions, the parawise reply to the Audit Findings Para.1 is given as follows:

Para 1: Irregular Grant of "Non Functional Selection Grade"

Paras	Reply
Para-1: EPFO Board had recommended in the 31 st Meeting held on 31.08.1999 to give Non Functional Selection Grade (NFSG) to Employees Provident Fund Officers (EPFO) after ensuring that there are no functional posts in NFSG Grade of Group 'A' Officers by upgrading the functional posts in the pay scale of 14300-18300 to 16400-20000.	It is admitted that the EPFO Board had recommended in its 31.08.1999 to grant Non Functional Selection Grade (NFSG) to EPF officers by upgrading the functional posts the pay scale of Rs. 14300-18300/- to Rs. 16400-20,000/-. The Board had considered recommendations of the Anomaly Committee constituted by the Board for implementation of the recommendations of the

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Thus NFSG was conditional on scale of pay being enhanced to 16400-20000. In 1999 the Board only had powers to create posts upto 14300-18300. Further in 2000 the Government of India Ministry of Labour and Employment (Ministry) rejected the recommendations of enhancing pay scale to 16400-20000 as being in violation of Para 22 A of EPF Scheme, 1952. With this rejection the NFSG also got rejected as DoPT prescribed that non functional posts cannot co-exist with functional posts.

Para-2: In the EPFO the various posts of Group 'A' Non Ministerial cadre as on 31.03.2014 are operational (Annex V).

5th CPC in EPFO. It is to be appreciated that in accordance with the provision of Section 5D(7) (a) of the Act, the Central Board (EPF) is competent to determine the service conditions of the officers and staff and in accordance with the rules and orders as applicable to the officers and staff of the Central Government drawing corresponding scales of pay. In case, the Board is of the opinion that is necessary to make a departure from the said rules or orders, it shall obtain prior approval of the Central Government. Accordingly, the grant of NFSG to the officers of EPFO, has been implemented after receiving the express approval of the Government and according to Section 5D (3) read with Para 22A of 1952 Scheme the Board has power to appoint officers upto the level of Joint Secretary to Govt. of India. It is incorrect to say that the grant of NFSG was conditional on the scale of pay being enhanced from Rs. 14300-18300/- to Rs. 16400-20,000/- to the post of Addl. CPFC as there was no such recommendations of the Anomaly Committee. As the provision of Para 22(A) of EPF Scheme 1952 is concerned on the date of approval the Central Board had possess to make appointment to the posts having pay scale of Rs. 14300-18300/-. The Board had implemented the higher scale of pay for the post of Addl. CPFC but the same was not accepted by the Central Government only for the reason that it required amendment of the Scheme which was within the purview of the Central Government. The grant of NFSG in the Pay scale of Rs. 14300-18300/- in the cadre of RPFC-I was within the powers of the Board and it was a separate recommendations by adopting the Scheme framed by the DoP&T, Govt. of India which was in vogue for other Group-'A' Central Services. Since the acceptance of the recommendations of the 4th CPC, the said Scheme has been implemented in other Group-'A' services w.e.f. 01.04.1996 but in EPFO the same has been recommended w.e.f. 30.01.2006 after receipt of the approval from the Ministry of Labour & Employment, Govt. of India vide sanction order No. A-11013/1/2004.SS.I dated 30.01.2016.

	<p>The table of various Group-'A' posts as on 31.03.2014 given in Annexure-V has been correctly indicated. However, it is clarified that the posts of Addl. CPFC-II and Addl. CPFC (HQ) are in the normal channel of promotion in the Commissioner' cadre and they are not isolated posts. The other posts do not form part of the Commissioner Cadre and do not fall in the channel of reporting.</p>
<p>Para-3: Further after a gap of five years the EPFO vide its letter dated 01.01.2004 requested Ministry to approve grant of NFSG of Rs. 14300-18300 in the cadre of Commissioner in EPFO. Subsequently, Ministry vide its letter dated 30.01.2006 conveyed its approval to the grant of NFSG in Commissioner's cadre in EPFO. Further 29 posts were to be operated in the NFSG of Rs. 14300-18300 with immediate effect. Subsequent to the approval of the Ministry, EPFO granted NFSG in the pay scale of Rs. 14300-18300 to 25 RPFC Gr.I Officers.</p>	<p>The para is factual and states the correct position. However, an important fact that has been missed in the said Audit Para is hereby clarified. The EPFO had been corresponding with the Ministry of Labour & Employment on the question of amendment Para 22A of the Scheme so that it gets amended to meet the administrative requirement of the Organisation to remove the existing anomalies in the Scale of Pay of posts in senior position in the Commissioner cadre.</p> <p>After considering the proposal, the Ministry of Labour & Employment had written to EPFO vide letter No. A-11013/1/2004-SS.I dated 05.10.2005 vide which it was communicated that the said proposal was referred to the Integrated Finance Division (IFD) which had made 05 (Five) observations on the proposal and it was directed that the issues raised by IFD may be clarified and proposal examined accordingly.</p> <p>It may be seen from the above that the proposal for grant of NFSG to the cadre of RPFC-I had been referred to the Integrated Finance Division (IFD) in the Ministry and their observations were communicated thereon to EPFO. The EPFO had sent a detailed reply to the observations vide letter No. HRD/4(4)2001/1443 dated 23.11.2005. On consideration of this detailed reply, the Government had communicated the sanction of Hon'ble LEM/Chairman, CBT. A copy of the MoL&E letter dated 05.10.2005 and EPFO letter dated 23.11.2005 are enclosed at <u>Annexure-I & II</u> respectively.</p>

	<p>In response to the EPFO letter dated 23.11.2005 the EPFO has been conveyed the sanction of the Government for operating NFSG in the Commissioner's cadre with approval of Hon'ble Minister for Labour & Employment/Chairman, CBT, EPF and that 29 posts of RPFC-I in EPFO shall be operated in NFSG in the scale of Rs. 14300-18300/- with immediate effect. It was further directed that necessary action may be taken immediately under intimation to the Ministry.</p>
<p>Para-4: On 11.01.2007 the Ministry turned down the proposal of EPFO regarding grant of NFSG in EPFO w.e.f. 13.08.1999. EPFO vide its letter dated 07.03.2007, 27.06.2007 and 18.08.2007 requested for grant of NFSG w.e.f. 13.08.1999. The Ministry vide its letter dated 24.11.2009 again rejected the proposal of EPFO. Further EPFO granted NFSG in PB-4 (Rs. 37400-67000+Rs. 8700 GP) to another 23 officers vide its Order dated 08.10.2010.</p>	<p>The para does not indicate the correct position. The MoL&E had turned down the proposal of EPFO regarding grant of NFSG w.e.f. 13.08.1999 i.e. the date on which the Executive Committee of Central Board had approved the Agenda for grant of NFSG initially. The said rejection had no implication on the existing Scheme of NFSG which was in operation w.e.f. 30.01.2006 and the Screening Committee held for grant of NFSG subsequent to the receipt of the sanction.</p>
<p>Para-5: Subsequently, the Ministry vide its letter-dated 29.08.2011 acceded to the request of EPFO to implement the grant of NFSG w.e.f. 13.08.1999 i.e. the date of approval by the Executive Committee, CBT, EPFO. In pursuance of Ministry's decision EPFO vide its letter dated 02.01.2012 and 23.08.2013 granted NFSG to 127 and 19 officers.</p>	<p>The Para does not indicate the correction position. The Ministry of Labour & Employment acceded to the request of the EPFO to implement the grant of NFSG w.e.f 13.08.1999 consequent to the order passed by the Hon'ble High Court of Punjab & Haryana in Civil Writ Petition No. 8438/2011 filed by the EPFO wherein Hon'ble High Court has dismissed the Writ Petition as devoid of merits and had upheld the order of the Hon'ble CAT as wholly within the parameters of Section 5 D (7) of the EPF and MP Act, 1952. The judgement of the Hon'ble High Court was further examined in the Ministry of Labour & Employment and had communicated vide their letter dated 29.08.2011 that the matter was referred to Additional Solicitor General of India who had opined that the approach of Hon'ble High Court is justified and reasonable and it was not a fit case for filing SLP. Therefore, the Ministry had communicated that the NFSG may</p>



कर्मचारी भविष्य निधि संगठन
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)
Employees' Provident Fund Organisation
(Ministry of Labour & Employment, Govt. Of India)



मुख्य कार्यालय/ Head Office
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No. HRM-I/D-18(1)2014/587

Dated: 04th July 2018

To

The Secretary
Ministry of Labour & Employment,
Shram Shakti Bhawan,
New Delhi.

04 JUL 2018

[By Name to: Sh. Samir Kumar Das, Under Secretary (SS-I)]

Subject: Granting of NFSG to the cadre of Regional P.F. Commissioner, Gr.-I-reg.

Sir,

I am directed to invite a reference of Ministry of Labour & Employment letter No. F.No.A-12018/2/2018-SS.1 on the above subject forwarding therewith observations of IFD in the matter as follows:

"SMD may be requested to link the file vide which the proposal for grant of NFSG was earlier examined in IFD and approval of this Ministry was conveyed for the same. SMD may also indicate the status regarding dropping of the said Audit para. Also, SMD has not listed the reason for seeking approval for grant of NFSG to RPFC-I when this Ministry has already approved it. SMD may submit the proposal alongwith functional justification for the proposal. SMD may also clarify whether the proposal again require administrative approval from CBT, EPF?"

2. It is stated that the observation of the IFD has to be primarily replied by the SS Division as the reply to the said observation is with reference to the subject matter file on which the proposal was examined by the SS Division and has to be linked. The EPFO has been conveyed sanction of the Government vide letter No. A-11013/1/2004-SS-1 dated 30.01.2006 (copy enclosed as Annexure-I) which is relevant subject matter file.

3. However, the comments of the EPFO to the observation of the IFD are as under:

Sl.No.	Observation	Comments
1	SMD may be requested to link the file vide which the proposal for grant of NFSG was earlier examined in IFD & approval of the Ministry was conveyed for the same	(i) The EPFO has been conveyed the sanction of the Government for operating NFSG in the Commissioner's cadre with approval of Hon'ble Minister for Labour & Employment/Chairman, CBT, EPF and that 29 posts of RPFC-I in EPFO shall be operated in NFSG in the scale of Rs. 14300-18300/- with immediate effect. It was further directed that necessary action may be taken immediately under intimation to the Ministry.

		<p>(ii) The said order has been conveyed with reference to EPFO Headquarters letter No. HRD/4(4)2001/1443 dated 23.11.2005. It may be mentioned that the EPFO letter dated 23.11.2005 is a reply to MoL&E letter No. A-11013/12004/SS-1 dated 05.10.2005 wherein it has been mentioned that the said proposal was referred to IFD Division who had made 05 (five) observations on the proposal and it was directed that the issues raised by the IFD may be clarified and proposal examined accordingly.</p> <p>(iii) It may be seen from the above that the proposal for grant of NFSG to the cadre of RPFC-I had been referred to the Integrated Finance Division in the Ministry and their observations were communicated thereon to EPFO. The EPFO had sent a detailed reply to the observations vide letter No. HRD/4(4)2001/1443 dated 23.11.2005. On consideration of this detailed reply, the Government had communicated the sanction of Hon'ble LEM/Chairman, CBT. A copy of the MoL&E letter dated 05.10.2005 and EPFO letter dated 23.11.2005 are enclosed at <u>Annexure-II & III</u> respectively.</p>
2	SMD may also indicate the status regarding dropping of said Audit para.	<p>(i) The Inspecting Team of the DGACR had raised an Audit Para during current audit Par-II(A) inspection for the year 2013-14 at EPFO Headquarters. The relevant records relating to the NFSG was provided to the Audit Party while it had raised the observations and subsequently reply to the said audit para was provided to the office of DGACR vide D.O. letter No. HRM-I/Misc./RC-I/2010/15281 dated 12.09.2016 followed by reminder dated 01.12.2016 to consider the reply of the Organisation with a request to drop the said audit para. The O/o DGACR had given a reply that the said reply to the audit para may be provided to the Inspecting Team during their subsequent audit along with relevant records and thereafter the matter will be considered. During their subsequent visit to EPFO Headquarters, the Inspecting Team was provided a brief reply along with the relevant records and a discussion was also held with the Inspecting Team on 23.03.2017 in the presence of Director (AMG-IV), DGACR.</p> <p>(ii) The Inspecting Team had raised Audit Memo No. 30 dated 03.03.2017 and a reply was given to the <u>Inspecting Officer</u> on 10.03.2017. A copy of the Memo No. 30 as well as reply to audit Memo is enclosed at <u>Annexure-IV</u>. Subsequently, while concluding the audit, the Inspecting Team raised another Special Audit Memo No. 1 dated 10.03.2017 raising fresh observation as follows:</p> <p>(a) As per the basic feature of Non -Functional Selection Grade (NFSG) in Group A Central Services, functional and non functional both posts cannot co-exist and where the scale of Rs. 14300-18300/- exists as part of the cadre structure on functional basis will not be eligible to have non-functional Selection Grade unless the Cadre</p>

		<p>Controlling Authorities decide to do away with the functional Selection Grade. Scrutiny revealed that at the time of implementation of NFSG, there exists functional grade scale of Rs. 14300-18300/-. It may be informed that whether any decision in respect of doing away the existing functional grade scale of Rs. 14300-18300 has been taken by the controlling authority. If yes, a copy of the same may be provide to audit urgently.</p> <p>(b) Action taken by the authority in respect of the recovery of payment in excess of pay and allowances due to irregular grant of NFSG from the concerned officials may also intimate to audit.</p> <p>(c) Details of officers who had been granted NFSG during the period 13.08.99 till date along with the detail of amount paid may also be furnished to audit urgently.</p> <p>(iii) A further reply was handed over to the Inspecting Officer to Special Audit Memo No. 1 vide Note dated 15.03.2017. A copy of the Special Audit Memo No. 1 as well as the reply is placed at <u>Annexure-V</u>.</p> <p>(iv) It is stated that the DGACR has not dropped the audit para so far and a fresh audit para has been raised in their report in "Part-II-Audit Findings, Part-II(A), Para-1: "Irregularity Grant of NFSG".</p> <p>(v) The said audit para contains observations made afresh by the DGACR and a fresh reply has been sent to the DGACR letter No. HRM-I/Misc./2017/audit Para/6299 dated 03.07.2018 under intimation to MoL&E (Copy placed at Annexure VI). It may be pertinent to mention in the said para, the DGACR has inter-alia observed at the conclusion of the para that the Central Board of EPFO vide Office Order No. HRM-I/D-1(1)2017/CR/26417 dated 13.01.2017 has been granted the powers to create posts upto the level of Joint Secretary to Government of India clearing the way for further grant of NFSG in EPFO.</p> <p>(vi) It may also be stated that the MoL&E had earlier responded vide letter No. A-26022/1/2017-SS-I dated 07.08.2017 citing the meeting held in the Parliament in the Chamber of Hon'ble Minister of Labour & Employment on 02.08.2017 wherein the matter regarding grant of NFSG post cadre restructuring was discussed and it was decided to delink the cases of NFSG granted prior to Cadre Restructuring from the cases due after the cadre restructuring on 27.12.2016 and to process the cases of NFSG accordingly as per the sanctioned strength in cadre restructuring dated 27.12.2016.</p>
3.	Also, SMD has not listed the reason for seeking approval for grant of NFSG to RPFC-I	<p>(i) The proposal does not again require the administrative approval of CBT, EPF. All the requisite approvals are available on record. The matter was referred to MoL&E for</p>


<p>when this Ministry has already approved it. SMD may submit the proposal alongwith functional justification for the proposal. SMD may also clarify whether the proposal again require administrative approval from CBT, EPF?</p>	<p>seeking administrative approval of Chairman CBT, EPF/Hon'ble LEM in his capacity as the Appointing Authority to allow NFSG to eligible officers in view of the audit observations.</p> <p>(ii) The Central Board (EPF) has the competence, under Section 5D (7) (a) of the Act under the powers conferred by Section 5D, the Central Board of Trustees is competent to determine the service conditions of the officers and staff and in accordance with the rules and orders as applicable to the officers and staff of the Central Government drawing corresponding scales of pay. In case, the Board is of the opinion that is necessary to make a departure from the said rules or orders, it shall obtain prior approval of the Central Government. Accordingly the grant of NFSG to the officers of EPFO, has been implemented after receiving the express approval of the Government and according to Section 5D (3) read with Para 22A of 1952 Scheme the Board has power to appoint officers upto the level of Joint Secretary to Govt. of India.</p>
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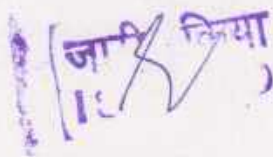
4. A reply to the fresh audit observation vide Para-1 in Part-II "Audit Findings" of the report for the year 2016-2017, a reply has since been sent to Director (AMG-IV) under intimation to the Ministry vide letter No. HRM-I/Misc./2017/audit Para/6299 dated 03.07.2018. A copy of the reply is also enclosed herewith. It is further submitted that the Recruitment Rules for the post of Addl. CPFC in the Level-13A of Pay Matrix, (PB-4 in Grade Pay of Rs. 8900/- pre-revised) have been notified vide HRD/5261/RR Commissioner Cadre/1613/2018 and all the existing Addl. CPFC-II have been placed in the revised Grade Pay of Addl. CPFC vide Office Order dated 06.04.2018 and therefore the observations of Audit is no longer valid with effect from the date of notification of the rules. As such, NFSG can be considered effective from the date of notification of the rules. In view of the same the Ministry may consider the comments of EPFO on the observation of the IFD as stated above to process the matter of grant of NFSG in the cadre of KPFC-I from the date of notification of the Recruitment Rules. As per the existing procedure a Screening Committee consisting of Secretary (L&E) as Chairman, Addl. Secretary (L&E) and CPFC as members has to be convened. The Ministry of Labour & Employment may indicate a suitable date and time to convene the meeting of the Screening Committee at an early date. The detailed agenda for the meeting will be sent separately.

5. This issues with the approval of the Central Provident Fund Commissioner.

Yours faithfully,

Enclosures: Annexure-I to VI


(Sanjay Bisht)
Regional P.F. Commissioner-I (HRM)



A-11013/1/2004-SS.I
Government of India/Bharat Sarkar
Ministry of Labour & Employment

New Delhi, dated the 30th January, 2006

To

The Central Provident Fund Commissioner,
EPF Organisation,
Bhavishya Nidhi Bhawan,
New Delhi.

Subject : Grant of Non-functional Selection Grade (NFSG) in the
Commissioners cadre of the EPFO - regarding.

Sir,

I am directed to refer to your office letter No.HRD/4(4)2001/1443 dated 23rd November, 2005 on the above subject and to convey that the scheme of grant of Non-functional Selection Grade (NFSG) shall be operated in the Commissioner's cadre of the EPFO. Further, it has been decided with the approval of Hon'ble LEM// Chairman, CBT (EPF) that 29 posts of RPFC Gr.I in EPFO shall be operated in the Non-functional Selection Grade of Rs.14,300-18,300 with immediate effect. It is requested that necessary action in this regard may be taken immediately under intimation to this Ministry.

Yours faithfully,
(K.C. JAIN)
DIRECTOR



Annexure - II 293
Shree 9

Sl No 1/1

No.A-11013/1/2004-SS-I

Government of India/Bharat Sarkar
Ministry of Labour & Employment/Shram Aur Rozgar Mantralaya

New Delhi, dated the 5th October 2005.

To

The CPFC
Bhavishya Nidhi Bhawan
14 Bhikaji Cama Place
New Delhi - 110 066.

Subject: Grant of Non-functional Selection Grade in the
Commissioners' Cadre of the Employees Provident Fund
Organisation - reg.

*R. (H.M.)
Q. No. 727 Sir,
D. 17/10/05*

I am directed to refer to your U.O. Note No.HRD/4(4)/2001/878 dated the 18th August 2005 on the subject mentioned above and to say that this matter was taken up with the Integrated Finance Division who have made the following observations:-

- (1) On a similar proposal of ESIC (File No.A-12034/23/01-SS.I) DOP&T has clarified that provisions of their O.M. No.22/1/2000-CRD dated 06/06/2000 are applicable only to Group 'A' Central Services and not to cases of autonomous bodies (Copy enclosed). As such the concept of NFSG is not applicable for the Group 'A' Officers of EPFO.

- (2) EC, CBT (EPF) in its 31st meeting held on 31/08/1999 had approved NFSG for Officers of EPFO but it is not clear to IFD as to why the proposal was pursued further only in 2004 by the EPFO. Nevertheless no functional or otherwise justification has given for grant of NFSG to the Officers of EPFO.

Contd. 2/-

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408 (3)

- (3) It may be recalled that in July 2003, a Consultancy contract at the cost of Rs.60.14 lakhs plus 5% service tax was awarded to M/s. XLRI, Jamshedpur for Organisational re-designing and review of HR policy, roles, responsibilities and cadre structure of EPFO. M/s. XLRI Jamshedpur was to submit their Report and action taken by the EPFO on the Report of M/s. XLRI are not known to IFD.
- (4) Any upgradation of a post is tantamount to creation of a post and as such attracts all the economy instructions issued by Ministry of Finance from time to time. The economy instructions are equally applicable to EPFO as per latest clarification dated 14th June 2005 given by JS (Pers.), Ministry of Finance (Department of Expenditure) (Copy enclosed).
- (5) Section 20 of the EPF&MP Act, 1952 empowers Central Government to give direction to Central Board as may think fit and in the present context with regard to powers to be exercised under Section 5D & 7(a) of the Act by the CBT.
2. The above issues raised by the IFD may be clarified and proposal examined accordingly.
3. Attention is also invited to this Ministry's letter No.A-11014/1/2000-SS.I dated the 5th February 2001 (Copy enclosed) and action taken thereon may be intimated to this Ministry early.

Encls: As above

Yours faithfully,


(K.C. JAIN)
DIRECTOR

Sl. No. 43 (13345-1)

Annexure - III

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~~ANNEXURE - 3~~

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PRIYA NIDHI New Delhi

Telefax : 26184717



Employees' Provident Fund Organisation
(Ministry of Labour, Govt. of India)
Head Quarters, Bhavishya Nidhi Bhawan
14-Bhikaiji Cama Place, New Delhi-110066

No. HRD/4(4)2001/1447

Dated : 22.11.2005

23 NOV 2005

To
Sh. K.C. Jain,
Director,
The Secretary to the Government of India
Ministry of Labour,
Shram Shakti Bhawan,
New Delhi.

—(Kind Attn: Shri K.C. Jain, Director)

Subject: Grant of Non-functional Selection Grade in the Commissioners cadre of the Employees' Provident Fund Organisation - Regarding.

Sir,

I am to invite a reference to Ministry of Labour letter No.A-11013/01/2004-SS.I dated 05th October 2005 vide which issues raised by IFD were conveyed for clarification to enable the Ministry to examine the proposal further.

2. In this connection, the matter has been examined. The issues raised by IFD are clarified as under:

I. NO DEPARTURE FROM CENTRAL GOVERNMENT NORMS:

The contention that the concept of non-functional selection grade is not applicable for Group 'A' officers of EPFO is not correct. Attention in this regard is drawn to provisions contained in Section 5D (7) (a) of the EPF and MP Act (copy enclosed at Annexure-I) which provides that the method of recruitment, salary and allowances, discipline and other conditions of services of the Addl. Central Provident Fund Commissioner, Deputy Provident Fund Commissioner, Regional Provident Fund Commissioner, Assistant Provident Fund Commissioner and other officers and employees of the Central Board shall be such as may be specified by the Central Board in accordance with the rules and orders applicable to the officers and employees of the Central Government drawing corresponding scales of pay. Proviso to this Section further provides that where the Central Board is of the

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opinion that it is necessary to make a departure from this said rule or order in respect of any of the orders aforesaid, which shall obtain prior approval of the Central Government. Regulations 29 of the Employees' Provident Fund (Staff and Conditions of Services), Regulations, 1962 (copy enclosed at Annexure-II) also empowers the Central Board to specify the posts under organisations which shall correspond to the post under the Central Government. It is by virtue of these statutory provisions that employees and officers of Employees' Provident Fund Organisation are being paid pay and allowances including retirement benefits as per the rules applicable to corresponding grades of Central Government employees. To be precise, the service conditions of Group 'A' Officers of EPFO are being regulated by the over all policy of the DOP&T, Government of India as are applicable to Group 'A' officers in the Central Government with the approval of Central Board Trustees. The concept of NFSG was introduced on the recommendations of the IVth Central Pay Commission and were adopted by the Central Government. It is a concept of extending benefits to Group 'A' officers ultimately which EPFO intends to extend to its Group 'A' officers. Therefore, there is no deviation or departure from the rule or regulations as envisaged under the Proviso. It is true that EPFO is an autonomous body but it will be appreciated that it is a public institution discharging the sovereign functions under enactment made by the Parliament. It has parity with employees / officers of Government as per the provisions of the Act. It would be recalled that the Central Board of Trustees (Executive Committee) in its 31st Meeting held on 13.08.1999 accepted the recommendations of the Sub Committee constituted for the purpose inter- alia for granting non functional selection grade to Group 'A' officers of EPFO as applicable to Group 'A' officers of Central Government (copy enclosed at Annexure-III) by virtue of provisions contained in the Act. There being no departure or deviation from the rules and orders of the Government in this case, approval of Central Government was neither taken nor is required.

II. OVERSIGHT IN LEAVING OUT RPFCs FROM NFSG:

Although the Executive Committee, Central Board of Trustees, EPF approved non-functional grade of officers of EPFO in its 31st Meeting held on 31.8.1999, the same could not be implemented perhaps in view of the directions issued by Government vide their letter No.A-11014/1/2000-SS-I dated 17th April 2000 (copy enclosed at Annexure-V) vide which implementation of another decision of the Executive Committee for upgradation of pay scales of FA & CAO and Addl. CPFC was advised to be kept in abeyance due to its being ultra vires of the EPF scheme which restricts the powers of the Central

Board to create posts upto specific scale of pay. It seems that this communication was taken as an estoppel from implementing the decisions of the Executive Committee in -toto including grant of non-functional selection was taken up with the Government (**Copy of letter enclosed at Annexure-VI**) stating that the grant of non-functional selection grade was not in conflict with provisions contained Para 22(A) of the EPF Scheme (**Copy of extracts enclosed at Annexure-VII**) but was rather in accordance with the provisions under Section 5D(7) (a) of the Act. Even no practical and administration problems are anticipated as even in Central Government there are functional posts carrying scale of pay equivalent to that of non-functional selection grade as the incumbents continue to hold the old post in the cadre of grant of non-functional selection grade.

As regards functional or otherwise justification for grant of NFSG the same has been explained in a detailed analysis as given in a brief placed at **Annexure-VIII**. An attempt has been made to draw a comparison with the other comparable Group "A" posts services in the Central Government. The career advancement of an officer who joins as Group A is primarily linked with the vacancies that arise in the higher posts. This procedure of progression has lead to stagnation at all the levels giving a lopsided structure of the Commissioners cadre. As highlighted in para 7 of the brief, RPFC-I who were recruited as APFCs before 1990 will not reach the Selection Grade i.e., Addl. Central Provident Fund Commissioner (equivalent to Director in the Government of India) even after putting in 14 years of service and have not become JAG grade which normally other Group 'A' Central services reach in 14 years under the NFSG scheme. There will be only 02 vacancies in the next five years and 06 vacancies in the next 10 years. Therefore, if out of a total of 37 officers (RPFC Gr.I equivalent to JAG) only 02 will reach Selection Grade in the next five years and a majority would retire as Regional Provident Fund Commissioner Gr.I even after completing more than 20 years of service in Group "A". Similarly, if no posts are created at the level of RPFC-I the only vacancy available for promotion to the 1990 batch will be retirement vacancies. Depending only on retirement vacancies entirely this batch will not be promoted to JAG grade. As in the next five years only 21 RPFCs-I are retiring and at the end of 10 years there will be only 34 vacancies. The officers who have reached the Selection Grade is after spending 19 years in Group "A". The officers who could not be promoted due to non-availability of vacancies have already spent 19-21 years of service as Group "A". It may also be appreciated that taking the strength and incumbency on date there are 192 senior duty posts in the Commissioners cadre and only 20 officers could reach the Selection Grade or JAG which comes to only 10 % of the posts. Whereas the

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Board to create posts upto specific scale of pay. It seems that this communication was taken as an estoppel from implementing the decisions of the Executive Committee in -toto including grant of non-functional selection was taken up with the Government (Copy of letter enclosed at Annexure-VI) stating that the grant of non-functional selection grade was not in conflict with provisions contained Para 22(A) of the EPF Scheme (Copy of extracts enclosed at Annexure-VII) but was rather in accordance with the provisions under Section 5D(7) (a) of the Act. Even no practical and administration problems are anticipated as even in Central Government there are functional posts carrying scale of pay equivalent to that of non-functional selection grade as the incumbents continue to hold the old post in the cadre of grant of non-functional selection grade.

As regards functional or otherwise justification for grant of NFSG the same has been explained in a detailed analysis as given in a brief placed at Annexure-VIII. An attempt has been made to draw a comparison with the other comparable Group "A" posts services in the Central Government. The career advancement of an officer who joins as Group A is primarily linked with the vacancies that arise in the higher posts. This procedure of progression has lead to stagnation at all the levels giving a lopsided structure of the Commissioners cadre. As highlighted in para 7 of the brief, RPFC-I who were recruited as APFCs before 1990 will not reach the Selection Grade i.e., Addl. Central Provident Fund Commissioner (equivalent to Director in the Government of India) even after putting in 14 years of service and have not become JAG grade which normally other Group 'A' Central services reach in 14 years under the NFSG scheme. There will be only 02 vacancies in the next five years and 06 vacancies in the next 10 years. Therefore, if out of a total of 37 officers (RPFC Gr.I equivalent to JAG) only 02 will reach Selection Grade in the next five years and a majority would retire as Regional Provident Fund Commissioner Gr.I even after completing more than 20 years of service in Group "A". Similarly, if no posts are created at the level of RPFC-I the only vacancy available for promotion to the 1990 batch will be retirement vacancies. Depending only on retirement vacancies entirely this batch will not be promoted to JAG grade. As in the next five years only 21 RPFCs-I are retiring and at the end of 10 years there will be only 34 vacancies. The officers who have reached the Selection Grade is after spending 19 years in Group "A". The officers who could not be promoted due to non-availability of vacancies have already spent 19-21 years of service as Group "A". It may also be appreciated that taking the strength and incumbency on date there are 192 senior duty posts in the Commissioners cadre and only 20 officers could reach the Selection Grade or JAG which comes to only 10 % of the posts. Whereas the

NFSG scheme which is in effect from 01.01.86 envisages 30% of senior duty posts for grant of NFSG.

Therefore, implementation of the NFSG scheme for senior positions in Group "A" would give some relief and will also satisfy the expectations of officers at this level to a large extent. It may be stated that the EPFO has a very important role to play in providing Social Security to over 04 crores industrial workers and other employees. There are about 600 Group 'A' representing the Commissioners Grade of which 37 are in the JAG heading the post of RPFC-I which is equivalent to the Deputing Secretary Grade in the Central Government and heading a Region consisting of at least one full state. They are handling and providing services to more than 10 lakh subscribers on an average and settlement of around 2 lakh claims per annum per officer (RPFC-I). They are thus considered to be the main plank of the Organisation in implementation of the mandate given by Parliament by enactment of Employees' Provident and Miscellaneous Provisions Act, 1952. Any iniquitous treatment to the employees / officers of EPFO may have not only dysfunctional and demotivating effects but also has its own cascading effect operating as a drag with rank and file of EPFO. Incidentally, it may be pertinent to mention here that grant of non-functional selection grade is in the nature of compensatory grade commensurate with the stature of Group 'A' post equivalent in the Central Government keeping in view the career aspirations. This merely contemplates grant of financial benefits only and it is not tantamount to actual / functional promotion of the offices concerned. It would therefore, be appreciated that denial of legitimate benefit in accordance with the rules prescribed by the Government may be counter productive.

III. XLRI REPORT AIMS AT POST BPR SCENARIO:

The XLRI, Jamshedpur has been engaged to match the human resources and organizational structure to the redesigned work process. The object of the above study to be undertaken by the XLRI is to ensure redesign of the EPFO with a view to achieve the following goals:

- (i) Uniform Business unity with profile and staff structure
- (ii) Adequate span of control at each level
- (iii) Clearly defined information and accountability channels
- (iv) Ensuring world class standards
- (v) Efficient handling of geometric growth in business.

It may be pertinent to mention here that the report is yet to be finalized and completed. It may be stated further that completion of

business process reengineering and stabilisation there of needs a gestation period of about 5-7 years and the proposed redesigning could thus be implemented thereafter. Hence the existing HR policies may have to be continued till structural changes on the anvil are considered and approved by the Government. Till then, it would be appreciated that the officers can't be made to suffer during the intervening period.

IV. **HOW CAN ECONOMY INSTRUCTIONS BE SELECTIVELY APPLIED TO DENY STAGNATION RELIEF:**

It is not correct to say that the grant of non-functional grade tantamounts to creation of post and attract economy instructions issued by Ministry of Finance from time to time. As stated earlier, the non functional selection grade is in the nature of compensatory grade to take care of career aspirations of employees/officers and contemplates merely placement on personal basis in the higher pay scale only. Grant of financial benefits under the scheme itself does not contemplate any increase in the strength of the cadre which is limited only to 30% of senior duty posts (i.e. all duty posts in the senior time scale and above in the cadre). The appointment to non functional grade is not a promotion but merely placement in the higher pay scale. So far as the economy instructions are concerned these are not applicable to EPFO as EPFO is a self financing organisation and it does not get any budgetary support in the administration of the schemes. That apart the functions of EPFO are in the nature of statutory obligations applications do not attract economy instructions as per Government of India, Ministry of Finance OM No. 7(17)-E (Co-ord)/81 dated 12.06.1981 (copy enclosed at Annexure-IX). Apart from it, the scheme notified by Government prescribes a time limit within which services is required to be provided to members of the Scheme. Any deficiency in service attracts penalties and adverse view by the Consumer Courts. The application of economy instructions should not come in the way of grant of non functional grade in the EPFO. It appears to be un-connected as the same is applicable in the Central Government without economic fetters.

IV. **SECTION 20 OF THE ACT HAS NO RELATION WITH THIS PROPOSAL:**

It is correct that the Central Government is empowered under Section 20 of the EPF and MP Act to give such directions to the Central Board

as it may deem fit for the efficient administration of the Act. The instant case relates to conditions of service and pay and allowances of employees / officers rather than any matter concerning administration of the Act for which specific statutory administrative and financial delegations have been conferred to the Central Board of Trustees, EPF. However, Government directions are sought for implementing the upgraded functional grade for Addl. CPFCs in EPFO.

2. In the light of above, Government in the Ministry of Labour & Employment is requested to consider the matter and permit the EPFO to implement the decision of the Executive Committee, Central Board of Trustees EPF to introduce non functional selection grade 'to Group 'A' services in Employees' Provident Fund Organisation as per the Government of India instructions in this regard.

3. As regards Action Taken Report on Ministry's letter No.A-11014/1/2000-SS-I dated 05.02.2001, separate communication will follow.

Yours faithfully,

Encl: As above.

(Kalyan Chand)
Additional Central Provident Fund Commissioner (HR)

जारी किया
ISSUED

Annexure -IV

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URGENT

**OFFICE OF THE DIRECTOR GENERAL OF AUDIT
(CENTRAL EXPENDITURE),
A.G.C.R. Building, I.P. Estate, New Delhi**

Camp:EPFO, Bhikaji Kama Place, New Delhi

Audit Memo No.30

Dated: 3-3-2017

During the audit on the accounts of EPFO for the year 2013-14, an objection was raised by the audit regarding irregular grant of non-functional selection grade in EPFO.

The case was discussed with RC-I(FA) and RC-I(HRM) EPFO alongwith the Director (AMG-IV) and the audit team in the chamber of RC-I(FA) EPFO on 23.3.2017 and was decided that revised point-wise reply would be submitted alongwith the necessary documents to audit for further scrutiny. It is stated that till date no reply has been furnished to audit.

Since the audit programme is time bound programme and has to be completed within stipulated time, it is requested that reply/comments in respect of the above para may be submitted to audit urgently.

Yan 3/3/17
Inspecting Officer

To

Co-ordinator (Audit)
EPFO, New Delhi

बो.प.नि. जाकुल-1 (प्रा.प्रा.प्रा.)
डाकरी सं. 13416
दिनांक 6/3/17



मुख्यालय/ HEAD OFFICE

कर्मचारी भविष्य निधि संगठन/EMPLOYEES' PROVIDENT FUND ORGANISATION

श्रम एवं रोजगार मंत्रालय, भारत सरकार / MINISTRY OF LABOUR AND EMPLOYMENT, GOVERNMENT OF INDIA

भविष्य निधि भवन, 14, मीकाजी कामा प्लेस, नई दिल्ली - 110066

Bhavishya Nidhi Bhawan, 14, Bhikaji Cama Place, New Delhi-110066

www.epfindia.gov.in, www.epfindia.nic.in

Sub: Reply to the Audit Para-I (Part-II(A)) Audit Report for the year 2013-14 on irregular grant of Non Functional Selection Grade in EPFO- regarding.

Ref:- Audit Memo No. 30 dated 03.03.2017.

Please refer to Audit Memo No. 30 under reference wherein reply to above stated Audit Para has been sought.

2. In view of the above, please find enclosed a reply alongwith the necessary enclosures in the instant matter, for your kind perusal and further action.

(This issues with the approval of Central P.F Commissioner)

End: As above.

4/11/17
10/3/2017

(Sanjay Bisht)

Regional P.F.Commissioner-I(HRM)

Inspecting Officer (Audit)

U.O Note No. HRM-I/Misc./2017/Audit Para

Date: 10.03.2017

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10/8/17

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Subject: Para 1 of Part II(A) Audit Report for the year 2013-14 on irregular grant of Non Functional Selection Grade in EPFO.

The Audit Party had raised the Para during Current Audit Part-II(A) inspection for the year 2013-14 conducted at Head Office and wherein a draft para was raised on the grant of Non Functional Selection Grade (NFSG) as per Scheme available in the organized Group 'A' services in Government of India. In the said audit para, the grant of NFSG to RPFC Grade-I, Officers have been treated as irregular in view of the following:

- 1) Central Services Group 'A' where the scale of Rs. 143000-18300/- exists as part of the cadre structure on functional basis will not be eligible to have non-functional Selection Grade unless the Cadre Controlling Authorities decide to do away with the functional Selection Grade. In EPFO, five functional posts of FA&CAO, Addl. CPFC-II, Chief Engineer, Chief Vigilance Officer, Director (Vigilance) exist which have a total sanctioned strength of nine.
- 2) The Pay Commission stipulated that the officers to be placed in the Selection Grade should have reached the maximum of the Junior Administrative Grade and remained there for two years. However, in EPFO, the eligibility to NFSG is being granted to RPFC (Gr.I) in the corresponding JAG pay scale of Rs. 15600-39100 + G.P. of Rs. 7600/- irrespective of their period of service in RPFC (Gr.I). Out of 22 officers who had been granted NFSG during the period 13.08.1999 to 01.08.2013, it was noticed that six officers were granted NFSG w.e.f. the date of their promotion as RPFC-I. In respect of 11 officers NFSG was granted between periods ranging from 2.5 months to nearly 3 years after their promotion to the post of RPFC-I. Data in respect of five officers was not furnished.
2. It is submitted that the relevant record relating to NFSG has been provided to the Audit Party while it had raised the observations and subsequently reply to the said Audit Party has been provided to the office of DGACR vide D.O. letter No. HRM-I/Misc/RPFC-I/2010/15281 dated 12.09.2016 reiterating the reply given to the audit with a request to drop the said audit para. A copy of the reply is enclosed in Annexure-A for perusal. The Office of DGACR had given a reply that the said audit reply may be provided to the inspecting team during their audit alongwith relevant records and thereafter the matter will be considered.
3. The Audit Party was provided a brief reply alongwith the relevant records and the said team is in the Head Office till 8th March, 2017. A discussion was also held with the team on 23.02.2017 in connection with the Audit Para and it was desired that a fresh reply may again be given to the audit team.
4. Accordingly, the reply has been prepared as in the following paragraphs:
 - i) The audit team in its audit para has very succinctly examined the provisions of NFSG Scheme which is available in Group 'A' Central Services as enumerated in the DoP&T O.M. dated 31.07.1982 and subsequently modified vide DoP&T O.M. No. 22/1/2000-CRD dated 06.06.2000. The main features of the Scheme have also been narrated and the existing Pay Scale of Group 'A' officers have also been stated in the said para which are admittedly correct and there is no dispute on these observations.

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(60)

ii) However, in Para below the table, it has been observed that the EPFO vide its letter No. HRD/4(4)2001/1970 dated 01.01.2004 has forwarded a detailed proposal to Ministry of Labour & Employment for implementation of NFSG in the Pay Scale of Rs. 14300-18300/- in the cadre of Commissioners in EPFO. This was followed by a letter No. dated 05.10.2005 vide which the Ministry had communicated the observations integrated financial division on the grant of NFSG. It is prudent to mention that one of the observations made in the letter was relating to applicability of NFSG to autonomous bodies and the functional or other decision for grant of NFSG to the Officers of EPFO. The said observations are reproduced as under:

(a) On a similar proposal of ESIC (File No. A-12034/23/01-SS.I) DoP&T has clarified that provisions of their O.M. No. 22/1/2000-CRD dated 06.06.2000 are applicable only to Group 'A' Central Services and not to cases of autonomous bodies (copy enclosed.) as such the concept of NFSG is not applicable for the Group 'A' Officers of EPFO.

(b) EC, CBT (EPF) in its 31st Meeting held on 31.08.1999 had approved NFSG for Officers of EPFO but it is not clear to IFD as to why the proposal was pursued further only in 2004 by the EPFO. Nevertheless no functional or otherwise justification has been given for grant of NFSG to the Officers of EPFO.

5. Incidentally, after forwarding the proposal by EPFO Head Office vide letter dated 01.01.2004, the Ministry had raised an observation on grant of NFSG vide letter No. A-11013/1/2004-SS-I dated 28.01.2004 wherein it was observed that the grant of NFSG in the Scale of Rs. 14300-18300 may lead to practical and administrative difficulties in the functioning of the Organisation because EPFO already has a functional Grade of Addl.CPFC in that scale of pay. Bringing together of Non-functional and Functional Grades in the same scale of pay may not be a feasible proposition as it may lead to administrative inconvenience in the matter of posting, assigning duties and responsibilities and channel of submission etc.

6. The matter was thereafter further examined and a revised proposal was forwarded by the EPFO vide letter No. HRD/4(4)2001/385 dated 14.06.2004. In the said letter, it was explained in the functional difficulties were not anticipated as in the field offices of EPFO, Non-functional post existing alongwith functional grade in various cadres where the Organisation is not experiencing any functional difficulties. It was further explained that there was an element of stagnation in the level of RPFC-I and to have motivated officers at higher level of hierarchy when promotional avenues to the posts of Addl. CPFC were very less, the NFSG Scheme was adopted and approved by the Board. It was also explained that the Board had also approved grant of functional Pay Scale of Rs. 16400-20000 to Addl. CPFC and FA & CAO and NFSG was recommended for next below grade i.e. RPFC-I in the Scale of Rs. 14300-18300/-.

7. This was followed by further proposal vide a note from CPFC addressed to Hon'ble Union Minister for Labour & Employment and Chairman, CBT, EPF reiterating the decision of the Board for implementation of NFSG for Group 'A' Officers in EPFO with further proposal to amend Para 22A of the EPF Scheme by the Government to enhance the power of the Board to make appointment to the post of maximum scale of Pay of Rs. 16400-450-20000/-.

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(59)

8. With regard observations communicated by the Ministry of Labour & Employment of the integrated finance vide their letter dated 05.10.2005, a fresh proposal was forwarded to the Ministry after examining each observation of the integrated finance and giving detailed functional justification vide letter No. HRD/4(4)2001/1443 dated 23.11.2005. A copy of the reply given by EPFO to Ministry of Labour & Employment is enclosed in Annexure-B for perusal. With regard to functional justification for grant of NFSG to RPFC-I with special reference to the availability to the functional scale to Addl. CPFC and FA & CAO, Para-3 of the letter is very detailed and the same may be referred.

9. On considering of the proposal as well as the replies furnished by the EPFO, the Ministry had approved the Scheme of NFSG to be implemented in the Commissioners cadre of EPFO with the approval of the Chairman, CBT, EPF/Hon'ble LEM. The Government while approving the NFSG Scheme had further given directions that 29 posts of RPFC-I in EPFO shall be operated in NFSG Grade of Rs. 14300-18300/- immediate effect. Thereafter, the Organisation has implemented the Scheme and Screening Committee were held consisting of senior officers and prescribed norms for placement as well as procedure was followed for grant of NFSG. It is to reiterate that the Provisions of Section 5D(7) are very clear and unambiguous in administrative and legal parlance. The provisions of the Act shall always prevail over the executive instructions. Under the powers conferred by Section 5D, the Central Board of Trustees is competent to determine the service conditions of the officers and staff and in accordance with the rules and orders as applicable to the officers and staff of the Central Government drawing corresponding scales of pay. In case, the Board is of the opinion that it is necessary to make a departure from the said rules or orders, it shall obtain prior approval of the Central Government.

10. The above reply is on the background of functional justification which was provided to the Government for seeking approval for grant of NFSG and the Scheme has been implemented after receiving express approval of the Government. It is to further reiterate that subsequently the question of grant of NFSG was also raised before the judicial forum by one of the retired officers and the matter had gone before Hon'ble High Court, Punjab & Haryana in C.W.P. No.8438/2011 wherein Hon'ble High Court vide its Order dated 12.05.2011 has found no fault in the judgement of Hon'ble CAT, Chandigarh Bench and has held that the order passed by Central Administrative Tribunal is only within the parameters of Section 5D(7) of the EPF & MP Act, 1952.

11. The report of the Department to the above audit para is for consideration of the Inspecting Team of the Audit with a request to drop the para.

OFFICE OF THE DIRECTOR GENERAL OF AUDIT
(CENTRAL EXPENDITURE),
A.G.C.R. Building, I.P. Estate, New Delhi

Camp:EPFO, Bhikaji Kama Place, New Delhi

Special Audit Memo No.1

Dated: 10-03-2017

During the audit of Employees' Provident Fund Organisation for the year 2013-14 an objection was raised that irregular grant of non-functional selection grade to Employees' Provident Fund Organisation officers resulted an amount of Rs.1.31 crore paid in excess of admissible pay and allowances.

In this connection the following information may please be furnished to audit :

1. As per the basic feature of Non-Functional Selection Grade (NFSG) in Group 'A' Central Services, functional and non-functional both posts cannot co-exist and where the scale of Rs. 14300-18300/- exists as part of the cadre structure on functional basis will not be eligible to have non-functional Selection Grade unless the Cadre Controlling Authorities decide to do away with the functional Selection Grade. Scrutiny revealed that at the time of implementation of NFSG, there exists functional grade scale of Rs. 14300-18300/-. It may be informed that whether any decision in respect of doing away the existing functional grade scale of Rs.14300-18300 has been taken by the controlling authority. If yes, a copy of the same may be provided to audit urgently.
2. Action taken by the authority in respect of the recovery of payment in excess of pay and allowances due to irregular grant of NFSG from the concerned officials may also intimate to audit.
3. Details of officers who had been granted NFSG during the period 13.8.99 till date alongwith the detail of amount paid may also be furnished to audit urgently.

10/3/17
Inspecting Officer

To
RC-I, HRM,
EPFO, New Delhi



Page No.

File No.

मुख्यालय/ HEAD OFFICE

कर्मचारी भविष्य निधि संगठन/EMPLOYEES' PROVIDENT FUND ORGANISATION

श्रम एवं रोजगार मंत्रालय, भारत सरकार /MINISTRY OF LABOUR AND EMPLOYMENT, GOVERNMENT OF INDIA

भविष्य निधि भवन, 14, भीकाजी कामा प्लेस, नई दिल्ली -110068

Bhavishya Nidhi Bhawan, 14, Bhikaji Cama Place, New Delhi-110068

www.epfindia.gov.in, www.epfindia.nic.in

Subject: Grant of Non Functional Selection Grade -regarding.**Reference: - Special Audit Memo No. 1.**

Please find enclosed a reply to the Audit Memo No. I in connection with grant of NFSG as under:-

S.No.	Audit observation	Reply
1.	As per the basic feature of Non - Functional Selection Grade (NFSG) in Group A Central Services, functional and non functional both posts cannot co-exist and where the scale of Rs. 14300-18300/- exists as part of the cadre structure on functional basis will not be eligible to have non-functional Selection Grade unless the Cadre Controlling Authorities decide to do away with the functional Selection Grade. Scrutiny revealed that at the time of implementation of NFSG, there exists functional grade scale of Rs. 14300-18300/-. It may be informed that whether any decision in respect of doing away the existing functional grade scale of Rs. 14300-18300 has been taken by the controlling authority. If yes, a copy of the same may be provide to audit urgently.	<p>It is to reiterate that the provisions of Section 5D(7) of EPF Act are very clear and unambiguous in administrative and legal parlance. The provisions of the Act shall always prevail over the executive instructions. Under the powers conferred by Section 5D, the Central Board of Trustees is competent to determine the service conditions of the officers and staff and in accordance with the rules and orders as applicable to the officers and staff of the Central Government drawing corresponding scales of pay. In case, the Board is of the opinion that it is necessary to make a departure from the said rules or orders, it shall obtain prior approval of the Central Government. Accordingly the grant of NFSG to the officers of EPFO, has been implemented after receiving the express approval of the Government.</p> <p>2. With regard to the observation of Audit that the basic feature of Non - Functional Selection Grade (NFSG) in Group A Central Services, functional and non functional both posts cannot co-exist and where the scale of Rs. 14300-18300/- exists as part of the cadre structure on functional basis will not be eligible to have non-functional Selection Grade, it is stated that this is an instance of deviation, which has been examined by the Central Government, when the proposal was sent for consideration to Central Government after the approval of Central Board of Trustees, EPF.</p> <p>3. In this regard, attention is invited to department reply sent vide U.O.Note No. HRM-I/Misc./2017/Audit Para dated 10.03.2017 to Audit Memo No. 30 dated 03.03.2017 wherein this observation has also been replied to, in the context of EPFO's reply vide letter No. HRD/4(4)2001/143 dated 23.11.2005 in this regard. The reply/justification has been considered by the Central Government. Central</p>



	Audit observation	Reply
		<p>Government has approved the grant of NFSG vide its letter dated 30.01.2017 conveying the approval LEM/Chairman, CBT.</p> <p>4. It is to further reiterate that the matter of grant of NFSG to the officers of EPFO, was also placed before Hon'ble High Court of Haryana and Punjab in CWP No. 8438/2011, which was upheld and allowed to be granted w.e.f 13.08.1999 to eligible/entitled officers of EPFO.</p> <p>5. Thus the grant of Non Functional Selection Grade to RPFC, Gr. I, has attained finality in view of orders passed by the Hon'ble Courts, the advise of the Central Government's Law Officer and the approval of Central Government.</p> <p>6. It is also informed that the decision in respect of doing away the existing functional grade scale of Rs. 14300-18300 has been taken by the competent authority with effect from 27.12.2016, vide office order No. HRM-I/D-1(1)2017/CR/26417 dated 13.01.2017 (copy enclosed) after getting due approval of Ministry of Labour & Employment in the light of Cadre and Organization Restructuring.</p>
2.	Action taken by the authority in respect of the recovery of payment in excess of pay and allowances due to irregular grant of NFSG from the concerned officials may also intimate to audit.	As the matter is under examination/observation of the Audit, no such decision/action has been taken for recovery of amount from the concerned officials.
3.	Details of officers who had been granted NFSG during the period 13.08.99 till date alongwith the detail of amount paid may also be furnished to audit urgently.	<p>The NFSG has been granted to eligible officers holding the post of RPFC-I (SAG) w.e.f 13.08.1999 onwards.</p> <p>All the eligible officers holding the post of RPFC-I in the scale of pay of Rs. 12000-375-16500(SAG) were placed in the Non Functional Selection Grade in the scale of pay of Rs. 14300-18300 with effect from the date of completion of 14 years of service in Group A for placement of Officers in NFSG. Copy of the office orders issued are enclosed.</p>

End: As Above

(Sanjay Bisht)

Regional P.F Commissioner-I(HRM)

Inspecting Officer

U.O.No. HRM-I/Misc/2017/Audit Para

Date: 15.03.2017

Item No. 3 : Audited Annual Account in respect of Employees' Provident Fund Scheme, 1952, Employees' Pension Scheme, 1995 and Employees' Deposit Linked Insurance Scheme, 1976 for the financial year 2018-19.

Para 74 of Employees' provident Fund Scheme, 1952 provides that the annual report on the work and activities of the Central Board and its audited accounts together with the report of Comptroller and Auditor General of India shall be considered by the Executive Committee and shall be placed for adoption at a meeting of the Board to be held before the Tenth of December following the close of the financial year concerned.

2. Para 74 also provides that if the report of the Comptroller and Auditor General is not received by the first of December following the close of the financial year to which it pertains, the audited accounts together with report of the Comptroller and Auditor General may be placed before the Executive Committee / Board separately from the annual report on the work and activities of the Board.

3. The annual accounts of EPFO for the year 2018-19 duly approved and authenticated by the Committee for approval of Annual Accounts comprising of Central Provident Fund Commissioner and Financial Advisor & Chief Accounts Officer, were submitted to the Director General of Audit, Central Expenditure (DGACE), New Delhi on 13-09-2019. The DGACE took up the audit on 23-09-2019 which was completed on 14-11-2019. The separate draft Audit Report was received from the DGACE on 17-12-2019 for comments of the EPFO. The comments of the EPFO were compiled after procuring from various offices across the country and were forwarded to DGACE on 02-01-2020. Thereafter, Audit Certificate along with the Audit Report on accounts of Employees' Provident Fund Organisation for the year 2018-19 have been received on 06.08.2020.

4. The audited annual account in respect of Employees' Provident Fund Scheme, 1952, Employees' Pension Scheme, 1995 and Employees' Deposit Linked Insurance Scheme, 1976 for the year 2018-19 alongwith the Audit Report and the replies of the Organisation thereon (**Annexure-A**), will be placed before the Finance, Investment & Audit Committee in its 161st meeting scheduled to be held

on 08.09.2020. The same is placed as before the Executive Committee, EPF for consideration and recommendation to the Central Board of Trustees, EPF.

Proposal: Executive Committee, CBT, EPF is requested to consider the audited annual account, in respect of Employees' Provident Fund Scheme, 1952, Employees' Pension Scheme, 1995 and Employees' Deposit Linked Insurance Scheme, 1976 for the year 2018-19 alongwith the Audit Report and the replies of the Organisation thereon and recommend to the Central Board of Trustees, EPF.

Item No. 4: Draft 66th Annual Report on the work and activities of the Central Board for the year 2018-19.

- Para 74 of the Employees' Provident Funds Scheme, 1952 provides that the Annual Report on the work and activities of the Central Board and its audited accounts together with the Report of the Comptroller and Auditor General of India shall be considered by the Executive Committee and shall be placed for adoption at a meeting of the Board to be held before the 10th of December following the close of the financial year concerned.
- Provided that if the report of the Comptroller and Auditor General is not received by the first of December following the close of the financial year to which it pertains, the audited accounts together with report of the Comptroller and Auditor General may be placed before the Executive Committee/Board separately from the Annual Report on the work and activities of the Board.
- The draft Annual Report on the work and activities of the Central Board for the year 2018-19 is placed as **Annexure-A** before the Executive Committee, CBT (EPF) for consideration.

Proposal: The Executive Committee, CBT (EPF) may consider the draft 66th Annual Report on the work and activities of the Central Board for the year 2018-19 and recommend placing it before Central Board (EPF) for adoption.

Item No. 5: Status note regarding implementation of Double Entry Accounting System in EPFO.

1. Background and status up to 97th meeting of EC:

EPFO is in process of shifting to Double Entry Accounting System of accounting from the present Cash base system of Accounting. EPFO has already shifted to Common Format of Accounts (on Accrual basis) as prescribed by Govt. of India.

Migration to automated Double Entry system of accounting in EPFO will bring in uniformity and transparency in the preparation of Annual Accounts of EPFO.

On 20.05.2019, the Executive Committee (CBT), recommended the appointment of C-DAC as consultant for computerisation of EPFO processes, which covers Double Entry Accounting System. The Committee also advised to form an Advisory Committee of Experts which shall monitor the migration progress.

Accordingly, the Advisory Committee of Experts for monitoring the migration to Double Entry System of Accounting was constituted after due approval of the competent authority on 18-06-2019.

2. Proceedings of Advisory Committee on implementation of Double Entry System:

Six meetings of Advisory Committee of experts and one meeting of subcommittee constituted by advisory committee to find out the challenges in migration to Double Entry system of Accounting have been convened. Various options and methodology were explored during the meetings. The gist of these meetings is summarised as under:

(i) First meeting of the advisory committee was held on 02.7.2019 at Head Office. Chairman of the Committee, FAACAO briefed the committee members about the

objectives of the committee and Present status of Accounting system in EPFO was shared with the experts. Members emphasised the need of preparation of SRS (software requirement specifications) by all the units of Finance wing under consultation with C-DAC team. Committee members desired a demonstration about the working/functions of EPFO for the members in NDC.

(ii) Second meeting of the committee was held on 03.09.2019 at Head Office. SRS (software requirement specifications) of Budget and Balance Sheet sections submitted to C-DAC team were shared with Committee along with Accounting policy of the organisation. Members enquired about the progress in finalisation of Accounting software to be purchased with consultation of CDAC. Members decided to have a discussion with representatives of the Banks to understand working of their accounting software. FAACAO directed to invite one Bank each from private and public sector in the next meeting.

Committee members discussed the Accounting policy of Investments. They pointed out certain anomalies which required rectification. It was decided to invite investment division to give a presentation on Accounting policy of 'ETF' in the next meeting. The committee also decided to constitute a Subcommittee of departmental officers to list all the possible challenges before the implementation and migration to Double Entry System of Accounting.

Accordingly a subcommittee was constituted and its meeting was held on 28.11.2019. Various relevant accounting issues were discussed by the subcommittee. Committee was of the opinion that there was no impediment in migration to Double Entry system of Accounting and effectiveness of accounting system depends on the quality of data collected through ECRs etc. The Committee was also of the view that once the migration to new system begins the problems may be brought to the notice of the committee for the solution.

(iii) The third meeting of the committee was held on 09.10.2019 at Head Office. ACC (I.S) and RPFC (I.S) made the presentation about the consultations held with C- DAC for migrating to Version 2.0 of the EPFO application software. As regards the query whether the SRS (Software Requirement Specification) has been frozen, ACC (I.S) replied in affirmative but clarified that the component related to Double Entry Accounting has been left out. ACC (I.S) further replied that investment functions were not within the scope of the study with C-DAC. The presentation on the Accounting Policy of Investment in EPFO was also made by the officers of Investment Division.

(iv) Fourth meeting of advisory committee was held on 03.12.2019 at Head Office. Representatives of State bank Of India, Union bank of India and HDFC bank attended the meeting as special invitees. Banks informed that they are using tried and tested ERP software for all their needs of frontal operations and backhand activities including Accounting. Some additional softwares for treasury and HR etc. have been separately integrated with the main system. There was a consensus in committee members that a tried and tested software being used by these banks may be procured and customised according to the needs of the organisation.

The Chairman suggested that C-DAC, who is also a Consultant to EPFO for development of version 2.0 of the Application Software, may be requested to make a presentation to this Committee in the next meeting for recommending an appropriate Accounting package/ Kernel.

(V) 5 th meeting of Advisory committee was held on 29.01.2020 at Head office. IS division informed that study report of CDAC on DENOVO-2.0 has been submitted for approval. After approval of study report(which includes integration of DES of accounting but not the investment part) and finalisation of SRS by concerned business division, second phase of project will begin.

Chairman observed that the time line of 31.03.2020 was fixed by the Executive Committee on the basis of expected delivery of the product by C-DAC, but given that the project has not even taken off till now, some alternative should be found for early implementation of the Double Entry accounting software in EPFO.

(VI). Advisory Committee in its 6th meeting dated 27.05.2020, advised to develop an in-house system for the same by ISD, as the entire project development by CDAC may take a longer time. The Committee also decided to constitute a committee in the chairmanship of ACC(FAA) to decide the availability and requirement of input data and formats of output. This committee will closely coordinate with IS Division in development and implementation of Double Entry accounting system in Common Format. A meeting of sub-committee of Advisory Committee was conducted on 20.07.2020 and formats of accounts were shared with IS Division for development. It was also informed by the IS division that they have started the process of development of accounting system.

Proposal: The above status is placed before the 98th meeting of Executive Committee for information.

Item No. 6 : Preliminary Estimate (PE) for “Up-gradation/replacement of Sub Station along with LT Panels, HT Panel, wiring, Fire Fighting accessories and replacement of old lights fixtures with LED luminaries etc at EPFO, Head Office Bhikaji Cama Place, New Delhi.

EPFO, Head Office Building is functioning at HUDCO VISHALA Building, Bhikaji Cama Place, New Delhi since 1996. The building was purchased by HUDCO which consist Basement, Lower Ground & Ground+6 Floors. Now more than 20 years had already passes away since installation of all Electrical and Mechanical & Fire System. Now, these equipments have completed their life expectancy of 15 to 25 years and frequent breakdown have been observed and system are not working properly.

2. Accordingly, CPWD was requested vide D.O. letter No. PFD/5/16/2018/Misc. corr./ CPWD/12139 dated 09.03.2020 for submission of estimate of replacement, repairing and servicing of Sub-Station, E & M Installation and Fire Fighting system installed at BNB Head Office immediately. **(Annexure-A).**

3. CPWD has submitted the Preliminary Estimate (PE) for the work “Upgradation/replacement of Sub Station along with LT Panels, HT Panel, wiring, Fire Fighting accessories and replacement of old lights fixtures with LED luminaries etc at EPFO, Head Office, Bhikaji Cama Place, New Delhi” amounting to Rs. 3,20,52,055/- (Rupees Three Crores Twenty Lakhs Fifty Two Thousand and Fifty Five only) including 3% contingencies by Superintending Engineer, CPWD vide letter no. 23(DED-81)/DC-8/2020-21/433 dated 03.06.2020 for Administrative Approval & Expenditure Sanction. **(Annexure-B).**

4. CPWD has stated that Executive Engineer (E), CPWD has visited the site and observed that the replacement of outlived Sub-Station equipments and its associated accessories, old outlived faulty wiring, replacement of old conventional light fixtures with energy efficient LED luminaries, old and outlived fire fighting accessories are required and accordingly PE has been framed as per CPWD Manual. The design and scope of the works are as under-

(i) Provision for replacement of old outlived one no. oil type with dry type Transformer of 1250 KVA along with other accessories.

(ii) Provision for replacement of outlived LT Panels with synchronized type main LT Panel with ALC control for auto load sharing & to set preference of DG set and Transformer & HT Panels and its associated cablings, Bus duct etc.

- (iii) Provision for replacement of outlived Bus trunking from Transformer to LT Panel.
- (iv) Provision for replacement of outlived Earthing and APFC Panel.
- (v) Provision for replacement of outlived LT Panel for Air Conditioning system wherever required.
- (vi) Provision for replacement of flooded CO2 type fire protection system with latest NOVAC Gas based fire suppression system in all Sub-Station equipments / Panels.
- (vii) Provision for replacement of old wiring, re-wiring, sub-main and circuit wiring.
- (viii) Provision for replacement of old conventional type fittings with energy saving fittings.
- (ix) Provision for replacement/repairing of old worn out fire pipe, hydrant boxes etc.
- (x) Provision for replacement of old worn out rising main with new sandwich type rising mains.
- (xi) Provision for replacement of old ceiling fans with new energy saving ceiling fans. Rates are based on Plinth Area basis 2019. Work completion period 06 months after sanctioning Administrative Approval & Expenditure Sanction and deposit of Funds to CPWD.

5. CPWD has further furnished the following conditions.

- i. CPWD does not bind itself to complete the work within the estimated cost. Necessary revised estimate will be submitted when scope of work is increased / changed or there is deviation in quantities executed.
- ii. Any dispute arising out of the operation of the contract (s) for the subject work will be subject to arbitration as provided for in the contract agreement CPWD will defend the arbitration proceedings as best as it can and get the Arbitrator's award examine by the appropriate authority. The decision of the Competent Authority of CPWD to accept the award or to challenge the same in a Court of Law will be binding on the client department.
- iii. CPWD has no fund of its own for investing in the work. The client department should, therefore, ensure that adequate funds are available with CPWD for executing the work. In case the client department fails to provide funds as per requirements, it may be necessary for CPWD to suspend / abandon the work. In such eventuality, the client department shall be solely responsible for all the consequences arising out of such stoppage / abandonment of work i/e claims of contractors for compensation / damages. If additional funds are required, the

same will have to be provided by the client department on the revised estimates submitted by CPWD.

iv. Funds for making payment of all amounts which may be decreed by a Court of Law, Tribunal or by award of an Arbitrator in relation to the work will be made available by the Client department promptly irrespective of it not being a party before the Court, Tribunal or Arbitrator. Such payments will be in addition to the payments made to the contractors for execution of work.

v. The client department will help CPWD in

a) Providing free access to contractor's materials and labour to the site of work.

b) Providing electricity connection for execution of work on payment of usual charges and c) Sanction and release of load from the concerned Electricity Board / Authority.

vi. The cost and time of the project is liable to revision due to probable escalation in cost of construction apart from reasons such as change in scope, area, design and specifications etc. if so desired by the client at a later date.

vii. The Preliminary Estimate (PE) submitted by CPWD is valid upto one year from the date of submission of PE.

6. In this estimate, the rates of item no. 1 is Plinth Area rates, items no. 3 and 4 are DSR rates and remaining items are based on market rates & Lump sum quantity. And as per item no. 9 of estimate, Wall mounted fans are installed in Head Office instead of Ceiling fans.

7. Accordingly, the above proposal was sent to Internal Finance Wing for their views and concurrence. The proposal has been concurred by the Finance Division, Head Office subject to approval of the Executive Committee, CBT.

Proposal: The Executive Committee, CBT is requested to consider and approve the proposal for up-gradation/replacement of Sub Station along with LT panels, HT panel, wiring, fire fighting accessories and replacement of old lights fixtures with led luminaries etc at EPFO, head Office Bhikaji Cama Place, New Delhi of Rs. 3,20,52,055/- (Rupees Three Crores Twenty Lakhs Fifty Two Thousand And Fifty Five only).

डॉ० वी.पी. सिंह

अपर केन्द्रीय भविष्य निधि आयुक्त (मुख्या.)

Dr. V. P. Singh

Addl. Central P.F. Commissioner (Hq.)



कर्मचारी भविष्य निधि संगठन

(श्रम एवं रोजगार मन्त्रालय, भारत सरकार)

मुख्य कार्यालय : भविष्य निधि भवन,

14, भिकराजी कामा प्लेस, नई दिल्ली-110066

दूरभाष : 011-26163546

Employees' Provident Fund Organisation
(Ministry of Labour & Employment, Govt. of India)

Head Office : Bhavishya Nidhi Bhawan,

14, Bhikaraji Cama Place, New Delhi-110 066

Ph. : 011-26163546, Email : acc.hq.vps@epfindia.g

D.O. No. PFD/5/16/2018/Misc.corr./CPWD

Dated : 6th March, 2020

09 MAR 2020

Dear Shri Bhardwaj,

Please refer to this office letter No. PFD/5/16/2018/Misc.corr./CPWD/11662-63 dated 24th February, 2019 which was sent to EE(Electrical) and copy marked to SE(Civil) regarding submission of estimate for replacement, repairing and servicing of Sub-station, E&M installation and Fire Fighting System installed at the Head Office of Employees' Provident Fund Organization, Bhavishya Nidhi Bhawan, 14, Bhikaraji Cama Place, New Delhi-110066(copy enclosed).

It is informed that Mr. Kaushal Singh, Regional P.F. Commissioner (Physical Infrastructure Division) had reminded AE(E) over telephone on 02-03-2020 to submit the estimate to this office who had been informed by AE(E) that due to end of the Financial Year 2019-2020, the proposed estimate can not be booked for this current Financial Year.

It is, therefore, requested to kindly intervene in the matter and necessary directions may be issued to concerned officer to submit the required estimate at the earliest as these works are urgent in nature and required Top Priority. *ks*

With regards

(Dr. V.P. Singh)

Shri Satish Chandra Bhardwaj,
Addl. Director General (CPWD)
Room No. 217-218, "A" Wing,
Nirman Bhawan,
New Delhi-110011.

ADD (RD)	
SE (WSTLCC)	
SE (P)	
EE (H.Q.)	
AAO	823
DY. NO.	1246
DATE	12/3/20

अ.प्र.नि. (से.नि.) के.सी.नि.नि., निर्माण बान, न
23 (PC-B)/अ.प्र.नि. (से.नि.)/20 दिनांक.....
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[अ.प्र.नि.नि.अ.-I,II,III,IV
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को.अ.प्र.नि.नि.अ.नि., सहायक संपदा नि. पानकारी
आवश्यक कार्यालयी हेतु प्रेषित। सूचना बांझित सूचना
विशेष विज्ञापन।

Copy to/submit to
EE (E), DE (S) to
take up in the
for P.F. A
24/5/20





कर्मचारी भविष्यनिधि संगठन
EMPLOYEES' PROVIDENT FUND ORGANISATION
भारतीय न्यायपालिका, भारत सरकार
MINISTRY OF LABOUR AND EMPLOYMENT, GOVERNMENT OF INDIA
मुख्यालय/Head Office
भविष्यनिधि भवन, 14, भिकजी कामा प्लेस, नई दिल्ली-110056
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दूरभाष / Telephone 011-26714559
फैक्स / FAX 011-26192008



No. PFD/5/L&I/2018/MIL. E.O. S.Y./CPWD/
To: 1

Dated: 20.02.2020

The Executive Engineer (Electrical)
Delhi Electrical Division-81,
Central Public Works Department,
Block No.13 (GF), CGO Complex,
Lodhi Road, New Delhi-110003.

(By Name to:- Shri Y.K. Garg)

Subject:- Submission of estimate for replacement, repairing and servicing of Substation, E&M installation & Fire Fighting System installed at EPFO, Head Office, Bhikaji Cama Place, New Delhi-reg.

Sir,

It is requested to submit the estimate for the following works immediately as per latest guidelines/norms/rules as Fire Safety Rules, IS Norms, National Building Code etc.

- (i) Repairing & servicing of LT Panel, AC Panel, AMF Panel, Power Factor Panel etc.
- (ii) Repairing & servicing of HT Panel, Transformers, Substation, replacement of faulty meter etc.
- (iii) CO₂ based flooded system be replaced with new flooding system/fire extinguishers and repairing & refilling of CO₂ flooded system wherever required.
- (iv) Replacement of fire check doors.
- (v) Any other works related to above electrical & fire safety works.

[This issues with the approval of Addl. CPFC (PID)]

Yours faithfully,

(Kaushal Singh)
Regional P.F. Commissioner-II (PFD)

Copy to:- Superintending Engineer (Civil), Delhi Circle-VIII, CPWD, A-423, I.P. Bhawan, New Delhi-110002 for information please.

जारी किया
ISSUED



भारत सरकार
केन्द्रीय लोक निर्माण विभाग
कार्यालय - दिल्ली परिमंडल-8, केलोनिवि,
कमरा सं० ए-423, आई०पी० भवन, नई दिल्ली-110002
दूरभाष नं.: 011-23379658
ई-मेल: sedc8cpwd@gmail.com



Annexure-B

पत्रांक: 23(DED-81)/दि०परि०-8/2020-21/ 433

दिनांक: 3/6/2020

सेवा में,

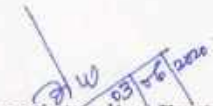
✓ The Chief Engineer, EPFO
14, HUDCO, Vishala Building,
Bhikaji Cama Place,
New Delhi- 110066.

Sub:- Up-gradation/replacement of sub-station along with LT Panels, HT Panel, wiring, fire fighting accessories & replacement of old light fixtures with LED luminaries etc. at EPFO HQ, Bhikaji Cama Palace, New Delhi.


Please find enclosed a preliminary estimate amounting to Rs. 3,20,52,055/- for accord of administrative approval and expenditure sanction of competent authority.

The Scope and necessity of the work has been clearly mentioned in the history sheet of the estimate.

Encl:- Preliminary Estimate.


Superintending Engineer

Copy to:- 1. Executive Engineer (E), DED-81, CPWD, CGO Complex, Block No.-13, Ground Floor, Lodhi Road, New Delhi for information please.


Superintending Engineer

Govt. Of India
Central Public Works Department
Preliminary Estimate

State: - Delhi
Branch: - E&M
Head of Account : Deposit work

Division: -DED-81
Sub-Div.: -IV

Name of work: - Up-gradation/replacement of sub-station along with LT Panels, HT Panel, wiring, fire fighting accessories & replacement of old light fixtures with LED luminaries etc. at EPFO HQ, Bhikaji Cama Palace, New Delhi.

This Preliminary Estimate amounting to Rs. 3,20,52,055/- i/c 3% Contingencies has been framed by Er. Y. K. Garg, Executive Engineer (E), CPWD, DED-81, CPWD, New Delhi & further processed by Er. Sawan Mittal, Assistant Engineer (P.Elect.) in the office of Superintending Engineer DC-VIII, CPWD, I.P. Bhawan, New Delhi.

REPORT

HISTORY: - This Preliminary estimate amounting to Rs. 3,20,52,055/- i/c 3% Contingencies has been framed to cover the cost of above said work. This preliminary estimate prepared in response of requisition received from the Client (EPFO HQ, Bhikaji Cama Place) vide letter no. PFD/5/26/Misc-Corr/CPWD/11662 Dt. 20/02/2020 (Copy Enclosed). Site was inspected by Executive Engineer (E) and thereafter PE has been prepared for replacement of outlived sub-station equipments and its associated accessories, old outlived faulty wiring, replacement of old conventional light fixtures with energy efficient LED luminaries, old and outlived fire fighting accessories as per CPWD Manual.

Accordingly the P.E has been framed for accord of A/A&E/S from the competent authority.

DESIGN & SCOPE: - The following provisions have been kept in this estimate.

1. Provision for replacement of old outlived 1 No. oil type with dry type Transformer of 1250 KVA along with other accessories.
2. Provision for replacement of outlived LT Panels with synchronized type main LT Panel with ALC control for auto load sharing & to set preference of DG Set and Transformer & HT Panels and its associated cablings, Bus duct etc.
3. Provision for replacement of outlived Bus trunking from Transformer to LT Panel.
4. Provision for replacement of outlived Earthing and APFC Panel.
5. Provision for replacement of outlived LT Panel for Air conditioning system wherever reqd.
6. Provision for replacement of flooded CO2 type fire protection system with latest NOVAC Gas based fire suppression system in all sub-station equipments/panels.
7. Provision for replacement of old wiring, rewiring, sub-main & circuit wiring.
8. Provision for replacement of old conventional type fitting with energy saving fittings.
9. Provision for replacement/repairing of old worn out fire pipe, hydrant boxes etc.
10. Provision for replacement of old worn out rising main with new sandwich type rising mains.

11. Provision for replacement of old ceiling fan with new energy saving ceiling fan.

Rate :- Plinth Area basis 2019

Cost :- Rs. 3,20,52,055/- i/c 3% Contingencies

Method :- Through call of tenders

Time :- 06 Months after getting A/ A&E/S and deposit of funds.

Additional Conditions:-

- i. CPWD does not bind itself to complete the work within the estimated cost. Necessary revised estimate will be submitted when scope of work is increased/changed or there is deviation in quantities executed.
- ii. Any dispute arising out of the operation of the contract (s) for the subject work will be subject to arbitration as provided for in the contract agreement CPWD will defend the arbitration proceedings as best as it can and get the Arbitrator's award examined by the appropriate authority. The decision of the competent authority in CPWD to accept the award or to challenge the same in a Court of Law will be binding on the client department.
- iii. The CPWD has no funds of its own for investing in the work. The Client department should, therefore, ensure that adequate funds are available with CPWD for executing the work. In case the client department fails to provide funds as per requirements, it may be necessary for CPWD to suspend/abandon the work. In such eventuality, the client department shall be solely responsible for all the consequences arising out of such stoppage/abandonment of work i/c claims of contractors for compensation/damages. If additional funds are reqd., the same will have to be provided by the client department on the revised estimates submitted by CPWD.
- iv. Funds for making payment of all amounts which may be decreed by a Court of law, Tribunal or by award of an Arbitrator in relation to the work will be made available by the Client department promptly irrespective of it not being a party before the court, Tribunal or Arbitrator. Such payments will be in addition to the payments made to the contractors for execution of work.
- v. The client department will help CPWD in-
 - a. Providing free access to contractor's materials and labour to the site of work.
 - b. Providing electricity connection for execution of work on payment of usual charges, and
 - c. Sanction and release of load from the concerned Electricity Board/Authority.
- vi. The cost and time of project is liable to revision due to probable escalation in cost of construction apart from reasons such as change in scope, area, design and specifications etc. if so desired by the client at a later date. The PE submitted by CPWD is valid upto one year from the date of submission of PE.

-Sd-

Executive Engineer
DED-81, CPWD

Superintending Engineer
Delhi Circle-VIII, CPWD

Assistant Engineer (P).
Delhi Circle-VIII, CPWD

PRELIMINARY ESTIAMTE

Name of work :- Up-gradation/replacement of sub-station along with LT Panels, HT Panel, wiring, fire fighting & replacement of old light fixtures with LED luminaries etc. at EPFO HQ, Bhikaji Cama Palace, New Delhi.

accessories

S.N	Description of Items	Qty	Rate	Unit	Amount	Remarks
1	Replacement of old outlived Transformer and accessories with Supplying, installation, testing and commissioning of 11kV/0.433 kV substation equipments comprising: HT Panel, Dry type Transformers, HT cable, Bus trunking from Transformer to LT Panel, LT Panel, Automatic Power factor correction panel, Active Harmonic Filters, TVSS (Transient Voltage suppression system), SPD (Surge protection system), Essential panel, Earthing, required inter-connections, substation safety equipments including LT cabling from sub station to the buildings fed by the sub station i/c less credit amount of 1 No. old dry type transformer which shall be re-used.	2500 KVA	8000	Per KVA	20000000.00	Par 2019 (PAR rate is 9000 Per KVA Less 1000 Per KVA for reusing of 1 No. Old dry type transformer = 8000 Per KVA)
2	Replacement of flooded CO2 type fire protection system with latest NOVAC Gas filled 2kg/5kg cylinders along with accessories.	30 Units	130000	Per Units	3900000.00	MR
3	Provision for replacement of single stand aluminium/copper wire with multistrand FRLS wire for point wiring etc. complete as reqd.	800 Points	640	Per Units	512000.00	DSR 2018
4	Provision for new point wiring for light point/fan point in the office of EPFO wherever reqd. etc. complete as reqd.	500 Points	1213	Per Units	606500.00	DSR 2018
5	Provision for replacement of old, faulty/burnt out circuit/sub-main, power modular boxes & switch socket etc. i/c TPDB etc. complete as reqd.	LS			1500000.00	MR
6	Provision for replacement of old conventional FI type fitting with energy saving fitting etc. complete as reqd.	LS			2000000.00	MR
7	Provision for repairing/replacement of old worn out/out lived fire pipe, fire hydrant boxes, FBC, sluice valve, NRV etc. complete as reqd.	LS			2500000.00	MR
8	Provision for replacement of old worn out/out lived rising main with new sandwich type rising main etc. complete as reqd.	LS			1500000.00	MR
9	Provision for replacement of old & out lived ceiling fan with new energy saving ceiling fan.	300 Nos.	2000	Each	600000.00	MR
	TOTAL				33118500.00	
	Less Cost of old dismantled Transformer and other accessories				-2000000.00	
	G. Total				31118500.00	
	Add Contingencies @3%				933555.00	
	Grand Total				32052055.00	

-Sd-
Executive Engineer (E)
DED-81, CPWD


Superintending Engineer
DC-8, CPWD


Assistant Engineer (P.Elect.)
DC-8, CPWD

PLINTH AREA RATES FOR SPECIALISED E&M WORKS			
Sl. No.	Description of Item	Unit	Annexure-V Rate
SUB-STATION EQUIPMENTS			
1.	Supplying, installation, testing and commissioning of 33kV/0.433kV or 11kV/0.433 kV substation equipments comprising HT Panel, Dry type Transformers, HT cable, Bus trunking from Transformer to LT Panel, LT Panel, Automatic Power factor correction panel, Active Harmonic Filters, TVSS (Transient Voltage suppression system), SPD (Surge protection system), Essential panel, Earthing, required inter-connections, substation safety equipments including LT cabling from sub station to the buildings fed by the sub station.	per KVA	9000
DIESEL GENERATING SETS			
2	Supplying, installation, testing and commissioning of Silent Type DG Sets, AMF Panel, Bus Ducting/ Cables from DG Sets to Essential Panel, Synchronizing Panel where required, DG Set enclosure room sound insulation/ventilation/smoke exhaust as required, Earthing of DG Set system, control cabling, Fuel tank/piping, DG set Exhaust piping/ Exhaust Chimney as per CPCB norms, Civil works connected with DG Sets including Foundation as required.	per KVA	11000
33 KV RECEIVING SUBSTATION AND 33KV/11KV HT CABLING			
3	(i) Supplying, installation, testing and commissioning of 33 kV Substation comprising 33 kV HT Panel, transformers 33kV/11 kV, 11 kV HT Panel, inter connections, 11kV HT UG cabling to the distribution substations on Ring main system, Substation earthing, substation safety equipments.	per KVA	6000
	(ii) Supplying, Installation, testing & Commissioning of 33 kV Switch room comprising of 33 kV HT panel, inter connections, 33 kV HT UG cabling to the distribution substations, on ring main system, earthing, safety equipments.	per KVA	6000
UNINTERRUPTED POWER SUPPLY			
4	Supplying, installation, testing and commissioning of online 3 phase UPS System with 30 minutes back up including batteries, interconnecting cables, battery racks etc.	per KVA	20000
4.1	Add for every additional 30 minutes backup	per KVA	9000
	Note: For assessment of kVA estimation of a building, Para 4.4 and other relevant Paras of "Guidelines for Substation & Power Distribution Systems of Buildings-2019" which is available on CPWD Website may be referred.		
CENTRAL AC PLANT			
5	Supplying, installation, testing and commissioning of energy efficient central AC Plant including low side works	per TR	85000
	Extra for stand by chilling units High side	per TR	38000
VRV/ VRF AC System			
6	Supplying, installation, testing and commissioning of VRV/VRF System including indoor /outdoor units, piping, electrical power distribution/wiring, electrical panel, treated fresh air system etc.	per HP	55000
PRECISION AIRCONDITIONING SYSTEM			
7	Supplying, installation, testing and commissioning of PRECISION Air Conditioning System including piping, electrical cabling, controller etc. required for the system	per TR	110000

Item No. 7: Authorizing Central Provident Fund Commissioner (CPFC) to enter into agreement with International Training Centre of the International Labour Organisation (ITC-ILO) for Training and Capacity Building of Officers of Employees Provident Fund Organisation (EPFO).

1. Introduction & Background:

Pandit Deendayal Upadhyaya National Academy of Social Security (PDNASS), the apex Training Institution of EPFO is mandated to train the officers of EPFO. In order to give exposure to the officers of EPFO of the latest in Social Security and its best practices, the possibility of a collaboration with the International Training Centre of the International Labour Organisation (ITC-ILO) for training and capacity building of officers of EPFO is being explored. Accordingly, correspondence with ITC-ILO was initiated.

2. Purpose:

Due to the rapid changes in administering the Social Security Schemes and in order to equip the officers of EPFO to take on such challenges, a need is felt to give exposure in the international best practices to the officers of EPFO at the International Training Centre of the International Labour Organisation (ITC-ILO) at Turin, Italy for training and capacity building.

3. About ITC-ILO

ITC-ILO is an advanced technical and vocational training institution in the heart of a riverside park in Turin, Italy. Founded in 1964 by the International Labour Organization and the Government of Italy, the Centre's mission is to achieve decent work for all women and men.

The Centre offers learning, knowledge-sharing, and institutional capacity-building programmes for governments, workers' and employers' organizations, and development partners. It aims to be a forum where development intersects with all forms of knowledge in the world of work, from tripartism to technology.

4. Authorization:

In order to give International exposure to the Officers of EPFO on training and capacity building for improving efficiency and effectiveness in delivering services to esteemed stakeholders, the Central Provident Fund Commissioner may be authorized to enter into agreement with ITC-ILO.

Proposal: The agenda at para 4 is placed before the Executive Committee, CBT EPF for consideration and approval.

Item No. 8: Authorizing Central Provident Fund Commissioner (CPFC) to depute officers of Employees Provident Fund Organisation (EPFO) for training at The International Training Centre of the International Labour Organisation (ITC-ILO).

1. Introduction & Background:

Pandit Deendayal Upadhyaya National Academy of Social Security (PDNASS), the apex Training Institution of EPFO is mandated to train the officers of EPFO. In order to give exposure to the officers of EPFO of the latest in Social Security and its best practices, the possibility of a collaboration with the International Training Centre of the International Labour Organisation (ITC-ILO) for training and capacity building of officers of EPFO is being explored. Accordingly, correspondence with ITC-ILO was initiated.

2. Purpose:

Due to the rapid changes in administering the Social Security Schemes and in order to equip the officers of EPFO to take on such challenges, a need is felt to give exposure in the international best practices to the officers of EPFO at the International Training Centre of the International Labour Organisation (ITC-ILO) at Turin, Italy for training and capacity building.

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ITC-ILO is an advanced technical and vocational training institution in the heart of a riverside park in Turin, Italy. Founded in 1964 by the International Labour Organization and the Government of Italy, the Centre's mission is to achieve decent work for all women and men.

The Centre offers learning, knowledge-sharing, and institutional capacity-building programmes for governments, workers' and employers' organizations, and development partners. It aims to be a forum where development intersects with all forms of knowledge in the world of work, from tripartism to technology.

4. Authorization:

In order to give International exposure to the Officers of EPFO on training and capacity building for improving efficiency and effectiveness in delivering services to esteemed stakeholders, the Central Provident Fund Commissioner may be authorized to nominate upto 50 officers of EPFO every year for training and capacity building to ITC-ILO.

Proposal: The agenda at para 4 is placed before the Executive Committee, CBT EPF for consideration and approval.

Item No. 9: Hiring of M/s Ernst & Young LLP (NICSI empanelled e-Governance Consultant) as Implementing Agency for Data Analytics Services for EPFO in project mode.

Proposal on the aforesaid subject is furnished hereunder for perusal and consideration of the Chairman, Executive Committee, CBT:

1. The Cabinet Secretariat vide secret memo no. 391/2/1/2019 – CA. V dated 09.01.2020 (**Annexure-A**) recommended strong technical and financial platform to improve EPFO's operational efficiency and automate its processes and to make all UANs unique by Aadhaar seeding and amalgamation of existing member IDs into unique UANs by deploying data analytics and other technical tools.
2. In the action plan dated 21.02.2020 (**Annexure-B**) submitted to the MoL&E on the recommendations of the Cabinet Secretariat, it was proposed that services of e-Governance Agency shall be hired for implementing data analytics project with IT tools & digital technology for reducing coverage gap, default management, fraud risk management, retention of membership base to maximize investments and income, identification of unique subscribers/members and de-duplication of member data.
3. The above activities need to be carried out on a large scale of 22 Crore plus member records, pertaining to almost 14 lakhs establishments records, around ever increasing 67 lakhs pensioner records and several Crore of transactions of receipt and payments happening every day by experts having intensive experience of implementation of niche technology areas like Information Management using Fuzzy logic and Natural Language Processing, Network Analytics, Risk Analytics, Predictive Analytics and development of machine learning algorithms (including Artificial Intelligence tools etc.). Coordination, Cooperation and Collaboration of information across ministries departments like CBDT, CBIC, GSTN, MCA etc. is important part of this initiative that demands exposure and working experience on these data sets. C-DAC which has submitted proposal for second phase of computerization does not have the experience and expertise required for such large scale & complex data analytics implementations and relevant techniques to facilitate EPFO to complete such essential tasks assignments.
4. Implementations of such largescale intelligence, data sharing, mutual cooperation among various agencies with respect to data analytics has been done by organizations like CBDT, GSTN, FIU, Commercial Tax Departments, CBIC etc. through e-Governance consultants on Panel notified vide reference no. NICSI/e-Gov. Consultancy / 2016 / 16 by National Informatics Centre Services Incorporated (NICSI). After ascertaining from Other Govt. departments and NICSI regarding the selection process, a Terms of Reference (ToR) Document regarding scope of work, project schedule, duration and key deliverable, project monitoring, resource requirement, payment schedule was prepared by a Committee of Officers. The ToR document (**Annexure-C**) after approval was forwarded to the NICSI on 02.03.2020 with the request for

presentation by the E- Governance Consultants empanelled for providing such data analytics service in project mode as per Terms of Reference (TOR). Three empanelled Consultants – M/s Deloitte, M/s Ernst & Young LLP and M/s PricewaterhouseCoopers Pvt. Ltd – submitted presentations through email on 20.03.2020.

5. A high level Committee comprising of Addl. CPFC (Hqrs.) Legal and Compliance, Addl. CPFC (Hqrs.) ASD & Procurement, Addl. CPFC (CAIU), RPFC-I of IS Div., Data Analytics, Finance and WSU finalized a competency based Evaluation matrix and evaluated the presentation of all three e-Governance Consultants after having web conference with them on 07.05.2020 and recommended that M/s Ernst & Young LLP may be engaged for data analytics services. Report of the Committee is enclosed as **Annexure-D**. After acceptance of the said report, a communication was issued to the NICSI (**Annexure-E**) to advise further action in the matter.

6. In response, NICSI requested to forward Proforma Invoice Request Forms, Presentation made by the agency. The entire process suggested was completed including Minutes of meeting of the Committee for selection were sent to NICSI on 12.06.2020 (**Annexure-F**). NICSI forwarded a Proforma Invoice and Project Execution Form wherein the total cost of implementation is furnished Rs.11,87,15,712/- (including GST) which is enclosed as **Annexure-G**.

7. The entire process as stated at 4 to 6 was examined by a Committee of officers under Chairmanship of Ms. Uma Mandal, Addl. CPFC (HRM) who were not part of earlier constituted committees- the ToR drafting Committee or the Selection Committee. The report of this Committee is enclosed as **Annexure-H** wherein it is reported that the procurement process of NICSI is fully compliant with the GFR provisions as vendors are empanelled through open tender process with special emphasis on quality and transparency which is in public domain on “about” page of NICSI website (www.nicci.com/-nicci.HTML: adherence to best practices). As advised by the Committee a confirmation was received from the NICSI through email dated 09.07.2020 (**Annexure-I**) that the PI request form and proposal acceptance form of the EPFO has been processed as per the standard operating procedure (SOP- **Annexure-J**) for hiring as notified by the NICSI.

8. The Internal Finance Division (IFD) has thoroughly examined the entire proposal for hiring of e-Governance Consultant for data analytics in project mode and opined that the NICSI, Govt. of India Enterprise EPFO has engaged has empanelled e-Governance consultants duly following all GFR provisions and EPFO has followed NICSI’s SOP for selecting one of the empanelled consultant. The IFD has recommended that the proposal for hiring the services of M/s Ernst & Young LLP which is on panel of NICSI (Ref. no. NICSI/e-Gov. Consultancy / 2016 /16) as submitted may be considered for approval by the Executive Committee, CBT, being the competent authority subject to nomination of NICSI under Rule 194 of GFR.

Proposal: The proposal for hiring services of M/s Ernst & Young LLP (NICSI empanelled e-Governance Consultant) as Implementing Agency for Data Analytics Services for EPFO in project mode may be considered by the Executive Committee, CBT for approval.

SECRET

Copy No. 1

समस्त एवं सचिवीय कार्यालय
SECRETARY (CSE)
Dy. No./F.T.S. No. 29/5/65
दिनांक 10-1-20

No. 391/2/1/2019-CA.V
GOVERNMENT OF INDIA/BHARAT SARKAR
CABINET SECRETARIAT/MANTRIMANDAL SACHIVALAYA
RASHTRAPATI BHAVAN

Secy
JS(RKS)/JS(VB)

New Delhi, dated 9th January, 2020
(separate copies) 12/01

Subject: Improving efficiency and accessibility in Employees Provident Fund Organisation and Employees State Insurance Corporation through Information Technology-reg.

JS(RKS)
JS(VB)

Please find enclosed herewith, a copy of the minutes of the meeting of Committee of Secretaries (CoS) held at 11.30 A.M. on 27th December, 2019 in the Committee Room of Cabinet Secretariat, Rashtrapati Bhawan, New Delhi, on the above subject. Action taken on the recommendations may kindly be uploaded on e-SamikSha Portal.

Encl: Doc. No. (C.A.V): 02/2020

JS(AK)

अपर सचिव (समस्त एवं सचिवीय) या कार्यालय
Office of Additional Secretary (L&E)
आवृत्ति सं./Dy./F.T.S. No. 14/5/2020
दिनांक, Date 13/01/2020

Amrapali Kata
(Amrapali Kata)
Deputy Secretary
Tele No: 23013507

To

- ✓ 1. Secretary, M/o Labour & Employment
2. Director General, Employees State Insurance Corporation
3. Central P.F Commissioner, Employees Provident Fund Organisation

Copy forwarded to:

1. Principal Secretary to Prime Minister
2. Principal Advisor to Prime Minister

Internal circulation (Only one copy)

CS/Secy.(C)/AS(AG)/DS(AK)

Copies 08

No. 391/2/1/2019-CA.V
GOVERNMENT OF INDIA/BHARAT SARKAR
CABINET SECRETARIAT/MANTRIMANDAL SACHIVALAYA
RASHTRAPATI BHAVAN

Encl: Doc. No. (C.A.V): 02/2020

Minutes of the Meeting

Venue : Committee Room, Cabinet Secretariat
Date of Meeting : 27.12.2019
Time of Meeting : 11.30 a.m.

PRESENT

1. Shri Rajiv Gauba, Cabinet Secretary
2. Shri Rajesh Bhushan, Secretary (C), Cabinet Secretariat
3. Shri Heeralal Samariya, Secretary, M/o Labour & Employment
4. Shri Giridhar Aramane, Additional Secretary, Cabinet Secretariat
5. Shri Raj Kumar, Director General, ESIC
6. Ms Anuradha Prasad, Additional Secretary, M/o Labour & Employment
7. Shri Ram Kumar Gupta, Joint Secretary, M/o Labour & Employment
8. Ms. Vibha Bhalla, Joint Secretary, M/o Labour & Employment
9. Shri Hemant Jain, FA & CAO, EPFO
10. Shri Pankaj Raman, Additional Central P.F. Commissioner, EPFO
11. Shri V. Ranganath, Additional Central P.F. Commissioner, EPFO
12. Shri J. P. Chauhan, Regional P. F. Commissioner, EPFO
13. Dr. R.K. Kataria, Medical Commissioner, ESIC
14. Shri S. Ravichandran, Additional Commissioner, ESIC
15. Ms. Amrapali Kata, Deputy Secretary, Cabinet Secretariat

Subject: Improving efficiency and accessibility in Employees Provident Fund Organisation and Employees State Insurance Corporation through Information Technology-reg.

A meeting was held under the chairmanship of Cabinet Secretary on 27.12.2019 at 11.30 A.M. in the Committee Room, Cabinet Secretariat, Rashtrapati Bhawan to consider the subject mentioned above.

2. Initiating the discussion the Secretary, Labour & Employment stated Employee Provident Fund Organization (EPFO) has undertaken several measures involving Information Technology (IT) to improve service delivery. Universal Account Number (UAN) has been introduced enabling a single account number for every worker throughout his life span. UAN has been seeded with Aadhaar, mobile number and bank account details to make it a unique number. He stated that this has resulted in hassle-free transfer of members' accounts from one employer to another; reduction in compliance costs; speedy settlement of claims; reduction of impersonation and duplication; and reduction of dependence of the employee on the employer for withdrawal / settlement of account.

3. The Financial Advisor, EPFO stated that the EPFO has a total of 22.35 crore accounts with a corpus of 11.23 lakh crores of which 6.9 lakh (amounting to 0.30% of total accounts and

SECRET

Rs 1638.37 crores) accounts are inoperative. Further, it was stated that so far, a total of 15.28 crores have been given a Universal Account Number (UAN) while 9.86 crore accounts are without UAN. Further there are 7.01 crore Aadhaar linked UAN accounts, 7.07 crore mobile linked UANs accounts, 6.70 crore Bank account linked UAN accounts and 2.67 crore UAN accounts which are bank, Aadhaar and mobile numbers linked.

4. The Director General, Employees State Insurance Corporation through Information Technology (ESIC) stated that several new initiatives had been taken to strengthen the ESIC scheme; leveraging on existing strengths and reaching more employees. Since 01.07.19, ESI Contribution rates have been reduced for employees from 1.75% to 0.75% and for employers from 4.75% to 3.25% with no change in the scope or quantum of Scheme's benefits. There has been a paradigm shift in approach to coverage from Industrial Centers to District as a Unit resulting in the scheme expanding from 325 to 566 fully / partially covered districts in the last 3 years. ESIC has also entered into a partnership with PMJAY enabling insured persons of designated 102 newly implemented districts to get cashless medical care through Ayushman Bharat empaneled hospitals. He further stated that ESIC is in the process of motivating State governments to set up State level ESI society with 100% financial support of ESIC to enable States to strengthen ESI scheme hospitals and dispensary services. ESIC has started setting up its service delivery/ facilitation centers in all districts which will be in addition to the medical services provided by the State governments under ESI Scheme. Dispensary-cum-Branch Office (DCBO) are to be started in each implemented district to facilitate delivery of quality services. It was observed that deploying a trained medical practitioner exclusively for claim verification or certifying bills may not be optimal utilization of manpower. Further medical facilities operated by State Governments, Central agencies and private facilities may be utilized cost effectively for this purpose.

5. It is proposed to cover all districts by 2022. Measures are underway to leverage ESIC Medical college graduates to make up the short fall in medical manpower. In a bid to make primary health care more accessible expansion of cashless primary care services in Public Private Partnership (PPP) mode is underway through tie-ups with private doctor clinics and motivating big employers to join hands with ESIC to set up Employers Utilization Dispensaries (EUD).

6. The Director General, ESIC stated that IT is being used to improve efficiency and accessibility. Insurance & Benefits related to employer details and cash benefits to beneficiaries have been digitized completely while details of, medical certification of insured persons and assessment of beneficiaries etc. have been partially digitized. Further, all components of the Enterprise Resource Planning except personnel details and Finance & Material management have been digitized. A dashboard connecting the various components is in the process of development. The DG, ESIC highlighted some issues faced in using the Government e-Marketplace (GeM) and stated that GeM does not allow for a provision of demonstrations at technical evaluation stage leading to avoidable issues on the conclusion of tenders. He further highlighted cases wherein Chinese equipment is often supplied with certification in Chinese which cannot be verified locally.

7. After detailed deliberations, the CoS recommended the following:

- a. EPFO may expedite building of the dashboard and the mobile app and give a live demonstration by 30.03.2020.
- b. EPFO shall ensure that all 22.35 crore accounts including inoperative/dormant accounts are assigned a UAN in next six months.
- c. All 9.86 crore Pension Fund Accounts without UAN shall be populated with individual details like Name, Phone Number, Bank Account Number, Mobile, Aadhaar etc.

- d. EPFO shall simultaneously take up the process of linking all 22.35 crore accounts with Aadhaar Number, Mobile Number and Bank Account Number and increase the linkage from the current state of around 10% to 100% of total accounts within six months.
- e. EPFO may engage the services of UIDAI; State and District Administration; and Third Party Service Providers; etc. to complete the tasks of identifying the individuals linked to the Pension Fund Accounts, ascertaining their uniqueness and obtaining their details, by deploying data analytics and other technology required.
- f. EPFO shall set in place systems for life certification and uniqueness of all the account holders on an annual basis on the lines of Jeevan Pramaan within next six months.
- g. Procedures shall also be set in place by EPFO to designate unverified accounts as dormant after an appropriate period of time and SOPs shall be designed triggering action to make the account operational again by shifting the burden from the beneficiary to the organization.
- h. EPFO shall ensure that an appropriate mechanism is established and implemented to reach out to the individuals / their legal heirs for all the inoperative accounts. This process may be completed within six months.
- i. EPFO shall set in place strong technical and financial platform to improve its operational efficiency and automate its processes within next six months.
- j. EPFO shall prepare a detailed action plan with the proposals, strategies, timelines, milestones and estimated financial requirement within two weeks and inform the same to this Secretariat.
- k. ESIC may evolve a targeted strategy to increase coverage to all 10 crore employees in the formal sector from the current coverage of 3.49 crores.
- l. ESIC shall evolve a strategy for improving the operational efficiency of under-utilized hospitals. They may examine the option of Public Private Partnership for operation and management of underutilized hospitals wherein ESIC beneficiaries are given preferential treatment.
- m. ESIC may expedite the process of seamless integration with PMJAY so that ESIC beneficiaries use Ayushman Bharat empaneled hospitals and PMJAY beneficiaries use ESIC hospitals.
- n. ESIC may expedite the work on the ICT platform and give a live demonstration of the completed dashboard by 30.03.2020.
- o. ESIC may deploy suitable alternative models in place of the proposed strategy to open Dispensary-cum-Branch Office (DCBO) in all districts to provide OPD services to the insured as DCBOs may not be cost effective. State / Central Government medical facility where available may be utilized; and in all other districts private facilities may be utilized through reimbursement / empanelment models.
- p. ESIC may examine the functioning of medical educational institutes and evolve a strategy to utilize the graduates from the Institute in the ESIC medical facilities.
- q. ESIC may expedite the opening of State level ESI societies and complete the process by 31.03.2020.
- r. CEO, GeM in consultation with M/o Labour and M/o Health & Family Welfare may modify the processes on GeM to make them responsive to the needs of these Ministries. It shall be ensured that Indian certification / accreditation (in all fields where it is available) shall be made mandatory for participation on GeM.

Improving efficiency and accessibility in EPFO through IT
Action Plan of EPFO with reference to Note no.391/2/1/2019-CA.V dated 09.01.2020 of Cabinet Secretariat

No	Action Point	Strategy	Milestones	Time lines
a	Building of the dashboard and the mobile app and give a live demonstration by 30.03.2020	<p>1. The dashboards for the employers, members, and pensioners are available in their respective logins on the website- www.epfindia.gov.in. There are a few dashboards in open public domain also.</p> <p>20 online services are available to the stakeholders.</p> <p>Details of available Dashboards / Services :</p> <p>a (i) For Employers:</p> <ol style="list-style-type: none"> 1. UANs with KYC status (Aadhaar, Bank account & Mobile number) 2. UANs with missing basic details 3. List of Active UANs 4. List of exited UANs 5. List of subscribers going to attain age of 58 years. 6. ECRs filed and remitted. 7. Exempted establishments return filing status 8. E-Inspection Notice (Pilot run) 9. Payable Damages and Interest <p><u>Proposed</u></p> <ol style="list-style-type: none"> 1. Dashboard for inquiries <p>a (ii) For Members:</p> <p><u>Available</u></p> <ol style="list-style-type: none"> 1. Member Passbook 2. Members profile & Nomination Status 3. Claim filing and Status 4. UAN Activation 	<p>Demonstration of existing dashboards available to Employers, Members, Pensioners in their respective logins can be done by EPFO at any appointed date and time.</p>	<p>Not applicable</p> <p>Target date: 30/06/2020</p> <p>Not applicable as already available</p>

Encl. B

	<p>1. Establishment Search (details of contributions with members' name monthwise)</p> <p>2. Locate EPFO Office (Regional Office jurisdiction search)</p> <p>3. ECR Payment Search (Contribution Challan status)</p> <p><u>Proposed:</u></p> <p>1. Know your coverage Search (Know and search the eligibility for coverage of the establishment through this dashboard)</p> <p>Future Strategy:</p> <p>The EPFO is developing the desired dashboards in pictorial/graphical form for display in the public domain on the EPFO website.</p> <p>a(v)Development of Mobile App- Services integrated with UMANG App developed by Meity</p> <p>Fourteen EPFO Services are already available on the UMANG App developed by Meity for:</p> <p><u>1. Employers</u></p> <p>➤ ECR payment search by TRRN and Establishment ID</p> <p><u>2. Employees</u></p> <p>➤ View passbook</p> <p>➤ File claims & track claim status</p>	<p>These dashboards shall reflect the basic data related to functioning of the Organisation in various core areas.</p>	<p>Already available</p> <p>Target date: 31.03.2020</p>
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Encl-B

		<ul style="list-style-type: none"> ➤ UAN activation ➤ E-KYC Services to validate UAN with Aadhaar 		
		<u>3. Pensioners</u> <ul style="list-style-type: none"> ➤ View Passbook ➤ Update JeewanPramaan 		
		<u>4. General Services</u> <ul style="list-style-type: none"> ➤ Search EPFO Offices ➤ Search Establishment ➤ Account balance information to member through SMS (ten languages) 		
		<u>Services Proposed to be added to UMANG</u> <ol style="list-style-type: none"> 1. Know Your UAN / Generate Your UAN. 2. Access to EPFIGMS <p>Currently around 88% of total hits/visits on UMANG App is related to EPFO and only 12% relate to other Govt. departments.</p> <p>In view of the above, EPFO is not developing any Separate Mobile Application.</p>		

b to e	b. All 22.35 crore accounts including inoperative/dormant accounts are assigned a UAN in next six months	The existing members' accounts are categorised as:																			
c. All 9.86 crore Pension Fund Accounts without UAN shall be populated with individual details like Name, Phone Number, Bank Account Number, Mobile, Aadhar etc.	<table border="1"> <tr> <th>Sl.</th> <th>Category</th> <th>Member's account (In Cr.)*</th> </tr> <tr> <td>1</td> <td>UANs validated with Aadhaar</td> <td>6.39</td> </tr> <tr> <td>2</td> <td>Contributory UANs without Aadhaar validation</td> <td>1.5</td> </tr> <tr> <td>3</td> <td>Non-contributory UANs without Aadhaar validation</td> <td>5.06</td> </tr> <tr> <td>4</td> <td>Only EPF Account Numbers</td> <td>9.47</td> </tr> <tr> <td></td> <td>Total</td> <td>22.47</td> </tr> </table> <p>* Figures are dynamic</p>	Sl.	Category	Member's account (In Cr.)*	1	UANs validated with Aadhaar	6.39	2	Contributory UANs without Aadhaar validation	1.5	3	Non-contributory UANs without Aadhaar validation	5.06	4	Only EPF Account Numbers	9.47		Total	22.47	<u>Allotment of UANs to members of EPF/EPs/EDLI</u>	
Sl.	Category	Member's account (In Cr.)*																			
1	UANs validated with Aadhaar	6.39																			
2	Contributory UANs without Aadhaar validation	1.5																			
3	Non-contributory UANs without Aadhaar validation	5.06																			
4	Only EPF Account Numbers	9.47																			
	Total	22.47																			
d. Process of linking all 22.35 crores account with Aadhaar Number, Mobile Number and Bank Account Number and increase the linkage from the Current state of around 10% to 100%	<ul style="list-style-type: none"> • UANs were allotted in August 2014 by the EPFO against member's accounts in which contributions were received in the ECR for any month during the period from 01/2014 to 06/2014. • Thereafter, the employers were given facility to allot UAN. However, the UANs allotted till September 2017, were not unique in as much there was no validation with Aadhaar at the time of allotment/generation. • From 01.10.2017, new UAN is allotted only after validation of member's identity with Aadhaar which makes the UAN unique. • In last two years, validation of UAN with Aadhaar, which makes UAN unique, has resulted in amalgamation of 4.78 Crore 																				

Encl B

<p>e. Engage the services of UIDAI State and District Administration and Third Party Service Providers etc to complete the task of identifying the individuals linked to the Pension Fund Accounts ascertaining their uniqueness and obtaining their details, by deploying data analytics and other technology required.</p>	<p>member accounts in 2.03 Crore UANs. This has resulted in reduction of 2.78 Crore member accounts (UAN) and facilitated auto transfer of member balance into unique UAN.</p> <ul style="list-style-type: none"> Now 94% of claims are filed online. EPFO has recently provided a facility to the employees to self-generate their UAN validated with their Aadhaar. Earlier UAN generation was possible only through the Employer. Now EPFO extends Online e-KYC facility to member on EPFO Portal as well on UMANG mobile App to self-validate their UAN with Aadhaar without any intervention by Employer. 	<p>Strategy for allotment of Aadhaar validated UANs to all EPF Accounts formulated for each category of EPF/EPS Accounts is as below:</p>	<p>Strategy for b(2) Category: Validation of Aadhaar for Contributory UANs (1.5 Crore)</p>	<ol style="list-style-type: none"> The Establishments to be allowed Time to Validate UANs with Aadhaar depending on the pendency percentage of UANs as under: <table border="1"> <tr> <td>0-20%</td> <td>2 months</td> </tr> <tr> <td>21-40%</td> <td>3 months</td> </tr> <tr> <td>41-60%</td> <td>4 months</td> </tr> <tr> <td>Above 60%</td> <td>5 months</td> </tr> </table> After expiry of the above time lines, Electronic Challan cum Return (ECR) filing will 	0-20%	2 months	21-40%	3 months	41-60%	4 months	Above 60%	5 months	<p>End date for last phase: 30.06.2020.</p>
0-20%	2 months												
21-40%	3 months												
41-60%	4 months												
Above 60%	5 months												

	<p>be permitted only in r/o Aadhaar validated UAN</p> <p>3. EPFO's proactive action plan to facilitate the above exercise:</p> <ul style="list-style-type: none"> ➤ SMS shall be sent to the members also to validate their UAN with Aadhaar through online e-KYC facility available on member portal as well as UMANG App ➤ To facilitate the process, Aadhaar validation Camps shall be organized by ROs and DOs in seasonal establishment clusters and other localities in which there are establishments with low percentage of Aadhaar validation. ➤ If any such member approaches for claim processing, the same shall be allowed after validation of UANs with Aadhaar ➤ Third Party Service Providers for facilitating/assisting the above exercise, will also be explored by deployment of IT Tools and experts/services. 		
	<p>Strategy for b(3) Category & (e): Aadhaar validation of <u>5.06 Crore non-contributory UANs</u></p> <p>5.06 Crore UANs were allotted from 2014 till September 2017 without Aadhaar validation and are not currently contributing.</p> <p>These UAN may be: With mobile or Without mobile numbers.</p>	<p>The outcome of the strategy will be Aadhaar validation for 100% current subscribers.</p>	<p>This is implemented instantaneously</p>

	<p>1. In case of members with Mobile numbers available in the UAN data base, SMS shall be sent to validate their UAN with Aadhaar using the Online e-KYC facility.</p> <p>2. Further, these members are expected to interact with EPFO at the time of withdrawal or claim settlement. For such members, Aadhaar validation in UAN shall be completed with KYC of bank a/c & mobile number before claim processing.</p> <p>3. For those who are allotted UAN but are not aware of their UAN, a Web facility "Know Your UAN" as described earlier for proposed dashboards/services, will be launched to enable such members to find their UAN.</p> <p>4. These members may still be in the employment pool with a current Aadhaar validated UAN. Aadhaar validation in non-contributory UAN shall lead to linking all previous/current UANs/EPF account of member.</p> <p>5. The members in this category with UAN without Aadhaar validation but are not current subscriber, are entitled for interest at end of accounting year till they attain age of 58 years. For such members, yearly interest credit will be displayed in Passbook only when their UAN is validated with Aadhaar</p> <p>6. Aadhaar validation camps in coordination with ex-Employers and UIDAI shall be organized by Regional Offices and District offices of EPFO.</p> <p>7. EPFO is entering into MOU with MeitY for providing services to EPF/EPs members/pensioners and thereafter the Common Service Centers (CSC) shall act as access points to validate UAN with Aadhaar along with other services.</p>		<p>Facility for conditional display of interest credit by 31.05.2020</p>
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		<p>Third Party Service providers shall be roped in to fast track the exercise through IT Tool based de-duplication process to tag multiple non-unique UANs of same person and link it with current Aadhaar validated UAN, if any.</p> <p>8. Publicity through Social Media and Print/Electronic Media regarding Online e-KYC facility and CSC as access points for Aadhaar validation.</p> <p><u>Strategy for b(4) Category & (c): EPF Accounts without UANs (9.47 crores)</u></p> <p>Members who were subscribers for any period during 1952 to 2013 were only possessing EPF account numbers since UANs were not allotted as they never subscribed from 1.1.2014 onwards. Such member accounts still exist and balance in such accounts is payable to respective members only. It is for kind information that even such members can also fully withdraw and settle their EPF accounts.</p>	<p>The outcome of the strategy will be Aadhar validation in 5.06Crore UANs.</p>	
		<p>1. Such members are also expected to interact with EPFO only at the time of withdrawal or claim settlement which would now happen only after allotment of UAN with Aadhaar validation with KYC of bank a/c & mobile number.</p> <p>2. An online facility 'Create your UAN against existing PF Account Number' as already mentioned earlier, shall be launched to help such members get UAN after Aadhaar validation.</p> <p>3. In addition to above, a web based facility "Know Your UAN" will be developed so that such members are guided without exposing any private data, to</p>	<p>The outcome of the strategy will be allotment of UAN with Aadhar validation in 9.47Crore Member accounts.</p>	

f & h	Set in place systems for life certification and uniqueness of all the account holders on an annual basis on the lines of Jeevan Pramaan.	<p>validate their Aadhaar and also to complete their KYC. This will help them to either close their EPF Account through settlement or transfer to their present account or generate new UAN. Hence, these EPF accounts will get Aadhaar validated UAN in due course.</p> <p>4. Third Party expert services shall be roped in to fast track the exercise through IT Tool based de-duplication process to find their current membership, if any, which will result in amalgamation of their multiple PF accounts with their latest account number for existing UAN or newly allotted current UAN.</p> <p>5. Advisory/Implementation Committee of Internal Subject/expert Divisions- IS, WSU, Finance and experts from outside- CDAC, SBI, ICICI, One among the Big five consultants on NCSI panel (E&Y, KPMG, PWC, Deloitte and Wipro Ltd.) and other Special Invitees on case to case basis to monitor and steer the exercise including IT Tool development/procurement and validation.</p> <p>Strategy for (f) & (h): A system for annual Life Certification of all account holders on lines of Jeevan Pramaan and to reach out to members/legal heirs of Inoperative accounts</p> <p>The members, who are not contributing at present but are having UANs including the Inoperative accounts not earning interest, have the Online facility to file e-nomination and update it periodically. Member's EPF account is flagged Inoperative post attaining 58 years of age or post 36 months from the last contribution month, after attaining 58 years.</p>	
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g	<p>Mechanism is established and implemented to reach out to the individuals/their heirs for all the inoperative accounts. This process may be completed within six months.</p>	<p>At present 6.85 Lakhs accounts are inoperative, out of which 2.52 lakh have UANs & 4.32 lakh are non-UAN accounts.</p> <p>EPFO's proactive strategy:</p> <ol style="list-style-type: none"> 1. Web based facility "Know Your UAN" to guide members/legal heirs to complete KYC and then get the account closed through settlement/transfer to their present account. 2. SMS to members having mobile numbers in their UAN to login and validate e-nomination annually. Submission of e-nomination based on validation of OTP sent on their Aadhaar linked mobile to be taken as Life Certificate. 3. For non-contributory operative Account holders, credit of interest will be displayed in member e-passbook only after confirmation of living status in above manner. 4. EPS Pensioners (above 58 years) holding inoperative account to be advised to close their inoperative EPF account 	<p>Target date for preparation of SOPs and the guidelines: 31.05.2020</p> <p>Target date: 31.03.2020</p>
	<p>Procedures shall also be set in place by EPFO to designate unverified accounts as dormant after an appropriate period of time and SOPs shall be designed triggering action to make the account operational again by shifting the burden from</p>	<p>Strategy for (g): Procedure to flag unverified accounts as dormant & SOP for EPFO to trigger action to make the accounts operational</p> <ol style="list-style-type: none"> 1. Once the strategies for validating all the EPF member accounts are put into action the unverified accounts shall emerge and get quantified. 2. Advisory Committee of internal and external experts to take stock of the non-KYC accounts and categorise them on various 	

	the beneficiary to the Organization	<p>criteria //ke, period of no transaction, amount of balance, length of contributory service, accounts in closed establishments, accounts in PSUs/Govt. Organisations etc. and draw up strategy for KYC of different categories of non-KYC accounts (the above criteria are only illustrative in nature and the exhaustive list of filters will be deliberated on case by case basis).</p> <p>3. Such non KYC accounts shall be verified from the basic document (Form-9) and details of the member shall be culled out with the support of the Employers.</p>		
1	Strong technical and financial platform to improve its operational efficiency and automate its processes within next six months.	<p>Strategy for (i): Strong Technical and Financial Platform to improve its operational efficiency and automate its processes within next 6 months</p> <ul style="list-style-type: none"> C-DAC was awarded a contract in April 2019 for preparing a report on Second Phase computerization. After the queries raised by EPFO, C-DAC finally submitted the report in November 2019. Report submitted by C-DAC is under evaluation. The evaluation shall be completed by 31/03/2020. The work shall be awarded by 30/06/2020 and completed by 30/06/2021. Strategy is to start phase wise development with priority areas to be taken up initially. 		Complete plan will be submitted by 30.06.2020 in r/o second phase computerization for which report is presented by C-DAC.

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		<ul style="list-style-type: none"> • The cost of the Project shall be available after evaluation and at the time of award of contract • Further for ensuring coverage of all coverable establishments and all eligible employees in every covered establishment, shifting the compliance interaction to digital platform and system driven decision making for inspections/inquiries relating to default management, fraud risk management as well as retention of existing membership base to maximize investments and income on investments, the EPFO proposes to engage domain experts for implementing data analytics. Such services would lead to identification of unique subscribers/members and de-duplication of member data & merger of UANs comprehensive analysis for effective actions and making suitable but concrete decisions. • The estimated cost for specific projects for reducing accounts and linking UAN, data analytics etc. i.e. for deployment for domain experts and support manpower at NISCI rate is approx. Rs. 10 Crore and thumb rule projection for IT tools and licenses is approx. Rs. 12 Crore and total expected cost is to the tune of around 20-22 Crore 	<p>For specific projects for reducing accounts and linking UAN, data analytics etc., the EPFO is writing to NISCI with TOR for presentation by the expert consultants on NISCI's panel (E&Y, KPMG, PWC, Deloitte and WIPRO Ltd.)</p>
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कर्मचारी भविष्य निधि संगठन
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)
EMPLOYEES' PROVIDENT FUND ORGANISATION
(Ministry of Labour & Employment, Govt. of India)
मुख्य कार्यालय / Head Office
भविष्य निधि भवन, 14-भीकजी कामा प्लेस, नई दिल्ली-110 066.
Bhavishya Nidhi Bhawan, 14, Bhikaiji Cama Place, New Delhi - 110 066.

No. CAIU/011(1)2020/1063

Date: 02.03.2020

To,

The Managing Director,
National Informatics Centre Services Inc (NICSI)
NBCC Tower,
15 Bhikaiji Cama Place, New Delhi - 66

[By Name to: Sh. Manu Garg, General Manager]

Sub: Hiring of NICSI empanelled firm as Consultant in project mode as an Implementing Agency for Data Analytics Services for EPFO

Dear Sir,

It is proposed to engage Consulting Agency for implementation of Data Analytics Services for EPFO's business requirements considering the following major objectives:

1. Identification of unregistered subscribers/businesses
2. Improve the compliance of establishments
3. Identification of unique subscribers/members

The duration of engagement is twenty four months in project mode.

It is requested to procure suitable consultant from the list of Consultants empanelled vide E-Gov. Consultancy empanelment reference no. NICSI/eGov Consultancy / 2016 / 16 for providing services in project mode as per Terms of Reference (TOR) enclosed.

Empanelled Consultants may be present at Conference Hall, 3rd Floor, EPFO, Head Office at the aforesaid address at 10:30 AM on 13.03.2020 to make a presentation on the basis of the TOR enclosed.

Encl: As above.

Yours faithfully,

(Pankaj Raman) 21/3/20

Addl. Central P. F. Commissioner (CAIU)

TERMS OF REFERENCE

Appointment of Implementing Agency for Data Analytics Services for EPFO

**Employees' Provident Fund Organization
Bhavishya Nidhi Bhawan
14 Bhikaiji Cama Place,
New Delhi-110066**

Contents

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Appointment of Implementing Agency for Data Analytics Services for EPFO

1 About EPFO

EPFO is one of the World's largest Social Security Organizations in terms of clientele and the volume of financial transactions undertaken. At present it maintains 22.91 crore accounts (Annual Report 2018-19) pertaining to its members.

The Employees' Provident Fund came into existence with the promulgation of the Employees' Provident Funds Ordinance on the 15th November 1951. It was replaced by the Employees' Provident Funds Act, 1952. The Employees' Provident Funds Bill was introduced in the Parliament as Bill Number 15 of the year 1952 as a Bill to provide for the institution of provident funds for employees in factories and other establishments. The Act is now referred to as the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 which extends to the whole of India. The Act and Schemes framed there under are administered by a tri-partite Board known as the Central Board of Trustees, Employees' Provident Fund, consisting of representatives of Government (Both Central and State), Employers, and Employees.

The Central Board of Trustees administers a contributory provident fund, pension scheme and an insurance scheme for the workforce engaged in the organized sector in India. The Board is assisted by the Employees' PF Organization (EPFO), consisting of offices at 239 locations across the country. The Organization has a well-equipped training set up where officers and employees of the Organization as well as Representatives of the Employers and Employees attend sessions for trainings and seminars. The EPFO is under the administrative control of Ministry of Labor and Employment, Government of India

The Board operates three schemes –

1. Employees' Provident Fund Scheme 1952
2. Employees' Pension Scheme 1995
3. Employees' Deposit Linked Insurance Scheme 1976

EPFO Vision

Employees' Provident Fund Organization has a vision to reposition itself as a world class Social Security Organisation providing futuristic services meeting the growing requirements of all categories of its stakeholders. EPFO Vision 2030 envisages:

- Universal Social Security Coverage on mandatory basis by way of Provident Fund, Pension and Life Insurance for all workers of the country
- Online Services for all EPFO benefits with State-of-the-Art Technology
- Implementation of policies for a benefit structure with adequate support level of social security

EPFO Mission

Our mission is to extend the reach and quality of publicly managed old age income security programs through consistent and ever-improving standards of compliance and benefit delivery in a manner that wins the approval and confidence of members in our methods, fairness, honesty and integrity, thereby contributing to the economic and social well-being of the nation.

The technology-driven and hassle-free services are envisaged to improve the level of trust on the functioning of EPFO include:

- Provide minimum interface but maximum output from the EPFO offices
- Improved and reliable facility for on line services
- Real time monthly updation of member accounts
- Online access to member account
- Ensure one Employee one EPF account
- Reduce the time for settlement of claims from the present 20 days to 3 days
- Facilitate the ease of compliance
- Encourage and promote voluntary compliance
- Keep up the vigil and ensure proper compliance by all establishments
- Further improvise easy interaction with EPFO to obtain information or seek redressal

The EPFO ecosystem generates humongous amount of data throughout a subscriber lifecycle – subscriber registration, contribution collection, contribution investment, interest award or allocation of earned dividend back to subscribers, withdrawal by a subscriber, and exit of a subscriber from the EPFO scheme.

Similar transaction data is also generated from the perspective of every establishment or trust, who contribute towards the employee Provident Fund. EPFO also provides a Grievance Redressal mechanism for the subscribers, where subscribers' grievances and feedback are logged via emails and the EPI GMS portal.

Aadhaar linkage with EPFO account numbers was made mandatory in October 2017. With the seeding of Aadhaar, every subscriber account is linked to a unique Aadhaar Number.

However, historically, this was not the case. Every subscriber account was linked to an establishment, and the Subscriber Accounts were not portable across establishments. When an individual moved from one employer to the other, a new EPFO Account Number (a combination of Office Id, Establishment Id and the Member Id) used to be created for the employee. For example:

TBTAM/00040420/000/0000017

Office | Establishment | Member

Post 01/06/2014 (June 2014), a 12 digit number called the Universal Account Number (UAN) was created for every active subscriber in EPFO. The UAN is portable across establishments. Currently, out of the existing database of 15.46 Crore UANs, 6.48 Crore are linked with Aadhaar. On an average 5 Lakh establishments submit monthly returns and pay contributions in respect of approximately 4.7 Crore subscribers.

Thus, the EPFO ecosystem has immense volume and varied sources of data, which may be structured, semi structured or unstructured. The data footprint is generated across various establishments, allied departments and ministries of the Central Government, and is fragmented among multiple stake holders. The potential value of the data lies in the attempt

Appointment of Implementing Agency for Data Analytics Services for EPFO

made to synthesize and collate the information, identify patterns in the data, and reference such insights to facilitate decision making.

Hence, it is required to establish a single version of truth for EPFO. EPFO intends to

- i. Build a Data warehouse.
- ii. Provision for smart information delivery mechanisms using dashboards, analytics and alerts that enable near real time exchange of information (within EPFO or with external agencies)
- iii. Aid data driven decision making.

2 Overview of Scope

EPFO intends to appoint an agency, for Conceptualization, Design, Development and Implementation of EPFO Data Analytics System. The data analytics system will be implemented considering the following major objectives:

1. Identification of unregistered subscribers/businesses
2. Improve the compliance of establishments
3. Identification of unique subscribers/members

For identification of unregistered subscribers, it would be required to collate information/data from other agencies. The data exchange partners could be other government departments, PSU's, Banks, Financial Institutions and other ministries. The identification of data exchange partners and formalization of data exchange process would be part of scope of the agency being onboarded.

Improvement of compliance is a very critical activity and needs to be conducted using data analysis. This would include capabilities of data quality/standardization, rule-based analysis, advanced data analytics and data visualization techniques. The agency is also expected to support on the forensic services as and when requested.

Identification of unique subscribers/members would be a function of de-duplication process that would be done on the entire subscriber/member base including the historical data of EPFO.

Following would be the activities involved as scope of work for this project:

1. Identification of Data Exchange Partners

The consulting agency will identify Data Exchange Partners like Central Board of Direct Taxes, Ministry of Corporate Affairs, CBIC, PFMS, PSUs, etc. The consulting agency would conceptualize, design and implement a system for secure transmission and collection of data through browser upload, web services and secure FTP mode. This will help create a streamlined process for request based, spontaneous and automatic exchange with exchange partners.

The criteria for exchange can be but not limited to:

- Enable the authorized users of the exchange partners to submit registration and transactional information along-with supporting documents, through the web portal.

Appointment of Implementing Agency for Data Analytics Services for EPFO

- A separate secure area with additional security controls which can be used to exchange the required critical information.

2. Onboarding of Data Exchange Partners

On identification of the data exchange partners, MOUs would be signed between the exchange partner agency and EPFO. These MOUs will facilitate request based, spontaneous and automatic data exchange with exchange partners preferably using APIs.

The consulting agency will support EPFO in:

- Formalization and facilitation of the data exchange,
- Identification of stakeholders and KPIs,
- Knowledge building and capacity development of the Data Exchange partners.

The consultants involved in the onboarding process will ensure smooth and coordinated data exchange between the Data Exchange Partners and EPFO.

3. Data Integration Services

The consulting agency will conceptualize, design and setup the analytics platform that includes all application software such as ETL, Data Quality and other Data integration services. The consulting agency will develop a data integration strategy and approach in consultation with EPFO to have effective data integration across multiple data sources – both internal and external. Some of the key features of the Data Warehouse system would be:

- The system should provide a single point of control to simplify system administration.
- The system should provide a common management console to monitor complete system (HW, SW, Network and database administration) including DFS/Hadoop nodes.
- The system should enable custom transformations by supporting execution of external objects to leverage existing procedures/complex routines from within the ETL process.
- The system should ensure that the data integration interfaces designed are able to perform both incremental as well as full data loads.
- The system should provide the ability for the data services to get seamlessly integrated with other business processes and applications to have a complete end to end data processing service.

4. Data Quality Services

The consulting agency will ideate and design a system, which will:

- Have capabilities for analysis of data to capture statistics (metadata) that provide insight into the quality of data and help identify data quality issues.
- Have ability to split text fields by matching character strings against packaged knowledge bases of terms, names and more.

Appointment of Implementing Agency for Data Analytics Services for EPFO

- Have facilities for configuring user-defined parsing rules.
- Have capabilities for moderately complex transformations such as look-up and replace operations.
- Have capabilities for higher-order transformations, such as sophisticated parsing operations on free-form text and rich media in the address context.
- Have rules for common standardization and cleansing operations, such as formatting Indian addresses, Names, Telephone numbers and Email Ids etc.
- Have vendor-provided India Specific libraries for at least Names and Addresses.
- Have ability to weigh, prioritize and tune matching rules (to optimize the frequency and number of potential matches, or the "tightness" or "looseness" of matching, for example).
- Have facilities for implementing and customizing rules by which duplicate or related records can be merged into a single "survivor".
- Have capabilities for automatic removal of duplicate records based on rules for determining survival.
- Have ability to create logical groups of records by relating those with user-determined properties.
- The Data Quality application designed should be able to identify data anomalies and the rejected records should be shared back with the source systems for resubmission.
- Provide ability for users to extend and/or customize the algorithms for matching, merging, linking and deleting duplications.
- Have ability to provide some degree of email address validation (domain-level or user-level).
- Have regular updates to the India specific libraries.
- Have facilities for testing, debugging, and general trouble-shooting of in-process development activities.
- Have ability to execute data quality processes in a stand-alone batch mode as well as in a real-time interactive manner.
- Provide facilities to issue reports, dashboards and alerts regarding data quality status and issues.

5. Implementation of Rule Based Analysis

The consulting agency will work with the Subject Matter experts to figure out a list of business logic and rules based on the existing process or experience and will incorporate it with required customization. They would provide support to research by preparing data and implementation of rule-based models.

The consultants will design the rule engine having the complete set of rules and combinations will help in generating transaction time alert flags for probable fraudulent

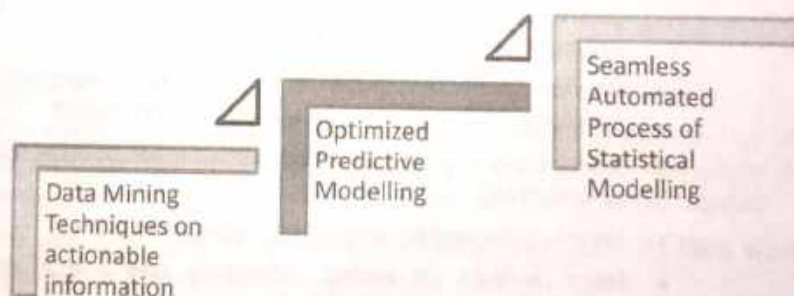
activity. This engine would process user response and take follow-up action as per prescribed rules

6. Advance Analytics

The consulting agency will use Predictive Models, Advance Analytics & Data Mining Techniques to carry out Grievance Analysis, Anomaly detection, rule-based algorithms including decision trees (Both CHAID- Chi Square Association Interaction Detection & CART- Classification & Regression Trees) as well as artificial intelligence or Neural Networks.

A combination of statistical techniques and business rules will give a holistic view of the problem statement. The consultants will implement these techniques:

- To detect any anomaly/ potential non-compliances and frauds across a list of key performance indicators.
- Incorporates the equation-based models including regression, logistic regression to create the optimized predictive model which can incorporate risk scoring in terms of predicting the probability of non- compliances and frauds in future for a current subscriber or a new subscriber. This helps in formulating the right strategy or interventions before the event have happened & this lateral shift to predictive mode from the current reactive mode results in optimizing the coverage base.
- To create a seamless and automated process of statistical modeling which takes the entire information together without any silos & competitive candidate models are automatically compared against each other on different criteria including misclassification, ROC, profit, average square error, lift and the best model is automatically chosen. The best model is used for scoring & predicting.



7. Data Visualization

The consulting agency will provide the ability to create highly formatted, print-ready and interactive reports with and/or without parameters. Consultants will create a system which would enable exploration of data via the manipulation of chart images, including an array of visualization options that such as pie, bar and line charts, heat and tree maps, geographic maps, scatter plots and other special-purpose visuals. The conceptualized system should:

- The system should enable the users to conduct "what if?" analysis.

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- The system should generate output visualization in form of Graphs, charts on custom configurable dashboards.
- Generate custom charts/ graphs/list reports.
- The system should have the capability to show geo coded data on India's map.
- The dashboards created in the product will represent the data in form of Charts, tables, maps, graphs based on different attributes and multiple search filters.
- The system should provide a capability to provide slicing and dicing of data using filters on various attributes.
- The system should publish standard enterprise reports with predefined frequency.
- The system should present performance indicators and dashboards to the users
- The system should enable monitoring of various risk areas identified
- The standard reports should be parameterized to enable users to choose the filters and ranges of their choice
- The system should enable users to download information in formats such as Excel, PDF etc.
- The system should enable generation of trend analysis reports
- The system should enable graphical representation of trends in key attributes over time with predefined time interval (such as monthly, quarterly, yearly etc).

8. Procurement of Technology

- The consulting agency will carry out a detailed assessment of solution requirements and assess the infrastructure requirements (including servers, storage, networking, security etc.) for operationalization of the solution.
- The consulting agency will define specifications for the RFPs, Data Warehouse and Data Volume.
- The consulting agency will support the department in identifying the vendors for the product or technology required, support the department in screening potential vendors and assist EPFO in onboarding of the product/solution.
- The consulting agency will help monitor product installation and configuration as per EPFO requirements.

The final decision of selection of a technology / OEM would lie with EPFO and the agency is expected to use that technology for implementation of analytics application as per EPFO requirements.

9. End to End Implementation

The consulting agency will be responsible for the end to end implementation of the data integration, data quality, rule-based analysis, advance analytics and data visualization solution. The implementation would be done as per the scope identified in Phase I of the project and will follow an agile methodology.

10. Post Implementation Support

The consulting agency will support EPFO in the post implementation phase for a period of 6 months. Some of the key support offerings are listed out below:

- Support and maintain technical solution implemented
- Conduct and support data quality services
- Support project management for the entire duration of the project
- Conduct minor enhancements as required
- Hand holding of users in usage of the application

11. Capacity Building of Central Analysis & Intelligence Unit (CAIU)

The consulting agency will do an indicative Competency gap analysis and prepare a detailed training plan, including the mode of training, training needs at various levels, the proposed curriculum, duration of each training program and the entry and exit criteria. Consultants will develop a trainer tool kit and training material to assist the trainers in conducting training. This capacity building exercise will help develop Analytical Thinking, Information Seeking, Information Management, Change Management etc. The training will aid the in house EPFO team to understand the models, functionalities created and will be a huge support in the post implementation phase.

The consulting agency will also help establish an organization structure of the Central Analysis & Intelligence Unit which will be indicative of:

- The roles and responsibilities of the CAIU team,
- Desirable qualifications for the different roles of the CAIU team
- The key tasks to be assigned to different team members.
- The flow of hierarchy (indicative) in the CAIU team.

12. Forensic Services

The consulting agency will provide Forensic Support to EPFO by assisting the Organisation with forensic review of digital data while maintaining integrity of the data. Consultants will perform forensic analysis of financial records available in EPFO records and the public domain to conduct forensic review of the EPFO records. Some key Forensic service offerings are:

- Assisting the Organisation with forensic review of digital data towards enhancement of EPFO Coverage Base (both Establishments as well as Subscribers).
- Forensic imaging of the digital data while maintaining integrity of the data and verifying the forensic image and preserve the image as per leading practices.

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- Perform forensic analysis of financial records available in public domain and compare it with the records present with the Department
- Conduct forensic review of the identified results on sample basis to eliminate false positives

13. Social Media/ News Analysis

The consulting agency will analyze the financial news articles and the social media feed (twitter handle, blogs etc.) relating to the financial sector to gauge the information related to companies with respect to their layoff plans, retrenchment issues, Employee benefit situation, Company solvency and liquidity status.

The Consultants will critically assess the news article and corresponding company EPFO maintained records, to monitor high risk scenarios and flag potential fraudulent companies e.g. *In News*: an affluent company decides to lay-off 30,000 people in the next quarter. This news when mapped to the company's record at EPFO shows that the company has a coverage base of only 5000 employees with the EPFO. This is a red flag which raises the question of what about the coverage of rest of 25,000 employees?

This would be done by configuring a web crawler to extract the relevant content from the websites and perform NLP based analysis for generating outcomes.

14. Alert Management System

The consulting agency will create an alert management system which will be responsible for generation of alerts based on the lifecycle of the subscriber (from date of joining to the date of exit from the coverage base, it will also consider the days where the subscriber was out of job and not contributing), business rules defined and implemented functionalities and models.

The conceptualized system should be capable of generating alerts based on capture of specific actionable information as under:

- Information mismatch between third party information and information in returns/forms e.g. mismatch in salary shown in ITR / TDS with Salary information available with EPFO.
- On process exception scenarios e.g., address was not found to be correct.
- On fraud risk or revenue leakage scenario.

The consulting agency will be required to perform aggregation and assessment of alerts and help in:

- Managing the lifecycle of a case (based on individual / aggregated alerts)
- Identification of high-risk scenarios
- Suggest appropriate Alert treatment method through risk-based scoring mechanism
- Assessment of events, feedback and results to assist in fine-tuning the models.

Reporting of Alerts: The consultants will design a system to publish standard enterprise reports with predefined frequency. The standard reports and MIS should be parameterized to enable users to choose the filters and ranges of their choice.

- The system should have the capability of monitoring of alerts on various dimensions
- The system should have the capability of monitoring high risk scenarios
- The system should provide the ability to authorized users for creation of alert related reports
- The system should enable users to download information in common formats such as Excel, PDF etc.
- The system should enable generation of trend analysis reports
- The system should enable graphical representation of alert trends in key attributes over time with predefined time interval (such as monthly, yearly).
- The system should enable graphical representation of percentage growth in key attributes over time

3 Detailed Scope of Work (Phase Wise)

The activities stated in the scope of work section would be implemented in the following 4 phases:

- **Phase I** – Definition and Design
- **Phase II** – Technology Procurement
- **Phase III** – Technology Implementation
- **Phase IV** – Operational Support and Maintenance

The primary responsibility for execution of Phase I and II would with CAIU (Central Analytics and Intelligence Agency). However, CAIU would be complemented and supported by the consultant for the activities as defined under Phase I and II as below.

Phase I – Definition and Design (Duration – Month 0 - 6)

This phase would involve identification, analysis and documentation of EPFO requirements across various divisions / departments. The requirements would include functional as well as non-functional requirements to meet the following objectives:

- Identification of Unregistered subscribers / Businesses
- Improving compliance of establishments
- Identification of Unique Subscribers / Members

In order to meet the above objectives, the consultant needs to identify and analyze details of user requirements around following areas of execution:

1. Create a repository of data available to EPFO
2. Perform basic data quality analysis of the available data

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3. Identify the external data exchange partners like CBDT, GSTN, Ministry of Labour, PSU's, Banks, Financial Institutions etc.
4. Analyze as what data and how would this data be exchanged between EPFO and exchange partners
5. Create detailed technical specifications for the data exchange process between EPFO and data exchange partners
6. Identify detailed process for on-boarding of data exchange partners as required by EPFO
7. Identification of all the business rules and analysis to analyze the compliance from all the identified data exchange partners
8. Identification of Data Quality requirements for EPFO
9. Define strategy and design process for deduplication of Subscriber / Member data
10. Identification of business rules to be implemented for meeting the above stated objectives of EPFO
11. Identification and documentation of use cases to be implemented using advanced analytics
12. Identification of detailed requirements for Grievance analysis using NLP and text-analytics based capabilities
13. Define detailed specification of reports and dashboards to be developed
14. Define and document detailed requirements for Alert Management System
15. Define and document detailed requirements for News Media and Social Media Analysis
16. Define a high-level architecture of the overall solution to be implemented
17. Identification of ETL (Extraction Transformation Loading) requirements for EPFO
18. Identification of requirements of capacity building for usage of analytics-based applications in EPFO
19. Perform a detailed assessment of organization roles for CAIU (Central Analytics and Intelligence Unit) and define the organization structure as required to use and leverage data analytics capabilities
20. Definition of end-to-end processes for Data Governance and Master Data Management
21. Identification and detailed specifications of the requirements for forensic services

Phase II – Technology Procurement (Duration – Month 2 - 8)

Technology procurement is an important phase of the engagement where consultant is expected to recommend the appropriate requirements for technology and infrastructure. This would also include assessment of existing infrastructure of EPFO and accordingly suggest the additional requirements ensuring proper utilization of the existing infrastructure. Based on the available infrastructure and additional requirements / specifications, the consultant would support in procurement of technology as required for implementation of analytics and forensic services. The detailed list of activities in Phase II would include the following:

1. Assessment of requirement as identified in Phase I of the project
2. Identification of various technologies as required to be procured based on the specification as laid out in Phase I of the project
3. Identification of hardware infrastructure requirements for the project

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4. Identification of procurement process for technology
5. Creation of procurement documentation as per the procurement process and procedural / legal requirements
6. Define and execute the evaluation process for identification of best fit technology to be procured
7. Handhold EPFO in actual procurement and onboarding of technology
8. Provide management services for setup and installation of software/hardware by the respective OEM

Phase III – Technology Implementation (Duration Month 6 - 18)

The application implementation phase is planned for the duration of 12 months and this would include implementation of following applications:

1. Data exchange portal
2. Data Integration and ETL (Extraction, Transformation and Loading Processes)
3. Data Quality Services – this would include data profiling, standardization, enrichment, de-duplication, house hold and data quality reporting services
4. Implementation of business rules as identified in Phase I of the project
5. Implementation of advanced data analytics models and text analytics models
6. Implementation of Grievance analysis module
7. Write web crawlers for extraction of content from news media and social media
8. Alert Management System
9. Development and Testing required reports, dashboards and Ad-hoc reporting capabilities
10. Development and testing for alert management system
11. Perform Integration testing of analytics applications
12. Perform required user training and capacity development
13. Support EPFO for performing user acceptance testing
14. Go-live of analytics application

Note: The implementation methodology would be agile and planning needs to be done in such a way that there are interim deliverables across the life cycle of implementation based on the priorities of EPFO.

Phase IV – Operational Support and Maintenance (Duration Month 18 – 24)

The overall duration of this phase would be 6 months post go live and would include the following activities:

1. Augment the existing Data Analytics capabilities
2. Design and build additional Dashboards, Analytics Models, Alerts, Self-Service BI
3. Continuous Data Quality Improvement measures
4. Integration with data sources of external departments and data exchange partners
5. Render dashboards on Mobile Platform
6. Operationalize Data Analytics
7. Provide timely bug resolution

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8. Support and manage change requests, for minor enhancements
9. Conduct user facilitation sessions to ensure increased adoption and usage of the new BI/Analytics system developed
10. Facilitate seeking of feedback from stakeholders, and establish a mechanism to incorporate the feedback into the enhancements for the BI/Analytics system

4 Project Schedule, Duration and Key Deliverables

The tentative timeline for the engagement is given below.

Sr. No	Activity	Period (weeks)
Phase – I: Design of EPFO Datawarehouse (Month 0 to 6)		
1	As-Is Study and Gaps Assessment Report	T + 6
2	Functional Requirements Specifications	T + 20
3	Solution Design and BI Architecture Document	T + 24
Phase –II: Support procurement of BI Products (Month 2 to 8)		
1	Identification of IT Infrastructure required to be procured	T + 12
2	Creation of procurement documentation and floating of RFPs	T + 16
3	Handhold EPFO in procurement and Product Onboarding	T + 24
4	Provide PMU services for setup and installation of software/hardware by the OEMs	T + 32
Phase –III: Design, Build & Implementation of EPFO Data warehouse (Month 6 to 18)		
1	Solution Design update as per Products finally procured	T + 30
2	Low Level Design	T + 42
3	Implementation of various functionalities viz. Data Integration, Data Quality, Dashboards, Analytics etc.	T + 70
2	UAT Support	T + 74
3	Training Sessions	T + 76
4	BI Application Go Live	T + 78
Total duration for phase III		52 Weeks
Phase –IV: Operation & Maintenance (Month 18 to 24)		
1	Operation & Maintenance Monthly and Quarterly Status Reports	2 Quarters after Go Live
Total duration for phase IV		26 weeks

The Implementation Agency would be required to submit reports on all deliverables in the form of soft copies as well as hard copies inclusive of the working, assumptions, source of obtaining information, etc. The deliverables would be reviewed by a committee constituted by EPFO for the purpose. The Implementation Agency may also be required to make a presentation on the draft reports before the EPFO and incorporate their suggestions in the final report.

5 Project Monitoring Mechanism

The project monitoring team will constitute of senior members from EPFO and Consulting Agency.

EPFO would designate a team comprising of:

- a. Project Steering Committee for giving necessary directions and for overall monitoring of the project.
- b. A Working group consisting of officers from Head Office and other Regional Offices of EPFO for providing necessary domain specific inputs.

The Consulting Agency shall coordinate the activities related to project management and prepare and provide the following reports for the Steering Committee:

- Periodic Reports (Weekly, Fortnightly and Monthly Progress reports)
- Weekly status review meetings between the consultant and the client project teams
- Monthly status review meetings between the consultant and the client leadership team etc.

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6 Resource Requirements

Phase I & Phase II Resource Requirements:

Sr. No	Resource Profile	Experience Level (as per NICSI)	Resource Count	Duration	Man-Months
1	Project Manager	6-10 Years	1	6	6
2	Domain Experts	6-10 Years	2	6	12
3	Procurement Experts	3-6 Years	2	6	12
4	Solution Architect / Data Modeler	6-10 Years	1	6	6
5	Data Integration (ETL) Expert	6-10 Years	1	6	6
6	Data Quality Expert	3-6 Years	1	6	6
7	Business Intelligence / Visualization Expert	3-6 Years	1	6	6
8	Analytics Expert	6-10 Years	1	6	6
9	Forensic Expert	6-10 Years	1	6	6
	Total		11		66

Phase III Resource Requirements:

Sr. No	Resource Profile	Experience Level (as per NICSI)	Resource Count	Duration	Man-Months
1	Project Manager	6-10 Years	1	12	12
2	Domain Expert / Business Analyst	3-6 Years	2	12	24
3	Data Modeler	6-10 Years	1	12	12
4	Data Modeler	3-6 Years	1	12	12
5	Data Integration (ETL) Expert	6-10 Years	1	12	12
6	Data Integration (ETL) Expert	3-6 Years	3	12	36
7	Data Quality Expert	3-6 Years	2	12	24
8	Business Intelligence / Visualization Expert	3-6 Years	4	12	48
9	Analytics Expert	6-10 Years	1	12	12
10	Analytics Expert	3-6 Years	2	12	24
11	Forensic Expert	3-6 Years	1	6	6
	Total		19		222

Phase IV Resource Requirements:

Sr. No	Resource Profile	Experience Level	Resource Count	Duration	Man-Months
1	Project Manager	6-10 Years	1	6	6
2	Domain Expert / Business Analyst	3-6 Years	1	6	6

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Sr. No	Resource Profile	Qualifications
		different data sources
5	Data Integration (ETL) Expert	<ul style="list-style-type: none"> • Minimum Qualification - BE / BTech / M. Tech / MCA/ Statistics • Experience – 6+ years • Must have experience in design/development of ETL jobs and design data models as per the analytics requirements. • Should have been part of a similar project with experience of handling and integrating data for multiple departments. Should have experience of delivering large IT transformation projects • Must have experience of handling Data Quality interventions as part of Centre/State government/PSU/large enterprises in India • Relevant Certifications will be preferred
6	Data Quality Expert	<ul style="list-style-type: none"> • Minimum Qualification - BE / BTech / M. Tech / MCA/ Statistics • Experience – 3+ years • Experience with data quality processes viz. data profiling, data analysis, data governance in a Datawarehouse and/or source systems • Experience in design, development, implementation, and maintenance of data quality code using DQ tools (such as IBM, Trillium, SAS DQ, Python etc.) • Knowledge of databases, data transformations, and ETL processes is required • Knowledge of Government PFMS domain would be an advantage • Relevant Certifications will be preferred
7	Business Intelligence / Visualization Expert	<ul style="list-style-type: none"> • Minimum Qualification - BE / BTech / M. Tech / MCA/ Statistics • Experience – 3+ Years • Must have experience in design and development of BI related solutions. Should be able to convert functional requirements to software requirements and design the visualization solutions based on the customer requirement. • Should have hands on experience on more than 1 BI tools such as Power BI / Tableau / SAS VA / IBM Cognos/ Open Source etc. • Relevant Certifications will be preferred
8	Analytics Expert	<ul style="list-style-type: none"> • Min. Qualification – BE / BTech / M. Tech /MCA/Post Graduate in Statistics/Economics • Experience – 6+ years • Must have experience in development of statistical

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Sr. No	Resource Profile	Qualifications
		<p>models using technologies like R, Python, SAS, SPSS etc.</p> <ul style="list-style-type: none"> • Experience in forecasting and predictive analytics using data mining tools • Experience related to areas of fraud detection, risk analysis • Knowledge of Machine Learning algorithms like k-nearest neighbors, random forests, ensemble methods etc.
9	Forensic Expert	<ul style="list-style-type: none"> • Min. Qualification – Chartered Accountant / Certified Fraud Examiner / Chartered Accountant – Intermediate • Experience – 6+ years • Must have experience in conducting forensic analysis of financial records during the investigations • Role in the project: Responsible for developing risk universe, forensic review of data during investigation support

7 Payment Schedule

The payment schedule is milestone based as given below:

Sr. No	Phase I (Design of EPFO Datawarehouse)	Payment Milestone
1	Submission and approval of Inception Report and Project Implementation Plan	3%
2	Submission and approval of AS-IS Study and Gap Assessment Report	4%
3	Submission and approval of Detailed Requirements Specifications	7%
4	Submission and approval of Solution Design & BI Architecture Document	4%
Sr. No	Phase II (Support for BI Products Procurement)	Payment Milestone
1	Submission of Technical Specifications for the IT Infrastructure to be procured	1%
2	Creation of procurement documentation (RFPs / ToRs / any other procurement procedure)	1%
3	Finalization of Technology and tools on-boarding	1%
4	Provide PMU services for setup and installation of software/hardware by the OEMs / Consulting Agency	1%
Sr. No	Phase III (Development and User Training)	Payment Milestone
1	Submission of Design	13%
2	Completion of Development & Unit Testing for BI Application	33%
3	Completion of UAT for BI Application	13%

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4	Completion of User Training	7%
Sr. No	Phase IV (Operation & Maintenance)	Payment Milestone
1	Month 1: Equal Monthly Cost for Support phase	2%
2	Month 2: Equal Monthly Cost for Support phase	2%
3	Month 3: Equal Monthly Cost for Support phase	2%
4	Month 4: Equal Monthly Cost for Support phase	2%
5	Month 5: Equal Monthly Cost for Support phase	2%
6	Month 6: Equal Monthly Cost for Support phase	2%

8 Selection Criteria

EPFO would call for a Technical Presentation from all empaneled vendors.

The vendors will be evaluated based on NICSI's Selection process which entails evaluation of the overall technical solution and resource profiles. The presentations shall be evaluated by a committee set-up for this purpose by EPFO.

**REPORT OF THE EVALUATION COMMITTEE FOR HIRING NICSI EMPANELLED
CONSULTANT FOR DATA ANALYTICS SERVICES OF EPFO IN PROJECT MODE**

EPFO has accumulated a lot of data over the past few years. Although a Data Analytics Unit was started from February 2019, it has not been able to provide the required data insights as required by a large organisation like EPFO. Hence, it was decided to engage a professional entity that shall provide EPFO with data insights in all the relevant functional areas. These insights shall help EPFO to improve performance in various areas such as member data management and services, Compliance monitoring & CAIU strengthening, Fraud analysis, Grievance management and increased coverage of establishments and employees, de-duplication of member IDs and UANs and detection of entity non-compliance and fraud detection and prevention.

Accordingly, a Terms of Reference (TOR) document was prepared by a select committee of officers drawn from various subject divisions such as Compliance, Finance, Information Services Division and Data Analytics Unit. The TOR was shared with NICSI on 02.03.2020 with a request to procure the services of a suitable consultant from the list of empanelled consultants as per the E-Gov. Consultancy empanelment reference no. NICSI/eGov Consultancy/ 2016/16 for providing services in project mode as per the TOR and the NICSI vide their email dated 05.03.2020 notified the requirement of EPFO to five empanelled Consultants.

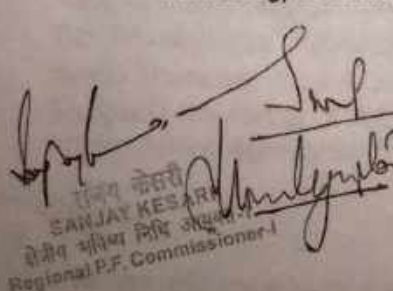
A committee consisting of the following members was constituted to evaluate the proposals of the Consultancy firms and furnish their recommendations as to the suitability and utility of the proposals:

1. Sh Jag Mohan, Addl. CPFC (Hqrs)
2. Dr. V P Singh, Addl. CPFC (Hqrs)
3. Sh Pankaj Raman, Addl. CPFC,
4. Sh Salil Shankar, RPFC-I,
5. Sh Sanjay Kesari, RPFC-I,
6. Sh Vineet Gupta, RPFC-I, and
7. Sh Nileendu Mishra, RPFC-I

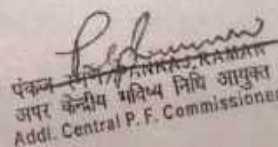
The empanelled consultancy firms were scheduled to make their presentations on 13/03/2020 before the committee. However, few of them sought more time and the presentation was rescheduled to 20.03.2020.

In the light of the developing situation of Corona Virus pandemic and advisory from the Government of India regarding social distancing, the process of evaluation was modified with all empanelled vendors were required to submit their Technical presentation before 5 PM on March 20, 2020 by email to acc.compliance@epfindia.gov.in. It was informed that the presentation should cover-

- a. Prior experience of De-duplication of records, compliance and leakage detection using data analytics in the Government sector in India.
- b. CVs to be deployed for following key positions (as per requirements stated in the TOR):
i. Project Manager, ii. Domain expert, iii. Procurement Expert, iv. Data Modeller,
v. Data Integration expert, vi. Data Quality Expert, vii. Business Intelligence / Visualization expert and viii. Advance analytics expert
- c. Understanding of EPFO business challenges, solutions proposed, approach and methodology of solution proposed.


SANJAY KESARI
क्षेत्रीय प्रमुख निधि आयुक्त-1
Regional P.F. Commissioner-I


नीलेन्दु मिश्रा
NILENDU MISHRA
क्षेत्रीय प्रमुख निधि आयुक्त-1
Regional P. F. Commissioner-I


पंकज रामन
अपर क्षेत्रीय प्रमुख निधि आयुक्त
Addl. Central P. F. Commissioner


20/3

That three of the five empanelled Consultants- M/s Deloitte, M/s Ernst & Young and M/s PwC submitted their Presentation through e mail on 20.03.2020. Subsequently a presentation was scheduled through a webinar on 07/05/2020 by three consultancy firms namely Deloitte, Ernst & Young (EY) and Price Waterhouse Coopers (PwC). The Committee prepared a standard Evaluation Matrix on the aforesaid points a. to c. and TOR for assessing the presentation and proposal of the Consultants

The documents submitted by the consultancy firms and the presentations made was examined by the committee as per Evaluation Matrix and an evaluation report is prepared taking into consideration four core areas namely Project resources, Project credentials, Approach, Methodology and Proposed Solution for EPFO. The detailed evaluation on various micro points under each of the four competence areas prepared is enclosed with this report. The points scored on each micro parameters by three Consultants have been tabulated and then consolidated as Final Score Table.

The final Score of the three consultants is submitted herein below:

Scoring areas	Max Score	Score of Deloitte	Score of Ernst Young	Score of PwC
Project resources	20	16.08	19.5	16.58
Project credentials- Tech implementation experience in large de-duplication exercise in project mode for GOI	20	6	20	12
Expertise in identifying entity non-compliance and fraudulent activities for GOI Projects	20	8	20	20
Approach, Methodology & Proposed Functional & Tech Solution	40	30	36	32
TOTAL	100	60.08	95.5	80.58

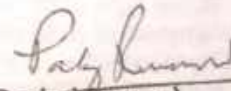
Based on the detailed assessment in the enclosed evaluation report, the final scores of which are noted above, the Committee recommends for hiring services of M/s Ernst & Young (Score 95.5) as Consultant in project mode for Data Analytics Services for EPFO.

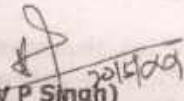

(Nilendu Mishra)
RPFC-I


(Vineet Gupta)
RPFC-I


(Sanjay Kesari)
RPFC-I


(Setit Shankar)
RPFC-I


(Pankaj Raman)
Addl. CPFC
अपर केन्द्रीय भविष्य निधि आधुनिकता
Addl. Central P.F. Commissioner


(V P Singh)
Addl. CPFC-Hqrs


(Jag Mohan)
Addl. CPFC-Hqrs

FINAL SCORES

Sr No	Scoring Area	Max Score	Deloitte Score	EY Score	PWC Score
A	Project Resources	20	16.08	19.5	16.58
	1. Project Manager	4	3.33	4	3.33
	2. Domain Expert	3	3	3	3
	3. Procurement Expert	3	2.5	3	3
	4. Data Modeler	2	1.5	2	1.5
	5. Data Integration Expert	2	1.75	2	1.5
	6. Data Quality Expert	2	1	1.75	1
	7. Business Intelligence / Visualization Expert	2	1.75	1.75	1.75
B	8. Advance Analytics Expert	2	1.25	2	1.5
	Bidder should have technical implementation experience in performing large scale de-duplication exercise for Government of India (Centre or State Govt). Preference will be given to projects delivered in the financial sector in Government in the last 5 years and having relevance to the EPFO project requirements.	20	6	20	12
	• 3 Marks for each valid citation provided + 1 mark for the relevance of the citation = Total 4 marks per citation				
	• Max 20 marks for 5 citations provided				
C	Bidder should have expertise in identifying entity non-compliance and fraudulent behavior for Government of India (Centre or State Govt). At least 5 projects that involve entity non-compliance identification and fraud detection will be considered. Preference will be given to projects delivered in Financial sector in Government in the last 5 years with relevance to EPFO requirements.	20	8	20	20
	• 3 Marks for each valid citation provided + 1 mark for relevance of the citation = Total 4 marks per citation provided				
D	• Max 20 marks for 5 citations provided				
	Approach, Methodology & Proposed Solution by the bidder (including Technical Presentation)	40	30	36	32
	D1. Showcase understanding of EPFO requirements, business challenges faced by EPFO and the solutions to challenges identified	20	19	19	17
	D2. Project Implementation Approach and Methodology, solution proposed (both functional and technical), approach for forensic interventions and CAU capacity building	20	11	17	15
Final Scores		100	60.08	95.5	80.58

Sanjay Kesari
Regional P.F. Commissioner

Pradyumn
Deputy P.F. Commissioner
Addl. Central P.F. Commissioner

22

8/2015

A. Project Resources

Sl No	Role	As per standard as per TOR	Sub agent	MOA score	Delivered (Y/N)	CV (Y/N)	PMG (Y/N)	Onsite score	EPV score	F=CS
			Area score	20	(Y/N)	(Y/N)	(Y/N)	18-18	18A	14.16
1	Project Manager	Minimum Qualification - BE/B.Tech/M. Tech/ MCA/Phd Graduate in Economics / statistics / Maths Experience - 2+ Years Expertise in leading or at least 3 projects in government government/PSU in India or the field of Data Analytics/Data Mining/Big Data/ Business Intelligence At least 3 years experience in leading analytics solutions for large data methodology and analysis Should have experience of changing analytics solutions for requirements and present for able to build client discussion for documentation and deliver at customer requirements Post Graduate in Economics / MBA Expertise - 4+ years of post graduate Experience of working in at least 3 government financial management systems / ERP/ sector in India 1 Year / M. Tech. and MBA	1	4	Yes	Yes	Yes	1	1	1
2	Domain Expert	Experience - 2+ Years Expertise in leading or at least 3 projects in government government/PSU in India or the field of Data Analytics/Data Mining/Big Data/ Business Intelligence At least 3 years experience in leading analytics solutions for large data methodology and analysis Should have experience of changing analytics solutions for requirements and present for able to build client discussion for documentation and deliver at customer requirements Post Graduate in Economics / MBA Expertise - 4+ years of post graduate Experience of working in at least 3 government financial management systems / ERP/ sector in India 1 Year / M. Tech. and MBA	1	3	Yes	Yes	Yes	0.31	1	0.33
3	Procurement Expert	Experience - 2+ years of post graduate Expertise in leading or at least 3 government procurement projects in India At least 3 years experience in leading analytics solutions for large data methodology and analysis Should have experience of changing analytics solutions for requirements and present for able to build client discussion for documentation and deliver at customer requirements Post Graduate in Economics / MBA Expertise - 4+ years of post graduate Experience of working in at least 3 government financial management systems / ERP/ sector in India 1 Year / M. Tech. and MBA	1	3	Yes	Yes	Yes	0.31	1	0.33
4	Data Modeler	Experience - 2+ years Expertise in leading or at least 3 projects in government government/PSU in India or the field of Data Analytics/Data Mining/Big Data/ Business Intelligence At least 3 years experience in leading analytics solutions for large data methodology and analysis Should have experience of changing analytics solutions for requirements and present for able to build client discussion for documentation and deliver at customer requirements Post Graduate in Economics / MBA Expertise - 4+ years of post graduate Experience of working in at least 3 government financial management systems / ERP/ sector in India 1 Year / M. Tech. and MBA	1	3	Yes	Yes	Yes	0.31	1	0.33
5	Data Integration [ETL] Expert	Experience - 2+ years Expertise in leading or at least 3 projects in government government/PSU in India or the field of Data Analytics/Data Mining/Big Data/ Business Intelligence At least 3 years experience in leading analytics solutions for large data methodology and analysis Should have experience of changing analytics solutions for requirements and present for able to build client discussion for documentation and deliver at customer requirements Post Graduate in Economics / MBA Expertise - 4+ years of post graduate Experience of working in at least 3 government financial management systems / ERP/ sector in India 1 Year / M. Tech. and MBA	1	3	Yes	Yes	Yes	0.31	1	0.33
6	Data Quality Expert	Experience - 2+ years Expertise in leading or at least 3 projects in government government/PSU in India or the field of Data Analytics/Data Mining/Big Data/ Business Intelligence At least 3 years experience in leading analytics solutions for large data methodology and analysis Should have experience of changing analytics solutions for requirements and present for able to build client discussion for documentation and deliver at customer requirements Post Graduate in Economics / MBA Expertise - 4+ years of post graduate Experience of working in at least 3 government financial management systems / ERP/ sector in India 1 Year / M. Tech. and MBA	1	3	Yes	Yes	Yes	0.31	1	0.33
7	Business Intelligence / Visualization Expert	Experience - 2+ years Expertise in leading or at least 3 projects in government government/PSU in India or the field of Data Analytics/Data Mining/Big Data/ Business Intelligence At least 3 years experience in leading analytics solutions for large data methodology and analysis Should have experience of changing analytics solutions for requirements and present for able to build client discussion for documentation and deliver at customer requirements Post Graduate in Economics / MBA Expertise - 4+ years of post graduate Experience of working in at least 3 government financial management systems / ERP/ sector in India 1 Year / M. Tech. and MBA	1	3	Yes	Yes	Yes	0.31	1	0.33
8	Analytics Expert	Experience - 2+ years Expertise in leading or at least 3 projects in government government/PSU in India or the field of Data Analytics/Data Mining/Big Data/ Business Intelligence At least 3 years experience in leading analytics solutions for large data methodology and analysis Should have experience of changing analytics solutions for requirements and present for able to build client discussion for documentation and deliver at customer requirements Post Graduate in Economics / MBA Expertise - 4+ years of post graduate Experience of working in at least 3 government financial management systems / ERP/ sector in India 1 Year / M. Tech. and MBA	1	3	Yes	Yes	Yes	0.31	1	0.33

Radical P.F. Communications

~~Dr. N. S. RAMAN~~
~~100, Central P. F. Commission~~
~~Adel, Central P. F. Commission~~

2015

ENCLOSURE-D

BAC. PROJECT CREDENTIALS

Nature of Projects	No. of projects required	Depute		EV		PwC		Depute Score	EV Score	PwC Score
		Project Creation Title	Finance sector of Relevant Govt. Sector	Project Creation Title	Finance sector of Relevant Govt. Sector	Project Creation Title	Finance sector of Relevant Govt. Sector			
Performed large scale de-duplication in Central or State Govt. Preference for similar projects in Government / Finance sector projects	5	Engagement of Forensic Professional, National Investigation Agency	Partial (Very low data quality interventions stated in the project credential)	Project Insight, Income Tax Department, India	Yes	Jansamvad, Chhattisgarh Govt	Yes	6	20	12
		Forensic Data Analytics Review, Government Agency Under Department of Revenue, Ministry of Finance, India	Partial (Very low data quality interventions stated in the project credential)	Analytics Centre of Excellence Govt. of Rajasthan	Yes	Rural Development Department, Government of Maharashtra	Yes			
				Single Source of Truth, MCA	Yes	Data warehouse strategy and implementation plan for Central Board of Indirect Taxes & Customs, Ministry of Finance, Govt of India	Yes			
				Tax Research Unit, Excise Dept, Haryana Government	Yes					
				Technical PMU for Economic Intelligence Unit, Maharashtra Govt.	Yes					
				Project Pariksha, National Testing Agency	Yes					
				Data Quality for Bhambhaskar Scheme, Rajasthan	Yes					
				Integration of POCPA with India Post Payments Bank	Yes					
Identifying entity non-compliance and fraudulent behavior for Government of India (Centre or State Govt)	5	Engagement of Forensic Professional, National Investigation Agency	Yes	Project Insight, Income Tax Department, India	Yes	Jansamvad, Chhattisgarh Govt	Yes	8	20	20
		Forensic Data Analytics Review, Government Agency Under Department of Revenue, Ministry of Finance, India	Yes	Central ID Data Repository (CIDR) Deletion, UIDAI	Yes	Directorate of Economics and Statistics, Gujarat Govt	Yes			

Report
SALVAY KESARI
Jointly signed PwC signed-1
Regional P.F. Commissioner-1

Signature
SALVAY KESARI
Jointly signed PwC signed-1
Addl. Central P.F. Commissioner-1

Signature
R2
20/11/20

Approach and Methodology and proposed solution

Sr No	Approach and Methodology Area	Max Score	Deloitte (Excellent / Good / Average / Not Covered)	EY (Excellent / Good / Average / Not Covered)	PWC (Excellent / Good / Average / Not Covered)	Deloitte Score	EY Score	PWC Score
	TOTAL	40				30	36	32
1 a)	Showcase understanding of EPFO requirements, business challenges faced by EPFO	10	Excellent	Very Good	Good	10	9	8
1 b)	Solutions to challenges identified	10	Very Good	Excellent	Very Good	9	10	9
2 a)	Project Implementation Approach and Methodology and approach for Forensics Interventions	8	Good	Excellent	Excellent	6	8	8
2 b)	Solution proposed (both functional and technical)	8	Average	Very Good	Good	5	7	6
2 c)	Call capacity building	4	Not Covered	Excellent	Average	0	2	1

Level of Understanding	Scale of 10	Scale of 8	Scale of 2
Excellent	10	8	2
Very Good	9	7	1.75
Good	8	6	1.5
Average	6	5	1
Not Covered	0	0	0

[Signature]
 RAHUL KESARI
 Joint Project Commissioning
 Regional P.F. Commissioner

[Signature]
 RAHUL KESARI
 Joint Project Commissioning
 Addl. Central P.F. Commissioner

[Signature]

[Signature]
[Signature]

Email

services.pi-nicsi@nic.in

Re: Hiring of NICS I empanelled firm as Consultant in project mode as an Implementing Agency for Data Analytics Services for EPFO.

From : Addl. CPFC Compliance, EPFO Ministry of Labour
<acc.compliance@epfindia.gov.in>

Thu, Jun 11, 2020 05:19 PM

6 attachments

Subject : Re: Hiring of NICS I empanelled firm as Consultant in project mode as an Implementing Agency for Data Analytics Services for EPFO.

To : NICS I-PI DIVISION <nicsi-pi@nic.in>

Cc : Vivek Gupta <vivek.gupta@gov.in>, Prashant Kumar Mittal <mdnicsi@nic.in>

To,
Managing Director
National Informatics Centre Services Incorporated,
1st Floor, NBCC Tower,
15 Bhikaji Cama Place, New Delhi – 110066

Sir,

Please find attached the following:

Pdf "EPFO letter to NICS I post Selection" containing

1. PI Request Form
2. Proposal Acceptance Form

The above forms are not physically signed as the office is not operational today due to one official detected with Covid-19 yesterday and we are working on e-office file system without need for paper movement.

Signed copy shall be provided shortly.

The other documents- Minutes of the meeting, Terms of Reference document (ToR) and Presentation of Ernst & Young are also attached.

Please guide EPFO for further course of action

Regards

Pankaj Raman

Addl. CPFC (CAIU)

From: "NICS I-PI DIVISION" <nicsi-pi@nic.in>

To: "Addl. CPFC Compliance, EPFO Ministry of Labour"
<acc.compliance@epfindia.gov.in>

Cc: "Vivek Gupta" <vivek.gupta@gov.in>, "Prashant Kumar Mittal" <mdnicsi@nic.in>

Sent: Thursday, June 4, 2020 1:24:57 PM

Subject: Re: Hiring of NICS I empanelled firm as Consultant in project mode as an Implementing Agency for Data Analytics Services for EPFO.

Dear Sir,

This has reference to your subject request for hiring of NICS I empanelled firm.

Please find attached the NICSI Standard Operating Process for engagement.

Post acceptance of proposal and finalization of vendor, next step is to request for Proforma Invoice.

Step 1

For processing PI, please share the following documents duly signed and stamped by user/requester -

1. PI request Form as attached which is also available at http://nicsi.com/sites/default/files/front_about_us/PIRequestFormPIF.pdf
2. Proposal Acceptance Form as attached which is also available at http://nicsi.com/sites/default/files/front_about_us/Proposal_acceptance_form.pdf
3. Scope of work / technical proposal submitted by vendor
4. **User/committee signed copy of commercials** including effort estimates and payment milestones of accepted vendor proposal.
5. **MOM of vendor selection committee.**

Step 2

On receipt of Proforma Invoice, user will make payments to NICSI and request for release of work order to selected vendor based on the accepted proposal. This will be followed by monitoring of project execution by user and NICSI team.

Thanks & Regards
PI Division
National Informatics Centre Services Incorporated
New Delhi - 110066
IP Phone - 69048
Contact No. - 011-22900533, 22900548

From: "Addl. CPFC Compliance, EPFO Ministry of Labour"
<acc.compliance@epfindia.gov.in>

To: "NICSI-PI DIVISION" <nicsi-pi@nic.in>, "Vivek Gupta" <vivek.gupta@gov.in>,
"Prashant Kumar Mittal" <mdnicsi@nic.in>

Sent: Thursday, June 4, 2020 12:58:49 PM

Subject: Hiring of NICSI empanelled firm as Consultant in project mode as an
Implementing Agency for Data Analytics Services for EPFO.

To,

The Managing Director,
National Informatics Centre Services Incorporated,
1st Floor, NBCC Tower,
15 Bhikaji Cama Place, New Delhi - 110066

[By Name to : Sh. Vivek Gupta, General Manager]

6/12/2020

Email

Sub:- Hiring of NICS I empanelled firm as Consultant in project mode as an Implementing Agency for Data Analytics Services for EPFO.

Sir,

Please refer to this office letter dated 02.03.2020 on the aforesaid subject addressed to NICS I in response to which NICS I has been kind enough to inform through its email dated 05.03.2020 all the empanelled Consultants for making a presentation on basis of the TOR on 13.03.2020 at EPFO Headquarters.

That on request of three Consultants, the date for making presentation by the empanelled Consultants was fixed for 20.03.2020 at 10:30 AM at Conference Hall, 3rd Floor, EPFO Head Office, 14, Bhikaiji Cama Place, New Delhi-110066

In light of the developing situation of Corona Virus pandemic and advisory regarding social distancing from the Government of India, the process of evaluation was modified whereby all empanelled vendors were required to submit their Technical presentation before 5 P.M. on March 20, 2020 by email to acc.compliance@epfindia.gov.in which was informed to NICS I and empanelled Consultants through email on 18.03.2020. That three empanelled Consultants submitted their Presentation through e mail on 20.03.2020 and subsequently, they made their presentation online through online software Cisco Webex on 07/05/2020.

This is to inform you that M/s Ernst Young LLP has been selected as Implementing Agency for Data Analytics Services in project mode for EPFO as per TOR enclosed.

Please guide as to further action to be taken by EPFO in the above matter of hiring the said consultant.

सादर / With

Regards

पंकज रमण / Pankaj Raman,
अपर केंद्रीय भविष्य निधि आयुक्त / Addl. CPFC
(अनुपालन, सी.ए.आई.यू और वसूली)
(Compliance, CAIU & Recovery)
मुख्यालय / Head Office
Phone: 011 26183245
Cell No. 9940016895

**Disclaimer:**

This e-mail and its attachments may contain official Indian Government information. If you are not the intended recipient, please notify the sender immediately and delete this e-mail. Any dissemination or use of this information by a person other than the intended recipient is unauthorized. The responsibility lies with the recipient to check this email and any attachment for the presence of viruses.

<https://email.gov.in/h/printmessage?id=699c75cb-f72-45db-8cf0-01781e8fb18:649568&tz=Asia/Kolkata&xim=1>

-
- **Minutes of Meeting Selection of Vendor.pdf**
3 MB
 - **TOR document.pdf**
8 MB
 - **EY_Technical Presentation & Commercials_EPFO_20Mar - Short.pdf**
5 MB
 - **EY_Technical Presentation Commercials_EPFO_20Mar.pdf**
6 MB
 - **EPFO - Letter to Nicsi from User post selection.pdf**
187 KB
-

National Informatics Centre Services Inc (NICSI)

(A Government of India Enterprise under NIC)

Ministry of Electronics and Information Technology

New Delhi

PROFORMA INVOICE REQUEST FORM (PI REQUEST FROM)	
Date: 11/06/2020	
DETAILS OF USER	
1. Name of the User Department:	Employees Provident Fund Organisation
2. User Department Alias: (i.e. short form if any):	EPFO
3. Name of Concerned Ministry / state	Ministry of Labour and Employment, Government of India
4. GSTIN Number* (do not leave this column blank):	07DELE03186B1DY
5. User Department URL:	https://www.epfindia.gov.in/site_en/index.php
6. User Department Phone Number & eMail:	011-26172659 (Board Number)
7. Whether Central Govt./ State Govt./Others (In case of State Govt./Other, Write the name of the state or the name of the other as the case may be):	Central Government
8. Whether Central PSU/State PSU/Autonomous Body/Institution/Others (Give name also):	EPFO is an autonomous organisation under Ministry of Labour and Employment, Government of India
9. Postal Address with Pin code of the user-department mentioned at (1):	Employees Provident Fund Organisation Bhavishya Nidhi Bhawan 14, Bhikaiji Cama Place New Delhi – 110066
10. Name of the Contact Person & Designation:	Pankaj Raman Addl. CPFC (CAIU), EPFO
11. Phone No. of the Contact Person:	011-26183245
12. Email Id of the Contact Person:	acc.compliance@epfindia.gov.in
13. Additional Details if any:	NA
DETAILS OF THE ITEMS / SERVICES RECEIVED	
1. Requirement / Description of the ICT items required for which PI is to be issued (In case of manpower please provide number of resources for each category and duration of each resource):	Project Mode. Details as per following documents enclosed. 1. TOR floated through NICSI 2. Technical Proposal of selected bidder with Projects Commercials and payment milestones
2. Date of renewal – if resources are already deployed	Not applicable

3.	Project No. & Name (If any) for which PI is to be processed:	Not Applicable
4.	PAC project id along with its approval – for NIC projects / projects being coordinated by NIC	NA
5.	NIC coordinator's Name and Designation for executing this project	NA

*- In case GSTIN number is not available, please make a declaration as "Not Available". Input tax credit will not be available in such case.

Sd/-

(PANKAJ RAMAN)
ADDL. CPFC (CAIU)

National Informatics Centre Services Inc (NICSI)

(A Government of India Enterprise under NIC)

Ministry of Electronics and Information Technology

New Delhi

Date: 11 / 06 / 2020

Proposal Acceptance Form – to be submitted by user / requestor

Sl. No.	Particulars	Details
1.	Name of the Department/Ministry	Employees Provident Fund Organisation (EPFO), Ministry of Labour & Employment
2.	Proposal For (Security Audit/Website/Web Portal/Web Application/Mobile Application):	Consultancy support towards design, development and support for analytics application
3.	Name of the officer and designation (along with email ID and contact No)	Pankaj Raman Addl. CPFC CAIU, EPFO 011-26183245 acc.compliance@epfindia.gov.in
4.	Proposal is received from	M/s. Deloitte M/s Ernst & Young LLP M/s PwC (PricewaterhouseCoopers)
5.	Technically shortlisted proposal	M/s Ernst & Young LLP
6.	Shortlisted Vendor	M/s Ernst & Young LLP
7.	Selected by User Department/Committee formed by User Department (if selected by committee, please provide MoM)	Selected by EPFO selection Committee. MoM enclosed.
<p>I hereby certify that I have gone through the scope of the work and the estimates given by the vendor. The estimate are commensurate with the scope of work and are reasonable.</p> <p style="text-align: right;">Sd/- (PANKAJ RAMAN) ADDL. CPFC (CAIU) Signature of Officer with seal and date</p>		



National Informatics Centre Services Inc.

(A Government of India Enterprise Under NIC)

Ministry of Electronics and Information Technology

Hall No. 2 & 3, 6th Floor, NBCC Tower, 15 Bhikaji Cama Place, New Delhi-66
 Tele: 011-22900533 Fax: 91-11-26105212 Email: pi@nicsi.nic.in

PROFORMA INVOICE

Invoice No.:	PPCDL200187	Ref. No.:	112780(PC)			
Date:	19/06/2020	Ref. Date:	19/06/2020			
To:	Name: Employees Provident Fund Organisation, New Delhi Address: Bhavishya Nidhi Bhawan, 14- Bhikaji Cama Place, Delhi, 110066 GSTIN No.: Contact No.: Email: acc.compliance@epfindia.gov.in					
S. No.	Details Of Services Required Under Various Heads	Basic Cost	CGST on (A)	SGST on (A)	IGST on (A)	Total Proposed Amount
		(A)	(B)	(C)	(D)	(E)
1	Based On Proposal from Ernst & Young LLP Implementation of Data Analytics Services for EPFO- NICS	8,61,15,312.00	9% / 77,50,378.08	9% / 77,50,378.08	0% / 0.00	10,16,16,068.16
2	Based On Proposal from Ernst & Young LLP Development of Data Analytics for EPFO - CEDA NICS	1,44,91,224.00	9% / 13,04,210.16	9% / 13,04,210.16	0% / 0.00	1,70,99,644.32
	Total(Rs.)	10,06,06,536.00	90,54,588.24	90,54,588.24	0.00	11,87,15,712.48
(i) Payment can be made through RTGS/NEFT in NICS's account in ICICI BANK IFSC Code: ICIC0000104 A/C No.: NICSIPPCDL200187 Branch: ICICI BANK CMS OR through A/C Payee Demand Draft/ Cheque in favour of NICSIPPCDL200187 Payable at ICICI BANK, New Delhi		(1) Total Amount			10,06,06,536.00	
		(2) CGST Payable (Applicable as per above)			90,54,588.24	
		(3) SGST Payable (Applicable as per above)			90,54,588.24	
		(4) IGST Payable (Applicable as per above)			0.00	
OR		Gross Amount Payable (1+2+3+4)			11,87,15,712.00	
(ii) Payment can be made through RTGS/NEFT in NICS's account in Corporation Bank IFSC Code: CORP0000633 A/C No.: NICSIPPCDL200187 Branch: Corporation Bank, CMS HUB, Bangalore OR through A/C Payee Demand Draft/ Cheque in favour of NICSIPPCDL200187 Payable at any branch of Corporation Bank in India		Rupees: Eleven Crore Eighty Seven Lakh Fifteen Thousand Seven Hundred Twelve only				
(iii) Payment can be made through PFMS in NICS's account in ICICI Bank ICICI Bank A/c No.: 032201002813 & IFSC Code.: ICIC0000322 GSTIN No.: 07AAACN2185J1ZE PAN No.: AAACN2185J						
Note: In Case of any query or clarification in the Proforma-Invoice(PI), the concerned Project Manager (Vivek Gupta) at New Delhi (HQ) shall be contacted. The Contact No. and email-id is gm@nicsi.nic.in						
S.No.	Terms & Conditions					
1	The above Prices are inclusive of NICS's Operating Margin @ 7 % (NICS's Operating Margin slabs are @7% for PI value up to 50 Cr., @5% for PI Value above 50 Cr.)					
2	The items proposed to be procured by the user will be subject to availability of the same with NICS. The rates in the Purchase Order (PO) will be applicable as per prevailing rates on the date of issue of PO.					
3	Any modification in the Item description is to be intimated to NICS and the respective rates may vary depending upon the change/modification request.					
4	Procedure for the Selection of Vendor/Agency from the List of NICS Empanelled vendors/agencies for award/assignment of work: Case-I : (Name of vendor/agency selected directly) In case the client/User-Department clearly and specifically recommends in writing the name of a particular vendor/agency from the list of NICS Empanelled vendors/agencies, then NICS may assign the work to that vendor/agency. Case-II : (Name of vendor/agency selected through committee) I. In case the Client/User-Department does not indicate any particular vendor/agency from the list of NICS empanelled vendors/agencies, the work would be awarded as per the recommendations of a Committee to be set up by the client/user-department. The Committee would be headed by a Chairperson nominated from the client/user-department concerned and would include a representative of NICS as well.					

	<p>II. All the empanelled vendors/Agencies would be invited by the Committee to make their presentations regarding the proposed work/project under consideration. The presentations shall be evaluated objectively and on the recommendation of the Committee, the most suitable vendor/agency shall be assigned the work by NICSI.</p> <p>III. There should be full participation and involvement of the client/User-Department in the process of selection of vendor/agency for award/assignment of work.</p>
4	The penal interest and penalty as per GST Act against reversal of input tax credit for non-payment of vendor invoices within 180 days will be charged from user department under respective project, if funds are not available in the project due to non-payment by user department to NICSI.
5	In case TDS is being deducted on IT/GST, the TDS certificates should be provided along with the covering letter to NICSI indicating the amount of TDS deducted, otherwise the work-order would be issued within the funds received.
6	Placement of work-order shall be after receiving 100% Advance Payment from user-department/client through RTGS/NEFT or Demand-Draft/Cheque, as per the details mentioned above. (Charges towards the Demand Draft is to be borne by the user/client). No interest will be paid on advances (Non Grant-In-Aid projects).
7	While placing the order to NICSI, the complete details of the user-department/client (including the location where the manpower is to be deployed) viz, name, address, contact numbers and e-mail address are to be mentioned. In addition to above, please also mention the Amount-Paid along with the DD/Cheque/UTR-number, Date, PI number & other Project information in the attached "Project-Execution Form" and send it to NICSI, New Delhi through concerned NICSI/NIC-Project Coordinator or through email in projects-nicsi@nic.in.
E & OE	
<p>For prompt service, you may like to attach the copy of this Proforma-Invoice (PI) along with your Letter/ Purchase-order.</p> <p>Date: 19/06/2020</p> <p style="text-align: right;">For National Informatics Centre Services Inc.</p> <p style="text-align: right;">(Authorized Signatory)</p> <p>"For any query, please contact NICSI Helpdesk: 011-22900548, 22900533 pl@nicsi.nic.in"</p>	

Digitally signed by VIVEK GUPTA
Date: Fri Jun 19 16:10:00 IST 2020

**Hiring of NICS I empanelled firm as Consultant in project mode as Implementing Agency for
Data Analytics Services for EPFO**

A committee of undersigned officers was constituted on 02.07.2020 to examine process of hiring of NICS I empanelled firm as detailed in the caption. The committee has gone through the process related documents available in file.

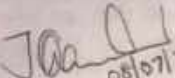
Instant case falls into procurement of consulting services under rule 177 of GFR. Rule 178 provides that hiring of consultant should be for a specific job which is well defined in terms of content and time frame. The proposal under consideration details out the job requirement both in terms of content and time frame. The eligibility and prequalification criteria have also been identified concisely. Rule 183 provides for identification of likely resources which involves seeking of "Expression of interest" through publication on CPPP and GeM. The same should be published on website of the organisation also. It has to be followed by shortlisting of consultant under rule 184. Detailed terms of reference has to be prepared as per rule 185 followed by preparation and issue of RFP under rule 186 to be issued to shortlisted consultants seeking technical and finalised proposals. The basis of selection has to be in accordance of rule 192 (QCBS), rule 193 (LCS) or rule 194 (nomination). However, in the instant case, services of the consultant are being procured through NICS I, the Government of India enterprise. As per "about" website page of NICS I (www.nicsi.com/-nicsi.HTML: Adherence to best practices) the procurement process of NICS I fully complies with the GFR rules of the Government of India. Vendors are empanelled through open tenders with a special emphasis on quality and transparency. In instant case procurement of consultancy services is not being effected from open market but the same is being effected through NICS I from amongst consultants empanelled with it.

A high-level committee has evaluated presentation submitted by 3 consultants in response to ToR, on the basis of evaluation matrix. It is pertinent to mention here that vide officer order reference No. 96th BM/NICS I-CS/280 Dated 26.04.2016 NICS I has issued standard operation procedure for assignment of work to empanelled consulting agencies (copy enclosed). It is observed that the organisation has followed option given in point II, IV and V. Point IV provides that the committee would be headed by chairperson to be nominated by and belonging to the user department and would include a representative of NICS I. NICS I

[Signature]
08/07/2020

[Signature]
08/07/2020

has called for presentation, Minutes of meeting and recommendation of committee for issue Performa Invoice based upon same. However, the NICS I did not depute its representative on the Committee. Terms & Conditions of Proforma Invoice provides Procedure for selection at serial number IV. It provides for two scenarios: Case-I & Case-II. The case II implies procedure at serial number II, IV, V. The EPFO has sent the presentations of vendor & Minutes of meeting which has been examined & processed by NICS I. It may be confirmed from NICS I as to under which scenario: Case I or Case II, request made by EPFO has been processed.


06/07/2020

(J P Chauhan)

RPFC-I

(Suraj Sharma)

RPFC-I


06/07/2020

Uma Mandal

Addl. CPFC

7/1/2020

Email

Email

acc.compliance@epfindia.gov.in

Re: Clarifications reg PI generated for- '112780 (PC)('Employees Provident Fund Organisation, New Delhi')

From : Vivek Gupta <gm@nicsi.nic.in>

Thu, Jul 09, 2020 03:41 PM

Subject : Re: Clarifications reg PI generated for- '112780 (PC)('Employees Provident Fund Organisation, New Delhi')

To : Addl. CPFC Compliance, EPFO Ministry of Labour
<acc.compliance@epfindia.gov.in>

Cc : Prashant Kumar Mittal <mdnicsi@nic.in>

This is to confirm that PI Request Form & Proposal Acceptance Form of EPFO has been processed under Case-II (Committee comprised of EPFO officers) of terms & condition to generate the PI No. PPCDL200187 dated 19.06.2020 under PI Ref. No. 112780(PC).

With regards,

Vivek Gupta

General Manager

National Informatics Centre Services Incorporated
1st Floor, NBCC Tower, 15 Bhikaji Cama Place, New Delhi - 110066

Phones : +91-11- 22900506, 26160924 (Direct), +91-11-24305000 Extn. 69006,
I.P.Phone : 69006

Twitter- https://twitter.com/MeitY_NICSI

Facebook- <https://www.facebook.com/MeitY.NICSI/>

LinkedIn- <https://www.linkedin.com/company/nicsi>

From: "Addl. CPFC Compliance, EPFO Ministry of Labour" <acc.compliance@epfindia.gov.in>

To: "Vivek Gupta" <gm@nicsi.nic.in>

Cc: "Prashant Kumar Mittal" <mdnicsi@nic.in>

Sent: Thursday, July 9, 2020 12:42:44 PM

Subject: Clarifications reg PI generated for- '112780 (PC)('Employees Provident Fund Organisation, New Delhi')

To,
The General Manager,
NICSI, New Delhi

Dear Sir,

Please refer to the terms and conditions mentioned in the PI no. PPCDL200187 dated 19.06.2020 generated against PI Request- 112780 (PC) (EPFO).

In this connection, I am to request your good office to please issue clarification whether the PI Request of EPFO has been processed as per Case-I or Case-II scenario mentioned at Sl.4 in Terms and Conditions of the PI.

A line of confirmation is urgently solicited for processing the PI.

Regards

ACC (Compliance), EPFO

<https://email.gov.in/t/printmessage?id=47180&tz=Asia/Kolkata&xidm=1>

1/2

Ref No. 96th BM/NICSI-CS/ 280

नेशनल इन्फोमेटिक्स सेंटर सर्विसिज़ इंक.

National Informatics Centre Services Inc.

(A Government of India Enterprise under NIC)

Ministry of Communications & Information Technology

26.04.2016

Office Order**Subject: Standard Operating Procedure (SOP) for assignment of work to Empanelled Consulting Agencies-NICSI-reg.**

The Board of Directors in their 84th meeting held on 11th December, 2013 had approved following process for assignment of work to empanelled Consulting Agencies:

- I. NICSI would follow an open and transparent procedure for empanelment of consulting agencies, as per provisions in the GFRs;
- II. On receipt of request from a user Department, NICSI would inform the User Department/Agency/Institution about the empanelled consulting agencies and the GFR compliant procedure followed in the empanelment;
- III. In case the User Department clearly and specifically states in writing the name of a particular agency, NICSI may assign the work to that agency. In such cases, the responsibility for adhering to relevant financial/procurement rules would be that of the Department concerned;
- IV. In case the User Department does not indicate any particular agency, the work would be awarded based on the recommendations of a Committee to be set up by the client department. The Committee would be headed by a Chairperson to be nominated by and belonging to the user Department and would include a representative of NICSI;
- V. All empanelled Consulting Agencies would be invited by the Committee to make presentations regarding the project under consideration. The presentations may be evaluated objectively, based on which the most suitable agency may be assigned the work by NICSI, on the recommendation of the above Committee;
- VI. There should be full participation and involvement of the User Department in the process of selection of agency.

The Board of Directors in their 96th meeting held on 18th March, 2016 had approved the following:

"With reference to Strategic Alliances, if User Department expresses inability to select one out of multiple channel partners in addition to mandatory provision of PAC, the Channel Partner (s) will be selected by OEM(s) for each transaction."

2. The above process may be followed in NICSI while assignment of work related to ICT Solutions including procurement of Hardware and Software, Networking and Integration, Consulting Services, Web Services and Training, Technical Manpower Support Services, Roll out and Deployment Services, Data Centre Services and Turnkey Projects, to any empanelled Agency/company.
3. This issues with the approval of Competent Authority.

(Signature)
26/04/2016
(Girish Kumar)
Company Secretary

To,
All Officers in NICSI
Concerned file

Copy to:
MD, NICSI
FA, NICSI

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EMPLOYEES' PROVIDENT FUND ORGANISATION			
CONSOLIDATED BALANCE SHEET AS AT 31-03-2019			
		Amount-Rs.	
	Schedule	Current Year (2018-19)	Previous Year (2017-18)
CAPITAL FUND AND LIABILITIES			
<i><u>Employees' Provident Fund Scheme, 1952</u></i>			
EPF CONTRIBUTION FUND -MEMBERS A/C			
Memebtrs Operative A/c	1	6,440,206,419,430.79	5,007,092,369,582.36
Memebtrs Inoperative A/c	2	16,383,665,325.00	546,578,667,858.45
RESERVES AND SURPLUS			
Special Reserve Fund	3	3,741,890,992.53	3,444,458,771.67
Interest A/c - EPF Contribution Fund	4	265,901,563,838.12	270,068,312,307.99
Investment Fluctuation Account		2,700,798,358.13	2,700,798,358.13
CURRENT LIABILITIES AND PROVISIONS	5	679,203,117,662.55	555,718,020,715.25
SUB -TOTAL - EPF CONTRIBUTION FUND		7,408,137,455,607.12	6,385,602,627,593.85
<i><u>Employees' Pension Scheme, 1995</u></i>			
EPS CONTRIBUTION FUND	6	4,543,581,710,682.08	3,931,130,438,910.28
CURRENT LIABILITIES AND PROVISIONS			
Sundry Credits	7	12,653,319,353.50	4,913,598,188.96
SUB -TOTAL - PENSION FUND		4,556,235,030,035.58	3,936,044,037,099.24
<i><u>Employees' Deposit Linked Insurance Scheme, 1976</u></i>			
EDLI CONTRIBUTION FUND	8	272,180,234,626.98	240,292,324,184.92
CURRENT LIABILITIES AND PROVISIONS			
Sundry Credits	9	166,403,853.74	161,324,235.68
SUB -TOTAL -EDLI CONTRIBUTION FUND		272,346,638,480.72	240,453,648,420.60
<i><u>Employees' Provident Fund Scheme, 1952</u></i>			
EPF - ADMINISTRATION FUND	10	241,151,582,327.64	222,847,251,258.00
RESERVES AND SURPLUS			
Staff Provident Fund- Interest A/c	11	2,744,116,520.00	2,299,152,655.91
EARMARKED/ ENDOWMENT FUNDS			
Building Construction Fund	12	8,872,541,897.04	8,872,541,897.04
Staff Provident Fund A/c	13	14,901,194,336.62	10,776,945,963.80
Staff Pension-cum-Gratuity A/c	14	84,969,346,174.62	66,889,982,403.82
CURRENT LIABILITIES AND PROVISIONS	15	3,422,967,098.18	3,358,615,490.05
SUB -TOTAL - EPF ADMINISTRATION FUND		356,061,748,354.11	315,044,489,668.62
<i><u>Employees' Deposit Linked Insurance Scheme, 1976</u></i>			
EDLI ADMINISTRATION FUND	16	31,326,267,220.65	29,063,878,672.78
CURRENT LIABILITIES AND PROVISIONS	17	590,034,526.48	493,231,588.47
SUB -TOTAL -EDLI ADMINISTRATION FUND		31,916,301,747.13	29,557,110,261.25
GRAND TOTAL		12,624,697,174,224.70	10,906,701,913,043.60

EMPLOYEES' PROVIDENT FUND ORGANISATION			
CONSOLIDATED BALANCE SHEET AS AT 31-03-2019			
			Amount-Rs.
	Schedule	Current Year (2018-19)	Previous Year (2017-18)
ASSETS			
<u><i>Employees' Provident Fund Scheme, 1952</i></u>			
EPF CONTRIBUTION FUND - INVESTMENTS	18	7,234,342,152,194.79	6,245,146,510,480.52
CURRENT ASSETS, LOANS, ADVANCES ETC.	19	173,795,303,412.32	140,456,117,113.33
SUB -TOTAL - EPF CONTRIBUTION FUND		7,408,137,455,607.11	6,385,602,627,593.85
<u><i>Employees' Pension Scheme, 1995</i></u>			
EPS CONTRIBUTION FUND - INVESTMENTS	20	4,377,625,433,646.33	3,776,743,718,923.40
CURRENT ASSETS, LOANS & ADVANCES ETC.	21	178,609,596,389.25	159,300,318,175.84
SUB -TOTAL - PENSION FUND		4,556,235,030,035.58	3,936,044,037,099.24
<u><i>Employees' Deposit Linked Insurance Scheme, 1976</i></u>			
EDLI CONTRIBUTION FUND -INVESTMENTS	22	267,549,666,933.53	235,915,414,156.47
CURRENT ASSETS, LOANS & ADVANCES ETC.	23	4,796,971,547.19	4,538,234,264.13
SUB -TOTAL -EDLI CONTRIBUTION FUND		272,346,638,480.72	240,453,648,420.60
<u><i>Employees' Provident Fund Scheme, 1952</i></u>			
FIXED ASSETS	24	4,613,884,118.11	4,083,652,051.42
CAPITAL WORK IN PROGRESS		7,841,745,235.40	174,485,209.40
EPF ADMINISTRATION FUND -INVESTMENTS	25	234,961,935,438.53	218,108,509,245.10
STAFF PROVIDENT FUND - INVESTEMENTS	26	17,137,494,479.57	15,628,013,290.03
PENSION CUM GRATUITY FUND - INVESTMNETS	27	83,059,500,428.24	65,509,488,346.93
CURRENT ASSETS, LOANS & ADVANCES ETC.	28	8,447,188,654.26	11,540,341,525.74
SUB -TOTAL - EPF ADMINISTRATION FUND		356,061,748,354.11	315,044,489,668.62
<u><i>Employees' Deposit Linked Insurance Scheme, 1976</i></u>			
EDLI ADMINISTRATION FUND -INVESTMENTS	29	30,332,314,301.48	28,139,412,147.16
CURRENT ASSETS, LOANS & ADVANCES ETC.	30	1,583,987,445.65	1,417,698,114.09
SUB -TOTAL -EDLI ADMINISTRATION FUND		31,916,301,747.13	29,557,110,261.25
GRAND TOTAL		12,624,697,174,224.70	10,906,701,913,043.60

(HEMANT JAIN)
FINANCIAL ADVISOR & CHIEF ACCOUNTS OFFICER

(SUNIL BARTHWAL)
CENTRAL PROVIDENT FUND COMMISSIONER

SCHEDULES FORMING THE PART OF BALANCE SHEET			
		Current Year (2018-19)	Previous Year (2017-18)
<u>Employees' Provident Fund Scheme, 1952</u>			
SCHEDULE No. 1			
EPF CONTRIBUTION FUND -MEMBERS OPERATIVE A/C			
	Opening Balance	5,007,092,369,582.36	4,311,152,520,655.86
Add :			
1.	Contribution (including refund of withdrawal / loans and transferred securities) received	1,051,263,267,725.65	932,234,168,766.00
2.	Contributions received by way of transferred securities (H.Q. Office contra.)	1,742,680,704.40	1,232,952,212.33
3	Interest credited to members Account	419,711,401,073.10	340,013,418,257.00
4	Tranferred from Inoperative A/c during the year	529,197,990,114.45	0.00
5	Other Receipts	61,103,571,489.66	49,745,840,181.42
6	Past Accumulations (A/c No. 1)	5,036,560,852.17	1,220,182,789.14
	Total	7,075,147,841,541.79	5,635,599,082,861.75
Less :			
1.	Payment made during the year to outgoing members on final settlement	352,435,335,985.24	347,006,368,335.61
2.	Premia paid on members life insurance policy	169,082,467.00	140,592,640.00
3.	Withdrawals / Loan paid during the year to the members	234,168,627,767.00	122,352,233,580.00
4.	Transferred to Inoperative A/c during the year	27,818,250,370.00	131,830,169,148.00
5.	Miscellaneous payment amount of securities transferred back to exempted establishments	20,350,125,521.76	27,177,349,575.78
	Total	634,941,422,111.00	628,506,713,279.39
	Balance as on 31st March	6,440,206,419,430.79	5,007,092,369,582.36
SCHEDULE No. 2			
EPF CONTRIBUTION FUND -MEMBERS INOPERATIVE A/C			
	Opening Balance	546,578,667,858.45	450,934,144,840.45
Add :			
1.	Amount transferred from Operative A/c during the year	27,818,250,370.00	131,830,169,148.00
2	Interest credited to members Account	0.00	0.00
	Total	574,396,918,228.45	582,764,313,988.45
Less :			
1	Amount transferred to Operative Memebhrs A/c during the year	529,197,990,114.45	0.00
2	Payment made during the year to memebhrs on settlement	28,815,262,789.00	36,185,646,130.00
	Total	558,013,252,903.45	36,185,646,130.00
	Balance as on 31st March	16,383,665,325.00	546,578,667,858.45
SCHEDULE No. 3			
Special Reserve Fund :			
	Balance as per last Balance Sheet	3,444,458,771.67	3,173,255,700.95
Add :			
1.	Amount recovered from Employers	0.00	0.00
2.	Interest on S.R.F. Account	297,945,683.75	271,313,362.43
	Total	3,742,404,455.42	3,444,569,063.38
Less :			
1.	Amount paid from Special Reserve Fund	419,569.89	110,291.71
2.	Amount transferred to Death Relief Fund	93,893.00	0.00
	Total	513,462.89	110,291.71
	Balance as on 31st March	3,741,890,992.53	3,444,458,771.67

SCHEDULES FORMING THE PART OF BALANCE SHEET			
		Current Year (2018-19)	Previous Year (2017-18)
SCHEDULE No. 4			
Interest A/c - EPF Contribution Fund			
	Opening Balance	270,068,312,307.99	205,530,252,035.90
Add :			
1.	Excess of Income over Expenditure carried forward from Income & Expenditure A/c of EPF Contribution Fund	-4,166,748,469.87	64,538,060,272.09
	Balance as on 31st March	265,901,563,838.12	270,068,312,307.99
SCHEDULE No. 5 (Current Liabilities and Provision)			
I - CURRENT LIABILITIES			
1	TDS Payable-deducted on claim settlements	252,768,603.00	208,399,123.00
2	Sundry Credits :		
	A. Regional :		
a	Suspense Account (Unclassified) (EPF)	-416,455,986.26	962,454,812.81
b	Irregular payments	73,647,819.06	58,822,330.22
c	Over Payments	31,011,924.01	63,512,425.91
	B. Central :		
a	Amount credited to Account No. 1 (EPF Contribution A/c - Regional) but not debited to A/c No. 5 (EPF Contribution A/c - Central)	121,313,339.00	121,313,339.00
b	Excess credits to Account No. 5 (EPF Contribution A/c -Central)	1,397,548,338.09	1,408,557,910.55
c	Excess credits in EPF investment A/c	0.00	-6,366,142.99
d	Advance from Govt. towards Disabilities Scheme	4,406,975.00	5,052,729.00
3	Cash Book Balance		
	State Bank of India (Over Draft)		
	Account No. 1 (EPF Contribution A/c - Regional)	14,730,977,810.39	10,541,188,059.74
	Account No. 5 (EPF Contribution A/c -Central)	9,058,357,996.54	4,737,244,211.19
4	Others	0.00	0.00
	Total	25,253,576,818.83	18,100,178,798.43
II - PROVISIONS			
a	Provision for Interest payable on Members PF A/c for the FY 2018-19	536,043,100,000.00	460,163,400,000.00
b	Provision for Interest payable on Members PF A/c for the earlier years	117,906,440,843.72	77,454,441,916.82
	Total	653,949,540,843.72	537,617,841,916.82
	Balance as on 31st March	679,203,117,662.55	555,718,020,715.25
Employees' Pension Scheme, 1995			
SCHEDULE No. 6			
EPS Contribution Fund			
	Opening Balance	3,931,130,438,910.28	3,368,453,158,636.61
Add :	Excess of Income over Expenditure carried forward from Income & Expenditure A/c of EPS Contribution Fund	612,451,271,771.80	562,677,280,273.67
	Balance as on 31st March	4,543,581,710,682.08	3,931,130,438,910.28
SCHEDULE No. 7 -CURRENT LIABILITIES & PROVISIONS			
	Sundry Credits :		
1.	Account No. 10 (EPS Contribution A/c - Regional)	320,174,397.63	328,422,195.63
2.	Account No. 11 (EPS Contribution A/c -Central)	1,704,941,109.84	2,057,424,477.84
3.	Excess credits in EPS Investment A/c	0.00	-2,639,271.78
	Cash Book Balance		
4.	State Bank of India (Over Draft)		
	Account No. 10 (EPS Contribution A/c - Regional)	3,525,953,055.44	0.00
	Account No. 11 (EPS Contribution A/c -Central)	407,686,505.59	2,530,390,787.27
6	Amount payable to EP Fund (PMRPY)	6,689,925,339.00	0.00
7	Others (Excess credit of PMRPY)	4,638,946.00	0.00
	Balance as on 31st March :	12,653,319,353.50	4,913,598,188.96

SCHEDULES FORMING THE PART OF BALANCE SHEET			
		Current Year (2018-19)	Previous Year (2017-18)
<u>Employees' Deposit Linked Insurance Scheme, 1976</u>			
SCHEDULE No. 8			
<u>EDLI Contribution Fund</u>			
	Opening Balance	240,292,324,184.92	209,359,399,381.99
Add :	Excess of Income over Expenditure carried forward from Income & Expenditure A/c of EDLI Contribution Fund	31,887,910,442.06	30,932,924,802.93
	Balance as on 31st March	272,180,234,626.98	240,292,324,184.92
<u>SCHEDULE No. 9- CURRENT LIABILITIES & PROVISIONS</u>			
<u>Sundry Credits :</u>			
1.	Excess credit in A/c No. 21 (EDLI Cont. A/c - Regional)	39,306,658.99	38,663,800.59
2.	Excess credit in A/c No. 25 (EDLI Cont. A/c -Central)	96,443,612.21	96,091,369.21
3.	Excess credit in R.B.I. A/c	1,344,061.55	1,344,061.55
4.	Excess credits in EDLI Investment A/c	0.00	-4,084,516.66
5.	Amount payable to EDLI Adm. A/c	29,309,520.99	29,309,520.99
6.	Cash Book Balance		
	State Bank of India (Over Draft)		
	A/c No. 21 (EDLI Contribution A/c - Regional)	0.00	0.00
	A/c No. 25 (EDLI Contribution A/c -Central)	0.00	0.00
	Balance with SBI	0.00	0.00
7.	Others	0.00	0.00
	Balance as on 31st March	166,403,853.74	161,324,235.68
<u>Employees' Provident Fund Scheme, 1952 - Administration Fund</u>			
SCHEDULE No. 10			
<u>EPF - ADMINISTRATION FUND</u>			
	Opening Balance	222,847,251,258.00	208,023,507,055.80
Add :			
1.	Amount adjusted by the Regional Offices	158,753,398.72	133,032.56
2.	Excess of Income over Expenditure during the year transferred from Income & Expenditure A/c of EPF Administration Fund	17,854,343,209.95	14,850,704,285.56
3.	Others	0.00	0.00
	Total	240,860,347,866.66	222,874,344,373.93
Less			
1.	Amount adjusted by the Regional Offices	-291,234,460.98	27,093,115.93
2.	Excess of Expenditure over Income during the year transferred	0.00	0.00
3.	Others	0.00	0.00
	Total	-291,234,460.98	27,093,115.93
	Balance as on 31st March	241,151,582,327.64	222,847,251,258.00

SCHEDULES FORMING THE PART OF BALANCE SHEET			
		Current Year (2018-19)	Previous Year (2017-18)
SCHEDULE No. 11			
Staff Provident Fund Interest Account :			
	Opening Balance	2,299,152,655.91	1,695,195,614.33
Add :			
1.	Interest realised on investment of securities	911,246,152.40	1,005,369,310.25
2	Interest accrued but not due on Investments	389,117,335.37	395,483,108.36
3	Interest due but not received on Investments	436,500.00	0.00
4	Interest on S.B. Account	27,804.00	46,380.00
5	Profit on Sale of ETF Securities	0.00	0.00
	Total	3,599,980,447.68	3,096,094,412.94
Less :			
1.	Interest credited to members account	852,358,445.00	781,642,811.00
2.	Accrued Interest paid to vendors on purchase of investment	3,505,482.68	15,298,946.03
3	Loss on Sale of ETF Securities	0.00	0.00
	Total	855,863,927.68	796,941,757.03
	Balance as on 31st March	2,744,116,520.00	2,299,152,655.91
SCHEDULE No. 12			
Building Construction Fund :			
	Opening Balance	8,872,541,897.04	8,872,541,897.04
Add :			
1.	Provision made during the year	0.00	0.00
2	Interest credited to the Fund	0.00	0.00
	Balance as on 31st March	8,872,541,897.04	8,872,541,897.04
SCHEDULE No. 13			
A. Staff Provident Fund :			
	Opening Balance	10,594,010,172.08	10,105,100,974.93
Add :			
1.	Contribution (including refund of withdrawal)	3,438,722,930.00	3,485,241,039.15
2.	Interest credited to member's account	852,358,445.00	781,642,811.00
3.	Other receipts	0.00	0.00
	Total	14,885,091,547.08	14,371,984,825.08
Less :			
1.	Payment made during the year to outgoing members on final settlement	2,355,452,494.00	2,248,418,940.00
2.	Premia paid on members life insurance policy	0.00	0.00
3.	Loan paid during the year to members	295,881,646.00	272,568,410.00
4.	Other Payments (Transfer to other Regions)	1,217,457,277.00	1,256,987,303.00
	Total	3,868,791,417.00	3,777,974,653.00
	Balance as on 31st March	11,016,300,130.08	10,594,010,172.08
B. S.P.F. A/c transferred from other Regions :			
	Opening Balance	182,935,791.72	133,484,226.87
Add :	Amount transferred out to the Regions	1,217,457,277.00	1,256,987,303.00
	Total	1,400,393,068.72	1,390,471,529.87
Less :	Amount received from other Regions	1,161,744,879.00	1,207,535,738.15
	Balance as on 31st March	238,648,189.72	182,935,791.72
C.	Amount payable from SPF A/c to EPF Adm. A/c	3,646,246,016.82	
	Total (A+B+C)	14,901,194,336.62	10,776,945,963.80

SCHEDULES FORMING THE PART OF BALANCE SHEET			
		Current Year (2018-19)	Previous Year (2017-18)
SCHEDULE No. 14			
Staff Pension-cum-Gratuity Fund			
	Opening Balance	66,889,982,403.82	44,802,438,855.29
Add :			
1.	Amount transferred from Account No. 4 (EPF Administrative Charges A/c - Central)	12,510,000,000.00	17,288,002,352.03
2.	Interest realised on S.B. Account	1,819,318.00	2,463,652.00
3.	Interest realised on Securities during the year	3,801,291,508.59	3,552,357,767.41
4.	Interest accrued but not due on Investments	1,793,921,876.80	1,378,072,390.63
5.	Interest due but not received on Investments	1,396,800.00	0.00
6.	Profit on Sale of ETF Securities	0.00	0.00
7.	Amount paid by the Regions from A/c No. 2 (EPF Administrative Charges A/c - Regional)	5,139,563,061.98	4,947,921,454.51
	Total	90,137,974,969.19	71,971,256,471.87
Less :			
1.	Payment made by the Regions	5,139,563,061.98	4,947,921,454.51
2.	Accrued Interest paid to vendors on purchase of investments during the year	29,065,732.59	133,352,613.54
3.	Loss on Sale of ETF Securities	0.00	0.00
	Total	5,168,628,794.57	5,081,274,068.05
	Balance as on 31st March	84,969,346,174.62	66,889,982,403.82
SCHEDULE No. 15 - CURRENT LIABILITIES & PROVISIONS			
I -CURRENT LIABILITIES			
1.	New Pension Scheme Contribution Payable	39,704,592.01	38,250,373.51
2.	Provision for Board's Share towards N.P.S. Payable	0.00	0.00
3.	Security Deposit Refundable	18,277,807.39	18,291,614.39
4.	Group Insurance Scheme (New)	4,062,348.22	2,941,384.22
5.	Sundry Credits :		
	A. Regional :		
a	Suspense Account (Admn. Fund)	265,765,643.18	205,771,343.07
	B. Central :		
a	Excess credits to Account No. 8 (Staff Provident Fund A/c)	32,185,494.88	32,185,494.88
b	Excess credits to Account No. 9 (Staff Pension Cum Gratuity A/c)	829,780.00	829,780.00
c	Amount payable to EPF Contribution A/c	71,337,470.56	71,337,470.56
6.	Cash Book Balance		
	State Bank of India : (Over Draft)		
	EPF A/c No.2 (EPF Administrative Charges A/c - Regional)	280,365,422.03	293,255,710.19
	EPF A/c No.4 (EPF Administrative Charges A/c - Central)	0.00	0.00
	Account No.8 (Staff Provident Fund A/c)	0.00	0.00
	Account No.9 (Staff Pension Cum Gratuity A/c)	0.00	0.00
	Head Office	21,359,978.44	6,369,620.44
	PDNASS	3,135,008.00	3,955,628.19
	EPF Appellate Tribunal	0.00	0.00
7.	Proportionate (1%) of Total Administration Cost Excess received from A/c No. 24 (EDLI Administrative Charges A/c -Central)	1,500,508,876.45	1,334,224,451.05
8.	Others (Excess credit Pen. Cum Gratuity Fund Inv. A/c)	0.00	-512,594.54
	Total	2,237,532,421.16	2,006,900,275.96

SCHEDULES FORMING THE PART OF BALANCE SHEET			
		Current Year (2018-19)	Previous Year (2017-18)
II - PROVISIONS			
a	Provision for amount transferable to A/c 9 (Staff Pension Cum Gratuity Fund)	0.00	0.00
b	Provision for Rent, Rates & Taxes Payable	0.00	0.00
c	Other Expenses Payable	1,185,434,677.02	1,351,715,214.09
	Total	1,185,434,677.02	1,351,715,214.09
	Balance as on 31st March	3,422,967,098.18	3,358,615,490.05
<u>EDLI Scheme, 1976 - Administration Fund</u>			
<u>SCHEDULE No. 16</u>			
<u>EDLI Administration Fund</u>			
	Opening Balance	29,063,878,672.78	26,710,788,240.48
Add :			
1.	Excess of Income over Expenditure carried forward from Income & Expenditure A/c of EDLI Administration Fund	2,262,388,547.87	2,353,090,432.30
	Balance as on 31st March	31,326,267,220.65	29,063,878,672.78
<u>SCHEDULE No. 17- CURRENT LIABILITIES & PROVISIONS</u>			
a	Sundry Credits :		
1	Excess credit in A/c No. 22 (EDLI Administrative Charges A/c - Regional)	13,676,317.41	13,814,386.11
2	Excess credit in A/c No. 24 (EDLI Administrative Charges - Central)	48,377,675.89	48,375,930.89
b	Propotionate (1%) of Total Administration Cost transferrable to A/c No. 4 (EPF Administrative Charges A/c -Central)	0.00	0.00
c	Cash Book Balance : (Over Draft)		
	A/c No. 22 (EDLI Administrative Charges A/c - Regional)	677,681.00	615,488.74
	A/c No. 24 (EDLI Administrative Charges A/c - Central)	527,302,852.18	430,425,782.73
d	Others	0.00	0.00
	Balance as on 31st March	590,034,526.48	493,231,588.47
<u>Employees' Provident Fund Scheme, 1952</u>			
<u>SCHEDULE No. 18</u>			
<u>Employees' Provident Fund -Investments</u>			
		7,234,342,152,194.79	6,245,146,510,480.52

SCHEDULES FORMING THE PART OF BALANCE SHEET			
		Current Year (2018-19)	Previous Year (2017-18)
SCHEDULE No. 19 (Current Assets, Loans & Advances)			
I - CURRENT ASSETS			
1	Amount in Transit :		
	Account No. 5 (EPF Contribution A/c -Central)	1,841,203,034.43	202,238,782.43
2	Cash Book Balance		
	State Bank of India :		
	Account No. 1 (EPF Contribution A/c - Regional)	0.00	0.00
	Account No. 5 (EPF Contribution A/c -Central)	0.00	0.00
	Reserve Bank of India :		
	E.P.F. Investment Account	1,562,518,760.51	768,220,289.41
3	Interest on EPF Investment receivable		
	Interest accrued but not due on Investments	154,882,678,859.65	136,948,647,290.60
	Interest due but not received on Investments	246,997,761.50	2,648,918.43
	Interest accrued on FDRs	6,792,461.02	8,826,086.95
4	Sundry Debits :		
a	Suspense Account (Unclassified) :		
	Suspense Account (Unclassified) (EPF)	1,073,098,402.14	877,607,376.04
b	Irregular Payments	73,647,819.06	58,822,330.22
c	Over Payments	31,011,924.01	63,512,425.91
d	Erroneous Debit to Account Nos. 5, 8 & 9 :		
i	Excess accounted for by R.Os as transfer to A/c No. 5 from A/c No.1 and vice-versa	408,096,451.70	408,096,451.70
ii	Extra debit made to Account No. 5 by bank	380,515,879.55	319,832,570.55
iii	Amount debited to A/c No. 5 but not credited to A/c No.1 & vice-versa	136,582,585.29	36,726,624.29
5	Amount receivable from EPF Admn. A/c	71,337,470.56	71,337,470.56
6	Amount receivable from EPS Fund (PMRPY)	6,689,925,339.00	0.00
7	Amount receivable from Govt. (PMRPY)	3,061,207,405.00	0.00
8	Others	0.00	0.00
	Total	170,465,614,153.42	139,766,516,617.09
II - LOAN & ADVANCES			
	Special Reserve Fund (Recoverable) :		
	Balance as per last Balance Sheet	689,600,496.24	689,248,681.24
Add :	Amount paid to Members during the year	5,391,649.00	351,815.00
Less :	Amount received from Employers	(2,634,697,113.66)	0.00
	Total	3,329,689,258.90	689,600,496.24
	Balance as on 31st March	173,795,303,412.32	140,456,117,113.33
Employees' Pension Scheme, 1995			
SCHEDULE No. 20			
Employees' Pension Fund -Investments		4,377,625,433,646.33	3,776,743,718,923.40

SCHEDULES FORMING THE PART OF BALANCE SHEET			
		Current Year (2018-19)	Previous Year (2017-18)
SCHEDULE No.21- CURRENT ASSETS, LOANS & ADVANCES			
a	Cash Book Balance :		
1.	Account No. 10 (EPS Contribution A/c - Regional)	0.00	4,080,927,535.17
2.	Account No. 11 (EPS Contribution A/c -Central)	0.00	0.00
3.	Balance with SBI Mumbai	580,349,894.09	336,700,057.00
b	Sundry Debits :		
1.	Account No. 10 (EPS Contribution A/c - Regional)	1,368,634,041.32	1,295,366,387.37
2.	Account No. 11 (EPS Contribution A/c -Central)	69,528,578.98	107,415,950.98
3.	Excess accounted for by R.Os as		
	transfer from A/c. 10 to 11 & vice-versa	201,763,057.60	201,763,057.60
4.	Amount debited to A/c No.11 but not		
	credited to A/c No. 10 & vice-versa	204,918,000.20	57,892,982.20
c	Remittance in Transit	629,005,444.68	629,005,444.68
d	Interest on EPS Fund Investment receivable		
	Interest accrued but not due on Investments	68,813,485,845.19	60,651,294,608.83
	Interest due but not received on Investments	80,588,310.40	508,204.40
	Interest accrued on FDRs	4,936,245.67	6,414,130.43
	Interest receivable on Public Account of Govt. of India	15,505,637,921.02	16,637,607,826.00
	Interest receivable under Minimum Pension scheme	3,042,594,724.10	2,206,286,163.18
e	Pension contribution receivable from Central Govt.	88,108,154,326.00	73,089,135,828.00
f	Others	0.00	0.00
	Balance as on 31st March	178,609,596,389.25	159,300,318,175.84
Employees' Deposit Linked Insurance Scheme, 1976			
SCHEDULE No. 22			
EDLI CONTRIBUTION FUND -INVESTMENTS		267,549,666,933.53	235,915,414,156.47
SCHEDULE No.23-CURRENT ASSETS, LOANS & ADVANCES			
a	Cash Book Balance :		
1.	A/c No. 21 (EDLI Contribution A/c - Regional)	132,594,304.54	258,319,928.46
2.	A/c No. 25 (EDLI Contribution A/c -Central)	10,783,501.80	36,634,563.22
3.	Balance with SBI	48,054,421.66	11,136,485.36
b	Remittance in Transit :		
1.	From A/c No. 21 to 25	97,496,579.96	97,496,579.96
2.	From Bank to A/c No. 25	532,224.15	532,224.15
c	Sundry Debits :		
1.	A/c No. 21 (EDLI Contribution A/c - Regional)	114,957,113.86	104,975,206.01
2.	A/c No. 25 (EDLI Contribution A/c -Central)	16,596,337.50	16,596,337.50
3.	Excess accounted for by R.Os as		
	transfer from A/c. 21 to 25 & vice-versa	12,932,466.14	12,932,466.14
d	Interest on EDLI Fund Investment receivable	0.00	
	Interest accrued but not due on Investments	3,711,694,451.93	3,349,215,180.81
	Interest due but not received on Investments	2,619,000.00	0.00
	Interest accrued on FDRs	64,411.27	92,565.03
	Interest receivable on Public Account of Govt. of India	648,646,734.38	650,302,727.49
e	Others	0.00	0.00
	Balance as on 31st March	4,796,971,547.19	4,538,234,264.13

SCHEDULES FORMING THE PART OF BALANCE SHEET			
		Current Year (2018-19)	Previous Year (2017-18)
<u>Employees' Provident Fund Scheme, 1952 - Administration Fund</u>			
SCHEDULE No. 24			
<u>FIXED ASSETS</u>		4,613,884,118.11	4,083,652,051.42
SCHEDULE No. 25			
<u>EPF ADMINISTRATION FUND -INVESTMENTS</u>			
	Special Deposit Account	232,861,935,438.53	216,008,509,245.10
	FDRs	2,100,000,000.00	2,100,000,000.00
	Balance as on 31st March	234,961,935,438.53	218,108,509,245.10
SCHEDULE No. 26			
<u>EPF STAFF PROVIDENT FUND -INVESTMENTS</u>		17,137,494,479.57	15,628,013,290.03
SCHEDULE No. 27			
<u>EPF STAFF PENSION CUM GRATUITY FUND -INVESTMENTS</u>		83,059,500,428.24	65,509,488,346.93
SCHEDULE No.28-CURRENT ASSETS,LOANS & ADVANCES			
1	Amount in Transit :		
a	EPF A/c No. 4 (EPF Administrative Charges A/c - Central)	51,803,113.18	51,803,113.18
b	Account No. 8 (Staff Provident Fund A/c)	12,268,499.25	12,268,499.25
	Total	64,071,612.43	64,071,612.43
2	Cash Book Balance		
(A)	State Bank of India :		
a	EPF A/c No.2 (EPF Administrative Charges A/c- Regional)	0.00	0.00
b	EPF A/c No.4 (EPF Administrative Charges A/c- Central)	342,016,676.37	307,633,433.43
c	Account No.8 (Staff Provident Fund A/c)	7,639,584.82	5,895.82
d	Account No.9 (Staff Pension Cum Gratuity A/c)	93,707,057.88	5,492.88
e	Head Office	0.00	0.00
f	PDNASS	0.00	0.00
g	EPF Appellate Tribunal	349,115,160.57	22,448,715.62
	Total	792,478,479.64	330,093,537.75
(B)	Reserve Bank of India :		
a	S.P.F. Investment Account	195,740.42	7,293,151.88
b	Pension-cum-Gratuity Investment A/c	21,116,906.19	2,200,473.33
	Total	21,312,646.61	9,493,625.21
(C)	Imprest Account	61,895.40	67,289.70
3	Sundry Debits :		
	Suspense Account (Unclassified) :		
a.	Suspense Account (Admn. Fund)	238,668,019.07	227,632,264.88
4	Erroneous Debit to Account Nos. 8 & 9 :		
a	Excess accounted for by R.Os as transfer to A/c No. 8 from A/c No. 2 and vice-versa	20,438,794.97	20,438,794.97
b	Erroneous debit made to A/c No.8 (Staff Prov. Fund A/c)	178,339.00	178,339.00
c	Erroneous debit made to A/c No.9 (Staff Pen cum Gr. A/c)	0.00	0.00
	Total	20,617,133.97	20,617,133.97

SCHEDULES FORMING THE PART OF BALANCE SHEET			
		Current Year (2018-19)	Previous Year (2017-18)
5	Recoverable Advances (Staff)		
a	Conveyance advance	3,920,756.99	7,567,525.04
b	House Building advance	156,905,301.39	60,546,599.39
c	Fan advance	70,369.80	74,744.80
d	Warm Clothing advance	1,234.75	1,234.75
e	Festival advance	2,112,135.30	2,139,814.30
f	Natural Calamity advance	160,603.45	187,607.45
g	Advance of Pay	798,943.00	2,490,794.00
h	Advance of DA/TA	17,676,409.54	18,054,433.54
i	Food grain advance	1,216.75	1,216.75
j	Advance to Staff Co-operative Canteen/Stores	161,805.00	218,574.00
k	Computer Advance	29,930,024.55	30,041,430.55
l	Unorganised Workers Social Security Scheme	0.00	0.00
m	Miscellaneous Payments	5,852,530.32	5,701,620.12
	TOTAL	217,591,330.84	127,025,594.69
6	Prepaid Expenditure	0	0.00
7	Interest on EPF Adm. Fund Investment receivable		
	Interest accrued but not due on Special Deposit A/c	0.00	0.00
	Interest due but not received on Special Deposit A/c	0.00	0.00
	Interest accrued on FDRs	1,198,370.00	71,042,345.00
8	Interest on Staff Provident Fund Investment receivable		
	Interest accrued but not due on Investments	389,117,335.37	395,483,108.36
	Interest due but not received on Investments	436,500.00	0.00
9	Interest on Pension cum Gratuity Fund Investment receivable		
	Interest accrued but not due on Investments	1,793,921,876.80	1,378,072,390.63
	Interest due but not received on Investments	1,396,800.00	0.00
10	Proportionate (1%) of Total Administration Cost receivable from A/c No. 24 (EDLI Administrative Charges A/c -Central)	0.00	0.00
11	Security Deposits (Advance to parties)	31,258,226.20	30,554,082.20
12	Others (TDS refundable)	13,656,505.00	13,656,505.00
13	Advance to Agencies/Contractors (Capital Work)	1,207,440,467.92	8,872,532,035.92
14	Accrued Interest recoverable on Advances paid to staff	7,715,438.19	0.00
15	Amount receivable from SPF a/c	3,646,246,016.82	
	Balance as on 31st March	8,447,188,654.26	11,540,341,525.74

SCHEDULES FORMING THE PART OF BALANCE SHEET			
		Current Year (2018-19)	Previous Year (2017-18)
<u>Employees' Deposit Linked Insurance Scheme, 1976 - Administration Fund</u>			
SCHEDULE No. 29			
<u>EDLI ADMINISTRATION FUND -INVESTMENTS</u>			
	Special Deposit Accounts	30,332,314,301.48	28,139,412,147.16
<u>SCHEDULE No.30-CURRENT ASSETS,LOANS & ADVANCES</u>			
A Cash Book Balance :			
1.	A/c No. 22 (EDLI Administrative Charges A/c - Regional)	0.00	0.00
2.	A/c No. 24 (EDLI Administrative Charges A/c - Central)	0.00	0.00
B Remittance in Transit :			
1.	From A/c No. 22 to 24	15,434,043.77	15,432,020.07
C Sundry Debits :			
1.	A/c No. 22 (EDLI Administrative Charges A/c - Regional)	10,287,125.08	10,291,652.62
2.	A/c No. 24 (EDLI Administrative Charges A/c - Central)	11,839,758.32	11,832,348.32
3.	Excess accounted for by R.Os as transfer from A/c 22 to 24 & vice -versa	16,608,121.04	16,608,121.04
D Interest on EDLI Adm. Fund Investment receivable			
	Interest accrued but not due on Investments	0.00	0.00
	Interest due but not received on Investments	0.00	0.00
E Amount receivable from EDLI Contribution A/c			
	Amount receivable from EDLI Contribution A/c	29,309,520.99	29,309,520.99
F Excess Transfer of Propotionate (1% share) of Total Administration Cost A/c No. 4 (EPF Administrative Charges A/c Central)			
	Excess Transfer of Propotionate (1% share) of Total Administration Cost A/c No. 4 (EPF Administrative Charges A/c Central)	1,500,508,876.45	1,334,224,451.05
G Others			
	Others	0.00	0.00
	Balance as on 31st March	1,583,987,445.65	1,417,698,114.09

EMPLOYEES' PROVIDENT FUND ORGANISATION			
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2019			
		Amount-Rs.	
	Schedule	Current Year (2018-19)	Previous Year (2017-18)
INCOME			
<i><u>Employees' Provident Fund Scheme, 1952</u></i>			
<u>EPF- Contributions Fund</u>			
Interest Income during the year	31	528,141,896,301.33	523,377,354,185.32
Other Income during the year	32	7,026,145,693.08	6,907,341,428.96
TOTAL INCOME- EPF CONTRIBUTION FUND (A)		535,168,041,994.41	530,284,695,614.28
<i><u>Employees' Pension Scheme, 1995</u></i>			
<u>EPS CONTRIBUTION FUND</u>			
Income from Pension Contribution	33	466,616,435,565.19	423,756,542,068.61
Interest Income during the year	34	331,273,067,861.34	304,908,727,602.03
Other Income	35	5,326,437,635.93	4,663,474,935.62
TOTAL INCOME - PENSION FUND (B)		803,215,941,062.46	733,328,744,606.26
<i><u>Employees' Deposit Linked Insurance Scheme, 1976</u></i>			
<u>EDLI CONTRIBUTION FUND</u>			
Income from Contribution from employers		19,425,629,631.90	17,311,588,878.61
Interest Income during the year	36	20,054,004,671.82	19,349,670,024.03
Other Income	37	275,751,938.78	267,272,063.76
TOTAL INCOME -EDLI CONTRIBUTION FUND (C)		39,755,386,242.50	36,928,530,966.40
<i><u>Employees' Provident Fund Scheme, 1952</u></i>			
<u>EPF - Administration Fund</u>			
Income from Contribution, Penal Damages & 7Q Interest during the year	38	35,929,494,988.93	38,646,812,989.86
Interest income during the year	39	16,858,311,681.43	15,583,502,420.35
Receipt from A/c No. 24 (EDLI Administrative Charges A/c -Central) - Propotionate share (1%) of Total Administrative Expenses of EPFO for the current year (receivable) & arrears for earlier years received		354,115,574.60	399,164,290.14
Other Income - Miscellaneous Receipts		123,978,424.70	137,653,599.45
TOTAL INCOME - EPF ADMINISTRATION FUND (D)		53,265,900,669.66	54,767,133,299.80
<i><u>Employees' Deposit Linked Insurance Scheme, 1976</u></i>			
<u>EDLI ADMINISTRATION FUND</u>			
Income from Contribution, Penal Damages & 7Q Interest during the year	40	423,797,896.94	723,528,926.31
Interest income during the year	41	2,192,487,442.67	2,028,758,630.28
Other Income -Receipts from A/c No. 22 (EDLI Administartive Charges A/c -Regional)		327,025.94	8,362.00
Other Income -Receipts from A/c No. 24 (EDLI Administartive Charges A/c -Central)		-	-
TOTAL INCOME -EDLI ADMINISTRATION FUND (E)		2,616,612,365.55	2,752,295,918.59

Amount-Rs.			
EXPENDITURE	Schedule	Current Year (2018-19)	Previous Year (2017-18)
<u>Employees' Provident Fund Scheme, 1952</u>			
EPF- Contributions Fund			
Interest payment to the Members	42	536,043,100,000.00	460,163,400,000.00
Interest paid to vendors on purchase of securities		2,169,801,295.88	4,959,820,184.15
Loss on Sale of ETF Securities		-	-
Interest accrued on SRF		297,945,683.75	271,313,362.43
Interest on overdraft paid to Banks		823,943,484.65	352,101,795.61
Misc-Intt. paid on deposits refunded to exempted trusts		-	-
TOTAL EXPENDITURE - EPF CONTRIBUTION FUND (A-1)		539,334,790,464.28	465,746,635,342.19
I - Excess of Income (A) over Expenditure (A-1) carried to Balance Sheet		(4,166,748,469.87)	64,538,060,272.09
<u>Employees' Pension Scheme, 1995</u>			
EPS CONTRIBUTION FUND			
Amount paid to outgoing memebtrs / beneficiaries	43	188,437,456,028.04	165,970,389,956.24
Commission to Banks for disbursement of pension		871,061,705.75	546,796,555.67
Accrued Interest paid on purchase of Investments (Securities)		1,446,260,318.87	2,302,094,149.68
Loss on Sale of ETF Securities		-	-
Other payments:			
A/c No. 10 (EPS Contribution A/c Regional)		9,891,238.00	1,832,183,671.00
A/c No. 11 (EPS Contribution A/c Central)		-	-
TOTAL EXPENDITURE - PENSION FUND (B-1)		190,764,669,290.66	170,651,464,332.59
II- Excess of Income (B) over Expenditure (B-1) carried to Balance Sheet		612,451,271,771.80	562,677,280,273.67
<u>Employees' Deposit Linked Insurance Scheme, 1976</u>			
EDLI CONTRIBUTION FUND			
Assurance Benefits paid		7,776,946,115.50	5,794,334,727.02
Accrued Intt. paid on purchase of Invest. (Securities)		90,038,359.28	200,898,537.70
Loss on Sale of ETF Securities		-	-
Other payments:			
A/c No. 21 (EDLI Contribution A/c - Regional)		491,325.66	372,898.75
A/c No. 25 (EDLI Contribution A/c - Central)		-	-
TOTAL EXPENDITURE-EDLI CONTRIBUTION FUND (C-1)		7,867,475,800.44	5,995,606,163.47
III- Excess of Income (C) over Expenditure (C-1) carried to Balance Sheet		31,887,910,442.06	30,932,924,802.93
<u>Employees' Provident Fund Scheme, 1952</u>			
<u>EPF - Administration Fund - (100% Expenditure of EPFO)</u>			
<u>A- Establishment Expenses</u>			
Salaries of Officers and Staff & Bonus		10,748,662,476.92	11,369,349,145.25
Allowances and Honorarium		2,852,929,027.76	2,733,887,816.64
Grants - Welfare Funds etc		80,554,999.00	67,223,157.00
Contribution to Staff Pension cum Gratuity Fund		17,649,563,061.98	22,235,923,806.54
S.P.F., D.L.I. Benefits		1,740,000.00	997,674.00
TA & LTC		347,217,060.00	271,169,882.00
TOTAL A		31,680,666,625.66	36,678,551,481.43
<u>B- Other Administrative Expenses</u>			
Electricity Expenses		255,605,044.90	269,990,596.09
Postage		83,193,025.00	83,014,109.00
Printing & Stationery		129,231,092.39	123,969,076.79
Rent, Rates & Taxes		281,792,602.00	259,196,336.95
Vehicle Running & Maintenance Expenses		12,369,812.00	14,605,693.00
Telephone, Internet & Communication Charges		52,290,355.00	55,012,842.00
Insurance Expenses		0.00	0.00
Water Charges		9,860,520.00	17,628,196.00
Staff Paid from contingencies		857,709,238.00	701,426,471.00
Advertisement & Publicity		12,638,410.00	23,548,529.00
AMC - Computers, Servers, Elect. Equip. & other Office Equip.		416,080,632.83	449,630,704.22
Travelling Expenses		62,024,377.00	53,051,681.00
Other Charges (Recurring/Non-Recurring)		533,552,967.76	716,520,809.49
Bank Commission and T.T. Charges		529,766,147.83	0.00
Maintenance of Office Buildings/Staff Quarters		211,335,121.88	177,143,963.40
Net Depreciation on Fixed Assets		283,819,436.46	292,587,310.87
Loss/Gain on Liquidation of Assets		-377,949.00	551,214.00
Provision for Building Construction Fund		0.00	0.00
Provision for Board's Share towards N.P.S. Payable		0.00	0.00
Total B		3,730,890,834.05	3,237,877,532.81
TOTAL EXPENDITURE- EPF ADMINISTRATION FUND (D-1)		35,411,557,459.71	39,916,429,014.24

IV- Excess of Income (D) over Expenditure (D-1) carried to Balance Sheet		17,854,343,209.95	14,850,704,285.56
<u>Employees' Deposit Linked Insurance Scheme, 1976</u>			
EDLI ADMINISTRATION FUND			
Propotinate share (1%) in the total administrative expenditure of EPFO		354,115,574.60	399,164,290.14
<u>Other payment:</u>			
Account No. 22		108,243.08	41,196.15
Account No. 24		-	-
TOTAL EXPENDITURE -EDLI ADMINISTRATION FUND (E-1)		354,223,817.68	399,205,486.29
V- Excess of Income (E) over Expenditure (E-1) carried to Balance Sheet		2,262,388,547.87	2,353,090,432.30
TOTAL EARNING OF THE EPFO (I + II + III + IV + V)		660,289,165,501.81	675,352,060,066.55

(HEMANT JAIN)
FINANCIAL ADVISOR & CHIEF ACCOUNTS OFFICER

(SUNIL BARTHWAL)
CENTRAL PROVIDENT FUND COMMISSIONER

SCHEDULES FORMING THE PART OF INCOME & EXPENDITURE ACCOUNT			
		Current Year (2018-19)	Previous Year (2017-18)
<u>EPF Contributions Fund</u>			
<u>SCHEDULE No. 31</u>			
Interest Income during the year			
1	Interest received on investment during the year	373,005,317,437.60	376,294,083,355.27
2	Interest accrued but not due on Investments	154,882,678,859.65	136,948,647,290.60
3	Interest due but not received on Investments	246,997,761.50	2,648,918.43
4	Profit on Sale of ETF Securities	0.00	10,118,332,562.60
5	Interest accrued on FDRs	6,792,461.02	8,826,086.95
6	Interest on Regional Savings Bank Account	109,781.56	4,815,971.47
7	Interest on Securities received from estts.	0.00	0.00
8	Interest from subscribers / memebrs on loans	0.00	0.00
9	Excess Provision of Interest payable for earlier year - written back	0.00	0.00
Total		528,141,896,301.33	523,377,354,185.32
<u>SCHEDULE No. 32</u>			
Other Income during the year			
1	Penal Damages collected during the year	4,030,707,849.34	3,906,088,311.88
2	7Q Interest collected during the year	3,007,638,070.74	2,990,432,698.08
3	Other receipts (INTEREST ON S.B. A/C)	-12,200,227.00	10,820,419.00
Total		7,026,145,693.08	6,907,341,428.96
<u>EPS CONTRIBUTION FUND</u>			
<u>SCHEDULE No. 33</u>			
Income from Pension Contribution			
1	Pension contribution received from employers	402,597,417,067.19	366,182,332,452.61
2	Pension contribution received from Central Govt.	-24,089,135,828.00	-15,514,926,212.00
3	Pension contribution receivable from Central Govt.	88,108,154,326.00	73,089,135,828.00
Total		466,616,435,565.19	423,756,542,068.61
<u>SCHEDULE No. 34</u>			
Interest Income during the year			
1	Interest received on investment during the year	157,047,971,122.86	146,098,937,809.41
2	Interest accrued but not due on Investments	68,813,485,845.19	60,651,294,608.83
3	Interest due but not received on Investments	80,588,310.40	508,204.40
4	Profit on Sale of ETF Securities	0.00	0.00
5	Interest accrued on FDRs	4,936,245.67	6,414,130.43
6	Interest received on Public Account of Govt. of India	89,042,992,174.00	79,256,992,174.00
7	Interest receivable on Public Account of Govt. of India	15,505,637,921.02	16,637,607,826.00
8	Interest received under Minimum Pension scheme	-2,206,286,163.18	0.00
9	Interest receivable under Minimum Pension scheme	3,042,594,724.10	2,206,286,163.18
10	Interest on Regional Savings Bank Account	-58,852,318.72	50,686,685.78
Total		331,273,067,861.34	304,908,727,602.03
<u>SCHEDULE No. 35</u>			
Other Income during the year			
1	Penal Damages collected during the year	2,183,478,597.11	1,861,876,382.14
2	7Q Interest collected during the year	1,763,044,662.89	1,360,118,354.76
3	Other receipts - Regional Contribution A/c No. 10	1,379,914,375.93	1,441,480,198.72
4	Other receipts - Regional Contribution A/c No. 11	0.00	0.00
Total		5,326,437,635.93	4,663,474,935.62
<u>EDLI CONTRIBUTION FUND</u>			
<u>SCHEDULE No. 36</u>			
Interest Income during the year			
1	Interest received on investment during the year	8,206,181,148.93	8,738,039,564.28
2	Interest accrued but not due on Investments	3,711,694,451.93	3,349,215,180.81
3	Interest due but not received on Investments	2,619,000.00	0.00
4	Profit on Sale of ETF Securities	0.00	0.00
5	Interest accrued on FDRs	64,411.27	92,565.03
6	Interest received on Public Account of Govt. of India	7,484,797,272.51	6,611,359,030.00
7	Interest receivable on Public Account of Govt. of India	648,646,734.38	650,302,727.49
8	Interest on Regional Savings Bank Account	1,652.80	660,956.42
Total		20,054,004,671.82	19,349,670,024.03

SCHEDULES FORMING THE PART OF INCOME & EXPENDITURE ACCOUNT			
		Current Year (2018-19)	Previous Year (2017-18)
SCHEDULE No. 37			
Other Income during the year			
1	Penal Damages collected during the year	117,874,036.18	110,837,510.44
2	7Q Interest collected during the year	77,099,798.60	89,597,005.32
3	Other receipts in A/c No. 21	80,778,104.00	66,837,548.00
4	Other receipts in A/c No. 25	0.00	0.00
Total		275,751,938.78	267,272,063.76
EPF - Administration Fund			
SCHEDULE No. 38			
Income from Administration Charges, Penal Damages & 7Q Interest during the year			
1	EPF Administration Charges received during the year	33,249,907,142.18	35,991,486,633.31
2	EPF Inspection Charges received during the year	2,161,435,579.00	2,148,432,147.00
3	Penal Damages collected during the year	287,942,176.52	319,067,416.18
4	7Q Interest collected during the year	230,210,091.23	187,826,793.37
Total		35,929,494,988.93	38,646,812,989.86
SCHEDULE No. 39			
Interest Income during the year			
1	Interest received on invest. during the year	16,857,113,311.43	15,510,230,298.26
2	Interest accrued but not due on Investments	0.00	0.00
3	Interest due but not received on Investments	0.00	0.00
4	Interest accrued on FDRs	1,198,370.00	71,042,345.00
5	Interest on Regional Savings Bank Account	0.00	2,229,777.09
Total		16,858,311,681.43	15,583,502,420.35
Less: Interest credited to Building Construction Fund		0.00	0.00
Total		16,858,311,681.43	15,583,502,420.35
EDLI ADMINISTRATION FUND			
SCHEDULE No. 40			
Income from Administration Charges, Penal Damages & 7Q Interest during the year			
1	EDLI Administration Charges received during the year	344,520,032.27	630,898,956.34
2	EDLI Inspection Charges received during the year	56,058,618.15	75,525,257.00
3	Penal Damages collected during the year	13,917,625.79	10,077,408.01
4	7Q Interest collected during the year	9,301,620.73	7,027,304.96
Total		423,797,896.94	723,528,926.31
SCHEDULE No. 41			
Interest Income during the year			
1	Interest received on investment during the year	2,192,902,154.32	2,028,324,925.86
2	Interest accrued but not due on Investments	0.00	0.00
3	Interest due but not received on Investments	0.00	0.00
4	Interest on Savings Bank Account	-414,711.65	433,704.42
Total		2,192,487,442.67	2,028,758,630.28
EPF Contributions Fund			
SCHEDULE No. 42			
Interest payment to the Members			
1	Interest credited to Members PF A/c during the year (Including In operative A/c's)	0.00	0.00
2	Provision for Interest payable on Members PF A/c for the FY 2018-19	536,043,100,000.00	460,163,400,000.00
3	Provision for Interest payable on Members PF A/c for the earlier years	0.00	0.00
Total		536,043,100,000.00	460,163,400,000.00

SCHEDULES FORMING THE PART OF INCOME & EXPENDITURE ACCOUNT			
		Current Year (2018-19)	Previous Year (2017-18)
<u>EPS Contributions Fund</u>			
<u>SCHEDULE No. 43</u>			
Amount paid to outgoing memebrs / beneficiaries			
1	Withdrawal / retirement benefits	76,364,057,507.51	69,834,460,321.75
2	Life Assurance Benefits	0.00	0.00
3	Pension	112,073,398,520.53	96,135,929,634.49
Total		188,437,456,028.04	165,970,389,956.24

EMPLOYEES' PROVIDENT FUND ORGANISATION

DETAILS OF FIXED ASSETS											Amounts (in Rs.)	
S No.	Fixed Asset (TANGIBLE)	Gross Block				Depreciation				Net Block		
		Cost/ Valuation at the bignning of the year	Additions of fixed assets during the year	Deletions of fixed assets during the year	Cost/Valuation at the end of the year (A)	Accumulated depreciation at the beginning of the year	Depreciation for the current year	Depreciation on fixed assets deleted during the year	Accumulated depreciation at the year end (B)	As at the Current Year-end [A-B]	As at the Previous year-end	
1	Land											
a	Freehold Land	627,239,531.63	-	-	627,239,531.63	8,541.00	175,211.00	-	183,752.00	627,055,779.63	627,230,990.63	
b	Leasehold Land	259,065,298.50	2,305,519.00	-	261,370,817.50	40,777,849.16	(2,527,217.67)	-	38,250,631.49	223,120,186.01	218,287,449.34	
2	Building				-							
a	Building-Office	1,766,412,021.60	510,591,729.00	11,063,710.00	2,265,940,040.60	317,473,009.66	45,764,639.62	-	363,237,649.28	1,902,702,391.32	1,448,939,011.94	
b	Lease hold Building-Office	811,905,700.47	-	-	811,905,700.47	197,190,183.67	12,828,117.46	-	210,018,301.13	601,887,399.34	614,715,516.80	
c	Building -Residential	765,803,370.90	29,566,683.00	-	795,370,053.90	212,655,499.64	21,127,574.79	-	233,783,074.43	561,586,979.47	553,147,871.26	
d	Lease hold Building-Residential	153,206,000.00	-	-	153,206,000.00	50,906,672.00	1,536,172.00	-	52,442,844.00	100,763,156.00	102,299,328.00	
3	Plant Machinery & Equipment	6,414,399.77	3,492,604.00	905,581.00	9,001,422.77	1,422,878.75	844,662.89	-	2,267,541.64	6,733,881.13	4,991,521.02	
4	Vehicals & Motar Car	12,591,728.89	2,886,525.44	20,897.00	15,457,357.33	5,283,430.50	1,558,690.05	3,782.35	6,838,338.20	8,619,019.13	7,308,298.39	
5	Furniture & Fixtures	134,954,746.14	58,797,340.89	242,760.00	193,509,327.03	22,350,091.41	18,514,613.24	61,416.00	40,803,288.65	152,706,038.38	112,604,654.73	
6	Office Equipments	44,282,155.88	25,980,256.55	406,549.20	69,855,863.23	11,993,455.14	11,264,290.11	284,327.00	22,973,418.25	46,882,444.98	32,288,700.74	
7	Computers/Peripherals	556,907,133.79	168,398,301.00	259.00	725,305,175.79	250,541,583.25	163,143,883.80	-	413,685,467.05	311,619,708.74	306,365,550.54	
8	Electrical Instalations	24,328,652.29	18,838,469.62	1,152,656.00	42,014,465.91	3,341,358.33	4,388,418.08	507,153.09	7,222,623.32	34,791,842.59	20,987,293.96	
9	Library Books	1,680,002.78	1,025,484.00	-	2,705,486.78	36,115.30	60,542.35	-	96,657.65	2,608,829.13	1,643,887.48	
10	Tubewells & Water Supply	1,251,978.00	542,044.00	-	1,794,022.00	157,414.62	469,022.96	2.21	626,435.37	1,167,586.63	1,094,563.38	
11	Other Fixed Assets	24,095,238.38	323,126.20	14,644.00	24,403,720.58	946,914.17	3,703,101.17	-	4,650,015.34	19,753,705.24	23,148,324.21	
Total		5,190,137,959.02	822,748,082.70	13,807,056.20	5,999,078,985.52	1,115,084,996.60	282,851,721.85	856,680.65	1,397,080,037.80	4,601,998,947.72	4,075,052,962.42	
S No.	Fixed Asset (INTANGIBLE)	Gross Block				Depreciation				Net Block		
		Cost/ Valuation at the bignning of the year	Additions of fixed assets during the year	Deletions of fixed assets during the year	Cost/Valuation at the end of the year (A)	Accumulated depreciation at the beginning of the year	Depreciation for the current year	Depreciation on fixed assets deleted during the year	Accumulated depreciation at the year end (B)	As at the Current Year-end [A-B]	As at the Previous year-end	
1	Computer Software	8,751,802.00	4,253,796.00	-	13,005,598.00	152,713.00	967,714.61	-	1,120,427.61	11,885,170.39	8,599,089.00	
2		-	-	-	-	-	-	-	-	-	-	
3		-	-	-	-	-	-	-	-	-	-	
Total		8,751,802.00	4,253,796.00	-	13,005,598.00	152,713.00	967,714.61	-	1,120,427.61	11,885,170.39	8,599,089.00	
GRAND TOTAL		5,198,889,761.02	827,001,878.70	13,807,056.20	6,012,084,583.52	1,115,237,709.60	283,819,436.46	856,680.65	1,398,200,465.41	4,613,884,118.11	4,083,652,051.42	

NOTE:- INTANGIBLE ASSETS PRIOR TO 01-04-2017, IF ANY ARE INCLUDED IN TANGIBLE ASSETS

SCHEDULE No. 18**Employees' Provident Fund -Investments**

S No.	Nature of Investment	Opening Balance		Amount Invested during the year	Securities received (Accepted Value) on cancellation of exemption	Value of securities redeemed during the year	Cost of Amortisation	Current Amortized/Cost Value
		Face Value	Amortized/Cost value					
1	Central Govt Securities -CTG	1,191,076,001,640.00	1,209,863,696,663.36	65,766,660,000.00	1,895,016,000.00	8,183,639,000.00	-1,000,497,175.16	1,267,835,992,622.18
2	Public Sector Undertaking -PSU	1,527,675,389,382.22	1,238,218,842,625.16	178,891,000,000.00	-	118,781,762,066.50	-79,359,151.06	1,571,908,257,061.32
3	Private Securities	470,176,169,800.00	470,383,860,371.61	118,375,000,000.00	-	-	51,531,771.66	532,482,924,640.69
4	State development Loans -SDL	2,080,305,596,500.00	2,088,084,138,160.31	684,487,170,000.00	1,201,005,000.00	56,130,331,800.00	1,419,392,695.71	2,713,249,740,429.35
5	State Govt Securities -STG	130,678,542,919.33	131,871,367,307.12	4,000,000,000.00	91,602,551.00	61,830,258,200.00	144,909,175.67	135,665,324,906.48
6	Special Deposit Scheme -SDS	530,009,701,849.60	530,009,701,849.60	-	1,093,004,433.78	184,511,774.67	-	530,009,701,849.60
7	Public Account	-	-	-	-	-	-	-
8	ETF	312,685,646,576.19	312,685,646,576.19	184,772,818,336.81	-	-	-	497,458,464,913.00
9	LMF	107,363,747.00	107,363,747.00	164,739,924,686.00	-	165,230,848,321.96	-	43,743,849.95
10	FDR	11,600,000,000.00	11,600,000,000.00	12,435,949,282.00	-	11,600,000,000.00	-	12,435,949,282.00
11	Amount Under-Reconciliation	-	252,321,893,180.17	-	-	-	-	-26,747,947,359.78
	Total	6,254,314,412,414.34	6,245,146,510,480.52	1,413,468,522,304.81	4,280,627,984.78	421,941,351,163.13	535,977,316.82	7,234,342,152,194.79

SCHEDULE No. 20**Employees' Pension Fund -Investments**

S No.	Nature of Investment	Opening Balance		Amount Invested during the year	Securities received (Accepted Value) on cancellation of exemption	Value of securities redeemed during the year	Cost of Amortisation	Current Amortized/Cost Value
		Face Value	Amortized/Cost value					
1	Central Govt Securities -CTG	623,531,603,700.00	619,068,245,585.38	31,651,460,000.00	-	10,077,203,000.00	-94,659,303.33	639,407,968,642.32
2	Public Sector Undertaking -PSU	672,573,111,304.32	638,271,395,834.08	83,385,000,000.00	-	65,019,810,000.00	-18,284,497.18	686,030,744,959.95
3	Private Securities	209,886,497,000.00	209,920,108,886.45	56,050,000,000.00	-	26,533,905,000.00	10,380,894.64	239,427,741,214.10
4	State development Loans -SDL	915,369,523,700.00	919,399,982,826.96	331,563,920,000.00	-	29,912,145,000.00	552,523,997.87	1,220,717,496,194.42
5	State Govt Securities -STG	56,789,000,000.00	56,925,848,900.62	-	-	170,000,000.00	35,731,800.95	56,890,117,099.68
6	Special Deposit Scheme -SDS	14,005,228,022.64	14,005,228,022.64	-	-	-	-	14,005,228,022.64
7	Public Account	1,139,041,312,415.86	1,139,041,312,415.86	1,283,721,912,415.86	-	-	-	2,422,763,224,831.72
8	ETF	136,625,834,375.88	136,625,834,375.88	87,507,307,753.12	-	-	-	224,133,142,129.00
9	LMF	1,340,661,810.51	1,340,661,810.51	78,203,857,804.00	-	79,630,959,976.81	-	133,121,167.41
10	FDR	8,430,000,000.00	8,430,000,000.00	9,037,504,521.00	-	8,430,000,000.00	-	9,037,504,521.00
11	Amount Under-Reconciliation	-	33,715,100,265.02	-	-	-	-	-1,134,920,855,135.91
	Total	3,777,592,772,329.21	3,776,743,718,923.40	1,961,120,962,493.98	-	219,774,022,976.81	485,692,892.95	4,377,625,433,646.33

SCHEDULE No. 22**Employees' Deposit Linked Insurance Scheme -Investments**

S No.	Nature of Investment	Opening Balance		Amount Invested during the year	Securities received (Accepted Value) on cancellation of exemption	Value of securities redeemed during the year	Cost of Amortisation	Current Amortized/Cost Value
		Face Value	Amortized/Cost value					
1	Central Govt Securities -CTG	31,048,982,000.00	30,750,316,975.87	1,625,000,000.00	-	212,605,000.00	-22,009,262.29	32,115,944,977.12
2	Public Sector Undertaking -PSU	37,468,255,521.90	37,155,427,846.25	4,740,000,000.00	-	2,969,170,000.00	-2,023,631.86	38,926,348,966.90
3	Private Securities	10,988,951,000.00	10,997,889,819.97	2,790,000,000.00	-	1,554,917,000.00	1,519,273.52	12,231,834,154.44
4	State development Loans -SDL	50,010,362,800.00	50,263,109,471.91	16,659,430,000.00	-	1,510,181,800.00	27,761,160.55	65,333,495,111.35
5	State Govt Securities -STG	3,377,000,000.00	3,422,235,550.36	-	-	-	5,399,260.99	3,416,836,289.38
6	Special Deposit Scheme -SDS	24,976,309.05	24,976,309.05	-	-	-	-	24,976,309.05
7	Public Account	95,037,273,824.14	95,037,273,824.14	8,135,100,000.00	-	-	-	103,172,373,824.14
8	ETF	7,735,512,204.60	7,735,512,204.60	4,334,609,902.40	-	-	-	12,070,122,107.00
9	LMF	78,664,457.25	78,664,457.25	3,858,468,719.00	-	3,941,055,467.22	-	7,119,669.82
10	FDR	110,114,767.00	110,114,767.00	-	-	-	-	110,114,767.00
11	Amount Under-Reconciliation	-	339,892,930.07	-	-	-	-	140,500,757.33
	Total	235,880,092,883.94	235,915,414,156.47	42,142,608,621.40	-	10,187,929,267.22	10,646,800.91	267,549,666,933.53

SCHEDULE No. 26**EPF Staff Provident Fund -Investments**

S No.	Nature of Investment	Opening Balance		Amount Invested during the year	Value of securities redeemed during the year	Cost of Amortisation	Current Value	
		Face Value	Amortized/Cost value				Amortized/Cost Value	Face Value
1	Central Govt Securities -CTG	4,048,481,000.00	4,013,855,992.03	169,920,000.00	74,465,000.00	-3,038,907.50	4,106,765,305.49	4,143,936,000.00
2	Public Sector Undertaking -PSU	4,188,466,968.61	4,147,647,021.92	530,000,000.00	740,980,000.00	-520,092.16	3,935,156,977.44	3,954,405,280.83
3	Private Securities	1,070,064,000.00	1,070,004,434.05	280,000,000.00	138,649,000.00	887.22	1,211,370,234.84	1,211,415,000.00
4	State development Loans -SDL	4,610,650,000.00	4,623,663,010.43	1,594,040,000.00	262,050,000.00	3,437,850.22	5,954,053,157.91	5,942,640,000.00
5	State Govt Securities -STG	246,000,000.00	249,469,109.92	-	-	411,011.18	249,058,098.74	246,000,000.00
6	Special Deposit Scheme -SDS	833,320,534.92	833,320,534.92	-	-	-	833,320,534.92	833,320,534.92
7	Public Account	-	-	-	-	-	-	-
8	ETF	544,836,772.40	544,836,772.40	169,512,045.60	-	-	714,348,818.80	714,348,818.80
9	LMF	-	-	151,664,321.00	142,660,264.92	-	9,272,177.00	9,272,177.00
10	Amount Under-Reconciliation	-	145,216,414.36	-	-	-	124,149,174.43	124,149,174.43
	Total	15,541,819,275.93	15,628,013,290.03	2,895,136,366.60	1,358,804,264.92	290,748.96	17,137,494,479.57	17,179,486,985.98

SCHEDULE No. 27**EPF Staff Pension cum Gratuity Fund -Investments**

S No.	Nature of Investment	Opening Balance		Amount Invested during the year	Value of securities redeemed during the year	Cost of Amortisation	Current Value	
		Face Value	Amortized/Cost value				Amortized/Cost Value	Face Value
1	Central Govt Securities -CTG	10,219,481,200.00	10,174,701,263.14	1,139,120,000.00	103,370,000.00	-5,885,160.19	11,137,325,968.92	11,255,231,200.00
2	Public Sector Undertaking -PSU	17,104,769,810.18	16,959,365,185.79	3,080,000,000.00	1,556,490,000.00	-4,351,919.54	18,485,872,101.92	18,549,137,215.34
3	Private Securities	4,155,810,000.00	4,161,713,635.01	1,950,000,000.00	585,160,000.00	556,011.81	5,526,016,222.70	5,520,650,000.00
4	State development Loans -SDL	26,076,810,000.00	26,296,738,020.79	11,559,400,000.00	430,800,000.00	23,621,013.05	37,412,704,778.99	37,205,410,000.00
5	State Govt Securities -STG	493,000,000.00	500,007,456.85	-	-	833,357.56	499,174,099.29	493,000,000.00
6	Special Deposit Scheme -SDS	917,927,326.87	917,927,326.87	-	-	-	917,927,326.87	917,927,326.87
7	Public Account	-	-	-	-	-	-	-
8	ETF	5,905,616,548.40	5,905,616,548.40	2,958,294,932.60	-	-	8,863,911,481.00	8,863,911,481.00
9	LMF	303,238,618.76	303,238,618.76	2,476,737,360.00	2,783,531,828.93	-	4,194,348.16	4,194,348.16
10	Amount Under-Reconciliation	-	290,180,291.32	-	-	-	212,374,100.39	212,374,100.39
	Total	65,176,653,504.21	65,509,488,346.93	23,163,552,292.60	5,459,351,828.93	14,773,302.69	83,059,500,428.24	83,021,835,671.76

Amount in Rs.

t Value
Face Value
1,250,554,038,640.00
1,585,503,853,912.83
532,421,138,000.00
2,704,163,513,300.00
134,582,565,524.00
531,102,706,283.38
-
497,458,464,913.00
43,743,849.95
12,435,949,282.00
-
7,248,265,973,705.16

t Value
Face Value
645,105,860,700.00
691,003,935,998.58
239,402,592,000.00
1,217,021,298,700.00
56,619,000,000.00
14,005,228,022.64
2,422,763,224,831.72
224,133,142,129.00
133,121,167.41
9,037,504,521.00
-
5,519,224,908,070.35

t Value
Face Value
32,461,377,000.00
39,038,141,445.71
12,224,034,000.00
65,159,611,000.00
3,377,000,000.00
24,976,309.05
103,172,373,824.14
12,070,122,107.00
7,119,669.82
110,114,767.00
-
267,644,870,122.72

EMPLOYEES' PENSION SCHEME, 1995											
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 2018-19											
(CONTRIBUTION ACCOUNT)											
Previous year		S. No.	Receipts	Amount		Previous year		S. No.	Payments	Amount	
Rs.	P.			Rs.	P.	Rs.	P.			Rs.	P.
3,258,820,279,708.62		1.	Opening Balance as on 01-04-2018	3,778,539,192,149.44				1.	Amount paid to outgoing members/ beneficiaries :		
366,182,332,452.61		2.	(i) Contribution of Employers	402,597,417,067.19					(a) Amount of Employee's share with interest		
51,111,800,000.00			(ii) Contribution of Govt. 2018-2019*	49,000,000,000.00			0.00				0.00
			(iii) Arrears of contribution of Govt. up to the year 2017-2018		0.00	69,834,460,321.75			(b) Withdrawal/Retirement benefits	76,364,057,507.51	
0.00					0.00	0.00			(c) Life Assurance benefits		0.00
		3.	Interest on the balance in the Public Account of Govt. of India			96,135,929,634.49			(d) Pension	112,073,398,520.53	
79,256,992,174.00				105,680,600,000.00				2.	Amount paid as commission for disbursement of pension		
50,686,685.78		4.	Interest on Saving Bank Account	78,019,198.28		546,796,555.67				871,061,705.75	
189,105,090,525.40		5.	Interest received on Securities	217,706,188,066.52				3.	Amount paid towards Pension Fund		
3,221,994,736.90		6.	Penal Damages	3,946,523,260.00			0.00		Admn. Expenses		0.00
		7.	Other receipts :					4.	Amount of securities transferred on grant of exemption		
1,441,480,198.72			(a) Regional Contribution A/c No. 10	1,379,914,375.93			0.00				0.00
0.00			(b) Central Contribution A/c No. 11		0.00			5.	Amount paid as accrued interest on purchase of Securities		
						2,302,094,149.68				1,446,260,318.87	
								6.	Other payments :		
						1,832,183,671.00			(a) Regional Contribution A/c No. 10	9,891,238.00	
						0.00			(b) Central Contribution A/c No. 11		0.00
						3,778,539,192,149.44		7.	Closing Balance as on 31-03-2019	4,368,163,184,826.70	
3,949,190,656,482.03			TOTAL	4,558,927,854,117.36		3,949,190,656,482.03			TOTAL	4,558,927,854,117.36	

*Including a sum of Rs. 10,00,00,00,000.00 received from MoLE against reimbursement of minimum pension of Rs. 1,000.00

(HEMANT JAIN)
FINANCIAL ADVISOR & CHIEF ACCOUNTS OFFICER

(SUNIL BARTHWAL)
CENTRAL PROVIDENT FUND COMMISSIONER

EMPLOYEES' DEPOSIT LINKED INSURANCE SCHEME, 1976							
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 2018-19							
(CONTRIBUTION ACCOUNT)							
Previous year	S. No.	Receipt	Amount	Previous year	S. No.	Payment	Amount
Rs. P.			Rs. P.	Rs. P.			Rs. P.
207,476,381,918.07	1.	Opening Balance as on 01-04-2018	236,292,713,711.59	5,794,334,727.02	1.	Assurance Benefits	7,776,946,115.50
17,311,588,878.61	2.	Contribution of Employers	19,425,629,631.90		2.	Amount refunded to employers on	
6,845,959,030.00	3.	Interest on investment in Public Account of Govt. of India	8,135,100,000.00	0.00		grant of exemption	0.00
10,386,457,028.20	4.	Interest on investment in securities	11,555,488,894.77		3.	Amount paid as accrued interest	
660,956.42	5.	Interest on S.B. Accounts	1,652.80	200,898,537.70		on purchase of securities	90,038,359.28
200,434,515.76	6.	Penal Damages & 7Q Intt.	194,973,834.78		4.	Other payments in :	
	7.	Other receipts in :		372,898.75		Account No. 21	491,325.66
66,837,548.00		Account No. 21	80,778,104.00	0.00		Account No. 25	0.00
0.00		Account No. 25	0.00	236,292,713,711.59	5.	Closing Balance as on 31-03-2019	267,817,210,029.40
242,288,319,875.06		TOTAL	275,684,685,829.84	242,288,319,875.06		TOTAL	275,684,685,829.84

(HEMANT JAIN)
FINANCIAL ADVISOR & CHIEF ACCOUNTS OFFICER

(SUNIL BARTHWAL)
CENTRAL PROVIDENT FUND COMMISSIONER

EMPLOYEES' DEPOSIT LINKED INSURANCE SCHEME, 1976							
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 2018-19							
(ADMINISTRATION ACCOUNT)							
Previous year	S. No.	Receipt	Amount	Previous year	S. No.	Payment	Amount
Rs. P.			Rs. P.	Rs. P.			Rs. P.
26,710,788,240.48	1.	Opening Balance as on 01-04-2018	29,063,878,672.78	399,164,290.14	1	1% Propotionate expenditure on EPFO	354,115,574.60
630,898,956.34	2.	Administrative Charges received from the employers	344,520,032.27		2	Other payments in :	
75,525,257.00	3	Inspection Charges received	56,058,618.15	41,196.15		Account No. 22	108,243.08
17,104,712.97	4	Penal Damages & 7Q Intt.	23,219,246.52	0		Account No. 24	0.00
2,028,324,925.86	5	Interest received on Investment	2,192,902,154.32	29,063,878,672.78	3	Closing Balance as on 31-03-2019	31,326,267,220.66
433,704.42	6	Interest on Savings Bank A/c	-414,711.65				
0.00	7.	Other receipts in :	0.00				
8,362.00		Account No. 22	327,025.94				
0.00		Account No. 24	0.00				
29,463,084,159.07		TOTAL	31,680,491,038.33	29,463,084,159.07		TOTAL	31,680,491,038.33

(HEMANT JAIN)
FINANCIAL ADVISOR & CHIEF ACCOUNTS OFFICER

(SUNIL BARTH WAL)
CENTRAL PROVIDENT FUND COMMISSIONER

Employees' Provident Fund Organisation

Schedule forming part of the Accounts for the period 2018-19

Schedule 44: Significant Accounting Policies:

1. Accounting Convention

The financial statements are prepared on accrual basis unless otherwise stated, under the historical cost convention in accordance with applicable mandatory Accounting Standards and relevant presentational requirements of Common Format of Accounting as recommended by Government of India.

2. Investments

(A) The policy of Accounting of ETF investment has been proposed to Government of India and will be applicable after notification of proposed amendment in Schemes under EPF & MP Act., 1952. At present, ETF investment is being shown at 'Cost Price'.

(B) The investment in debts securities has been valued at amortized value as per the revised accounting policy for investments as approved by Central Board in its 178th meeting held on 27.01.2007.

3. Fixed Assets:

- 3.1 Till 2015-16, Land & Buildings were shown together; however in new format land is separately shown for 2015-16 onwards. Land is classified as leasehold land and freehold land.
- 3.2 Expenditure on all items costing more than Rs. 5,000 and having useful life more than one year is considered as capital expenditure and Depreciation on these assets will be treated as expenditure for the year.
- 3.3 Fixed Assets are valued at historical cost.
- 3.4 All assets except Land and Building, acquired before 01.04.2015 (Date of switching from cash basis to accrual basis of accounting) have been valued at nominal price @ Re. 1 per item.

Explanation:

Till F.Y.2015-16, only Land & Building were considered as Fixed Assets, but in new system all the items falling under definition of Fixed Assets are treated as Fixed Asset and depreciation is charged accordingly. Prior to 01.04.2015 all the assets (except Land and

Building) purchased and booked as expenditure in the respective years, are valued at Re. 1 per asset and accounted for as opening assets. This is done as per guidelines of Indian Government Financial Reporting Standard (IGFRS) issued by Government Accounting Standard Advisory Board (GASAB) constituted by C&AG of India with the support of Government of India which is working on migration to accrual basis accounting in Union and State Government organisations.

4. Depreciation

- 4.1 Depreciation on fixed assets is provided on Straight Line Method at the rates specified in the Companies Act, 2013 (as amended).
- 4.2 Full rate of depreciation is provided on fixed assets, which have been used for 180 days or more and at half rate is provided if it is used for less than 180 days during the year.
- 4.3 On leasehold buildings such as buildings acquired from government agencies or lump sum payment for specified number of the year of lease, depreciation is provided on Straight Line Method with reference to lease period.
- 4.4 The lump sum lease amount paid on lease hold land is amortised proportionately every year over the lease period of the holding.
- 4.5 On freehold building depreciation is first applied for the period from date of acquisition to 01.04.2015. There after normal process of depreciation is being followed as per depreciation chart provided.

(Ref. Accounting Standards-6 and 10)

Explanation: Depreciation Rate chart as per Part "C" of Schedule II of the Companies Act, 2013 is being followed for calculating depreciation.

5. Government Grants/Subsidies:

Government Grants/contribution due for the Employees' Pension Scheme is accounted on accrual basis.

6. Employees Dues:

- 6.1 The salary payable to staff for the month of March shall be treated as expenditure of same financial year on accrual basis, irrespective of actual date of payment.
- 6.2 The interest, on advances paid to staff will be equally distributed in the period of recovery irrespective of recovery period of the interest.

7. Lease

- 7.1 Lease rentals are expensed with reference to lease terms.
- 7.2 Rent on hired buildings, payable by the end of the year shall be accounted on accrual basis and provision to that extent shall be made.

8. Interest Income

- 8.1 Interest income on investment pertaining to the year will be treated as income of that year.
- 8.2 As actual amount is not received it will be shown proportionately, as receivable in the account head "Interest accrued but not due".
- 8.3 Interest accrued and due but not received on investments are accounted on accrual basis from 2015-16 onwards.

9. Retirement Benefits:

- 9.1 EPFO maintains separate funds for staff Pension-cum-Gratuity. The liabilities of the EPFO on the account of such items are accounted on actuarial basis at the year end. The addition or deletion to funds on account of actuarial valuation is accounted for as expenditure or income, as the case may be, of EPFO in the year of addition or deletion. According to the provisions of Accounting Standard-15, the employees' benefits should be accounted for as per the Actuarial Valuation and as per provisions. The cost of retirement benefits should be accounted for during the period for which the services are rendered.
- 9.2 Leave encashment paid during the year shall be treated as revenue expenditure of that year.

10. Revenue Recognition:

In case of any recovery through demand/recovery notice issued to employers, the revenue is recorded on cash basis. Other disclosures with regard to assessment under section 7A, damages levied under section 14 B and interest levied under section 7Q of the EPF & MP Act, 1952 is disclosed in notes to accounts.

11. Advances to contractors/ Agencies for building construction:

Advances given for construction work will be treated as current asset and will be initially shown as "Advance to contractors/ agencies". On the basis of measurement at the end of the year the amount will be transferred to the head "Capital work in progress" to the extent of the work has been executed, but yet to be finally completed.

Schedule 45: Contingent Liabilities and Notes on Accounts:

1. Contingent Liabilities

S. No.	Contingent Liability	Current year (Rs.)	Previous year (Rs.)
1.1	Claims against the entity not acknowledged as debts.		
(a)	Goods & Service Tax (formerly, Service Tax)	13,08,04,05,797.00	13,08,04,05,797.00

2. Capital Commitments

Estimated value of contracts remaining to be executed at the end of F.Y.2018-19, on capital account and not provided for is Rs. 29,328.04 Lakh. At the end of previous year it was Rs. 31,773.99 Lakh.

NOTES ON ACCOUNTS

I. Adoption of Common Format of Accounts:

The Accounts have been prepared in Common Format of Accounts approved by CAG of India and notified by Government of India vide G.S.R. No.284(E), G.S.R. No.285(E) and G.S.R. No.286(E) dated 04-04-2019.

II. Prior period Income & Expenditure

The Income and Expenditure Accounts includes the prior period income for a sum of Rs. 50.73 Crore and expenditure for a sum of Rs. 66.40 Crore

III. Recovery of statutory dues:

1. Unrealisable category (Court Stay, winding up and BIFR cases) amount assessed under 7A, damages under 14-B & interest assessed under 7Q shall be shown as scheme wise.

(Rs.In Lakh)

S. No.	Name of the scheme	Current year- Total cumulative amount assessed under 7A, damages under 14-B & interest assessed under 7Q under Unrealisable category (in Rs. in lakh)		Previous year- Total cumulative amount assessed under 7A, damages under 14-B & interest assessed under 7Q under Unrealisable category (in Rs in lakh)	
		Arrear	Penal Damages/ Interest	Arrear	Penal Damages/ Interest
1.	Employees Provident Fund	2,49,990.71	2,11,906.81	2,19,543.43	1,81,360.06
2.	EPF Admn. Fund	17,330.32	19,860.62	15,454.59	17,861.75
3.	Employees' Pension Fund	1,24,859.71	98,926.44	1,08,850.06	82,231.21
4.	Employees Deposit Link Insurance (EDLI) Fund	12,334.89	9,339.26	9,686.75	7,707.78
5.	EDLI Admn. Fund	382.07	344.93	373.83	274.65
Total		4,04,897.70	3,40,378.06	3,53,908.66	2,89,435.45

(Source MIS)

2. Realisable category amount assessed under 7A, damages under 14-B & interest assessed under 7Q, and recovery through demand/recovery notice issued to employers, the revenue is recorded on cash basis.

3. Due to uncertainty of recovery and unable to quantify the exact amount of recovery before completion of proceedings, the recognition of revenue should be postponed as per provisions of Accounting Standard-9 with respect to revenue recognition. Further, on receipt of actual contributions amount are to be credited in EPF member's account and not on due basis.

IV.EMPLOYEES PENSION FUND:

Employees' Pension Fund actuarial valuation report has been submitted for 31-03-2016 and 31-03-2017. These reports have yet not been accepted by Government. However, broad findings reported, are as under:

- i. An exercise as to collection of the full data for all the type of beneficiaries may be undertaken so as to have proper evaluation of the Scheme. In the current year an effort was made to collect the data and we have got hundred percent of the pensioners and beneficiaries data and higher numbers in respect of active members' data. However, information shared for active members is substantially large and compared to earlier data provision. The data in respect of other categories of members and balance data for active members should be corrected.
- ii. While submitting the data in electronic format column with "EPS Salary" and components for valuation of net obligations, we have considered the EPS salary given in the data as the salary eligible for benefits.
- iii. An endeavor may be made to have statistical cell in the EPFO so as to generate Scheme specific mortality, attrition and salary escalation etc.
- iv. Salary ceiling for EPS is not linked to the inflation movement and hence usually the benefits get eroded due to the inflation effects, but considering the fact the increase in wage ceiling which can have on the financial health of the Scheme, some alternative method to take care of inflation should be considered. Any, enhancement of salary ceiling for EPS may be done after looking at the effects on the funds. In our opinion in enhancement in salary ceiling if made then a revision in the Scheme will be required so as to give service credit at different level of salary ceiling.
- v. Having proper assets liabilities matching and investment of the money considering the cash flow will help in proper investment and earning of the funds. Investment Department may work closely with the benefits department to achieve the goal of higher earning. This can be possible, when the data required for cash flow projection is available.
- vi. Pension is a long term liabilities and the discount rates and earning rates are driven by the economic factors. It is unlikely that economic factors will remain statics for such a long terms. Considering the statics discount and earning rate would give a scenario of the liability based on current economic scenario. As the Scheme is an on- going one and benefit and contributions are defined, any variation in the actuarial parameters may be re-adjusted in annual valuations so as to have a perspective of the Scheme year on year.

- vii. Sensitivity analysis is recommended once the data is available do such analysis. Current data availability and purpose of valuation does not call for analysis as of now.

Valuation Results:

Net Liability Bifurcation	Amount in Crore Rs.
(a) Present Value of all the benefits	7,37,700.57
(b) Present Value of contribution	4,03,756.28
Net Present value of all benefits (C)=(a)-(b)	3,33,944.29
Corpus as on 31-03-2017 (d)	3,18,412.38
Net Liability (in crore) (Actuarial Shortfall)	15,531.91

V. EMPLOYEES DEPOSIT LINKED INSURANCE SCHEME:

Employees' Deposit Linked Insurance (EDLI) Fund actuarial valuation was last made for the year/as on 01-09-2014 and broad findings reported are as under:

EDLI Scheme with the current benefits has no immediate problem of solvency, Fundamentals of the schemes are strong and it can sustain the benefits over a current cohort.

- i. The main reason behind the sustainability of the scheme is the availability of current corpus Rs.13,711 crores.
- ii. Annual valuation of the scheme is recommended.
- iii. It is also suggested that any alteration in the scheme in future should be done only after formal valuation.
- iv. Mortality experience of the scheme will be change over a period of time, and it may be advisable to create an experience mortality table for the scheme.

VI. MEMBERS' ACCOUNTS:

(A) Inoperative Accounts: The definition of Inoperative Accounts u/p 72(6) of EPF Scheme, 1952 has been amended w.e.f. 11-11-2016. The amount classified and reported as Inoperative Accounts in the Consolidated Annual Accounts for the year 2017-18 was based on the definition prior to 11-11-2016. According to the amended definition, the difference amount of inoperative accounts has been transferred to operative accounts (Schedule I of Balance Sheet) during the accounting year 2018-19.

The amount in 'Inoperative Accounts' is Rs.1,638.37 Crore and No. of such accounts is 6,91,774 as on 31-03-2019

(B) Irregular payments, and Overpayments :

As on 31.03.2019, a sum of Rs. 7.36 crore and Rs. 3.10 crore were the closing balance under the heads "Irregular Payment" and "Overpayments" respectively. After detection of over payments or irregular payments, the loss is made good by officials responsible for the same. These payments are properly accounted for and monitored by a duly constituted Over Payment Review Committee. The field offices have also filed civil suits/criminal proceedings against the employees of the Organisation as well as outsiders for the recovery in such cases. Moreover, the Internal Audit Parties have been suitably directed to take up the issue relating to overpayments & irregular payments during the audit of the field offices."

VII. INVESTMENTS:

(A) Investments pending for realisation-

The details of investments showing yet to realise principal amount and interest thereon along with the action taken by EPFO is annexed as Annexure 'A'

(B) Refund of TDS:

A sum of TDS of Rs. 8.37 crore had been erroneously deducted and deposited in the Income Tax Department during 1997-1998 to 2005-2006. The matter has been taken up with the Secretary MOL&E vide U.O. Note dated 20-06-2018 proposing therein that issue may be taken up at level of Hon'ble Minister of Labour and Employment of the Government of India with Hon'ble Minister of Finance of the Government of India for issuing necessary directions to the Income Tax authorities for refund of Rs.8,36,98,105.70 alongwith interest at the earliest. Under Secretary to Govt. of India, MOL&E vide letter dated 16.07.18 has requested to furnish the information relating to Details of Tax Deductions and the amount of tax deducted date wise and tax wise certificate nos. and date of each certificate.

(C) Difference between the figures of Investments:

The difference in the investment figures as shown in the Balance Sheet and in the holding figures held in the investment records is due to the fact that while the investment figures shown in the Balance Sheet are reflected at the cost price after amortisation, they are booked at the face value in the Investment records. The difference between the cost price after amortisation and the face value would, therefore, depend upon the extent of premium paid/discount availed and to the extent the same has already been amortized. As securities are regularly purchased, the

calculation of amortization is a dynamic and ongoing process and is handled through dedicated software for computing the same.

(D) The market value of amount invested in ETF as on 31-03-2019 was Rs.85,363.29 Crore

VIII.SUSPENSE ACCOUNTS:

Suspense Account (EPF), Schedule No.5 (Current Liabilities and Provision	
Opening Balance	96,24,54,812.81
Add: Amount remained unclassified during the year	1,44,57,60,838.48
Total	2,40,82,15,651.29
Less: Amount cleared during the year	2,82,46,71,637.55
Closing Balance	(-) 41,64,55,986.26

Suspense Account (Adm. Fund), Schedule No. 15 (Current Liabilities and Provision	
Opening Balance	20,57,71,343.07
Add: Amount remained unclassified during the year	2,11,78,77,977.13
Total	2,32,36,49,320.20
Less: Amount cleared during the year	2,05,78,83,677.02
Closing Balance	26,57,65,643.18

Suspense Account (EPF), Schedule No. 19 (Current Assets, Loan & Advances	
Opening Balance	87,76,07,376.04
Add: Amount remained unclassified during the year	2,60,66,85,868.26
Total	3,48,42,93,244.30
Less: Amount cleared during the year	2,41,11,94,842.16
Closing Balance	1,07,30,98,402.14

Suspense Account (Adm. Fund), Schedule No. 28 (Current Assets, Loan & Advances	
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Opening Balance	22,76,32,264.88
Add: Amount remained unclassified during the year	11,10,19,973.02
Total	33,86,52,237.90
Less: Amount cleared during the year	9,99,84,218.83
Closing Balance	23,86,68,019.07

PMRPY and PMPRPY:

PMRPY and PMPRPY Schemes are flagship incentive schemes of Government of India for the generation of new employment in private sector. These schemes were launched during October, 2016 for which, the Government provides grant-in-aid through the Bank Account of EPFO at Indian Bank for this purpose.

PMRPY Scheme provides for reduction of employers responsibility of pension contribution with respect to newly inducted Provident Fund members. EPFO is directly reimbursed the deducted amount from the above mentioned bank Account.

Government of India will pay full employer's contribution (EPF & EPS both) as admissible from time to time w.e.f. 01-04-2018 for a period of three years to the new employees and to the existing beneficiaries for their remaining period of three years through EPFO. The terminal date of registration of beneficiaries through establishment is 31st March, 2019 (amendment in PMRPY was done by Government through Office Memorandum DGE-U-13015/01/2016-MP(G) dated 12-04-2018)

Interest earned on savings Bank Accounts maintained for PMRPY and PMPRPY is shown as misc. income for accounting purpose, while the unutilized grant-in-aid funds of both the schemes are treated as advances in EPF Scheme and EPS for PMPRPY and PMRPY Schemes, respectively. The matter regarding amount of interest earned on Bank Account opened for grant received under PMPRPY Scheme is under consideration before the Ministry of Labour & Employment, Government of India, New Delhi. After, finalization of the issue, the amount of such interest shall be treated as per decision taken by Govt. of India.

IX Centralised Bank Collection Accounts:

EPFO has moved to Centralized Receipt of statutory contributions in Single Bank Account in Multiple Banks, during December, 2016 in place of earlier system of receipt in decentralized Five Collection Accounts of all the Regional/Sub-Regional Offices. Centralized Receipt of fund is being treated as under:

- i. Erroneous Credit against duplicate TRRN is liability, which will be refunded in future. For accounting convenience it is shown in PF Scheme Account.

- ii. Credited un-reconciled amount is treated as liability in EPF Scheme Account. Once the amount is reconciled it will be transferred to respective accounts as contribution.
- iii. Credits by banks for testing of transaction are treated as Misc. Income in Income and Expenditure Account. Similarly bank charges are shown in Income & Expenditure Account of EPF Scheme.
- iv. Closing balances of Single Collection Accounts is shown as bank Balance of EPF Scheme (After adjustment of transactions of other Schemes and Administration Accounts).

X. Fixed Assets (Schedule No.24)

(A) 'Other Fixed Assets' comprise the assets such as Powder Drilling Machine, Stabilizer, Fire extinguishers etc.

(B) The details of land not registered in the name of Employees' Provident Fund Organisation is as under:-

S. No.	Name of Zone/Office	Details of Land
1	Hyderabad	Sy No. 276/2 at Allwyn Colony, Kukatpally, GO MS No. 166 dated 17.06.2016
2	Head Office	The built up office space of EPFO Head Office, 14-Bikhaji Cama Place, Hudco Vishala Building was purchased from Hudco on lease basis but till date lease deed has not registered in the name of EPFO. The Book value of this Building as on 31.03.2019 is Rs. 21,23,90,281/- only.

XI. STAFF PENSION-CUM-GRATUITY FUND:

As per provision contained in Section 5-D of the EPF & MP Act, 1952 read with Employees Provident Funds (Staff & Conditions of service) Regulations, 1962, the officers and employees of Central Board of Trustees, EPF are eligible for pension-cum-gratuity benefits as applicable to the employees of the Central Government drawing corresponding scales of pay. CCS (Pension) Rules, 1972 are applicable mutatis mutandis to the employees of EPFO.

Staff Pension-cum-Gratuity Fund was created w.e.f.1st April, 1965 to enable the CBT, EPF to adequately discharge its pension and gratuity payments liabilities towards its employees. The fund is fed from the surplus of administrative charges levied on establishments. The CBT, EPF in its 174th meeting held on 23.02.2006 had approved the proposal to increase the contribution to 21% of total emoluments from 12.4% of total emoluments being transferred prior to 23.02.2006 by way of monthly transfer. The CBT, EPF in the said meeting had, inter alia, recommended that Pension-cum-Gratuity Fund may be valued by the actuary on bi-annual basis.

The actuary has submitted its report in November 2015 and the total Projected Benefit Obligation (PBO) is tabulated below:

(Rs. in crores)		
(i)	Pension	9,809.39
(ii)	Gratuity	750.27
(iii)	Total liabilities (i) + (ii)	10,559.66
(iv)	Available balance as on 31.03.2015	2,269.68
(v)	Deficit (iii) – (iv)	8,289.98
(vi)	Amount transferred to Pension-cum-Gratuity Fund upto 31.03.2017	1,706.81
(vii)	Amount transferred to Pension-cum-Gratuity Fund between 01-04-2017 to 31-03-2018	1,728.80
(viii)	Amount transferred to Pension-cum-Gratuity Fund between 01-04-2018 to 31-03-2019	1,251.00
	Balance Deficit [(v) – (vii)]	3,603.37

The report of the actuary was accepted by the CBT, EPF and, thereafter, the surplus amount of administrative charges is being transferred in the Staff Pension-cum-Gratuity Fund to meet out the requirement of the Fund. An amount of Rs. 4,686.61 crore has been transferred in the Staff Pension-cum- Gratuity Fund.

XII An amount of Rs. 3.90 crore is receivable from CBEC and CBDT (CBEC: Rs. 1.87 crore and CBDT: Rs. 2.03 crore) for the period from September 2009 to September 2016 towards monthly electricity & water charges and maintenance of commonly shared services at HUDCO Vishala Building of EPFO. The matter has been taken up with the authorities of the electricity and water supply agencies for getting separate metre for EPFO. Till, then CBEC and CBDT have been asked to pay their share of dues to EPFO including previous dues.

XIII Addition/deletion of any head

In case any exigency due to policy decision or statutory requirement, if new head of Account is required to be added/deleted the same shall be done with authorization from competent authority which shall be FA & CAO, EPFO.

(Hemant Jain)
FA & CAO

(Sunil Barthwal)
Central P.F. Commissioner

Annexure 'A'

STATEMENT SHOWING THE POSITION OF OUTSTANDING DEFAULT OF INTEREST & MATURITY AS ON 31st MARCH, 2019

S. No.	Name of establishment	Principal (Face Value of Security) in default	Interest due but not received (Amount in Rs.)	Present status
1.	M/s Uttar Pradesh Financial Corporation (Since 1st April, 2004)	Nil	6,49,29,863.02	<p>Due to failure of UPFC to comply with the interim order of Hon'ble High Court of U.P.(Lucknow Bench) for payment of the principal amount, Contempt petition was filed in the High Court by RPFC, SRO, Lucknow vide Writ petition No. 1760. The Hon'ble High Court, Lucknow Bench, Allahabad has passed the judgement in favour of EPFO vide order dated 27.07.2018. In compliance with the direction of the order of Hon'ble High Court, Lucknow Bench, Allahabad in The Central Board of Trustee EPF Vs. State of U.P. (W.P. No.1760), UPFC has paid the Principal amount of Rs.25 crore on 27.08.2018. Standard Chartered Bank, Custodian vide e-mail dated 07.09.2018 & RO, Lucknow vide e-mail dated 10.09.2018 has confirmed that Standard Chartered Bank (SCB) has received of Rs. 25 Crore pertaining to UPFC Securities. Apart from that UPFC has paid Rs.27,60,00,00,000/- only as claim for interest on 05.12.2018. In this connection, The Principal Secretary, Deptt. of Infrastructure & Industrial Development, State of U.P., Civil Secretariat, Lucknow vide this Office letter dated 10.05.2019 has been requested to issue necessary direction for early payment of remaining overdue interest amount.</p> <p>Remarks – Rs.25,00,00,000/- as Principal amount has been received from UPSFC on 27-08-2018.</p> <p>Remarks – Rs.27,60,00,000/- as Interest amount has been received from UPSFC on 05.12.2018.</p>
2.	M/s the Pradeshiya Investment Corporation of UP Limited (UP PICUP) (Since July,	Nil	1,62,44,864.10	<p>UP-PICUP had failed to comply with the interim order of Hon'ble High Court of U.P.(Lucknow Bench) for payment of the interest amount. Contempt petition was filed in the High Court by RPFC, SRO, Lucknow vide Writ petition No. 1759. The Hon'ble High Court, Lucknow Bench, Allahabad has passed the judgement in favour of EPFO vide order dated 27.07.2018. In compliance with the direction of the order of Hon'ble High Court, Lucknow Bench, Allahabad in The Central Board of Trustee EPF Vs. State of U.P. (W.P.</p>

	2003)			<p>No.1759), UP-PICUP has forwarded DD dated 26.10.2018 for Rs.2,38,07,502/-.The Principal Secretary, Deptt. of Infrastructure & Industrial Development, State of UP, Civil Secretariat, Lucknow vide this Office letter dated 10.05.2019 has been informed that UP-PICUP has paid the interest amount Rs. 2,38,07,502.00 on 31.10.2018 and requested to issue necessary direction for early payment of remaining overdue interest amount.</p> <p>Remarks – Rs. 2,38,07,502/- as interest amount has been received from UP-PICUP on 31-10-2018.</p>
3.	M/s Richard & Cruddas (RCL) (Since March, 2002)	Nil	2,18,26,722.23	<p>EPFO had taken decision to file writ petition to recover the dues. Lawyer requested EPFO to reconsider the decision. EPFO has written a letter to SCB on 25.07.2014 to collect the papers from the advocate showing that EPFO has filed its claim in BIFR case No. 509 of 1992 in respect of Richardson & Cruddas Limited (RCL) for the entire dues to be recovered. The matter has been taken up with Ministry of Heavy Industries and Public Enterprises to ensure the payment of the delayed payment dues vide our letter dated 19-09-2016 and dated 17-03-2017. Further matter has been taken up with Chairman and Managing Director (R&CL) to take necessary action for payment of outstanding interest at the earliest vide letter dated 22-05-2017 & letter 09-11-2017 & DO letter dated 31-05-2018 to Joint Secretary, Ministry of Heavy Industries. Further, a reminder Letter has also been sent to Joint Secretary, Department of Heavy Industries, Ministry of Heavy Industries, Govt. of India dated 05-04-2019 with the request to issue necessary direction for early payment of the outstanding overdue interest amount, a copy of which has been endorsed to SCB, Custodian for necessary action.</p>
4.	M/s P.S.I.D.C. (Since 2013-accrued interest on delayed maturity & interest payments are pending since 2004)	74,00,000.00	1,00,24,233.68	<p>A D.O letter was sent to Chairman, PSIDC on 12-12-2014 to pay the defaulted amount. Further a D.O. letter has been issued on 19-04-2016 to Chief Secretary, Govt. of Punjab to remit all the pending due payments to CBT,EPF. Further reminder to Chief Secretary, Govt. of Punjab has also been issued on 16.08.2016. As no response was received, a D.O. was letter issued to Governor, RBI on 03.02.2017 to look into the matter on priority and issue necessary directions to the Chief Secretary, Govt of Punjab to fulfil their guarantee on bonds issued by M/s PSIDC for immediate remittance of all the pending due payments immediately. Further reminder has also been issued to Chief Secretary, Govt. of Punjab on 15-03-2017, 13-07-2017, 05-02-2018 and 21-05-2019 and Principal Secretary of Finance, Govt. of Punjab on 05-02-2018 and 21-05-2019.</p>

5.	HMT Machine Tools Limited (HMT) BIFR Case. (Since, 1996)	Nil	440,976.82	Recovery suits have been filed in City Civil Court Bangalore. HMT has filed an application seeking stay further proceedings invoking section 22 of SICA. The case is still pending. Letter issued on 09-05-2013, 16-08-2014, 27-03-2015 and 05-05-2016 to advocate to furnish opinion on BIFR and to challenge the stay order and to intimate status report. Reminder has also been issued to RC, RO, Bangalore for furnishing the present status of case vide letter dated 29-05-2018 and 02-05-2019.
6.	M/s Punjab Financial Corporation (Since 2014)	42,20,000	6,12,711.97	A D.O letter was sent to Chairman, PFC on 12-12-2014 to pay the defaulted amount. Further a D.O. letter has been issued on 19-04-2016 to Chief Secretary, Govt. of Punjab to remit all the pending due payments to CBT ,EPF. Further reminder to Chief Secretary, Govt. of Punjab has also been issued on 16-08-2016. As no response received, D.O. letter issued to Governor, RBI on 03-02-2017 to look into the matter on priority and issue necessary directions to the Chief Secretary, Govt of Punjab to fulfil their guarantee on bonds issued by M/s PFC for immediate remittance of all the pending due payments immediately. Further reminder has also been issued to Chief Secretary, Govt. of Punjab on 27-04-2017, 19-9-2017,13-2-2018 & 4-12-2018, 08-05-2019 and M/s PFC on 27-04-2017, 19-9-2017, 16-2-2018, endorsement letter dated 08-05-2019. A meeting was held in the office of PFC at Chandigarh on 27-05-2019 which was attended by representative of SCB, Custodian and official of EPFO, in which the claim of EPFO was strongly put forward. It was decided that PFC would schedule a Secretary level meeting and communicate about the same to all the bond holders. The response of PFC is still awaited.
7.	M/s Infrastructure Leasing & Financial Service	Nil	21,79,59,000.00	A D.O letter was sent to Chairman, IL&FS on 11-01-2019 to pay the defaulted amount. Further, the Chairman, IL&FS vide this Office reminder letter dated 31-01-2019 has again been requested to submit a detailed action plan on the subject matter at the earliest. Further, Director, SCB vide this Office letter dated 18-02-2019 has been requested to ensure the due payments on account of interest be paid in time to the Central Board, EPF and intimate the updated status to this Office immediately. An Intervention application has been filed before NCLAT on 8th February 2019 by Debenture Trustee on behalf of Debenture holders including EPFO .Custodian is regularly following it up with the Issuer citing EPFO's investments being workers' contributions. The claim form as asked by Claim Management Advisor in case of IL&FS has been duly submitted to the Debenture Trustee. Further, EPFO has directed its Portfolio Managers to submit a joint petition before the appropriate forum under IBC.

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Employees' Provident Fund Organisation for the year ended 31 March 2019

SEPARATE AUDIT REPORT – OBSERVATIONS	COMMENTS OF THE ORGANISATION
<p>We have audited the attached Balance Sheet of Employees' Provident Fund Organization (EPFO) as at 31 March 2019, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 5A (6) of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952. These financial statements include the accounts of Head office, 21 Zonal offices (ZO) including 135 Regional offices (ROs), PDUNASS and EPF Appellate Tribunal of the Employees' Provident Fund Organization (New Delhi & Bengaluru). Out of these accounts of Head Office, 4 Zonal offices, PDUNASS, 12 Regional Offices were audited and comments have been suitably included in this report. These financial statements are the responsibility of the EPFO's management. Our responsibility is to express an opinion on these financial statements based on our audit.</p> <p>2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.</p> <p>3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as</p>	<p>1. No Comments, being factual.</p> <p>2. No Comments, being factual.</p> <p>3. No Comments, being factual.</p>

<p>evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.</p> <p>4. Based on our audit, we report that:</p> <p>i. We have obtained all the information and explanations, subject to the observations in the report, which to the best of our knowledge and belief were necessary for the purpose of our audit;</p> <p>ii. The consolidated Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up by EPFO in the format prescribed by the Government of India, Ministry of Finance subject to the observations in the report.</p> <p>iii. In our opinion, proper books of accounts and other relevant records have been maintained by the EPFO as required under Section 5A (5) of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 in so far as it appears from our examination of such books.</p> <p>iv We further report that:</p>	<p>4. No Comments, being factual.</p>
<p>A. Balance Sheet</p> <p>A.1 Assets</p> <p>Investments (Schedule 18, 20, 22, 26, 27) – Rs. 1197971.43 crore</p> <p>As per the Significant Accounting Policy No 2(B) the investment in the debt securities have been valued at amortised value. EPFO could not classify this amortised value of total investment shown in the Balance Sheet into the different types of investment it has made. In the column of 'amortised value' significant amount of Rs 116214 crore investment has been shown under reconciliation as on 31 March 2019, therefore the breakup of the amortised value as per type of investment has not been finalised.</p> <p>Due to significant amount under reconciliation the amortised value</p>	<p>A.1 There is no difference in respect of face Value of Investments of EPFO which is dully reconciled. There is 'Amount under reconciliation' under amortized value, which will be reconciled as per the report of the committee already formed for the purpose. All out efforts would be made to complete the exercise by 30th Sep. 2020.</p>

<p>of investment shown in the accounts could not be verified by the audit.</p> <p>EPFO has assured that the reconciliation of the amortised value of investment will be completed by 30 September 2020 and reflected in the annual accounts of 2019-20.</p>	
<p>A.2 Annual Valuation of Employees Pension Scheme</p> <p>As per paragraph 32 of Employees Pension Scheme, the Union Government is required to get annual valuation of Employees Pension Fund conducted by a valuer appointed by it.</p> <p>Though the result and impact of annual valuation of 2015-16 and 2016-17 have been disclosed in the Notes to the accounts but impact of Rs. 15531.91 crore of actuarial shortfall have not been accounted for in the books of accounts and valuation for the year 2017-18 and 2018-19 is yet to be done.</p> <p>In the absence of the non-accountal of impact of valuation of 2015 and 2016 in the books of accounts and concurrent valuation of the EPS, audit is unable to verify the correctness of the EPS.</p> <p>Ministry has stated that the timeframe to complete the process of valuation of EPS every year is under consideration of the Ministry in consultation with IFD,L&E, and EPFO and once the time frame is put in place the process of valuation of EPS will be streamlined and conducted on time. Reason for non approval/pendency of the valuation of EPS done not furnished.</p>	<p>A.2</p> <p>The 20th & 21st Actuarial Valuation Reports of Employees Pension Fund as on 31.03.2016 and 31.03.2017, respectively, have been accepted by the Central Government.</p> <p>After approval of the Government, the Actuary has been appointed for the actuarial valuation as on 31.03.2018 and 31.03.2019 vide letter no. Pension-1/18(6)/18/22nd Valuation/11171 dated 11.02.2020.</p>
<p>B. Significant Accounting Policies (Schedule 44)</p> <p>B.1 Significant Accounting Policy No. 9.1 states that liabilities on account of Staff Pension-Cum-Gratuity Fund are accounted for on actuarial basis at the year end. The EPFO has not conducted actuarial valuation for above fund after Nov. 2015. During the year Rs. 1251 crore added in above fund and the deficit amounting to Rs. 3603.37 crore (refer Notes to Accounts on Staff Pension-Cum-Gratuity Fund) remained to be transferred in the above fund on the basis of valuation report in November 2015.</p>	<p>B.</p> <p>B.1 The amount provided for make up of shortfall in Gratuity cum Pension Fund is being treated as expenditure of current year as per SAP No.9.1. Actuarial valuation of staff Pension- Cum- gratuity fund as on 31.03.2019 is completed and report will be placed in upcoming CBT, EPF for approval. Accordingly, liability of the same will be provided in current year accounts.</p>

<p>The actuarial valuation 2017-18 and 2018-19 was not done as required as per their Significant Accounting policy No.9.1.</p>																
<p>B.2 Significant Accounting Policy No. 9.2 states that Leave encashment shall be treated as revenue expenditure of that year. This accounting policy is in contravention of paragraph 127 of AS-15 which provides that the provision for the leave encashment on retirement should be made on the basis of actuarial valuation.</p>	<p>B.2 This is as per accounting policy approved by CAG and finally accepted by CBT. The leave encashment expenses are being treated as revenue expenditure of that year as per approved ‘Common Format of Accounts & its Schedules’. The Schedule 44:Significant Accounting Policies, (point 10.2) provide that ‘Leave encasement paid during the year shall be treated as revenue expenditure of that year’</p>															
<p>C. General Comments</p> <p>C.1 EPF Contribution Fund Member Account</p> <p>Members inoperative Account (Schedule 2) – Rs. 1638.37 crore</p> <p>During the audit of test checked Regional offices (RO Naroda, RO Salem and RO Coimbatore) Audit noticed that there were differences in inoperative account and various linking document made available for Audit. Therefore the correctness of these balances could not be verified. Similar difference in these balances in other ROs could not be ruled out.</p> <p style="text-align: right;">(Rs. in crore)</p> <table><tr><th>RO/ZO</th><th>Head of Accounts</th><th>Amount shown in inoperative accounts in</th><th>Amount as per MIS report/linking documents/ED P</th><th>Difference</th></tr><tr><td>RO Naroda</td><td>Payment made from inoperative account</td><td>4.29</td><td>14.62</td><td>10.33</td></tr><tr><td>RO</td><td>Payment made</td><td>Nil</td><td>43.05</td><td>43.05</td></tr></table>	RO/ZO	Head of Accounts	Amount shown in inoperative accounts in	Amount as per MIS report/linking documents/ED P	Difference	RO Naroda	Payment made from inoperative account	4.29	14.62	10.33	RO	Payment made	Nil	43.05	43.05	<p>C.1</p> <p>The inoperative accounts of members are the part of members PF liabilities towards the EPFO. The Regional Office, has shown the payment of inoperative accounts in the payments to members accounts (operative) otherwise their Cash Book would not have reconciled. This is simply misclassification of accounts within the members accounts. Therefore, there is no over statement of members accounts liabilities.</p> <p>The definition of Inoperative Accounts u/p 72(6) of EPF Scheme, 1952 has been amended w.e.f. 11-11-2016. The amount classified and reported as Inoperative Accounts in the Consolidated Annual Accounts for the year 2017-18 was based on the definition prior to 11-11-2016. According to the amended definition, the difference amount of inoperative accounts has been transferred to operative accounts (Schedule I of Balance Sheet) during the accounting year 2018-19 at Head Office level.</p>
RO/ZO	Head of Accounts	Amount shown in inoperative accounts in	Amount as per MIS report/linking documents/ED P	Difference												
RO Naroda	Payment made from inoperative account	4.29	14.62	10.33												
RO	Payment made	Nil	43.05	43.05												

Salem	from inoperative account			
RO Coimbatore	Amount transferred to inoperative account	Nil	687.97	687.97

(ii) Balance sheet item of “Claim settled/paid” in Regional offices were reflected “Nil” amount though there were instance of claim settled/paid during the year. Therefore “Nil” balance cannot be verified in audit. Though this was noticed by audit in Regional office Tirunelveli instance in other ROs cannot be ruled out.

(iii) Following difference were noticed in RO, Kandivali (East & West) as per balance sheet and amount shown in ledger.

(Amount in crore.)

RO	Opening Balance as per Balance Sheet	Closing Balance as per Balance Sheet	Opening Balance as per ledger	Closing Balance as per ledger
Kandivali (East & West)	2415.08	1192.04	2316.96	1093.93

A difference of Rs. 98.11 crore in “Opening” as well as the Closing Balance of inoperative account as on 31.3.2019.were noticed.

(ii) The inoperative accounts of members are the part of members PF liabilities towards the EPFO. The Regional Office, has shown the payment of inoperative accounts in the payments to members accounts (operative) otherwise their Cash Book would not have reconciled. This is simply misclassification of accounts within the members accounts. Therefore, there is no over statement of members accounts liabilities.

The definition of Inoperative Accounts u/p 72(6) of EPF Scheme, 1952 has been amended w.e.f. 11-11-2016. The amount classified and reported as Inoperative Accounts in the Consolidated Annual Accounts for the year 2017-18 was based on the definition prior to 11-11-2016. According to the amended definition, the difference amount of inoperative accounts has been transferred to operative accounts (Schedule I of Balance Sheet) during the accounting year 2018-19 at Head Office level.

(iii)The inoperative accounts of members are the part of members PF liabilities towards the EPFO. The Regional Office, has shown the payment of inoperative accounts in the payments to members accounts (operative) otherwise their Cash Book would not have reconciled. This is simply misclassification of accounts within the members accounts. Therefore, there is no over statement of members accounts liabilities.

The definition of Inoperative Accounts u/p 72(6) of EPF Scheme, 1952 has been amended w.e.f. 11-11-2016. The amount classified and reported as Inoperative Accounts in the Consolidated Annual Accounts for the year 2017-18 was based on the definition prior to 11-11-2016. According to the amended definition, the difference amount of inoperative accounts has been transferred to operative accounts (Schedule I of Balance Sheet) during the accounting year 2018-19 at Head Office level.

<p>Due to incorrect amount shown in inoperative account in the Balance Sheet the correctness of the amount shown in inoperative accounts by above Regional offices could not be verified in Audit.</p> <p>In response of (i) to (iii),EPFO has assured that from the financial year 2019-20 the system of accounting of transactions of the inoperative accounts by regional offices of EPFO will be strengthened to minimize the errors occurring in the accounts of the regional offices.</p>	
<p>C.2 Investment Fluctuation Account (Schedule 4) - Rs. 270.08 crore</p> <p>The above amount of Rs. 270.08 crore under Investment Fluctuation account had not been operated since 2006-07. A decision on the continuation of this non-operational account and consequent necessary accounting adjustment in the accounts needs to be taken. This was pointed out in the last year report also but EPFO has not taken any action.. EPFO has stated that Agenda in this regard is being put up for consideration of Central Board of Trustees, EPF</p>	<p>C.2</p> <p>Any premium paid/ discount received on purchase of securities was transferred to Investment Fluctuation account. With introduction of amortization policy, this practice was dispensed with. The main amount of this account was transferred to Interest Account and balance of Rs. 270.08 crore was left. As pointed out by CAG the matter was taken up for consideration and a proposal to transfer the remaining amount of Rs. 270.08 crore to Interest Account was put before CBT,EPF which approved the proposal.</p>
<p>C.3 Current Assets (Schedule 21, 23, 28 and 30)</p> <p>The above included Rs. 80.65 crore as remittances in transit under current Assets pertaining to the period prior to 2015-16 No action were taken in 2016-17 to 2017-18 and 2018-19, these items have not been accounted under final heads of accounts. Due to non-accountal in proper head of account by EPFO, correctness of the current assets could not be verified to that extent.</p>	<p>C.3</p> <p>The amount in transit are related to previous period. SBI and RBI has shown their inability to provide old records. However we are pursuing the matter with banks for the reconciliation of the same.</p>
<p>D. Grants-in-aid</p> <p>The Employees' Provident Fund Organisation is mainly financed by receipts from the contributions and from the levy of administrative charges. No Grants-in-aid were received by the organisation from the Government of India during 2018-19. However, the Grants-in-aid have been received from the Central Government towards Minimum Pension of Rs. 1000 per month</p>	<p>D. No Comments, being factual.</p>

under EPS, 1995 and PMRPY Schemes. No grants received during the year under PMPRPY Scheme. The head wise grant received is as under:

(Rs. in crore)

Name of the Scheme	Opening Balance (Rs)	Received during the Year (Rs)	Expenditure during the year(Rs)
EPS	(-) 7309	4900	6402
PMRPY scheme	150	3501(including Rs 7.39 crore interest)	3570
PMPRPY scheme	25	1 (interest only)	6

E. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Central Provident Fund Commissioner, EPFO through a Management Letter issued separately for remedial/corrective action.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanation given to us, the said financial statements, read together with the Notes on Accounts and Significant Accounting Policies, and subject to **comment No. A.1 and A.2** of the report and other significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

a. in so far as they relate to the Balance Sheet of the state of affairs of the Employees' Provident Fund Organisation as at 31 March 2019; and

E.

Deficiencies pointed out by CAG have been noted and corrective actions are being taken separately.

b. in so far as they relate to the Income and Expenditure Account of the Surplus for the year ended on that date.	

For and on behalf of the C&AG of India

Place: New Delhi

Date:-

**Principal Director of Audit
(Health, Welfare & Rural Development)**

Annexure to the Separate Audit Report

Separate Audit Report (Annexure) – Observations	Comments of the Organisation
<p>1. Adequacy of internal audit system</p> <ul style="list-style-type: none"> Internal audit of 130 units including EPFO Hqrs. were planned and conducted during 2018-19 by the audit wing of EPFO. The follow up action on the outstanding objection was not effective as 16065 internal audit paras were outstanding as on 31.3.2019. 	<p>1. Adequacy of internal audit system</p> <ul style="list-style-type: none"> No Comments being factual. Proper follow up actions have been taken and being monitored through E. Sameeksha. Efforts are being made to close these paras.
<p>2. Adequacy of Internal control system.</p> <ul style="list-style-type: none"> EPFO did not follow the basic accounting principles and annual accounts were being prepared formula based in MS Excel Programme on single entry system resulting in negative entries in annual accounts. Trial balance and head wise ledgers were not being prepared in their field units as well as EPFO Hqrs. Sundry debits (Schedule 19) include cumulative balance of overpayments and irregular payments of Rs. 3.10 crore and Rs. 7.36 crore respectively as on 31st March 2019. Amount of irregular payment has increased by Rs.1.48 crore over a period of one year, which indicates a serious system lapse and lack of adequate internal control Non-conducting the actuarial valuation of retirement benefit since 2015-16 	<p>2. Adequacy of Internal control system.</p> <ul style="list-style-type: none"> EPFO follows the accounting policies, principles and formats approved by Government of India, after consultation with CAG of India. Annual Accounts are prepared in common format (based on Double Entry System of Accounting) approved by CAG and notified by Govt. Of India. Field units have been advised to maintain accounting ledgers from next Financial Year i.e.2020-21. Overpayments and irregular payments are being monitored by a Overpayment Committee at at Zonal Office level and a dedicated section of Head Office. Apart from this several other measures such as concurrent audit of all the doubtful payments is being conducted to minimize such cases. Actuarial valuation of staff Pension- Cum- gratuity fund as on 31.03.2019 is completed and report will be placed in upcoming CBT, EPF for approval.

<ul style="list-style-type: none"> • Improper accounting of advances to Employees by ROs resulting in Minus balances of advances to Employees outstanding as on 31/3/2019 in many ROs. <p>3. System of physical verification of Assets</p> <ul style="list-style-type: none"> • The physical verification of furniture & fixtures, computer accessories and vehicles of EPFO Hqrs. were conducted during 2018-19. • The physical verification of Fixed Assets of RO Jabalpur, RO Bhopal, RO Salem, RO Kanpur and RO Chandigarh has not been done for the year 2018-19. 	<ul style="list-style-type: none"> • All the accounting units have been directed to reconcile the negative balances of Advances, although balances of advances in consolidated Balance Sheet are not showing any negative balances. <p>3. System of physical verification of Assets</p> <ul style="list-style-type: none"> • No comments, being factual. • The committees have been constituted for regular physical verification of fixed assets in the respective offices. RO- Jabalpur, Bhopal, Salem, Kanpur and Chandigarh are being instructed to ensure the physical verification of Fixed Assets and Inventory on regular intervals.
<p>4. System of physical verification of inventory</p> <ul style="list-style-type: none"> • Physical verification in respect of consumables and stationery in respect of EPFO Hqrs has been conducted on 3/09/2019 • Physical verification of inventories of RO Jabalpur, RO Bhopal and RO Kanpur had not been conducted during the year. 	<p>4. System of physical verification of inventory</p> <ul style="list-style-type: none"> • No comments, being factual • RO- Jabalpur, Bhopal, Salem, Kanpur and Chandigarh are being instructed to ensure the physical verification of Inventory on regular intervals.
<p>5. Regularity in payment of statutory dues.</p> <ul style="list-style-type: none"> • As per accounts, no payment over six month in respect of statutory dues was outstanding as on 31.3.2019. 	<p>5. Regularity in payment of statutory dues.</p> <p>No comments, being factual</p>

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Annexure to Management Letter

<p>1. Earmarked/Endowment Funds</p> <p>Staff Provident Fund (Schedule 13) - Rs.1490.12 crore</p> <p>EPFO had liability of Rs. 1764.53 crore for Staff Provident Fund Account {Staff Provident Fund Account (Schedule 13): Rs.1490.12 crore and Staff Provident Fund Interest Account (Schedule 11): Rs. 274.41 crore} against which the corresponding assets of Rs. 1754.74 crore had been shown in the accounts {Staff Provident Fund Investment (Schedule 26) : Rs. 1713.75 crore, SPF Amount in transit (Schedule 28): Rs. 1.23 crore , RBI S.P.F Investment Account (Schedule 28): Rs. 0.02 crore, Erroneous debit made to SPF account (Schedule 28): Rs. 0.02 crore, cash book balance (Schedule 28): Rs. 0.76 crore and Interest accrued but not due on investment: Rs. 38.96 crore}. The difference of Rs. 9.79 crore needs to be reconciled.</p>	<p>1. Earmarked/Endowment Funds</p> <p>Staff Provident Fund (Schedule-13) - Rs.1490.12 crore</p> <p>The difference in Assets & Liabilities of Staff Provident Fund Account is due to wrong calculation of amount payable from SPF Account to EPF Admn. Account. The difference of Rs. 7.75 crore (Rs. 9.79 crore shown in SAR's observation) will be adjusted in next financial year</p>
<p>2. Current Liabilities & Provisions (Schedule 15) -Rs. 342.29 crore</p> <p>Provision for other expense payable – Rs. 118.54 crore</p> <p>The above does not include the liabilities for expense due but not paid pertaining to the year 2018-19 amounting to Rs. 88.17 lakh {RO Delhi (East): Salary in respect of outsourced staff (skilled/unskilled/semi-skilled) for the month of March 2019: Rs. 10.36 lakh, RO Jabalpur AMC service charges for IT Hardware and Peripheral and Security Service: Rs. 3.52 lakh, RO Salem: Rs. 14.14 lakh, RO Trichy Rs. 26.53 lakh, RO Tirunelveli: Rs. 5.14 lakh and RO Coimbatore: RS. 28.48 lakh} resulting in understatement of Current Liabilities and Provisions and overstatement of EPF Administration Fund by Rs. 88.17 lakh.</p>	<p>2. Current Liabilities & Provisions (Schedule 15) -Rs. 342.29 crore</p> <p>Provision for other expense payable – Rs. 118.54 crore</p> <p>It is informed by the Regional Offices mentioned in observation that the referred expenses due but not paid during the year 2018-19 could not be processed by 15th April, 2019, being the closing date for the submission of Annual Accounts for the year 2018-19, by the Regional Offices to the respected Zonal Offices. In some cases, the bills of expenditures were received after 15th April,2019. All left out due but not paid expenses will be accounted for during the current financial year 2019-20, i.e. the year of payment of these expenses.</p>

<p>3. Fixed Assets (Schedule 24) - Rs. 461.39 crore</p> <p>(i) The above does not include the capital expenditure of earlier years of Rs. 10.14 lakh in respect of RO Delhi (East) (D G Set of Rs. 801295, Staff Car of Rs. 134120, Bio-metric Rs. 78080).The same needs to be taken in the accounts as per the disclosed SAP.</p> <p>(ii) Pandit Deen Dayal Upadhyaya National Academy of Social Security (PDUNASS) Janakpuri (PDUNASS), Janakpuri, has depicted opening balance of fixed assets costing Rs. 51.32 lakh as a negative balance in the accounts of 2018-19, resulting in understatement of Fixed Assets in the consolidated accounts as well as Capital Fund by the like amount.</p> <p>(iii) ZO, Ahmedabad paid an advance of Rs. 6.24 crore to Ahmedabad Municipal Corporation (AMC) towards possession of the land at Vatra & Naroda. The payments were made in August 2012 and the possession was obtained on 8.11.12 and 26.4.13 respectively. The amount should have been shown under Fixed Assets- Lease hold land, but it is being shown under Current Assets-Advances.</p> <p>EPFO stated that Zonal Office, Ahmedabad is in process of completion of lease agreement with the Ahmedabad Municipal Corporation (AMC) in respect of land at Vatwa & Naroda. As soon as lease documents are received in respect of both the offices i.e. Vatwa & Naroda, the relevant amount will be shown as 'Fixed Assets' in the Balance Sheet</p>	<p>(i) As per approved accounting policy of Fixed Assets all assets except Land and Building, acquired before 01.04.2015 (Date of switching from cash basis to accrual basis of accounting) have been valued at nominal price @ Re. 1 per item. The office has been advised to show the DG Set and Bio-Metric Machine items in the inventory of Fixed Assets during the current year i.e. 2019-20.The Staff Car pertaining to erstwhile EPF Appellate Tribunal, New Delhi was wrongly taken in the inventory of Regional Office, Delhi (East), although value of the same was not taken in the accounts. Regional Office, Delhi East, has been advised to remove the referred Staff Car from the inventory.</p> <p>(II) The negative balance is being carried over from previous years, the same shall be rectified in current year i.e.2019-20.</p> <p>(III) Zonal Office, Ahmedabad is in process of completion of lease agreement with the Ahmedabad Municipal Corporation (AMC) in respect of land at Vatwa & Naroda. As soon as lease documents are received in respect of both the offices i.e. Vatwa & Naroda, the relevant amount will be shown as 'Fixed Assets' in the Balance Sheet .</p>
<p>4. EPS Contribution Fund (Schedule 33)-Rs. 46661.64 crore</p> <p>EPFO received Grants-in-aid of Rs. 4900.00 crore (Rs. 3900.00 crore</p>	<p>4. EPS Contribution Fund (Schedule-33)-Rs. 46661.64 crore</p> <p>Although net effect of the account is same but for more clarity the account will be shown as per observation, in next financial year.</p>

<p>for 1.16% share for EPS-1995 and Rs. 1000.00 crore for Minimum pension Rs. 1000/-) from the Government during 2018-19 but in the above schedule Pension contribution received from Central Govt. was shown as Rs. (-) 2408.91 crore (difference of last year's receivable and grant received during the year) which is against the accrual system of accounting.</p> <p>As the Income & Expenditure accounts pertain to the year 2018-19 the Pension contribution received /receivable from the Central government for the year 2018-19 should be shown under this Schedule, the amount is not ascertainable.</p>	
<p>5. EPF- Administration Fund – (100 % expenditure of EPFO)</p> <p>Other Administrative expenses (Schedule 43) - Rs. 373.09 crore</p> <p>The above head of expenditure includes other charges (recurring/ non-recurring) amounting to Rs. 53.35 crore. The details and nature of this expenditure have not been specified in the notes to accounts neither does a significant accounting policy exists to specify the need for and accounting of this kind of expenditure.</p>	<p>5.EPF- Administration Fund – (100 % expenditure of EPFO)</p> <p>Other Administrative expenses (Schedule 43) - Rs. 373.09 crore</p> <p>Various heads of expenditure have been clubbed under the head,'other charges (recurring/ non-recurring)' as per the approved common format of Annual Accounts. This is also justified as per 'materiality concept of accounting'. Same is under consideration for review.</p>
<p>6. Depreciation</p> <p>(i) Zonal Office, Ahemdabad has charged depreciation on the fixed assets of Rs. 11.16 lakh whereas as per the disclosed Significant Accounting Policy of charging depreciation on straight line method on the rates specified in the Companies Act 2003 it works out to Rs. 15.19 lakh resulting in understatement of Depreciation with consequent overstatement of EPF Administration Fund and Fixed Assets by Rs. 4.03 lakh.</p> <p>(ii) Zonal Office Ahmedabad has charged depreciation of Rs. 1.75 lakh on free hold land. EPFO replied that the leasehold land has been incorrectly shown under freehold land by Regional Office Surat (under ZO Ahmedabad) and this will be rectified in the accounts for the year 2019-20.</p>	<p>(i) Noted and the difference shall be adjusted in current financial year i.e. 2019 20.</p> <p>(ii) This asset pertains to Regional Office Surat and was wrongly reflected as free hold land in place of lease hold land by the concerned office. The same will be corrected in current financial year i.e. 2019-20</p>

<p>(iii) Fixed Assets purchased by the Regional Office Salem had been included in the details furnished to the Zonal Office, however depreciation had been calculated only for the assets purchased during the year. The rates of depreciation adopted for calculation were also not disclosed.</p> <p>(iv) As per the Significant Accounting Policy disclosed by EPFO depreciation on Fixed Assets is being charged on straight line method on the rates specified in the Companies Act 2003. However the Regional Office Trichy and Regional Office Tirunelveli has adopted Written Down Value (WDV) method instead of SLM for calculating depreciation on fixed assets.</p> <p>(v) As per the Significant Accounting Policy disclosed by EPFO depreciation is being charged on Straight Line Method on the rates specified in the Companies Act 2003 However the Regional office has adopted Written Down Value (WDV) method instead of SLM for calculating depreciation on Fixed Assets.</p> <p>(vi) EPFO Head Quarters directed all Regional offices to follow Straight Line Method (SLM) at the rates specified under the Companies Act 2013 (as amended) and full rate of depreciation is provided on Fixed Assets which have been used for more than 180 days and half rate, if used upto 180 days.</p> <p>However the RO Tirunelveli has provided only on Cost/Valuation of the Fixed Assets at the beginning of the year and no depreciation was provided for additions to the Fixed Assets of Rs 35.45 lakh during the year resulting in understatement of Depreciation. In the absence of date of purchase Amount could not be quantified.</p>	<p>(iii) The same will be incorporated in the current year Balance Sheet i.e. 2019-20</p> <p>(iv) The Regional Office, Tirunelveli has informed that the corrective action is being taken in current year i.e. 2019-20</p> <p>(v) The Regional Office, Tirunelveli has informed that the corrective action is being taken in current year i.e. 2019-20</p> <p>(vi) The Regional Office, Tirunelveli has informed that the corrective action is being taken in current year i.e. 2019-20</p>
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7. Significant Accounting Policies (Schedule 44)

As per Accounting Policy No. 4.4 (Schedule 44) lump sum lease amount paid on lease hold land and building is amortised proportionately over the lease period of the holding. However this accounting policy is not being applied uniformly by all the Zonal offices of EPFO as detailed below:

Sr. No.	Zonal office where the leasehold land has been amortised	Zonal office where the leasehold land has not been amortised
1.	Hubli	Bengaluru
2.	Delhi & Uttrakhand	Coimbtore
3.	Ahemdabad	Bhubneshwar
4.	Bhopal	Jaipur.
5.	Pune	
6.	Kanpur	
7.	Kolkata	
8.	Head Office	

Details relating to leased assets such as period of lease, lease amount and effective date of lease etc. not provided to audit. Hence, audit is unable to verify the amortisation amount shown under the head fixed assets schedule and correctness of the calculation of depreciation charged during the year.

8. Contingent Liabilities & Notes to Accounts (Schedule 45)

The demand for Goods & Service Tax (formerly Service Tax) for Rs. 1308.04 crore was disclosed under Schedule-45, Contingent Liability & Notes on Accounts, but the period from which it was outstanding was not mentioned in the Notes to Accounts.

7. Significant Accounting Policies (Schedule 44)

Instructions have been issued to all the offices to follow the accounting policies regarding accounting treatment of lease hold land and building strictly.

8. Contingent Liabilities & Notes to Accounts (Schedule 45)

Noted for compliance in the next accounting year. However, the period wise details is given as under:-

Year	Amount (in Crore)
2009 - 10	174.75
2010 - 11	216.32
2011 - 12	273.05
2012 - 13	341.89

				2013 - 14		302.01																																	
<p>9. The details of the bank balances of the units of EPFO were not furnished to audit by EPFO Hqrs. Being an important item of the Balance Sheet the details in respect of the bank accounts of its units along with the supporting document (Bank certificate in support of bank balances and Bank Reconciliation Statement) should be made available for verification at EPFO Hqrs.</p>				<p>9. All the details as asked for by the Audit Team were furnished to the concerned Audit Party who audited that particular accounting unit. Bank certificates of Head Office accounts were provided twice vide U.O. note dated 30-09-2019 and 04-10-2019.</p>																																			
<p>10. The following balances were shown as negative balances under mentioned schedules of annual accounts of EPFO during 2018-19 which is against the generally accepted accounting principles:</p> <table><tr><th>Sl. No.</th><th>Head of Account</th><th>Schedule</th><th>Amount shown as negative (in crore)</th></tr><tr><td>1</td><td>Pension Contribution received from Central Govt.</td><td>33</td><td>2408.91</td></tr><tr><td>2</td><td>Interest received under minimum pension scheme</td><td>34</td><td>220.63</td></tr><tr><td>3</td><td>Suspense Account (Unclassified)(EPF)</td><td>05</td><td>41.65</td></tr></table> <p>In respect of Sl. No. 3 EPFO stated that some regional offices have inadvertently decreased suspense accounts in liability side in place of adding the same in suspense accounts of assets side. This has resulted in understatement of Assets & Liabilities of EPF by Rs. 41.65 crore.</p>				Sl. No.	Head of Account	Schedule	Amount shown as negative (in crore)	1	Pension Contribution received from Central Govt.	33	2408.91	2	Interest received under minimum pension scheme	34	220.63	3	Suspense Account (Unclassified)(EPF)	05	41.65	<p>10. The point wise reply is as under:-</p> <table><tr><th>Sl. No.</th><th>Head of Account</th><th>Sch</th><th>Reply</th></tr><tr><td>1</td><td>Pension Contribution received from Central Govt.</td><td>33</td><td>Pension contribution received during the year was less than receivable amount for the last year from Govt. Contribution of EPS.</td></tr><tr><td>2</td><td>Interest received under minimum pension scheme</td><td>34</td><td>Interest received on minimum pension scheme during the year was less than receivable amount for the last year..</td></tr><tr><td>6</td><td>Suspense Account (Unclassified)(EPF)</td><td>05</td><td>The amount of unclassified debits was erroneously shown in liability side by Zonal Office, Bhubaneswar and Bandra. The same will be corrected after due reconciliation.</td></tr></table>				Sl. No.	Head of Account	Sch	Reply	1	Pension Contribution received from Central Govt.	33	Pension contribution received during the year was less than receivable amount for the last year from Govt. Contribution of EPS.	2	Interest received under minimum pension scheme	34	Interest received on minimum pension scheme during the year was less than receivable amount for the last year..	6	Suspense Account (Unclassified)(EPF)	05	The amount of unclassified debits was erroneously shown in liability side by Zonal Office, Bhubaneswar and Bandra. The same will be corrected after due reconciliation.
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6	Suspense Account (Unclassified)(EPF)	05	The amount of unclassified debits was erroneously shown in liability side by Zonal Office, Bhubaneswar and Bandra. The same will be corrected after due reconciliation.																																				
<p>11. The grant of festival advance has been discontinued by the Government from Seventh Pay Commission (2016-17), however, festival advance of Rs. 21.12 lakh has been shown in the accounts as outstanding as on 31/3/2019.</p>				<p>(11) All the offices showing festival Advance balance have been instructed to reconcile the balances and reflect the correct amount in next accounting year, if</p>																																			

This needs to be reconciled.	any, with reason thereof.
<p>12. Pandit Deen Dayal Upadhyaya National Academy of Social Security) Janakpuri, New Delhi</p> <p>(i) Opening balance of Suspense Account (Adm.) was shown in both Assets as well as Liabilities side of the Balance Sheet of PDUNASS with negative amount of Rs. (-) 3,37,161 and Rs. (-) 84,850 respectively. This needs to be reconciled.</p> <p>(ii) PDUNASS charged depreciation on leasehold land during 2018-19 whereas there is nil balance of leasehold land at the beginning of the year as well as during the period, resulting in negative balance of Rs. 16720 in the fixed assets. Also, no depreciation is deleted from the books of account for fixed assets deleted during the year.</p> <p>(iii) The fixed assets schedule has not been prepared by PDUNASS in the prescribed format. The gross value of the assets as well as the accumulated depreciation (Rs. 2.15 crore) has not been shown in the Schedule. Instead the closing balance of Net Block of fixed assets for 2017-18 was shown as value of Gross Block in the accounts for the year 2018-19. It is not clear as to how this Schedule of Fixed Assets have been merged with the Schedule of Fixed Assets of the other units of EPFO for preparation of the consolidated accounts of EPFO as there is no uniformity. The impact of this aberration on the consolidated accounts could not be worked out.</p>	<p>(12) Pandit Deen Dayal Upadhyaya National Academy of Social Security) Janakpuri, New Delhi</p> <p>(i) The opening balance of Suspense A/c on Liabilities side is Rs (-) 84,850.00 which has already been rectified in the Balance Sheet for the year 2018-19. The opening balance of Suspense A/c on Asset side is Rs. (-) 3,37,161.00 is being carried over from previous years and shall be rectified in current year i.e. 2019-20.</p> <p>(ii) The negative balance of Rs.16,720.00 is shown in depreciation head in the Fixed Assets for the year 2018-19, shall be rectified in the current year i.e. 2019-20.</p> <p>(iii) The same shall be rectified in the current year i.e. 2019-20.</p>
<p>13. Zonal Office Pune</p> <p>(i) Two SBI saving bank accounts nos. 11099461513 and 11099461499 are non-operative and the balance was shown as NIL. No bank statement/pass book/online bank statements were shown to audit. Information like date from which the accounts were in-operative, purpose of opening account and reasons for remaining in-operative was not furnished during audit</p>	<p>13. Zonal Office Pune</p> <p>(i) The Zonal Office, Pune has submitted bank certificate showing both the accounts as inoperative since 2013. These accounts are saving bank accounts, which are not operative as per the policy of Employees' Provident Fund Organisation to maintain Current Accounts at field offices. Zonal Office pune is being directed to close these accounts permanently.</p>

EPFO in their reply stated that both the accounts are inoperative since 2013 and these accounts are not operative as per the policy of Employees' Provident Fund Organisation. These inoperative accounts should be closed to prevent their misuse.

(ii) Fixed Assets include Building with Net value of Rs. 1.96 lakh. As the premises on which Naroda office is working is on rent, this has resulted in overstatement of Fixed Assets and Capital Fund by Rs. 1.96 lakh.

EPFO replied that the value of Rs.1.96 Lakh is for the cost of Air Conditioner. The same is wrongly booked under the head of Building in place of Furniture & Fixture. In the current year i.e. 2019-20 this amount shall be transferred in correct head i.e. Furniture and Fixture.

(ii) The Regional Office, Naroda has informed the value of Rs.1.96 Lakh is for the cost of Air Conditioner. The same is wrongly booked under the head of Building in place of Furniture & Fixture. In the current year i.e. 2019-20 this amount shall be transferred in correct head i.e. Furniture and Fixture.

14. Zonal Office Thane

(i) Differences were observed between the figures of Receipts & Payments Accounts of the five ROs under the Zonal Office, the figures of the accounts compiled by the Zonal Office

(Amount in crore)

Sl. No.	Head of Account	Amount as per the accounts of Zonal Office	Amount as per Receipts & Payments Accounts of three ROs	Differences
1.	EPF Contribution received (Account No. 1)	8140.91	8139.99	0.92
2.	EPS Contribution received (Account No. 10)	2739.70	2739.46	0.24
3.	EDLI Contribution	140.63	140.62	0.01

14. Zonal Office Thane

(i) The instructions have been issued to verify the difference in the figures of Zonal Office and Regional Offices and rectify the same in current financial year i.e. 2019-20, if any difference is there.

	received (Account No. 21)				
<p>These differences needs to be reconciled.</p> <p>(ii) The outstanding expenses in respect of Board’s share towards NPS exhibits negative balance of Rs. 9. 82 lakh as on 31.3.19 whereas the Boards share toward NPS should not be in negative. Further, as per the accounts of all five ROs under the Zonal Office the Board share toward NPS is (-) Rs. 4.57 lakh whereas in the accounts of Zonal Office it has been taken as (-) Rs. 9.81 lakh resulting in a difference of Rs. 5.24 lakh. This needs to be reconciled.</p> <p>(iii) Minus balance of Conveyance Advance of Rs. 4.45 lakh as on 31.3.2019 has been shown in the accounts which need to be reconciled.</p> <p>(iv) Income Tax Department, Circle Thane raised demand of Rs. 8.73 lakh from the Zonal Office, Thane but the said amount was not shown in their accounts.</p>					<p>(ii) The outstanding liability of ‘Board’s share towards N.P.S.’ is equal to the closing balance of N.P.S. shown in liability side of Balance Sheet. There is the possibility of negative N.P.S. liability in one office because of non transfer of liability of transferred officials. The difference, if any will be adjusted after reconciliation in the current year i.e. 2019-20.</p> <p>(iii) All the offices showing negative balances of advance have been instructed to reconcile the balances and reflect the correct amount in next accounting year.</p> <p>(iv) The pending payment is related to TDS amounts of contractor, which is still pending for reconciliation. As soon as the reconciliation is done, the payment will be transferred to Income Tax Office. Necessary instructions have been issued to Regional Office Thane to expedite the issue.</p>
15. Zonal Office Ahmedabad	Zonal Office Ahmedabad receives the annual accounts from 8 Regional				15. Zonal Office Ahmedabad
					The Zonal Office, Ahmedabad is being directed to produce all the excel sheets

Offices spread across Gujarat and compiles the accounts of Gujarat Zone for onward submission to EPFO Hqrs. During the course of audit the working papers, accounts and other records pertaining to the compilation of Zonal Financial statements were not made available to audit. Hence in the absence of the same the audit is not able to verify the compilation part of accounts of Zonal Office Ahmedabad.

EPFo replied that the Zonal Offices are preparing the Balance Sheet of their Zones through an excel programme provided by Head Office in soft version. The fundamental function of the Zonal office, Ahmedabad is compilation of data received from different Regional Offices falling under its jurisdiction. In the present manner of things the Zonal Office has no scope for maintaining of working papers and records in details at its level.

The reply is not tenable because during the period of four days audit neither the excel sheet in which the compilation of the accounts was done nor the accounts of the Regional Offices under the ZOs were furnished to audit due to which the compilation could not be verified.

and any other records before the audit team (during the audit of Accounts of 2019-20) submitted by Regional Offices under its jurisdiction, for the compilation of Annual Accounts of Zonal Office.

16. Regional Office Bhopal

(i) Differences were observed between the amount of Fixed Assets shown in the Balance Sheet and the amount shown in the Schedule of Fixed Assets as detailed below:

Particulars	Figure as per the Balance Sheet	Figure as per the Schedule of Fixed Assets	Difference
Opening balance of Fixed Assets	9,61,87,795	10,12,44,378	(-) 50,56,583

16. Regional Office Bhopal

(i) All the accounting units under EPFO have already been instructed to submit the finalized version of Annual Accounts before the Audit team. Now, Regional Office, Bhopal is being instructed again to follow the directions strictly.

Closing Balance of fixed Assets	9,87,52,179	10,38,08,762	(-) 50,56,583	
<p>EPFO replied that as per final Balance Sheet dated 13-08-2019, there is no difference in figures of opening balance and closing balance of fixed assets shown in Balance Sheet and Schedule of Fixed Assets. In the Balance Sheet as well as Proforma of Details of Fixed Assets, figures of opening balance of fixed assets is shown as Rs.10,12,44,378/-.The final Balance Sheet dated 13.08.2019 has been considered for compilation at Head office level.</p> <p>From the reply it appears that some pre revised Balance Sheet was submitted for audit by the Regional Office Bhopal. Instructions may be issued to Regional Office to furnish only finalised accounts approved by EPFO Hqrs. for audit.</p> <p>(ii) Bank reconciliation statement was not prepared by RO Bhopal in respect of its five bank accounts.</p>				
<p>17. Regional Office Barkatpura</p> <p>The opening balance of Fixed Assets as per Balance Sheet is Rs. 4.68 crore whereas as per the Schedule of Fixed Assets the opening balance is Rs. 5.62 crore resulting in a difference of Rs. 94 lakh which need to be reconciled and rectified.</p> <p>EPFO replied that the opening balance of Fixed Assets as per Balance Sheet is Rs.5.62 crore as against the mentioned figures of Rs. 4.68 crore. Further the opening figure of Rs. 5.68 crore as against the mentioned figures of Rs.5.62 crore by the audit team. The actual opening balance as per schedule of fixed assets was Rs.5.68 crore which appears to have been erroneously mentioned as Rs.4.68 crore by audit team. The difference of Rs.6 Lakh will be</p>				<p>17. Regional Office Barkatpura</p> <p>The Regional Office Barkatpura is being instructed to reconcile the opening and closing balances of Fixed Assets and in case of any mismatch rectify the same during the current Financial Year i.e. 2019-20.</p>

adjusted in current year i.e. 2019-20

The reply is not acceptable because as per the accounts submitted for audit by RO Barkatpura the figures are the same as mentioned in the above audit objection. The issue needs to be further clarified by EPFO.

18. Regional Office Salem

(i) Cheques issued up to December 2018 for an amount of Rs.9.14 lakh of Account No. 2 remained un-encashed at the end of March 2019. As the validity of the cheques had expired the same needs to be written back into the accounts.

(ii) According to available records, an amount of Rs. 7.53 crore was paid to CPWD Civil Division for construction of office building till 31.03.2019. As per details (vide Form-65) furnished by CPWD for the month ending March 2019, Rs. 6.53 crore was spent by them. Instead of showing the amount of Rs. 6.53 crore under Capital work-in-progress and unspent advance of Rs. 1.00 crore under Current Assets, Loans & Advances, expenditure incurred by CPWD till Feb 2019 amounting to Rs. 5.91 crore was only considered and the same was incorrectly added to fixed assets. The unutilized amount with CPWD was also shown under Capital work-in-progress instead of under advances.

This has resulted in overstatement of Fixed Assets and understatement of Capital-work-in progress and Current Assets, Loans & Advances.

(iii) Regional Office Salem

Details of the following suspense account shown in the Balance Sheet were not produced to audit due to which audit could not verify these amounts.

Liabilities	Rs.	Assets	Rs.
Suspense Account (EPF)	5,10,044.39	Suspense Account (EPF)	13,39,645
Suspense account (Admn. Fund)	4,16,44,318.27	Suspense account (Admn. Fund)	14,94,503

18. Regional Office Salem

(i) The un-cashed cheques which are time barred have been written back in April,2019

(ii) Regional Office. Salem has been directed to correct the wrong booking of amount in Fixed Assets and Capital Work in Progress in the current year i.e. 2019-20

(iii) The instructions have been issued to the field offices to maintain proper records of un-classified suspense account and produce the records to Audit Team.

<p>19. Regional Office Trichy</p> <p>(i) The closing balance of Conveyance advance, House building advance, Pay Advance disclose negative figures of Rs. 3.38 lakh, Rs. 28.04 lakh and Rs.0.26 lakh respectively for the year 2018-19.</p> <p>(ii) Certain figures such as contributions receipts (Central Office) are adopted in the Balance Sheet based on the inputs provided by their Zonal Office. These figures were at huge variations with the figures shown in the MIS returns submitted by the Regional office.</p> <p>In the accounts for the year 2018-19 the EPF contributions received during the year along with refund of withdrawal was shown as Rs. 73046.99 lakh However, as per the MIS -105 of the year 2018-19, the contribution received under the three schemes during the year was Rs.1,38,282.34 lakh as shown below:</p> <table><tr><th colspan="4">(Rupees in lakh)</th></tr><tr><th>Scheme</th><th>Employees share</th><th>Employers share</th><th>Total receipts</th></tr><tr><td>EPF</td><td>77158.81</td><td>34573.62</td><td>111732.43</td></tr><tr><td>EPS</td><td>0</td><td>25350.34</td><td>25350.34</td></tr><tr><td>EDLI</td><td>0</td><td>1199.587</td><td>1199.57</td></tr><tr><td>Total</td><td>77158.81</td><td>61123.547</td><td>138282.34</td></tr></table>	(Rupees in lakh)				Scheme	Employees share	Employers share	Total receipts	EPF	77158.81	34573.62	111732.43	EPS	0	25350.34	25350.34	EDLI	0	1199.587	1199.57	Total	77158.81	61123.547	138282.34	<p>19. Regional Office Trichy</p> <p>(i) All the offices showing negative balances of advance have been instructed to reconcile the balances and reflect the correct amount in current year i.e. 2019-20.</p> <p>(ii) EPFO has adopted Centralised System of Receipts of Contributions at Centralised Bank Account maintained at Head Office. Accordingly, receipts are reconciled and contribution is recorded at Head Office level. On the basis of Region/ Zone wise reconciled figures provided by Information Service Division, field offices are intimated the amount of receipts in Centralised Accounts. Therefore, there is no chance of anomaly in the figures of receipts. The Accounts are prepared on the basis of actual receipts and payments in bank accounts of EPFO, while the MIS reports may have been prepared on different logic and for different period.</p>
(Rupees in lakh)																									
Scheme	Employees share	Employers share	Total receipts																						
EPF	77158.81	34573.62	111732.43																						
EPS	0	25350.34	25350.34																						
EDLI	0	1199.587	1199.57																						
Total	77158.81	61123.547	138282.34																						
<p>20. Regional Office Tirunelveli</p> <p>Security Deposits of Rs. 2.99 lakh with the Tamil Nadu Electricity Board has not been shown under Current Assets resulting in understatement of Current Assets and Capital Fund by Rs. 2.99 lakh.</p>	<p>20. Regional Office Tirunelveli</p> <p>The amount of Security Deposits has wrongly been added in Fixed Assets by the Regional Office. The Office has been instructed to rectify the same in the current year i.e. 2019-20</p>																								
<p>21. Regional Office Coimbatore</p> <p>(i) Bank Reconciliation Statement (BRS) of Account No.1, 2, 10 & 21 as</p>	<p>(i) The Regional Office, Coimbatore has informed that the stale</p>																								

<p>of 31.3.2019 showed that cheques issued up to December 2018 amounting to Rs. 8.69 lakh remained un-encashed at the end of March 2019. As the validity of these cheques had already expired the same needs to be written back in the accounts.</p> <p>(ii) Advances to Agencies/Contractors for capital works as on 31.03.2019 amounting to Rs. 2.72 crore disclosed under assets side in Balance sheet includes an amount of Rs. 1.95 crore paid as advance for RO, Salem office construction when Salem office was functioning as SRO. Now SRO, Salem had become Regional Office and advance paid for capital works of Salem office were included in the exclusive accounts prepared for RO, Salem for the year 2018-2019. Thus, the same advance amount of Rs. 1.95 crore paid to CPWD for Salem office construction had been disclosed in Balance Sheet of RO, Coimbatore & RO, Salem.</p> <p>(iii) Security Deposits of Rs. 5.77 lakh with the Tamil Nadu Electricity Board has not been shown under Current Assets resulting in understatement of Current Assets and Capital Fund by Rs. 5.77 lakh</p> <p>(iv) The correctness of Rs. (-) 40,98,987 & Rs. 1,18,46,002 disclosed as Suspense Account (Admn Fund) under both Assets/Liabilities respectively in Balance Sheet could not be ensured for want of details.</p>	<p>cheques were cancelled and necessary action has been taken to update the Cash Book during the current year i.e. 2019-20</p> <p>(ii) The office has taken note of this and this will be rectified in the Balance Sheet of current year i.e. 2019-20.</p> <p>(iii) Regional Office, Coimbatore has informed that the omitted amount of Security Deposit will be included in the Balance Sheet. of current year i.e. 2019-20.</p> <p>(iv) The office has been instructed to maintain and reconcile details of un-classified suspense amount and present the same before the Audit Team at the time of their next visit.</p>
<p>22. Zonal Office Bengaluru was selected for audit but it did not submit the accounts for audit due to which the accounts of Zonal Office Bengaluru could not be verified.</p> <p>EPFO replied that the audit of Zonal Office has been completed during 04-12-2019 to 12-12-2019 and all the relevant records available at Zonal Office have been provided to the Audit Team.</p> <p>The reply is not acceptable as the consolidated accounts of EPFO were submitted for audit on 16.9.2019 and therefore the accounts of all the units of</p>	<p>22. The observation has been noted for future compliance.</p>

EPFO should have been furnished for audit as soon as these accounts were finalised by EPFO Hqrs. The audit of the units of EPFO on time is critical for deriving an assurance on the accounts of EPFO as a whole	
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31 मार्च, 2019 को समाप्त वर्ष के लिए कर्मचारी भविष्य निधि संगठन (क.भ.नि.सं.) के लेखों पर भारत के नियंत्रक एवं महालेखा परीक्षक की पृथक लेखा परीक्षा रिपोर्ट

पृथक लेखा परीक्षा रिपोर्ट – टिप्पणियां	संगठन की अभ्युक्तियां
<p>हमने 31 मार्च, 2019 तक कर्मचारी भविष्य निधि संगठन (क.भ.नि.सं.) के संलग्न तुलनपत्र और इस तिथि को समाप्त वर्ष के लिए क.भ.नि. एवं प्रकीर्ण उपबंध अधिनियम, 1952 की धारा 5ए (6) के साथ पठित नियंत्रक एवं महालेखा परीक्षक के (दायित्व, शक्तियां एवं सेवा शर्तें) अधिनियम, 1971 की धारा 19(2) के अंतर्गत आय एवं व्यय लेखों तथा प्राप्तियां एवं भुगतान लेखों की लेखा परीक्षा कर ली है। इन वित्तीय विवरणियों में मुख्यालय, 135 क्षेत्रीय कार्यालयों (क्षे.का.), पीडीनास तथा कर्मचारी भविष्य निधि संगठन (नई दिल्ली एवं बंगलूरु) के क.भ.नि. अपीलीय अधिकरण सहित 21 आंचलिक कार्यालयों के लेखे शामिल हैं। इनमें से मुख्यालय, 04 आंचलिक कार्यालय, पीडीनास तथा 12 क्षेत्रीय कार्यालयों की लेखापरीक्षा की गई तथा टिप्पणियों को इस रिपोर्ट में उचित प्रकार से शामिल किया गया है। ये वित्तीय विवरणियां क.भ.नि.सं. के प्रबंधन की जिम्मेदारी हैं। इन वित्तीय विवरणियों पर अपने लेखा परीक्षा के आधार पर, अभिमत व्यक्त करना हमारी जिम्मेदारी है।</p> <p>2. इस पृथक लेखापरीक्षा रिपोर्ट में केवल वर्गीकरण, सर्वोत्तम लेखा प्रक्रियाओं के साथ समानुरूपता, लेखा मानक और प्रकटीकरण के मानदंड आदि से संबंधित लेखा निरूपण पर ही नियंत्रक एवं महालेखा परीक्षक (सी.ए.जी.) की टिप्पणियां निहित हैं। विधि अनुपालन, नियम व विनियम (औचित्य और नियमितता) और दक्षता एवं कार्यपालन पहलुओं आदि के संबंध में वित्तीय विवरणों पर लेखा परीक्षा टिप्पणियों, यदि कोई हों, तो उन्हें निरीक्षण रिपोर्ट/सी.ए.जी. की लेखा परीक्षा रिपोर्टों के माध्यम से अलग से रिपोर्ट किया जाता है।</p> <p>3. भारत में सामान्यतः स्वीकृत लेखा परीक्षा मानकों के अनुसार हमने लेखा परीक्षा की है। इन मानकों के अनुसार यह आवश्यक है कि लेखा परीक्षा इस प्रकार योजना बनाकर की जाए जिससे कि वित्तीय विवरणियों में गलत विवरण न होने के संबंध में उचित आश्वासन मिल सके। लेखा परीक्षा में वित्तीय विवरणियों में परीक्षण आधार पर प्रकटित राशियों को समर्थित करने वाले प्रमाणों को परखना शामिल है। वित्तीय विवरणियों के कुल प्रस्तुतिकरण के मूल्यांकन के अलावा, प्रबंधकों द्वारा बनाए गए महत्वपूर्ण प्राक्कलनों तथा लेखाकरण सिद्धान्तों का निर्धारण भी लेखा परीक्षा में सम्मिलित है। हमारा मानना है कि हमारी लेखा परीक्षा हमारे</p>	<p>1. तथ्यपूर्ण होने के कारण, कोई टिप्पणी नहीं।</p> <p>2. तथ्यपूर्ण होने के कारण, कोई टिप्पणी नहीं।</p> <p>3. तथ्यपूर्ण होने के कारण, कोई टिप्पणी नहीं।</p>

<p>अभिमत का यथोचित आधार बनेगी।</p> <p>4. लेखापरीक्षा के आधार पर हम रिपोर्ट करते हैं कि :-</p> <p>(i) रिपोर्ट में दी गई टिप्पणियों के अनुसार हमने सभी सूचनाएं एवं स्पष्टीकरण प्राप्त कर लिए हैं, जो हमारे ज्ञान और विश्वास के अनुसार लेखा परीक्षा के उद्देश्य हेतु आवश्यक था;</p> <p>(ii) समेकित तुलनपत्र और आय-व्यय लेखा तथा प्राप्तियां एवं भुगतान लेखा, जिन पर इस रिपोर्ट में विचार किया गया है, उन्हें कर्मचारी भविष्य निधि संगठन द्वारा वित्त मंत्रालय, भारत सरकार द्वारा निर्धारित फॉर्मेट के अनुसार तैयार किया गया है।</p> <p>(iii) हमारे विचार में, क.भ.नि.सं. की लेखा बहियों एवं अन्य संगत अभिलेखों की जांच के बाद यह स्पष्ट होता है कि कर्मचारी भविष्य निधि संगठन द्वारा इनका क.भ.नि. एवं प्रकीर्ण उपबंध अधिनियम, 1952 की धारा 5ए (5) के अनुसार रख-रखाव किया जा रहा है।</p> <p>iv) हम यह भी रिपोर्ट करते हैं कि:</p>	<p>4. तथ्यपूर्ण होने के कारण, कोई टिप्पणी नहीं।</p>
<p>ए. तुलन पत्र ए.1 परिसंपत्तियां निवेश (अनुसूची 18, 20, 22, 26, 27) - 1197971.43 करोड़ रुपये</p> <p>महत्वपूर्ण लेखा नीति सं. 2 (बी) के अनुसार, ऋण प्रतिभूतियों में निवेश का मूल्यांकन परिशोधन मूल्य पर किया गया है। क.भ.नि.सं. अपने विभिन्न प्रकार के निवेश को तुलनपत्र में दर्शाए गए कुल निवेश के परिशोधन मूल्य को वर्गीकृत नहीं कर सकता। 'परिशोधन मूल्य' के कॉलम में, 31 मार्च, 2019 को समाशोधन के अंतर्गत 116214 करोड़ रु. की महत्वपूर्ण निवेश राशि को दर्शाया गया है, अतः निवेश के प्रकार के अनुसार परिशोधन मूल्य के ब्यौरे को अंतिम रूप नहीं दिया जा सका।</p> <p>समाशोधन के अंतर्गत पर्याप्त राशि होने के कारण लेखों में दर्शाए गए निवेश के परिशोधन मूल्य को लेखा परीक्षा द्वारा सत्यापित नहीं किया जा सका।</p> <p>क.भ.नि.सं. ने आश्वासन दिया कि निवेश के परिशोधन मूल्य का समाशोधन 30 सितंबर, 2020 तक पूरा कर लिया जाएगा तथा 2019-20 के</p>	<p>ए. तुलन पत्र ए.1 परिसंपत्तियां</p> <p>क.भ.नि.सं. के निवेश के अंकित मूल्य में कोई अंतर नहीं है जिसका समाशोधन किया गया है। परिशोधन मूल्य के अंतर्गत, 'समाशोधन के अंतर्गत राशि' है, जिसका समाशोधन इस उद्देश्य के लिए बनाई गई समिति की रिपोर्ट के अनुसार किया जाएगा। इस कार्य को 30 सितंबर, 2020 तक पूरा करने के लिए हर संभव प्रयास किया जाएगा।</p>

<p>वार्षिक लेखों में दर्शाया जाएगा।</p>	
<p>ए.2 कर्मचारी पेंशन योजना का वार्षिक मूल्यांकन कर्मचारी पेंशन योजना के पैरा 32 के अनुसार, संघ सरकार के लिए एक मूल्यांकक नियुक्त करके कर्मचारी पेंशन निधि का वार्षिक मूल्यांकन करवाया जाना अपेक्षित है।</p> <p>हालांकि 2015-16 तथा 2016-17 के वार्षिक मूल्यांकन के परिणाम तथा प्रभाव को लेखों पर टिप्पणी में दर्शाया गया है पर लेखा-पुस्तकों में 15532.91 करोड़ रु. की बीमांकक कमी का लेखांकन नहीं किया गया तथा वर्ष 2017-18 तथा 2018-19 के लिए मूल्यांकन किया जाना शेष है।</p> <p>लेखा-पुस्तकों में 2015 तथा 2016 के मूल्यांकन के प्रभाव का लेखांकन न होने तथा क.पें.यो. के समवर्ती मूल्यांकन के अभाव के कारण, लेखा परीक्षा क.पें.यो. के सही होने को सत्यापित करने में असमर्थ है। मंत्रालय ने कहा है कि प्रतिवर्ष क.पें.यो. के मूल्यांकन की प्रक्रिया को पूरा करने की समय-सीमा पर मंत्रालय, आईएफडी, श्रम एवं रोजगार तथा क.भ.नि.सं. के साथ परामर्श करके विचार कर रहा है तथा एक बार समय-सीमा तय हो जाने के बाद क.पें.यो. के मूल्यांकन की प्रक्रिया सुव्यवस्थित हो जाएगी तथा समय पर की जाएगी। क.पें.यो. के मूल्यांकन का अनुमोदन होने /लंबितता का कारण नहीं बताया गया ।</p>	<p>ए.2 कर्मचारी पेंशन योजना का वार्षिक मूल्यांकन कर्मचारी पेंशन निधि की क्रमशः 31.03.2016 तथा 31.03.2017 को 20वीं एवं 21वीं बीमांकक मूल्यांकन रिपोर्टों को केंद्र सरकार द्वारा स्वीकार कर लिया गया।</p> <p>सरकार के अनुमोदन के बाद, पत्र सं. पेंशन-1/18(6)/18/22वां मूल्यांकन/11171 दिनांक 11.02.2020 द्वारा 31.03.2018 तथा 31.03.2019 को बीमांकक मूल्यांकन के लिए बीमांकक की नियुक्ति की गई।</p>
<p>बी. महत्वपूर्ण लेखा नीतियां (अनुसूची 44) बी.1 महत्वपूर्ण लेखा नीति संख्या 9.1 में कहा गया है कि स्टॉफ पेंशन-सह-ग्रेच्युटी निधि की देयताओं का बीमांकक आधार पर वर्ष के अंत में लेखांकन किया जाता है। क.भ.नि.सं. ने उक्त निधि का नवंबर, 2015 के बाद से बीमांकक मूल्यांकन नहीं किया है। वर्ष के दौरान उक्त निधि में 1251 करोड़ रु. जमा हुए तथा 3603.37 करोड़ रुपये के घाटे (स्टॉफ पेंशन-सह-ग्रेच्युटी) निधि पर लेखा टिप्पणी का संदर्भ लें) को नवंबर, 2015 की मूल्यांकन रिपोर्ट के आधार पर उक्त निधि में अंतरित किया जाना शेष है।</p> <p>महत्वपूर्ण लेखा नीति 9.1 के अनुसार अपेक्षित 2017-18 तथा 2018-19 का बीमांकक मूल्यांकन नहीं किया गया।</p>	<p>बी. महत्वपूर्ण लेखा नीतियां (अनुसूची 44) बी.1 महत्वपूर्ण लेखा नीति संख्या 9.1 के अनुसार ग्रेच्युटी-सह-पेंशन निधि में कमी को पूरा करने के लिए उपलब्ध कराई गई राशि का चालू वर्ष के व्यय के रूप में लिया जाना चाहिए। 31.03.2019 को स्टॉफ पेंशन-सह-ग्रेच्युटी निधि के बीमांकक मूल्यांकन का कार्य पूरा हो गया तथा रिपोर्ट को के.न्या.बोर्ड, क.भ.नि. की आगामी बैठक में अनुमोदन के लिए रखा जाएगा। तदनुसार, इसकी देयता को चालू वर्ष के लेखों में उपलब्ध कराया जाएगा।</p>
<p>बी.2 महत्वपूर्ण लेखा नीति संख्या 9.2 में कहा गया है कि अवकाश रियायत को उस वर्ष के राजस्व व्यय के रूप में देखा जाए। यह लेखा नीति एस-15 के पैरा 127 का उल्लंघन है जिसमें उल्लेख है कि सेवानिवृत्ति पर अवकाश रियायत का</p>	<p>बी.2 यह सीएजी द्वारा अनुमोदित तथा के.न्या.बोर्ड द्वारा स्वीकृत लेखानीति के अनुसार है। अवकाश रियायत व्यय को अनुमोदित 'लेखों का सामान्य फॉर्मेट एवं उसकी अनुसूचियां' के अनुसार उस वर्ष के राजस्व व्यय के रूप में लिया जाता</p>

प्रावधान बीमांकक मूल्यांकन के आधार पर किया जाए।

सी. सामान्य टिप्पणियां

सी.1 क.भ.नि. अंशदान निधि सदस्य लेखा

सदस्य निष्क्रिय लेखा (अनुसूची 2) - 1638.37 करोड़ रू.

परीक्षण के रूप में जांचे गए क्षेत्रीय कार्यालय (क्षे.का., नरोड़ा, क्षे.का., सेलम तथा क्षे.का, कोयंबटूर) की लेखा परीक्षा के दौरान, लेखा परीक्षा को उपलब्ध कराए गए विभिन्न संबद्ध दस्तावेजों में अंतर है। अतः इन शेष के सही होने को सत्यापित नहीं किया जा सका। अन्य क्षे.का. में भी इन शेष में इसी प्रकार के अंतर से इंकार नहीं किया जा सकता।

(राशि करोड़ों में)				
क्षे.का. /आं.का.	लेखा शीर्ष	लेखों में निष्क्रिय लेखों में दर्शाई गई राशि	एम.आई.एस. रिपोर्ट/संबद्ध दस्तावेजों/ईडीपी के अनुसार राशि	अंतर
क्षे.का. नरोड़ा	निष्क्रिय लेखे से किया गया भुगतान	4.29	14.62	10.33
क्षे.का. सेलम	निष्क्रिय लेखे से किया गया भुगतान	शून्य	43.05	43.05
क्षे.का. कोयंबटूर	निष्क्रिय लेखे में अंतरित राशि	शून्य	687.97	687.97

(ii) क्षे.का. में “निपटारा/भुगतान किया गया दावा” के तुलन-पत्र शीर्ष को ‘शून्य’ राशि दर्शाया गया हालांकि वर्ष के दौरान दावे का निपटान /भुगतान हुआ था। अतः ‘शून्य’ शेष को लेखा परीक्षा द्वारा सत्यापित नहीं किया जा सका। हालांकि लेखा परीक्षा द्वारा ऐसा क्षे.का. तिरुनेलवेल्ली में देखा गया पर अन्य क्षे.का. में ऐसा होने से इंकार नहीं किया जा सकता।

है। अनुसूची 44 : महत्वपूर्ण लेखा नीतियां, (बिंदु 10.2) में उल्लिखित है कि वर्ष के दौरान किए गए अवकाश रियायत को उस वर्ष के राजस्व व्यय के रूप में लिया जाए।

सी. सामान्य टिप्पणियां

सी.1 क.भ.नि. अंशदान निधि सदस्य लेखा

सदस्य निष्क्रिय लेखा (अनुसूची 2) - 1638.37 करोड़ रू.

सदस्य निष्क्रिय लेखे, सदस्यों की क.भ.नि.सं. के प्रति भ.नि. देयता का हिस्सा है। क्षे.का. ने निष्क्रिय लेखों के भुगतान को सदस्य लेखों (सक्रिय) में भुगतान के रूप में दर्शाया है अन्यथा उनकी रोकड़ पुस्तिका का समाशोधन नहीं होता। यह केवल सदस्यों के लेखों के भीतर लेखों का गलत वर्गीकरण है। अतः सदस्य लेखों की देयताओं में कोई ओवर-स्टेटमेंट नहीं है।

क.भ.नि. योजना, 1952 के पैरा 72 (6) के अनुसार निष्क्रिय लेखों की परिभाषा में 11.11.2016 को संशोधन किया गया। वर्ष 2017-18 के लिए समेकित वार्षिक लेखों में निष्क्रिय लेखों के रूप में वर्गीकृत तथा रिपोर्ट की गई राशि 11.11.2016 से पहले की परिभाषा पर आधारित है। संशोधित परिभाषा के अनुसार, निष्क्रिय लेखों की राशि के अंतर को मुख्यालय स्तर पर वर्ष 2018-19 के लेखा वर्ष के दौरान सक्रिय लेखों में अंतरित किया गया (तुलन पत्र की अनुसूची 1)।

(ii) सदस्य निष्क्रिय लेखे, सदस्यों की क.भ.नि.सं. के प्रति भ.नि. देयता का हिस्सा हैं। क्षे.का. ने निष्क्रिय लेखों के भुगतान को सदस्य लेखों (सक्रिय) में भुगतान के रूप में दर्शाया है अन्यथा उनकी रोकड़ पुस्तिका का समाशोधन नहीं होता। यह केवल सदस्यों के लेखों के भीतर लेखों का गलत वर्गीकरण है। अतः

(iii) तुलनपत्र तथा लेजर में दिखाई गई राशि के अनुसार क्षे.का., कांदिवली (पूर्वी एवं पश्चिमी) में निम्नलिखित अंतर देखा गया।

(रूपए करोड़ों में)

क्षे.का.	तुलनपत्र के अनुसार शेष	तुलनपत्र के अनुसार अंतशेष	लेजर अनुसार आदिशेष	लेजर अनुसार अंतशेष
कांदिवली (पूर्वी एवं पश्चिमी)	2415.08	1192.04	2316.96	1093.93

31.03.2019 तक निष्क्रिय लेखों में "आदि" के साथ-साथ अंत शेष में 98.11 करोड़ रूपए का अंतर देखा गया।

तुलन-पत्र में निष्क्रिय लेखों में गलत राशि दर्शाए जाने के कारण उक्त क्षे.का. द्वारा निष्क्रिय लेखों में दर्शाई गई राशि को लेखा-परीक्षा द्वारा सत्यापित नहीं किया जा सका।

(i) से (ii) के उत्तर में क.भ.नि.सं. ने आश्वासन दिया है कि वित्तीय वर्ष 2019-20 से, क.भ.नि.सं. के क्षे.का. द्वारा निष्क्रिय लेखों के लेन-देन की लेखा-प्रणाली को मजबूत बनाया जाएगा जिससे कि क्षे.का. के लेखों में गलतियों को कम किया जा सके।

सी. 2 निवेश अस्थिरता लेखा (अनुसूची 4) - 270.08 करोड़ रूपए

निवेश अस्थिरता लेखों में उक्त 270.08 करोड़ रूपए की राशि 2006-07 से प्रचलन में नहीं है। इस अप्रचालित लेखों को जारी रखने तथा इसके कारण लेखों में किए जाने वाले आवश्यक लेखांकन व्यवस्था पर निर्णय लेना जरूरी है। इसे पिछले वर्ष की रिपोर्ट में भी इंगित किया गया था किन्तु क.भ.नि.सं. ने कोई कार्रवाई नहीं की। क.भ.नि.सं. ने कहा कि इस संबंध में केन्द्रीय न्यासी बोर्ड,

सदस्य लेखों की देयताओं में कोई ओवर-स्टेटमेंट नहीं है।

क.भ.नि. योजना, 1952 के पैरा 72 (6) के अनुसार निष्क्रिय लेखों की परिभाषा में 11.11.2016 को संशोधन किया गया। वर्ष 2017-18 के लिए समेकित वार्षिक लेखों में निष्क्रिय लेखों के रूप में वर्गीकृत तथा रिपोर्ट की गई राशि 11.11.2016 से पहले की परिभाषा पर आधारित है। संशोधित परिभाषा के अनुसार, निष्क्रिय लेखों की राशि के अंतर को मुख्यालय स्तर पर वर्ष 2018-19 के लेखा वर्ष के दौरान सक्रिय लेखों में अंतरित किया गया (तुलन पत्र की अनुसूची I)।

(iii) सदस्य निष्क्रिय लेखे, सदस्यों की क.भ.नि.सं. के प्रति भ.नि. देयता का हिस्सा हैं। क्षे.का. ने निष्क्रिय लेखों के भुगतान को सदस्य लेखों (सक्रिय) में भुगतान के रूप में दर्शाया है अन्यथा उनकी रोकड़ पुस्तिका का समाशोधन नहीं होता। यह केवल सदस्यों के लेखों के भीतर लेखों का गलत वर्गीकरण है। अतः सदस्य लेखों की देयताओं में कोई ओवर-स्टेटमेंट नहीं है।

क.भ.नि. योजना, 1952 के पैरा 72 (6) के अनुसार निष्क्रिय लेखों की परिभाषा में 11.11.2016 को संशोधन किया गया। वर्ष 2017-18 के लिए समेकित वार्षिक लेखों में निष्क्रिय लेखों के रूप में वर्गीकृत तथा रिपोर्ट की गई राशि 11.11.2016 से पहले की परिभाषा पर आधारित है। संशोधित परिभाषा के अनुसार, निष्क्रिय लेखों की राशि के अंतर को मुख्यालय स्तर पर वर्ष 2018-19 के लेखा वर्ष के दौरान सक्रिय लेखों में अंतरित किया गया (तुलन पत्र की अनुसूची I)।

सी. 2 निवेश अस्थिरता लेखा (अनुसूची 4) - 270.08 करोड़ रूपए

प्रतिभूतियों की खरीद पर दिए गए प्रीमियम /प्राप्त छूट को निवेश अस्थिरता लेखों में अंतरित किया जाता है। परिशोधन नीति की शुरुआत होने के साथ, इस प्रक्रिया को बंद कर दिया गया। इस लेखों की मूल राशि को ब्याज लेखों में अंतरित किया गया तथा 270.08 करोड़ रूपए का शेष रह गया। सीएजी के निदेशानुसार मामले को विचारार्थ तथा 270.08 करोड़ रूपए की शेष

क.भ.नि. के समक्ष कार्यसूची मद रखी गई है।	राशि को ब्याज लेखे में अंतरित करने के प्रस्ताव को के.न्या.बोर्ड, क.भ.नि. के समक्ष रखा गया जिसने प्रस्ताव का अनुमोदन कर दिया।
सी. 3 चालू परिसंपत्तियां (अनुसूची 21, 23, 28 एवं 30) उपर्युक्त में 80.65 करोड़ रूपए चालू परिसंपत्तियों के अंतर्गत मार्गस्थ प्रेषण के रूप में दर्शाया गया है तो 2015-16 से पहले की अवधि का है। 2016-17, 2017-18 तथा 2018-19 में कोई कार्रवाई नहीं की गई इन मदों का लेखों के अंतिम शीर्षों में लेखांकन नहीं किया गया।	सी. 3 चालू परिसंपत्तियां (अनुसूची 21, 23, 28 एवं 30) मार्गस्थ राशि पिछली अवधि की है। भारतीय स्टेट बैंक तथा भारतीय रिजर्व बैंक ने पुराने रिकॉर्ड देने में असमर्थता जाहिर की है। हालांकि, हम इसके समाशोधन के लिए इस मामले पर बात कर रहे हैं।
ई. प्रबंधन पत्र ऐसी कमियां जिन्हें लेखापरीक्षा रिपोर्ट में सम्मिलित नहीं किया गया है को सुधारक / निवारक कार्रवाई हेतु अलग से जारी प्रबंधन पत्र के द्वारा केन्द्रीय भविष्य निधि आयुक्त, कर्मचारी भविष्य निधि संगठन को सुधारात्मक कार्रवाई हेतु ध्यान में लाया गया है। v. पिछले पैरा में दी गई टिप्पणियों को देखते हुए, हम रिपोर्ट करते हैं कि तुलन पत्र तथा आय एवं व्यय खाते तथा प्राप्तियां एवं भुगतान खाते लेखा पुस्तिका के अनुसार सही हैं। vi. हमारे विचार में तथा हमारी सर्वोत्तम जानकारी एवं हमें दिए गए स्पष्टीकरण के अनुसार, लेखा और महत्वपूर्ण लेखा नीतियों पर नोट्स, रिपोर्ट की टिप्पणी संख्या ए.1 और ए.2 के अधीन और अन्य महत्वपूर्ण मामलों की रिपोर्ट और इस ऑडिट रिपोर्ट में अनुबंध में उल्लिखित अन्य मामले के साथ पठित, उक्त वित्तीय विवरण, भारत में आम तौर पर स्वीकार किए गए लेखांकन सिद्धांतों के अनुरूप सही और निष्पक्ष दृष्टिकोण देते हैं: ए. जहां तक तुलनपत्र का संबंध है, यह कर्मचारी भविष्य निधि संगठन के 31 मार्च, 2019 तक के क्रियाकलापों को दर्शाता है। बी. जहां तक आय एवं व्यय लेखे के अधिशेष का संबंध है, यह उस तिथि को समाप्त वर्ष से संबंधित है।	ई. प्रबंधन पत्र सीएजी द्वारा प्रकाश में लाई गई कमियों का संज्ञान लिया गया है और सुधारात्मक कार्रवाई अलग से की जा रही है।

भारत के नियंत्रक के महालेखा परीक्षक की ओर से
हस्ता / -
महानिदेशक लेखा परीक्षा, (केंद्रीय व्यय)

स्थान: नई दिल्ली
दिनांक:

पृथक लेखापरीक्षा रिपोर्ट के परिशिष्ट

पृथक लेखापरीक्षा रिपोर्ट (परिशिष्ट) - अभ्यक्तियां	संगठन की अभ्यक्तियां
<p>1. आंतरिक लेखापरीक्षा प्रणाली की पर्याप्तता</p> <ul style="list-style-type: none"> • वर्ष 2018-19 के दौरान क.भ.नि.सं की लेखापरीक्षा विंग द्वारा मुख्यालय सहित कुल 130 की आंतरिक लेखा परीक्षा योजना बनाकर की गयी। • आपत्तियों के निपटारे के लिए उचित अनुवर्ती कार्रवाई नहीं की गई क्योंकि 31.3.2019 को 16065 आंतरिक ऑडिट पैरा बकाया थे। 	<p>1. आंतरिक लेखापरीक्षा प्रणाली की पर्याप्तता</p> <ul style="list-style-type: none"> • तथ्यपूर्ण होने के कारण, कोई टिप्पणी नहीं । • ई-समीक्षा के माध्यम से उचित अनुवर्ती कार्रवाई की गई है और निगरानी की जा रही है। इन पैरा को समाप्त करने के प्रयास किए जा रहे हैं।
<p>2. आंतरिक नियंत्रण प्रणाली की पर्याप्तता</p> <ul style="list-style-type: none"> • क.भ.नि.सं ने मूल लेखांकन सिद्धांतों का पालन नहीं किया और वार्षिक खातों को एकल प्रविष्टि प्रणाली पर आधारित एमएस एक्सेल प्रोग्राम में तैयार किया गया था, जिसके परिणामस्वरूप वार्षिक खातों में ऋणात्मक प्रविष्टियां हुईं। • मुख्यालय सहित फील्ड कार्यालयों में परीक्षण शेष और शीर्ष वार बहियां तैयार नहीं किए जा रहे थे। • विविध डेबिट (अनुसूची 19) में 31 मार्च 2019 तक क्रमशः 3.10 करोड़ रुपये और 7.36 करोड़ रुपये का संचयी शेष और रुपये का अधिक भुगतान अनियमित भुगतान शामिल है। अनियमित भुगतान की राशि में एक वर्ष की अवधि में 4 करोड़ रुपये की वृद्धि हुई है, जो एक गंभीर प्रणाली चूक और पर्याप्त आंतरिक नियंत्रण की कमी को इंगित करता है। • 2015-16 से सेवानिवृत्ति लाभ के बीमांकिक मूल्यांकन का संचालन न करना। • क्षेत्रीय कार्यालयों द्वारा कर्मचारियों को अग्रिमों का असंगत लेखा-जोखा 31/3/2019 को बहुत से क्षेत्रीय कार्यालयों में कर्मचारियों को अग्रिम के ऋणात्मक शेष का कारण बना। 	<p>2 आंतरिक नियंत्रण प्रणाली की पर्याप्तता</p> <ul style="list-style-type: none"> • क.भ.नि.सं, भारत सरकार द्वारा अनुमोदित लेखांकन नीतियों, सिद्धांतों और प्रारूपों का अनुसरण कैग के परामर्श के पश्चात करता है। वार्षिक लेखों को कैग द्वारा अनुमोदित और भारत सरकार द्वारा अधिसूचित सामान्य प्रारूप (डबल एंट्री सिस्टम ऑफ़ अकाउंटिंग पर आधारित) को तैयार किया जाता है। • फील्ड इकाइयों को अगले वित्तीय वर्ष यानी 2020-21 से लेखा बही खाता रखने की सलाह दी गई है। • अधिक भुगतान और अनियमित भुगतानों की निगरानी आंचलिक कार्यालय स्तर पर एक अधिक भुगतान समिति और मुख्यालय के एक समर्पित विभाग द्वारा की जा रही है। इसके अलावा कई अन्य उपाय, जैसे कि सभी संदिग्ध भुगतानों की समवर्ती लेखा परीक्षा, मामलों को कम करने के लिए किए जा रहे हैं। • 31.03.2019 को स्टाफ पेंशन सह ग्रेच्युटी निधि का बीमांकिक मूल्यांकन पूर्ण हो गया है और रिपोर्ट को अनुमोदन के लिए आगामी कें.न्यासी बोर्ड, क.भ.नि में प्रस्तुत किया जाएगा। • सभी लेखा इकाइयों को अग्रिमों के नकारात्मक शेष के समाधान करने के लिए निर्देशित किया गया है, हालांकि समेकित बैलेंस शीट में अग्रिमों की शेष राशि कोई नकारात्मक शेष नहीं दर्शा रही है।

<p>3. परिसंपत्तियों के भौतिक सत्यापन की प्रणाली</p> <ul style="list-style-type: none"> • क.भ.नि.सं., मुख्यालय के संबंध में फर्नीचर और फिक्स्चर्स, कंप्यूटर एक्सेसरीज तथा वाहनों के संबंध में भौतिक सत्यापन 2018-19 के दौरान किया गया। • वर्ष 2018-19 के दौरान के क्षेत्रीय कार्यालय जबलपुर, क्षेत्रीय कार्यालय जबलपुर, भोपाल, सेलम, कानपुर और चंडीगढ़ की इन्वेंट्री का भौतिक सत्यापन नहीं किया गया। 	<p>3. परिसंपत्तियों के भौतिक सत्यापन की प्रणाली</p> <ul style="list-style-type: none"> • तथ्यात्मक है, कोई टिप्पणी नहीं । • संबंधित कार्यालयों में अचल संपत्तियों के नियमित भौतिक सत्यापन के लिए समितियों का गठन किया गया है। क्षेत्रीय कार्यालय जबलपुर, भोपाल, सेलम, कानपुर एवं चंडीगढ़ को नियमित अंतराल पर अचल संपत्तियों एवं इन्वेंट्री के भौतिक सत्यापन सुनिश्चित करने के निदेश दिये गये हैं।
<p>4. इन्वेंट्री के भौतिक सत्यापन की प्रणाली</p> <ul style="list-style-type: none"> • क.भ.नि.सं., मुख्यालय के संबंध में उपभोग्य और स्टेशनरी के संबंध में भौतिक सत्यापन 3/09/2019 को किया गया है। • वर्ष के दौरान के क्षेत्रीय कार्यालय जबलपुर, क्षेत्रीय कार्यालय भोपाल एवं क्षेत्रीय कार्यालय कानपुर की इन्वेंट्री का भौतिक सत्यापन नहीं किया गया। 	<p>4. इन्वेंट्री के भौतिक सत्यापन की प्रणाली</p> <ul style="list-style-type: none"> • तथ्यात्मक है, कोई टिप्पणी नहीं । • क्षेत्रीय कार्यालय जबलपुर, भोपाल, सेलम, कानपुर एवं चंडीगढ़ को नियमित अंतराल पर एवं इन्वेंट्री के भौतिक सत्यापन सुनिश्चित करने के निदेश दिये गये हैं।
<p>5. सांविधिक देयों के भुगतान में नियमितता</p> <ul style="list-style-type: none"> • लेखों के अनुसार 31.03.2019 तक सांविधिक देयों के संबंध में पिछले 6 महीनों से कोई भुगतान बकाया नहीं है। 	<p>5. सांविधिक देयों के भुगतान में नियमितता</p> <p>तथ्यात्मक है, कोई टिप्पणी नहीं ।</p>

प्रबंधन पत्र के लिए परिशिष्ट

<p>1. निर्धारित/अक्षय निधियां (एन्डोमेंट फंड्स) स्टाफ भविष्य निधि (अनुसूची-13) 1490.12 करोड़ रुपये</p> <p>कर्मचारी भविष्य निधि संगठन के स्टाफ भविष्य निधि लेखे में 1764.53 करोड़ रुपये की देयता थी (स्टाफ भविष्य निधि लेखे (अनुसूची 13) : 1490.12 करोड़ रुपये तथा स्टाफ भविष्य निधि ब्याज लेखा (अनुसूची 11) : 274.41 करोड़ रुपये) जिसके विरुद्ध लेखों में 1754.74 करोड़ रुपये की परिसंपत्ति दर्शाई गई (स्टाफ भविष्य निधि निवेश (अनुसूची 26) 1713.75 करोड़ रुपये, ट्रांजिट में स्टाफ भविष्य निधि राशि (अनुसूची 28) : 1.23 करोड़ रुपये, भारतीय रिजर्व बैंक स्टाफ भविष्य निधि निवेश लेखा (अनुसूची 28): 0.02 करोड़ रुपये, स्टाफ भविष्य निधि लेखे में गलत डेबिट (अनुसूची 28): 0.76 करोड़ रुपये तथा उपार्जित किंतु निवेश पर देय न होने वाला ब्याज 38.96 करोड़ रुपये)। 296.72 करोड़ रुपये के अंतर का समेकन किये जाने की आवश्यकता है।</p>	<p>1. निर्धारित/अक्षय निधियां (एन्डोमेंट फंड्स) स्टाफ भविष्य निधि (अनुसूची-13) 1490.12 करोड़ रुपये</p> <p>स्टाफ भविष्य निधि में परिसंपत्तियों एवं देयताओं में अंतर स्टाफ भविष्य निधि लेखे से क.भ.नि.प्रसाशन लेखे में देय राशि की गलत गणना के कारण है। रुपये 7.75 करोड़ का अंतर (एस ऐ आर की टिप्पणी में दर्शाए गए रुपये 9.79 करोड़) को अगले वित्तीय वर्ष में समायोजित कर लिया जायेगा।</p>
<p>2. वर्तमान देयताएं और प्रावधान (अनुसूची 15) - 342.29 करोड़ रुपये देय अन्य व्यय के लिए प्रावधान - रु 118.54 करोड़ रुपये</p> <p>उपरोक्त में वर्ष 2018-19 से संबंधित देय परन्तु भुगतान न किये गए खर्च हेतु देयताएं जिसकी राशि 88.17 लाख रुपये {आरओ दिल्ली (पूर्व) शामिल नहीं हैं, : मार्च 2019 के महीने के लिए आउटसोर्स कर्मचारियों (कुशल / अकुशल / अर्ध-कुशल) के संबंध में वेतन: रु 10.36 लाख, आईटी हार्डवेयर और पेरिफेरियल और सुरक्षा सेवा के लिए क्षेत्रीय कार्यालय जबलपुर एएमसी सेवा शुल्क: रु 3.52 लाख, क्षेत्रीय कार्यालय सलेम: रु 14.14 लाख, क्षेत्रीय कार्यालय त्रिची रु 26.53 लाख, क्षेत्रीय कार्यालय तिरुनेलवेली: रु 5.14 लाख और क्षेत्रीय कार्यालय कोयंबटूर: रुपये 28.48 लाख}, जिसके परिणामस्वरूप वर्तमान देनदारियों और प्रावधानों को कम एवं क.भ.नि. प्रशासन कोष 88.17 लाख रुपये अधिक दर्शाया गया है।</p>	<p>2. वर्तमान देयताएं और प्रावधान (अनुसूची 15) - 342.29 करोड़ रुपये देय अन्य व्यय के लिए प्रावधान - रु 118.54 करोड़ रुपये</p> <p>टिप्पणी में उल्लिखित क्षेत्रीय कार्यालयों द्वारा सूचित किया गया है कि वर्ष 2018 -19 के दौरान संदर्भित देय परन्तु भुगतान न किये गए खर्च 15 अप्रैल, 2019 तक संसाधित नहीं किये जा सके थे क्योंकि क्षेत्रीय कार्यालयों द्वारा आंचलिक कार्यालयों को वर्ष 2018 -19 के लिए वार्षिक लेखे प्रस्तुत करने की यह अंतिम तिथि थी। कुछ मामलों में, व्यय के बिल 15 अप्रैल, 2019 के बाद प्राप्त हुए थे। सभी शेष जो देय हैं, लेकिन भुगतान नहीं किए गए हैं, को चालू वित्त वर्ष 2019-20 के दौरान, यानी इन खर्चों के भुगतान के वर्ष में लेखांकित कर लिया जायेगा.</p>
<p>3. अचल परिसम्पत्तियां (अनुसूची 24) - रु 461.39 करोड़</p> <p>(i) उपरोक्त में क्षेत्रीय कार्यालय दिल्ली (पूर्व) के संबंध में 10.14 लाख रुपये के पूर्व वर्षों के पूंजीगत व्यय शामिल नहीं हैं। (डी जी सेट 801295 रुपये, स्टाफ कार 134120 रुपये, बायो-मीट्रिक 78080 रुपये)। इन्हे प्रकट किये गए एसएपी के अनुसार लेखों में लेना होगा।</p>	<p>3. अचल परिसम्पत्तियां (अनुसूची 24) - रु 461.39 करोड़</p> <p>(i) अचल परिसम्पत्तियों की अनुमोदित लेखांकन नीति के अनुसार, भूमि और भवन को छोड़कर, 01.04.2015 से पहले अधिग्रहित की गई सभी संपत्तियां (लेखांकन के नकद आधार से प्रोद्भवन</p>

<p>(ii) पंडित दीन दयाल उपाध्याय राष्ट्रीय सामाजिक सुरक्षा अकादमी (PDUNASS) जनकपुरी (PDUNASS), जनकपुरी, ने 2018-19 के खातों में रुपये 51.32 लाख की लागत वाली अचल संपत्तियों के प्रारंभिक शेष को नकारात्मक शेष के रूप में दर्शाया है। जिसके परिणामस्वरूप समेकित खातों में अचल परिसम्पत्तियों के साथ-साथ इसी राशि के कैपिटल फंड को कम दर्शाया गया है।</p> <p>(iii) आंचलिक कार्यालय अहमदाबाद ने वटवा एवं नरोडा की भूमि पर कब्जे के संबंध में अहमदाबाद नगर निगम (एएमसी) को 6.24 करोड़ रूपए अग्रिम भुगतान का भुगतान अगस्त 2012 में किया गया था और कब्जे क्रमशः 8.11.12 और 26.4.13 को प्राप्त किए गए थे। यह राशि अचल परिसम्पत्ति लीज होल्ड लैंड के तहत दिखाई जानी चाहिए थी, लेकिन इसे वर्तमान परिसम्पत्ति अग्रिम के तहत दिखाया जा रहा है।</p> <p>क.भ.नि.सं ने सूचित किया कि आंचलिक कार्यालय कार्यालय, अहमदाबाद वटवा और नरोडा में भूमि के संबंध में अहमदाबाद नगर निगम (एएमसी) के साथ पट्टे के समझौते को पूरा करने की प्रक्रिया में है। जैसे ही दोनों कार्यालयों यानी वटवा और नरोडा के संबंध में पट्टे के दस्तावेज प्राप्त होते हैं, संबंधित राशि को बैलेंस शीट में 'अचल परिसम्पत्ति' के रूप में दिखाया जाएगा।</p>	<p>आधार में आने की तिथि) को नाममात्र मूल्य @ 1 प्रति वस्तु लगाया गया है। कार्यालय को चालू वर्ष यानी 2019-20 के दौरान अचल परिसम्पत्तियों की सूची में डीजी सेट और बायो-मेट्रिक मशीन आइटम दिखाने की सलाह दी गई है। क.भ नि. अपीलीय न्यायाधिकरण, नई दिल्ली से संबंधित स्टाफ कार को गलत तरीके से क्षेत्रीय कार्यालय, दिल्ली (पूर्व) इन्वेंट्री में लिया गया था। हालांकि उस का मूल्य खातों में नहीं लिया गया था। क्षेत्रीय कार्यालय, दिल्ली पूर्व, को संदर्भित स्टाफ कार को इन्वेंट्री से हटाने की सलाह दी गई है।</p> <p>(ii) ऋणात्मक शेष राशि पिछले जो वर्षों से आगे जोड़ी जा रही है, इसे वर्तमान वर्ष यानी 2019-20 में ठीक किया जाएगा।</p> <p>(iii) आंचलिक कार्यालय, अहमदाबाद, वटवा और नरोडा में भूमि के संबंध में अहमदाबाद नगर निगम (एएमसी) के साथ पट्टा समझौता पूरा करने की प्रक्रिया में है। जैसे ही दोनों कार्यालयों यानी वटवा और नरोडा के संबंध में पट्टे के दस्तावेज प्राप्त होते हैं, संबंधित राशि को तुलन पत्र में अचल परिसम्पत्ति के रूप में दिखाया जाएगा।</p>
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<p>4. क.पें.यो. अंशदान निधि (अनुसूची 33) - 46661.64 करोड़ रुपये</p> <p>क.भ.नि.सं को 2018-19 के दौरान सरकार से 4900.00 करोड़ रुपये (ईपीएस-1995 के लिए 1.16% शेयर के लिए 1.16% शेयर और न्यूनतम पेंशन रु। 1000 / - के लिए 1000.00 करोड़ रुपये) की अनुदान सहायता प्राप्त हुई। लेकिन उपरोक्त अनुसूची में केंद्रीय सरकार से प्राप्त पेंशन योगदान (-) 2408.91 करोड़ रुपये के रूप में दिखाया गया (पिछले वर्ष के प्राप्य और वर्ष के दौरान प्राप्त अनुदान का अंतर) जो प्रोद्भवन लेखांकन प्रणाली के विरुद्ध है।</p> <p>चूंकि आय और व्यय खाते वर्ष 2018-19 से संबंधित हैं, वर्ष 2018-19 के लिए केंद्र सरकार से प्राप्त /प्राप्य पेंशन अंशदान इस अनुसूची के तहत दिखाया जाना चाहिए, यह राशि आकलन लगाने योग्य नहीं है।</p>	<p>4. क.पें.यो. अंशदान निधि (अनुसूची 33) - 46661.64 करोड़ रुपये</p> <p>हालांकि खाते का शुद्ध प्रभाव समान है लेकिन अधिक स्पष्टता के लिए खाते को अगले वित्तीय वर्ष में अवलोकन के अनुसार दिखाया जाएगा।</p>
<p>5. क.भ.नि. - प्रशासन निधि - (क.भ.नि.सं का 100% व्यय)</p> <p>अन्य प्रशासनिक व्यय (अनुसूची 43) - रु 373.09 करोड़</p> <p>खर्च के उपरोक्त शीर्ष में 53.35 करोड़ रु की राशि के अन्य शुल्क (आवर्ती / गैर-आवर्ती) शामिल हैं। इस खर्च का विवरण और प्रकृति लेखा टिप्पणियों में निर्दिष्ट नहीं की गई है और न ही इस तरह के व्यय की आवश्यकता को निर्दिष्ट करने के लिए एक महत्वपूर्ण लेखांकन नीति मौजूद है।</p>	<p>5. क.भ.नि. - प्रशासन निधि - (क.भ.नि.सं का 100% व्यय)</p> <p>अन्य प्रशासनिक व्यय (अनुसूची 43) - रु 373.09 करोड़</p> <p>वार्षिक खातों के स्वीकृत सामान्य प्रारूप के अनुसार, खर्च के विभिन्न शीर्षों को 'अन्य शुल्क (आवर्ती / गैर-आवर्ती)' के अंतर्गत मिला दिया गया है। यह 'लेखांकन की भौतिकता अवधारणा' के अनुसार भी उचित है। यह समीक्षा के लिए विचाराधीन है।</p>
<p>6. मूल्य हास</p> <p>(i) आंचलिक कार्यालय अहमदाबाद द्वारा अचल परिसंपत्ति पर 11.16 करोड़ रु राशि का मूल्य हास का प्रभार डाला गया है जबकि अचल परिसंपत्तियों पर मूल्यहास, कम्पनी अधिनियम 2003 के अंतर्गत यथा विनिर्दिष्ट दरों पर सीधी कटौती पद्धति (एस.एल.एम.) के अनुसार यह 15.19 लाख बनता है जिसके परिणामस्वरूप मूल्यहास में कमी एवं क.भ.नि. प्रशासनिक प्रभार तथा अचल परिसंपत्तियां में 4.03 लाख रु की अधिकता आई है।</p> <p>(ii) आंचलिक कार्यालय अहमदाबाद द्वारा फ्री होल्ड भूमि पर 1.75 लाख रु का मूल्यहास डाला गया है। क.भ.नि.सं. ने सूचित किया है की लीजहोल्ड भूमि को क्षेत्रीय कार्यालय सूरत (आंचलिक कार्यालय अहमदाबाद के तहत) द्वारा फ्रीहोल्ड भूमि के तहत गलत तरीके से</p>	<p>6. मूल्य हास</p> <p>(i) नोट किया गया और अंतर चालू वित्त वर्ष यानी 2019-20 में समायोजित किया जाएगा।</p> <p>(ii) यह संपत्ति क्षेत्रीय कार्यालय सूरत से संबंधित है और संबंधित कार्यालय द्वारा लीज होल्ड भूमि के स्थान पर फ्री होल्ड भूमि के रूप में गलत तरीके से दर्शाई गई थी। वर्तमान वित्तीय वर्ष अर्थात 2019-</p>

<p>दिखाया गया है और यह वर्ष 2019-20 के लिए खातों में सुधारा जाएगा।</p> <p>(iii) क्षेत्रीय कार्यालय सेलम द्वारा खरीदे गए अचल परिसंपत्तियों को आंचलिक कार्यालय को प्रस्तुत विवरण में सम्मिलित किया गया था, तथापि, मूल्यहास की गणना केवल वर्ष के दौरान खरीदी गई संपत्ति के लिए की गई थी। गणना के लिए अपनाए गए मूल्यहास के दर भी प्रकट नहीं किए गए थे।</p> <p>(iv) क.भ.नि.सं. द्वारा बताई गई महत्वपूर्ण लेखा नीति के अनुसार, अचल परिसंपत्तियों पर मूल्यहास पर शुल्क, कंपनी अधिनियम 2003 में विनिर्दिष्ट दरों पर स्ट्रेट लाइन पद्धति में लिया जा रहा है। तथापि, क्षेत्रीय कार्यालय त्रिची और क्षेत्रीय कार्यालय तिरुनेलवेली ने अचल संपत्तियों पर मूल्यहास की गणना के लिए, एस.एल.एम. (SLM) के स्थान पर लिखित डाउन वैल्यू (डब्ल्यूडीवी) को अपनाया है।</p> <p>(v) क.भ.नि.सं. द्वारा बताई गई महत्वपूर्ण लेखा नीति के अनुसार, अचल परिसंपत्तियों पर मूल्यहास पर शुल्क, कंपनी अधिनियम 2003 में विनिर्दिष्ट दरों पर स्ट्रेट लाइन पद्धति में लिया जा रहा है। तथापि, क्षेत्रीय कार्यालय ने अचल संपत्तियों पर मूल्यहास की गणना के लिए, एस.एल.एम. (SLM) के स्थान पर लिखित डाउन वैल्यू (डब्ल्यूडीवी) को अपनाया है।</p> <p>(vi) क.भ.नि.सं. मुख्यालय ने सभी क्षेत्रीय कार्यालयों को निर्देश दिया कि वे कंपनी अधिनियम 2013 (यथा संशोधित) के तहत विनिर्दिष्ट दरों पर स्ट्रेट लाइन पद्धति (SLM) का पालन किया जाए और अचल परिसंपत्तियां, जो 180 दिनों से अधिक के लिए उपयोग किए गए हो, के लिए मूल्यहास की पूर्ण दर पर और यदि 180 दिनों तक उपयोग की जाती है तो, आधे दर पर प्रदान की जाएगी।</p> <p>हालाँकि, क्षे. का. तिरुनेलवेली ने वर्ष के आरम्भ में केवल अचल परिसंपत्तियों की लागत / मूल्यांकन प्रदान किया है और वर्ष के दौरान रुपये 35.45 लाख के अचल परिसंपत्तियों को जोड़ने के लिए कोई मूल्यहास प्रदान नहीं किया गया है, जिसके परिणामस्वरूप मूल्यहास में कमी आयी है। खरीद की तिथि लुप्त होने के कारण राशि की मात्रा निर्धारित नहीं की जा सकी।</p>	<p>20 में इसे ठीक कर लिया जाएगा।</p> <p>(iii) वर्तमान वर्ष यानी 2019-20 के तुलन पत्र में इसे समाहित किया जाएगा।</p> <p>(iv) क्षेत्रीय कार्यालय, तिरुनेलवेली ने सूचित किया है कि सुधारात्मक कार्रवाई चालू वर्ष यानी 2019-20 में की जा रही है।</p> <p>(v) क्षेत्रीय कार्यालय, तिरुनेलवेली ने सूचित किया है कि सुधारात्मक कार्रवाई चालू वर्ष यानी 2019-20 में की जा रही है।</p> <p>(vi) क्षेत्रीय कार्यालय, तिरुनेलवेली ने सूचित किया है कि सुधारात्मक कार्रवाई चालू वर्ष यानी 2019-20 में की जा रही है।</p>
<p>7. महत्वपूर्ण लेखा नीतियां (अनुसूची 44)</p> <p>लेखांकन नीति क्रमांक 4.4 (अनुसूची 44) के अनुसार, लीज होल्ड भूमि और भवन पर भुगतान की गई एकमुश्त लीज राशि को होल्डिंग की लीज अवधि के अनुपात में संशोधित किया जाता है। हालाँकि, इस लेखांकन नीति को क.सं.नि.भ. के सभी आंचलिक कार्यालयों</p>	<p>7. महत्वपूर्ण लेखा नीतियां (अनुसूची 44)</p> <p>सभी कार्यालयों को निर्देश दिए गए हैं कि लीज होल्ड भूमि एवं भवन के लेखांकन के प्रयोग के संबंध में लेखांकन नीतियों का सख्ती से पालन करें।</p>

द्वारा समान रूप से लागू नहीं किया जा रहा है जिनके विवरण निम्नलिखित हैं:

क्र.सं.	आंचलिक कार्यालय जहां लीजहोल्ड भूमि का परिशोधन किया गया है	आंचलिक कार्यालय जहां लीजहोल्ड भूमि का परिशोधन नहीं किया गया है
1.	हुबली	बेंगलुरु
2.	दिल्ली और उत्तराखंड	कोयंबतूर
3.	अहमदाबाद	भुवनेश्वर
4.	भोपाल	जयपुर
5.	पुणे	
6.	कानपुर	
7.	कोलकाता	
8.	मुख्यालय	

लीज पर लिए गए परिसंपत्तियों से संबंधित विवरण जैसे कि लीज की अवधि, लीज राशि और लीज की प्रभावी तिथि आदि लेखा परीक्षा के लिए प्रदान नहीं किया गया। अतः अचल संपत्ति अनुसूची शीर्ष के तहत दिखाए गए परिशोधन राशि तथा वर्ष के दौरान प्रभार किए गए मूल्यहास की गणना की सटीकता को सत्यापित करने में लेखा परीक्षा असमर्थ है।

8. आकस्मिक देयताएं एवं लेखों पर नोट (45 अनुसूची)

रुपये 1308.04 करोड़ के लिए माल एवं सेवा कर (पूर्व में सेवा कर) की मांग आकस्मिक देयताएं एवं लेखों पर नोट की अनुसूची -45 के तहत का प्रकट किया गया था, लेकिन जिस अवधि से यह बकाया था वह लेखों पर नोट में उल्लिखित नहीं था।

8. आकस्मिक देयताएं एवं लेखों पर नोट (45 अनुसूची)

अगले लेखा वर्ष में अनुपालन के लिए नोट किया गया। हालाँकि, अवधिवार विवरण निम्नानुसार दिया गया है: -

वर्ष	राशि (करोड़ों में)
2009 - 10	174.75
2010 - 11	216.32
2011 - 12	273.05
2012 - 13	341.89
2013 - 14	302.01

9. क.भ.नि.सं. की इकाइयों के बैंक शेष का विवरण क.भ.नि.सं. मुख्यालय द्वारा ऑडिट करने के लिए प्रस्तुत नहीं किया गया था। तुलन पत्र के एक महत्वपूर्ण मद होने के नाते सहायक दस्तावेज (बैंक बैलेंस के समर्थन में बैंक प्रमाण पत्र और बैंक पुनर्विचार वक्तव्य) के साथ अपनी इकाइयों के बैंक खातों के संबंध में विवरण क.भ.नि.सं. मुख्यालय में सत्यापन

9. ऑडिट टीम द्वारा पूछे गए सभी विवरण संबंधित ऑडिट पार्टी को प्रस्तुत किए गए थे जिन्होंने उस विशेष लेखा इकाई का लेखा परीक्षा की थी। यू.ओ. नोट 30-09-2019 और 04-10-2019 के द्वारा दो बार मुख्यालय के खातों के बैंक प्रमाणपत्र दिए गए थे।

के लिए उपलब्ध कराया जाना चाहिए।

10. निम्नलिखित शेष राशि को 2018-19 के दौरान क.भ.नि.सं. के वार्षिक लेखों के उल्लिखित अनुसूची के तहत नकारात्मक शेष के रूप में दिखाया गया है जो आम तौर पर स्वीकृत सिद्धांतों के खिलाफ है:

क्र. सं.	लेखा शीर्ष	अनुसूची	नकारात्मक के रूप में दिखाई गई राशि (करोड़ में)
1	केंद्र सरकार से प्राप्त पेंशन अंशदान	33	2408.91
2	न्यूनतम पेंशन योजना के तहत प्राप्त ब्याज	34	220.63
3	उचंत खाता (अवर्गीकृत) (क.भ.नि.)	05	41.65

10. बिंदुवार उत्तर निम्नानुसार है: -

क्र सं	लेखा शीर्ष	अनुसूची	उत्तर
1	केंद्र सरकार से प्राप्त पेंशन अंशदान	33	वर्ष के दौरान प्राप्त पेंशन अंशदान, पिछले वर्ष के लिए सरकार से प्राप्य क.पें.यो. का अंशदान राशि से कम था।
2	न्यूनतम पेंशन योजना के तहत प्राप्त ब्याज	34	वर्ष के दौरान न्यूनतम पेंशन योजना पर प्राप्त ब्याज पिछले वर्ष की प्राप्य राशि से कम था।
6	उचंत खाता (अवर्गीकृत) (क.भ.नि.)	05	अवर्गीकृत डेबिट की राशि को गलती से आंचलिक कार्यालय, भुवनेश्वर और बांद्रा द्वारा देयता पक्ष में दिखाया गया था। सुलह के बाद इसे ठीक कर लिया जाएगा।

<p>11. सरकार द्वारा सातवें वेतन आयोग (2016-17) से त्रैवार अग्रिम का अनुदान बंद कर दिया गया है, हालांकि, त्रैवार अग्रिम रु. 21.12 लाख खातों में 31/3/2019 तक दिखाए गए हैं। इसका समाशोधन करने की आवश्यकता है।</p>	<p>(11) त्रैवार अग्रिम के शेष दिखाने वाले सभी कार्यालयों को निर्देश दिया गया है कि वे शेष राशि का मिलान करें और यदि कोई हो, तो उसके कारण सहित अगले लेखा वर्ष में सही मात्रा को प्रतिबिंबित करें ।</p>
<p>12. पंडित दीन दयाल उपाध्याय राष्ट्रीय सामाजिक सुरक्षा अकादमी) जनकपुरी, नई दिल्ली</p> <p>(i) पीडीनास के तुलनपत्र में नकारात्मक राशि क्रमशः रु. (-) 3,37,161 एवं रु. (-) 84,850 सहित उचित खाता (प्रशा.) का प्रारंभिक शेष परिसम्पत्तियों के साथ-साथ देयताओं, दोनों पक्ष में दर्शाया गया है । इसका समाशोधन करने की आवश्यकता है।</p> <p>(ii) पीडीनास ने वर्ष 2018-19 के दौरान लीजहोल्ड भूमि पर मूल्यहास का प्रभार लगाया जबकि वर्तमान अवधि के साथ-साथ वर्ष के आरम्भ में लीजहोल्ड भूमि का शून्य शेष है, जिसके परिणामस्वरूप, अचल संपत्तियों में रुपये 16720 का नकारात्मक शेष रहा । इसके अलावा, वर्ष के दौरान हटाए गए अचल संपत्तियों के लिए किसी भी मूल्यहास को लेखा बही से नहीं हटाया जाता है।</p> <p>(iii) पीडीनास द्वारा निर्धारित प्रारूप में अचल संपत्ति अनुसूची तैयार नहीं की गई है। अनुसूची में संपत्ति के सकल मूल्य के साथ-साथ संचित मूल्यहास (2.15 करोड़) को भी नहीं दिखाया गया है। इसके बजाय 2017-18 के लिए अचल संपत्तियों के नेट ब्लॉक के समापन संतुलन को वर्ष 2018-19 के खातों में सकल ब्लॉक के मूल्य के रूप में दिखाया गया था। यह स्पष्ट नहीं है कि क.सं.नि.भ. के समेकित खातों को तैयार करने के लिए क.सं.नि.भ. की अन्य इकाइयों के फिक्स्ड एसेट्स की अनुसूची के साथ एकरूपता नहीं होने के कारण इस अनुसूची के विलीन कैसे किया गया है। समेकित खातों पर इस विचलन के प्रभाव पर समाधान नहीं किया जा सकता है।</p>	<p>(12) पंडित दीन दयाल उपाध्याय राष्ट्रीय सामाजिक सुरक्षा अकादमी) जनकपुरी, नई दिल्ली</p> <p>(i) देयता पक्ष पर उचित खाता का आदि शेष रु. (-) 84,850.00 है जो वर्ष 2018-19 के लिए पहले से ही तुलन पत्र में सुधारा गया है। परिसंपत्ति पक्ष पर उचित खाता का अंतः शेष रु. (-) 3,37,161.00 विगत वर्ष से लिया गया है और चालू वर्ष यानी 2019-20 में सुधारा जाएगा।</p> <p>(ii) वर्ष 2018-19 के लिए अचल संपत्तियों में मूल्यहास शीर्ष में Rs.16,720.00 का नकारात्मक संतुलन दिखाया गया है, जो वर्तमान वर्ष यानी 2019-20 में सुधारा जाएगा।</p> <p>(iii) चालू वर्ष यानी 2019-20 में भी इसमें सुधार किया जाएगा।</p>
<p>13. आंचलिक कार्यालय पुणे</p> <p>(i) दो एस.बी.आई. बैंक बचत खाता संख्या 11099461513 और 11099461499 निष्क्रिय हैं और शेष राशि को शून्य दर्शाया गया था। लेखा परीक्षा के लिए कोई बैंक विवरणी / पासबुक / ऑनलाइन बैंक विवरणी नहीं दिखाए गए थे। जिस तिथि से खाते निष्क्रिय थे, खाता खोलने का उद्देश्य और निष्क्रिय रहने के कारण लेखा परीक्षा के दौरान प्रस्तुत नहीं किए गए थे।</p> <p>क.भ.नि.सं. ने अपने उत्तर में कहा कि दोनों खाते 2013 से निष्क्रिय हैं और ये खाते</p>	<p>13. आंचलिक कार्यालय पुणे</p> <p>(i) आंचलिक कार्यालय, पुणे ने 2013 से दोनों खातों को निष्क्रिय दिखाते हुए बैंक प्रमाण पत्र प्रस्तुत किया है। ये खाते, बचत बैंक खाते हैं, जो फील्ड कार्यालयों में चालू खातों को बनाए रखने के संबंध में कर्मचारी भविष्य निधि संगठन की नीति के अनुसार ऑपरेटिव नहीं हैं।</p> <p>इन खातों को स्थाई रूप से बंद करने के लिए आंचलिक कार्यालय, पुणे को निर्देशित किया जा रहा है।</p>

कर्मचारी भविष्य निधि संगठन की नीति के अनुसार संचालित नहीं हैं। दुरुपयोग होने से रोकने के लिए इन निष्क्रिय खातों को बंद किया जाना चाहिए।

(ii) अचल परिसंपत्तियों में रुपये 1.96 लाख के शुद्ध मूल्य वाले भवन शामिल है। चूंकि नरोदा कार्यालय जिस परिसर में काम कर रहा है, वह किराए पर है, इसके परिणामस्वरूप, अचल परिसंपत्तियों एवं पूंजीगत निधि का विवरण रु 1.96 लाख अधिक हो गया।

क.सं.नि.भ. ने उत्तर दिया कि 1.96. लाख रुपये का मूल्य एयर कंडीशनर की लागत के लिए है। फर्नीचर और फ़िक्चर के स्थान पर बिल्डिंग शीर्ष के तहत गलत तरीके से बुक किया गया है। चालू वर्ष यानी 2019-20 में यह राशि सही शीर्ष यानी फर्नीचर और फ़िक्चर में अंतरित की जाएगी।

(ii) क्षेत्रीय कार्यालय, नरोदा ने सूचित किया है कि एयर कंडीशनर की लागत के लिए 1.96 लाख रुपये का मूल्य है। फर्नीचर और फ़िक्चर के स्थान पर बिल्डिंग शीर्ष के तहत त्रुटिपूर्वक बुक किया गया है। चालू वर्ष यानी 2019-20 में यह राशि सही शीर्ष यानी फर्नीचर और फ़िक्चर में अंतरित की जाएगी।

14. आंचलिक कार्यालय ठाणे

(i) आंचलिक कार्यालय के तहत पांच क्षेत्रीय कार्यालयों से प्राप्त प्राप्ति एवं भुगतान खातों के आंकड़े तथा आंचलिक कार्यालय द्वारा समेकित खातों के आंकड़े के बीच अंतर पाया गया:

(करोड़ों में राशि)

क्र. सं.	लेखा शीर्ष	आंचलिक कार्यालय के खातों के अनुसार राशि	तीन क्षेत्रों के प्राप्ति एवं भुगतान खातों के अनुसार राशि	अंतर
1	क.भ.नि. अंशदान प्राप्त (खाता संख्या 1)	8140.91	8139.99	0.92
2	क.पें.यो. अंशदान प्राप्त (खाता संख्या 10)	2739.70	2739.46	0.24
3	क.नि.स.बी. अंशदान प्राप्त (खाता संख्या 21)	140.63	140.62	0.01

इन अंतर के समाशोधन करने की आवश्यकता है।

(ii) एन.पी.एस. के प्रति बोर्ड के हिस्से के संबंध में बकाया खर्च दिनांक 31.3.19 को रुपये 9.82 लाख का नकारात्मक शेष दर्शाता है, जबकि एन.पी.एस. के प्रति बोर्ड का हिस्सा

14. आंचलिक कार्यालय ठाणे

(i) आंचलिक कार्यालय और क्षेत्रीय कार्यालयों के आंकड़ों में अंतर को सत्यापित करने और वर्तमान वित्तीय वर्ष यानी 2019-20 में, यदि कोई अंतर है, तो इसे ठीक करने के निर्देश जारी किए गए हैं।

(ii) बोर्ड के एन. पी. एस. हिस्से के प्रति बकाया देयता, तुलन पत्र की देयता पक्ष में दर्शाए जाने वाले एन. पी. एस. के अंत

<p>नकारात्मक नहीं होना चाहिए। इसके अलावा, आंचलिक कार्यालय के तहत सभी पांच आरओ के खातों के अनुसार एनपीएस की ओर बोर्ड का शेयर रुपये (-) 4.57 लाख है, जबकि आंचलिक कार्यालय के खातों में इसे रुपये (-) 9.81 लाख के रूप में लिया गया है, जिसके परिणामस्वरूप रुपये 5.24 लाख का अंतर आया है। इसके समाशोधन करने की आवश्यकता है।</p> <p>(iii) दिनांक 31.3.2019 को इन खातों में वाहन अग्रिम का ऋण शेष रू. 4.45 लाख दिखाया गया है, जिन्हें समाशोधन करने की आवश्यकता है।</p> <p>(iv) आयकर विभाग, सर्कल ठाणे ने आंचलिक कार्यालय, ठाणे से रुपये 8.73 लाख की मांग को उठाया, लेकिन उक्त राशि उनके खातों में नहीं दर्शायी गई।</p>	<p>शेष के समान है। स्थानांतरित अधिकारियों के दायित्व का अंतरण न होने के कारण किसी एक कार्यालय में नकारात्मक एन.पी.एस. देयता होने की संभावना है। अंतर, यदि कोई हो, चालू वर्ष यानी 2019-20 में सुलह के बाद समायोजित किया जाएगा।</p> <p>(iii) अग्रिम के नकारात्मक शेष दिखाने वाले सभी कार्यालयों को निर्देश दिया गया है कि वे शेष राशि को समेट लें और अगले लेखा वर्ष में सही मात्रा को प्रतिबिंबित करें।</p> <p>(iv) लंबित भुगतान ठेकेदार के टीडीएस राशियों से संबंधित है, जो अभी भी समझौते के लिए लंबित है। जैसे ही सुलह हो जाएगी, भुगतान आयकर कार्यालय में अंतरित कर दिया जाएगा। इस समस्या को शीघ्र हल करने के लिए क्षेत्रीय कार्यालय ठाणे को आवश्यक निर्देश जारी किए गए हैं।</p>
<p>15. आंचलिक कार्यालय, अहमदाबाद</p> <p>आंचलिक कार्यालय अहमदाबाद को गुजरात में फैले 8 क्षेत्रीय कार्यालयों से वार्षिक लेखे प्राप्त होते हैं और यह गुजरात अंचल के लेखों को समेकित करके क.भ.नि.सं. मुख्यालय को प्रेषित करता है। ऑडिट के दौरान आंचलिक वित्तीय विवरणों के समेकन से संबंधित वर्किंग पेपर, लेखे तथा अन्य रिकॉर्ड आडिट को उपलब्ध नहीं कराए गए। अतः उक्त के अभाव में ऑडिट आंचलिक कार्यालय अहमदाबाद के लेखों के समेकन भाग की जांच करने में सक्षम नहीं है।</p> <p>क.भ.नि.सं. ने उत्तर दिया कि आंचलिक कार्यालय मुख्यालय द्वारा सॉफ्ट प्रारूप में उपलब्ध कराए गए एक एक्सेल प्रोग्राम में अपने अंचल के तुलन पत्र तैयार कर रहे हैं। आंचलिक कार्यालय, अहमदाबाद का मूलभूत कार्य अपने क्षेत्राधिकार में आने वाले विभिन्न क्षेत्रीय कार्यालयों से प्राप्त डाटा का समेकन करना है। वर्तमान में आंचलिक कार्यालय का अपने स्तर पर वर्किंग पेपर तथा रिकॉर्ड का रखरखाव करना इसके विषय क्षेत्र में नहीं है।</p> <p>उत्तर तर्कसंगत नहीं है क्योंकि चार दिनों के ऑडिट के दौरान न तो एक्सेल शीट जिसमें लेखों का समेकन किया गया और न ही आंचलिक कार्यालय के अंतर्गत आने वाले क्षेत्रीय कार्यालयों के लेखे ही ऑडिट को प्रस्तुत किए गए जिसके कारण समेकन की जांच/सत्यापन नहीं किए जा सके।</p>	<p>15. आंचलिक कार्यालय, अहमदाबाद</p> <p>आंचलिक कार्यालय के वार्षिक लेखों के समेकन के लिए आंचलिक कार्यालय, अहमदाबाद को इसके क्षेत्राधिकार में आने वाले सभी क्षेत्राय कार्यालयों द्वारा प्रस्तुत एक्सेल शीट्स तथा अन्य रिकॉर्ड को ऑडिट दल के समक्ष (वर्ष 2019-20 के लेखों के ऑडिट के दौरान) प्रस्तुत करने के निदेश दिए जा रहे हैं।</p>
<p>16. क्षेत्रीय कार्यालय, भोपाल</p> <p>i. तुलन पत्र में दिखाए गई अंचल परिसंपत्ति की राशि तथा अंचल परिसंपत्ति की अनुसूची में दिखाई गई राशि में नीचे दिए गए विवरण के अनुसार अंतर पाए गए :</p>	<p>16. क्षेत्रीय कार्यालय, भोपाल</p> <p>i. क.भ.नि.सं. के अंतर्गत सभी लेखांकन यूनिटों को वार्षिक लेखों के अंतिम प्रारूप को ऑडिट दल के समक्ष प्रस्तुत</p>

विवरण	तुलन पत्र के अनुसार आंकड़े	अंचल परिसंपत्ति अनुसूची के अनुसार आंकड़े	अंतर
अंचल परिसंपत्ति का आदि शेष	9,61,87,795	10,12,44,378	(-) 50,56,583
अंचल परिसंपत्ति का आदि शेष	9,87,52,179	10,38,08,762	(-) 50,56,583

क.भ.नि.सं. में उत्तर दिया कि तुलनपत्र दिनांक 13.08.2019 के अनुसार, तुलनपत्र तथा अंचल परिसंपत्तियों की अनुसूची में दिखाए गए अंचल परिसंपत्तियों के आदि शेष तथा अंतशेष के आंकड़ों में कोई अंतर नहीं है। तुलनपत्र तथा अंचल परिसंपत्ति विवरण प्रोफार्मा में, अंचल पर परिसंपत्तियों के आदि शेष के आंकड़े को रू. 10,12,44,378/- दिखाया गया है। अंतिम तुलनपत्र दिनांक 13.08.2019 को मुख्यालय स्तर पर समेकन हेतु विचारार्थ लिया गया है।

उत्तर से ऐसा प्रतीत होता है कि क्षेत्रीय कार्यालय, भोपाल द्वारा संशोधनपूर्ण तुलनपत्र ऑडिट हेतु प्रस्तुत किया गया था। क्षेत्रीय कार्यालय को केवल क.भ.नि.सं. मुख्यालय द्वारा अनुमोदित अंतिम लेखों को ही ऑडिट के लिए प्रस्तुत करने के अनुदेश दिए जाएं।

ii. क्षेत्रीय कार्यालय भोपाल द्वारा इसके पांच बैंक खातों के संबंध में बैंक समाशोधन विवरणी (बी.आर.एस.) तैयार नहीं की गई थी।

करने के अनुदेश दिए जा चुके हैं। अब क्षेत्रीय कार्यालय, भोपाल को निदेशों का कड़ाई से पालन करने के अनुदेश पुनः दिए जा रहे हैं।

17. क्षेत्रीय कार्यालय, बरकतपुरा

तुलनपत्र के अनुसार अंचल परिसंपत्तियों का आदि शेष रू. 4.68 करोड़ है जबकि अंचल परिसंपत्ति अनुसूची के अनुसार आदि शेष रू. 5.62 करोड़ है जिसके परिणामस्वरूप रू. 94 लाख का अंतर उत्पन्न हुआ है जिसे समाशोधित तथा संशोधित किए जाने की आवश्यकता है।

क.भ.नि.सं. ने उत्तर दिया कि तुलन पत्र के अनुसार अंचल परिसंपत्तियों का आदि शेष 4.68 करोड़ के उल्लिखित आंकड़े के स्थान पर रू. 5.62 करोड़ है। इसके अलावा, ऑडिट दल द्वारा उल्लिखित आंकड़े 5.62 करोड़ के स्थान पर रू. 5.68 करोड़ आरंभिक आंकड़ा है। अंचल परिसंपत्तियों की अनुसूची के अनुसार वास्तविक आदि शेष रू. 5.68 करोड़

17. क्षेत्रीय कार्यालय, बरकतपुरा

क्षेत्रीय कार्यालय, बरकतपुरा को अंचल परिसंपत्तियों के आदि शेष तथा अंत शेष का समाशोधन करने और किसी भी प्रकार के अंतर होने की स्थिति में इसे चालू वित्तीय वर्ष अर्थात् 2019-20 के दौरान संशोधित किए जाने के अनुदेश दिए जा रहे हैं।

था जिसे ऑडिट दल द्वारा गलती से रू. 4.68 करोड़ उल्लिखित किया गया है। रू. 6 लाख के अंतर को चालू वित्तीय वर्ष अर्थात् 2019-20 में समायोजित किया जाएगा।

उत्तर स्वीकार्य नहीं है क्योंकि क्षे.का. बरकतपुरा द्वारा ऑडिट के लिए प्रस्तुत किए गए आंकड़ों के अनुसार, आंकड़े वही हैं जैसा कि ऑडिट की आपत्ति में बताया गया है। मामले को क.भ.नि.सं. द्वारा अधिक स्पष्ट किए जाने की आवश्यकता है।

18. क्षेत्रीय कार्यालय, सेलम

i. लेखा संख्या 2 के रू. 9.14 लाख की राशि के दिसंबर, 2018 तक जारी चैकों को मार्च, 2019 के अंत तक भुनाया नहीं गया था। चूंकि चैकों की वैधता समाप्त हो चुकी है, इन्हें लेखों में पुनः लिखे जाने की आवश्यकता है।

ii. उपलब्ध रिकॉर्ड के अनुसार, 31.03.2019 तक केंद्रीय लोक निर्माण विभाग को कार्यालय भवन निर्माण हेतु रू. 7.53 करोड़ की राशि का भुगतान किया गया था। मार्च, 2019 को समाप्त माह हेतु केंद्रीय लोक निर्माण विभाग द्वारा प्रस्तुत विवरण (फार्म 65 द्वारा) के अनुसार उनके द्वारा 6.53 करोड़ रू. व्यय किए गए। रू. 6.53 करोड़ की राशि को चल रहे पूंजीगत कार्य के अंतर्गत दिखाने के स्थान पर चालू परिसंपत्तियों, ऋणों एवं अग्रिमों के अंतर्गत खर्च न किए गए रू. 1.00 करोड़ जिसे केंद्रीय लोक निर्माण विभाग द्वारा फरवरी, 2019 तक खर्च किया गया जो कि 5.91 करोड़ था पर ही विचार किया गया और इसे त्रुटिपूर्ण ढंग से अंचल परिसंपत्तियों में जोड़ा गया। केंद्रीय लोक निर्माण विभाग के पास उपयोग न हुई राशि को भी अग्रिमों के स्थान पर चल रहे पूंजीगत कार्य के अंतर्गत दिखाया गया। इसके परिणामस्वरूप अंचल परिसंपत्तियों को बढ़ाकर दिखाया गया है और चल रहे पूंजीगत कार्य तथा वर्तमान परिसंपत्तियों, ऋणों एवं अग्रिमों को कम करके दिखाया गया है।

iii. तुलनपत्र में दर्शाए गए निम्नलिखित उचंत खाते का विवरण ऑडिट के समक्ष प्रस्तुत नहीं किया गया जिसके कारण ऑडिट इन राशियों की जांच नहीं कर सका।

दायित्व	रू.	परिसंपत्तियां	रू.
उचंत खाता (क.भ.नि.)	5,10,044.39	उचंत खाता (क.भ.नि.)	13,39,645
उचंत खाता (प्रशा. निधि)	4,16,44,318.27	उचंत खाता (प्रशा. निधि)	14,94,503

18. क्षेत्रीय कार्यालय, सेलम

i. भुनाये न गये चैकों को जो समयवाधित हैं को अप्रैल, 2019 में पुनः लिख लिया गया है।

ii. क्षेत्रीय कार्यालय, सेलम को चालू वर्ष अर्थात् 2019-20 में अंचल परिसंपत्तियों तथा चल रहे पूंजीगत कार्य में त्रुटिपूर्ण ढंग से बुक की गई राशि को सही करने के निदेश दिए गए हैं।

iii. फील्ड कार्यालयों को अवर्गीकृत उचंत खाते के उचित रखरखाव तथा रिकॉर्ड को ऑडिट दल के समक्ष प्रस्तुत करने के अनुदेश जारी किए गए हैं।

<p>19. क्षेत्रीय कार्यालय, त्रिची</p> <p>(i) वर्ष 2018-19 के लिए वाहन अग्रिम, भवन निर्माण अग्रिम, वेतन अग्रिम का अंतशेष रू. 3.38 लाख, रू. 28.04 लाख तथा रू. 0.26 लाख क्रमशः के ऋणात्मक आंकड़े दिखा रहा है।</p> <p>(ii) कुछ आंकड़ो जैसे कि अंशदान प्राप्तियों (केंद्रीय कार्यालय) को उनके आंचलिक कार्यालय द्वारा उपलब्ध कराए गए इनपुट्स के आधार पर तुलनपत्र में अंगीकार कर लिया जाता है। इन आंकड़ों तथा क्षेत्रीय कार्यालय द्वारा प्रस्तुत एम.आई.एस. आंकड़ों में बहुत अंतर था।</p> <p>वर्ष 2018-19 के लेखों में निकासी के रिफंड सहित वर्ष के दौरान प्राप्त क.भ.नि. अंशदान को रू. 73046.99 लाख दिखाया गया है। परंतु वर्ष 2018-19 की एम.आई.एस.-105 के अनुसार, वर्ष के दौरान तीन योजनाओं के अंतर्गत प्राप्त अंशदान रू. 1,38,282.34 लाख था जैसा कि दिखाया गया है:</p> <p style="text-align: right;">(रू. लाख में)</p> <table><tr><th>योजना</th><th>कर्मचारी का भाग</th><th>नियोक्ता का भाग</th><th>कुल प्राप्तियां (रू. लाख में)</th></tr><tr><td>क.भ.नि.</td><td>77158.81</td><td>34573.62</td><td>111732.43</td></tr><tr><td>क.पे.यो.</td><td>0</td><td>25350.34</td><td>25350.34</td></tr><tr><td>क.नि.सह. बीमा योजना</td><td>0</td><td>1199.587</td><td>1199.587</td></tr><tr><td>कुल</td><td>77,158.81</td><td>61123.547</td><td>138282.34</td></tr></table>	योजना	कर्मचारी का भाग	नियोक्ता का भाग	कुल प्राप्तियां (रू. लाख में)	क.भ.नि.	77158.81	34573.62	111732.43	क.पे.यो.	0	25350.34	25350.34	क.नि.सह. बीमा योजना	0	1199.587	1199.587	कुल	77,158.81	61123.547	138282.34	<p>19. क्षेत्रीय कार्यालय, त्रिची</p> <p>(i) अग्रिम का ऋणात्मक शेष दर्शाने वाले सभी कार्यालयों को चालू वर्ष अर्थात् 2019-20 में शेष को समायोजित करने तथा सही राशि दर्शाने के अनुदेश जारी किए गए हैं।</p> <p>(ii) क.भ.नि.सं. ने मुख्यालय में रख रखाव किए जा रहे केंद्रीकृत बैंक खाते में अंशदान की प्राप्तियों की केंद्रीकृत प्रणाली को अपनाया है। तदनुसार, प्राप्तियों को समाशोधित तथा अंशदान को मुख्यालय स्तर पर रिकॉर्ड किया जाता है। सूचना सेवा प्रभाग द्वारा प्रदान किए गए अंचल/क्षेत्रवार समाशोधित आंकड़ों के आधार पर फील्ड कार्यालयों को केंद्रीकृत खातों में प्राप्तियों की राशि के संबंध में सूचित किया जाता है। अतः प्राप्तियों के आंकड़ों में विसंगति की कोई संभावना नहीं है। लेखों को क.भ.नि.सं. के बैंक खातों में वास्तविक प्राप्तियों तथा भुगतान के आधार पर तैयार किया जाता है, जबकि एम.आई.एस. रिपोर्ट अलग तर्क पर अलग अवधि हेतु तैयार की गई है।</p>
योजना	कर्मचारी का भाग	नियोक्ता का भाग	कुल प्राप्तियां (रू. लाख में)																		
क.भ.नि.	77158.81	34573.62	111732.43																		
क.पे.यो.	0	25350.34	25350.34																		
क.नि.सह. बीमा योजना	0	1199.587	1199.587																		
कुल	77,158.81	61123.547	138282.34																		
<p>20. क्षेत्रीय कार्यालय, तिरूनेलवेली</p> <p>तमिलनाडु विद्युत बोर्ड के पास रू. 2.99 लाख की सिक्योरिटी जमाओं को चालू परिसंपत्तियों के अंतर्गत नहीं दर्शाया गया है जिसके परिणाम स्वरूप चालू परिसंपत्तियों तथा पूंजी फंड को रू. 2.99 लाख रू. कम करके दिखाया गया है।</p>	<p>20. क्षेत्रीय कार्यालय, तिरूनेलवेली</p> <p>क्षेत्रीय कार्यालय द्वारा सिक्योरिटी जमा राशि को त्रुटिपूर्ण अंचल परिसंपत्तियों में जोड़ दिया गया है। तिरूनेलवेली कार्यालय को इसे चालू वित्तीय वर्ष अर्थात् 2019-20 में संशोधित करने के अनुदेश दिए गए हैं।</p>																				
<p>21. क्षेत्रीय कार्यालय, कोयंबतूर</p> <p>(i) 31.03.2019 को लेखा संख्या 1,2,10, एवं 21 की बैंक समाशोधन विवरणी (पी.आर.एस.) से पता चला कि दिसंबर, 2018 तक जारी रू. 8.69 लाख रू. राशि के चैकों को मार्च, 2019 तक भुनाया नहीं गया था। चूंकि इन चैकों की वैधता समाप्त हो चुकी है इन्हें लेखों में पुनः लिखने की आवश्यकता है।</p>	<p>21. क्षेत्रीय कार्यालय, कोयंबतूर</p> <p>(i) क्षेत्रीय कार्यालय, कोयंबतूर द्वारा सूचित किया गया है कि पुराने चैकों को रद्द कर दिया गया और चालू वर्ष अर्थात् 2019-20 के दौरान रोकड़ बही को अद्यतन करने के लिए आवश्यक कार्रवाई की गई है।</p>																				

<p>क.भ.नि. प्रशा. निधि निवेश (अनुसूची 25) रु. 23286.19 करोड़</p> <p>2. ई.डी.एल.आई. प्रशासन निधि निवेश (अनुसूची 29) रु. 3033.23 करोड़</p>	2.33	<p>में अदायगी एवं लेका कार्यालय, मंत्रालय तथा क.भ.नि.सं. के खातों के अनुसार मूल्य में अंतर था। यह अंतर पुरानी मदों में समायोजन न किए जाने के कारण था। इन अनियमितताओं को 2014-15 से इंगित किया गया था, परंतु क.भ.नि.सं. द्वारा कोई निवारक कार्रवाई नहीं की गई।</p>	<p>राशि के समाशोधन हेतु मामले पर श्रम एवं रोजगार मंत्रालय के साथ विचार किया जा रहा है। एस.डी.ए. के अंतर्गत ई.डी.एस.आई. प्रशासन प्रभार की असमाशोधित राशि को, यदि यह असमाशोधित रहती है, तो आगामी वित्तीय वर्ष के लेखों पर नोटिस में दर्शाया जाएगा।</p>	
<p>24. क.भ.नि.सं. के क्षेत्रीय कार्यालय अपने लेखों को एकसमान प्रारूप में तैयार नहीं कर रहे हैं। वे अपने लेखों को क.भ.नि.सं. मुख्यालय द्वारा डिजाइन किए गए एक विशेष प्रारूप में तैयार कर रहे हैं जिसमें पांच प्राप्तियां एवं अदायगी लेके (क.भ.नि. अंशदान लेखा (लेखा संख्या 1), क.भ.नि. प्रशासन निधि (लेखा संख्या 2) क.पें.यों लेखा (लेखा संख्या 10), ई.डी.एल.आई. अंशदान लेखा (लेखा संख्या 21) तथा ई.डी.एल.आई. प्रशासन निधि (लेखा संख्या 22) तथा एक आय एवं व्यय (क.भ.नि.प्रशासन लेखा) तथा एक तुलनपत्र (क.भ.नि. अंशदान लेखा तथा क.भ.नि. प्रशा. निधि लेखा के लिए संयुक्त) शामिल है। क.भ.नि.सं. के</p>		<p>24. इस कार्यालय के पत्र दिनांक 05.06.2020 द्वारा आश्वस्त किया गया है कि वित्तीय वर्ष 2020-21 से आंचलिक तथा क्षेत्रीय कार्यालयों के लेजर तथा वार्षिक लेखों को एकसमान प्रारूप में तैयार किया जाएगा।</p>		

क्षेत्रीय कार्यालयों को उसी एकसमान प्रारूप में अपने लेखें तैयार करने चाहिए जिसमें क.भ.नि.सं. के समेकित लेखों का रखरखाव किया जाता है।

इसके अतिरिक्त क.भ.नि.सं. तथा इसके क्षेत्रीय कार्यालयों द्वारा प्राप्तियां एवं भुगतान लेखों का शीर्ष वार लेजर खाते का रखरखाव नहीं किया गया जो लेखांकन सिद्धांत के अनुसार आवश्यक है। क्षेत्रीय कार्यालयों के लेखे संगठन के आंचलिक कार्यालय द्वारा उपलब्ध कराई गई एक्सेल शीट के आधार पर तैयार किए जा रहे हैं। शीर्षवार लेजर खातों के अभाव में, क.भ.नि.सं. के वार्षिक लेखों में दर्शाए गए आंकड़ों को समेकित मासिक प्राप्तियां एवं अदायगी लेखों, बजट/व्यय नियंत्रण रजिस्टर, रोकड़ बही तथा बैंक विवरण के संदर्भ में ही सत्यापित किया जा सका।

क.भ.नि.सं. ने आश्वासन दिया कि वर्ष 2020-21 से लेजर तथा आंचलिक एवं क्षेत्रीय कार्यालयों के वार्षिक लेखों को लेखों के एकसमान प्रारूप में तैयार किया जाएगा।



ANNUAL REPORT

2018-19



EMPLOYEES' PROVIDENT FUND ORGANISATION

Ministry of Labour & Employment, Government of India

ANNUAL REPORT

2018-19



EMPLOYEES' PROVIDENT FUND ORGANISATION

Ministry of Labour & Employment, Government of India



FOUNDATION DAY CELEBRATIONS

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ABBREVIATIONS

Abbreviations	Words
Act	Employees' Provident Funds & Miscellaneous Provisions Act, 1952
AD	Assistant Director
Addl CPFC	Additional Central Provident Fund Commissioner
APFC	Assistant Provident Fund Commissioner
Asstt. Dir (Vig.)	Assistant Director (Vigilance)
AVS	Administrative Vigilance Section
BIFR	Board for Industrial and Financial Reconstruction
Board	Central Board of Trustees
CG	Central Government
CPFC	Central Provident Fund Commissioner
CR	Crore
CSD	Customer Service Division
DA	Dearness Allowance
DD	Deputy Director
Dir (Vig.)	Director (Vigilance)
EPFAT	Employees' Provident Fund Appellate Tribunal
EPFO	Employees' Provident Fund Organisation
EX	Exempted
F & A	Finance and Accounts
FA & CAO	Financial Advisor & Chief Accounts Officer
Family Pension Scheme	Employees' Family Pension Scheme, 1971
GOI	Government of India
HO	Head Office
IMC	Investment Monitoring Cell
Insurance Fund	Employees' Deposit Linked Insurance Fund
Insurance Scheme	Employees' Deposit Linked Insurance Scheme, 1976
IR	Immediately Realisable
IW	International Workers
LAC	Lakh
MoL&E	Ministry of Labour & Employment
NATRSS	National Academy for Training and Research in Social Security
NIR	Not Immediately Realisable
PDNASS	Pandit Deendayal Upadhyaya National Academy of Social Security
Pension Fund	Employees' Pension Fund
Pension Scheme	Employees' Pension Scheme, 1995
PG	Public Grievances
PRO	Public Relations Officer
PF	Provident Fund
PSFI	Public Sector Financial Institutions
RFD	Results Framework Document
RO	Regional Office
RPFC-I	Regional Provident Fund Commissioner, Grade-I
RPFC-II	Regional Provident Fund Commissioner, Grade-II
RRC	Revenue Recovery Certificate
SC	Scheduled Caste
Scheme	Employees' Provident Fund Scheme, 1952
SDS	Special Deposit Scheme
SRO	Sub-Regional Office
SSA	Social Security Assistant
U/S	Under Section
UN-EX	Unexempted
VIG	Vigilance
ZO	Zonal Office
ZTI	Zonal Training Institute
ZVD	Zonal Vigilance Directorate

EPFO at a Glance

- EPFO administers the Employees' Provident Funds and Miscellaneous Provisions Act, 1952
- EPFO is one of the world's largest social security providers.
- The Act applies to a defined class of industries employing 20 or more employees.
- Three Schemes run by EPFO are Employees' Provident Funds Scheme-1952, Employees' Pension Scheme - 1995, and Employees' Deposit-Linked Insurance Scheme - 1976.
- The covered establishments are required to statutorily comply in respect of all their employees drawing wages up to Rs 15,000 per month (w.e.f. 01.09.2014).
- Provident Fund is based on a defined contribution scheme where both the employees and the employers contribute their mandated share.
- A mix of "defined contribution" and "defined benefit" forms the Pension Scheme. The employees do not have to contribute to this scheme.
- Insurance Scheme is a deposit linked Scheme that provides for benefits up to Rs 6,00,000/- without any contribution from employees.

An average day at EPFO

2018-19



Rs 599.22 Crore received as contribution



416 Establishments registered and
74423 members added



66309 claims settled



Rs 328.67 Crore disbursed
to beneficiaries



2611 Public Grievances
Received

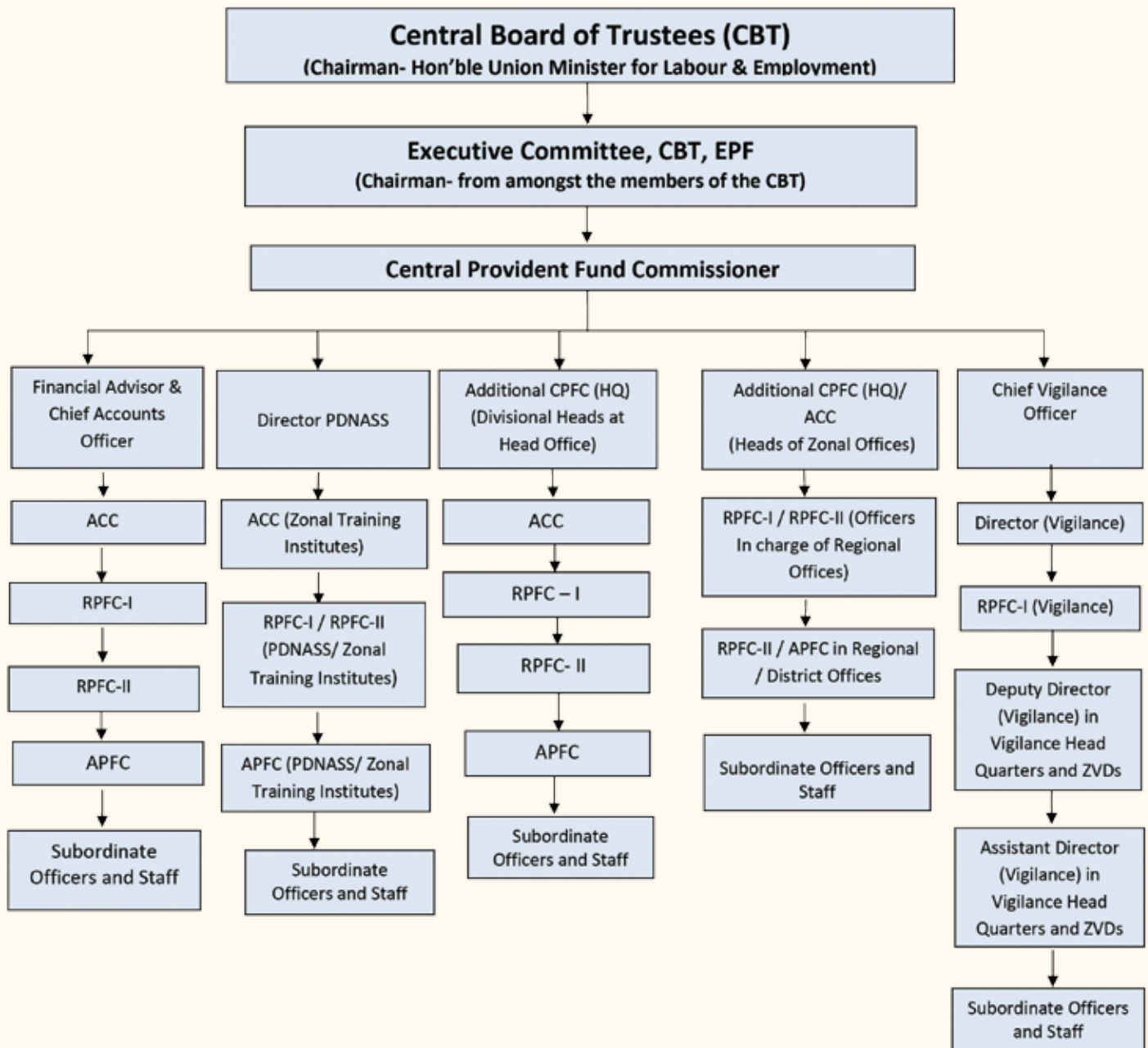


8.18 Lac member
accounts updated



2604 Public Grievances
Settled

ORGANISATION CHART





Chapter 1

EMPLOYEES' PROVIDENT FUND ORGANISATION

HISTORICAL PERSPECTIVE

1.1 It has been endeavour of Central Government to provide social security to the industrial workers after their superannuation or to their dependents in the event of their pre-mature death. The first Provident Fund Act, passed in 1925 to regulate the Provident Fund of some private concerns was limited in its scope. In 1929, the Royal Commission of Labour stressed the need for formulating a scheme to establish Provident Funds for industrial workers. Thirteen years later in the third conference of labour ministers, the issue was considered again. The proposal to establish Provident Funds was generally accepted. It was recommended that such funds should be established on the basis of voluntary participation. It was further recommended that the Central Government may frame a model set of rules for management of Provident Funds which may in turn be adopted by the employers for establishing Provident Funds. The model rules were circulated to employers in 1945 for adoption in industrial concerns. Some progressive employers took the initiative to establish voluntary Provident Funds for the benefit of about 3 lac workers, but the general response was not encouraging.

1.2 In 1947 the question was reviewed at the Asian Regional Conference of the International Labour Organisation. It was reiterated that in view of the financial and administrative conditions in India, a contributory provident fund scheme was preferable to a scheme of pension or gratuity payments as it would not be possible to introduce the same in India, as adopted in the other industrially advanced countries. The main difficulty felt in a gratuity scheme was that the amount

paid to a worker or his dependents would be small as the worker would not himself be making any contribution to the fund. Taking into account the various difficulties, financial and administrative, the most appropriate course considered to be adopted was the institution of compulsory contributory provident fund, in which both workers and employers would contribute. Such a Scheme would *inter-alia* have the following benefits: -

- i) It would inculcate a spirit of thrift among workers
- ii) It would help in stabilisation of the labour force.

1.3 In accordance with the recommendation of the Asian Regional Conference, the matter was discussed at the 10th session of the Indian Labour Conference held in 1948. It was generally agreed that the introduction of a statutory provident fund scheme for industrial workers must be undertaken.

1.4 To test such a scheme in a restricted field, the Coal Mines Provident Fund Scheme was launched in 1948. The success of this Scheme led to the demand for its expansion to other industries was well. In 1949, when a non-official Bill for setting up of provident funds for other industrial workers was introduced in the Central Legislature, the then Union Labour Minister gave an undertaking that a comprehensive Bill on the subject would be placed before the House. The subject was exhaustively discussed at the meeting of the Standing Labour Committee held in November 1950, where there was general agreement, particularly among the representatives of the State Governments, that legislation should be undertaken for instituting provident funds in industrial undertakings. This view was endorsed by the conference of Labour Ministers held in January, 1951.

1.5 This led to the promulgation of the Employees' Provident Funds Ordinance, 1951 by the President of India on the 15th November, 1951 with a view to provide for the institution of provident funds for employees in factories and other establishments. The ordinance which came into force at once, extended to the whole of India except the State of Jammu and Kashmir.

1.6 The Ordinance promulgated on the 15th November, 1951 was replaced by the EPF Act, on 4th March 1952. The Scheme framed under section 5 of the Act was brought into force in stages and was enforced in its entirety by the 1st November, 1952. The working of the Scheme brought out certain defects in the Act such as:-

- i) lack of provision for inspection of exempted factories,
- ii) recovery of dues from such factories,
- iii) payment of damages etc.

1.7 In order to rectify these defects, an amendment bill was introduced in the Council of States on 14th September, 1952. As some of the amendments necessitated urgent implementation and since the EPF (Amendment) Bill could not be passed during that session of Parliament, an amending Ordinance was promulgated, which was subsequently replaced by the EPF (Amendment) Act, 1953 which received assent of the President on 12th December, 1953.

1.8 The Act has undergone a number of changes over the years in view of the changing industrial environment and requirements. Some of the Amendment Acts that have been enacted over the years are given below:-

1. The Employees' Provident Funds (Amendment) Act, 1953 (37 of 1953).
2. The Employees' Provident Funds (Amendment) Act, 1956 (94 of 1956).
3. The Repealing and Amending Act, 1957 (36 of 1957).
4. The Employees' Provident Funds (Amendment) Act, 1958 (22 of 1958).
5. The Employees' Provident Funds (Amendment) Act, 1960 (46 of 1960).
6. The Employees' Provident Funds (Amendment) Act, 1963 (28 of 1963).

7. The Employees' Provident Funds (Amendment) Act, 1965 (22 of 1965).
8. The Labour Provident Fund Laws (Amendment) Act, 1971 (16 of 1971).
9. The Employees' Provident Funds and Family Pension Fund (Amendment) Act, 1973 (40 of 1973).
10. The Labour Provident Fund Laws (Amendment) Act, 1976 (99 of 1976).
11. The Delegated Legislation Provisions (Amendment) Act, 1985 (4 of 1986).
12. The Employees' Provident Funds and Miscellaneous Provisions (Amendment) Act, 1988 (33 of 1988).
13. The Employees' Provident Funds and Miscellaneous Provisions (Amendment) Act, 1996 (25 of 1996).
14. The Employees' Provident Funds and Miscellaneous Provisions (Amendment) Act, 1998 (10 of 1998).
15. The Repealing and Amendment Act, 2001 (30 of 2001).

SCHEMES FRAMED UNDER THE EPF & MP ACT, 1952

1.9 Following three Schemes have been framed under the Act:-

- (i) The Employees' Provident Funds Scheme, 1952 (EPF) – (w.e.f 1st November, 1952)
- (ii) The Employees' Pension Scheme, 1995 (EPS) (w.e.f 16th November, 1995) {replacing the Employees' Family Pension Scheme, 1971}
- (iii) The Employees' Deposit Linked Insurance Scheme, 1976 (EDLI) – (w.e.f. 1st August, 1976)

1.10 The Employees' Provident Fund Organisation, an autonomous body under the Ministry of Labour & Employment (MoL&E), Government of India, administers the Act and the Schemes framed thereunder.

1.11 The benefits admissible under each of the three schemes are indicated in the table below:

Provident Funds Scheme	Pension Scheme	Insurance Scheme
<ul style="list-style-type: none"> • Accumulation plus interest upon retirement, resignation, death. • Partial withdrawals allowed for specific expenses such as house construction, higher education, marriage, illness etc 	<ul style="list-style-type: none"> • Monthly pension for members on superannuation/ retirement, disability. • Monthly pension for dependants of deceased member viz. widow(er), children, parent /nominee. • Past service benefit to participants of erstwhile Family Pension Scheme, 1971 	<ul style="list-style-type: none"> • The benefits are provided in case of death of an employee who was member of the Scheme at the time of death. For service less than 12 months, insurance benefit upto Rs. 1 Lacs is paid. For continuous service of 12 months in the same establishment, insurance benefit from Rs. 2.5 Lacs to Rs. 6 Lacs is paid.

CENTRAL BOARD OF TRUSTEES

1.12 The Central Board (EPF), which is a tripartite statutory body constituted by the Central Government under Section 5A of the Act, has the responsibility to administer the Act & the three

Schemes framed under the Act. Hon'ble Union Minister of Labour & Employment, Government of India is the Chairman of the Board. The tenure of the Board is for five years. The constitution of the Board as per section 5A of the Act is as under:

• Chairman	-	01	
• Vice Chairman	-	01	
• Central Provident Fund Commissioner	-	01	Member Secretary (ex-officio)
• Central Government's representatives	-	05	
• State Governments' representatives	-	15	
• Employers' representatives	-	10	
• Employees' representatives	-	10	

The main functions of the Central Board are:

- Administration of the funds vested in the Board.
- Delegation of Administrative & Financial powers as it may deem necessary for efficient administration of the Schemes.
- Appointment of Officers and Staff.
- Maintenance of Accounts of Income & Expenditure in prescribed form and manner.
- Submission of Audited Accounts (with comments of CAG) and Annual Report on performance of EPFO to the Government.

1.13 The Board was reconstituted by the Ministry of Labour & Employment, Government of India on 09.11.2018.

1.14 During the year 2018-19, four meetings of the Central Board were held. Shri Santosh Kumar Gangwar, Union Minister for State (I/C) Labour & Employment, Government of India, was the Chairman of the Board. Shri Heeralal Samariya, Secretary (L&E), Ministry of Labour & Employment, was Vice- Chairperson of the Board. The list of members of the Board as on 31.03.2019 is given in **Appendix-1(i)**.

Committees of the Central Board of Trustees

1.15 The Committees of the Central Board, consisting of the representatives of employers, employees, Government and domain experts are constituted to aid & advise the Board for specific purposes as detailed below:

A. Finance, Investment and Audit Committee

1.16 Composition of the Committee as on 31.03.2019 is as under:

Sl. No.	Name and Designation of the member	Appointment as
1.	Central Provident Fund Commissioner (ex-officio)	Chairman
2.	1) Additional Secretary, Ministry of Labour & Employment 2) Additional Secretary & Financial Advisor, Ministry of Labour & Employment	Central Government representatives

3.	1) Shri Arun Chawla 2) Shri K.E. Raghunathan	Employers' representatives
4.	1) Shri Prabhakar J. Banasure 2) Shri A.K. Padmanabhan	Employees' representatives
5.	Joint Secretary (Insurance & Pension), Department of Financial Services, Ministry of Finance.	Domain Expert
6.	Financial Advisor & Chief Accounts Officer, EPFO	Convener

The Joint Secretary (Social Security), Ministry of Labour & Employment shall be 'special invitee' to the Finance, Investment and Audit committee.

The main functions of the Finance, Investment and Audit Committee (FIAC) are as under:

- To oversee the investments being done by the portfolio managers.
- To watch timely investment of trust money with a view to realizing the optimum return thereon.
- To issue such directions, as may be considered necessary, to the portfolio managers in regard to investment, re-investment of redemption proceeds, interest etc. in accordance with the prescribed pattern of investment & guidelines.
- To recommend rate of interest for the members of the Fund.
- To recommend formulation of guidelines for utilization of the Special Reserve Fund.
- Audit related issues.
- Appointment of consultant for selection of portfolio managers.
- Broad principles for inter se allocation of fund to portfolio managers.
- Any other work/ responsibility that may be assigned by the Board.

During the year 2018-19, five meetings of the Committee were held.

B. Pension & EDLI Implementation Committee

1.17 Composition of the Committee as on 31.03.2019 is as under:

Sl. No.	Name and Designation of the member	Appointment as
1.	Central Provident Fund Commissioner (ex-officio)	Chairman
2.	i) Director/Deputy Secretary (Social Security), Ministry of Labour & Employment ii) Director/Deputy Secretary (Finance), Department of Financial Services, Ministry of Finance	Central Government representatives
3.	i) Shri M.L. Maurya ii) Shri Michael Dias	Employers' representatives

4.	i) Shri Sunkari Malleshram ii) Shri Harbhajan Singh Sidhu	Employees' representatives
5.	i) Actuary appointed for valuation of Pension Fund ii) Representative from PFRDA nominated by Department of Financial services/ PFRDA	Domain Experts
6.	Additional Central Provident Fund Commissioner (HQ) Pension	Convener

The terms of reference of the Committee are as under:

- To review the functioning of the Employees' Pension Scheme, 1995 and Employees' Deposit Linked Insurance Scheme, 1976 and to consider suggestions/proposals for amendment/improvement in these two schemes.

During the year 2018-19, one meeting of the Committee was held.

C. Exempted Establishments' Committee

1.18 Composition of the Committee as on 31.03.2019 is as under:

Sl. No.	Name and Designation of the member	Appointment as
1.	Central Provident Fund Commissioner (ex-officio)	Chairman
2.	i) Additional Secretary & Financial Advisor, Ministry of Labour & Employment ii) Joint Secretary (Social Security), Ministry of Labour & Employment	Central Government representatives
3.	i) Shri Ashish Wig ii) Shri Govind Lele	Employers' representatives
4.	i) Shri Virjesh Upadhyay ii) Shri Ramendra Kumar	Employees' representatives
5.	Additional Central Provident Fund Commissioner (HQ) Exemption	Convener

The terms of reference of the Committee are as under:

- To oversee the working of exempted establishments in all respects and to make suggestions for consideration of the Board to improve working of the exempted establishments.
- To consider and suggest additional guidelines for grant of exemption/relaxation.
- To review the role of exempted trusts in the context of changing business environment and current experience.

During the year 2018-19, one meeting of the Committee was held.

EXECUTIVE COMMITTEE, CENTRAL BOARD (EPF)

1.19 The Executive Committee is a statutory committee, which is constituted from amongst the members of the Central Board of Trustees by the Central Government under Section 5AA of the Act. Its purpose is to assist the Central Board of Trustees, EPF in performance of its functions. The term

of the Executive Committee is two years & six months. However, a member continues to hold office until the appointment of his successor is notified in the Official Gazette. The Chairperson of the Executive Committee is appointed by the Central Government from amongst the members of the Central Board. As per Section 5AA, the constitution of the Executive Committee is as under:-

- Chairperson - 01
- Central Provident Fund Commissioner - 01 Member Secretary (ex-officio)
- Central Government's representatives - 02
- State Governments' representatives - 03
- Employers' representatives - 03
- Employees' representatives - 03

1.20 The Executive Committee, CBT (EPF) was reconstituted under Section 5AA of the EPF & MP Act, 1952 by the Central Government on 24.11.2016 (Vide Gazette Notification No. V-22012/1/2006-SS.II dated 24.11.2016) and was amended on 15.02.2019 (Vide Gazette Notification No. V-22012/1/2006-SS.II dated 15.02.2019).

1.21 During the year 2018-19, two meetings of the Executive Committee, CBT (EPF) were held. The meetings were chaired by Shri Heeralal Samariya, Secretary (L&E), Ministry of Labour & Employment New Delhi. The list of members of Executive Committee as on 31.03.2019 is given in **Appendix– 1(ii)**.

SUB-COMMITTEES OF EXECUTIVE COMMITTEE, CENTRAL BOARD (EPF)

1.22 The Sub-Committees of Executive Committee are constituted for specific purposes to aid and advise the Executive Committee. The Sub-Committees of the Executive Committee, CBT (EPF) consist of representatives of employers, employees, Government and domain experts. The details are as under:-

A. Sub-Committee on IT Reforms.

1.23 Members of the Sub-Committee as on 08.11.2018* are as under:-

Sl. No.	Name and Designation of the member	Appointment as
1.	Central Provident Fund Commissioner (ex-officio)	Chairman
2.	i) Additional Secretary, Ministry of Labour & Employment ii) Financial Advisor, Ministry of Labour & Employment iii) Additional Secretary, Ministry of Electronics & Information Technology or his representative.	Central Government representatives
3.	Dr. U.D. Choubey	Employers' representative
4.	Dr. G. Sanjeeva Reddy	Employees' representative
5.	i) Representative from National Informatics Centre (NIC). ii) Representative from Ministry of Electronics & Information Technology, Government of India.	Domain Experts
6.	Additional Central PF Commissioner (Information Services), EPFO.	Convener

*After reconstitution of CBT (EPF) on 09.11.2018, the sub-committee is also due to be reconstituted.

1.24 The terms of reference of the Sub-Committee on IT Reforms, Executive Committee, CBT, EPF are as under:

- To recommend policy level decisions for implementation of IT Reforms in EPFO.
- To oversee entire process of IT Reforms in EPFO.
- Any other matter referred by Chairman, CBT, Executive Committee or the Central PF Commissioner.

During the year 2018-19, no meeting of the Sub-Committee was held.

B. Sub-Committee on Building & Construction.

1.25 Members of the Sub-Committee as on 08.11.2018* are as under

Sl. No.	Name and Designation of the member	Appointment as
1.	Central Provident Fund Commissioner (ex-officio)	Chairman
2.	Joint Secretary & Financial Advisor, Ministry of Labour & Employment	Central Government representative
3.	Shri Ravi Wig	Employers' Representative
4.	Shri M. J. Rao	Employees' representative
5.	Chief Engineer, Employees' State Insurance Corporation	Domain Expert
6.	Chief Engineer, Physical Facilities Division, EPFO	Convener

*After reconstitution of CBT (EPF) on 09.11.2018, the sub-committee is also due to be reconstituted.

1.26 The terms of reference of the Sub-Committee on Building & Construction are as under:

- To examine proposals for acquiring/purchase of land and building/construction referred to the Executive Committee.
- To examine the proposals for acquiring land/building, construction including technical feasibility, financial viability and drawings etc. which require consideration of the Executive Committee, other than those proposals involving acquiring of land/building, construction from or through the Central or State/Public Sector Undertakings.

During the year 2018-19, one meeting of the Sub-Committee was held.

REGIONAL COMMITTEES (EPF) FOR THE STATES/UNION TERRITORIES.

1.27 The Regional Committees (Employees' Provident Fund) for States are constituted under the provisions of Para 4 of Employees' Provident Funds Scheme, 1952. The Chairman, Central Board, is the competent authority to constitute the Regional Committee (EPF) for the State. The term of each Regional committee is three years from the date of notification in the Official Gazette. According to para 4 of EPF Scheme, 1952, a Regional Committee for a State is constituted to advise the Central Board on matters connected with the administration of the Scheme in the State and in particular on:-

- Progress of recovery of provident fund contributions and other charges
- Expeditionary disposal of prosecution cases
- Speedy settlement of claims
- Annual rendering of accounts to members of the Fund, and
- Speedy sanction of advances.

1.28 24 Regional Committees (EPF) for the States/Union Territories in the country have been constituted in accordance with Para 4 of EPF Scheme. According to para 5 of EPF Scheme, 1952, the term of office of the Chairman and every member of the Regional Committee is 3 years. However, the members of the Regional Committee continue to hold office until the appointment of their successors is notified in the Official Gazette. The State Governments for which the Regional Committees were due for reconstitution, were requested to expedite proposals for reconstitution of Regional Committees. The provisions of the EPF Scheme, 1952 mandate that Regional Committee, EPF of a State should meet at least two times in a financial year. Advisories have been issued to the Secretaries of the Regional Committees to ensure that the required number of meetings are held.



CHAPTER 2

OVERVIEW OF THE ACT & SCHEMES

APPLICATION OF THE ACT

COMPULSORY COVERAGE

2.1 The Act extends to whole of India, except the State of Jammu and Kashmir. The Act is at present applicable:

- to every establishment, which is a factory engaged in any industry specified in Schedule - I to the Act in which twenty or more persons are employed; and
- to any other establishment employing twenty or more persons or class of such establishments which the Central Government notifies in the Official Gazette.

2.2 In case of Cine-Workers, the required employees strength for the purpose of coverage under the Act is five.

VOLUNTARY COVERAGE

2.3 An establishment which is not otherwise coverable under the Act can be covered voluntarily where the employer and the majority of its employees have agreed that the provisions of the Act should be made applicable to their establishment under Section 1(4) of the Act from the date of agreement or from any subsequent date specified in such agreement. During the year, the number of such voluntarily covered establishments was 31592.

EXCLUSION FROM COVERAGE

2.4 The Act does not apply to:

- any establishment registered under the Co-operative Societies Act, 1912 (2 of 1912), or under any other law for the time being in force in any State relating to co-operative societies employing less than 50 persons and working without the aid of power;
- any other establishment belonging to or under the control of the Central Government or a State Government and whose employees are entitled to the benefit of contributory provident fund or old age pension in accordance with any scheme or rule framed by the Central Government or the State Government governing such benefits; or
- any other establishment set up under any Central, Provincial or State Act and whose employees are entitled to the benefits of contributory provident fund or old age pension in accordance with any scheme or rule framed under that Act governing such benefits.

SCHEDULE OF INDUSTRIES / CLASSES OF ESTABLISHMENTS

2.5 The Act is applicable to factories engaged in industries specified in Schedule-I of the Act and to establishments/classes of establishments notified by the Central Government.

2.6 Industry/Class wise establishments and members as on 31.03.2019 is given in **Appendix-2(i)**. Zone and Office-wise position is given in **Appendix-2(ii)** and State-wise position is given in **Appendix-2(iii)**.

2.7 Maharashtra State followed by Tamilnadu has the largest number of members. It may also be noted that 59.22% of the members are concentrated in five states namely Maharashtra, Tamilnadu, Karnataka, Delhi, and Gujarat.

2.8 Out of the Industries/Classes of establishments, to which the Act applies, 89.42% members and 81.58% establishments are concentrated in 25 categories indicated in **Appendix-2(iv)**.

ELIGIBILITY FOR MEMBERSHIP OF EMPLOYEES' PROVIDENT FUNDS SCHEME, 1952

2.9 At the time of inception of the Scheme, an employee who was in receipt of pay upto Rs.300/- per month and who worked for one year was eligible for membership of the Fund. Chronological order of the change of wage ceiling and qualifying period for enrolment as member under the Scheme is given below:

CHRONOLOGICAL ORDER OF THE CHANGE OF WAGE CEILING (PARA 2(f) OF EPF SCHEME 1952)	
Period	Wage limit per month
01.11.1952 to 31.05.1957	Rs. 300/-
01.06.1957 to 30.12.1962	Rs.500/-
31.12.1962 to 10.12.1976	Rs.1,000/-

11.12.1976 to 31.08.1985	Rs. 1,600/-
01.09.1985 to 31.10.1990	Rs. 2,500/-
01.11.1990 to 30.09.1994	Rs.3,500/-
01.10.1994 to 31.05.2001	Rs.5,000/-
01.06.2001 to 31.08.2014	Rs.6,500/-
01.09.2014 onwards	Rs.15,000/-
QUALIFYING PERIOD OF SERVICE FOR ENROLMENT OF AN EMPLOYEE (Para 26 of the EPF SCHEME 1952)	
From the inception of the EPF Scheme, in 1952 till 02.12.1971	Completion of one year's continuous service or has actually not less than 240 working days within a period of one year or less, whichever is earlier.
From 03.12.1971 to 09.08.1974	Completion of one year's continuous service or has actually not less than 240 working days within a period of one year or less or has been declared permanent in any such factory or other establishment, whichever is the earliest.
From 10.08.1974 to 30.01.1981	Completion of six months continuous service or has actually worked for not less than 120 days within a period of six months or less or has been declared permanent in any such factory or other establishment, whichever is the earliest.
From 31.01.1981 to 31.10.1990	Completion of three months continuous service or has actually worked for not less than 60 days within a period of three months or has been declared permanent in any such factory or other establishment, whichever is the earliest.
From 01.11.1990 onwards	From the date of joining the factory/ establishment

EMPLOYEES' PENSION SCHEME,1995

BRIEF HISTORICAL NOTE

2.10 The Employees' Pension Scheme, 1995 (EPS) came into effect on 16th November, 1995 and with its introduction the erstwhile Employees' Family Pension Scheme, 1971 (EFPS) ceased to operate and all the assets and liabilities of the old scheme were transferred and merged with the Employees' Pension Fund. The benefits and entitlements of the beneficiaries under the old scheme (EFPS) are protected and continued under the new EPS, 1995.

2.11 The EPS has been designed on the principles of a "Defined Contribution - Defined Benefit" Social Insurance Scheme and adopts "actuarial principles" for ensuring long term financial viability. The Scheme aims at providing economic sustenance during old age and survivorship coverage to members and their families. The Employees' Pension Scheme, 1995 is funded by diversion of 8.33% from the monthly Employer's share of Provident Fund contributions as well as a contribution of 1.16% of the monthly wages (limited to the amount payable on pay of fifteen thousand rupees only) by the Central Government.

APPLICABILITY

2.12 The EPS at its inception applied compulsorily to all the existing members of the Employees Provident Fund who were contributing to the Employees' Family Pension Scheme, 1971. The new entrants, as members of Provident Fund from 16.11.95 onwards also acquired membership of the Scheme on compulsory basis. However, the same is restricted to the statutory salary ceiling of Rs. 15000/- since 1st September 2014. The existing members of the Employees Provident Fund as on 15.11.1995 who had not opted for joining the erstwhile Employees' Family Pension Scheme, 1971 were given an option for joining this scheme.

2.13 The EPS though effective from 16.11.95 has a provision for retrospective optional application from 01.04.93 for outgoing members of the ceased Employees' Family Pension Scheme, 1971 and its beneficiaries during the period between 01.04.93 to 15.11.95. Members of the old scheme who had died between 01.04.93 and 16.11.95 were deemed to have joined the new scheme and their beneficiaries were entitled for pension benefits under EPS, 1995.

BENEFITS

2.14 The EPS provides a comprehensive set of benefits which covers a broad spectrum of contingencies ensuring social security protection in the old age of the members and their families. The different categories of pension and withdrawal benefits that are available under EPS are as under:

- Member Pension on superannuation.
- Early member pension.
- Disability Pension on permanent and total disablement during the service.
- Widow/Widower Pension on death of member or Pensioner.
- Children Pension for 2 children at a time till the age of 25 years on death of the member.
- Orphan Pension paid to maximum 2 orphans at a time till the age of 25 years on death of member when spouse pension is not payable or on death of spouse.
- Disabled Children/Orphan Pension paid for entire life of the disabled child/Orphan.
- Nominee Pension paid on death of member and paid for life to the nominee in case there is no family as defined under EPS-1995.
- Pension to dependent father/mother paid on death of member provided there is no family or nominee of the member.
- Withdrawal benefit paid on exit from service or on superannuation provided member has not rendered service eligible for Pension.

2.15 The EPS is a vast improvement over the erstwhile Employees' Family Pension Scheme, 1971, under which only widow/widower pension was payable in case of death while in reckonable service and prior to completion of 60 years of age. In the absence of spouse or on cessation of spouse pension, the eldest child was eligible for pension up to the age of 25 years and in turn to other children one at a time, subject to the age limit of 25 years. There was no provision for pension to members on superannuation/retirement or disablement, and the employee was entitled to withdrawal benefit only.

ELIGIBILITY

2.16 A member of the EPS becomes eligible for superannuation / early pension under the EPS on fulfilling:

- Minimum 10 years of eligible service; and
- Attaining age of 58/50 years.

On cessation of employment before completing 58 years a member can opt for early pension. Such early pension can be availed only after completing 50 years of age and it will be subject to discounting factor at the rate of 4% (w.e.f. 26.9.2008) for every year falling short of 58 years. No member pension is payable before attaining the age of 50 years. However, no such age or minimum eligibility service criteria shall apply for pension entitlement in case of disablement or death of the member and even membership with one month contribution will suffice in such cases.

The quantum of pension payable to a member on superannuation and/or exit from service on attaining the age of 58/50 years depends upon two variables; first, the period of pensionable service rendered by the member and secondly the pensionable salary which is the average wages of the preceding 60 months prior to exit.

Members having service prior to 16-11-1995, have the added benefit of past service pension for the period of their membership under the erstwhile Employees' Family Pension Scheme, 1971 as per values in the tables provided in the scheme.

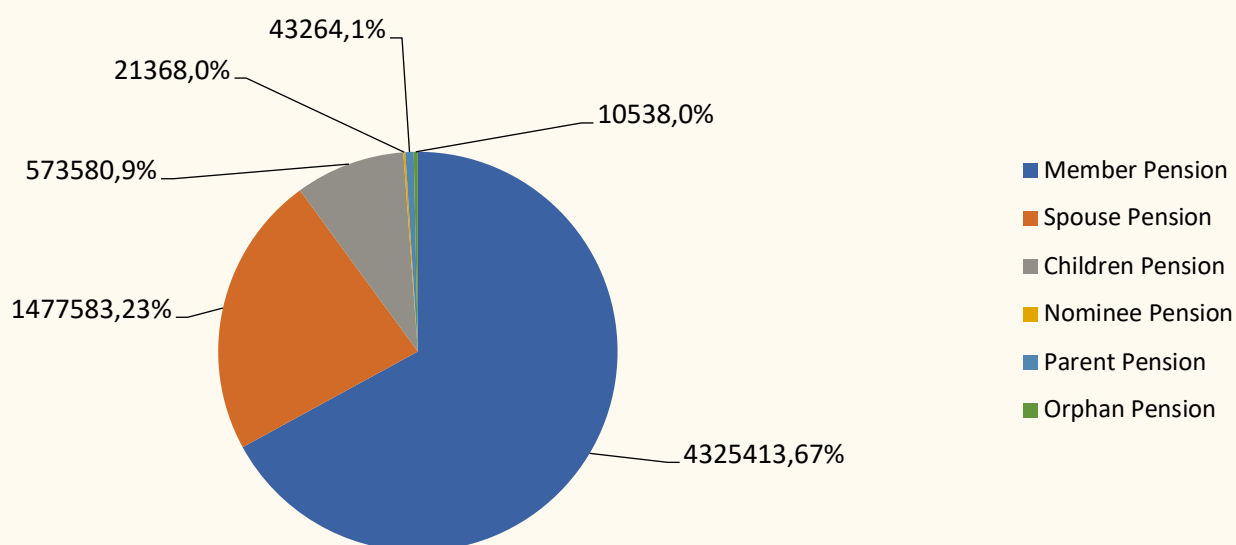
PENSIONERS

2.17 The EPS has since its inception grown in terms of the beneficiaries at a rapid pace. In the last five years the overall growth in terms of the pensioners being benefited by the scheme has increased at more than 5% to 10% on year to year basis. The increase in the number of pensioners in the last five years is given in the table and the graph below:

Distribution of Pension Categories under the Employees' Pension Scheme, 1995							
Year	Member Pension	Spouse Pension	Children Pension	Nominee Pension	Parent Pension	Orphan Pension	Total Pensioners
2014-15	3566857	890537	586935	10069	19884	30115	5104397
2015-16	3783251	930372	574137	10058	23038	36925	5357781
2016-17	3875335	1139764	570519	12300	31261	20618	5649797
2017-18	4211685	1431613	556510	10562	41740	21080	6273190
2018-19	4325413	1477583	573580	10538	43264	21368	6451746

2.18 Among the pensioners, the category of member pensioners constitutes almost 67% of the total number of pensioners with the spouse and children pensioners constituting about 32% of the pensioners. The distribution of pensioners in the year 2018-2019 is shown in the figure below:-

Pensioners in 2018-2019

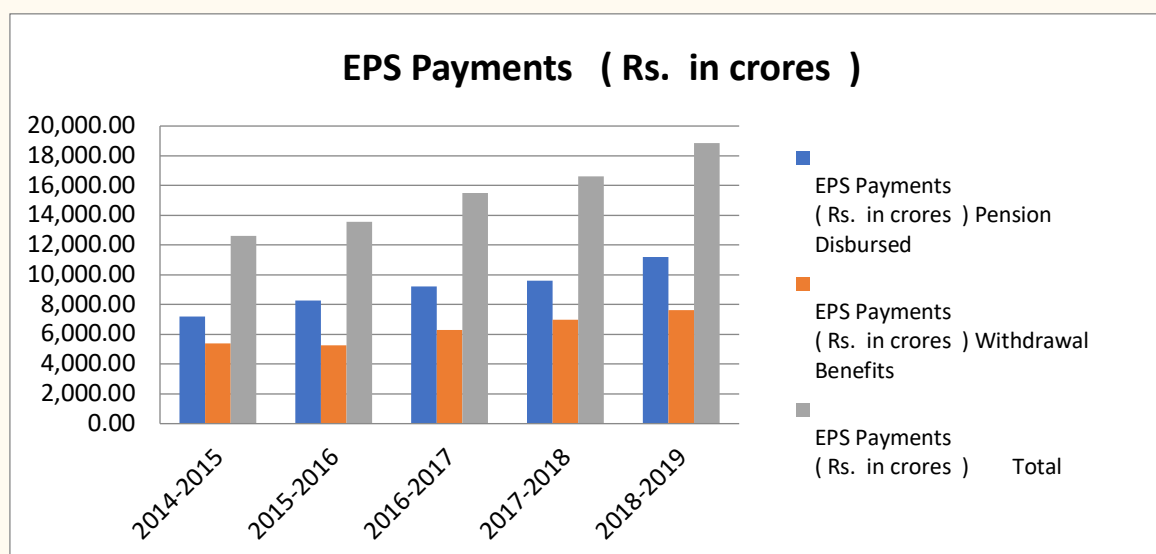


Classification of pensioners of EPS,1995 into various categories as on 31.03.2019 is shown at **Appendix-2(v)**.

EPS FUND RECEIPTS, PAYMENTS AND CORPUS

2.19 With the increase in the number of pensioners, the amount disbursed as pension has also shown a steady increase over the years. However, the Fund has not witnessed any cash flow problems till now in spite of there being a projected actuarial deficit in the valuation of the Fund. The receipts and payment outgo from the fund in the previous five years is depicted in the tables and the graph below:

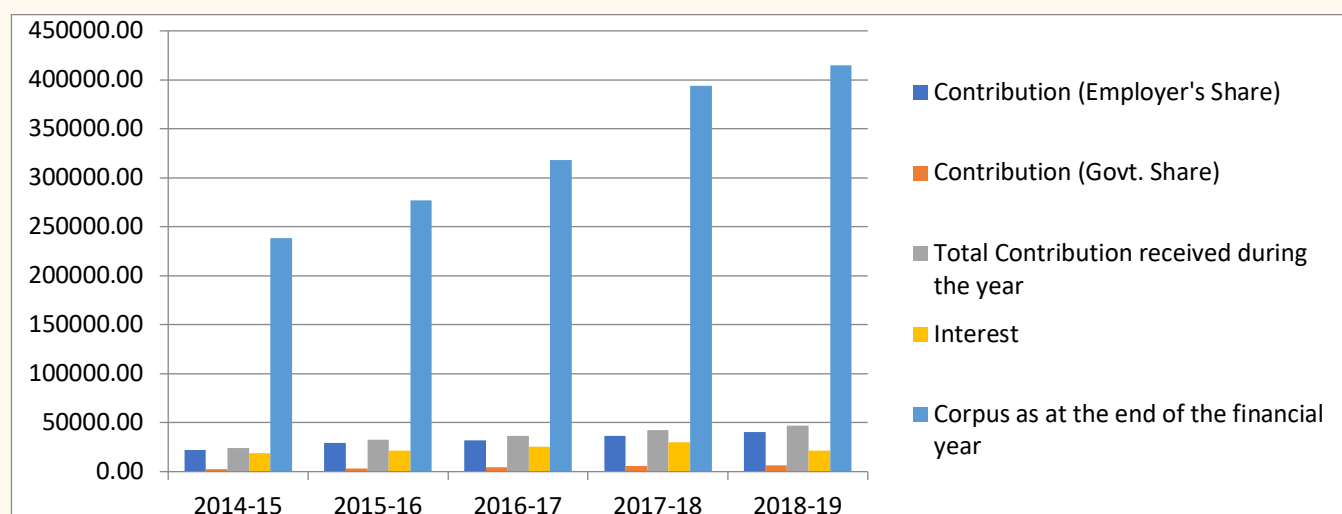
EPS Payments			(Rs. in crores)
Year	Pension Disbursed	Withdrawal Benefits	Total
2014-2015	7,212.53	5,388.41	12,600.94
2015-2016	8,263.04	5,282.13	13,545.17
2016-2017	9,212.25	6,297.98	15,510.23
2017-2018	9613.59	6983.45	16,597.04
2018-2019	11207.34	7636.41	18,843.75



2.20 Along with the increase in the pension and withdrawal benefit payments there has been a continuous increase in the receipts and corpus given the growth in the membership as well as general increase in wages. The growth in the receipts and corpus in the previous five years are given in the table and the graph below.

Pension Fund Receipts & Corpus (Rs in crores)					
Year	Contribution (Employer's share)	Contribution (Govt. share)	Total Contribution received during the year	Interest	Corpus as at the end of Financial Year
2014-2015	21,951.70	2,299.80	24,251.50	19,097.28	2,38,531.84
2015-2016	29,026.88	3,280.20	32,307.08	21,662.14	2,77,077.20
2016-2017	32,108.65	4,284.80	36,393.45	25,381.19	3,18,412.38
2017-2018	36,618.23	5,757.42	42,375.65	30,260.66	3,93,604.40
2018-2019	40,259.74	6,401.90	46,661.64	32,982.68	4,37,762.54

Pension Fund Receipts & Corpus



The accumulated corpus of the EPS has grown steadily and since the year 2014-15 the corpus has increased by almost 73.85%

IMPLEMENTATION OF MINIMUM PENSION PROVISION

2.21 During the year 2014-15, one of the long awaited demands for implementation of the minimum pension was given effect to. The Central Government had issued Gazette Notification No. 593(E) dated 19.08.2014 providing a minimum pension of Rs.1,000/- per month for member / widow(er) / disabled/ nominee/ dependent parent pensioners, Rs.750/- per month for orphan pensioners and Rs.250/- per month for children pensioners.

The payment of pension with the revised minimum pension applicable has commenced from September, 2014. The details of pensioners benefited, and the amount disbursed in respect of them in the last three years are as follows:

Year	No. of Pensioners benefited	Amount paid as per original pension (Rs. in crores)	Amount Paid as per minimum pension notification (Rs. in crores)	Difference amount (Rs. in crores)
2016-17	18,34,624	1,333.63	2,146.69	813.06
2017-18	17,21,904	1,342.47	2,177.30	834.83
2018-19	20,03,143	1,433.64	2,354.07	920.43

2.22 After implementation of the minimum pension notification, the pension for all member/widow(er)/disabled/nominee/dependent parent pensioners whose original pension was less than Rs.1,000/- p.m., has been fixed at the minimum of Rs.1,000/- p.m. Deductions on account of benefits availed by members on the basis of choice exercised at the time of making claims like Commutation, Return of Capital and Short Service are applied on the minimum pension of Rs.1,000/- p.m. The determination of pension under EPS, 1995 after implementation of the minimum pension notification is in consonance with the provisions of the scheme as well as the amendments introduced thereto vide the minimum pension notification referred above. Allowing the minimum pension of Rs.1,000/- p.m. without regard to deduction on account of Commutation, Return of Capital etc. would be iniquitous and unfair vis-à-vis the pensioners who had not taken these benefits at the time of claim and opted to take only the original pension without any optional benefits.

The month-wise details of Pensioners benefited from minimum pension of Rs.1000/- per month for the year 2018-2019 is given **Appendix-2(vi)**.

ACTUARIAL VALUATION OF THE EMPLOYEES' PENSION SCHEME, 1995

2.23 Employees' Pension Scheme, 1995 is a funded scheme with combined features of Defined Benefit and Defined Contribution. Accordingly, the scheme prescribes the rate of contribution payable as well as the scale of benefits admissible. A provision has been made under Para 32 of the Employees' Pension Scheme, 1995 for annual valuation of Employees' Pension Fund by a Valuer appointed by the Central Government.

The process of appointment of Actuary for the 22nd and 23rd valuation of Employees' Pension Fund for the year 2017-18 and 2018-19 has been completed and the work of valuation has been initiated. Details are given in **Appendix-2(vii)**.

PENSION DISBURSEMENT

2.24 The disbursement of pension is being carried out at present using the Core Banking System (CBS) platform of pension disbursement banks. Instructions were issued to field offices to ensure that pension was credited to the pensioners' accounts on the first working day of the month.

2.25 The disbursement of monthly pension benefits is carried out through the network of branches of banks with which agreements have been made. The Regional Offices have entered into agreements with Nationalized Commercial Banks for this purpose. Centralized pension disbursement arrangements/ agreements have also been made with HDFC Bank, ICICI Bank, Axis Bank and post offices to disburse pension and other benefits all over India.

2.26 The region-wise list of banks with which various Regional Offices have made agreements/arrangements is given at **Appendix-2(viii)**.

EMPLOYEES' DEPOSIT LINKED INSURANCE SCHEME,1976.

2.27 Insurance Scheme came into force on 1st August,1976. This Scheme is supported by a nominal contribution by the employers. No contribution is payable by the employees for availing Insurance cover.

APPLICATION AND COVERAGE

2.28 Insurance Scheme is applicable to all factories/establishments to which the EPF Act 1952 applies. All the employees who are members of the provident fund are members of this Scheme.

BENEFITS UNDER THE SCHEME

2.29 The following benefits are provided in case of death of an employee who was member of the scheme at the time of death:-

- The family will get an amount linked to either the average balance in PF account during preceding 12 months or during the period of his membership, whichever is less, except where the average balance exceeds rupees fifty thousand, the amount payable shall be rupees fifty thousand plus 40% of the amount in excess of rupees fifty thousand subject to a ceiling of rupees one lakh. The benefit will be further increased by twenty percent.
- where the deceased member was in the employment of the same establishment for a continuous period of twelve months, preceding the month in which he died, the quantum of benefits will be the average monthly wages drawn (subject to a maximum of Rs.15,000/-) during the twelve months preceding the month in which employee died, multiplied by thirty times plus fifty percent of the average balance in the account of the deceased in the Fund or of a provident fund exempted under section 17 of the Act or under, paragraph 27 or 27A of the Employees' Provident Funds Scheme, 1952, as the case may be, during the preceding twelve months or during the period of his membership, whichever is less subject to a ceiling of one lakh and fifty thousand rupees.

Provided that where the member has rendered continuous service of one year in the same establishment, the assurance benefit shall not be less than two lakh and fifty thousand rupees and should not exceed six lakh rupees.



Chapter 3

PERFORMANCE MANAGEMENT IN EPFO

The indicative performance and service delivery parameters are laid out in the Citizen's Charter of the Organization.

VISION

3.1 Employees' Provident Fund Organisation has a vision to reposition itself as a world class Social Security Organisation providing futuristic services meeting the growing requirements of all categories of its stakeholders. EPFO Vision 2030 envisages:-

- Universal Social Security Coverage on mandatory basis by way of Provident Fund, Pension and Life Insurance for all workers of the country;
- Online Services for all EPFO benefits with State-of-the-Art Technology;
- Implementation of policies for a benefit structure with adequate support level of social security.

MISSION

3.2 Our mission is to extend the reach and quality of publicly managed old age income security programs through consistent and ever-improving standards of compliance and benefit delivery in a

manner that wins the approval and confidence of members in our methods, fairness, honesty and integrity, thereby contributing to the economic and social well-being of the nation.

3.3 Technology-driven and hassle-free services envisaged to improve the level of trust on the functioning of EPFO include:-

- Providing minimum interface but maximum output from EPFO offices.
- Providing improved and reliable facility for online services.
- Providing real time monthly updation of member accounts.
- Providing online access to member account.
- Ensuring one Employee one EPF account
- Reducing the time for settlement of claims to 3 days.
- Facilitating ease of compliance.
- Encouraging and promoting voluntary compliance.
- Keeping up vigil and ensure proper compliance by all establishments.
- Further improvising easy interaction with EPFO to obtain information or seek redressal.

SERVICE STANDARDS

3.4 The details of service standards of the Citizen Charter are as follows:-

S. NO.	MAIN SERVICES		STANDARDS*
	Forms	Introduced New Forms	
1.	Settlement of form-19 (PF – final withdrawal)	Composite Claim Form (Aadhar) & (Non-Aadhar)	10 days
2.	Settlement of form 31 (PF – part withdrawal)	Composite Claim Form (Aadhar) & (Non- Aadhar)	10 days
3.	Settlement of form 13 (PF - transfer)		10 days
4.	Settlement of form 14 (PF – payment of life insurance premium)		10 days
5.	Settlement of form 20 (PF – final withdrawal by nominee on death of member)	Composite Claim Form in Death Cases.	7 days
6.	Settlement of form 10D (Pension – monthly pension)	Composite Claim Form in Death Cases.	7 days
7.	Settlement of form 10C (Pension – Withdrawal Benefit/Scheme Certificate)	Composite Claim Form (Aadhar) & (Non-Aadhar)	10 days
8.	Settlement of form 5IF (Insurance – payment to nominee on death of employee while in service)	Composite Claim Form in Death Cases.	7 days
9.	Redressal of grievances		15 days
10.	Issue of annual accounts slips		By 31 st May of the following year

*EPFO aims to achieve these targets which are higher than the mandatory standards of service. All EPFO payments are routed through Electronic and Digital Fund transfer system.

RIGHTS OF MEMBERS

3.5 Rights of members are as follows:-

- Right to membership of PF, Pension and EDLI schemes for every employee of covered establishment subject to the scheme provisions.
- To avail the online services being provided by EPFO
- To obtain claim form free of cost from any Provident Fund office.
- To obtain assistance/guidance in filling up forms.
- To submit claim applications and obtain acknowledgement.
- To get partial withdrawals from provident fund settled within a maximum period of 10 days for specified purposes.
- To get final withdrawals from provident fund settled within 10 days from the date of submission of claim.
- To get provident fund accumulations transferred to members' new account within 10 days of application on change of employment.
- To execute nomination for receiving provident fund accumulations/pension.
- To register grievance and get redressal within 15 days.
- To approach any officer for redressal of grievance in respect of an establishment, including an exempted establishment, without prior appointment.
- To receive monthly payment of pension under the scheme.
- To obtain Universal Account Number (UAN) from EPFO.

RIGHTS OF EMPLOYERS

3.6 Rights of employers are as follows:-

- To demand from the visiting Enforcement Officer an Identity Card.
- To get the Business Number (PF code number) allotted electronically for complying with the provisions of law.
- To approach EPFO & seek clarifications/guidance relating to provident fund matters.
- To avail the online services for filing returns and remit the contributions.
- To have at least one Nodal /Relationship Officer in each field office.
- To have time line for the disposal of various tasks like 7A enquires.
- To have right to meet the Officer in-charge.

GRIEVANCE REDRESSAL MECHANISM

3.7 Name and contact details of Public Grievance Officer at the Head Office.

Additional Central PF Commissioner (CSD)
Employees' Provident Fund Organisation
Bhavishya Nidhi Bhawan, 14 Bhikaiji Cama Place
New Delhi-110066

(Contact details available on www.epfindia.gov.in)

URL to lodge grievance: www.epfigms.gov.in
www.pgportal.gov.in

TIMELINE FOR REDRESSAL: 15 days

3.8 General time limit for settlement of any grievance shall be 15 days. In case of non-redressal, the grievance will be escalated to next higher authority. If a member has mentioned his/her e-mail ID, acknowledgement as well as response will be communicated through e-mail. There is also provision to reply to the address of the member through hard copy.

STAKEHOLDERS

3.9 The service standards mentioned in the three Schemes under the EPF & MP Act, 1952 will be applicable to EPFO stakeholders, namely, the employees and employers.

RESPONSIBILITY CENTERS AND ORGANISATION'S PRESENCE

3.10 EPFO has a nationwide network of 21 Zonal Offices and 135 Regional Offices, 114 District Offices, 05 Special State Offices and 04 Service centres. The centres in these offices reach out to the stakeholders and ensure extension of Social Security services. List of EPFO offices is at **Appendix-3(i)**.

INDICATIVE EXPECTATIONS FROM THE SERVICE RECIPIENTS

Members

- Immediately after joining an establishment, the member should submit his/her UAN with declaration regarding previous membership of Fund to the employer (Para 34, EPF Scheme 1952).
- Member should submit his/her nomination in Form 2 to his/her employer for onward submission to EPFO after authenticating it or submit the same online.
- Members should furnish Aadhar card as well as the KYC information correctly in their accounts.

Employers

- Every month the employer should electronically submit monthly return in ECR format and the corresponding remittance.
- The employer should submit particulars of members joining service and/or leaving service in the prescribed form and manner. The employer should also submit nomination form in respect of each member in the prescribed form and manner. [Para 36 (2), Para 61, EPF Scheme 1952]
- Employer should submit Aadhar card and other requisite KYC information in respect of their employee member.

Details of the Act, Scheme, benefits, duties of employers and contractors etc are available at www.epfindia.gov.in

Unified portal for employers and employees is available at <https://www.unifiedportal.epfindia.gov.in>

3.11 There are various types of figures about the number of members EPFO caters to. In this regard, following would be relevant to understand the issue:-

- Member means a member of the Employees' Provident Fund, i.e. a member having PF balance in his/her PF account. As on 31st March 2019, there were 22.92 crore members.
- Universal Account Number (UAN) has been allotted to all members in respect of whom at least one contribution has been received since January 2014. There were 14.15 crore UANs issued as on 31st March 2019.
- Contributing members are those in respect of whom regular contributions are being remitted by the establishments. During 2018-19, there were an average of 4.69 crore contributing members.

3.12 Similarly, as regards establishments, following would be relevant:-

- Establishments registered with EPFO - Establishments and their branches can apply for and get unique PF code numbers. There are 12,34,282 unique PF code numbers registered with EPFO as on 31st March 2019. 12,30,768 are PF un-exempted codes and 3,514 are PF exempted codes.
- Average number of contributing establishments during the year 2018-19 was 6,20,690.

SERVICE AREA

- 1,02,666 additional establishments were given PF codes during the year taking the cumulative total to 12.34 lac on 31st March, 2019.
- 6.21 lac establishments remitted dues in respect of 4.69 crore members. Details are given in **Appendix-3(ii)**.
- During the year, 163.78 lac claims were settled. Summary of all claims settled is given in **Appendix-3(iii)**. Zone and category wise settlement of claims is given in **Appendices-3(iv) to 3(x)**.
- During the year, EPFO catered to 64.52 lac pensioners.
- During the year, 2,021.10 lac Annual Statements of Accounts were updated. Details are given in **Appendix-3(xi)**.

FINANCIAL AREA

- Contribution received during the year in un-exempted sector was Rs. 1,48,006.56 cr.
- Benefits paid during the year in un-exempted sector amounted to Rs. 81,180.27 cr.

COMPLIANCE AREA

- 1,11,427 enquiries were concluded:-
14,305 under Section 7A of the Act and 97,122 under Section 14B of the Act.
- 51,166 enquiries were pending as on 31st March, 2019:-
18,737 under Section 7A of the Act and 32,429 under Section 14B of the Act. 13,293 (70.95%) enquiries under Section 7A of the Act were pending for more than six months and 20,283 (62.55%) enquiries under Section 14B were pending for more than six months.
- Rs. 3,772.60 cr. assessed as amount due from defaulting establishments during the year.
- Rs. 2,416.94 cr. recovered from defaulting unexempted establishments.
- Rs. 7,513.48 cr. remained outstanding to be recovered from unexempted establishments. (Rs. 3,086.52 cr. being Penal Damages and Interest).
- Rs. 1,408.77 cr. remained pending for recovery from exempted establishments.
- Total Amount of Rs. 8,922.25 cr. is pending for recovery as on 31st March, 2019.
- Total amount in Not Immediately Realisable (NIR) Category as on 31st March, 2019 was Rs. 4,795.38 cr. which is 63.82% of outstanding demand (Unexempted) of Rs. 7,513.48 cr. Following is the breakup of NIR category:-

Category	Amount Outsanding (Rs. in cr.)	% of NIR
Stay by Courts	3,708.66	77.34
Under Liquidation	658.96	13.74
BIFR	115.22	2.40
Others	312.54	6.52

3.13 Summary of Statistical Abstract (2018-19) is given in **Appendix-3(xii)**.



Chapter 4

COMPLIANCE MANAGEMENT IN EPFO

4.1 The Act is a Social Welfare Legislation enacted with a view to extend social security benefits in the form of Provident, Pension and Insurance Funds to the organised work force of the country engaged in the industries, factories and class of establishments to which the statute applies.

ROLE OF COMPLIANCE

4.2 The role of compliance begins with coverage of establishments under section 1(3)(a), 1(3)(b) or Section 1(4) of the Act. After coverage, the employers of the establishments are required to comply with the provisions envisaged under the Act and under the Schemes framed thereunder for enrolling their employees as Members of the Fund, deduct provident fund contributions from their salaries and deposit the same to the Fund along with their matching contribution. The employers are also required to deposit their dues towards the inspection and administrative charges under the Act.

ACTION IN CASE OF NON-COMPLIANCE

4.3 There may be the following types/issues of non-compliance on the part of the employers:

- Disputes on the applicability of the Act,
- Non-payment / delayed payment of provident fund and allied dues,
- Non- enrollment of all eligible Members,
- Non-submission of returns and other documents.

4.4 The following actions are provided in the Act that can be taken against defaulters to ensure compliance under the Act:

- **Action under Section 7A** – For deciding applicability of the Act in case of disputes and for determination of amounts due from any employer under the provisions of this Act, the Provident Fund Scheme or the Pension Scheme or the Insurance Scheme, as the case may be, inquiries under Section 7A are initiated. They are judicial in nature, thereby giving powers for enforcing attendance of any person or examining him on oath, requiring the discovery and production of documents, receiving evidence on affidavit and issuing commissions for examination of witnesses.
- **Action under Section 7Q** – Levy of simple interest at the rate of twelve percent per annum or at such higher rate as may be specified in the Scheme on any amount due from the employer under this Act from the date on which the amount has become so due till the date of its actual payment.
- **Action under Section 14B**– Levy of damages, as penalty, for belated remittance of contributions and administrative charges due from any employer or transfer of accumulations required to be transferred by him/her under sub-section (2) of Section 15 or sub-section (5) of Section 17 or in the payment of any charges payable under any other provision of this Act or the Schemes framed thereunder after giving a reasonable opportunity of being heard, and at such rates as specified in the Scheme.
- **Action under Section 8F** –Issue of prohibitory orders to third parties including post offices, bankers, insurance etc. to withhold any payment due or that may become due to the defaulting employers and to remit the same to the Fund for appropriation against Provident Fund and allied dues.
- **Action under Section 14**– Filing of prosecution cases against the defaulting employers before the appropriate courts of law for avoiding payment of dues, non-submission of statutory returns, making or causing to make false statement or representation, contravening any condition subject to which exemption was granted and of committing same offence repeatedly or any other contravention of provision of the Act or Schemes framed thereunder.
- **Complaint under Section 406/409 IPC** – Filing cases with police authorities or courts against the employers who fail to remit the employees' contribution to the Provident Fund after deducting the same from wages / salary of their employees which amounts to criminal breach of trust and is a cognizable offence.
- **Action under Section 110 Cr.PC** – Requiring the employers who habitually fail or attempt to fail in making payment of provident fund and allied dues to execute bond, with sureties, for good behavior with the Executive Magistrate.

4.5 e-GOVERNANCE INITIATIVES

- Common online coverage of establishments (OLRE) through the Shram Suvidha Portal.
- Introduction of e-proceedings for inquiries under Section 7A & 14B of the EPF & MP Act, 1952.

- Facility for auto calculation and deposit of dues under Section 7Q (interest) and under Section 14B (damages) of the EPF & MP Act, 1952 through ECR portal.
- Facility to see the compliance status of any registered establishment online on the 'Establishment Search Portal'.

EXEMPTION

4.6 Section 17 of the Act provides for grant of exemption to establishments from operation of the provisions of the Scheme(s). As per provisions of the Act, an applicant establishment has to seek exemption from each Scheme separately and choice lies with the establishment whether it wants exemption from one or two Scheme(s) or from all the three Schemes.

4.7 As per existing provisions, the following types of situations may arise with regard to exempted establishments :-

- EUU - Establishments exempted from EPF Scheme, 1952 only.
- UUE - Establishments exempted from EDLI Scheme, 1976 only.
- UEU - Establishments exempted from Employees Pension Scheme, 1995 only.
- EUE - Establishments exempted from EPF Scheme, 1952 and EDLI Scheme, 1976 only.
- EEU - Establishments exempted from EPF Scheme, 1952 and Employees Pension Scheme, 1995 only.
- UEE - Establishments exempted from EDLI Scheme, 1976 and Employees Pension Scheme, 1995 only.
- EEE - Establishments exempted from all the three Schemes.

4.8 To elaborate further, exemption from EPF Scheme, 1952 is of the following three types :-

- Exemption from EPF Scheme, 1952 for the establishment as a whole under Section 17(1)(a) to be granted by Appropriate Government by notification in the Official Gazette.
- Exemption from EPF Scheme, 1952 for the 'Class of Employees' under Para 27A of the EPF Scheme, 1952 read with Section 17(2) of the Act to be granted by Appropriate Government by order.
- Exemption from EPF Scheme, 1952 for individual employees under Para 27 of the EPF Scheme, 1952 read with Section 17(2) of the Act to be granted by Commissioner by order.

4.9 Exemption from operation of the EPF Scheme, 1952 is granted to an eligible establishment by Appropriate Governments on its application addressed to the Appropriate Government subject to terms and conditions of grant of exemption. Application for grant of exemption is submitted by employer with requisite documents to Regional P.F. Commissioner concerned who in turn forwards the same to EPFO, Head Office after getting the deficiencies removed. In EPFO, Head Office the proposals for grant of exemption are scrutinized and if found in order, are placed before the Central Board of Trustees, EPF for consideration and recommendation to Appropriate Governments. Once the proposal is through by the Board, it is forwarded to the Appropriate Government for issuance of Notification/Order in this regard. Exempted establishments are required to create a bi-partite Board of Trustees under the Chairmanship of the employer in relation to the establishment comprising of Trustees representing employer and employees. Consent of majority of employees of the applicant establishment is a prerequisite for grant of exemption, as all exemptions and Board of Trustees are founded on an agreement between the two stakeholders of the establishment.

4.10 Recent Initiatives–

- New software for filing of online returns –

A new software has been developed and deployed for the EPF exempted establishments to enable them to file the prescribed returns in an electronic manner. This system has two fold benefits. Firstly, it enables the EPF exempted establishments to submit the prescribed returns in a hassle free and convenient manner and secondly it helps EPFO to keep a close eye on the compliance status, probable defaults & default management due to availability of digitized database.

- Introduction of performance evaluation –

From July 2017, EPFO has introduced a performance evaluation of EPF exempted establishments to imbibe a healthy competition among the EPF exempted establishments. In the said system, EPF exempted establishments are evaluated on six key parameters and are given points based on their performance. On the basis of total points, a rank list of all the EPF exempted establishments, which have been given link for filing online returns, is generated and published on the official website of EPFO.

- Development and monitoring software for transfer of PF from exempted to un-exempted establishments, so that all stake holders get best returns and services.
- Study of best practices adopted by exempted Trusts and their implementation across all exempted Trusts.

EXEMPTION FROM THE EMPLOYEES' DEPOSIT LINKED INSURANCE SCHEME, 1976

4.11 On the request of the employer, the CPFC may, if requested so to do by the employer, by notification in the Official Gazette, and subject to such conditions as may be specified in the notification, exempt, any establishment from the operation of all or any of the provisions of the Insurance Scheme, if he is satisfied that the employees of such establishment are, without making any separate contribution or payment of premium, in enjoyment of benefits in the nature of life insurance, whether linked to their deposits in provident fund or not, and such benefits are more favorable to such employees than the benefits as admissible under the Insurance Scheme under section 17 (2A) of the Act. The Insurance Scheme may provide for the exemption of any person or class of persons employed in any establishment and covered by that scheme from the operation of all or any of the provisions thereof, if the benefits in the nature of life insurance admissible to such person or class of persons are more favorable than the benefits under the Insurance Scheme.

EXEMPTED ESTABLISHMENTS AND MEMBERS

4.12 There are 3514 PF exempted unique codes and there are 1414 PF exempted establishments. 1,04,81,450 member accounts are serviced by these exempted establishments as against 98,16,267 member accounts during the previous year.

STATE WISE CONCENTRATION OF ESTABLISHMENTS AND MEMBERS

4.13 Exempted member accounts are concentrated mainly in five states namely Maharashtra, Karnataka, West Bengal, Delhi and Tamil Nadu. These five States constitute 50.17% of the total exempted establishments and 74.82% of the total membership of the exempted sector.

CONTRIBUTIONS

4.14 An amount of Rs. 14,304.79 cr. was collected and transferred to the Private Trusts by the employers of exempted establishments as contributions during the year as against Rs.14,556.13 cr. during the previous year.

INSPECTION CHARGES

4.15 The employers of exempted establishments are required to pay the Inspection Charges @ 0.18% of the basic wages and DA including cash value of food concession and retaining allowance if any, to the EPFO.

CENTRAL ANALYSIS AND INTELLIGENCE UNIT (CAIU)

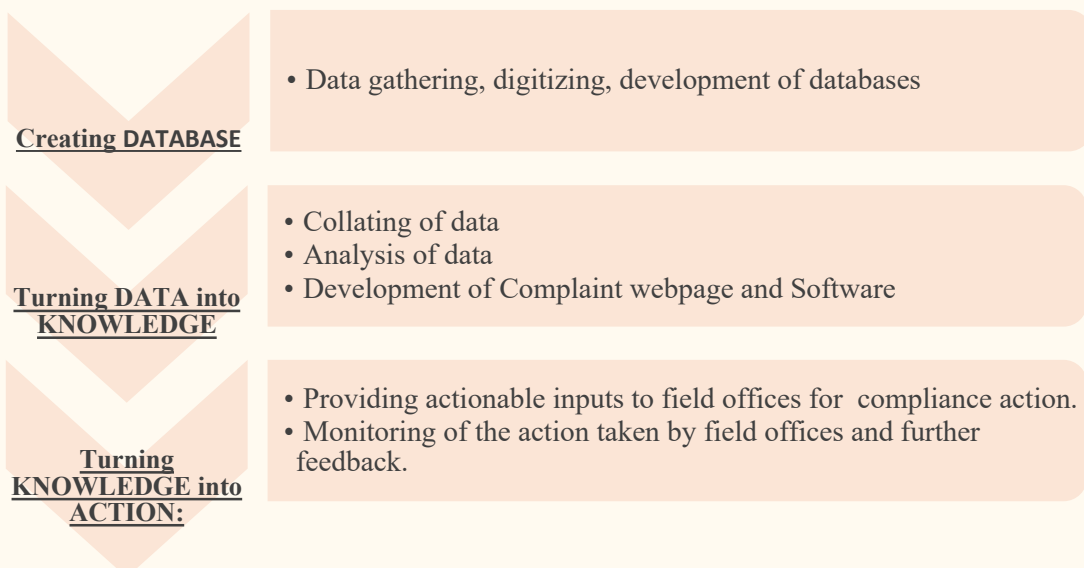
4.16 EPFO has set up a Central Analysis and Intelligence Unit (CAIU) for collecting and analyzing field level data for a transparent and accountable labour inspection system. The cases forwarded through Central Analysis & Intelligence Unit (CAIU) of EPFO are to be based on data and evidence.

a) Objective of CAIU - The broad objective of Central Analysis and Intelligence Unit (CAIU) has been defined as:

- To introduce an effective e-governance system in the compliance setup of EPF Organization and to ensure a transparent and effective service delivery mechanism for its stake-holders.
- Creation of database for targeted monitoring of establishments to achieve an optimum level of coverage of establishments and membership by developing linkages with other enforcement agencies.
- To act as the nodal agency for facilitating compliance, tracking, monitoring and initiating default control measures under the provisions of the EPF & MP Act, 1952.

b) Basic Processes involved in the work are as follows:

Central Analysis and Intelligence



Steps taken by CAIU so far;

- CAIU has made modifications in respect of defaulter's list. There are three categories of defaulters i.e. A, B & C.

'A' Category of defaulting establishments have defaulted for 4 or more wage months,

'B' Category of defaulting establishments have defaulted for 2 or 3 wage months and

'C' Category of defaulting establishments have defaulted for 1 wage month.

The system has been designed to identify the defaulters and prioritise action against such defaulters.

- CAIU has collected and collated actionable system assisted data on establishments in default and assigned it to field offices for inspection through CAIU link of Shram Suvidha Portal as per the approved Inspection Policy of EPFO.

- CAIU has initiated process of sending soft letters through e-mail to all establishments in default – gently reminding the establishments of their statutory obligations in this regard.

- CAIU has provided facility for online submission of Form 5A by all employers of covered establishments along with digital/e-signatures under the EPF & MP Act, 1952.

- c) CAIU has strived to perform at optimal level and has come a long way from 'just permitting inspections' to 'making endeavours in all the aspects as envisaged in its original document'.

RECOVERY OF ARREARS

4.17 Provisions for recovery of amount due from employers were inbuilt in the Employees' Provident Funds Ordinance, 1951, the Employees' Provident Funds Bill, 1952 and the Act. As per the modes of recovery provided, any amount due from an employer in respect of any contribution payable under this Act or towards the cost of administering the Fund payable by him under any Scheme could be recovered by the Appropriate Government in the same manner as arrears of land revenue. Requisitions used to be sent to the Certificate Officers/Revenue Officers of the respective State Governments for recovery of any money due from an employer in respect of any contribution payable under this Act or towards the cost of administering the Fund payable by him under any Scheme. The pace of recovery was very slow as there was no control over the State Governments. Therefore, evolving an institution of independent recovery machinery within the Organisation was thought of. Accordingly, Section 8 of the Principal Act was amended by the EPF & MP (Amendment) Act, 1988 (33 of 1998) and in the Principal Act, for the words "by the Central Provident Fund Commissioner or such other officer as may be authorized by him, by notification in the Official Gazette, in this behalf, in the same manner as an arrear of land revenue", the words, figures and letters "in the manner specified in Sections 8B to 8G" were substituted. Definition and role of 'Recovery Officer' were inserted in the Act by the said amendment of 1988 effective from 1st August, 1988. As a result, independent recovery machinery was put in place from 1st July, 1990 and RPFCs were notified as Recovery Officers by name. From 4th March, 1997, all the RPFCs and APFCs working

in the Regional/Sub Regional Offices located at different States and in Headquarters of the Organisation have been notified to act as Recovery Officers. Notification No. S.O. 796 dated the 4th March, 1997 was published in the Official Gazette on 22nd March, 1997 to that effect.

4.18 For augmenting recovery, a Directorate of Recovery has been created at the Head Office level which is directly monitoring the performance of the field functionaries in the area of recovery. Following recovery actions are provided in the statute against the defaulters:

- attachment and sale of movable or immovable property of the establishment or, as the case may be, of the employer;
- arrest of the employer and his detention in prison; and
- appointing receiver for the management of movable or immovable properties of the establishment or, as the case may be, the employer.

PRIORITY OF PROVIDENT FUND DUES

4.19 Section 11(2) of the Act provides that, if any amount is due from an employer, whether in respect of employees' contribution (deducted from the wages of employees) or the employers' contribution, the amount so due shall be deemed to be the first charge on the assets of the establishment, and shall notwithstanding anything contained in any other law for the time being in force, be paid in priority to all other debts.

4.20 The Hon'ble Supreme Court in *Maharashtra State Co-operative Bank Vs. Provident Fund Commissioner [2009(10) SCC.123:2009(123) FLR, 653:2009(2) SCC, (L&S) 743(S.C. – 3M)]* has held that the provident fund dues shall be paid in priority to all other dues and debt of a company. Even in cases of liquidation, the Hon'ble Supreme Court has held that the EPF dues are to be paid in priority in *Employees' Provident Fund Commissioner Vs. O.L. of Esskay Pharmaceuticals Limited – 2011(5)LLN.1:2012(1)LLJ.1:2012(132)FLR.98(S.C.-2M)]*

ARREAR MANAGEMENT DURING THE YEAR

4.21 During the year 2018-19 the scheme-wise details of assessed arrears, amounts recovered and closing balance are given in the table below.

ARREARS TO BE RECOVERED			(Rs. in cr.)	
TYPE OF DUES		Workload	Realised	Closing Balance
a.	Provident Fund	6116.84	1529.06	4587.78
b.	EPF Admn. & Inspection Charges	468.51	93.09	375.42
c.	Pension Fund	3050.73	730.67	2320.06
d.	Insurance Fund	284.02	61.17	222.85
e.	EDLI Admn. & Inspection Charges	10.33	2.95	7.38
f.	TOTAL (a to e)	9930.43	2416.94	7513.48
g.	Penal Damages and Interest	3940.45	853.93	3086.52
h.	Exempted Sector	2465.27	1056.50	1408.77
GRAND TOTAL (f & h)		12395.70	3473.44	8922.25

The Zone-wise details are given in **Appendices-4(i) to 4(iii), 4(ix), 4(xi) & 4(xviii).**

BIFURCATION OF ARREARS OF CONTRIBUTION (ALL THREE SCHEMES)

4.22 Out of the total arrears of Rs. 7513.43 cr. an amount of Rs. 4795.38 cr. falls under NIR category and Rs 2718.10 cr. is realizable through recovery proceedings. The arrears falling under NIR category could not be recovered over the years due to various reasons such as:

- Amount disputed in Courts/Tribunal.
- Establishments having gone into liquidation.
- Grant of Installments.
- Establishments in respect of which Rehabilitation Scheme had been sanctioned by the BIFR.

4.23 NIR amount accounts for 63.82 % of the arrears demand. The break-up indicating the reason and category of the default falling under NIR category is given below:-

Status of NIR arrears	Number of cases	Amount involved (Rs. in cr.)	% of Total
Stay by Courts	8829	3708.66	77.34%
Under Liquidation	1785	658.96	13.74%
BIFR	381	115.22	2.40%
Others	6449	312.54	6.52%
TOTAL	17444	4795.38	100.00%

4.24 Sector-wise status of defaulting establishments is as under:-

Sector	Amount to be recovered (Rs. in cr.)
Private	5581.55
Public	1621.04
Co-operative	310.89
Total	7513.48

4.25 Zone-wise bifurcation of arrears for all schemes as on 31.03.2019 with reference to Public, Private and Cooperative Sector is given in **Appendix-4(iv)**.

4.26 The summary of Un-Exempted establishments which were in default of Provident Fund dues of Rs.50 lac and above as on 31.03.2019 is given at **Appendix-4(v)** and a summary of exempted establishments in default of Rs.50 lac or more is given in **Appendix-4(vi)**.

ACTIONS TAKEN TO ARREST THE DEFAULT

4.27 The following actions were taken by the organization against the defaulting establishments for assessment and recovery of dues:

- **Assessment of dues under Section 7A of the Act:** The status of initiation and disposal of assessment cases, zone-wise is given in **Appendix-4(vii)** and the details of periodicity of pending Section 7A cases are given in **Appendix-4(viii)**.
- **Assessment of Interest under Section 7Q of the Act:** The total workload during 2018-19 was Rs. 1552.05 cr. out of which Rs. 394.05 cr., being 25.39 % of the total workload was recovered. As on 31st March 2019, Rs. 1157.99 cr. was outstanding for recovery. The Zone wise details are given in **Appendix-4(ix)**.
- **Levy of Damages under Section 14B of the Act for belated remittances:** Total amount due for realization during the year 2018-19 was Rs. 2388.40 cr. Out of this Rs. 459.88 cr. was recovered. Zone wise details of cases and amount of penal damages imposed, collected and outstanding at the end of the year are given in **Appendices- 4(x)& 4(xi)**.

- **Recovery through coercive actions:** During the year 2018-19, a sum of Rs. 316.92 cr. was recovered by invoking the provisions of Section 8B for attachment and sale of properties of defaulting establishments, arrest of defaulters etc. The status of attachment/sale of property /arrest of defaulters in Un-Exempted sector is given in **Appendix-4(xii)**.
- **Action taken under Section 14 of the Act:** 37807 cases were filed in the Criminal Courts under the provisions of Section 14 of the Act against defaulting establishments and employers. Zone-wise status of EPF, EPS and EDLI cases are given in **Appendix-(xiii) to (xv)** respectively.
- **Action taken under Section 406/409 of IPC:** FIRs were filed with the police authorities u/s 406/409 of Indian Penal Code (IPC) against the employers for non-remittance of the Employees' share of Provident Fund contributions deducted from their wages / salary. Zone-wise data of the cases filed before the police, the details of challans filed by the police in courts and complaints directly filed in Court and details of their disposal with pendency of cases are given in **Appendix-4(xvi) & 4(xvii)**.

ARREAR MANAGEMENT IN THE EXEMPTED SECTOR

4.28 Out of an arrear of Rs. 2465.27 cr., an amount of Rs. 1056.50 cr. was recovered leaving a balance of Rs. 1408.77 cr. The details are given in **Appendix-4(xviii)**.

4.29 The major portion of arrears of exempted establishments is in the State of Telangana amounting to Rs. 529.42 cr. followed by the State of Delhi amounting to Rs. 213.49 cr., West Bengal & Sikkim amounting to Rs. 154.85 cr., Jharkhand amounting to Rs. 122.48 cr. and Rajasthan amounting to Rs. 114.25 cr., together representing 80.53 % of the total arrears as depicted in **Appendix-4(xix)**.

ACTION TAKEN AGAINST DEFAULTERS IN THE EXEMPTED SECTOR

4.30 During the year, 7 complaints were filed for offences punishable under section 406/409 of I.P.C. against the defaulting employers who failed to remit the Provident Fund contributions deducted from the wages of their employees.

4.31 During the year 2018-19, a sum of Rs. 5.86 cr. was recovered through various modes from defaulters in exempted sector as given below:

STATUS OF ARREST & ATTACHMENT OF PROPERTY ON ACCOUNT OF DEFAULT– EXEMPTED SECTOR			
Sl. No.	Mode of Action	No. of Cases	Amount Recovered (Rs.in cr.)
1	Bank Accounts Attached	60	5.86
2	Movable Property Attached	10	0.00
3	Immovable Property Attached	1	0.00
4	Arrest of Defaulters	0	0.00
	TOTAL	71	5.86

OTHER ACTIONS TAKEN BY EPFO FOR RECOVERY OF ARREARS

4.32 Apart from the above actions, instructions have also been issued to all RPFCs to take the following steps for recovery:

- To seek the help of the State Governments for recovery of arrears.

- To display the names of 10 biggest defaulters of the region in the front area of the office at a prominent place.
- To seek full co-operation of the State Police for attachment of movable and immovable properties of the defaulting employers.
- To have the jails notified as civil prisons by the appropriate authorities.
- Flash the names of major defaulters on the EPFO's website.

PRADHAN MANTRI ROJGAR PROTSAHAN YOJANA (PMRPY)

4.33 Pradhan Mantri Rojgar Protsahan Yojana (PMRPY) was launched on 9th of August, 2016.

In order to incentivise creation and generation of new jobs in formal sector, the Scheme provided that Government of India will pay the Employee's Pension Scheme (EPS 95) contribution of 8.33% for all new employees enrolling under the Employees' Provident Funds Scheme, 1952 (with EPFO) for the first three years of their employment. This was intended to incentivise the employers to recruit unemployed persons and also to formalize their employment. In order to channelize this intervention towards the target group of semi-skilled and unskilled workers, the Scheme was applicable to those with salary/wages up to Rs 15000/- per month and who had not worked in any establishment registered with EPFO prior to 01/04/2016 and did not have UAN prior to 01/04/2016. This Scheme had a dual benefit, where, on the one hand, the employer is incentivised for increasing the employment base of workers in the establishment, and on the other hand, a large number of workers will find jobs in such establishments. A direct benefit is that these workers will have access to social security benefits of the organised sector. To check duplication errors and prevent unscrupulous members from availing the benefit, it was mandated that the UAN of beneficiaries will be seeded with Aadhaar.

In case of the textile (apparel) sector where the establishment particularly dealt with manufacturing of wearing apparel, the employers were also eligible to get 3.67% of employers' share of EPF contribution paid by the Government (in addition to paying the EPS'95 contribution of 8.33%) under the Pradhan Mantri Paridhan Rojgar Protsahan Yojana (PMRPY).

With effect from 01/04/2018, the whole of employer's share of EPF & EPS contribution (10% or 12% as the case may be) is being provided to the employers for a period of three years in respect of the new employees and the existing employees for their remaining period of three years. Hence, the establishments and the employees therein which were getting twin benefits under both PMRPY & PMPRPY now are eligible for the full benefit of 12% (or 10%) under PMRPY since 01.04.2018. The terminal date for registration of beneficiaries through establishments was 31st March, 2019.

The Scheme received good response from the employers. Though a little slow initially, but with the effective and large scale publicity by Head Office and the field offices of EPFO through conduct of seminars and workshops with both the employers & employers' associations and employees & union representatives, the response picked up fast and by the terminal date of registration, 185022 establishments had registered with 13791049 employees under the scheme. Out of this, 145512 establishments had been benefitted in respect of 11805003 employees receiving an amount of Rs. 43706034526/-. The year wise details are given as under:

PMRPY

Financial Year	Employees benefitted	Employers benefitted	Subsidy disbursed (in Rs.)
2016-17	33031	868	25839391
2017-18	3025084	39423	4919573820
2018-19	8746888	144736	38760621315

PMRPY

Financial Year	Employees benefitted	Employers benefitted	Subsidy disbursed (in Rs.)
2016-17	3900	19	1787994
2017-18	218304	689	187502672
2018-19	46840	781	51668588

The Government has revised the Scheme guidelines dated 23.02.2017 vide its order dated 07.03.2019. This has produced the effect that for any establishment to avail upfront benefit under PMRPY for a particular wage month, it is now mandatory that the ECR is filed by 15th of the subsequent month.

On the initiative of PMRPY section and with the help of Concurrent Audit Cell as well as IS Division, a scrutiny of the data of beneficiaries under PMRPY scheme was taken up and the same was validated with the legacy data of members existing before 01.04.2016 on different parameters like, PAN, Aadhar, Name, Father's Name, Date of Birth and Gender of the beneficiaries. The outcome located a large member of duplicate cases who were suspected to be ineligible beneficiaries under the PMRPY scheme. Such accounts were blocked and further flow of benefits under the PMRPY scheme in respect of the suspected UANs was disallowed.

The lists of such cases were pushed into the logins of the respective establishments for verification and certification of their authenticity. A notice to the effect was also issued to all the related establishments by the respective RPFCs with a request to either confirm their authenticity or block those cases permanently.

Till the end of the Financial Year 2018-19, the de-duplication exercise was under progress involving verification of about 9 lakh UANs registered under PMRPY.



Chapter 5

INVESTMENTS AND ACCOUNTS

RATE OF CONTRIBUTION

5.1 The rate of contribution payable to Provident Fund by the employees and the employers under the Act has been revised from time to time. The current rate of contribution as percentage of wages for funding the various schemes along with its administrative charges is given below:

	CONTRIBUTION ACCOUNTS (Rate of contribution)			ADMINISTRATION ACCOUNTS (Rate of contribution)		TOTAL
	EPF	EPS	EDLI	EPF(*)	EDLI	
Employer	3.67	8.33	0.50	0.50	0.00	13.00
Employee	12.00	0.00	0.00	0.00	0.00	12.00
Central Government	0.00	1.16	0.00	0.00	0.00	1.16
TOTAL	15.67	9.49	0.50	0.50	0.00	26.16

(*) w.e.f. 01.06.2018 onwards

5.2 The rate of contribution excluding the administrative charges and contribution in EDLI Scheme is presently 12% on the wages both for employer as well as employee. The employer bears the entire administrative charges for EPF and contribution under EDLI Scheme. The Government of India contributes @1.16% of wages to the EPS. Only for following categories of establishments, the rate of contribution, both for employer and employee is 10% of wages.

- Any establishment in which less than twenty persons are employed;
- Any sick industrial company as defined in clause (o) of sub-section (1) of Section 3 of the Sick Industrial Companies (Special Provisions) Act, 1985 (1 of 1986) and which has been declared as such by the Board for Industrial and Financial Re-construction established under section 4 of that Act, for the period commencing on and from the date of registration of the reference in the Board and ending either on the date by which the net worth of the said company becomes positive in terms of the orders passed under sub-section (2) of section 17 of that Act or on the last date of implementation of the scheme sanctioned under section 18 of that Act;
- Any establishment which has at the end of any financial year accumulated losses equal to or exceeding its entire net worth that is the sum total of paid up capital and free reserves and has also suffered cash losses in such financial year and the financial year immediately preceding such financial year.
- Any establishment in the (A) Jute Industry (B) Beedi Industry (C) Brick Industry (D) Coir Industry other than the spinning sector (E) Gaur gum factories;

5.3 The following table indicates the different rates of contribution both for employers and employees for the period indicated from the date of inception of the Act.

RATE OF CONTRIBUTION SINCE 1952 ONWARDS	
Period	Contribution Rate
01.11.1952 to 31.03.1956	One anna per rupee of total basic wages, DA and food concession by both employers & employees.
01.04.1956 to 31.03.1971	6¼% of the total of basic wages, DA and cash value of food concession by employee. An equal amount was paid by the employer.
01.04.1971 to 31.07.1988	6¼% of the total of basic wages, DA and cash value of food concession by employee. An equal amount was paid by the employer.
	As on 31 st March 1972, the enhanced rate of 8 per cent was made (for employer and employee both) applicable to the establishments employing 50 or more persons.
01.08.1988 to 31.05.1990	8½% of the basic wages, DA (including the cash value of any food concession) and retaining allowance (if any) payable to each employee who is a subscriber, with effect from 1st August, 1988.
01.06.1990 to 08.04.1997	8½% of the basic wages, DA (including the cash value of any food concession) and retaining allowance (if any) payable to each employee who is a subscriber, with effect from 1st August, 1988.
	As on 31 st March 1991, the enhanced rate of 10 per cent was made applicable to the establishments employing 50 or more persons.

09.04.1997 to 21.09.1997	Notification dated 9th April, 1997 was issued enhancing Provident Fund contribution rate from 8½% to 10% for all except 5 categories of industries/establishments. With this, 5 categories of industries/establishments were to pay Provident Fund contribution @ 8½% while the remaining categories of industries/establishments were to pay Provident Fund contribution @ 10% w.e.f. 01.05.1997.
22.09.1997 onwards	5 categories of industries/establishments were to pay Provident Fund contribution @ 10% while the remaining categories of industries/establishments were to pay Provident Fund contribution @ 12%.

CONTRIBUTIONS RECEIVED (ALL THREE SCHEMES)

5.4 During the year 2018-19, following contributions were collected from un-exempted establishments by the Organisation in respect of Employees' Provident Funds Scheme, 1952, Employees' Pension Scheme, 1995 and Employees' Deposit Linked Insurance Scheme, 1976:

CONTRIBUTIONS RECEIVED FROM UN-EXEMPTED ESTABLISHMENTS (RS. IN CRORE)		
S.NO.	SCHEME	2018-19
1.	EMPLOYEES' PROVIDENT FUNDS SCHEME:	1,05,804.25
2.	EMPLOYEES' PENSION SCHEME:	
	A) EMPLOYERS SHARE	40,259.74
	B) GOVERNMENT'S SHARE	6,401.90
	TOTAL	46,661.64
3.	EMPLOYEES' DEPOSIT LINKED INSURANCE SCHEME:	
	EMPLOYERS SHARE	1,942.56

PROVIDENT FUND

5.5 The contribution received in Provident Fund in the last three years is as under:-

PROVIDENT FUND CONTRIBUTIONS RECEIVED (Rs. in cr.)						
Year	Exempted Sector	Year-wise variation in %	Un-exempted Sector	Year-wise variation in %	Total Contribution	Year-wise variation in %
2018-19	14,304.79	-1.73	1,05,804.25	13.20	1,201,09.04	11.19
2017-18	14,556.13	-11.49	93,468.73	14.98	1,080,24.86	10.53
2016-17	16,446.53	-15.70	81,289.37	15.74	97,735.90	8.90

PENSION FUND

5.6 The erstwhile Family Pension Scheme, 1971 mandated contribution of 1.16% of wages from employers and employees to Family Pension Fund. The Central Government also contributed 1.16% of the wages of the members to the Pension Fund. The present Pension Scheme was introduced in 1995. The accumulations in the erstwhile Family Pension Fund formed part of the corpus of Pension Scheme.

5.7 The Pension Scheme is financed by employer contribution at the rate of 8.33% of the wages of the Members. In addition, the Central Government contributes at the rate of 1.16% of wages of the member.

5.8 The following table shows the contribution received in the Pension Fund in last three years.

Year	Employer's share (Rs. in cr.)	Central Govt. share (Rs. in cr.)	Year-wise variation in % (both shares)
2018-19	40,259.74	6,401.90	10.11
2017-18	36,618.23	5,757.42	16.44
2016-17	32,108.65	4,284.80	12.65

INSURANCE FUND

5.9 The employers are required to contribute to the Insurance Fund at the rate of 0.5% of wages of the employee (subject to Maximum wages of Rs.15,000/-per month). During the year 2018-19, a sum of Rs.1,942.56 cr. was received as against Rs.1,731.16 cr. in the year 2017-18.

5.10 The Zone-wise receipts and payments in the contribution accounts of all the three Schemes (Un-exempted Sector) for the year 2018-19 are given at **Appendices-5(i)**.

ADMINISTRATIVE ACCOUNT

5.11 The expenditure in administering the Employees' Provident Fund as provided in para 54 of the EPF Scheme, 1952 is met from the levy of Administrative charges and Inspection charges at the prescribed rate from the employers of un-exempted and exempted establishments respectively. Para 38 and 39 of the Employees' Provident Funds Scheme, 1952 stipulate that the employer of the establishments complying with the Employees' Provident Funds Scheme, 1952 as an un-exempted establishment should pay Administrative Charges. Section 17(3) of the Act stipulates the payment of Inspection Charges by the exempted establishments every month.

5.12 Taking into account the resources of the Fund and meeting the expenditure for running the Scheme, the Central Board of Trustees, EPF recommends a rate that may be levied as Administrative/Inspection charges from the employers. On the recommendation of the Central Board, the rates of Administrative charges and Inspection charges are fixed by the Central Government and notified in the Gazette.

5.13 The rate of Administrative charges and Inspection charges fixed by the Central Government from time to time is as under: -

ADMINISTRATIVE CHARGES PAYABLE BY THE EMPLOYERS OF UN-EXEMPTED ESTABLISHMENTS		
Period	Rate	Reckoned on
01.11.1952 to 31.12.1962	3%	Total employers' and employees' contributions.
01.01.1963 to 30.09.1964	3%	Total employer's and employees' contributions payable @ 6.25%.
	2.4%	Total employer's and employees' contributions payable @ 8%.
01.10.1964 to 30.11.1978	0.37%	On total pay on which contributions are payable.
01.12.78 to 30.09.1986	0.37%	On total pay on which contributions are payable. Minimum Administrative charges payable per month per establishment is Rs. 5/-.
01.10.1986 to 31.07.1998	0.65%	On total pay on which contributions are payable. Minimum Administrative charges payable per month per establishment is Rs. 5/-.
01.08.1998 to 31.12.2014	1.10%	On total pay on which contributions are payable. Minimum Administrative charges payable per month per establishment is Rs. 5/-.
01.01.2015 to 31.03.2017	0.85%	On total pay on which contributions are payable. Minimum sum of Rs.75/- per month for every non-functional establishment having no contributory member and Rs.500/- per month per establishment for other establishment.
01.04.2017 to 31.05.2018	0.65%	On total pay on which contributions are payable. Minimum sum of Rs.75/- per month for every non-functional establishment having no contributory member and Rs.500/- per month per establishment for other establishment.
01.06.2018 onwards	0.50%	On total pay on which contributions are payable. Minimum sum of Rs.75/- per month for every non-functional establishment having no contributory member and Rs.500/- per month per establishment for other establishment

INSPECTION CHARGES PAYABLE BY THE EMPLOYERS OF EXEMPTED ESTABLISHMENTS		
Period	Rate	Reckoned on
01.11.1952 to 31.12.1962	0.75%	On total employees' and employer's contributions payable @ 6.25%.
01.01.1963 to 30.09.1964	0.75%	On total employees' and employer's contributions payable @ 6.25%.
	0.60%	On total employees' and employer's contributions payable @ 8%.
01.10.1964 to 31.07.98	0.09%	On total pay on which contributions are payable.
01.08.1998 onwards	0.18%	On total pay on which contributions are payable.

5.14 The Income and Expenditure of Administration Account for the year 2018-19 relating to Employees' Provident Funds Scheme, 1952 is as below:

INCOME & EXPENDITURE ACCOUNT (2018-19)		(Rs. in Crore)
INCOME		
A	Administrative, Inspection Charges & Penal Damages (including 7Q interest)	3,592.95
B	Interest on Investments	1,685.83
C	Receipts from other accounts	35.41

D	Miscellaneous receipts	12.40
	TOTAL	5,326.59
EXPENDITURE		
A	Revenue Expenditure	3,505.75
B	Payments to other Accounts	35.41
	TOTAL	3,541.16
	Excess of Income over Expenditure	1,785.43

ADMINISTRATIVE REVENUE

5.15 During the year 2018-19, the details of Administrative Revenue collected from the employers by the EPF Organisation in respect of Employees' Provident Funds Scheme, 1952 and Employees' Deposit Linked Insurance Scheme, 1976 is detailed below: -

ADMINISTRATIVE / INSPECTION CHARGES AND PENAL DAMAGES RECEIVED FROM ESTABLISHMENTS (RS. IN CRORE)				
	SCHEME	EPF SCHEME	EDLI SCHEME	TOTAL
1	Administrative Charges	3,324.99	34.45	3,359.44
2	Inspection Charges	216.14	5.61	221.75
3	Penal Damages (Including 7Q Interest)	51.82	2.32	54.14
	Total	3,592.95	42.38	3,635.33

5.16 The establishments granted exemption under the Insurance Scheme, are required to pay the inspection charges @ 0.005% of wages subject to a minimum of Rs. 1 per month.

5.17 During the year 2018-19, Rs. 3,592.95 cr. has been collected as Administrative Revenue as against Rs.3,864.68 cr. collected during 2017-18 under EPF Scheme. During the year 2018-19, Rs.42.38 cr. has been collected as Administrative, Inspection Charges, Damages and Interest charged as against Rs.72.35 cr. collected during 2017-18 under EDLI Scheme.

COLLECTION OF CONTRIBUTION THROUGH INTERNET BANKING

5.18 In continuation of multibanking arrangement for centralized collection, EPFO signed agreements with two banks i.e. Central Bank of India & Canara Bank during the year, thus increasing total banks from 13 to 15.

Further, the existing banks i.e. Allahabad Bank, Union Bank of India & Indian Bank agreed to collect EPF dues at zero charges under centralized receipt module.

PATTERN OF INVESTMENT

5.19 In exercise of the powers conferred by sub-paragraph (1) of paragraph 52 of the Employees' Provident Funds Scheme, 1952 and in supersession of the notification of the Government of India, the Ministry of Labour No. S.O. 3450(E).- dated 21st Nov 2013, the Central Government has directed that all incremental accretions belonging to the Fund shall be invested in accordance with the following pattern namely-

Category	INVESTMENT PATTERN	Percentage amount to be invested
(i)	<p>Government Securities and Related Investments</p> <p>(a) Government Securities,</p> <p>(b) Other Securities {'Securities' as defined in section 2(h) of the Securities Contracts (Regulation) Act, 1956} the principal whereof and interest whereon is fully and unconditionally guaranteed by the Central Government or any State Government.</p> <p>The portfolio invested under this sub-category of securities shall not be in excess of 10% of the total portfolio of the fund.</p> <p>(c) Units of Mutual Funds set up as dedicated funds for investment in Govt. securities and regulated by the Securities and Exchange Board of India:</p> <p>Provided that the portfolio invested in such mutual funds shall not be more than 5% of the total portfolio at any point of time and fresh investments made in them shall not exceed 5% of the fresh accretions in the year.</p>	<p>Minimum 45% and upto 65%*</p>
(ii)	<p>Debt Instruments and Related Investments</p> <p>(a) Listed (or proposed to be listed in case of fresh issue) debt securities issued by bodies corporate, including banks and public financial institutions ('Public Financial Institutions' as defined under Section 2 of the Companies Act, 2013), which have a minimum residual maturity period of three years from the date of investment.</p> <p>(b) Basel III Tier-I bonds issued by scheduled commercial banks under RBI Guidelines:</p> <p>Provided that in case of initial offering of the bonds the investment shall be made only in such Tier-I bonds which are proposed to be listed.</p> <p>Provided further that investment shall be made in such bonds of a scheduled commercial bank from the secondary market only if such Tier I bonds are listed and regularly traded.</p> <p>Total portfolio invested in this sub-category, at any time, shall not be more than 2% of the total portfolio of the fund.</p> <p>No investment in this sub-category in initial offerings shall exceed 20% of the initial offering. Further, at any point of time, the aggregate value of Tier I bonds of any particular bank held by the fund shall not exceed 20% of such bonds issued by that Bank.</p>	<p>Minimum 20% and upto 45%**</p>

Category	INVESTMENT PATTERN	Percentage amount to be invested
	<p>(c) Rupee Bonds having an outstanding maturity of at least 3 years issued by institutions of the International Bank for Reconstruction and Development, International Finance Corporation and Asian Development Bank.</p> <p>(d) Term Deposit receipts of not less than one year duration issued by scheduled commercial banks, which satisfy the following conditions on the basis of published annual report(s) for the most recent years, as required to have been published by them under law:</p> <p>(i) having declared profit in the immediately preceding three financial years;</p> <p>(ii) maintaining a minimum Capital to Risk Weighted Assets Ratio of 9%, or mandated by prevailing RBI norms, whichever is higher;</p> <p>(iii) having net non-performing assets of not more than 4% of the net advances;</p> <p>(iv) having a minimum net worth of not less than Rs.200 crores.</p> <p>(e) Units of Debt Mutual Funds as regulated by Securities and Exchange Board of India:</p> <p>Provided that fresh investment in Debt Mutual Funds shall not be more than 5% of the fresh accretions invested in the year and the portfolio invested in them shall not exceed 5% of the total portfolio of the fund at any point in time.</p> <p>(f) The following infrastructure related debt instruments:</p> <p>(i) Listed (or proposed to be listed in case of fresh issue) debt securities issued by body corporates engaged mainly in the business of development or operation and maintenance of infrastructure, or development, construction or finance of low cost housing.</p> <p>Further, this category shall also include securities issued by Indian Railways or any of the body corporates in which it has majority shareholding.</p> <p>This category shall also include securities issued by any Authority of the Government which is not a body corporate and has been formed mainly with the purpose of promoting development of infrastructure.</p> <p>It is further clarified that any structural obligation undertaken or letter of comfort issued by the Central Government, Indian Railways or any Authority of the Central Government, for any security issued by a body corporate engaged in the business of infrastructure, which notwithstanding the terms in the letter of</p>	

Category	INVESTMENT PATTERN	Percentage amount to be invested
	<p>comfort or the obligation undertaken, fails to enable its inclusion as security covered under category (i) (b) above, shall be treated as an eligible security under this sub-category.</p> <p>(ii) Infrastructure and affordable housing Bonds issued by any scheduled commercial bank, which meets the conditions specified in (ii)(d) above.</p> <p>(iii) Listed (or proposed to be listed in case of fresh issue) securities issued by Infrastructure debt funds operating as a Non-Banking Financial Company and regulated by Reserve Bank of India.</p> <p>(iv) Listed (or proposed to be listed in case of fresh issue) units issued by Infrastructure Debt Funds operating as a Mutual Fund and regulated by Securities and Exchange Board of India.</p> <p>It is clarified that, barring exceptions mentioned above, for the purpose of this sub-category (f), a sector shall be treated as part of infrastructure as per Government of India's harmonized master-list of infrastructure sub-sectors.</p> <p>Provided that the investment under sub-categories (a), (b) and (f) (i) to (iv) of this category No. (ii) shall be made only in such securities which have minimum AA rating or equivalent in the applicable rating scale from at least two credit rating agencies registered with Securities and Exchange Board of India under Securities and Exchange Board of India (Credit Rating Agency) Regulation, 1999. Provided further that in case of the sub-category (f) (iii) the ratings shall relate to the Non-Banking Financial Company and for the sub-category (f) (iv) the ratings shall relate to the investment in eligible securities rated above investment grade of the scheme of the fund.</p> <p>Provided further that if the securities / entities have been rated by more than two rating agencies, the two lowest of all the ratings shall be considered.</p> <p>Provided further that investments under this category requiring a minimum AA rating, as specified above, shall be permissible in securities having investment grade rating below AA in case the risk of default for such securities is fully covered with Credit Default Swaps (CDSs) issued under Guidelines of the Reserve Bank of India and purchased along with the underlying securities. Purchase amount of such Swaps shall be considered to be investment made under this category.</p> <p>For sub-category (c), a single rating of AA or above by a domestic or international rating agency will be acceptable.</p> <p>It is clarified that debt securities covered under category (i) (b) above are excluded from this category (ii).</p>	

Category	INVESTMENT PATTERN	Percentage amount to be invested
(iii)	<p>Short-term Debt Instruments and Related Investments</p> <p>Money market instruments:</p> <p>Provided that investment in commercial paper issued by body corporates shall be made only in such instruments which have minimum rating of A1+ by at least two credit rating agencies registered with the Securities and Exchange Board of India.</p> <p>Provided further that if commercial paper has been rated by more than two rating agencies, the two lowest of the ratings shall be considered.</p> <p>Provided further that investment in this sub-category in Certificates of Deposit of up to one year duration issued by scheduled commercial banks, will require the bank to satisfy all conditions mentioned in category (ii) (d) above.</p> <p>(b) Units of liquid mutual funds regulated by the Securities and Exchange Board of India.</p> <p>(c) Term Deposit Receipts of up to one year duration issued by such scheduled commercial banks which satisfy all conditions mentioned in category (ii) (d) above.</p>	Upto 5%
(iv)	<p>Equities and Related Investments</p> <p>Shares of body corporates listed on Bombay Stock Exchange (BSE) or National Stock Exchange (NSE), which have:</p> <p>(i) Market capitalization of not less than Rs. 5000 crore as on the date of investment; and</p> <p>(ii) Derivatives with the shares as underlying, traded in either of the two stock exchanges.</p> <p>(b) Units of mutual funds regulated by the Securities and Exchange Board of India, which have minimum 65% of their investment in shares of body corporates listed on BSE or NSE.</p> <p>Provided that the aggregate portfolio invested in such mutual funds shall not be in excess of 5% of the total portfolio of the fund at any point in time and the fresh investment in such mutual funds shall not be in excess of 5% of the fresh accretions invested in the year.</p> <p>(c) Exchange Traded Funds (ETFs) / Index Funds regulated by the Securities and Exchange Board of India that replicate the portfolio of either BSE Sensex Index or NSE Nifty 50 Index.</p> <p>(d) ETFs issued by SEBI regulated Mutual Funds constructed specifically for disinvestment of shareholding of the Government of India in body corporates.</p>	Minimum 5% and upto 15%

Category	INVESTMENT PATTERN	Percentage amount to be invested
	<p>(e) Exchange traded derivatives regulated by the Securities and Exchange Board of India having the underlying of any permissible listed stock or any of the permissible indices, with the sole purpose of hedging.</p> <p>Provided that the portfolio invested in derivatives in terms of contract value shall not be in excess of 5% of the total portfolio invested in sub-categories (a) to (d) above.</p>	
(v)	<p>Asset Backed, Trust Structured and Miscellaneous Investments</p> <p>(a) Commercial mortgage based Securities or Residential mortgage based securities.</p> <p>(b) Units issued by Real Estate Investment Trusts regulated by the Securities and Exchange Board of India.</p> <p>(c) Asset Backed Securities regulated by the Securities and Exchange Board of India.</p> <p>(d) Units of Infrastructure Investment Trusts regulated by the Securities and Exchange Board of India.</p> <p>Provided that investment under this category No. (v) shall only be in listed instruments or fresh issues that are proposed to be listed.</p> <p>Provided further that investment under this category shall be made only in such securities which have minimum AA or equivalent rating in the applicable rating scale from at least two credit rating agencies registered by the Securities and Exchange Board of India under Securities and Exchange Board of India (Credit Rating Agency) Regulations, 1999. Provided further that in case of the sub-categories (b) and (d) the ratings shall relate to the rating of the sponsor entity floating the trust.</p> <p>Provided further that if the securities / entities have been rated by more than two rating agencies, the two lowest of the ratings shall be considered.</p>	Upto 5%

* **Modified vide Notification dated 22nd September, 2016**

** **Modified vide Notification dated 20th of April, 2018**

2. Fresh accretions to the fund will be invested in the permissible categories specified in this investment pattern in a manner consistent with the above specified maximum permissible percentage amounts to be invested in each such investment category, while also complying with such other restrictions as made applicable for various sub-categories of the permissible investments.

3. Fresh accretions to the funds shall be the sum of un-invested funds from the past and receipts like contributions to the funds, dividend / interest / commission, maturity amounts of earlier investments etc., as reduced by obligatory outgo during the financial year.

4. Proceeds arising out of exercise of put option, tenure or asset switch or trade of any asset before maturity can be invested in any of the permissible categories described above in the manner that at any given point of time the percentage of assets under that category should not exceed the maximum limit prescribed for that category and also should not exceed the maximum limit prescribed for the sub-categories, if any. However, asset switch because of any RBI mandated Government debt switch would not be covered under this restriction.
5. Turnover ratio (the value of securities traded in the year / average value of the portfolio at the beginning of the year and at the end of the year) should not exceed two.
6. If for any of the instruments mentioned above the rating falls below the minimum permissible investment grade prescribed for investment in that instrument when it was purchased, as confirmed by one credit rating agency, the option of exit shall be considered and exercised, as appropriate, in a manner that is in the best interest of the subscribers.
7. On these guidelines coming into effect, the above prescribed investment pattern shall be achieved separately for each successive financial year through timely and appropriate planning.
8. The investment of funds should be at arms length, keeping solely the benefit of the beneficiaries in mind. For instance, investment (aggregated across such companies / organizations described herein) beyond 5% of the fresh accretions in a financial year will not be made in the securities of a company / organization or in the securities of a company / organization in which such a company / organization holds over 10% of the securities issued, by a fund created for the benefit of the employees of the first company / organization, and the total volume of such investments will not exceed 5% of the total portfolio of the fund at any time. The prescribed process of due diligence must be strictly followed in such cases and the securities in question must be permissible investments under these guidelines.
9.
 - i. The prudent investment of the Funds of a trust / fund within the prescribed pattern is the fiduciary responsibility of the Trustees and needs to be exercised with appropriate due diligence. The Trustees would accordingly be responsible for investment decisions taken to invest the funds.
 - ii. The trustees will take suitable steps to control and optimize the cost of management of the fund.
 - iii. The trust will ensure that the process of investment is accountable and transparent.
 - iv. It will be ensured that due diligence is carried out to assess risks associated with any particular asset before investment is made by the fund in that particular asset and also during the period over which it is held by the fund. The requirement of ratings as mandated in this notification merely intends to limit the risk associated with investments at a broad and general level. Accordingly, it should not be construed in any manner as an endorsement for investment in any asset satisfying the minimum prescribed rating or a substitute for the due diligence prescribed for being carried out by the fund / trust.
 - v. The trust / fund should adopt and implement prudent guidelines to prevent concentration of investment in any one company, corporate group or sector.
10. If the fund has engaged services of professional fund / asset managers for management of its assets, payment to whom is being made on the basis of the value of each transaction, the

value of funds invested by them in any mutual funds mentioned in any of the categories or ETFs or Index Funds shall be reduced before computing the payment due to them in order to avoid double incidence of costs. Due caution will be exercised to ensure that the same investments are not churned with a view to enhancing the fee payable. In this regard, commissions for investments in Category III instruments will be carefully regulated, in particular.

INVESTMENT OF PENSION FUND

5.20 The Scheme provides for investment of the Pension Fund in the following manner (Para 26 of the Pension Scheme).

- All moneys accruing to the Employees' Pension Fund Account except the contributions of the Central Government shall be invested in accordance with the provisions of paragraph 52 of the Employees' Provident Funds Scheme, 1952.
- Net assets of the Family Pension Fund as on the 16-11-1995 shall merge in the Pension Fund and remain invested in the Public Account of the Government of India. The future Central Government's contribution accruing to the Pension Fund from 17th November, 1995 onwards shall also be invested in the Public Account of the Government of India.

INVESTMENT OF INSURANCE FUND

5.21 All moneys standing to the credit of the Insurance Fund as on 31st March 1997, shall be kept in deposit with the Central Government in the Public Account. The moneys credited as contributions to the Insurance Fund on and from the 1st day of April, 1997 shall be invested as per the investment pattern notified under paragraph 52 of the Employees' Provident Funds Scheme, 1952.

PORTFOLIO MANAGEMENT

5.22 The funds of EPFO are managed by duly appointed portfolio managers. The portfolio managers are mandated to invest the funds as per the pattern of investment notified by the Ministry of Labour & Employment and guidelines prescribed by the Central Board from time to time. The performance evaluation of the portfolio managers of EPFO is a regular exercise and is evaluated against a performance benchmark developed by the consultant M/s CRISIL.

5.23 The performance benchmark is dynamic in nature and captures the daily yields of securities in which investment of EPFO money is permissible as per existing investment pattern and investment guidelines. It is a very important tool with which EPFO is able to compare the performance of portfolio managers. It also serves as a reference point for both EPFO as well as for the portfolio managers, giving an indicative minimum yield, which could have been generated by investing in the prevailing market in the asset classes permissible as per extant investment pattern and investment guidelines.

5.24 The Central Board of Trustees in its 207th meeting held on 31.03.2015 approved the appointment of following five fund managers for managing the EPFO corpus for a period of three years:

- State Bank of India.
- ICICI Securities Primary Dealership Ltd.

- Reliance Capital Asset Management Ltd.
- HSBC Asset Management (India) Private Ltd.
- UTI Asset Management Company Ltd.

5.25 The current portfolio managers started managing EPFO corpus from 1st July, 2015 and their tenure has been extended till 30.09.2019 by the Board. State Bank of India has closed its portfolio management services w.e.f. 31.03.2019 and accordingly the entire corpus managed by SBI is now being managed by Ms/ UTI AMC after due approval of the Board.

5.26 CUMULATIVE PERFORMANCE OF THE PORTFOLIO MANAGERS

The cumulative performance of the portfolio managers for the period July 01, 2015 to March 31, 2019 is as under:-

Portfolio Manager	Yield%	Benchmark Yield%
UTI AMC	8.16	8.07
ICICI Sec PD	8.16	
Reliance AMC	8.15	
SBI	8.14	
HSBC AMC	8.14	
Overall EPFO	8.15	

PERFORMANCE OF THE PORTFOLIO MANAGERS DURING THE YEAR

5.27 During the year 2018-19, the portfolio managers generated the yield by investing in the approved securities as per the investment pattern and investment guidelines.

5.28 The return on investment during a year is subject to variation in market yields due to various conditions prevailing in the market and thus cannot be strictly compared with the yields generated during the past years. Therefore, the true comparison can be made only amongst the portfolio managers who are investing in the same market following same regulations.

5.29 The competition among the fund managers has diversified the risk of under performance by one single portfolio manager, affecting the yield of entire portfolio. Along with competition, creation of dynamic benchmark, works as a reference for the portfolio managers who optimize their efforts to not only meet the benchmark but also to outperform it. The yield of 8.55% generated by the portfolio managers during 2018-19 is the highest yield since 2015-16

PERFORMANCE OF PORTFOLIO MANAGERS FOR THE PERIOD 01.04.2018 TO 31.03.2019

Portfolio Manager	Yield%	Benchmark Yield%
UTI AMC	8.53	8.47
ICICI Sec PD	8.58	
Reliance AMC	8.54	
SBI	8.52	
HSBC AMC	8.59	
Overall EPFO	8.55	

INVESTMENT IN EXCHANGE TRADED FUND (ETF)

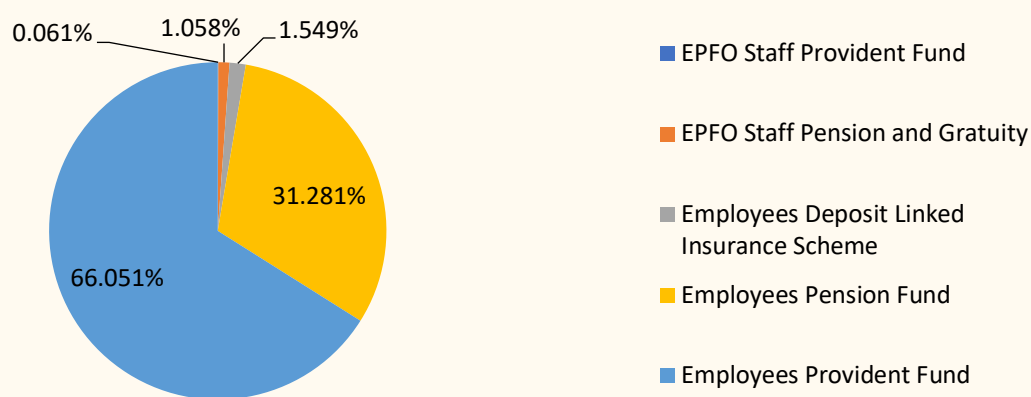
5.30 The Ministry of Labour and Employment, Govt. Of India vide notification no. 1071 (E) dated 23rd April, 2015 issued Investment Pattern for investments by EPFO. This Investment Pattern prescribes 5 to 15% investments in equity and related investment. The Central Board in its 207th Meeting held on 31.03.2015 decided to invest 5% of the total annual investments in Exchange Traded Fund (ETF) of Nifty and Sensex.

- Accordingly, investment in ETF started w.e.f from 05th August 2015 in Nifty ETF and Sensex ETF.
- Central Board in its 208th meeting held on 16th September, 2015 decided that allocation to Nifty based ETF would be 65-85% and the allocation to Sensex based ETF would be 35-15% of the total allocation for investment in ETFs. In addition to the above mentioned indices, a minimum 5% to about 20% of the total ETF investment would be made in CPSE-ETF depending upon the offer of Ministry of Finance.
- The Central Board in its 213th meeting held on 8th July 2016 approved selection of UTI Mutual Fund in addition to the SBI Mutual Fund. Further in the 214th meeting of the Central Board held on 26th July 2016, the allocation of funds between SBI MF and UTI MF was fixed at 75% and 25% respectively.
- The Central Board in its 215th Meeting held on 12.09.2016 enhanced the allocation to ETF from existing 5% to 10% within the scope of investment pattern notified by the Ministry of Labour & Employment. This was done in exercise of powers under Section 20 of the EPF & MP Act 1952.
- The Central Board in its 218th Meeting held on 27.05.2017 further enhanced the allocation to ETF from 10% to 15%.
- EPFO has also made investments in CPSE ETF and Bharat 22 ETF.
- During FY 2015-16 with 5% allocation, EPFO made a total investment of Rs. 6,578 Crores in ETF.
- During FY 2016-17 with 10% allocation, EPFO made a total investment of Rs. 14,981 Crores in ETF.
- During FY 2017-18 with 15% allocation, EPFO made a total investment of Rs. 24,790 Crores in ETF.
- During FY 2018-19 with 15% allocation, EPFO made a total investment of Rs. 27,974.25 Crores in ETF

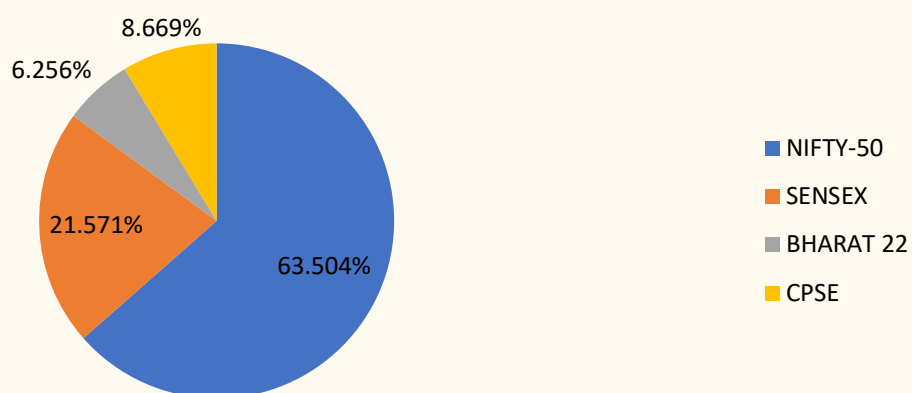
5.31 Gross investment made in ETFs (considering only buy transactions) during the FY 2018-19 is as follows:

Scheme	NIFTY 50	SENSEX	BHARAT 22	CPSE
EPFO Staff Provident Fund	12.13	4.82	0.00	0.00
EPFO Staff Pension and Gratuity	213.88	81.95	0.00	0.00
Employees Deposit Linked Insurance Scheme	308.45	125.01	0.00	0.00
Employees Pension Fund	5918.95	2008.66	528.12	295.00
Employees Provident Fund	11311.41	3813.99	1221.87	2130.00
Sub Total (in crores)	17764.82	6034.44	1750.00	2425.00
Total (in crores)	27,974.25			

Scheme-wise ETF investments (2018-19)



Index-wise ETF Investments(2018-19)

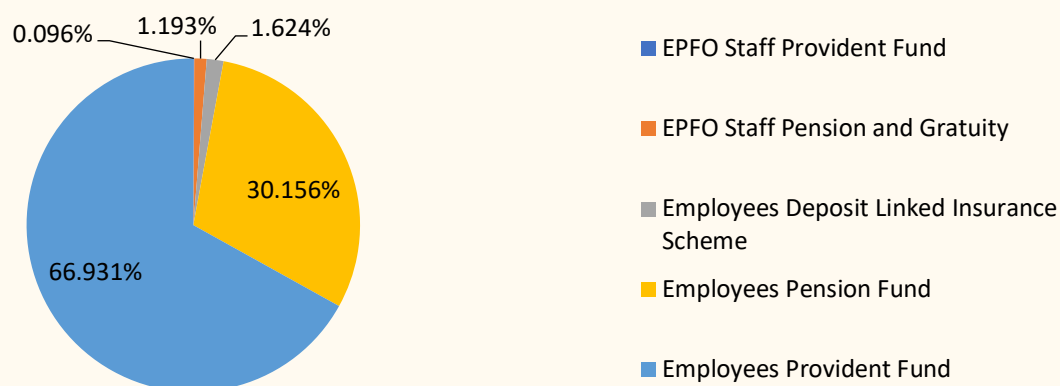


The gross amount invested in ETF till 31st March 2019 is Rs. 74,324.02 crores.

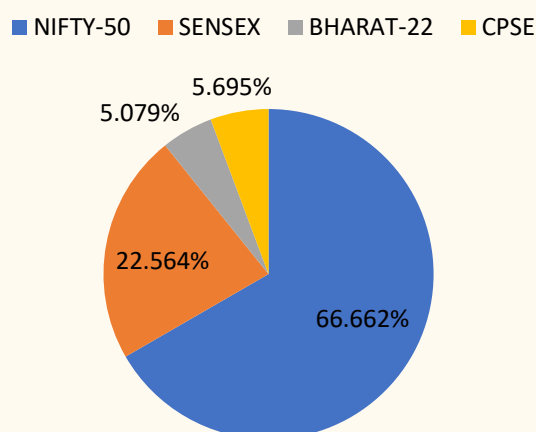
Gross investments made in ETFs (considering only buy transactions) during the period 5th Aug 2015 to 31st Mar 2019 is as under:

Scheme	SBI MF		UTI MF		BHARAT 22	CPSE
	NIFTY 50	SENSEX	NIFTY 50	SENSEX		
EPFO Staff Provident Fund	42.60	28.84	0.00	0.00	0.00	0.00
EPFO Staff Pension and Gratuity	647.41	238.98	0.00	0.00	0.00	0.00
Employees Deposit Linked Insurance Scheme	885.45	321.57	0.00	0.00	0.00	0.00
Employees Pension Fund	12106.16	4084.45	3310.11	1140.76	1028.12	743.72
Employees Provident Fund	25532.13	8594.55	7021.85	2361.61	2746.62	3489.09
Sub Total (in crores)	39213.75	13268.39	10331.96	3502.37	3774.74	4232.81
Total (in crores)	74,324.02					

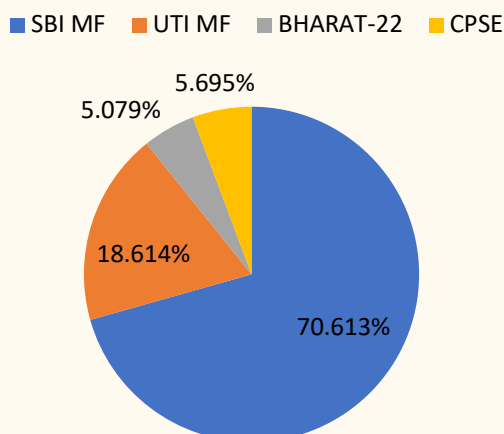
Scheme-wise ETF Investments since beginning



Index-wise ETF Investments since beginning



ETF Manufacturer-wise ETF Investments since beginning



5.32 FACTS AND PARTICULARS REGARDING INVESTMENTS (UN-EXEMPTED SECTOR).

A. INVESTMENT (AT FACE VALUE) [Excluding Equity related investments]

(1) Employees' Provident Fund:

Total Investments as on 31.03.2018	Rs. 5,92,992.14 Crore.
Net addition in Investments at Face Value during the year:	Rs. 80,840.64 Crore
Total Investments as on 31.03.2019	Rs. 6,73,832.78 Crore.

The net addition in investment during the year 2018-19 was Rs.80,840.64 Crore as against Rs.77,819.22 Crore during the year 2017-18.

(2) Employees' Pension Fund:

Total Investments as on 31.03.2018.	Rs. 3,63,119.63 Crore.
Net addition in Investments at Face Value during the year:	Rs. 51,568.35 Crore.
Total Investments as on 31.03.2019.	Rs. 4,14,687.98 Crore.

The net addition in investment during the year 2018-19 was Rs.51,568.35 Crore as against Rs. 44,707.25 Crore during the year 2017-18.

(3) Employees' Deposit Linked Insurance Fund:

Total Investments as on 31.03.2018. Rs. 22,110.98 Crore.

Net addition in Investments at Face Rs. 3,434.77 Crore.

Value during the year:

Total Investments as on 31.03.2019. Rs. 25,545.75 Crore.

The net addition in investment during the year 2018-19 was Rs. 3,434.77 Crore as against Rs. 1,828.93 Crore during the year 2017-18.

B. BREAK UP OF INVESTMENTS:

5.33 The total corpus (excluding equity related investments) lying invested under the three schemes and the percentage distribution of amounts invested in different categories of Investment provided under the extant Pattern and their consolidated status is depicted in following tables:-

Employees' Provident Fund.		Face value(Rs. in Crores)	
Sl. No.	Category	Face Value as on 31.03.2019 (Rs. in Crore)	%age
1.	Central Govt. Securities (CTG).	1,25,055.40	18.56
2.	(a) State Development Loan (SDL).	2,70,416.35	40.13
	(b) State Government Securities (STG).	13,458.26	2.00
3.	Special Deposit Scheme (SDS).	53,110.27	7.88
4.	Public Sector Financial Institutions/Undertakings (PSU) [including Private Sector bonds/securities (PVT)].	2,10,454.27	31.23
5.	CBLO in hand	1,338.23	0.2
TOTAL		6,73,832.78	100

Employees' Pension Fund		Face value(Rs. in Crores)	
Sl. No.	Category	Face Value as on 31.03.2019 (Rs. in Crore)	%age
1.	Central Govt. Securities (CTG).	64,510.59	15.56
2.	(a) State Development Loan (SDL).	1,21,702.13	29.35
	(b) State Government Securities (STG).	5,661.90	1.36
3.	Special Deposit Scheme (SDS).	1,400.52	0.34
4.	Public Sector Financial Institutions/Undertakings (PSU) [including Private Sector bonds/securities (PVT)].	92,547.73	22.32
5.	Public Account	1,28,372.19	30.95
6.	CBLO in hand	492.92	0.12
TOTAL		4,14,687.98	100.00

Employees' Deposit Linked Insurance Fund Face value(Rs. in Crores)

Sl.No.	Category	Face Value as on 31.03.2019 (Rs. in Crore)	%age
1.	Central Govt. Securities (CTG).	3,246.14	12.71
2.	(a) State Development Loan (SDL).	6,515.96	25.51
	(b) State Government Securities (STG).	337.70	1.32
3.	Special Deposit Scheme (SDS).	2.50	0.01
4.	Public Sector Financial Institutions/Undertakings (PSU) [including Private Sector bonds/securities (PVT)].	5,115.88	20.02
5.	Public Account	10,317.24	40.39
6.	CBLO in hand	10.33	0.04
TOTAL		25,545.75	100.00

Consolidated statement of category wise investment of corpus under different schemes at face value as on 31.03.2019 [Excluding Equity related investments].						
		Schemes (Rs. in Crore)				
		Employees' Provident Fund	Employees' Pension Fund	Employees' Deposit Linked Insurance Fund	TOTAL	% age
1	Central Govt. Securities (CTG).	125055.40	64510.59	3246.14	192812.13	17.31
2	(a) State Development Loan (SDL).	270416.35	121702.13	6515.96	398634.44	35.78
	(b) State Government Securities (STG).	13458.26	5661.90	337.70	19457.86	1.75
3	Special Deposit Scheme (SDS).	53110.27	1400.52	2.50	54513.29	4.89
4	Public Sector Financial Institutions/Undertakings (PSU) [including Private Sector bonds/securities (PVT)].	210454.27	92547.73	5115.88	308117.88	27.66
5	Public Account	-----	128372.19	10317.24	138689.43	12.45
6	CBLO in hand	1338.23	492.92	10.33	1841.48	0.16
Total		673832.78	414687.98	25545.75	1114066.51	100.00

5.34 The details of category and coupon wise investment at Face Value (Debt) (Un-exempted Sector) in respect of different schemes i.e., for Provident Fund, Pension Fund and Insurance Fund as on 31st March 2019 are at **Appendices-5(ii)to 5(iv)**.

5.35 Net interest earned on investments (Including Equity Related Investments) (Un-exempted sector) during the year 2018-19 is given below:-

S.No.	Scheme	Net Interest (Rs. in crore)
1.	Employees' Provident Fund	50,695.83
2.	Employees' Pension Fund	21,589.62
3.	Employees' Deposit Linked Insurance Fund	1,147.32

INVESTMENTS OF PROVIDENT FUND (EXEMPTED SECTOR)

5.36 The exempted establishments are also required to follow the same pattern of investment as prescribed for the investment of the funds of un-exempted establishments being done by EPFO. The net investments during the year by exempted establishments were Rs. 77,528.72 cr.

5.37 Investments made during the year are given below:

INVESTMENTS MADE BY EXEMPTED ESTABLISHMENTS DURING 2018-19	
Category of Investment	Amount Invested (Rs. in cr.)
Special Deposit Account	1170.06
Govt. Guaranteed Securities	17843.22
State Govt. Securities	25783.83
Others	45398.14
TOTAL GROSS INVESTMENT	90195.25
LESS: Redemption	12666.53
TOTAL NET INVESTMENT	77528.72

RATE OF INTEREST TO MEMBERS

5.38 Interest @ 8.65% on monthly running balance has been recommended by the Central Board, EPF in its 224th Meeting held on 21st Feb, 2019. The interest rate on EPF deposits declared since 1952 onwards is given in **Appendix-5(v)**.

PRODUCTIVITY LINKED BONUS TO EPFO EMPLOYEES

5.39 Office-wise details of Productivity Linked Bonus for the year 2017-18 paid during the year 2018-19 to the employees of EPFO are given in **Appendix-5(vi)**.



Chapter 6

CUSTOMER SERVICE, COMMUNICATIONS & PUBLIC RELATIONS

6.1 CUSTOMER SERVICE & GRIEVANCE REDRESSAL MECHANISM IN EPFO

EPFO, in tune with its objectives, lays strong importance on customer service and the redressal of grievances of all stakeholders. The Organization has a robust mechanism to handle the grievances of its stakeholders i.e. employers, employees and pensioners served through a network of its offices spread throughout the country. The Customer Service Division existing in EPFO Head Office, New Delhi and field formations in 21 Zones and 135 Regional Offices across the country are equipped with full –fledged Facilitation Centres, PROs and supporting staff with an aim to provide quality service to all stakeholders of the organisation.

The various modes of registering and resolving grievances are -

- CPGRAMS
- EPFIGMS
- Call Center
- Social Media
- E-mails
- Nidhi Apke Nikat
- Facilitation Centers.

Grievances are received from subscribers, pensioners, account holders of EPFO and from employers of establishments both exempted and unexempted, directly and also through President's Secretariat, Prime Minister's Office (PMO), Directorate of Public Grievances (DPG), Directorate of Administrative Reforms and Public Grievances (DARPG), Ministry of Labour and Employment, National Human Rights commission (NHRC) and Social Media like Twitter and Facebook.

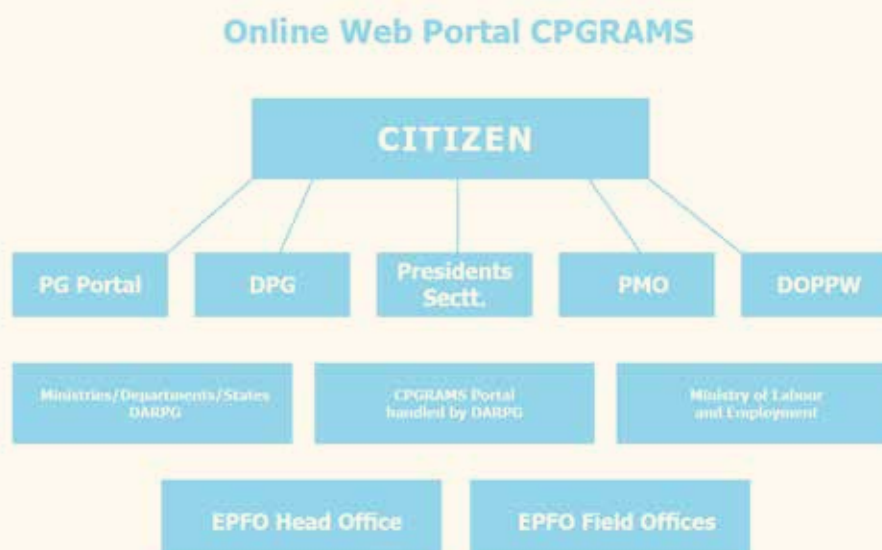
Grievances received primarily relate to following areas:

- Non Transfer of PF Accumulations.
- Final PF Withdrawals.
- KYC related issues of Subscribers.
- Claim settled but amount not credited in member's bank account.
- Non-Settlement of PF Advance claims.

6.2 STRUCTURE OF CUSTOMER SERVICE DIVISION.

The Customer Service Division in Head Office is headed by an ACC(HQ) level officer, who is assisted by, ACC(CSD), RPFC-1s, RPFC-2s, APFCs, and other staff officials.

6.3 CENTRALIZED PUBLIC GRIEVANCE REDRESSAL AND MONITORING SYSTEM (CPGRAMS)

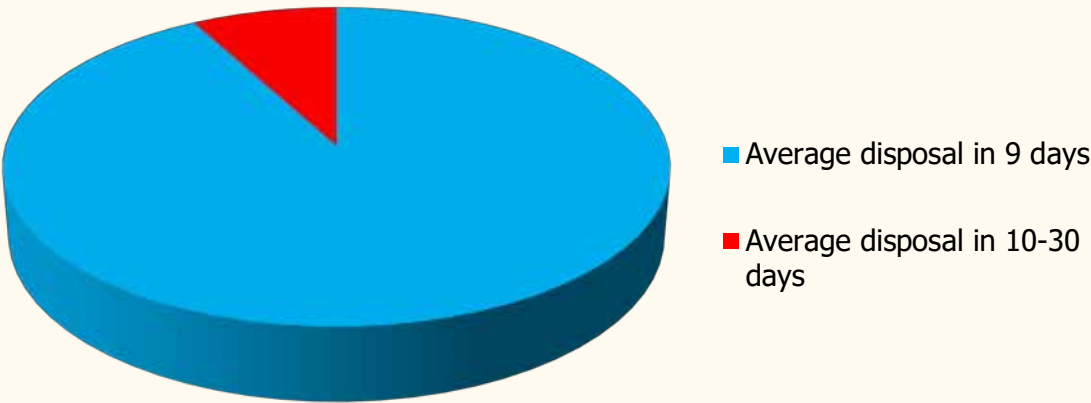


Centralized Public Grievance Redressal and Monitoring System (CPGRAMS) is available on PG portal of Govt of India. (www.pgportal.gov.in). CPGRAMS is a programme developed and executed by the DARPG under Ministry of Personnel, PG & Pension, Govt. of India which has been successfully implemented in EPFO. All the offices are regularly using CPGRAMS to monitor & redress the grievances.

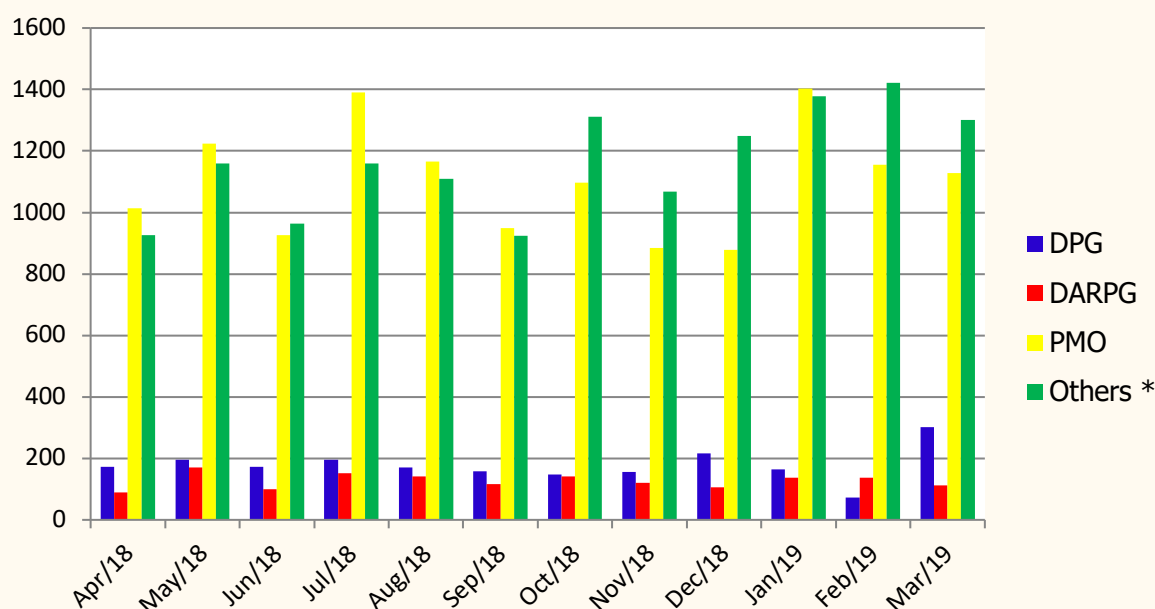
Monitoring of grievances received under CPGRAM Portal.

- The grievances under CPGRAM Portal are received by Customer Service Division (CSD) in EPFO Head Office through Ministry of Labour. After receipt of grievances, they are forwarded to the concerned field office as well as ACC of the concerned Division in Head Office for redressal.
- It is the responsibility of field offices to redress the grievances within time and reply through PG Portal to CSD, Head Office.
- The CSD in turn forwards the reply to Ministry of Labour for its final disposal. The Ministry of Labour then replies to the citizen except in case of grievances pertaining to DPG which are disposed by DPG itself.

Year	Total Receipts	Total Disposals	Percentage
2018-19 (01.04.18 to 31.03.19)	23,917	23,683	99.02%



Grievances received and resolved through CPGRAMS in 2018-19



* President Secretariat, Pension & local/internet

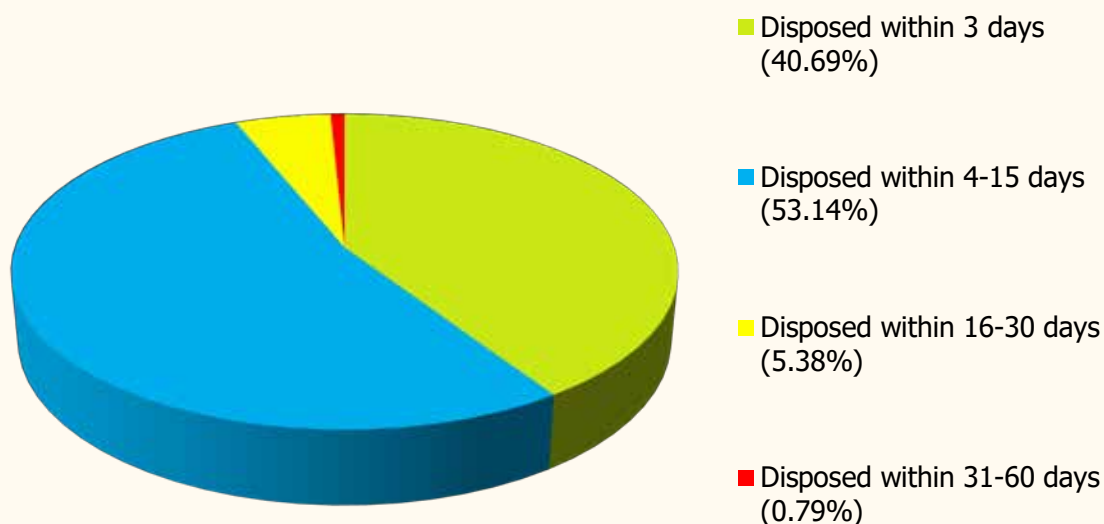
6.4 EPFiGMS

EPFiGMS launched in 2010 is an internet based grievance management system, developed by CSD in collaboration with NIC, and is customised to the needs of the Organisation. EPFiGMS has been developed with a view to provide a single window platform that is able to record, acknowledge and track/monitor grievances till its final redressal.

Now, the system has not only afforded convenience to subscribers to register their grievances/queries without any spatial or temporal restrictions but has also proved to be of immense value to field offices in managing grievances. Subscribers can now access the system from anywhere according to their convenience at any time. EPFiGMS is loaded with several advanced features, most important being the facility to track movement of registered grievances till their final disposal.

Grievances Registered & Disposed in EPFiGMS

Year	No. of Grievances	Disposed	% of Disposal
2018-19	6,48,312	6,43,097	99.19%



Revamping of EPFiGMS is under process and Citizen Interface Module of EPFiGMS Version 2.0 was made operational w.e.f. 01.03.2019 for stakeholders and work on office module of EPFiGMS was started by NIC.

The revamped EPFiGMS 2.0 is loaded with several advanced features, most important being:-

- Four major roles incorporated-
 - PF member
 - EPS pensioner
 - Employer
 - Others
- OTP verification
- Online lodging of grievance/complaint based on UAN
- UAN integrated with master data base of EPFO resulting in identification of EPF office for redressal of grievance
- Grievance can be lodged for multiple PF numbers available in UAN
- PPO number validation/integration (for EPS pensioners) with centralised data base of EPFO
- Reminders for pending grievances
- View status
- Provide feedback on redressal of grievance
- 59 categories for identifying grievance prone areas
- Facility for subscribers to upload multiple documents

Further, once a grievance is registered, system generates a unique registration number and auto generates acknowledgement through SMS & email. Thus there is ease of registration of grievances and faster redressal after revamp. The interface has also been made bilingual for easier access.

6.5 CALL CENTRE

Toll Free Number 1800118005 is activated and replies are sent to emails received on employeefeedback@epfindia.gov.in and employerfeedback@epfindia.gov.in. There are 16 lines for the Toll Free Number and all of them are manned by operators during working hours. Earlier Call Centre was running in a single shift. However now, Call Centre is being run 24X7 in three shifts of 8 hours each. Capacity enhancement & technological upgradation of Call Centre is in process.

6.6 PRO AND FACILITATION CENTRES

Every office in the organization has a PRO (Public Relation Officer) and a Facilitation Center. All visitors are received at the facilitation centre and proper guidance/clarifications are given to them about various services/benefits extended by the organization. Their grievances, if any, are also redressed.



6.7 NIDHI APKE NIKAT

In an endeavor on the part of the organization to be more accessible to its stakeholders including employers, Nidhi Apke Nikat Camps are held at field levels on 10th of every month. This programme is also a platform for grievance redressal as it brings all stakeholders on a common platform where feedback is obtained for future improvement in service delivery.

- It brings together employees/employers and pensioners on a common platform.
- Various new initiatives in the interest of the employees/employers by EPFO are explained during the programme.
- It encourages both employees and employers to give suggestions and feedback regarding different issues affecting EPFO's service delivery.

6.8 POLICY CHANGES

In order to bring more transparency and minimise grievances, directions were issued for providing calculation sheet to subscribers at the time of PF withdrawal and also to provide calculation sheet to pensioners explaining the pension amount sanctioned. Comprehensive policy guidelines have been issued from time to time reiterating commitment to improve service standards in the EPFO and they are being monitored intensively by the Head Office and the Zonal offices. Quality of grievance handling also counts substantially towards performance appraisal.

6.9 The details of total grievances received and redressed during the last three years are given below:

Year	2018-19	2017-18	2016-17
Grievances pending at the beginning of the year	3272	2254	1281
Received during the year	645040	423430	239912
Total	648312	425684	241193
Disposed off during the year	643097	422412	238939
Balance at the end of the year	5215	3272	2254
Percentage of Disposal	99.19	99.23	99.06

COMMUNICATIONS & PUBLIC RELATIONS (C & PR):

6.10 C & PR Division is the nodal desk of EPFO for dissemination of information on policy briefs, media coordination, print media advertising, audio visual advertising, printed publicity, exhibitions, outdoor publicity and the likes. The C & PR Division has been quite active in spreading awareness about the initiatives taken by EPFO for ease of doing business, efficient service delivery and widening the reach of EPF benefits. Press releases were issued from time to time for bringing developments in EPFO to the knowledge of citizens. Digital media also carried out news articles on the basis of press releases issued by EPFO. Added to this, Press Conferences were held on the sidelines of major events like CBT meetings or launch of new facilities which facilitated good media coverage to the initiatives of the Organisation. Besides this, routine print advertisements were got published through DAVP.

6.11 In 2018-19, a radio campaign on Pradhan Mantri Rozgar Protsahan Yojana (PMRPY) was carried out through NFDC. Two radio spots of 30 seconds each were aired on private FM channels and AIR for 15 days w.e.f from 27.11.2018 to 11.12.2018 across the country. The objective was the registration of workers with EPFO so as to have social security benefits and avail benefits under the PMRPY scheme in respect of generation of new employment.

6.12 A full page color print advertisement was also published in 73 newspapers across the country on 9th March 2019 under caption “NAMUMKIN AB MUMKIN HAI” highlighting initiatives and achievements of EPFO.



6.13 KEY COMMUNICATIONS HIGHLIGHTED THROUGH PRESS RELEASES: -

- Subscribers of the EPF Scheme would individually have two separate member account heads (a) fixed income where fixed annual interest gets credited to member's account (b) Equity (ETF) where investment in equity is reflected as units and the return is marked to market.
- Age-band wise estimate of all new subscribers as declared by the employers minus the subscribers quitting jobs every month.
- Information about monthly contribution into the EPF accounts through e-passbook online, UMANG mobile app and missed call service.
- SMS/email to members (having registered mobile number against their respective Universal Account Number) in respect of whom contribution has not been deposited by the employer with EPFO for a given month in due time.
- Introduction of 'View Pension Passbook' services for the pensioners through UMANG app in addition to other e-services of EPFO available through UMANG app viz. view EPF passbook, raise claims, track claim, search establishment, search EPFO office, know your claim status, update Jeevan Praman and few more.
- ECR validation tool for employers before uploading on Unified Portal which will facilitate employers to pre-validate the ECR and also carry out amendments in the ECR file before uploading on Unified Portal.
- 66th Foundation Day Celebrations of EPFO on 1st November 2018. Facility of "Claim Receipt Entry" at District offices, facility of online returns of International Workers, inaugurated by Hon'ble Minister of State (L&E) and achievements on PMRPY besides

informing that with 63 lakh pensioners, EPFO is the 21st largest pension fund globally as per Willis Towers Watson Report 2017.

- Key decisions taken by Central Board of Trustees, EPF.
- Recommendation of CBT for crediting of 8.65% rate of interest on EPF accumulations in the EPF member's account for the year 2018-19
- Additional responsibilities assigned to District Offices that include coverage and compliance, assessment of dues and damages, receipt and registration of claims, handling of grievances and recovery of assessed amounts in respect of establishments falling under the jurisdiction of the District Offices.

EPFO'S FACEBOOK AND TWITTER HANDLE

6.14 Facebook and Twitter handle of EPFO were constantly used to share information with its stakeholders. EPF stakeholders were encouraged to register their grievance on <http://www.epfigms.gov.in>, the online internet grievance management portal of EPFO - EPFiGMS loaded with a feature to track their grievance status. While responding to their queries, they were informed about the various online services available on EPFO website viz. UAN activation, facility to check claim status, KYC updation, know your EPF balance, transfer of previous PF account to current UAN by submitting transfer claim online through the unified portal for members.

6.15 During 2018-19, these platforms were also used to highlight important meetings/events namely CBT, EPF meetings, Foundation Day celebrations of EPFO and launch of PM-SYM by the Government. As on 31.3.2019, EPFO had 1,42,298 followers on its facebook page and more than 27,500 followers on twitter.

RIGHT TO INFORMATION

6.16 EPFO has designated Central Public Information Officers (CPIOs), Central Assistant Public Information Officers (CAPIOs) and First Appellate Authorities for each field office as well as each Division of Head Office to discharge the responsibilities under RTI Act. The list of these officials is available on EPFO's website-www.epfindia.gov.in. Status of disposal of applications/appeals filed under RTI Act during the year is given in **Appendix-6**.



Chapter 7

HUMAN RESOURCES

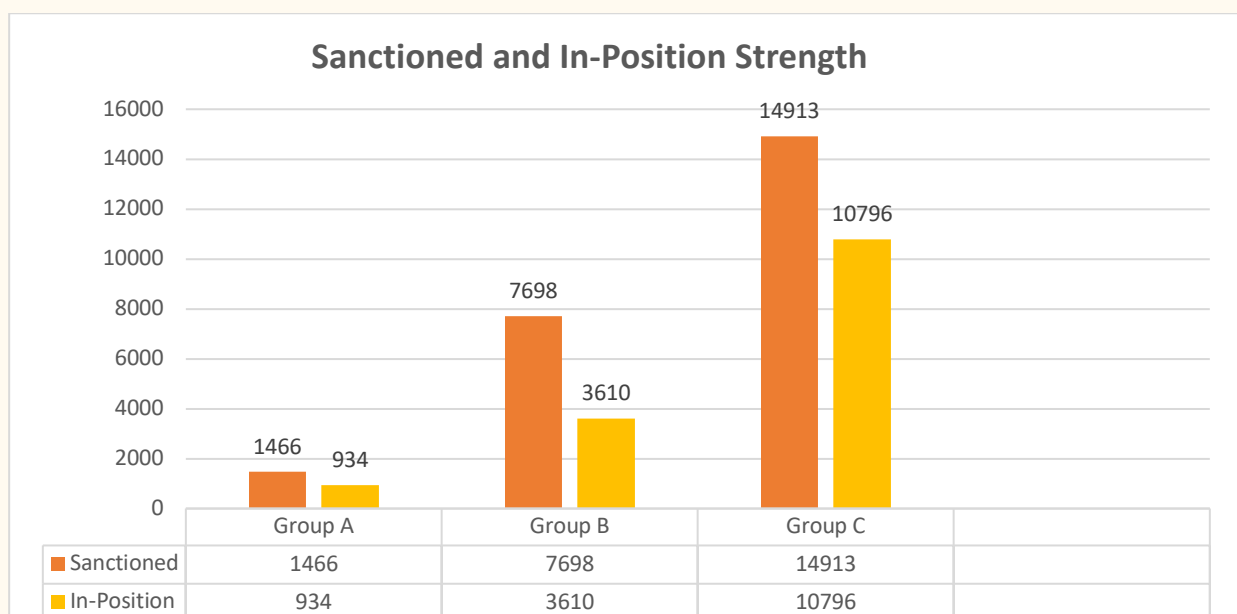
7.1 Human Resource is an important division in EPFO in view of the large organizational set up and diversity in line and staff functions. The overall mandate of HR Division of EPFO is to create a work environment that can continuously identify, nurture and use the capabilities of its officers and staff through appropriate policies in the area of training, career development and performance management. Regarding human resource as the most valuable asset of the Organisation, present jobs and plans are evaluated continuously making provisions for expected future role. A dedicated work force of 15340 officers and staff was in position at the end of March 2019 in the Head Office (including National Academy and 4 Zonal Training Institutes and 1 Sub Zonal Institute), 21 Zonal Offices, 135 Regional Offices, 114 District Offices, 5 Special State Offices and 4 Service centres. The HR functions are principally guided by policy guidelines issued by the Department of Personnel & Training (DOP&T) in management of manpower resources and optimum utilization for delivery of the social security benefits under the EPF & MP Act 1952.

7.2 The Human Resource Division is headed by Additional CPFC (HQ), a Joint Secretary level officer. Its functions are organized into units that supervise various cadres. Apart from Human Resources Management Wing, it has Human Resource Development and Examination wings and also deals with training, welfare and industrial relations.

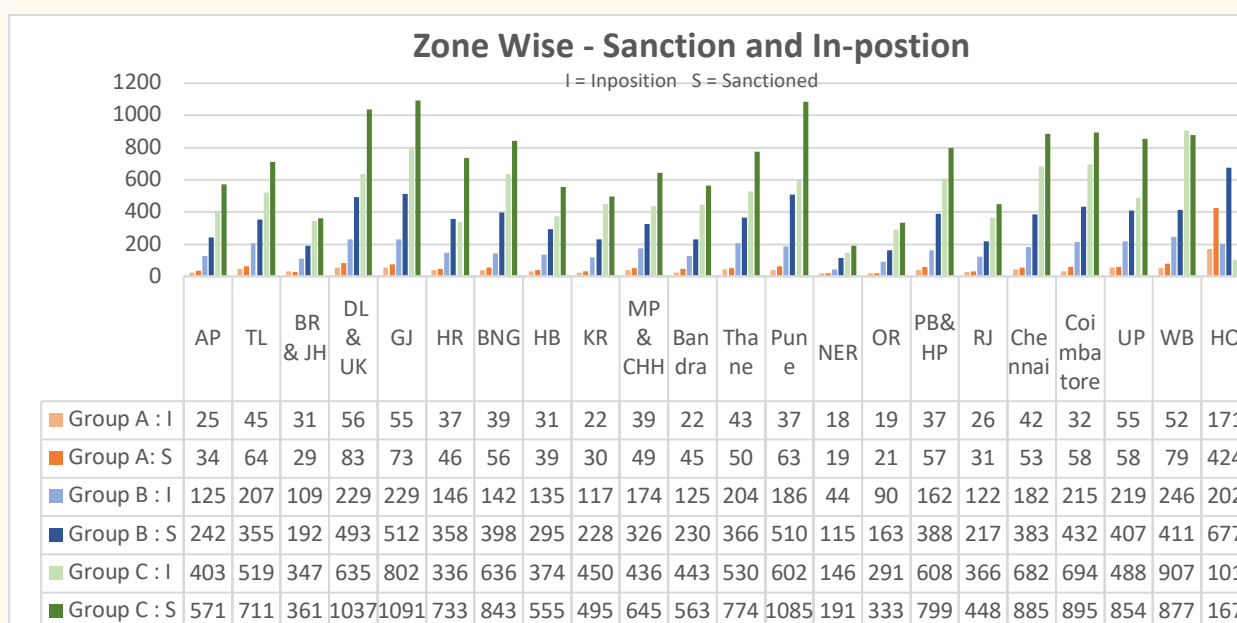
MANPOWER

7.3 The total strength of Officers and Staff in the Employees' Provident Fund Organisation as on 31.03.2019 stood at 15,340 as against the total sanctioned manpower of 24,077.

7.4 The distribution of total staff among various cadres as on 31.03.2019 is as follows:-



7.5 The detailed post-wise sanctioned strength and in position strength for Group A, Group B and Group C Staff/Officers are given in **Appendices-7(i) to 7(iii)** and Zone/Category-wise in **Appendices-7(iv) to 7(vi)**.



PROMOTIONS/RECRUITMENTS

7.6 The Group 'A' cadre of the Organisation is managed centrally at Head Office by the Human Resources Management Wing. During the year, HRM completed all important activities in order to fulfill the manpower requirement for the Organisation by conducting regular Departmental Promotion Committees (DPCs). The Central Board in its 223rd meeting held on 04.12.2018 approved the implementation of the revised guidelines issued by DOP&T vide O.M. dated 08.05.2017 to shift the crucial date of eligibility to 1st January of the vacancy year as contained in para 5 of the OM and relevant years upto which APARs are to be considered for conducting DPC meetings and its adoption in relation to the post and cadres in Group "A", "B" & "C". Further, the Central Board also approved relaxation in eligibility service in the feeder post for promotion to the higher posts in Group 'A' cadres

to meet the administrative requirement of the Organisation as well as genuine career aspirations of the Officers. The cadre-wise promotions made during the year in Group "A" and "B" are as under:-

Additional Central Provident Fund Commissioner (HQ) /Addl.CPFC - During the year, five posts of Additional CPFCs (HQ) in Level 14 of Pay Matrix were filled up by promotion of Additional CPFCs. Further, DPC during the transit vacancy year 2018 was conducted and 20 officers were promoted to the post of Addl. CPFC in Level 13 of the Pay Matrix.

Regional Provident Fund Commissioner (Grade-I) - During the year, DPC meeting for promotion to the post of Regional Provident Fund Commissioner (Gr.I) in Level 12 of the Pay Matrix for the vacancy year 2018 was conducted and 41 officers were promoted to the post of Regional Provident Fund Commissioner (Gr.I).

Regional Provident Fund Commissioner (Grade-II) - During the year, DPC meeting for promotion to the post of Regional Provident Fund Commissioner (Gr.II) in Level 11 of the Pay Matrix for the vacancy year 2018 was conducted and 130 officers were promoted to the post of Regional Provident Fund Commissioner (Gr.II) from the feeder post of Assistant Provident Fund Commissioner.

Assistant Provident Fund Commissioner - During the year, confirmation in respect of eight Assistant Provident Fund Commissioners was made.

Enforcement Officer / Accounts Officer (Examination Quota)-The DPC recommendation in respect of promotion to the post of Enforcement Officer / Accounts Officer under Exam Quota in respect of Uttar Pradesh, Bihar, Rajasthan, Karnataka and Gujarat were approved. Total 19 promotions to the post of Enforcement Officer/Accounts Officer under exam quota were approved during the period.

Enforcement Officer / Accounts Officer (Seniority Quota)-The Regularization/ Promotion for the post of Enforcement Officer / Accounts Officer in respect of 14 Regions was approved. Total 55 promotions to the post of Enforcement Officer / Accounts Officer under Seniority Quota were made during the period.

Senior Hindi Translator (SHT)-During the year, HRM Wing conducted DPC meeting for the promotion to the post of Senior Hindi Translator. Total 05 promotions to the post of SHT under Seniority Quota were made during the period.

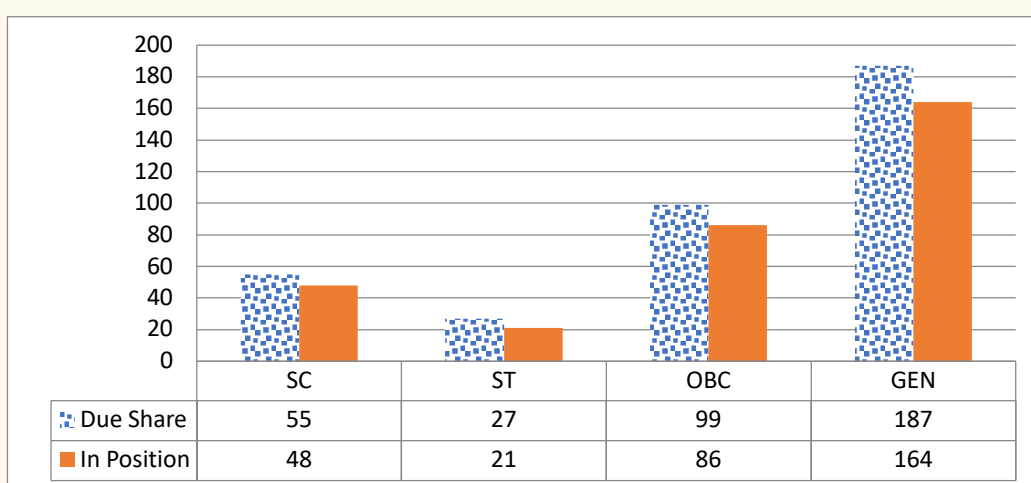
IMPLEMENTATION OF RESERVATION POLICIES

7.7 Reservation in Group 'A' posts

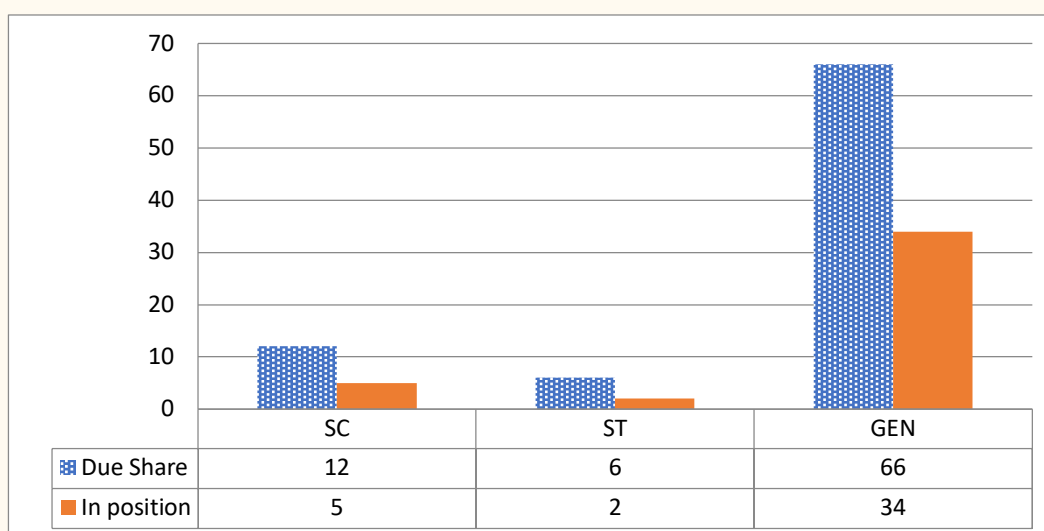
The reservation in services in Group 'A' in accordance with the policy of the Government of India, is only applicable in the lowest rank of the Commissioners' cadre of the Organisation in the grade of Assistant Provident Fund Commissioner.

In accordance with extant provisions, the benefits of reservation have been extended to eligible officers in APFC cadre. As on 31.12.2018, the representation of various categories in the cadre of APFC in Direct Recruitment Quota as well as Departmental Promotion quota is given below in the following graphs :-

Direct Recruitment Quota - Position as on 31.12.2018



Seniority Quota - Position as on 31.12.2018



7.8 The category-wise status of Group "B" and Group "C" officials in various zones is placed at appendices 7(v) and 7(vi) respectively.

7.9 A Special Cell headed by Additional Central Provident Fund Commissioner as Chief Liaison Officer (CLO) at Head Office ensured due compliance of the orders of reservation policy issued from time to time pertaining to SCs and STs and disposed off grievances of the employees of these categories. It also scrutinized and consolidated the statistical data in respect of them. The Chief Liaison Officer is assisted by Liaison officer, Assistant Commissioner and two Section Officers. Further, one Liaison Officer has been nominated in each of the Regional Offices.

7.10 The CLO also undertakes visits to the Regional Offices to inspect the reservation rosters /registers maintained by them. Similarly, Liaison officers of the Regional Offices periodically inspect and scrutinize the reservation rosters/registers in their respective offices. The lapses, if any, noticed at the time of inspection with regard to proper implementation of the reservation rosters/registers, including shortfall/backlog vacancies of reserved categories are recorded in the inspection report for

rectification of the same by the concerned offices. The recommendations of the CLO are promptly attended to and clarified.

7.11 The Special Cell received 17 grievances from SC/ST employees and their Associations in the financial year 2018-2019, out of which 08 have been replied or redressed and remaining 09 are being continuously pursued for finalization.

HUMAN RESOURCES DEVELOPMENT

7.12 The Human Resource Development Wing is the policy, planning and management wing of Human Resource Division. Its specific responsibilities include creation of posts and drafting and amendment of Recruitment Rules in consultation with the Ministry of Labour & Employment. It also deals with Cadre Review and Restructuring, policy matters relating to Training & Development and Delegation of Administrative and Financial Powers. The wing's broader mandate is to create a climate that can continuously identify, nurture and use the human resource pool through appropriate policies and intervention in the area of training, and career development.

7.13 During the year 2018-19, 05 Recruitment Rules i.e., Director (Information Service), Joint Director (Information Service), Deputy Director (Information Service), Assistant Director (Information Service) and Senior Hindi Translator have been notified in the Gazette of India.

7.14 The New Pension Scheme (NPS) of the Govt. of India was adopted by the Organisation during the deliberations of 190th meeting of the Central Board of Trustees, Employee's Provident Fund held on 15.09.2010 for officers/employees of the Central Board appointed on or after 01.01.2004.

A total of 130 DDOs of EPFO are registered as PAOs with National Securities Depository Limited (NSDL). 5680 employees of EPFO are currently subscribing to NPS.

EXAMINATION SECTION

7.15 MoU was signed with IBPS for conducting Direct Recruitment examination for the post of Assistant Section Officer and Social Security Assistant.

PROGRESSIVE USE OF HINDI

7.16 EPFO is committed towards ensuring propagation and expansion of the official language i.e. Hindi and its increasing use at various levels. The year witnessed an overall increase in the progressive use of the official language, as is evident from the following:

- Official Language Implementation Committees (OLIC) constituted in all Regional/Zonal offices and training institutions of the organisation took steps for increasing the use of Hindi in official communications every quarter. During the year, 588 meetings of the Official Language Implementation Committees were conducted in these offices.
- During the year, 636 quarterly progress reports were received from different Offices. After detailed review, they were rated in categories of Outstanding, Very good, Satisfactory and Poor.

- 597 Hindi workshops were organized during the year at all India level to make the staff of Zonal/Regional offices familiar with the official language. 5,679 officers and staff members got the opportunity to improve the knowledge and skill of Hindi in their official work.
- The officials who worked 75% ('B' region) and 50% ('C' region) in Hindi, were granted cash award of Rs. 1000/- each under the "Vibhagiya Hindi Prayog Nakad Puraskar Protsahan Yojana". An amount of Rs. 18,71,000/- was spent under this head.
- As per the directions of Department of Official Language, Ministry of Home Affairs, Govt of India, through its letter dated 29.03.2017, the Chairmanship of Town Official Language Implementation Committee (TOLIC), South Delhi-1 was entrusted to EPFO, Head Office. Initially, the number of affiliated offices under it was 70, which increased to above 90. 10 Nodal Officers were nominated for monitoring of the offices. In order to provide information to all the offices, "Nagar Rajbhasha Karyanvan Samiti (NARAKAS)" tab was made available on the official website of EPFO, in collaboration with NDC and e-mail id: `tolic.epfo@epfindia.gov.in' was created for communication through e-mails. During the year 02 meetings were successfully held as per the directions of the Department of Official Language, Ministry of Home Affairs, Govt. of India.
- As per the directions of the Department of Official Language, all Regional Offices are active members of Town Official Language Implementation Committee (TOLIC) and actively participated in its activities. During the year, the following Regional Offices were awarded various prizes by TOLIC for best performance in Hindi in their offices viz., Mangalore, Muzaffarpur, Bhagalpur, Rajkot, Gurugram, Thane-I, Ludhiana and Bandra.
- Each office of EPFO has a library for use by the staff. Out of the total amount spent on purchase of books, minimum 50% of the amount is spent for purchasing Hindi books. During the year, a total amount of Rs.5,40,809/- was spent on purchase of Hindi books while the expenditure incurred on purchase of total books was Rs. 8,76,785/-. Thus, 61.68% amount was spent on purchase of Hindi books.
- As per Government of India instructions, Hindi fortnight was organized in the month of September in all the offices of EPFO. Various competitions were held and an amount of Rs. 52,00,950/- was spent on prize distribution on this occasion.
- To review the progress of Official Language in EPFO, the Committee of Parliament on Official Language visited Regional Office, Dehradun (02.05.2018), Regional Office, Mysore (19.06.2018), Regional Office, Agra (30.08.2018), Regional Office, Guwahati (03.10.2018), Regional Office, Gurugram (02.11.2018), Head Office (16.01.2019), Regional Office, Nagercoil (22.01.2019) and Regional Office, Goa (06.03.2019).
- Use of Hindi in regular press releases continued to be encouraged by the Publicity Division of EPFO, Head Office. Necessary information was sent in Hindi through emails to Ministry of Labour & Employment and all field offices. All tenders, notices, answers to Parliamentary questions etc. were sent bilingually.
- EPFO website www.epfindia.gov.in has been made bilingual. All manuals and procedural literature have been prepared in bilingual form and displayed on the website.

Circulars/Office Orders/Transfer/Posting Orders of the officers were prepared bilingually at the earliest and uploaded on the website.

EPF STAFF PENSIONERS

7.17 The total number of pensioners of EPFO as on 31.03.2019 stood at 12,375. Out of this 9,680 are pensioners and 2,695 are family pensioners. Nodal Officers have been designated for redressing the grievances of the pensioners in particular. The details of total number of Staff pensioners and Family pensioners (Zone-wise) are provided at **Appendix-7(vii)**.

SPORTS ACTIVITIES

7.18 The Sports calendar for the year 2018-2019 was approved by the Central Provident Fund Commissioner & President, Central Sports Promotion Board (CSPB). The sports calendar was circulated to all the Regional Sports Promotion Boards with the direction that they are free to conduct the events as per their suitability of dates.

7.19 For conducting sports activities for the year 2018-19, budget was provided to EPF Central Sports Promotion Board for both indoor as well as outdoor activities. To meet the expenditure, budgetary allocation was made to all Regional Sports Promotion Boards (RSPBs) to conduct the sports activities like tournaments and granting sports allowances for participating in Zonal and Final events.

7.20 As per the sports calendar for the year 2018-19, sports events were organised by RSPBs of states in respect of Indoor Games, Football, Cricket, All India Athletic Meet along with Indoor finals and Basket Ball and Volley Ball. The Zonal winners of respective events qualified for the All India finals. Following Teams emerged as winners in All India finals of sports events during 2018-19:

Sl No.	Name of the event	Name of RSPB / ZO
1.	Cricket	Delhi
2.	Football	Tamilnadu
3.	Basket Ball	Tamilnadu
4	Volley Ball	Goa
5	All India Athletic Meet & Indoor finals	Maharashtra

STAFF WELFARE FUND

7.21 The CBT in its 121st meeting held on 29.12.1989 approved the setting up of an EPF Staff Welfare Fund with an objective to provide security-cum-welfare cover to all the staff members of the EPFO. The total budget for the year 2018-2019 under Staff Welfare Fund towards welfare activities was approved by the competent authority, out of which allotment was made to different Regional Staff Welfare Committees (RSWCs) / Zonal Offices for the following activities for the year 2018-2019.

(a) Staff Recreation Club: During the year 2018-2019, fund was allotted under the Budget Head "Staff Recreation Club" for purchase of equipment/ furniture /library books/ excursion trips and also for setting up of recreation club in newly opened Offices.

(b) Scholarship & Book Award: Fund was disbursed to the Regional Staff Welfare Committees towards Scholarship & Book Award for the wards of employees who secured 80% marks in Class XII for continuance of their studies.

(c) Other Activities: Fund for the following activities was disbursed to the Regional Staff Welfare Committees:

- Providing financial assistance @ Rs. 1,80,000/- to the employees/family members in cases of prolonged illness & surgery after being screened by a Committee constituted in each field office including Head Office and PDNASS.
- Farewell grant to the retiring officials fixed at Rs. 15,000/- per retiring employee.
- Mandatory medical health checkup for all employees who have attained the age of 50 years and optional for employees who have attained the age of 45 years. Medical checkup facilities can be availed by the employees and their spouses biennially in the age group between 50-55 years and every year in the age group 55-60 years with a maximum ceiling of Rs. 2000/- per male employee/spouse of female employee and of Rs. 2200/-for female employee/spouse of male employee.
- Women's Day Celebration
- Maintenance of Ladies Common Room

(d) Death Relief Fund: Death Relief Fund was released to the family members of employees of EPFO @ Rs.3.60 Lakh in the event of death while in service. Budget was disbursed to the Regional Staff Welfare Committees towards Death Relief Fund.

(e) Cultural Meet: Fund was allocated @ Rs. 20,000/- to each office for conducting the cultural meet.

(f) Holiday Home/Guest House : Holiday Homes at Shimla (Himachal Pradesh), Panaji (Goa) and Kanyakumari (Tamilnadu) are functioning properly.

(g) Canteen: The allocation of fund is based on the demand raised by the Regional Staff Welfare Committees for their respective canteen facilities.

NEW INITIATIVES DURING THE YEAR

7.22 The EPF, Central Staff Welfare Committee has constituted a Sub Committee for exploring various issues related to welfare schemes of EPFO in effective and more beneficial manner with financial implications.

ADMINISTRATIVE VIGILANCE

7.23 The Administrative Vigilance Section (AVS) was created under the Human Resource Management Wing of the Head Office on 29th September, 2011 to deal with the lapses of administrative nature not involving vigilance angle with some additional items of work being assigned later on. The performance during the year i.e., 2018-19 is summarised as under:

- Intimations and returns in respect of transactions in immovable and movable properties by officers in Group 'A' cadres - With a view to reap the benefits of digitization and becoming environmentally responsible, submission of Annual Immovable Property Return (IPR) was made online and the section received approximately 5000 such IPRs through SPARROW portal. 210 Transaction intimations about acquisition or disposal of properties and financial investments, were examined for conformity with rules of conduct.
- Complaints and grievances received from various sections of the society and individuals through various sources such as Prime Minister's Office, Ministry of Labour & Employment, Central Vigilance Commission, Cabinet Secretariat and other Divisions in Head Office - The contents of 311 such receipts were looked into and appropriate action as per extant rules

was taken to ensure probity amongst the officials manning the Organisation. A total of 05 complaints alleging sexual harassment were also received in the Section which were got investigated/examined as per procedure by the concerned field Offices.

- Institution of disciplinary proceedings for misconduct in respect of whom Disciplinary Authority is Central PF Commissioner - Based on references received from Regional/Zonal Offices, disciplinary Proceedings were instituted against two officials. Steps were taken for timely finalization of pending departmental cases, as a result of which 06 such cases were concluded. Penalty was imposed on 04 errant officials and charges were dropped in the remaining 02 cases.
- Disposal of Appeal, Revision and Review applications against orders passed by the Disciplinary Authority or Appellate Authority under relevant provisions of the EPF Staff (CC&A) Rules, 1971 - Two such requests were received during the year, and a total of six cases (including those pending from previous years) were decided by the Competent Authority.
- Review of cases of Suspension - Consequent upon transfer of this matter from Vigilance Wing to HRM Wing and then to AVS, suspension in all incidents, including vigilance cases, were processed. Meetings of Suspension Review Committee were convened from time to time and all the cases as per time due were placed before it for review. Based on decision of the Appointing Authority, a total of 11 officials were placed under suspension. During the period, suspension of 05 officials was revoked as per recommendations of the Committee.
- Miscellaneous work pertaining to aforesaid core areas - Approximately 1200 Vigilance Clearance Certificates were processed, apart from applications under RTI Act, cases pertaining to Courts/Tribunals/Commissions, sanction of honorarium to Inquiry/Presenting Officers for Departmental cases etc.

7.24 CASES REVIEWED UNDER FR- 56(J)/RULE 48 OF CCS (PENSION) RULES, 1972

No. of officials covered	No. of reviews undertaken	No. of cases taken up under FR 56(J)	Action taken
140	03	140	None Recommended for retirement under FR 56(J)

The exercise relating to Screening and Review under FR 56(J) and Rule 48 of CCS (Pension) Rules, 1972 is an ongoing exercise being undertaken in Head office as well as 135 Field Offices. The data above relates to review undertaken in respect of Field Offices for Group-B (EO/AO) and equivalent posts and in Head office in respect of Section Officer and equivalent and below Section Officer and equivalent posts.

7.25 APAR FOR THE YEAR 2018-19

During the reporting year 2018-19, the HRM-IX Section maintained Annual Performance Appraisal Reports for all Group "A" Officers.

Representations of Group "A" officers regarding APAR grading and adverse remarks were disposed off and conveyed to the officers concerned.

Online Filing of APARs through SPARROW Software:-

- From the reporting year 2016-2017, the EPFO has implemented the e-SPARROW software of NIC for online submission, monitoring and recording of Annual Immovable Property Return (AIPR) and Annual Performance Assessment Report (APAR) for Group 'A' Officers in the Commissioner cadre w.e.f. January, 2017.
- From the reporting year 2017-18, the process of filing of online Annual Immovable Property Return has been implemented for groups 'A' & 'B'.
- The process of filing of Annual Performance Assessment Report through SPARROW for other Cadres is underway.
- Migration of SPARROW Software from NIC portal is also underway.
- As per SPARROW Dashboard Report, during the reporting year 2018-19 approximately 1200 Annual Performance Appraisal Reports for the year 2017-18 of Group "A" officers were generated and queries regarding the SPARROW Software were replied.
- Reminders were issued from time to time for timely completion of the APARs in SPARROW software.
- Meetings were held with NIC regarding SPARROW Software.
- The SPARROW Software has transformed the process of APAR filing completely from paper based to online system. It is also helpful for proper monitoring of the APARs. It is now possible at the Central Management to check the level of pendency in each office, where system provides for reminders through e-mail and SMS to the officer at whose level the APAR is pending. It is now expected that the whole system of APAR writing will be streamlined with the help of the SPARROW software, which was hitherto consuming a lot of manpower and was marred by delays.

VIGILANCE

7.26 To ensure transparency, efficiency and integrity in administration, the EPFO's Vigilance Division has adopted a multipronged strategy of preventive vigilance measures to contain, control and curb corruption in order to ensure prompt, effective and hassle-free service to its subscriber members.

7.27 As the Organization grew larger with an ever increasing subscriber base, its functions became more diverse and it had to cope with increased quantum of service delivery responsibilities and consequently its accountability also grew manifold. In these circumstances the role of Vigilance became ever more crucial. The Vigilance Division in EPFO is headed by a Joint Secretary level Chief Vigilance Officer at the Headquarters in New Delhi. It has four Zonal Vigilance Directorates headed by Deputy Directors (Vigilance), located in Hyderabad, Mumbai, Kolkata and New Delhi to monitor effective implementation of preventive vigilance measures in a proactive manner.

7.28 PREVENTIVE VIGILANCE

- Development of Software Tool for identification of multiple payments to single bank account:

It served not only to prevent frauds by identifying potential cases but also detected past instances of fraudulent multiple payments to single bank account.

- **Introduction of Concurrent Audit System:**
Through this, transactions involving members with a major change in their profiles, high value claims, inoperative accounts etc are re-audited to verify correctness of such transactions.
- **Intimation of non-deposit of contribution to members:**
To bring more transparency, intimations are sent via SMS to those EPF members in respect of whom contribution has not been deposited by the employer for a given month in due time.

7.29 PUNITIVE VIGILANCE

- **Complaints:** 1452 new complaints were received during 2018-19 along with an opening balance of 6 carried forward from previous year (Total number of complaints: 1458). Out of these 1458 complaints, 1407 were disposed during the year while 51 remained pending at the end of the year.
- **CVC's 1st and 2nd stage advice:** During the year, 2 CVC 1st Stage advices (major & minor penalty) were received while 6 CVC 1st Stage advices (major & minor penalty) were pending at the beginning of the year. Out of these 8 cases, 3 cases were disposed, leaving behind a pendency of 5 cases. Similarly, there were 6 CVC 2nd stage advices pending at the beginning of the year and during the year 6 CVC 2nd stage advices were received. Out of these 12 cases, 10 cases were disposed while 2 cases remained pending at the end of year.
- **Disciplinary proceedings initiated:** 4 new Disciplinary proceedings were initiated during the year. All of these were major penalty proceedings.
- **Disciplinary proceedings finalized:** 30 Disciplinary proceedings were finalized during the year. Out of these, 29 were major penalty proceedings and 1 was minor penalty proceeding.
- **Prosecution Sanctions accorded:** 5 cases of Prosecution sanction were accorded during the year.

7.30 SURVEILLANCE & DETECTION

- **Coordination meetings with CBI/ACB:** Coordination meetings were held with CBI/ACB and Agreed List was prepared and the ODI list was updated.

7.31 VIGILANCE AWARENESS WEEK-2018 was observed from 29.10.2018 to 03.11.2018 in all the EPFO Offices on the theme "Eradicate Corruption – Build a New India."

The following activities were undertaken during the week:

- About 31637 citizens took integrity e-pledge during the VAW activities and events organized by the EPFO across the country.
- As a part of the outreach program, different activities were conducted in various Schools and Colleges across the country, competitions such as Essay writing, Elocution, Slogan writing, Debate, Poster making, Panel discussion etc. were organized in about 146 schools and 54 colleges in 119 cities. 19984 students participated in these activities.
- Banners/Posters reflecting the theme of Vigilance Awareness Week – "Eradicate Corruption – Build a New India" were displayed during the week in all administrative office of EPFO and at prominent public places like Petrol Pumps, Railway Stations, Banks, Airports etc. Handouts/Pamphlets were also distributed manually while the message of "Eradicate corruption" was spread through mail to all establishments/members of the EPFO.
- To spread awareness in rural areas, 1478 'Awareness Gram Sabhas' were organized by offices of EPFO.
- Various activities/competitions such as Essay writing, Elocution, Slogan writing, Debate, Poster making, Panel discussion etc. focusing upon the theme of VAW-2018, i.e. "Eradicate Corruption – Build a New India", were organized in all EPFO Offices in which around 1564 EPFO employees participated.

INDUSTRIAL RELATIONS (IR):

7.32 Industrial Relations (IR) encompass the relationship between management and employees of an organisation and the process of resolving any industrial dispute between them. In the context of EPFO, it relates to the interaction between policy making at Head Office level and associations formed by Officers and staff. Good industrial relations are essential for a motivated and productive work force.

7.33 In order to provide state-of-the-art services to its subscribers, as well as to provide a conducive workplace for its employees, EPFO strives to have harmonious relations with the representatives of employees. For a congenial environment and boosting the performance of employees, channels of communications are always kept open for assimilating the views of Associations/Federations/Unions of Officers/Staff in policy making as well as implementation.

7.34 During 2018-19, a number of meetings were conducted with the officers as well as staff representatives under the chairmanship of CPFC to discuss the issues related to employees of EPFO. Necessary directions were issued to the concerned Divisions of Head Office on the decisions taken in these meetings with the Associations /Federations / Unions. Regular follow up on actionable points was also taken from the concerned Divisions and Sections.

Thus, in pursuit of balancing organisational goals as well as progressive personnel management, IR has been amongst the top priorities of HR Division throughout the year.

IMPLEMENTATION OF E-OFFICE

7.35 EPFO is committed towards the goal of becoming a “paper-free” organisation. In pursuit of the aforementioned goal, e-office on NIC platform was introduced at the Head office level and is gradually being implemented in Zones too. It is a Mission Mode Project (MMP) under the National e-Governance Programme of the Government. The product is developed by National Informatics Centre (NIC) and aims at more efficient, effective and transparent inter-government and intra-government transactions and processes.

7.36 Accordingly, all users at Head Office right up to dealing hand level have been trained and can access e-office (e-file) over the internet. Hands on training to all the Divisions at Head Office was arranged by HRM. This was followed by regular doubt clearing sessions as well as on-call queries resolution. As a result of the efforts made, thousands of files and receipts have been created thereby reducing the usage of paper, introducing seamless transfer of files and dak, easy and efficient processing of files/documents and better utilization of manpower resources. Not only has it reduced wastage of time & paper, but it has also enhanced transparency and increased accountability. Being a tested NIC platform, it ensures data security and data integrity while simultaneously promoting innovation by releasing staff energy and time from unproductive procedures.

PHYSICAL FACILITIES DIVISION

7.37 The Physical Facilities Division fulfils the estate related requirements of Head Office, field offices and staff quarters of EPFO. Physical Facilities Division is headed by ACC(HQ)/Chief Engineer who is the technical advisor to CPFC in all construction/ maintenance/ hiring / purchasing of land, works for office building and staff quarters of EPFO. The sanctioned and in-position strength of Physical Facilities Division for EPFO offices including Head Office is as under:

Cadre	Sanctioned Strength	In position
Chief Engineer	01	Nil
Executive Engineer(Civil)	01	Nil
Executive Engineer(Electrical)	01	Nil
Assistant Executive Engineer(Civil)	18	01(Deputation)
Assistant Executive Engineer(Electrical)	03	Nil
Junior Engineer(Civil)	44	14 (Regular) 1(Deputation)
Junior Engineer(Electrical)	02	01

7.38 During the year, ACC(HQ)/Chief Engineer was assisted by ACC, RPFC-I level Officers and three Junior Engineers in Physical Facilities Division at Head Office.

7.39 As on 31.03.2019, the status of EPFO buildings and rented buildings is as under:

Type of Offices	Total offices	Own Buildings	Offices in Rented Premises	Land purchased /available	Land Purchase Under Process	Building under Construction
Zonal offices	21	18	3	NIL	Nil	Nil

Regional offices	135	89	46	2	Nil	7
District offices	117	Nil	117	Nil	Nil	Nil
PDNASS/ZTI	6	5	1	Nil	Nil	Nil

7.40 Every year the ambit of EPFO is spreading and the number of establishments and subscribers are increasing at a very rapid pace. EPFO is upgrading its existing offices as well as constructing new building for its offices. While evaluating and procuring construction related proposals, PFD ensures physical facilities for easy and effective functioning of these offices, provides easy accessibility to stake holders and congenial working atmosphere for the officers and staff as incorporated in the designs, plans and estimates. Special care is taken in ensuring ease of access to old age and differently abled persons and subscribers in EPFO office locations in own existing buildings, newly constructed buildings as well as in rented buildings.

7.41 Construction related proposals and proposals for rent/ lease agreements generally require the approval of the Executive Committee under the extant delegation of financial powers.

7.42 During the year 2018-2019, the Sub-Committee on Building and Construction met on 15-05-2018 and Executive Committee, CBT also met on 24.05.2018. The Executive Committee approved the proposal for construction of office building for Regional Office, Gwalior, renewal of lease deed in respect of Regional Office, Bharuch and hiring of office premises for Zonal Office, Telangana, Hyderabad. Apart from this, the Executive Committee also approved the proposal for providing fixtures & furniture, interiors, E&M Services and horticulture works by CPWD for ready built office and residential space at Kidwai Nagar (East), New Delhi.

7.43 During the year, Regional Offices, Rajahmundry, Raichur, Jamshedpur and Jalandhar were shifted and started functioning from own buildings. The Chairman, CBT also laid the foundation stone for construction of Office building of Regional Office, Gwalior. The Chairman, CBT also inaugurated the new office building of Regional Office, Bareilly.

OTHER INITIATIVES

7.44 Roof Top Solar Power Initiative: To promote rooftop / ground mounted Solar Photo Voltaic (PV) Panels by Departments / Ministries of Govt. of India and to meet 100 Giga Watt (GW) target by 2022, an office memorandum dated 29th Sept. 2015 was issued by the Ministry of Labour and Employment, Govt. of India. As per guidelines of the Ministry of New and Renewable Energy, Govt. of India and direction of Ministry of Labour and Employment, the road map for installing Solar PV Panels in offices of EPFO under the Renewable Energy Service Company (RESCO) Model through Rajasthan Electronics & Instruments Ltd (REIL) was given thrust by EPFO. The Executive Committee in its 87th meeting held on 13.12.2016 approved the decision for installation of Rooftop Solar Photovoltaic Panels at Offices of EPFO having own building through Rajasthan Electronics & Instruments Ltd (REIL). The benefits of the project include getting clean and environment friendly energy and power savings at National level. After initial assessment, REIL selected developers for 41 sites of EPFO in the month of October, 2018.

7.45 LED lighting Initiative: Another landmark initiative undertaken by EPFO is installation of LED lights in all offices of EPFO in accordance with Govt. of India guidelines vide O.M. No. 25(24)/ E. Coord/ 2017 dated 04.08.2017. In this regard, all new projects are being executed with LED lights. This initiative will result in substantive savings for the organisation.

7.46 PROCUREMENT AND DISPOSAL UNIT

Procurement and Disposal Unit (PDU) is a newly created Unit/ Section vide Office Order dated 20.12.2018 and is mandated with framing of policy and guidelines in the matters pertaining to procurement of goods and services and disposal of goods in EPFO. Besides, the unit is also mandated with procurement of goods and services and disposal of goods for EPFO, Head Office. At present, the unit is manned by one RPFC-I, one RPFC-II and one Section Officer.



Chapter 8

TRAINING & RESEARCH

'Excellence is an art won by training and habituation. We do not act rightly because we have virtue or excellence, but we rather have those because we have acted rightly. We are what we repeatedly do. Excellence, then, is not an act but a habit.'

-Aristotle

8.1 BACKGROUND

In today's fast changing world, training has become extremely important for organizations in keeping pace with technological upgradation as well as in meeting rising expectations of stakeholders. At the same time, it is also very useful in maintaining its human resources at their peak performance levels. Thus, having a training policy and its well execution is vital to the success and development of any organisation. It becomes more significant in case of an organisation dealing with public service delivery like EPFO.

As per National Training Policy 2012, issued by the Govt. of India, all civil servants will be provided with training to equip them with the competencies for their current or future jobs. Such training will be imparted; (a) at the time of their entry into service and (b) at appropriate intervals in the course of their careers. Keeping in view

the objectives of National Training Policy 2012, EPFO has also taken up several steps to provide with necessary training to its officers and subordinate employees.

8.2 OBJECTIVES OF TRAINING

Training in the Employees' Provident Fund Organisation strives to achieve the following objectives: -

- Enhancing professional knowledge and skills needed for better performance.
- Bringing about right attitudinal orientation.
- Promoting better understanding of professional requirements.

8.3 FRAMEWORK FOR TRAINING

All categories of employees shall receive:

- Induction training at time of entry into service.
- In-service training at suitable intervals and
- In-service training at the time of promotion.

8.4 STRATEGY

Training for All: Training is imparted to all officials of the Organization beginning from the lowest and cutting-edge to the highest in policy making. For the purpose of appropriate training design, the organizational service is divided into the following levels:

- Group 'A' services comprising the administrative managerial level from APFC, RPFC-II, RPFC-I up to the Addl. CPFC cadre.
- Group 'B' services at supervisory level.
- Group 'C' services at operational level.

8.5 TRAINING PROGRAMMES

Keeping in view the different training needs and functional requirements, training programmes are classified in the following categories:

- Induction Training/Foundation Training Programme.
- Refresher Training Programme/In-service Skill Development Training Programme.
- Management Development Programme.
- Workshops/Seminars.
- Special training for specific category of officials.
- Outreach programmes for Employers and Members.
- Faculty Development Programme of Department of Personnel & Training (DoP&T), Govt. of India.

8.6 TRAINING STRUCTURE IN EPFO

Lifelong learning sustains individual and organisational development. Realising the vital role that training and development play in the sustenance and growth of organisations, a training centre called National Institute for Training and Research in Social Security (NITRSS) was set up in the Head Office of EPFO in October 1990.

In due course, NITRSS started functioning as an independent unit and with effect from November, 1992 it was known as National Academy for Training and Research in Social Security (NATRSS). It started functioning from its own present premises at Institutional Area, Janak Puri, New Delhi since December 1997. On 25th May, 2016, NATRSS was renamed as Pandit Deendayal Upadhyaya National Academy of Social Security (PDNASS).

The Academy and its zonal constituents have been assigned the primary task of imparting training to approximately fifteen thousand strong manpower of EPFO and conducting research in the field of social security. In its 28 years of existence, PDNASS has emerged as a premier institution involved in training and research in the social security sector. The Academy not only provides training to the officers of EPFO, it also invites participants from other social security organisations in India and abroad. A pioneer in education and training in social security, PDNASS, is the only institution of its kind in the country.

8.7 INFRASTRUCTURE AT PDNASS

Lecture Hall: It has four well-equipped lecture halls with latest training aids and equipments besides one Yoga Hall and one Auditorium having a seating capacity for 118 persons.

Library: PDNASS has a modern Library with more than 10000 books in English and Hindi besides a few books in regional languages. Apart from books on social security, the books available in the library pertain to a large range of subjects and variety such as Training & Development, Indian Polity and Economy, Law and Constitutions, Literature, Management, Public Administration, Spiritualism, Yoga, Personality Development, Travelogues etc. Besides subscribing to various labour law journals, the library also subscribes to various Indian and foreign journals.

Hostel: The Hostel block has 48 air-conditioned rooms equipped with Wi-Fi Internet facility. The Hostel also has a Gymnasium, a music room and a Computer Lab.

Sports Facilities: The Academy has also several sports facilities like Badminton, Table Tennis, Carom, Chess, Billiards, Cycling etc.

Mess: The mess, having a sitting capacity of 80, offers a balanced diet for the Officer Trainees.

8.8 TRAINING TARGET GROUP FOR PDNASS

At PDNASS, training is imparted to all Group 'A' officers of EPFO and also to the personnel from other government agencies as well as foreign countries.

8.9 ADMINISTRATIVE STRUCTURE

At present, the Academy is headed by a Director, who is of the rank of Addl. CPFC (Hqrs.). The Central Provident Fund Commissioner is the Ex-Officio Dean of the Academy. The Director, PDNASS, and subordinate officers exercise administrative and financial powers as per Schedule of Delegation of Administrative and Financial Powers, required for smooth conduct of training programmes and other activities in the Academy. The Academy's sanctioned strength in respect of officers and other staff has been revised in January, 2017 by EPFO Head Office. Details of sanctioned strength and in-position in respect of PDNASS as on 31.03.2019 are given in **Appendix 8(i)**.

8.10 HIGHLIGHTS OF TRAINING ACTIVITIES AT PDNASS:

- During the year 2018-19, the Academy organised a total of 69 training programmes on different functional as well as General Management and Soft-Skills topics attended by 1189 participants.
- Apart from above, during the year 2018-2019, the Academy also focused on organising training programmes like Ethics & Values, Work Life Balance etc. The Academy also roped in spiritual training organisations like 'Art of Living' etc. to impart life skills to the officers and other employees of EPFO.
- A special Training programme on 'Leadership and Change Management' was organised by the Academy in collaboration with IIM, Ahmedabad. Two training programmes, one basic training programme and another advanced training programme were conducted at IIM, Bengaluru on 'Finance and Investment'. Another training programme on Strategic Management for Leadership Excellence, was held at ASCI, Hyderabad
- In the international sphere, the Academy continued to make its mark by conducting an International Training Programme on 'Management of Social Security Systems' wherein senior level officers from different countries like Bhutan, Indonesia, Malaysia & Nepal, besides India, participated.

8.11 ALL INDIA PRESENCE

The National Academy has an all India presence through its following Zonal/Sub-Zonal Training Institutes.

- Dr. SP Mukherjee Institute of Social Security Administration, Zonal Training Institute (North Zone) at Faridabad (Haryana): The jurisdiction of ZTI (NZ) covers the offices of EPFO in the states of Delhi, Haryana, Himachal Pradesh, Punjab, Uttar Pradesh and Uttrakhand (for Group B and C officials).
- Zonal Training Institute (South Zone) at Chennai (Tamil Nadu): ZTI (SZ) covers the states of Andhra Pradesh, Karnataka, Kerala, Pondicherry, Tamilnadu and Telangana (for Group B and C officials).

- Zonal Training Institute (East Zone) at Kolkata (West Bengal): Covers the offices in the states of Bihar, Jharkhand, Orissa, West Bengal and Union Territory of Andaman & Nicobar Islands (for Group B and C officials), Assam & Meghalaya (for Group B officials).
- Zonal Training Institute (West Zone) at Ujjain (Madhya Pradesh): ZTI (WZ) takes care of the training needs of the offices of EPFO situated in the States of Chhattisgarh, Goa, Gujarat, Madhya Pradesh, Maharashtra and Rajasthan (for Group B and C officials).
- Sub-Zonal Training Institute at Shillong (Meghalaya): Sub-ZTI covers the offices of North-Eastern states i.e. Guwahati, Agartala, Tinsukia, Shillong (only for Group C officials).

The Academy co-ordinates with the Zonal Training Institutes for designing and implementing training courses on a uniform basis for personnel working in the supervisory and operative levels in the EPFO.

8.12 TRAINING PROGRAMMES AT ZTIS

Keeping in view the changing training requirements of the staff, Training Programmes at ZTIs are conducted in a uniform manner. These training programmes can be classified in the following categories:

- Induction courses
- Refresher courses in functional areas
- Specialized programmes
- Workshops for Employers/Employees

8.13 TARGET GROUP FOR ZTIS

The target group of ZTIs comprises of all Group B & Group C Staff.

8.14 ADMINISTRATIVE STRUCTURE AT ZTIS

Consequent upon Cadre restructuring in EPFO, now ZTIs are headed by an officer of the rank of Addl. CPFC, supported by a suitable number of RPFC-Is. Details of Sanctioned strength and in-position in respect of various ZTIs as on 31.03.2019 are given in **Appendix 8(i)**.

8.15 HIGHLIGHTS OF TRAINING ACTIVITIES AT ZTIS

During the year 2018-19, a total of 269 training programmes were organized by the ZTIs/Sub-ZTI, in which 6433 participants participated. The details of the programmes conducted by the PDNASS, ZTIs and the Sub-ZTI during 2018-19 are given at **Appendices-8(ii) & (iii)**.

8.16 PHYSICAL FACILITIES & INFRASTRUCTURE AT ZTIS

All ZTIs except Sub-ZTI Shillong are housed in own buildings and are equipped with necessary training infrastructure in terms of training halls, computer labs, conference facilities, library and hostel with dining facility.

8.17 MONITORING AND EVALUATION OF TRAINING

The Academy has put in place a regular feedback system in respect of all training programmes conducted by it to have a database for evaluation of training programmes at PDNASS. The main purpose of evaluating training is to obtain information/feedback on the impact of training programmes and to assess the relevance and significance of a particular training programme. It also provides an insight for making necessary modifications in future training programmes. It is the systematic collection and assessment of information for deciding how best to utilize available training resources in order to achieve organisational goals.

8.18 RESEARCH

The Academy conducts research on various facets of social security administration. Some of the research projects undertaken by the Academy are:

- Social Security Scheme for barbers as a part of a research project sponsored by Ministry of Labour and Employment, Govt. of India.
- Research Project on Rickshaw Pullers of Delhi.
- Social Security needs & coverability of Beedi Workers under EPF & MP Act, 1952
- Under National Research Fellowship Programme, PDNASS granted a Research Fellowship for two years for a study on "Social Security for Construction Workers in SAARC countries". The final report on the study is awaited.

Besides above, PDNASS has also compiled and issued a set of all important landmark legal cases for the officers of EPFO in *Compendium of important judgments on EPF & MP Act, 1952*. So far seven volumes have been issued by the Academy.

8.19 PROBATIONARY EXAMINATIONS

Other than training, one of the activities of the Academy is to conduct Probationary Examinations and Computer Skill Tests for Social Security Assistants (Probationers) through Zonal Training Institutes. Accordingly, the following examinations were conducted by all ZTIs under the supervision of PDNASS during the year 2018-19:

- SSA (Probationers) Examinations
- Computer Skill Tests for SSAs appointed on Compassionate grounds / for Promotion from LDC to SSAs

Details of examination conducted by the ZTIs during 2018-19 are as under:

Name of the Examination	Number of examinations conducted	No. of Candidates Appeared
SSA (Probationers) Examination	1 exam conducted in all ZTIs	77
Computer Skill Test for LDC (Promotion & Compassionate appointments)	23 tests conducted in all ZTIs	217



Chapter 9

INFORMATION TECHNOLOGY INITIATIVES

9.1 IS Division has always been central to new initiatives enabling access to various services from anywhere anytime by reducing physical forms and need of visiting offices benefitting employers and millions of PF members. In recent past, the launch of UAN and its linking with KYC enabled the extension of online services to millions by eliminating middlemen, distance, discretion, time limit and manual intervention. In a way, UAN enabled and empowered a common citizen of India by delivering due benefits to actual beneficiary in time. On this platform, various online services like Online Claim Receipt, Online Filing of Returns by exempted establishments and Auto Transfer of PF accounts were launched among others including their extension at UMANG App for making it convenient for a PF member to access online services either through their desktops or mobile phones.

9.2 In its continuous endeavour to further extend Online Services, IS Division in the financial year 2018-19 has undertaken several new initiatives such as:-

- **Claim Receipt Entry at District Offices:**

To integrate 117 District Offices spread across country digitally, a facility of Claim Receipt Entry was provided. This facility has helped PF members residing in remote areas to cut down upon long distance travels and time for claim submission. This has also helped in checking the progress online.

- **Online filing of International Workers Return:**

For the convenience of employers who are mandated to file monthly International Workers Return, a facility was provided to file it online through their log in on Unified Portal-employer.

- **Auto approval of Digital Life Certificates:**

Jeevan Pramaan, a Government of India initiative to capture life certificates of pensioners digitally was introduced in EPFO for pensioners of Employee's Pension Scheme, 1995. This application captured digital life certificates, but there was a lag in their approval causing delay in disbursement of pension to a large number of pensioners. To overcome the delay, a facility was provided for auto approval of digital life certificates.

- **Delinking of wrong Aadhar in PPO:**

The seeding of Aadhar against a PPO enabled a pensioner of Employee's Pension Scheme, 1995 to file his/her life certificate digitally through Jeevan Pramaan. In some cases, pensioners being illiterate and old aged, provided wrong Aadhar which caused stoppage of their pension and rejection of their life certificate. A facility was provided to field offices for identifying and rectifying such cases and to seed them with correct Aadhar.

- **Auto processing of Back Period accounts:**

Though reconciliation of annual accounts was being done centrally for the last four years, accounts in respect of establishments which remitted dues belatedly were processed manually causing long delays and a large number of grievances. This problem was addressed by processing such cases centrally on a Central Processing Engine (CPE) on daily basis which cut down the time gap substantially.

- **Document upload facility for correction in DOB:**

Earlier a facility was provided on Unified Portal-Member for modifying incorrect basic details like name and date of birth. But, the change in date of birth over one year required submission of supporting documents which were being sent by PF Members in physical form to concerned field office. A facility was introduced on Unified Portal-Member for uploading of scanned supporting documents for any correction in date of birth.

9.3 Various initiatives have already been launched for the convenience of PF members and employers and various new services/ initiatives are under consideration for further reducing the need of physical interaction between EPFO and its stakeholders.



Chapter 10 AUDIT

STATUTORY AUDIT AND INTERNAL AUDIT

10.1 As per the provisions of Para 56 of the EPF Scheme 1952, Para 30 of the EPS 1995 and para 20 of the EDLI Scheme 1976, the accounts of the fund (including the administration accounts and expenses incurred in operating the schemes) are audited in accordance with the instructions issued by the Central Government in consultation with the Comptroller and Auditor General of India.

10.2 AUDIT DIVISION AT HEAD OFFICE:

The Audit Wing functions under the control of Additional Central Provident Fund Commissioner (HQ) (Audit) from October 2018 (Prior to that FA & CAO was in charge) who is

assisted by an Additional Central Provident Fund Commissioner (Audit), R.P.F.C-I, Deputy Director, RPFC-II and other officers. The status of manpower of audit wing is as follows:

Sl. No.	Name of Post	Sanctioned	In-Position	Vacancy
1	Addl. Central PF Commissioner	01	01	00
2	Regional PF Commissioner-I	03	01	02
3	Regional PF Commissioner-II	03	02*	01
4	Section Officer	06	02#	04
5	Assistant	12	00	12
6	PS	04	00	04
7	PA	01	02	(+01)
8	Steno	01	00	01
9	MTS	06	00	06
10	Total	37	08	29
* One DD (Audit) posted # One Assistant Accounts Officer posted				

10.3 STRUCTURE OF AUDIT IN THE FIELD

In addition to an audit set up at the Head Office, there were 15 sanctioned Internal Audit Parties (IAP) at the field level. The sanctioned strength in each party was one Deputy Director, one to two Assistant Directors, two to four Assistant Audit Officers and two to four Auditors.

The sanctioned posts and the in-position of officers of IAP is given as below.

		Sanctioned	In position	Vacancy
1	Deputy Director	15	8	7
2	Assistant Director	31	15	16
3	Assistant Account Officer	38	12	26
4	Auditor	62	18	44
	Total	146	53	93

During the year 2018-19, out of the sanctioned 15 Internal Audit Parties, only 12 IAPs were functional as shown below:

Sl. No	Base of the Sanctioned IAP	Status
1	Chandigarh	Functional
2	Kanpur	Functional
3	Hyderabad	Functional
4	Bangalore	Functional
5	Chennai	Functional
6	Thiruvananthapuram	Functional
7	Jalpaiguri	Functional
8	Kolkata	Functional
9	Ahmedabad	Functional
10	Indore	Functional
11	Mumbai	Functional
12	Ranchi	Functional
13	Goa	Non-Functional
14	Delhi	Non-Functional
15	Jaipur	Non-Functional

10.4 INTERNAL AUDIT:

During the year 2018-19 (for the transactional year of 2017-18) the following Core Areas were focused upon:

Sl. No.	Core Areas for Internal Audit
1	100% verification of multiple payments in single bank account from 2004 onwards.
2	100% verification of record relating to PPO wise pension reconciliation from 2004 onwards with cross verification with bank credit statement.
3	100% verification of procedures/documents used to correct negative balances/residual balances including Appendix-E entries for last five years.
4	100% Checking of all the Pension cases where the date of birth of the members has been preponed for more than 2 years.
5	100% Checking of compliance in respect of previous years IAP and C&AG Paras.
6	100% checking of amounts credited in Dummy Account.
7	Collection of interest on belated credit from SBI and payment of commission/service charges to the bank.
8	Cancellation of time barred and stale cheques.
9	100% verification in respect of transfer out cases involving an amount of Rs. 1,00,000/- and above.
10	Reconciliation of Cash Book (Bank) of all accounts.
11	Status of levy & collection of damages.
12	Status of HR issues.

10.5 The Audit Wing at Head Office monitored the internal audit of Regional Offices, PDNASS, Zonal Training Institutes, Sub Zonal Training Institute and Head Office. The Audit Wing played a vital role in ensuring the implementation of rules and regulations.

10.6 During the year, the number of internal audits conducted was as below.

No. of Internal Audit Parties	No. of offices due for audit during 2018-2019 (Accounting year 2017-2018).	No. of offices audited during the year 2018-19.
12 (Functional)	130	130

10.7 The total number of paras raised was 3330 and some of the paras were related to the following heads:

Para Head	No. of paras	Amount (in Crore)
Multiple Payment into single bank account	150	167.77
Negative Balance	67	241.64
Suspected fraudulent payment	1	0.01
Over Payment	15	0.04
TOTAL	233	409.47

10.8 In order to streamline the process of Internal Audit para scrutiny and to take appropriate action there upon, a Committee system was set up with the approval of Finance Investment & Audit Committee.

The Committee System envisaged the setting up of a hierarchy of three committees. Committee 'A', Committee 'B' and Committee 'C'. Composition of the same is as under:-

Committee "A"	CPFC, Chairperson	The audit paras which were likely to have a major impact on the vital systems of the organisation, have huge financial implications and were all pervasive in nature would be dropped by Committee 'A'.
	FA & CAO, Member	
	ACC (Hqr) Member	

Committee "B"	FA & CAO, Chairperson	The audit paras which impacted systems that were critical and require urgent attention, were to be examined and dropped by the Committee 'B'.
	ACC (Compliance), Member	
	ACC (CSD), Member	

Committee "C"	RPFC-I (F & A), Chairperson,	The Committee 'C' was to examine all the routine paras which were recommended by the Audit wing.
	RPFC-I, (HRM), Member	
	RPFC-II, (ASD-I), Member	

10.9 The position of the number of internal audit paras added and dropped during the year is given as below.

Sl. No.	Zone wise details	Paras as on 01/04/2018	Para added during the year	Total Paras	Total Para Dropped	Remaining Paras as on 31.03.2019
1	Andhra (Vijaywada)	425	92	517	0	517
2	Telangana (Hyderabad)	544	117	661	2	659
3	Bengaluru	669	216	885	7	878
4	Karnataka (Other than Bengaluru) & Goa (Hubli)	941	217	1158	14	1144
5	Bihar & Jharkhand (Patna)	606	89	695	3	692
6	Chennai & Puducherry (Chennai)	683	132	815	22	793
7	Tamil Nadu (Coimbatore)	584	163	747	15	732

8	Delhi and Uttrakhand (Delhi)	500	115	615	11	604
9	Gujarat (Ahmedabad)	853	155	1008	16	992
10	Haryana (Faridabad)	472	161	633	0	633
11	Kerala & Lakshdeep (Thiruvananthapuram)	621	122	743	9	734
12	Madhya Pradesh & Chattisgarh (Bhopal)	631	240	871	3	868
13	Mumbai –I (Bandra)	210	59	269	0	269
14	Mumbai-II (Thane)	512	105	617	11	606
15	Maharashtra (Pune)	844	333	1177	22	1155
16	North-East Region (Guwahati)	552	129	681	38	643
17	Orissa (Bhubaneswar)	384	46	430	9	421
18	Punjab and HP (Chandigarh)	460	112	572	10	562
19	Rajasthan (Jaipur)	407	140	547	9	538
20	Uttar Pradesh (Kanpur)	634	192	826	3	823
21	WB and Sikkim (Kolkata)	1083	315	1398	21	1377
22	PDNASS/HO/EPFAT (HO)	349	80	429	4	425
	Grand Total	12964	3330	16294	229	16065

10.10 During the year Special Audits were conducted in the following Regional Offices on multiple payments in single bank account.

Sl. No.	Regional Office	Amount (In Crore)
1	Ranchi	1.14
2	Karnal	5.74
3	Patna	0.52
4	Gurgaon	18.85
5	Trichy	4.56
6	Salem	6.34
	Total	37.15

Based on the special audit reports the following suggestions were made for improvements-

- Form 9 should be updated immediately based on Form 5 report submitted by the employers with their digital signature.
- No reverse engineering of Form 9 should be made from the claim form. In case any information is missing in the Form 9, the same should be referred to the employer and the member separately for furnishing the said information. In case of mismatch of information,

the claim should be withheld and matter should be referred to OIC/RPFC before processing the claim.

- Time to time renewal/updation of signatures of authorized signatories should be put in place to ensure the continuity of authorized person. Signatures of the authorized signatories should be available on the system and employer verification of the same periodically should be made mandatory.
- Alteration/modification in Form 5/Form 10 should be made only with proper authorization by the employer affixing digital signatures.
- At the time of processing the claims, the system should invariably check if (i) any settlements have been made to the said bank account earlier; (ii) if so, the name in the present claim matches with the account already settled; (iii) if the name of the member is different, then the system should block the claim.
- Further, after scrutiny of the reports, a copy of the report should be provided to Finance, Pension, Compliance and IS for further necessary action.

STATUTORY AUDIT

10.11 The Accounts and transactions of the Head Office of the Organisation are regularly audited by the Director General of Audit, under guidance of CAG of India. Further, the Audit Wing in the Head Office monitors/co-ordinates the audit of each of the Regional Offices and other offices by the respective Accountant General of the State. The Internal Audit Parties monitor closely the outstanding audit paras raised by the State AG in respect of different Regional offices.

10.12 The Audit Division co-ordinates with the field offices to monitor the replies sent by them to the AG offices on the paras raised. As on 31.03.2019, the number of CAG paras pending was 1432.



Chapter 11

LEGAL MATTERS

OVERVIEW OF LEGAL CASES

11.1 The Employees' Provident Fund Organisation is entrusted with the responsibility of implementation and regulation of Employees' Provident Funds & Miscellaneous Provisions Act, 1952 and schemes framed there under. Court Cases are generated in course of discharge of statutory duties by the organisation. Broadly, Legal Cases can be classified into following categories:-

Compliance Actions:- Court cases in this area originate due to action taken by the authorized officers under various provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 such as Section 7A, 7B, 7Q, 14B etc.

Service to Subscribers area:- Hon'ble Supreme Court vide order dated 14.12.1999 in the matter of RPFC Vs Shiv Kumar Joshi held that EPFO comes under the purview of the Consumer Protection Act, 1986. Accordingly, cases are filed under the Consumer Protection Act, 1986 against EPFO for any deficiency in services provided to the subscribers under the three schemes namely Employees' Provident Funds Scheme, 1952, Employees' Deposit-Linked Insurance Scheme, 1976 & Employees' Pension Scheme, 1995.

Cases of administrative nature: - Cases under this category are mostly related to the service matters of the employees and officers of the Employees' Provident Fund Organisation and are initiated at Central Administrative Tribunals.

Guidelines for Handling Legal Cases/ Important Circulars

11.2 During the Financial Year 2018-19, guidelines and instructions were issued to the field offices for:-

- Action in cases where Union of India is a party:- Instructions of Ministry of Labour were circulated to field offices to deal with cases where UOI is party.
- Timeline for filing SLP/ Appeals:- Field offices were directed to strictly adhere to the limitation period prescribed in Supreme Court rules and a timeline for filing SLPs was issued in this regard.

IMPORTANT JUDGEMENTS

11.3 Supreme Court

Civil Appeal No. 6221 of 2011-The Regional Provident Fund Commissioner (II) West Bengal Vs Vivekananda Vidya Mandir and Ors , wherein Hon'ble Supreme Court held that-

"In order that the amount goes beyond the basic wage, it has to be shown that the workman concerned had become eligible to get this extra amount beyond the normal work which he was otherwise required to put in. There is no data available on record to show what were the norms of work prescribed for those workmen during the relevant period. It is therefore not possible to ascertain whether extra amounts paid to the workmen were in fact paid for the extra work which had exceeded the normal output prescribed for the workmen.

The wage structure and the components of salary have been examined on facts, both by the authority and the appellate authority under the Act, who have arrived at a factual conclusion that the allowances in question were essentially a part of the basic wage camouflaged as part of an allowance so as to avoid deduction and contribution accordingly to the provident fund account of the employees".

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-LABOUR COURTS

11.4 Central Government Industrial Tribunal-cum-Labour Courts (CGIT-cum-LCs) are set up under the provisions of Industrial Disputes Act, 1947 for adjudication of industrial disputes arising in Central Sphere. There are 22 CGIT-cum-LCs set up in various States. The CGIT-cum-LC No. I, Mumbai and CGIT-cum-LC, Kolkata also function as National Tribunals.

EPFAT was merged with CGIT by the Finance Act, 2017. Vide Section 156 of Part XIV of Chapter VI of Finance Act, 2017, sub section (1A) was inserted in section 7A of Industrial Disputes Act, 1947 which reads as, "(1A) The Industrial Tribunal constituted by the Central Government under Sub Section (I) shall also exercise, on and from commencement of Part XIV of Chapter VI of Finance Act, 2017 , the jurisdiction, powers and authority conferred on Tribunal referred to in section 7D of Employees Provident Fund and Miscellaneous Provisions Act, 1952." 26th May, 2017 was decided as the date on which the provisions of the Part XIV of Chapter VI of Finance Act, 2017 come into force.

LEGAL INFORMATION MANAGEMENT AND BRIEFING SYSTEM (LIMBS)

11.5 Legal Information Management and Briefing System (LIMBS) has been launched by Department of Legal Affairs, Ministry of Law & Justice to monitor conduct of cases on behalf of Union of India and organizations under the administrative control of Central Government through web-based applications. EPFO implemented LIMBS in June, 2017 and all cases of the organization can now be tracked online via this software.

11.6 Details of Cases before various Judicial Forums during the year are given below:

Category	Total workload (As on 01.04.2018)	Total cases added during the year	Total cases decided during the year	C.B as on 31.03.2019
Status of Supreme Court Cases	126	44	41	129
Status of High Court Cases	9991	2147	2172	9966
Status of District Court Cases	6061	1083	1667	5477
Status of National Commission Cases	80	23	36	67
Status of State Commission Cases	1628	278	511	1395
Status of District Consumer Forum Cases	2956	1246	725	3477
Status of CAT Cases	263	116	105	274
Status of EPFO CGIT Cases	5614	1147	248	6513
Grand Total	26719	6084	5505	27298



Chapter 12

SOCIAL SECURITY FOR INTERNATIONAL WORKERS

BACKGROUND

12.1 Advent of Globalisation and Economic liberalization, coupled with changing demographic profile of the world has made International migration of labour inevitable. India, with a large pool of young and technically qualified manpower in sectors like IT, health and management etc has emerged as a global reservoir of human capital. This has encouraged mobility of skilled workforce from India to other countries.

Moreover with advent of technology and efforts made by the Government of India to bring in more and more FDI in multifarious activities cutting across manufacturing, agro based industries and booming service sector industries in India, there has been increase in mobility of specialized workforce from other countries to India for employment in various sectors.

12.2 Indian professionals working in various countries were required to make the mandatory social security contributions in the countries of their posting. However despite making monetary

contributions, such migrant Indian expatriates were deprived of social security benefits in the host country.

The contributions made by such migrant professionals during their stay in the host country were lost as the benefits are not payable before expiry of a minimum qualifying period and return of contribution paid in that country is not available in case of return to the home country. There was also no provision for counting of service for short span of contributory period in host country for availing social security benefits in country of origin.

12.3 With a view to protect the rights of migrant workers, Government of India decided to go for bilateral Social Security Agreements (SSAs). A Social Security Agreement (SSA) coordinates the social security schemes of two contracting states in order to overcome barriers and facilitate extension of benefits to beneficiaries.

It exempts Indian International Workers from mandatory social security contribution in the country of their posting. Further, the benefits of service rendered abroad are received by way of 'totalisation' and the payment is received in India.

12.4 In the context of above and in order to implement the provisions of bilateral SSAs, enabling provisions for International Workers (IW) were introduced in the EPF Scheme and Employees Pension Scheme by inserting Para 83 in EPF Scheme and Para 43-A in Pension Scheme and given effect from 1st October, 2008.

The special provisions have been amended subsequently keeping in view the requirements arising over a period of time.

12.5 The Ministry of External Affairs (MEA), Govt. of India, is the nodal ministry for initiating negotiations for SSA on bilateral basis. Besides the MEA, the Ministry of Labour & Employment, and EPFO are also involved in the process of negotiations.

EPFO has been designated as the Competent Institution/Liaison Agency to operate the provisions of the SSAs and for issuing Certificates of Coverage (COC) to the employees of establishments covered under the Act as well as the employees of other social security providers like the Seamen's Provident Fund, Banks etc., when they are posted abroad in a country having SSA with India.

SPECIAL PROVISIONS IN RESPECT OF INTERNATIONAL WORKER

12.6 The special provisions enshrined in Para 83 of EPF Scheme and Para 43-A of Pension Scheme, provide for identification, exclusion, membership and benefits in respect of an International Worker.

12.7 An International Worker (IW) may be an Indian worker or a foreign national as defined under paragraph 2(ja) of the EPF Scheme, 1952

12.8 DEFINITION OF INTERNATIONAL WORKER (IW):

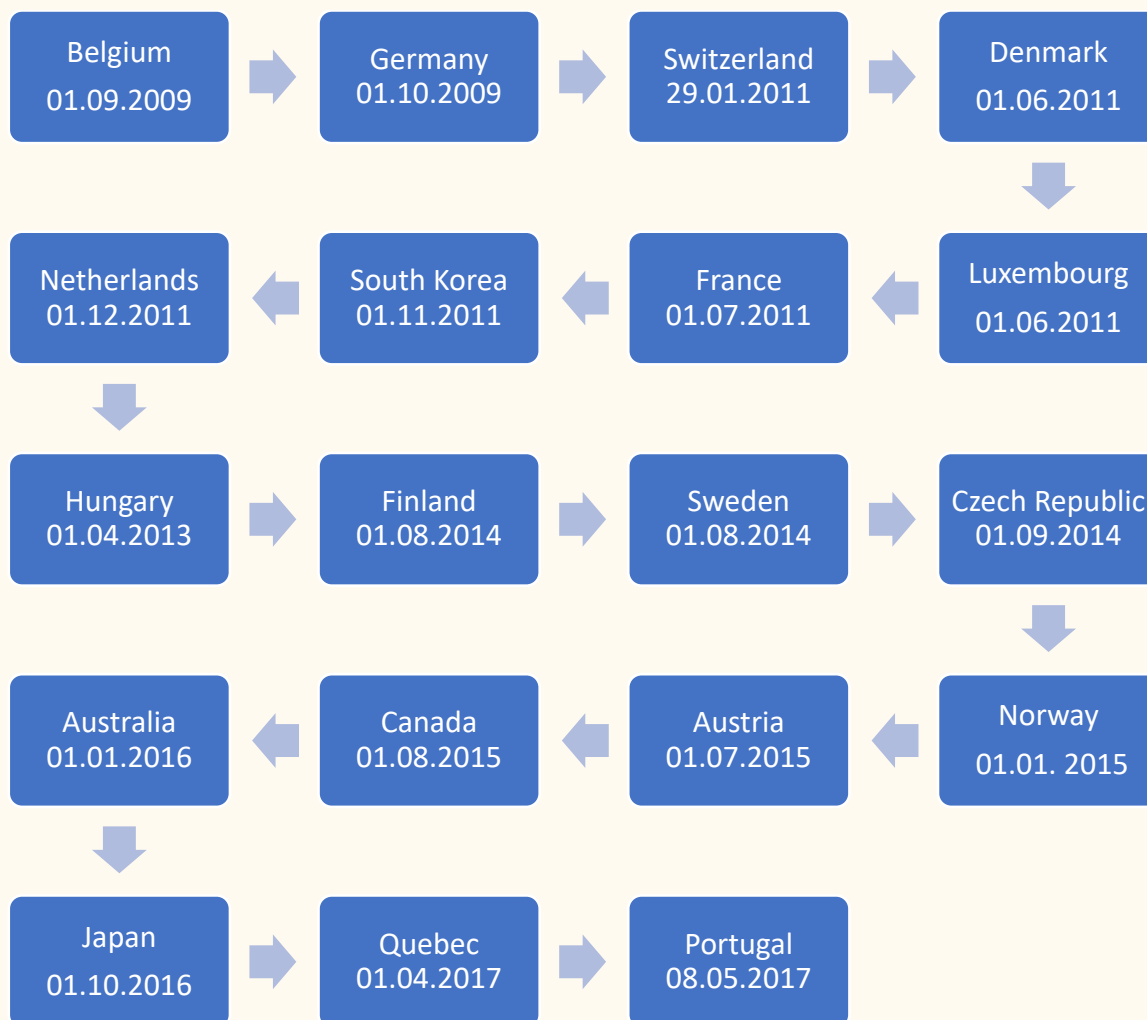
- i) An Indian employee having worked or going to work in a foreign country with which India has entered into a social security agreement and being eligible to avail the benefits under social security programme of that country, by virtue of the eligibility gained or going to gain, under the said agreement;
- ii) An employee other than an Indian employee, holding other than an Indian Passport, working for an establishment in India to which the EPF & MP Act, 1952 applies;

12.9 SOCIAL SECURITY AGREEMENT (SSA)

A Social Security Agreement is a bilateral instrument to protect the interests of workers. SSAs generally cover three important provisions namely, 'detachment', 'totalisation' and 'portability'. However, SSAs with some countries do not provide for 'totalisation':

- (i) **Detachment** – Indian employees working in countries with which India has Social Security Agreements are exempted from contributing to their Social Security System, provided they are complying with the Indian Social Security System. This exemption is available for a specified period stipulated in the agreement.
- (ii) **Totalisation of benefits** – The period of service rendered in another country is counted for determining eligibility for pension. The actual pensionary benefits, however, are payable only for the period of contributory service on pro-rata basis.
- (iii) **Portability of Pension** – Pension benefits are payable without reduction, direct to the beneficiaries choosing to reside in the home country or in any other country.

12.10 The following nineteen (19) Social Security Agreements have been made effective till the end of March, 2019:-



12.11 Under the different SSA's signed between India and other countries, different types of benefits are made available to the International Workers. The details of benefits available under them are mentioned in the table below:

S.No.	Country	Date of Effect	Detachment	Totalisation	Portability
1	Belgium	01-09-2009	5 years	√	√
2	Germany	01-10-2009	4 years	√	√
3	Switzerland	29-01-2011	6 years	×	√
4	Denmark	01-05-2011	5 years (for Indians) 3 years (for Danish)	√	√
5	Luxembourg	01-06-2011	5 years	√	√
6	France	01-07-2011	5 years	√	√
7	South Korea	01-11-2011	5 years	√	√
8	Netherlands	01-12-2011	5 years	×	√
9	Hungary	01-04-2013	5 years	√	√
10	Finland	01-08-2014	5 Years	√	√
11	Sweden	01-08-2014	2 Years	√	√
12	Czech Republic	01-09-2014	5 Years	√	√
13	Norway	01-01-2015	5 Years	√	√
14	Austria	01-07-2015	5 Years	√	√
15	Canada	01-08-2015	5 Years	√	√
16	Australia	01-01-2016	5 Years	√	√
17	Japan	01-10-2016	5 Years	√	√
18	Quebec	01-04-2017	5 Years	√	√
19	Portugal	08-05-2017	5 Years	√	√

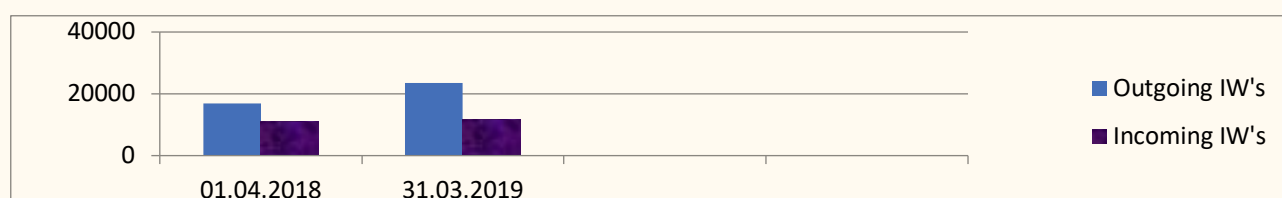
12.12 CERTIFICATE OF COVERAGE (COC)

Certificate of Coverage (COC): Also called as the detachment certificate, COC is issued to the Indian employees posted to a country having SSA with India. Indian nationals who are issued Certificate of Coverage issued by EPFO are exempted from making Social Security contribution in the country of their posting in terms of detachment provisions of the Social Security Agreement.

The facility to apply for COC has been made available online. The employee or the employer can apply for COC on the International Workers Portal, whose link is available on the EPFO website. The application is then directed electronically to the concerned Regional Office of EPFO where the applications are processed. COCs have been issued to the Indian employees posted in the countries covered under SSAs, i.e. Belgium, Germany, Switzerland, Denmark, Luxembourg, France, South Korea, Netherlands, Hungary, Finland, Czech Republic, Sweden, Norway, Austria, Canada, Australia and Japan.

12.13 NUMBER OF INTERNATIONAL WORKERS.

During the year 2018–19, the number of Outgoing International Workers increased from 16919 to 23473, whereas the number of incoming International Workers increased from 10954 to 11846.



Incoming IW's : IW's holding foreign passport
Outgoing IW's : IW's holding Indian Passport

APPENDICES

Appendix-1(i)

MEMBERS OF CENTRAL BOARD OF TRUSTEES, EPF AS ON 31.03.2019	
Chairman	
1.	Minister of State (Independent Charge) for Labour & Employment, Government of India, New Delhi.
Vice Chairperson	
2.	Secretary, Ministry of Labour & Employment, Government of India, New Delhi.
Central Government Representatives - 5	
3.	Additional Secretary, Ministry of Labour & Employment, Government of India, New Delhi
4.	Additional Secretary & Financial Advisor or Joint Secretary & Financial Advisor, Ministry of Labour & Employment, Government of India, New Delhi.
5.	Joint Secretary (In-charge of Employees' Provident Fund Organisation), Ministry of Labour & Employment, Government of India, New Delhi.
6.	Joint Secretary and Director General Labour Welfare, Ministry of Labour & Employment, Government of India, New Delhi
7.	Joint Secretary (Pension Reforms), Department of Financial Services, Ministry of Finance, Government of India, New Delhi.
State Government Representatives - 15	
8.	Secretary to the Government of Andhra Pradesh, Labour Department, Hyderabad.
9.	Secretary to the Government of Chandigarh Administration, Labour Department, Chandigarh.
10.	Secretary to the Government of National Capital Territory of Delhi, Labour Department, Delhi.
11.	Secretary to the Government of Gujarat, Labour & Employment Department, Gandhinagar.
12.	Secretary to the Government of Haryana, Labour Department, Chandigarh.
13.	Secretary to the Government of Karnataka, Department of Labour, Bangalore.
14.	Secretary to the Government of Kerala, Labour Department, Thiruvananthapuram.
15.	Secretary to the Government of Madhya Pradesh, Department of Labour, Bhopal.
16.	Secretary to the Government of Maharashtra, Department of Labour, Mumbai.
17.	Secretary to the Government of Punjab, Department of Labour, Chandigarh.
18.	Secretary to the Government of Rajasthan, Department of Labour, Jaipur.
19.	Secretary to the Government of Tamil Nadu, Labour Department, Chennai.
20.	Secretary to the Government of Telangana, Department of Labour, Hyderabad.
21.	Secretary to the Government of Uttar Pradesh, Labour Department, Lucknow.
22.	Secretary to the Government of West Bengal, Department of Labour, Kolkata.
Employers' Representatives - 10	
23.	Shri Arun Chawla, All India Organisation of Employers (Council of Indian Employers).

24.	Shri Michael Dias, Employers' Federation of India (Council of Indian Employers).
25.	Shri M.L. Maurya, Standing Conference of Public Enterprises (Council of Indian Employers).
26.	Shri Sougata Roy Choudhury, Confederation of Indian Industry.
27.	Shri Ashish Wig, PHD Chamber of Commerce and Industry.
28.	Shri K.E. Raghunathan, All India Manufacturers' Organisation.
29.	Vacant, Federation of Associations of Small Industries of India.
30.	Shri Govind Lele, Laghu Udyog Bharati.
31.	Shri Anupam Maik, Associated Chambers of Commerce and Industry of India.
32.	Shri Sanjay Bhatia, Federation of India Chambers of Commerce and Industry.
Employees' Representatives - 10	
33.	Shri Virjesh Upadhyay, Bharatiya Mazdoor Sangh.
34.	Shri Prabhakar J. Banasure, Bharatiya Mazdoor Sangh.
35.	Shri Sunkari Malleshram, Bharatiya Mazdoor Sangh.
36.	Shri A.K. Padmanabhan, Centre of Indian Trade Unions.
37.	Shri Ramendra Kumar, All India Trade Union Congress.
38.	Shri Harbhajan Singh Sidhu, Hind Mazdoor Sabha.
39.	Shri Dilip Bhattacharya, All India United Trade Union Centre.
40.	Vacant, Indian National Trade Union Congress.
41.	Vacant, Indian National Trade Union Congress.
42.	Vacant, Indian National Trade Union Congress.
Ex-Officio Member Secretary	
43.	Central Provident Fund Commissioner, Employees' Provident Fund Organisation.

MEMBERS OF EXECUTIVE COMMITTEE, CBT, EPF AS ON 31.03.2019	
Chairman	
1.	Secretary, Labour & Employment, Government of India, New Delhi.
Central Government Representatives - 2	
2.	Additional Secretary, Ministry of Labour & Employment, Government of India, New Delhi.
3.	Additional/Joint Secretary & Financial Advisor, Ministry of Labour & Employment, Government of India, New Delhi.
State Government Representatives- 3	
4.	Representative of the Government of Kerala, Labour Department, Kerala.
5.	Representative of the Government of Madhya Pradesh, Labour Department, Madhya Pradesh.
6.	Secretary to the Government of Uttar Pradesh, Labour Department, Lucknow.
Employers' Representatives – 3	
7.	Shri Sanjay Bhatia
8.	Shri Sougata Roy Choudhury
9.	Shri Govind Lele
Employees' Representatives – 3	
10.	Shri Prabhakar J. Banasure
11.	Shri Virjesh Upadhyay
12.	Shri Dilip Bhattacharya
Ex-Officio Member Secretary	
13.	Central Provident Fund Commissioner, Employees' Provident Fund Organisation.

ESTABLISHMENT & MEMBERS – INDUSTRY/CLASS WISE (31.03.2019)								
S. No.	Effective From	Industry Type	Establishments			Members		
			Ex	Un-Ex	Total	Ex	Un-Ex	Total
1	01 November 1952	Cement	49	2,189	2,238	120,681	581,714	702,395
2	01 November 1952	Cigarettes	4	107	111	19,166	24,400	43,566
3	01 November 1952	Elec, Mech or Gen Engg Products	322	93,431	93,753	1,338,112	19,570,449	20,908,561
4	01 November 1952	Iron and Steel	65	12,352	12,417	238,932	1,971,200	2,210,132
5	01 November 1952	Jute	83	276	359	227,904	98,982	326,886
6	01 November 1952	Other Textiles	135	27,490	27,625	154,458	2,994,561	3,149,019
7	01 November 1952	Paper	19	1,859	1,878	35,220	262,436	297,656
8	01 November 1952	Textiles	94	32,826	32,920	156,292	7,706,212	7,862,504
9	31 July 1956	Edible Oils and Fats	19	4,018	4,037	14,239	316,823	331,062
10	31 July 1956	Electrical porcelain Insulators	4	866	870	889	97,883	98,772
11	31 July 1956	Electricity including generation, transmission and distribution thereof	203	7,265	7,468	331,304	781,949	1,113,253
12	31 July 1956	Glass	11	1,675	1,686	27,358	360,914	388,272
13	31 July 1956	Matches	2	1,767	1,769	297	263,942	264,239
14	31 July 1956	Printing excluding printing presses covered under "Newspaper establishments"	22	7,854	7,876	2,664	542,241	544,905
15	31 July 1956	Refractories	10	878	888	62,173	124,468	186,641
16	31 July 1956	Rubber and rubber products	19	4,980	4,999	11,622	1,305,032	1,316,654
17	31 July 1956	Sanitarywares	1	864	865	2,497	103,801	106,298
18	31 July 1956	Stone-ware pipes	1	521	522	10	45,454	45,464
19	31 July 1956	Sugar	49	3,243	3,292	45,516	575,385	620,901
20	31 July 1956	Tea (except in State of Assam)	27	1,315	1,342	11,059	598,937	609,996
21	31 July 1956	Tiles	4	3,292	3,296	3,194	234,905	238,099
22	30 September 1956	Heavy and Fine chemicals	184	16,034	16,218	299,420	4,300,199	4,599,619
23	30 September 1956	Indigo	0	98	98	0	32,168	32,168
24	30 September 1956	Lac including shellac	1	93	94	1,654	4,300	5,954
25	30 September 1956	Non-edible veg & animal oil & fats	0	570	570	0	44,620	44,620
26	31 December 1956	Newspaper Establishments	17	1,438	1,455	20,089	184,265	204,354
27	31 January 1957	Mineral Oil refining	3	293	296	2,541	71,364	73,905
28	30 April 1957	Cardamom Plantations	0	417	417	0	9,911	9,911
29	30 April 1957	Coffee Plantations	4	2,910	2,914	2,635	125,839	128,474
30	30 April 1957	Pepper Plantations	1	62	63	51	4,295	4,346
31	30 April 1957	Rubber Plantations	2	560	562	31	54,718	54,749
32	30 April 1957	Tea plantations (except in Assam)	7	1,101	1,108	1,187	352,582	353,769
33	30 April 1957	Mixed Plantations	0	154	154	0	11,169	11,169
34	30 November 1957	Asbestos Cement Sheets	1	162	163	126	44,089	44,215
35	30 November 1957	Coffee curing Esttbs	2	180	182	198	26,694	26,892
36	30 November 1957	Gold Mines	3	79	82	4,614	5,368	9,982
37	30 November 1957	Industrial and Power Alcohol	1	107	108	1	16,435	16,436
38	30 November 1957	Iron Ore Mines	21	525	546	16,480	95,535	112,015
39	30 November 1957	Limestone Mines	3	717	720	758	85,254	86,012

ESTABLISHMENT & MEMBERS – INDUSTRY/CLASS WISE (31.03.2019)								
S. No.	Effective From	Industry Type	Establishments			Members		
			Ex	Un-Ex	Total	Ex	Un-Ex	Total
40	30 November 1957	Manganese Mines	16	289	305	7,613	49,673	57,286
41	30 April 1958	Biscuit making industry	4	1,619	1,623	4,264	323,497	327,761
42	30 April 1959	Road Motor Transport estt.	153	10,654	10,807	557,333	1,360,685	1,918,018
43	31 May 1960	Mica Mines	2	285	287	3,101	10,629	13,730
44	31 May 1960	Mica Mines - Mica Industry	2	410	412	708	28,650	29,358
45	30 June 1960	Automobile repair and servicing	23	7,894	7,917	144,973	1,161,817	1,306,790
46	30 June 1960	Plywood	3	2,781	2,784	10	260,941	260,951
47	30 November 1960	Cane Farms owned by sugar factories	1	80	81	0	3,487	3,487
48	31 December 1960	Dal Milling	0	1,034	1,034	0	41,911	41,911
49	31 December 1960	Flour Milling	4	1,691	1,695	482	151,776	152,258
50	31 December 1960	Rice Milling	2	14,779	14,781	4,026	417,024	421,050
51	31 May 1961	Starch	3	185	188	755	26,300	27,055
52	30 June 1961	Hotels	21	20,563	20,584	22,390	2,409,988	2,432,378
53	30 June 1961	Petroleum or natural gas exploitation, prospecting, drilling or production	37	1,599	1,636	71,977	114,401	186,378
54	30 June 1961	Petroleum or natural gas refining	18	1,380	1,398	36,060	195,045	231,105
55	30 June 1961	Restaurants	1	12,337	12,338	37	1,337,238	1,337,275
56	30 June 1961	Storage/transport or distribution of petroleum or Natural gas	4	2,942	2,946	4,146	137,494	141,640
57	31 July 1961	Cinemas (including Preview theaters)	4	7,525	7,529	33	114,121	114,154
58	31 July 1961	Distribution concerns dealing with exposed films	1	166	167	0	6,940	6,940
59	31 July 1961	Film production concerns	0	433	433	0	55,340	55,340
60	31 July 1961	Film Studios	0	276	276	0	37,645	37,645
61	31 July 1961	Film processing Laboratories	0	394	394	0	34,817	34,817
62	31 August 1961	Leather and Leather products	11	6,620	6,631	11,236	1,158,264	1,169,500
63	30 November 1961	Crockery	1	614	615	0	70,195	70,195
64	30 November 1961	Stone-ware Jars	0	70	70	0	7,941	7,941
65	31 December 1961	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	2	124	126	225	8,459	8,684
66	31 March 1962	Confectionery	5	1,913	1,918	536	272,418	272,954
67	30 April 1962	Trading and commercial estt.	205	94,004	94,209	617,625	15,060,261	15,677,886
68	31 May 1962	Companies, societies, associations, clubs or troupes which give any exhibition of acrobatic or other performances or both	18	3,442	3,460	3,511	334,391	337,902
69	31 May 1962	Societies, clubs or associations which provide service on payment	15	6,542	6,557	2,850	423,538	426,388
70	31 May 1962	Theaters	1	1,408	1,409	0	37,887	37,887
71	30 June 1962	Fruit and vegetable preservation	2	2,453	2,455	99	239,465	239,564
72	30 September 1962	Cashewnuts	0	2,814	2,814	0	517,021	517,021

ESTABLISHMENT & MEMBERS – INDUSTRY/CLASS WISE (31.03.2019)								
S. No.	Effective From	Industry Type	Establishments			Members		
			Ex	Un-Ex	Total	Ex	Un-Ex	Total
73	31 October 1962	Processing or treatment of wood products	1	553	554	70	53,342	53,412
74	31 October 1962	Saw Mills	1	1,263	1,264	1	43,426	43,427
75	31 October 1962	Wood Preservation Plants	1	344	345	2,243	198,416	200,659
76	31 October 1962	Wood Seasoning Kilns	0	115	115	0	9,490	9,490
77	31 October 1962	Wood Workshop	0	2,914	2,914	0	206,426	206,426
78	31 December 1962	Bauxite Mines	7	113	120	15,298	6,344	21,642
79	30 April 1963	Brushes	0	142	142	0	9,405	9,405
80	30 April 1963	Buttons	0	169	169	0	16,037	16,037
81	30 April 1963	Laundry and Laundry services	0	615	615	0	47,548	47,548
82	30 April 1963	Plastic and plastic products	8	12,348	12,356	5,247	1,656,000	1,661,247
83	30 April 1963	Stationery products	1	1,081	1,082	215	133,735	133,950
84	31 August 1963	Aerated water, soft drinks or carbonated water	1	915	916	3	142,083	142,086
85	31 August 1963	Canteens	1	4,997	4,998	643	425,430	426,073
86	31 October 1963	Distilling and rectifying of spirits	9	634	643	6,493	153,305	159,798
87	31 January 1964	Bone Crushing	0	170	170	0	7,503	7,503
88	31 January 1964	Paint and Varnish	17	1,711	1,728	25,133	225,027	250,160
89	30 June 1964	China Clay Mines	0	138	138	0	11,439	11,439
90	30 June 1964	Pickers	0	159	159	0	15,137	15,137
91	31 October 1964	Architects	1	1,239	1,240	136	84,277	84,413
92	31 October 1964	Attorneys as defined in the Advocates Act, 1965	2	102	104	56	5,574	5,630
93	31 October 1964	Chartered Accountants	1	719	720	12,342	89,104	101,446
94	31 October 1964	Cost and Works Accountants	0	174	174	0	10,197	10,197
95	31 October 1964	Engineers and Engineering Contractors	61	126,252	126,313	552,015	10,820,137	11,372,152
96	31 October 1964	Medical Specialists	5	1,803	1,808	1,048	526,123	527,171
97	31 December 1964	Milk and milk products	31	2,961	2,992	29,450	438,841	468,291
98	31 January 1965	Forwarding agencies	2	3,989	3,991	51,895	634,009	685,904
99	31 January 1965	Non-ferrous metals and alloys in the form of ingots	9	1,413	1,422	19,916	190,992	210,908
100	31 January 1965	Travel Agencies	12	6,826	6,838	40,950	591,689	632,639
101	31 March 1965	Bread	6	822	828	324	97,505	97,829
102	30 June 1965	Stemming or redrying of tobacco leaf industries	0	72	72	0	5,471	5,471
103	31 July 1965	Agarbatti (including dhoop and dhoopbatti)	0	522	522	0	57,678	57,678
104	31 August 1965	Magnesite Mines	2	103	105	775	43,324	44,099
105	30 September 1965	Coir (excluding the spinning sector)	1	762	763	1	61,245	61,246
106	31 December 1965	Stone quarries producing roof & floor slabs, dimension stones and mosaic chips;	2	1,906	1,908	15,013	107,021	122,034
107	31 January 1966	Banks other than nationalised banks	72	4,253	4,325	531,841	716,838	1,248,679
108	30 June 1966	Tobacco industry that is any industry engaged in the manufacture of cigars, zarda, snuff, quivaam, and guraku from tobacco.	1	1,756	1,757	0	214,564	214,564
109	31 July 1966	Paper Products industry	14	5,414	5,428	24,869	506,098	530,967

ESTABLISHMENT & MEMBERS – INDUSTRY/CLASS WISE (31.03.2019)								
S. No.	Effective From	Industry Type	Establishments			Members		
			Ex	Un-Ex	Total	Ex	Un-Ex	Total
110	30 September 1966	Licensed salt industry	3	607	610	339	69,896	70,235
111	30 April 1967	Indoleum	64	2,157	2,221	18,816	195,924	214,740
112	30 April 1967	Linoleum	1	17	18	0	1,928	1,928
113	31 July 1967	Explosives	4	348	352	4,989	41,855	46,844
114	31 August 1967	Jute Baling or Pressing	0	35	35	0	2,632	2,632
115	31 October 1967	Fireworks and percussion cap work	1	1,324	1,325	928	262,175	263,103
116	30 November 1967	Tent Making	1	161	162	1	9,994	9,995
117	31 August 1968	Barytes, dolomite, fireclay, gypsum, kyanite, sillimanite and steatite mines	1	70	71	2	4,887	4,889
118	31 August 1968	Kyanite Mines	0	9	9	0	820	820
119	31 August 1968	Sillimanite Mines	0	6	6	0	107	107
120	31 August 1968	Steatite Mines	0	127	127	0	7,295	7,295
121	31 August 1968	Barytes Mines	0	15	15	0	3,228	3,228
122	31 August 1968	Gypsum Mines	0	14	14	0	273	273
123	31 August 1968	Fireclay Mines	0	19	19	0	2,562	2,562
124	31 August 1968	Dolomite Mines	0	32	32	0	13,094	13,094
125	31 December 1968	Chinchona Plantations	0	22	22	0	11,012	11,012
126	30 April 1969	Ferro Manganese	2	170	172	249	30,739	30,988
127	30 June 1969	Diamond Mines	1	43	44	152	3,035	3,187
128	30 June 1969	Ice and ice-cream industry	1	670	671	4,569	73,945	78,514
129	31 January 1970	General insurance business	1	238	239	0	645,964	645,964
130	31 March 1971	Esttbs rendering expert services	212	277,591	277,803	2,497,615	76,825,546	79,323,161
131	30 November 1971	Winding of thread and yarn reeling industry	2	483	485	5,872	118,030	123,902
132	31 March 1972	Railway booking Agencies	0	54	54	0	3,815	3,815
133	30 September 1972	Cotton ginning, bailing and pressing	20	6,640	6,660	20,370	554,873	575,243
134	31 March 1973	Messes other than Military Messes	0	500	500	0	64,634	64,634
135	31 May 1973	Katha making	2	139	141	1,194	15,547	16,741
136	31 August 1973	Hospitals	38	16,844	16,882	56,116	2,559,802	2,615,918
137	30 April 1974	Beer manufacturing	4	249	253	8,252	74,437	82,689
138	30 September 1974	Societies, clubs & associations which charge no fee other than subscription	12	4,547	4,559	4,041	324,039	328,080
139	30 September 1974	Sorting, cleaning and teasing of cotton waste.	0	279	279	0	62,992	62,992
140	30 November 1974	Garments making factories	6	18,078	18,084	1,242	10,784,562	10,785,804
141	31 December 1974	Agricultural farms	6	2,710	2,716	12,130	228,261	240,391
142	31 December 1974	Botanical Gardens	0	244	244	0	32,636	32,636
143	31 December 1974	Fruit Orchards	1	228	229	1,151	17,763	18,914
144	31 December 1974	Zoological Gardens	2	139	141	0	10,135	10,135
145	30 June 1975	Soap Stone Mines	1	374	375	631	71,572	72,203
146	31 July 1976	Apartite Mines	0	18	18	0	1,348	1,348
147	31 July 1976	Asbestos Mines	0	48	48	0	5,662	5,662
148	31 July 1976	Ball Clay Mines	0	81	81	0	9,125	9,125
149	31 July 1976	Calcite Mines	0	63	63	0	11,147	11,147

ESTABLISHMENT & MEMBERS – INDUSTRY/CLASS WISE (31.03.2019)								
S. No.	Effective From	Industry Type	Establishments			Members		
			Ex	Un-Ex	Total	Ex	Un-Ex	Total
150	31 July 1976	Chromite Mines	1	80	81	587	55,692	56,279
151	31 July 1976	Corundum Mines	0	50	50	0	7,380	7,380
152	31 July 1976	Emerald Mines	0	39	39	0	5,658	5,658
153	31 July 1976	Feldspar Mines	1	48	49	2,960	4,162	7,122
154	31 July 1976	Flourite Mines	0	22	22	0	2,209	2,209
155	31 July 1976	Graphite Mines	0	82	82	0	5,006	5,006
156	31 July 1976	Ochre Mines	0	120	120	0	12,609	12,609
157	31 July 1976	Quartz Mines	0	163	163	0	155,995	155,995
158	31 July 1976	Silica (Sand) Mines	2	237	239	930	21,590	22,520
159	28 January 1977	Fish Processing And Non-Veg Food Preservation	1	1,073	1,074	38	167,383	167,421
160	28 January 1977	Glue And Gelatine Factories	0	54	54	0	5,291	5,291
161	28 January 1977	Stone quarries producing stone chips, stone sets, stone boulders and ballasts	0	1,024	1,024	0	48,137	48,137
162	31 May 1977	Beedi industry	0	8,179	8,179	0	3,975,957	3,975,957
163	31 December 1978	Financing Establishments other than Banks	59	7,605	7,664	74,606	2,379,948	2,454,554
164	06 January 1979	Lignite Mines	2	42	44	14,496	19,682	34,178
165	31 July 1979	Ferro Chrome	1	254	255	203	91,257	91,460
166	31 May 1980	Diamond Cutting	1	3,228	3,229	0	301,530	301,530
167	31 May 1980	Inland Water Transport establishments	6	393	399	8,184	33,256	41,440
168	31 May 1980	Quartzite Mines	0	37	37	0	3,538	3,538
169	31 October 1980	Building And Construction Industry	35	93,404	93,439	88,613	14,576,859	14,665,472
170	31 October 1980	Manufacture of Myrobalan	0	48	48	0	2,476	2,476
171	30 November 1980	Brick	1	18,732	18,733	0	385,061	385,061
172	23 November 1981	Stevedoring loading and unloading of ships.	2	534	536	10,650	81,030	91,680
173	07 December 1981	Cattle Feed Industry	1	510	511	215	87,193	87,408
174	07 December 1981	Poultry Farming	0	1,105	1,105	0	199,810	199,810
175	19 February 1982	College	8	8,932	8,940	1,977	543,316	545,293
176	19 February 1982	Knowledge or Training Institution	6	3,488	3,494	1,372	395,027	396,399
177	19 February 1982	Research Institute	5	788	793	4,634	92,569	97,203
178	19 February 1982	School	248	39,565	39,813	35,321	2,273,720	2,309,041
179	19 February 1982	Scientific Institution	3	376	379	429	68,615	69,044
180	19 February 1982	University	97	716	813	3,502	79,774	83,276
181	19 February 1982	University, College, School. Etc.	371	34,797	35,168	64,563	2,923,204	2,987,767
182	01 January 1984	Asbestos industries	2	114	116	2,338	17,558	19,896
183	01 January 1984	Cinema theaters employing five or more workers	0	2,409	2,409	0	57,917	57,917
184	01 September 1989	Iron Ore Pellets	2	358	360	874	61,016	61,890
185	25 March 1992	Diamond Saw Mills	1	46	47	0	3,376	3,376
186	25 March 1992	Guar Gum Factories	1	94	95	0	6,963	6,963
187	25 March 1992	Marble Mines	0	242	242	0	15,394	15,394
188	01 April 2001	Aircraft or Airlines other than those owned or controlled by	4	196	200	17,574	34,973	52,547

ESTABLISHMENT & MEMBERS – INDUSTRY/CLASS WISE (31.03.2019)								
S. No.	Effective From	Industry Type	Establishments			Members		
			Ex	Un-Ex	Total	Ex	Un-Ex	Total
		Central/State Government						
189	01 April 2001	Cleaning & Sweeping	0	13,027	13,027	0	1,876,378	1,876,378
190	01 April 2001	Couriers Service	1	685	686	19,354	155,093	174,447
191	19 November 2005	Establishments in construction, maintenance, operation and commercial activities of Railways, excluding Indian Railways	0	1,197	1,197	0	48,734	48,734
192	27 July 2006	Establishment Engaged In Manufacture, Marketing Servicing, Usage of Computers	37	13,433	13,470	1,418,504	4,362,174	5,780,678
193	08 December 2007	Companies offering life insurance, Annuities etc. other than life insurance	2	146	148	78,273	256,771	335,044
194	08 December 2007	Electronic Media Companies	6	1,513	1,519	9,255	337,836	347,091
195	08 December 2007	Lodging Housing , Service Apartment & Condominiums	0	745	745	0	61,987	61,987
196	08 December 2007	Private Airports & Joint Venture Airports	0	31	31	0	7,940	7,940
197	08 January 2011	Municipal Councils/Corporations	0	2,057	2,057	0	245,276	245,276
Total			3,514	1,230,768	1,234,282	10,481,450	218,712,143	229,193,593

Establishments And Members - Zone & Office Wise (31.03.2019)								
Zone/Office	Establishments				Members			
	Ex	Un-Ex	Total	% of All India Total	Ex	Un-Ex	Total	% of All India Total
GUNTUR	9	12,725	12,734	1.03%	2,445	1,149,772	1,152,217	0.50%
KADAPA	9	11,426	11,435	0.93%	1,160	1,100,080	1,101,240	0.48%
RAJAHMUNDRY	8	7,866	7,874	0.64%	26,896	555,908	582,804	0.25%
VISHAKHAPATNAM	22	12,204	12,226	0.99%	47,598	1,602,115	1,649,713	0.72%
Andhra Pradesh (Vijaywada)	48	44,221	44,269	3.59%	78,099	4,407,875	4,485,974	1.96%
BENGALURU-I (Central)	57	16,547	16,604	1.35%	937,804	6,651,540	7,589,344	3.31%
BENGALURU-II (Malleswaram)								
BOMMASANDRA-I (Bengaluru Electronic City)	13	8,231	8,244	0.67%	1,491,213	5,122,714	6,613,927	2.89%
BOMMASANDRA-II (Koramangala)				0.00%				0.00%
K R PURAM	18	9,382	9,400	0.76%	75,555	3,158,033	3,233,588	1.41%
MYSORE ROAD	11	5,425	5,436	0.44%	13,021	1,142,180	1,155,201	0.50%
PEENYA	18	9,027	9,045	0.73%	24,756	3,666,117	3,690,873	1.61%
TUMKUR								
YELAHANKA								
Bengaluru (Bengaluru)	117	48,612	48,729	3.95%	2,542,349	19,740,584	22,282,933	9.72%
BHAGALPUR	14	4,607	4,621	0.37%	1,914	119,355	121,269	0.05%
JAMSHEDPUR	31	8,251	8,282	0.67%	74,991	1,255,049	1,330,040	0.58%
MUZAFFARPUR	37	6,587	6,624	0.54%	10,452	170,933	181,385	0.08%
PATNA	52	10,817	10,869	0.88%	9,806	1,262,898	1,272,704	0.56%
RANCHI	115	13,883	13,998	1.13%	160,850	851,559	1,012,409	0.44%
Bihar & Jharkhand (Patna)	249	44,145	44,394	3.60%	258,013	3,659,794	3,917,807	1.71%
AMBATTUR	27	14,431	14,458	1.17%	168,882	2,930,762	3,099,644	1.35%
CHENNAI-I (North)	78	23,250	23,328	1.89%	273,775	7,989,255	8,263,030	3.61%
CHENNAI-II (South)								
PONDICHERRY	1	3,528	3,529	0.29%	1,500	725,765	727,265	0.32%
TAMBARAM	15	10,020	10,035	0.81%	30,158	3,312,856	3,343,014	1.46%
VELLORE	7	7,295	7,302	0.59%	12,371	752,823	765,194	0.33%
Chennai & Puducherry (Chennai)	128	58,524	58,652	4.75%	486,686	15,711,461	16,198,147	7.07%
DEHRADUN	23	8,513	8,536	0.69%	54,505	2,005,802	2,060,307	0.90%
DELHI (Central)								
DELHI (East)	9	10,970	10,979	0.89%	19,361	1,766,300	1,785,661	0.78%
DELHI (North)	120	39,518	39,638	3.21%	303,893	8,757,817	9,061,710	3.95%
DELHI (South)	68	21,180	21,248	1.72%	417,072	6,948,492	7,365,564	3.21%
DELHI (West)								
HALDWANI	18	4,438	4,456	0.36%	21,375	1,327,347	1,348,722	0.59%
Delhi & Uttarkhand (Delhi)	238	84,619	84,857	6.88%	816,206	20,805,758	21,621,964	9.43%
AHMEDABAD	48	28,904	28,952	2.35%	100,276	5,150,190	5,250,466	2.29%
BHARUCH	13	5,354	5,367	0.43%	12,190	1,237,999	1,250,189	0.55%
NARODA	12	5,946	5,958	0.48%	41,924	492,904	534,828	0.23%
RAJKOT	42	19,312	19,354	1.57%	59,907	2,729,372	2,789,279	1.22%
SURAT	17	16,776	16,793	1.36%	21,797	2,594,932	2,616,729	1.14%
VADODARA	28	12,537	12,565	1.02%	70,985	2,618,485	2,689,470	1.17%
VAPI	4	9,383	9,387	0.76%	11,268	2,554,007	2,565,275	1.12%
VATWA	0	3,790	3,790	0.31%	0	426,731	426,731	0.19%
Gujarat (Ahmedabad)	164	102,002	102,166	8.28%	318,347	17,804,620	18,122,967	7.91%
FARIDABAD	21	11,168	11,189	0.91%	14,040	3,990,157	4,004,197	1.75%
GURGAON-I (East)	42	18,287	18,329	1.48%	360,729	9,977,026	10,337,755	4.51%
GURGAON-II (West)								
KARNAL	49	18,900	18,949	1.54%	28,367	1,697,750	1,726,117	0.75%
ROHTAK	34	9,147	9,181	0.74%	14,625	859,113	873,738	0.38%
Haryana (Faridabad)	146	57,502	57,648	4.67%	417,761	16,524,046	16,941,807	7.39%
BELLARY	9	4,865	4,874	0.39%	21,513	378,466	399,979	0.17%

Establishments And Members - Zone & Office Wise (31.03.2019)								
Zone/Office	Establishments				Members			
	Ex	Un-Ex	Total	% of All India Total	Ex	Un-Ex	Total	% of All India Total
CHIKAMAGALUR	4	3,394	3,398	0.28%	6,814	196,217	203,031	0.09%
GOA	11	5,427	5,438	0.44%	11,055	1,470,584	1,481,639	0.65%
GULBARGA	10	4,542	4,552	0.37%	29,514	304,212	333,726	0.15%
HUBLI	18	9,706	9,724	0.79%	45,270	867,677	912,947	0.40%
MANGALORE	3	4,268	4,271	0.35%	14,066	893,358	907,424	0.40%
MYSORE	13	6,960	6,973	0.56%	43,860	819,186	863,046	0.38%
RAICHUR	5	2,615	2,620	0.21%	7,996	171,534	179,530	0.08%
SHIMOGA	5	2,861	2,866	0.23%	9,365	247,615	256,980	0.11%
UDUPPI	2	1,905	1,907	0.15%	5,167	255,921	261,088	0.11%
Karnataka (Other Than Bengaluru) & Goa (Hubli)	80	46,543	46,623	3.78%	194,620	5,604,770	5,799,390	2.53%
KANNUR	0	2,193	2,193	0.18%	0	158,522	158,522	0.07%
KOCHI	38	11,264	11,302	0.92%	27,370	1,603,586	1,630,956	0.71%
KOLLAM	4	2,361	2,365	0.19%	3,586	260,411	263,997	0.12%
KOTTAYAM	1	2,540	2,541	0.21%	31	261,934	261,965	0.11%
KOZHIKODE	7	6,850	6,857	0.56%	7,154	459,926	467,080	0.20%
THIRUVANANTHAPURAM	6	4,556	4,562	0.37%	3,104	539,274	542,378	0.24%
Kerala & Lakshadweep (Thiruvananthapuram)	56	29,764	29,820	2.42%	41,245	3,283,653	3,324,898	1.45%
BHOPAL	8	10,484	10,492	0.85%	9,258	1,234,197	1,243,455	0.54%
GWALIOR	3	5,793	5,796	0.47%	52	552,658	552,710	0.24%
INDORE	11	13,509	13,520	1.10%	61,282	2,163,135	2,224,417	0.97%
JABALPUR	38	11,601	11,639	0.94%	23,303	678,641	701,944	0.31%
RAIPUR	122	18,011	18,133	1.47%	49,393	1,887,780	1,937,173	0.85%
SAGAR	1	2,405	2,406	0.19%	116	220,519	220,635	0.10%
UJJAIN	2	3,447	3,449	0.28%	9	306,032	306,041	0.13%
Madhya Pradesh & Chattisgarh (Bhopal)	185	65,250	65,435	5.30%	143,413	7,042,962	7,186,375	3.14%
AKOLA	12	4,802	4,814	0.39%	14,744	329,761	344,505	0.15%
AURANGABAD	13	8,665	8,678	0.70%	18,094	2,047,560	2,065,654	0.90%
KOLHAPUR	19	10,629	10,648	0.86%	54,994	915,695	970,689	0.42%
NAGPUR	31	15,801	15,832	1.28%	53,847	1,671,443	1,725,290	0.75%
NASIK	35	14,233	14,268	1.16%	70,288	2,001,134	2,071,422	0.90%
PUNE-I (Pune Cantt.)	47	38,735	38,782	3.14%	411,224	9,454,453	9,865,677	4.30%
PUNE-II (Akurdi)								
SOLHAPUR	7	4,556	4,563	0.37%	17,336	417,220	434,556	0.19%
Maharashtra (Excluding Mumbai) (Pune)	164	97,421	97,585	7.91%	640,527	16,837,266	17,477,793	7.63%
BANDRA-I (Bandra)	295	29,399	29,694	2.41%	1,797,626	11,710,355	13,507,981	5.89%
BANDRA-II (Dadar)								
BANDRA-III (Nariman Point)								
BANDRA-IV (Powai)								
Mumbai I (Bandra)	295	29,399	29,694	2.41%	1,797,626	11,710,355	13,507,981	5.89%
KANDIVALI-I (West)	28	24,606	24,634	2.00%	150,859	6,426,997	6,577,856	2.87%
KANDIVALI-II (East)								
THANE-I (North)	45	23,405	23,450	1.90%	321,386	4,595,639	4,917,025	2.15%
THANE-II (South)								
VASHI	50	17,023	17,073	1.38%	53,207	3,437,615	3,490,822	1.52%
Mumbai II (Thane)	123	65,034	65,157	5.28%	525,452	14,460,251	14,985,703	6.54%
AGARTALA	0	1,444	1,444	0.12%	0	99,590	99,590	0.04%
GUWAHATI	19	18,230	18,249	1.48%	7,878	806,409	814,287	0.36%
SHILLONG	2	2,064	2,066	0.17%	14,815	113,976	128,791	0.06%
TINSUKIA	7	5,798	5,805	0.47%	2,468	157,783	160,251	0.07%
North-Eastern Region (Guwahati)	28	27,536	27,564	2.23%	25,161	1,177,758	1,202,919	0.52%
BEHRAMPUR	9	4,112	4,121	0.33%	15,551	220,617	236,168	0.10%
BHUBANESWAR	44	17,549	17,593	1.43%	21,822	1,805,553	1,827,375	0.80%
KEONJHAR	25	3,136	3,161	0.26%	5,280	283,433	288,713	0.13%
ROURKELA	27	6,073	6,100	0.49%	38,346	946,323	984,669	0.43%
Odisha (Bhubaneswar)	105	30,870	30,975	2.51%	80,999	3,255,926	3,336,925	1.46%

Establishments And Members - Zone & Office Wise (31.03.2019)								
Zone/Office	Establishments				Members			
	Ex	Un-Ex	Total	% of All India Total	Ex	Un-Ex	Total	% of All India Total
AMRITSAR	17	6,792	6,809	0.55%	7,486	423,758	431,244	0.19%
BHATINDA	24	12,511	12,535	1.02%	3,090	958,592	961,682	0.42%
CHANDIGARH	40	12,637	12,677	1.03%	16,916	2,631,602	2,648,518	1.16%
JALANDHAR	23	7,769	7,792	0.63%	70,400	812,055	882,455	0.39%
LUDHIANA	6	10,713	10,719	0.87%	4,442	2,067,667	2,072,109	0.90%
SHIMLA	86	19,210	19,296	1.56%	38,149	1,598,723	1,636,872	0.71%
Punjab & Himachal Pradesh (Chandigarh)	196	69,632	69,828	5.66%	140,483	8,492,397	8,632,880	3.77%
JAIPUR	130	25,048	25,178	2.04%	82,149	3,252,595	3,334,744	1.45%
JODHPUR	50	10,939	10,989	0.89%	35,555	734,300	769,855	0.34%
KOTA	29	4,588	4,617	0.37%	38,194	572,725	610,919	0.27%
UDAIPUR	26	6,625	6,651	0.54%	45,966	1,239,047	1,285,013	0.56%
Rajasthan (Jaipur)	235	47,200	47,435	3.84%	201,864	5,798,667	6,000,531	2.62%
COIMBATORE	16	17,698	17,714	1.44%	22,845	3,941,273	3,964,118	1.73%
MADURAI	16	14,480	14,496	1.17%	26,255	2,067,766	2,094,021	0.91%
NAGERCOIL	3	3,100	3,103	0.25%	254	258,500	258,754	0.11%
SALEM	19	11,770	11,789	0.96%	64,824	2,427,875	2,492,699	1.09%
TIRUNELVELI	9	7,075	7,084	0.57%	41,775	1,244,339	1,286,114	0.56%
TRICHY	13	14,095	14,108	1.14%	26,603	1,235,528	1,262,131	0.55%
Tamil Nadu (Excluding Chennai) (Coimbatore)	76	68,218	68,294	5.53%	182,556	11,175,281	11,357,837	4.96%
HYDERABAD-I (Barkatpura)	49	30,009	30,058	2.44%	543,060	7,568,282	8,111,342	3.54%
HYDERABAD-II (Madhapur)								
KARIMNAGAR	3	3,803	3,806	0.31%	571	286,966	287,537	0.13%
KUKATPALLI	11	9,371	9,382	0.76%	26,312	1,880,146	1,906,458	0.83%
NIZAMABAD	0	2,049	2,049	0.17%	0	897,010	897,010	0.39%
PATANCHERU	6	4,385	4,391	0.36%	11,413	997,889	1,009,302	0.44%
SIDDIPET	0	717	717	0.06%	0	78,150	78,150	0.03%
WARANGAL	5	4,418	4,423	0.36%	436	275,396	275,832	0.12%
Telangana (Hyderabad)	74	54,752	54,826	4.44%	581,792	11,983,839	12,565,631	5.48%
AGRA	10	9,579	9,589	0.78%	4,768	683,131	687,899	0.30%
ALLAHABAD	23	3,924	3,947	0.32%	6,821	280,121	286,942	0.13%
BAREILLY	15	8,311	8,326	0.67%	10,428	520,500	530,928	0.23%
GORAKHPUR	9	4,018	4,027	0.33%	4,232	169,934	174,166	0.08%
KANPUR	13	11,097	11,110	0.90%	11,439	1,081,393	1,092,832	0.48%
LUCKNOW	51	9,978	10,029	0.81%	45,990	877,660	923,650	0.40%
MEERUT	48	20,074	20,122	1.63%	43,957	1,846,481	1,890,438	0.82%
NOIDA	23	14,823	14,846	1.20%	88,359	3,985,201	4,073,560	1.78%
VARANASI	19	8,582	8,601	0.70%	47,191	600,534	647,725	0.28%
Uttar Pradesh (Kanpur)	211	90,386	90,597	7.34%	263,185	10,044,955	10,308,140	4.50%
BARRACKPORE	46	8,106	8,152	0.66%	80,692	612,809	693,501	0.30%
DARJEELING	1	463	464	0.04%	222	65,004	65,226	0.03%
DURGAPUR	33	8,759	8,792	0.71%	41,012	715,480	756,492	0.33%
HOWRAH	58	8,198	8,256	0.67%	114,656	668,995	783,651	0.34%
JALPAIGURI	3	2,918	2,921	0.24%	4,726	542,486	547,212	0.24%
JANGIPUR	1	4,415	4,416	0.36%	721	859,690	860,411	0.38%
KOLKATA	240	23,848	24,088	1.95%	366,681	3,085,318	3,451,999	1.51%
PARK STREET	204	5,847	6,051	0.49%	135,876	2,123,055	2,258,931	0.99%
PORT BLAIR	1	1,052	1,053	0.09%	1	46,160	46,161	0.02%
SILIGURI	9	5,532	5,541	0.45%	479	470,928	471,407	0.21%
West Bengal, A&N Islands & Sikkim (Kolkata)	596	69,138	69,734	5.65%	745,066	9,189,925	9,934,991	4.33%
All India	3,514	1,230,768	1,234,282	100.00%	10,481,450	218,712,143	229,193,593	100.00%

ESTABLISHMENTS AND MEMBERS – STATE WISE (31.03.2019)								
	Establishment				Members			
	Ex	Un-Ex	Total	% of All India Total	Ex	Un-Ex	Total	% of All India Total
A&N Islands	1	1,052	1,053	0.09	1	46,160	46,161	0.02
Andhra Pradesh	48	44,221	44,269	3.59	78,099	4,407,875	4,485,974	1.96
Assam, Arunachal Pradesh, Manipur & Nagaland	26	24,028	24,054	1.95	10,346	964,192	974,538	0.43
Bihar	103	22,011	22,114	1.79	22,172	1,553,186	1,575,358	0.69
Chattisgarh	122	18,011	18,133	1.47	49,393	1,887,780	1,937,173	0.85
Delhi	197	71,668	71,865	5.82	740,326	17,472,609	18,212,935	7.95
Goa	11	5,427	5,438	0.44	11,055	1,470,584	1,481,639	0.65
Gujarat, Dadra & Nagar Haveli and Daman & Diu	164	102,002	102,166	8.28	318,347	17,804,620	18,122,967	7.91
Haryana	146	57,502	57,648	4.67	417,761	16,524,046	16,941,807	7.39
Himachal Pradesh	86	19,210	19,296	1.56	38,149	1,598,723	1,636,872	0.71
Jharkhand	146	22,134	22,280	1.81	235,841	2,106,608	2,342,449	1.02
Karnataka	186	89,728	89,914	7.28	2,725,914	23,874,770	26,600,684	11.61
Kerala & Lakshadweep	56	29,764	29,820	2.42	41,245	3,283,653	3,324,898	1.45
Madhya Pradesh	63	47,239	47,302	3.83	94,020	5,155,182	5,249,202	2.29
Maharashtra	582	191,854	192,436	15.59	2,963,605	43,007,872	45,971,477	20.06
Meghalaya & Mizoram	2	2,064	2,066	0.17	14,815	113,976	128,791	0.06
Odisha	105	30,870	30,975	2.51	80,999	3,255,926	3,336,925	1.46
Puducherry	1	3,528	3,529	0.29	1,500	725,765	727,265	0.32
Punjab & Chandigarh	110	50,422	50,532	4.09	102,334	6,893,674	6,996,008	3.05
Rajasthan	235	47,200	47,435	3.84	201,864	5,798,667	6,000,531	2.62
Tamil Nadu	203	123,214	123,417	10.00	667,742	26,160,977	26,828,719	11.71
Telangana	74	54,752	54,826	4.44	581,792	11,983,839	12,565,631	5.48
Tripura	0	1,444	1,444	0.12	0	99,590	99,590	0.04
Uttar Pradesh	211	90,386	90,597	7.34	263,185	10,044,955	10,308,140	4.50
Uttarakhand	41	12,951	12,992	1.05	75,880	3,333,149	3,409,029	1.49
West Bengal & Sikkim	595	68,086	68,681	5.56	745,065	9,143,765	9,888,830	4.31
All India	3,514	1,230,768	1,234,282	100.00	10,481,450	218,712,143	229,193,593	100.00

Establishments & Members - Top 25 Industry/Class Wise (31.03.2019)				
Industry Type	Establishments		Members	
	No.	%	No.	%
Establishments rendering expert services	277,803	22.51	79,323,161	34.61
Electrical, Mechanical or General Engineering Products	93,753	7.60	20,908,561	9.12
Trading and commercial establishments	94,209	7.63	15,677,886	6.84
Building And Construction Industry	93,439	7.57	14,665,472	6.40
Engineers and Engineering Contractors	126,313	10.23	11,372,152	4.96
Garment making factories	18,084	1.47	10,785,804	4.71
Textiles	32,920	2.67	7,862,504	3.43
Establishments Engaged In Manufacture, Marketing Servicing, Usage of Computers	13,470	1.09	5,780,678	2.52
Heavy and Fine chemicals	16,218	1.31	4,599,619	2.01
Beedi industry	8,179	0.66	3,975,957	1.73
Other Textiles	27,625	2.24	3,149,019	1.37
Universities, Colleges Etc.	35,168	2.85	2,987,767	1.30
Hospitals	16,882	1.37	2,615,918	1.14
Financing Establishments other than Banks	7,664	0.62	2,454,554	1.07
Hotels	20,584	1.67	2,432,378	1.06
Schools	39,813	3.23	2,309,041	1.01
Iron and Steel	12,417	1.01	2,210,132	0.96
Road Motor Transport establishments	10,807	0.88	1,918,018	0.84
Cleaning & Sweeping	13,027	1.06	1,876,378	0.82
Plastic and plastic products	12,356	1.00	1,661,247	0.72
Restaurants	12,338	1.00	1,337,275	0.58
Rubber and rubber products	4,999	0.41	1,316,654	0.57
Automobile repair and servicing	7,917	0.64	1,306,790	0.57
Banks other than nationalised banks	4,325	0.35	1,248,679	0.54
Leather and Leather products	6,631	0.54	1,169,500	0.51
Top 25 Industries	1,006,941	81.58	204,945,144	89.42
Rest of Industries	227,341	18.42	24,248,449	10.58
Grand Total	1,234,282	100.00	229,193,593	100.00

Classification of Pensioners as on 31.03.2019

Regional Office	Members of Pension Fund		Member Pensioners				Spouse Pensioners					Children Pension				Others Pensioners				Grand Total Col. No. 7,12,15 & 19)
			Early Pension (50-57 years)	Superannuation Pension (58 years)	Disablment pension	Total (4+5+6)	Death in Service		Death away from Service	Spouse pensioners other than 8, 9 & 10	Total (8+9+10+11)	FPS'71	EPS'95	Total (13+14)	Nominee Pensioners	Parent Pensioners	Orphan Pensioners	Total (16+17+18)		
	FPS'71	EPS'95					8	9											10	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
KADAPA	1291	1153723	17471	22942	21	40434	2402	10371	2531	8013	23317	7	8969	8976	109	825	266	1200	73927	
GUNTUR	2456	1145912	14675	21163	24	35862	1783	8459	2586	6517	19345	2	6989	6991	212	599	299	1110	63308	
VISHAKAPATNAM	47150	1601527	14046	30760	26	44832	2612	11582	3282	9784	27260	5	9265	9270	244	514	251	1009	82371	
RAJAMUNDRY	25761	561749	10977	18582	17	29576	1677	6416	1813	6734	16640	2	5010	5012	131	394	198	723	51951	
BANGALORE	961198	6681315	24617	32064	20	56701	3876	10161	1955	8958	24950	5	5553	5558	217	803	145	1165	88374	
PEENYA	24851	3684636	12280	14342	6	26628	17	3277	1057	2458	6809	0	3616	3616	60	534	110	704	37757	
BOMMASANDRA K R PURAM (WHITEFIELD)	1403643	5216415	2437	3302	2	5741	3	1221	350	375	1949	0	1509	1509	40	235	43	318	9517	
	77660	3222575	12747	15627	9	28383	20	2789	966	3268	7043	0	3189	3189	25	470	61	556	39171	
MYSORE ROAD	11869	1144270	2900	5321	3	8224	1	1080	313	417	1811	0	1415	1415	17	227	37	281	11731	
PATNA	10102	1269542	11496	23036	28	34560	1205	5663	1213	4810	12891	1	6135	6136	78	266	113	457	54044	
BHAGALPUR	1965	122049	2856	7705	7	10568	298	2200	382	1482	4362	0	1940	1940	11	213	48	272	17142	
MUZAFFARPUR	10422	171321	22016	55557	30	77603	2723	11256	2346	13243	29568	4	11900	11904	32	493	197	722	119797	
RANCHI	161071	823453	13708	48661	20	62389	2016	7605	2387	9289	21297	1	6871	6872	43	269	192	504	91062	
JAMSHEDPUR	72966	1212032	17711	21347	10	39068	939	4536	3460	4812	13747	1	4789	4790	85	170	150	405	58010	
CHENNAI	260358	8000414	23389	36609	21	60019	2275	6780	1668	6997	17720	0	4837	4837	132	808	163	1103	83679	
VELLORE	12885	754458	24318	15752	20	40090	2008	8064	2385	6872	19329	4	7868	7872	134	986	256	1376	68667	
AMBATTUR	169738	2906147	13704	14266	15	27985	997	3718	1072	3285	9072	0	3412	3412	81	606	117	804	41273	
TAMBARAM	29969	3276738	12995	14778	6	27779	919	3354	941	3252	8466	4	3092	3096	78	607	118	803	40144	
PONDICHERRY	1419	730003	3814	6416	5	10235	466	1552	418	1796	4232	5	1427	1432	31	152	41	224	16123	
DELHI (NORTH)	315260	8769267	21091	47855	21	68967	3305	9793	2031	6804	21933	39	8766	8805	168	500	328	996	100701	
LAXMI NAGAR	19991	1762153	2531	5980	9	8520	77	1652	311	926	2966	0	1623	1623	24	111	41	176	13285	
DELHI (SOUTH)	424071	6944484	4212	10842	5	15059	10	2775	645	1325	4755	0	2801	2801	37	242	95	374	22989	
DEHRADUN	55930	2085703	4546	16211	12	20769	911	4118	748	3164	8941	2	4559	4561	63	275	148	486	34757	
HALDWANI	14782	1353457	4474	8086	12	12572	524	3413	613	1787	6337	1	4212	4213	45	212	146	403	23525	
AHMEDABAD	100121	5125268	38847	54642	26	93515	3757	13253	3297	15555	35862	7	10484	10491	176	886	450	1512	141380	
SURAT	22044	2448430	9119	18698	17	27834	26	4119	1199	3371	8715	0	3511	3511	57	337	121	515	40575	

Classification of Pensioners as on 31.03.2019																						
Regional Office	Members of Pension Fund		Member Pensioners					Spouse Pensioners					Children Pension			Others Pensioners				Grand Total Col. No. 7,12,15 & 19)		
			Early Pension (50-57 years)	Superannuation Pension (58 years)	Disablment pension	Total (4+5+6)	Death in Service		Death away from Service	Spouse pensioners other than 8, 9 & 10	Total (8+9+10+11)	FPS'71	EPS'95	Total (13+14)	Nominee Pensioners	Parent Pensioners	Orphan Pensioners	Total (16+17+18)				
	FPS'71	EPS'95					8	9											10		11	12
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			
VADODARA	69470	2537234	17732	31785	19	49536	965	6543	1787	6182	15477	1	5334	5335	103	318	182	603	70951			
RAJKOT	60283	2715743	14707	27141	10	41858	1250	5620	1262	6431	14563	3	4708	4711	80	412	177	669	61801			
VAPI	11228	2525534	3585	6279	7	9871	220	1910	671	1236	4037	0	2111	2111	15	217	65	297	16316			
NARODA	41878	457777	13481	12692	4	26177	375	2563	929	3434	7301	2	2611	2613	15	190	124	329	36420			
VATWA	0	379619	4882	5613	3	10498	13	812	339	939	2103	0	1057	1057	20	75	72	167	13825			
BHARUCH	11642	1209014	2843	6637	15	9495	10	1940	514	1119	3583	0	1957	1957	47	176	91	314	15349			
FARIDABAD	14448	4202195	15335	13682	19	29036	686	3990	1341	3420	9437	2	5206	5208	51	271	190	512	44193			
KARNAL	28843	1723809	9025	18471	22	27518	942	5888	1430	4010	12270	1	6266	6267	91	412	234	737	46792			
ROHTAK	15191	881904	6189	9780	21	15990	685	4525	940	2533	8683	0	5000	5000	101	307	193	601	30274			
GURGAON	371057	10399797	3913	7197	15	11125	275	2823	697	1034	4829	2	3573	3575	101	160	95	356	19885			
GOA	10827	1464134	4912	10412	19	15343	494	2418	754	2274	5940	0	2801	2801	131	280	107	518	24602			
GULBARGA	28013	310394	4812	8475	5	13292	850	3607	847	2906	8210	0	4359	4359	41	248	154	443	26304			
HUBLI	53382	844895	20707	24206	32	44945	1802	8052	2123	7521	19498	3	8658	8661	170	713	370	1253	74357			
MANGALORE	13969	789360	64036	15917	46	79999	1114	4862	1372	4977	12325	13	4751	4764	618	347	460	1425	98513			
MYSORE	41990	860137	14351	14264	19	28634	1225	5157	1245	4423	12050	5	4304	4309	123	698	137	958	45951			
BELLARY	20895	392042	4494	5432	4	9930	596	2602	752	2077	6027	2	2829	2831	20	321	109	450	19238			
CHIKAMAGALUR	6917	184141	5364	5706	10	11080	386	1710	507	1460	4063	0	1421	1421	39	287	56	382	16946			
RAICHUR	8064	171417	3047	4798	8	7853	589	2567	509	2051	5716	0	2829	2829	37	160	101	298	16696			
SHIMOGA	9439	247462	9047	9039	18	18104	709	2837	708	3356	7610	1	2331	2332	67	272	84	423	28469			
UDUPPI	5425	239040	10771	5331	16	16118	221	1121	315	952	2609	2	1161	1163	184	179	99	462	20352			
THIRUVANANTHAPURAM	2933	588535	10497	24412	61	34970	811	2755	446	3949	7961	21	1736	1757	73	237	116	426	45114			
KOZHIKODE (CALICUT)	7285	482638	23316	24769	100	48185	1162	3430	671	7256	12519	5	2492	2497	144	264	104	512	63713			
KANNUR	0	161629	38142	13441	124	51707	934	1927	577	5436	8874	5	1444	1449	162	176	92	430	62460			
KOCHI (COCHIN)	27880	1673319	30203	48734	114	79051	1644	5557	1064	9385	17650	17	3977	3994	217	484	197	898	101593			
KOTTAYAM	31	255240	17023	17088	35	34146	642	2568	673	3343	7226	6	1758	1764	61	180	106	347	43483			
KOLLAM	3621	234987	19597	51849	256	71702	855	3458	510	6909	11732	27	1584	1611	58	157	130	345	85390			

Classification of Pensioners as on 31.03.2019																						
Regional Office	Members of Pension Fund		Member Pensioners					Spouse Pensioners					Children Pension			Others Pensioners				Grand Total Col. No. 7,12,15 & 19)		
			Early Pension (50-57 years)	Superannuation Pension (58 years)	Disablment pension (50-57 years)	Total (4+5+6)	Death in Service		Death away from Service	Spouse pensioners other than 8, 9 & 10	Total (8+9+10+11)	FPS*71	EPS*95	Total (13+14)	Nominee Pensioners	Parent Pensioners	Orphan Pensioners	Total (16+17+18)				
	FPS*71	EPS*95					8	9											10		11	12
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			
RAIPUR (CHATTISGARH)	50024	1884014	15769	40657	37	56463	1589	9156	2360	8977	22082	1	7848	7849	49	430	228	707	87101			
INDORE	59573	2168048	25271	15179	18	40468	1355	4988	1468	5692	13503	4	4832	4836	77	286	183	546	59353			
BHOPAL	9533	1249263	6471	14812	9	21292	624	3250	595	2979	7448	0	3130	3130	76	185	115	376	32246			
JABALPUR	24358	643684	12639	19580	26	32245	1112	6575	1491	4904	14082	1	6553	6554	107	404	192	703	53584			
UJJAIN	10	292157	11124	5462	9	16595	692	1752	750	3303	6497	0	1705	1705	30	100	65	195	24992			
GWALIOR	90	547373	11280	6043	11	17334	825	1850	847	2675	6197	5	2216	2221	36	126	90	252	26004			
SAGAR	115	196284	3914	3934	3	7851	276	2551	639	1181	4647	0	2455	2455	28	121	43	192	15145			
AURANGABAD	18574	2059874	18502	23087	51	41640	1115	6674	1356	5761	14906	1	5763	5764	81	196	129	406	62716			
KOLHAPUR	55933	894300	42337	56061	132	98530	3735	14047	3842	16479	38103	14	14316	14330	132	920	618	1670	152633			
NAGPUR	55510	1578920	38665	37795	53	76513	2705	11527	2673	13493	30398	8	10358	10366	113	652	345	1110	118387			
NASIK	71760	1998306	38745	60569	64	99378	2790	13161	2824	12474	31249	5	10418	10423	88	578	343	1009	142059			
PUNE	401661	9549213	32618	50161	33	82812	2101	11207	2653	9737	25698	4	9933	9937	64	774	376	1214	119661			
SOLHAPUR	16084	390459	27627	20713	21	48361	824	5628	1786	5515	13753	0	5808	5808	31	363	371	765	68687			
AKOLA	14851	283511	13978	22530	13	36521	1020	4327	996	5060	11403	0	3168	3168	22	251	94	367	51459			
BANDRA (MUMBAI-I)	1828182	11319091	31841	38174	25	70040	6930	10579	2570	10887	30966	13	6096	6109	191	655	336	1182	108297			
MALAD (KANDIVALI)	153289	6317770	29150	38504	15	67669	36	6116	2154	6022	14328	1	5976	5977	84	666	192	942	88916			
THANE (MUMBAI-II)	317071	4413636	40450	50203	57	90710	40	8565	3277	9933	21815	1	8637	8638	95	768	350	1213	122376			
VASHI	51370	3375119	16519	27930	19	44468	34	5245	1737	4232	11248	1	5631	5632	72	397	188	657	62005			
GUWAHATI	7961	839293	6964	13745	12	20721	673	4637	945	2394	8649	14	4675	4689	100	327	118	545	34604			
AGARTALA	0	102335	691	3981	4	4676	153	1245	163	668	2229	1	714	715	19	26	19	64	7684			
SHILLONG	14826	115265	620	1370	1	1991	101	894	100	316	1411	1	907	908	13	60	57	130	4440			
TINSUKIA	2481	151121	2520	7285	3	9808	376	2146	311	1332	4165	0	1555	1555	42	47	28	117	15645			
BHUBANESWAR	22000	1836351	29597	32017	44	61658	1427	6349	2206	6784	16766	10	7230	7240	91	691	110	892	86556			
ROURKELA	38194	943886	8911	16082	15	25008	760	3477	1554	3188	8979	2	3837	3839	25	205	115	345	38171			
BERHAMPUR	15776	221507	3907	9369	5	13281	856	2683	496	2318	6353	3	2190	2193	27	159	40	226	22053			
KEONJHAR	5203	255542	4136	5270	3	9409	238	1554	525	768	3085	1	1947	1948	16	76	74	166	14608			

Classification of Pensioners as on 31.03.2019																						
Regional Office	Members of Pension Fund		Member Pensioners					Spouse Pensioners					Children Pension			Others Pensioners				Grand Total Col. No. 7,12,15 & 19)		
			Early Pension (50-57 years)	Superannuation Pension (58 years)	Disablment pension	Total (4+5+6)	Death in Service		Death away from Service	Spouse pensioners other than 8, 9 & 10	Total (8+9+10+11)	FPS'71	EPS'95	Total (13+14)	Nominee Pensioners	Parent Pensioners	Orphan Pensioners	Total (16+17+18)				
	FPS'71	EPS'95					12	13											14		15	16
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			
SHIMLA	38277	1622757	4749	14040	30	18819	965	4724	880	2764	9333	9	4724	4733	38	457	147	642	33527			
CHANDIGARH	15429	2623126	8629	17757	17	26403	1119	5070	1022	2976	10187	10	4577	4587	57	291	221	569	41746			
AMRITSAR	7241	408683	4969	12298	11	17278	914	3541	550	2422	7427	1	2957	2958	51	171	108	330	27993			
BHATINDA	3138	923681	3345	10328	7	13680	510	3554	669	1736	6469	3	2779	2782	56	193	127	376	23307			
LUDHIANA	4482	1919899	4116	9585	9	13710	373	3227	703	1411	5714	2	3307	3309	54	230	128	412	23145			
JALANDHAR	69323	788581	6141	14019	12	20172	887	4210	702	2952	8751	2	3694	3696	72	274	177	523	33142			
JAIPUR	82083	3231429	19807	28114	38	47959	2759	7944	2136	6162	19001	8	8940	8948	118	470	235	823	76731			
JODHPUR	33019	696435	6255	9144	15	15414	920	3307	858	1852	6937	0	4069	4069	31	247	114	392	26812			
KOTA	36902	491404	8738	8744	8	17490	675	2240	568	2054	5537	0	2318	2318	37	98	76	211	25556			
UDAIPUR	45670	1167552	11137	9893	17	21047	950	3579	1249	2390	8168	2	4364	4366	56	163	94	313	33894			
COIMBATORE	21871	3948309	55779	27222	31	83032	2346	7121	2783	10640	22890	6	5958	5964	116	797	186	1099	112985			
MADURAI	27020	1965076	37770	22052	41	59863	2207	8427	3501	8632	22767	15	9232	9247	505	992	360	1857	93734			
SALEM	64383	2430969	20723	18018	14	38755	0	6500	1586	4698	12784	0	4511	4511	87	729	133	949	56999			
TIRUNELVELI	41815	971877	72075	18541	29	90645	2479	7079	2960	10731	23249	7	7295	7302	283	589	597	1469	122665			
TRICHY	27431	1224159	18922	39349	29	58300	2558	9263	1784	7965	21570	5	7925	7930	175	1034	233	1442	89242			
NAGERCOIL	260	230111	5512	9065	6	14583	593	1559	404	2100	4656	0	1199	1199	55	197	73	325	20763			
HYDERABAD	549701	7682715	24775	40933	34	65742	2767	11655	2833	8403	25658	5	11122	11127	135	928	340	1403	103930			
NIZAMABAD	0	772020	68800	4964	47	73811	452	3777	1625	2934	8788	2	3896	3898	135	352	534	1021	87518			
WARANGAL	433	291966	13547	7462	6	21015	525	3695	992	2220	7432	0	3173	3173	30	275	145	450	32070			
PATANCHERU	11922	1004653	5167	7032	10	12209	375	2303	691	1732	5101	0	2643	2643	33	178	87	298	20251			
KUKATPALLI	26882	1870251	10881	10043	5	20929	641	2933	917	2813	7304	0	2684	2684	26	177	54	257	31174			
KARIMNAGAR	564	276791	47307	9855	20	57182	692	4758	1744	3431	10625	1	4673	4674	49	445	478	972	73453			
SIDDIPET	0	77309	10144	734	4	10882	38	820	260	344	1462	0	967	967	15	106	137	258	13569			
KANPUR	10191	1020632	18842	22993	15	41850	1773	6167	1578	6145	15663	2	7583	7585	191	383	219	793	65891			
AGRA	4809	662048	6137	11821	11	17969	651	4154	985	2638	8428	0	5544	5544	83	281	185	549	32490			
BAREILLY	10050	517600	4380	8562	9	12951	738	3017	667	2277	6699	2	3941	3943	34	205	137	376	23969			

Classification of Pensioners as on 31.03.2019																						
Regional Office	Members of Pension Fund		Member Pensioners				Spouse Pensioners					Children Pension			Others Pensioners				Grand Total Col. No. 7,12,15 & 19)			
			Early Pension (50-57 years)	Superannuation Pension (58 years)	Disablment pension	Total (4+5+6)	Death in Service		Death away from Service	Spouse pensioners other than 8, 9 & 10	Total (8+9+10+11)	FPS*71	EPS*95	Total (13+14)	Nominee Pensioners	Parent Pensioners	Orphan Pensioners	Total (16+17+18)				
	FPS*71	EPS*95					8	9												10	11	12
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			
GORAKHPUR	4230	170184	27194	37906	19	65119	1995	9075	2017	9740	22827	1	11291	11292	82	276	376	734	99972			
LUCKNOW	44046	876297	10990	24893	10	35893	997	4967	883	4193	11040	1	5027	5028	53	232	180	465	52426			
MEERUT	45021	1820352	20138	26789	28	46955	1165	9315	1973	6069	18522	4	10369	10373	141	632	302	1075	76925			
VARANASI	45807	610232	26532	31739	31	58302	1845	7435	2011	9033	20324	1	8583	8584	65	301	242	608	87818			
NOIDA	89938	4213479	2254	5550	4	7808	65	1435	397	419	2316	0	2054	2054	9	87	55	151	12329			
ALLAHABAD	6110	274714	15650	19146	11	34807	1211	4617	1249	4895	11972	3	5586	5589	30	170	186	386	52754			
KOLKATA	369741	3073039	28491	58011	18	86520	2877	9167	2039	11351	25434	11	5966	5977	134	486	115	735	118666			
BARRACKPORE (TITAGARH)	79108	613913	20666	39303	9	59978	1676	7542	1469	10288	20975	3	5174	5177	112	385	170	667	86797			
HOWRAH	113870	651324	25335	45764	15	71114	2234	7679	2168	11998	24079	2	5738	5740	160	311	127	598	101531			
DARJEELING	224	67111	3174	5984	3	9161	89	1493	298	830	2710	0	590	590	31	88	85	204	12665			
DURGAPUR	40564	736401	11618	34608	16	46242	1215	6580	1977	7375	17147	1	4530	4531	78	292	111	481	68401			
JALPAIGURI	4688	561379	9176	24806	6	33988	704	12656	3478	2826	19664	6	9164	9170	133	479	692	1304	64126			
PORT BLAIR	2	42986	415	1591	0	2006	48	231	40	239	558	0	313	313	4	10	8	22	2899			
SILIGURI	200	486880	8076	16598	5	24679	354	5477	933	1568	8332	3	4492	4495	53	234	188	475	37981			
PARK STREET	137614	2093731	5394	15113	3	20510	44	1748	399	2052	4243	0	1194	1194	58	74	31	163	26110			
JANGIPUR	674	894797	9485	15631	7	25123	133	7990	3869	1278	13270	0	11119	11119	65	207	377	649	50161			
Total	10452846	217732211	1912469	2410207	2737	4325413	132248	612663	163117	569555	1477583	417	573163	573580	10538	43264	21368	75170	6451746			

The details of pensioners benefited from Minimum Pension of Rs.1000/- per month for the year 2018-2019 (as on 31.03.2019)				
Month/ Year	Number of Pensioners Benefitted	Amount paid as per original pension	Amount paid as per Minimum Pension Notification	Difference Amount
		(Rs. In Crores)	(Rs. In Crores)	(Rs. In Crores)
Apr-18	1791065	119.01	195.36	76.35
May-18	1813018	119.98	195.91	75.93
Jun-18	1851424	123.35	202.12	78.77
Jul-18	1881312	124.98	206.13	81.15
Aug-18	1901039	121.85	200.94	79.09
Sep-18	1921095	120.63	198.27	77.64
Oct-18	1936815	123.33	202.27	78.94
Nov-18	1924954	119.08	196.78	76.98
Dec-18	2003143	131.98	216.26	84.28
Jan-19	1580500	105.75	172.97	67.22
Feb-19	1724351	107.83	177.25	69.42
Mar-19	1813213	115.15	189.81	74.66
		1433.64	2354.07	920.43

Summary Results of Valuation (Rs. in Crores)				
Particulars	31.03.2014	31.03.2015	31.03.2016 & 31.03.2017 (Combined Report)	31.03.2019
Active Members	3,49,14,215	3,45,48,189	4,12,37,384	The process of appointment of Actuary for the 22nd and 23rd valuation of Employees' Pension Fund for the year 2017-18 and 2018-19 has been completed and valuation report will be placed before CBT after its receipt from Actuary.
Active Beneficiaries (Pensioners)	46,90,669	51,04,397	56,49,797	
Inactive members Deferred Beneficiaries/ Dormant Accounts	8,28,98,785	9,65,21,305	14,65,04,679	
Present Value of all Benefits (in crores)	3,86,222.54	5,25,315.42	7,37,700.57	
Present Value of future Contributions (in crores)	1,70,704.21	2,91,810.45	4,03,756.28	
Value of Corpus (in crores)	2,07,685.60	2,38,531.84	3,18,412.38	
Net liability	(-) 7,832.74	5,026.87	15,531.91	

List of Pension Disbursing Agencies under EPS-1995 (as on 31.03.2019)		
S.No.	Name of the ROs	BANKS
1	Delhi (North)	PNB, SBI, Indian Bank, United Bank of India, HDFC Bank, ICICI Bank, AXIS Bank
2	Delhi (South)	PNB, SBI, Indian Bank, United Bank of India, HDFC Bank, ICICI Bank, AXIS Bank
3	Dehradun	PNB, SBI
4	Gurgaon	PNB, SBI, HDFC Bank, ICICI Bank, AXIS Bank
5	Faridabad	PNB, SBI, HDFC Bank, ICICI Bank, AXIS Bank
6	Jaipur	PNB, Madhyanchal Gramin Bank, HDFC Bank, ICICI Bank, AXIS Bank, State Bank of Bikaner & Jaipur Bank (SBBJ), Bank of Baroda, Baroda Rajasthan Kshetriya Gramin Bank (BRKGB)
7	Shimla	PNB, SBI, AXIS Bank
8	Ludhiyana	PNB, SBI, HDFC Bank, AXIS Bank
9	Chandigarh	PNB, SBI, HDFC Bank, AXIS Bank, ICICI Bank
10	Bihar	PNB, Bank Of India, HDFC Bank
11	Meerut	PNB, SBI
12	Kanpur	PNB, SBI
13	Hyderabad	SBI, United Bank of India, Andhra Bank, HDFC Bank, AXIS Bank, ICICI Bank
14	Guntur	SBI, Andhra Bank, HDFC Bank, AXIS Bank, ICICI Bank
15	Nizamabad	SBI, Syndicate Bank, Gramin Bank, United Bank of India , Andhra Bank, AXIS Bank
16	Bhubaneswar	Andhra Bank, Bank Of India, UCO Bank, HDFC Bank, AXIS Bank, ICICI Bank
17	Bangalore	SBI, Canara Bank, Syndicate Bank, Corporation Bank, Vijaya Bank, HDFC Bank, AXIS Bank, ICICI Bank, UTI Bank
18	Goa	SBI, Bank Of India, HDFC Bank
19	Gulbarga	SBI, Canara Bank, Syndicate Bank, ICICI Bank, Corporation Bank
20	Mangalore	SBI, Canara Bank, Syndicate Bank, Corporation Bank, Vijaya Bank, AXIS Bank
21	Peenya	SBI, Canara Bank, Syndicate Bank, Corporation Bank, HDFC Bank, AXIS Bank, ICICI Bank
22	Coimbatore	SBI, Indian Bank, Indian Overseas Bank, HDFC Bank, AXIS Bank, ICICI Bank
23	Kerala	PNB, SBI, Indian Bank, Indian Overseas Bank, Canara Bank, Syndicate Bank, Federal Bank, HDFC Bank, AXIS Bank, ICICI Bank, Narmada Malwa Gramin Bank
24	Madurai	SBI, Indian Bank, Indian Overseas Bank, HDFC Bank, AXIS Bank, ICICI Bank
25	Tambram	SBI, Indian Bank, Indian Overseas Bank, HDFC Bank, AXIS Bank, ICICI Bank
26	Chennai	SBI, Indian Bank, Indian Overseas Bank, HDFC Bank, AXIS Bank, ICICI Bank
27	Ranchi	PNB, Bank Of India, United Bank of India, HDFC Bank, AXIS Bank, ICICI Bank
28	Jalpaiguri	SBI, United Bank of India, UCO Bank, Central Bank of India, Uttar banga Kshetriya Gramin Bank (UBKGB)
29	Kolkata	PNB, United Bank of India, HDFC Bank, AXIS Bank, ICICI Bank
30	Guwahati	SBI, HDFC Bank, AXIS Bank, ICICI Bank
31	Raipur	PNB, SBI, HDFC Bank, AXIS Bank, ICICI Bank, Central Bank of India(CBI)
32	Bandra	PNB, SBI, Bank Of India, HDFC Bank, AXIS Bank, ICICI Bank, Bank of Maharashtra (BOM)
33	Thane	PNB, SBI, Bank Of India, HDFC Bank, AXIS Bank, ICICI Bank,
34	Kandivali	PNB, SBI, Bank Of India, HDFC Bank, AXIS Bank, ICICI Bank
35	Pune	PNB, SBI, Bank Of India, HDFC Bank, AXIS Bank, ICICI Bank, Bank of Maharashtra (BOM)
36	Nagpur	PNB, SBI, Bank Of India, HDFC Bank, AXIS Bank, ICICI Bank
37	Ahmedabad	SBI, Dena Bank, HDFC Bank
38	Surat	SBI, Dena Bank, HDFC Bank, AXIS Bank, ICICI Bank
39	Vadodara	SBI, Dena Bank
40	Indore	PNB, SBI, HDFC Bank, AXIS Bank, ICICI Bank

LIST OF ZONAL OFFICES, REGIONAL, DISTRICT OFFICES, SPECIAL STATE OFFICES AND SERVICE CENTRES IN EPFO						
Sl. No	Zonal Office Headed by ACC / ACC (HQ)	Regional Office Headed by RPFC-I	Regional Office Headed by RPFC-II	District Office Headed By APFC	Special State Offices	Service Centres
1.	ANDHRA PRADESH (Vijaywada)	Guntur		Ongole Vijayawada		
		Kadapa		Anantapur Kurnool Nellore Tirupathi		
		Rajamundhry		Bhimavaram Elluru Kakinanda		
		Vishakapatnam		Srikakulam Vizianagaram		
2.	TELANGANA (Hyderabad)	Hyderabad - I				
		Hyderabad - II				
		Kukatpalli				
		Patancheru				
		Nizamabad				
			Karimnagar	Nirmal (Adilabad)		
			Siddipet			
			Warangal	Khammam		Nalgonda
3.	BENGALURU (Bengaluru)	Bengaluru -I				
		Bengaluru -II				
		Bommasandra - I				
		Bommasandra - II				
		K R Puram		Kolar		
		Peenya				
		RR Nagar				
			Tumkur			
			Yelahanka			
4.	KARNATAKA (OTHER THAN BENGALURU) & GOA (Hubli)	Goa				Margao
		Hubli		Belagavi Karwar		
		Mangalore				
		Mysore		Madikeri (Kodagu) Mandya		
			Bellary			

LIST OF ZONAL OFFICES, REGIONAL, DISTRICT OFFICES, SPECIAL STATE OFFICES AND SERVICE CENTRES IN EPFO						
Sl. No	Zonal Office Headed by ACC / ACC (HQ)	Regional Office Headed by RPFC-I	Regional Office Headed by RPFC-II	District Office Headed By APFC	Special State Offices	Service Centres
			Chikamagalur	Hassan		
			Gulbarga	Bijapur Bidar		
			Raichur	Bagalkot		
			Shimoga	Davanagere		
			Uduppi			
5.	BIHAR & JHARKHAND (Patna)	Jamshedpur		West Singhbhum (Chaibasa)		
		Patna		Gaya Rohtas		
		Ranchi		Bokaro Deoghar Dhanbad Giridih Koderma Sahibganj		
			Bhagalpur	Katihar Munger		
			Muzaffarpur	Darbhanga		
6.	CHENNAI & PUDUCHERRY (Chennai)	Ambattur				
		Chennai - I				
		Chennai – II				
		Tambaram				
		Vellore				
			Puducherry			
7.	TAMIL NADU (EXCLUDING CHENNAI) (Coimbatore)	Coimbatore		Coonor Ooty Pollachi Tiruppur		
		Madurai		Dindigul Sivakasi		
		Salem		Erode Krishnagiri		
		Tirunelveli		Thoothukudi		
		Trichy		Cuddalore Karur Kumbakonam Thanjavur		
			Nagercoil			
8.	DELHI & UTTARAKHAND (Delhi)	Dehradun				Haridwar
		Delhi (East)				
		Delhi (West)				
		Delhi (Central)				
		Delhi (North)				
		Delhi (South)				
		Haldwani				
9.	GUJARAT (Ahmedabad)	Ahmedabad		Bhavnagar Mahesana Nadiad		
		Bharuch				
		Naroda		Himmat Nagar		
		Rajkot		Gandhidham		

LIST OF ZONAL OFFICES, REGIONAL, DISTRICT OFFICES, SPECIAL STATE OFFICES AND SERVICE CENTRES IN EPFO						
Sl. No	Zonal Office Headed by ACC / ACC (HQ)	Regional Office Headed by RPFC-I	Regional Office Headed by RPFC-II	District Office Headed By APFC	Special State Offices	Service Centres
				Jamnagar Junagadh Surendranagar		
		Surat				
		Vadodara				
		Vapi				
			Vatwa			
10.	HARYANA (Faridabad)	Faridabad				
		Gurgaon - I				
		Gurgaon - II				
		Karnal		Ambala Panipat Sonipat Yamunanagar		
		Rohtak		Hissar		
11.	KERALA & LAKSHADWEEP (Thiruvananthapuram)	Calicut		Kalpetta Palakkad		
		Cochin		Alappuzha Thrissur		
		Thiruvananthapuram				
			Kannur			
			Kollam			
			Kottayam	Munnar		
12.	MADHYA PRADESH & CHATTISGARH (Bhopal)	Bhopal		Itarsi		
		Indore		Dhar Khandwa		
		Jabalpur		Chhindwara Satna		
		Raipur		Bilaspur		
			Gwalior			
			Sagar			
			Ujjain	Ratlam		
13.	MUMBAI-1 (Bandra)	Bandra I				
		Bandra II				
		Bandra III				
		Bandra IV				
14.	MUMBAI-2 (Thane)	Kandivali - I				
		Kandivali – II				
		Thane - I				
		Thane – II				
		Vashi				
15.	MAHARASHTRA (excluding Mumbai) (Pune)	Pune - I				
		Pune – II				
		Aurangabad				
		Kolhapur				
		Nagpur		Chandrapur		
		Nasik		Ahmadnagar Jalgaon		
		Solhapur				
			Akola	Amravati		

LIST OF ZONAL OFFICES, REGIONAL, DISTRICT OFFICES, SPECIAL STATE OFFICES AND SERVICE CENTRES IN EPFO						
Sl. No	Zonal Office Headed by ACC / ACC (HQ)	Regional Office Headed by RPFC-I	Regional Office Headed by RPFC-II	District Office Headed By APFC	Special State Offices	Service Centres
16.	NORTH-EASTERN REGION (Guwahati)	Guwahati		Bongaigaon Cachar (Silchar) Tezpur	Imphal Itanagar Dimapur	
			Agartala	Dharmanagar		
			Shillong		Aizawl	
			Tinsukia	Jorhat		
17.	ODISHA (Bhubaneswar)	Bhubaneswar		Baleswar (Balasore) Cuttack		
		Rourkela		Sambalpur		
			Berhampur	Rayagada		
			Keonjhar	Barbil		
18.	PUNJAB & HIMACHAL PRADESH (Chandigarh)	Bhatinda		Moga Sangrur		
		Chandigarh		Mandi Gobindgarh Patiala		
		Jalandhar		Hoshiarpur Phagwara		
		Ludhiana				
		Shimla		Kullu Palampur Nahan Baddi		
			Amritsar	Batala		
19.	RAJASTHAN (Jaipur)	Jaipur		Ajmer Alwar Bharatpur Jhunjhunu		
		Jodhpur		Bikaner Pali Sri Ganganagar		
		Udaipur		Bhilwara		
			Kota			
20.	UTTAR PRADESH (Kanpur)	Agra		Aligarh		
		Kanpur				
		Lucknow				
		Meerut		Muzaffarnagar Saharanpur		Ghaziabad
		Noida				
		Varanasi				
			Allahabad			
			Bareilly	Moradabad		
			Gorakhpur			
21.	WB, A&N Islands & Sikkim (Kolkata)	Barrackpore				
		Durgapur				
		Howrah		Shrirampur		
		Jalpaiguri		Alipurduar Malbazar		
		Jangipur				
		Kolkata		Midnapore		
		Park Street				

LIST OF ZONAL OFFICES, REGIONAL, DISTRICT OFFICES, SPECIAL STATE OFFICES AND SERVICE CENTRES IN EPFO						
Sl. No	Zonal Office Headed by ACC / ACC (HQ)	Regional Office Headed by RPFC-I	Regional Office Headed by RPFC-II	District Office Headed By APFC	Special State Offices	Service Centres
		Siliguri			Gangtok	
			Darjeeling			
			Port Blair			
Total	21	100	35	114	05	04

Note : Belagavi (earlier name Belgaum) is erstwhile inspectorate. Belagavi was made Sub-Regional Office which is yet to be opened. Hence, its status kept as District Office.

Gangtok, Imphal, Aizwal and Itanagar were functioning as Service Centres and Dimapur as District Office. These are shown separately as they are Special State Offices.

Average Contributing Establishments and Members (2018-19)		
Zone	Contributing Establishments	Contributing Members
Andhra Pradesh (Vijaywada)	20,246	1,190,811
Bengaluru (Bengaluru)	28,243	4,354,155
Bihar & Jharkhand (Patna)	17,573	973,355
Chennai & Puducherry (Chennai)	29,421	3,130,133
Delhi & Uttarkhand (Delhi)	39,350	3,514,428
Gujarat (Ahmedabad)	51,113	3,096,202
Haryana (Faridabad)	27,446	2,462,964
Karnataka (Other Than Bengaluru) & Goa (Hubli)	27,346	1,456,841
Kerala & Lakshadweep (Thiruvananthapuram)	17,904	1,203,943
Madhya Pradesh & Chattisgarh (Bhopal)	31,511	1,607,329
Maharashtra (Excluding Mumbai) (Pune)	51,894	3,399,771
Mumbai I (Bandra)	13,980	3,159,059
Mumbai II (Thane)	35,387	2,938,309
North-Eastern Region (Guwahati)	10,290	413,037
Odisha (Bhubaneswar)	15,156	857,414
Punjab & Himachal Pradesh (Chandigarh)	33,395	1,505,270
Rajasthan (Jaipur)	23,523	1,164,407
Tamil Nadu (Excluding Chennai) (Coimbatore)	38,078	2,330,702
Telangana (Hyderabad)	26,816	2,901,965
Uttar Pradesh (Kanpur)	40,891	2,188,063
West Bengal, A&N Islands & Sikkim (Kolkata)	41,127	3,041,753
All India	620,690	46,889,911

All Claims Summary (2018-19)									
Type of Claim	Workload	Rejected	Net Workload	Settled				Closing Balance	
				within 3 days	within 10 days	within 20 days	in more than 20 days		Total
PF Final Settlement	7,331,479	1,337,934	5,993,545	1,197,868	3,536,684	5,134,170	627,424	5,761,594	231,951
PF Transfer	2,614,546	567,587	2,046,959	520,786	1,198,690	1,714,815	218,414	1,933,229	113,730
PF Part Withdrawal	5,296,433	1,246,243	4,050,190	1,103,856	2,650,654	3,526,446	300,661	3,827,107	223,083
Pension	515,597	174,650	340,947	21,529	92,125	191,553	132,856	324,409	16,538
Pension Withdrawal Benefit	6,129,444	1,445,173	4,684,271	953,735	2,741,251	3,976,477	518,547	4,495,024	189,247
Insurance (EDLI)	59,032	21,305	37,727	13,138	26,790	33,444	3,501	36,945	782
All India	21,946,531	4,792,892	17,153,639	3,810,912	10,246,194	14,576,905	1,801,403	16,378,308	775,331

All Claims (2018-19)								
Zone	Workload	Rejected	Net Workload	Settled				Closing Balance
				within 3 days	within 10 days	within 20 days	in more than 20 days	
Andhra Pradesh (Vijaywada)	476,529	99,069	377,460	67,179	254,186	343,503	18,795	362,298
Bengaluru (Bengaluru)	2,058,410	486,200	1,572,210	120,467	676,540	1,249,469	251,773	1,501,242
Bihar & Jharkhand (Patna)	328,918	51,789	277,129	134,086	235,426	267,513	5,262	272,775
Chennai & Puducherry (Chennai)	1,760,667	421,680	1,338,987	131,411	674,661	1,126,509	153,416	1,279,925
Delhi & Uttarkhand (Delhi)	2,311,448	710,084	1,601,364	479,316	1,149,036	1,432,053	123,023	1,555,076
Gujarat (Ahmedabad)	1,523,568	310,832	1,212,736	504,655	1,013,374	1,143,349	18,422	1,161,771
Haryana (Faridabad)	1,545,499	388,696	1,156,803	143,034	414,489	736,510	335,961	1,072,471
Karnataka (Other Than Bengaluru) & Goa (Hubli)	519,950	111,589	408,361	102,799	327,308	392,902	3,160	396,062
Kerala & Lakshadweep (Thiruvananthapuram)	582,763	118,274	464,489	69,024	296,994	441,256	11,346	452,602
Madhya Pradesh & Chattisgarh (Bhopal)	778,695	171,066	607,629	194,530	421,235	519,401	56,036	575,437
Maharashtra (Excluding Mumbai) (Pune)	1,485,411	265,942	1,219,469	282,158	831,779	1,133,909	40,835	1,174,744
Mumbai I (Bandra)	1,123,173	218,745	904,428	24,253	147,214	467,555	340,345	807,900
Mumbai II (Thane)	1,492,465	335,850	1,156,615	36,555	306,714	826,138	249,462	1,075,600
North-Eastern Region (Guwahati)	115,055	15,240	99,815	18,970	59,427	89,835	6,692	96,527
Odisha (Bhubaneswar)	333,037	38,803	294,234	97,151	247,711	282,225	7,217	289,442
Punjab & Himachal Pradesh (Chandigarh)	846,785	165,149	681,636	290,121	557,423	648,756	13,711	662,467
Rajasthan (Jaipur)	529,853	94,338	435,515	228,686	398,153	422,951	1,674	424,625
Tamil Nadu (Excluding Chennai) (Coimbatore)	1,056,032	212,657	843,375	118,842	527,817	785,908	24,002	809,910
Telangana (Hyderabad)	1,159,937	246,493	913,444	191,768	551,081	814,563	56,380	870,943
Uttar Pradesh (Kanpur)	1,176,082	225,410	950,672	406,297	724,047	877,969	39,709	917,678
West Bengal, A&N Islands & Sikkim (Kolkata)	742,254	104,986	637,268	169,610	431,579	574,631	44,182	618,813
All India	21,946,531	4,792,892	17,153,639	3,810,912	10,246,194	14,576,905	1,801,403	16,378,308
								775,331

Appendix-3(v)

PF Final Settlement Claims (2018-19)							
Zone	Workload	Rejected	Net Workload	Settled			
				within 3 days	within 10 days	within 20 days	in more than 20 days
							Total
Andhra Pradesh (Vijaywada)	153,663	29,230	124,433	15,948	78,416	114,665	5,781
Bengaluru (Bengaluru)	653,177	118,177	535,000	35,950	232,512	428,997	85,366
Bihar & Jharkhand (Patna)	106,276	14,848	91,428	43,238	78,553	88,397	1,372
Chennai & Puducherry (Chennai)	516,900	119,132	397,768	29,585	182,465	332,252	50,350
Delhi & Uttarakhand (Delhi)	744,613	204,827	539,786	130,332	373,697	482,271	41,574
Gujarat (Ahmedabad)	543,875	89,396	454,479	174,150	377,333	431,495	5,739
Haryana (Faridabad)	566,304	111,790	454,514	49,924	156,744	284,133	143,568
Karnataka (Other Than Bengaluru) & Goa (Hubli)	197,998	32,756	165,242	40,608	134,757	160,532	598
Kerala & Lakshadweep (Thiruvananthapuram)	189,912	32,627	157,285	19,511	95,345	150,246	3,533
Madhya Pradesh & Chattisgarh (Bhopal)	266,449	50,926	215,523	60,566	145,540	182,772	21,091
Maharashtra (Excluding Mumbai) (Pune)	526,467	73,813	452,654	86,170	301,210	427,509	11,395
Mumbai I (Bandra)	322,176	55,028	267,148	3,882	33,386	133,457	110,805
Mumbai II (Thane)	491,841	95,353	396,488	11,239	103,763	284,600	88,608
North-Eastern Region (Guwahati)	45,396	4,966	40,430	6,134	22,546	36,420	2,752
Odisha (Bhubaneswar)	108,079	10,273	97,806	25,136	80,860	95,289	962
Punjab & Himachal Pradesh (Chandigarh)	307,258	45,973	261,285	104,083	214,027	250,806	3,793
Rajasthan (Jaipur)	188,770	26,247	162,523	76,041	146,643	157,976	269
Tamil Nadu (Excluding Chennai) (Coimbatore)	388,032	62,880	325,152	38,875	195,789	307,609	6,675
Telangana (Hyderabad)	352,171	65,016	287,155	54,541	171,292	261,450	15,082
Uttar Pradesh (Kanpur)	395,397	65,114	330,283	128,745	247,146	305,988	14,661
West Bengal, A&N Islands & Sikkim (Kolkata)	266,725	29,562	237,163	63,210	164,660	217,306	13,450
All India	7,331,479	1,337,934	5,993,545	1,197,868	3,536,684	5,134,170	627,424
							5,761,594
							231,951

PF Transfer Claims (2018-19)							
Zone	Workload	Rejected	Net Workload	Settled			Closing Balance
				within 3 days	within 10 days	within 20 days	Total
Andhra Pradesh (Vijaywada)	53,631	10,347	43,284	11,766	31,325	40,036	41,471
Bengaluru (Bengaluru)	333,721	85,318	248,403	30,861	119,334	207,070	239,217
Bihar & Jharkhand (Patna)	26,195	4,853	21,342	10,161	17,394	20,411	20,638
Chennai & Puducherry (Chennai)	212,952	48,257	164,695	27,774	92,780	140,457	156,732
Delhi & Uttarkhand (Delhi)	257,547	71,676	185,871	69,641	131,090	158,813	178,445
Gujarat (Ahmedabad)	170,618	32,950	137,668	71,653	118,595	130,346	131,745
Haryana (Faridabad)	199,662	41,091	158,571	28,653	72,887	116,850	145,587
Karnataka (Other Than Bengaluru) & Goa (Hubli)	41,806	12,456	29,350	8,805	22,760	27,957	28,166
Kerala & Lakshadweep (Thiruvananthapuram)	47,508	11,041	36,467	7,082	25,032	34,384	35,123
Madhya Pradesh & Chattisgarh (Bhopal)	68,799	15,939	52,860	17,606	32,755	41,222	47,746
Maharashtra (Excluding Mumbai) (Pune)	153,364	27,919	125,445	32,184	84,817	116,302	119,777
Mumbai I (Bandra)	210,609	43,290	167,319	6,343	28,994	85,841	147,389
Mumbai II (Thane)	216,245	41,791	174,454	6,342	47,853	129,518	161,489
North-Eastern Region (Guwahati)	4,875	995	3,880	685	2,063	3,368	3,642
Odisha (Bhubaneswar)	25,988	4,412	21,576	6,643	17,398	20,577	20,906
Punjab & Himachal Pradesh (Chandigarh)	102,453	21,508	80,945	39,612	66,843	76,855	78,414
Rajasthan (Jaipur)	56,315	9,430	46,885	28,273	43,219	45,433	45,751
Tamil Nadu (Excluding Chennai) (Coimbatore)	81,023	16,484	64,539	13,616	43,434	60,688	61,397
Telangana (Hyderabad)	148,576	29,701	118,875	29,116	74,544	109,561	112,840
Uttar Pradesh (Kanpur)	135,768	26,644	109,124	60,132	91,566	102,144	104,751
West Bengal, A&N Islands & Sikkim (Kolkata)	66,891	11,485	55,406	13,838	34,007	46,982	52,003
All India	2,614,546	567,587	2,046,959	520,786	1,198,690	1,714,815	1,933,229
						218,414	113,730

Appendix-3(vii)

PF Part Withdrawal Claims (2018-19)								
Zone	Workload	Rejected	Net Workload	Settled				Closing Balance
				within 3 days	within 10 days	within 20 days	in more than 20 days	
Andhra Pradesh (Vijaywada)	120,828	21,603	99,225	25,379	77,740	92,333	1,309	5,583
Bengaluru (Bengaluru)	450,110	135,275	314,835	19,307	117,315	237,252	54,755	22,828
Bihar & Jharkhand (Patna)	98,201	14,000	84,201	42,789	72,121	81,973	1,015	1,213
Chennai & Puducherry (Chennai)	571,296	123,706	447,590	50,155	255,423	392,568	31,902	23,120
Delhi & Uttarkhand (Delhi)	649,776	207,696	442,080	177,970	358,508	417,972	14,572	9,536
Gujarat (Ahmedabad)	325,376	83,448	241,928	113,432	210,265	227,103	1,797	13,028
Haryana (Faridabad)	311,345	104,110	207,235	25,455	66,020	125,839	60,066	21,330
Karnataka (Other Than Bengaluru) & Goa (Hubli)	80,100	18,672	61,428	18,340	51,908	57,923	101	3,404
Kerala & Lakshadweep (Thiruvananthapuram)	164,797	23,357	141,440	28,645	105,476	137,047	767	3,626
Madhya Pradesh & Chattisgarh (Bhopal)	200,273	41,703	158,570	67,982	127,437	145,766	7,624	5,180
Maharashtra (Excluding Mumbai) (Pune)	334,276	68,473	265,803	89,878	207,036	249,692	2,593	13,518
Mumbai I (Bandra)	250,064	44,899	205,165	10,847	55,933	120,982	54,271	29,912
Mumbai II (Thane)	353,061	88,600	264,461	10,459	76,088	189,264	50,541	24,656
North-Eastern Region (Guwahati)	25,199	2,410	22,789	7,182	16,252	21,459	770	560
Odisha (Bhubaneswar)	91,422	9,575	81,847	41,215	76,289	80,410	164	1,273
Punjab & Himachal Pradesh (Chandigarh)	168,713	42,749	125,964	58,555	105,532	120,925	1,147	3,892
Rajasthan (Jaipur)	114,774	24,028	90,746	59,391	87,058	88,717	37	1,992
Tamil Nadu (Excluding Chennai) (Coimbatore)	217,604	41,932	175,672	36,807	132,752	165,873	978	8,821
Telangana (Hyderabad)	323,767	71,622	252,145	63,750	169,049	229,679	6,144	16,322
Uttar Pradesh (Kanpur)	304,291	55,305	248,986	120,822	197,974	233,272	5,040	10,674
West Bengal, A&N Islands & Sikkim (Kolkata)	141,160	23,080	118,080	35,496	84,478	110,397	5,068	2,615
All India	5,296,433	1,246,243	4,050,190	1,103,856	2,650,654	3,526,446	300,661	223,083
							3,827,107	

Pension Claims (2018-19)								
Zone	Workload	Rejected	Net Workload	Settled				Closing Balance
				within 3 days	within 10 days	within 20 days	in more than 20 days	
Andhra Pradesh (Vijaywada)	14,749	6,374	8,375	69	763	3,032	4,898	7,930
Bengaluru (Bengaluru)	17,705	8,129	9,576	137	1,248	3,687	5,333	9,020
Bihar & Jharkhand (Patna)	11,770	2,354	9,416	1,855	5,801	8,209	1,129	9,338
Chennai & Puducherry (Chennai)	24,665	9,572	15,093	44	845	3,568	10,880	14,448
Delhi & Uttarakhand (Delhi)	32,860	13,495	19,365	711	4,386	8,622	10,287	18,909
Gujarat (Ahmedabad)	25,719	6,665	19,054	2,634	8,899	14,642	4,001	18,643
Haryana (Faridabad)	10,619	2,832	7,787	346	2,112	4,099	3,069	7,168
Karnataka (Other Than Bengaluru) & Goa (Hubli)	28,417	10,687	17,730	1,366	8,903	16,044	1,360	17,404
Kerala & Lakshadweep (Thiruvananthapuram)	31,175	13,731	17,444	336	3,727	13,488	3,143	16,631
Madhya Pradesh & Chattisgarh (Bhopal)	19,649	6,782	12,867	1,408	5,175	8,778	3,420	12,198
Maharashtra (Excluding Mumbai) (Pune)	43,575	14,718	28,857	844	4,276	13,848	13,648	27,496
Mumbai I (Bandra)	27,147	7,121	20,026	55	1,021	4,852	11,938	16,790
Mumbai II (Thane)	22,073	10,916	11,157	59	590	3,000	6,361	9,361
North-Eastern Region (Guwahati)	4,150	1,153	2,997	60	515	1,323	1,482	2,805
Odisha (Bhubaneswar)	12,649	3,157	9,492	317	2,682	4,561	4,818	9,379
Punjab & Himachal Pradesh (Chandigarh)	14,460	4,515	9,945	587	3,210	6,122	3,233	9,355
Rajasthan (Jaipur)	11,309	3,396	7,913	1,356	4,320	7,009	759	7,768
Tamil Nadu (Excluding Chennai) (Coimbatore)	41,093	17,809	23,284	185	2,633	12,469	9,413	21,882
Telangana (Hyderabad)	43,427	13,376	30,051	996	5,190	11,486	17,416	28,902
Uttar Pradesh (Kanpur)	28,956	8,432	20,524	1,461	6,567	13,026	6,852	19,878
West Bengal, A&N Islands & Sikkim (Kolkata)	49,430	9,436	39,994	6,703	19,262	29,688	9,416	39,104
All India	515,597	174,650	340,947	21,529	92,125	191,553	132,856	324,409
								16,538

Appendix-3(ix)

Pension Withdrawal Benefit Claims (2018-19)									
Zone	Workload	Rejected	Net Workload	Settled				Closing Balance	
				within 3 days	within 10 days	within 20 days	in more than 20 days		Total
Andhra Pradesh (Vijaywada)	130,801	30,406	100,395	13,553	64,643	91,778	5,305	97,083	3,312
Bengaluru (Bengaluru)	600,930	138,238	462,692	34,023	205,332	371,170	73,812	444,982	17,710
Bihar & Jharkhand (Patna)	85,347	15,464	69,883	35,563	60,818	67,681	1,504	69,185	698
Chennai & Puducherry (Chennai)	431,377	119,477	311,900	23,611	142,323	256,346	43,406	299,752	12,148
Delhi & Uttarkhand (Delhi)	621,934	209,894	412,040	100,369	280,356	362,757	36,427	399,184	12,856
Gujarat (Ahmedabad)	455,258	97,825	357,433	141,369	296,239	337,630	5,453	343,083	14,350
Haryana (Faridabad)	455,615	128,255	327,360	38,413	115,986	204,498	100,307	304,805	22,555
Karnataka (Other Than Bengaluru) & Goa (Hubli)	168,868	35,875	132,993	32,879	107,481	128,862	884	129,746	3,247
Kerala & Lakshadweep (Thiruvananthapuram)	146,943	36,386	110,557	12,950	66,382	104,827	3,145	107,972	2,585
Madhya Pradesh & Chattisgarh (Bhopal)	221,005	54,980	166,025	45,904	108,732	139,125	17,347	156,472	9,553
Maharashtra (Excluding Mumbai) (Pune)	423,766	80,144	343,622	71,637	231,791	323,614	9,631	333,245	10,377
Mumbai I (Bandra)	311,177	68,112	243,065	3,068	27,266	121,247	101,398	222,645	20,420
Mumbai II (Thane)	407,052	98,504	308,548	8,288	77,721	218,594	71,689	290,283	18,265
North-Eastern Region (Guwahati)	34,771	5,509	29,262	4,718	17,661	26,834	1,394	28,228	1,034
Odisha (Bhubaneswar)	93,422	10,903	82,519	23,550	69,720	80,442	903	81,345	1,174
Punjab & Himachal Pradesh (Chandigarh)	251,505	49,801	201,704	86,504	166,382	192,359	3,904	196,263	5,441
Rajasthan (Jaipur)	157,241	30,659	126,582	63,217	116,163	122,982	272	123,254	3,328
Tamil Nadu (Excluding Chennai) (Coimbatore)	323,688	71,243	252,445	28,642	151,410	237,077	6,195	243,272	9,173
Telangana (Hyderabad)	287,639	64,530	223,109	42,741	129,694	200,623	14,193	214,816	8,293
Uttar Pradesh (Kanpur)	307,686	68,648	239,038	94,318	179,044	221,183	10,242	231,425	7,613
West Bengal, A&N Islands & Sikkim (Kolkata)	213,419	30,320	183,099	48,418	126,107	166,848	11,136	177,984	5,115
All India	6,129,444	1,445,173	4,684,271	953,735	2,741,251	3,976,477	518,547	4,495,024	189,247

Insurance (EDLI) Claims (2018-19)							
Zone	Workload	Rejected	Net Workload	Settled			
				within 3 days	within 10 days	in more than 20 days	Total
Andhra Pradesh (Vijaywada)	2,857	1,109	1,748	464	1,299	1,659	1,726
Bengaluru (Bengaluru)	2,767	1,063	1,704	189	799	1,293	1,653
Bihar & Jharkhand (Patna)	1,129	270	859	480	739	842	1,577
Chennai & Puducherry (Chennai)	3,477	1,536	1,941	242	825	1,318	1,921
Delhi & Uttarakhand (Delhi)	4,718	2,496	2,222	293	999	1,618	2,149
Gujarat (Ahmedabad)	2,722	548	2,174	1,417	2,043	2,133	2,166
Haryana (Faridabad)	1,954	618	1,336	243	740	1,091	1,305
Karnataka (Other Than Bengaluru) & Goa (Hubli)	2,761	1,143	1,618	801	1,499	1,584	1,592
Kerala & Lakshadweep (Thiruvananthapuram)	2,428	1,132	1,296	500	1,032	1,264	1,283
Madhya Pradesh & Chattisgarh (Bhopal)	2,520	736	1,784	1,064	1,596	1,738	1,768
Maharashtra (Excluding Mumbai) (Pune)	3,963	875	3,088	1,445	2,649	2,944	3,037
Mumbai I (Bandra)	2,000	295	1,705	58	614	1,176	1,561
Mumbai II (Thane)	2,193	686	1,507	168	699	1,162	1,454
North-Eastern Region (Guwahati)	664	207	457	191	390	431	451
Odisha (Bhubaneswar)	1,477	483	994	290	762	946	987
Punjab & Himachal Pradesh (Chandigarh)	2,396	603	1,793	780	1,429	1,689	1,764
Rajasthan (Jaipur)	1,444	578	866	408	750	834	853
Tamil Nadu (Excluding Chennai) (Coimbatore)	4,592	2,309	2,283	717	1,799	2,192	2,224
Telangana (Hyderabad)	4,357	2,248	2,109	624	1,312	1,764	2,030
Uttar Pradesh (Kanpur)	3,984	1,267	2,717	819	1,750	2,356	2,663
West Bengal, A&N Islands & Sikkim (Kolkata)	4,629	1,103	3,526	1,945	3,065	3,410	3,501
All India	59,032	21,305	37,727	13,138	26,790	33,444	36,945
							782

Appendix-3(xi)

Annual Accounts (Unexempted) Updation													
Zone	Accounts updated	Active Member Accounts	Active Member Accounts with Balance <=0	Settled Member Accounts	Settled Member Accounts with Balance <=0	Inoperative Member Accounts	Inoperative Member Accounts with Balance <=0	Member Accounts with Balance <=0	Member Accounts with Balance 1-100	Member Accounts with Balance 101-500	Member Accounts with Balance 501-1000	Member Accounts with Balance >1000	Member Accounts Pending for Update
Andhra Pradesh (Vijaywada)	4,182,429	3,920,632	11,708	247,196	164,952	14,601	359	177,173	168,201	507,763	429,705	2,899,587	99,143
Bengaluru (Bengaluru)	18,514,626	17,478,190	45,720	1,010,438	626,024	25,998	259	672,262	628,717	2,133,655	2,106,248	12,973,744	194,046
Bihar & Jharkhand (Patna)	3,349,972	3,165,869	8,658	162,339	94,223	21,764	481	103,362	148,190	406,511	339,017	2,352,892	80,273
Chennai & Puducherry (Chennai)	14,890,425	14,181,204	18,889	665,832	455,176	43,389	335	474,400	647,298	1,859,617	1,676,898	10,232,212	112,299
Delhi & Uttarkhand (Delhi)	19,117,072	18,264,016	44,429	821,028	555,865	32,028	389	600,704	803,413	2,261,651	2,185,952	13,265,352	597,039
Gujarat (Ahmedabad)	15,815,390	15,104,007	33,090	678,061	457,783	33,322	635	491,673	666,937	2,044,844	1,886,087	10,725,849	203,939
Haryana (Faridabad)	14,785,090	13,973,735	74,485	791,307	522,778	20,048	244	597,540	1,085,063	2,127,088	1,853,100	9,122,299	890,387
Karnataka (Other Than Bengaluru) & Goa (Hubli)	5,502,907	5,168,666	16,629	310,792	200,151	23,449	204	216,984	351,544	757,316	645,044	3,532,019	37,666
Kerala & Lakshadweep (Thiruvananthapuram)	3,376,889	3,117,103	13,567	226,667	157,737	33,119	528	171,832	126,815	278,925	246,224	2,553,093	80,745
Madhya Pradesh & Chattisgarh (Bhopal)	6,482,192	6,114,022	23,228	345,698	231,161	22,472	360	254,749	334,251	809,451	677,992	4,405,749	213,002
Maharashtra (Excluding Mumbai) (Pune)	15,732,626	14,825,637	49,104	852,113	545,101	54,876	906	595,457	929,160	2,288,684	1,884,402	10,034,923	345,276
Mumbai I (Bandra)	10,360,638	9,882,406	35,037	462,175	341,066	16,057	317	376,420	226,667	910,498	1,084,987	7,762,066	535,785
Mumbai II (Thane)	12,496,482	11,794,785	96,286	677,958	430,094	23,739	461	526,841	424,947	1,313,478	1,289,011	8,942,205	1,144,455
North-Eastern Region (Guwahati)	1,070,886	1,000,659	6,608	63,838	34,992	6,389	83	41,683	45,444	131,524	90,820	761,415	43,235
Odisha (Bhubaneswar)	3,177,513	3,000,408	8,012	160,283	96,688	16,822	232	104,932	117,630	441,513	352,273	2,161,165	49,445
Punjab & Himachal Pradesh (Chandigarh)	8,090,608	7,624,265	14,872	443,069	293,171	23,274	498	308,651	451,412	1,021,326	946,109	5,363,110	124,293
Rajasthan (Jaipur)	5,375,618	5,133,205	25,438	231,391	165,690	11,022	330	191,484	286,216	782,321	677,391	3,438,206	24,660
Tamil Nadu (Excluding Chennai) (Coimbatore)	10,626,276	10,068,032	21,716	510,094	366,540	48,150	479	388,735	690,153	1,583,470	1,216,859	6,747,059	178,391
Telangana (Hyderabad)	11,386,177	10,791,556	21,123	567,238	343,692	27,383	390	365,206	407,390	1,270,271	1,194,775	8,148,535	78,185
Uttar Pradesh (Kanpur)	9,159,294	8,599,999	28,501	532,094	334,570	27,201	809	364,175	430,420	1,142,795	1,003,553	6,218,351	355,301
West Bengal, A&N Islands & Sikkim (Kolkata)	8,616,950	8,100,041	28,710	463,447	259,127	53,462	1,216	289,069	337,217	1,102,972	922,355	5,965,337	363,441
All India	202,110,060	191,308,437	625,810	10,223,058	6,676,581	578,565	9,515	7,313,332	9,307,085	25,175,673	22,708,802	137,605,168	5,751,006

SUMMARY OF STATISTICAL ABSTRACT (2018-19)			
A. SERVICE AREA			
ALL CLAIMS			
			(In Lac.)
PROVIDENT FUND CLAIMS	FINAL SETTLEMENT	NET WORKLOAD	59.94
		CLAIMS SETTLED	57.62
		CLAIMS PENDING	2.32
	PARTIAL WITHDRAWAL	NET WORKLOAD	40.50
		CLAIMS SETTLED	38.27
		CLAIMS PENDING	2.23
	TRANSFER CASES	NET WORKLOAD	20.47
		CLAIMS SETTLED	19.33
		CLAIMS PENDING	1.14
	TOTAL	NET WORKLOAD	120.91
		CLAIMS SETTLED	115.22
		CLAIMS PENDING	5.69
PENSION CLAIMS	MONTHLY PENSION	NET WORKLOAD	3.41
		CLAIMS SETTLED	3.24
		CLAIMS PENDING	0.17
	OTHER THAN MONTHLY PENSION	NET WORKLOAD	46.84
		CLAIMS SETTLED	44.95
		CLAIMS PENDING	1.89
	TOTAL	NET WORKLOAD	50.25
		CLAIMS SETTLED	48.19
		CLAIMS PENDING	2.06
INSURANCE CLAIMS		NET WORKLOAD	0.38
		CLAIMS SETTLED	0.37
		CLAIMS PENDING	0.01
GRAND TOTAL		NET WORKLOAD	171.54
		CLAIMS SETTLED	163.78
		CLAIMS PENDING	7.76

ANNUAL STATEMENT OF ACCOUNTS			(In lac)
YEAR	UPDATED DURING THE YEAR	PENDING AT THE END OF YEAR	
2018-19	2021.10	57.51	

DISPOSAL OF PUBLIC GRIEVANCES	
PARTICULARS	2018-19
Opening Balance	3,272
Received during the year	6,45,040
Total Grievances	6,48,312
Disposed off during the year	6,43,097
Balance at the end of year	5,215
Percentage of disposal	99.19

ESTABLISHMENTS AND MEMBERS				
YEAR	ESTABLISHMENTS	MEMBERS (In lac)	YEAR ON YEAR GROWTH (%)	
			ESTABLISHMENTS	MEMBERS
2018-19	12,34,282	2291.94	9.07	8.72

B. REVENUE STATEMENTS

CONTRIBUTION COLLECTED (During the year)

SCHEME	2018-19
	(Rs. in cr.)
Provident Fund	
Exempted	14,304.79
Unexempted	1,05,804.25
Total	1,20,109.04
Pension Fund	
Employee's / Employer's Share	40,259.74
Government's Share	6,401.90
Total	46,661.64
Insurance Fund	
Employer's Share	1,942.56
Total	1,942.56
Grand Total	1,68,713.24

PAYMENTS MADE (UNEXEMPTED) (During the year) (Rs. in cr.)	2018-19
Provident Fund	61,558.83
Pension Fund	18,843.75
Insurance Fund	777.69
Total	81,180.27

ADMINISTRATION ACCOUNT (EPF SCHEME) (Rs. in cr.)			
YEAR	INCOME	EXPENDITURE	BALANCE
2018-19	5,326.59	3,541.16	1,785.43

C. COMPLIANCE ACTION

ASSESSMENTS DURING THE YEAR			
PARTICULARS	2018-19		
	UNDER SECTION 7A	UNDER SECTION 14B	Total
Workload	33042	129551	162593
Disposed	14305	97122	111427
Pending	18737	32429	51166

ARREARS TO BE RECOVERED (Rs. in Cr.)				
TYPE OF DUES		2018-19		
		Workload	Realised	Closing Balance
a.	Provident Fund	6116.84	1529.06	4587.78
b.	EPF Admn. & Inspection Charges	468.51	93.09	375.42
c.	Pension Fund	3050.73	730.67	2320.06
d.	Insurance Fund	284.02	61.17	222.85
e.	EDLI Admn. & Inspection Charges	10.33	2.95	7.38
f.	TOTAL (a to e)	9930.43	2416.94	7513.48
g.	Penal Damages and Interest	3940.45	853.93	3086.52
h.	Exempted Sector	2465.27	1056.50	1408.77
GRAND TOTAL (f & h)		12395.70	3473.44	8922.25

D. MANPOWER

GROUP	STATUS	2018-19
GROUP A	SANCTIONED	1466
	IN-POSITION	934
	SHORTFALL	532
GROUP B	SANCTIONED	7698
	IN-POSITION	3610
	SHORTFALL	4088
GROUP C (including erstwhile Group D)	SANCTIONED	14913
	IN-POSITION	10796
	SHORTFALL	4117
TOTAL	SANCTIONED	24077
	IN-POSITION	15340
	SHORTFALL	8737

Appendix-4 (i)

Assessed Arrears under EPF Scheme in Unexempted Sector as on 31.03.2019 (Rs. in cr.)									
Zone	Workload			Collection made			Closing Balance		
	EPF Dues	EPF Admin. & Insp. Charges	Total	EPF Dues	EPF Admin. & Insp. Charges	Total	EPF Dues	EPF Admin. & Insp. Charges	Total
Andhra Pradesh (Vijaywada)	128.94	9.63	138.57	29.04	1.88	30.92	99.90	7.75	107.65
Bengaluru (Bengaluru)	439.69	33.20	472.89	133.72	8.87	142.60	305.97	24.32	330.29
Bihar & Jharkhand (Patna)	130.64	9.58	140.22	49.85	2.58	52.42	80.80	7.00	87.80
Chennai & Puducherry (Chennai)	452.48	27.59	480.07	142.31	7.58	149.89	310.17	20.01	330.18
Delhi & Uttarkhand (Delhi)	639.20	35.95	675.15	90.30	5.14	95.44	548.90	30.81	579.71
Gujarat (Ahmedabad)	136.00	11.43	147.42	48.29	3.21	51.50	87.70	8.22	95.92
Haryana (Faridabad)	141.93	12.61	154.53	39.93	2.89	42.82	101.99	9.71	111.71
Karnataka (Other Than Bengaluru) & Goa (Hubli)	159.90	11.09	170.99	61.13	3.98	65.11	98.77	7.11	105.88
Kerala & Lakshadweep (Thiruvananthapuram)	363.80	24.81	388.61	83.21	4.28	87.49	280.59	20.53	301.12
Madhya Pradesh & Chattisgarh (Bhopal)	329.29	23.02	352.31	115.76	6.74	122.50	213.53	16.28	229.81
Maharashtra (Excluding Mumbai) (Pune)	667.14	31.77	698.91	74.35	5.03	79.38	592.79	26.74	619.53
Mumbai I (Bandra)	200.41	70.49	270.90	38.88	2.49	41.38	161.53	68.00	229.52
Mumbai II (Thane)	187.76	13.74	201.51	60.98	4.67	65.65	126.79	9.07	135.86
North-Eastern Region (Guwahati)	48.99	3.01	52.00	18.74	0.95	19.69	30.25	2.06	32.31
Odisha (Bhubaneswar)	464.66	32.64	497.30	39.02	1.97	40.99	425.64	30.67	456.31
Punjab & Himachal Pradesh (Chandigarh)	160.15	12.41	172.55	56.80	3.59	60.39	103.35	8.81	112.16
Rajasthan (Jaipur)	66.37	5.42	71.79	24.04	1.58	25.62	42.33	3.85	46.17
Tamil Nadu (Excluding Chennai) (Coimbatore)	273.53	20.49	294.02	76.46	5.02	81.48	197.07	15.47	212.54
Telangana (Hyderabad)	503.57	39.36	542.93	230.97	14.31	245.29	272.60	25.05	297.65
Uttar Pradesh (Kanpur)	262.95	17.06	280.01	54.37	2.40	56.77	208.58	14.66	223.24
West Bengal, A&N Islands & Sikkim (Kolkata)	359.44	23.21	382.66	60.90	3.93	64.83	298.54	19.28	317.83
All India	6116.84	468.51	6585.35	1529.06	93.09	1622.16	4587.78	375.42	4963.19

Appendix -4(ii)

Assessed Arrears under EPS 95 in Unexempted Sector as on 31.03.2019 (Rs. in cr.)			
Zone	Workload	Collection made	Closing Balance
Andhra Pradesh (Vijaywada)	84.19	17.83	66.36
Bengaluru (Bengaluru)	229.02	64.77	164.25
Bihar & Jharkhand (Patna)	83.34	17.93	65.40
Chennai & Puducherry (Chennai)	213.00	65.19	147.81
Delhi & Uttarakhand (Delhi)	318.67	45.05	273.62
Gujarat (Ahmedabad)	80.99	24.86	56.13
Haryana (Faridabad)	78.51	20.55	57.96
Karnataka (Other Than Bengaluru) & Goa (Hubli)	79.53	30.59	48.94
Kerala & Lakshadweep (Thiruvananthapuram)	188.36	39.16	149.20
Madhya Pradesh & Chattisgarh (Bhopal)	185.27	55.07	130.20
Maharashtra (Excluding Mumbai) (Pune)	235.96	36.63	199.33
Mumbai I (Bandra)	68.96	17.97	50.99
Mumbai II (Thane)	99.30	38.10	61.20
North-Eastern Region (Guwahati)	24.09	7.52	16.57
Odisha (Bhubaneswar)	252.92	21.69	231.22
Punjab & Himachal Pradesh (Chandigarh)	83.63	28.52	55.10
Rajasthan (Jaipur)	32.78	11.08	21.70
Tamil Nadu (Excluding Chennai) (Coimbatore)	154.55	39.14	115.41
Telangana (Hyderabad)	226.63	95.84	130.79
Uttar Pradesh (Kanpur)	141.99	24.55	117.45
West Bengal, A&N Islands & Sikkim (Kolkata)	189.05	28.62	160.43
All India	3050.73	730.67	2320.06

Appendix-4(iii)

Assessed Arrears under EDLI Scheme in Unexempted Sector as on 31.03.2019 (Rs. in Cr.)									
Zone	Workload			Collection made			Closing Balance		
	EDLI Dues	EDLI Admin. & Insp. Charges	Total	EDLI Dues	EDLI Admin. & Insp. Charges	Total	EDLI Dues	EDLI Admin. & Insp. Charges	Total
Andhra Pradesh (Vijaywada)	5.02	0.29	5.31	1.70	0.11	1.81	3.32	0.18	3.50
Bengaluru (Bengaluru)	18.87	0.46	19.33	7.42	0.27	7.68	11.45	0.20	11.65
Bihar & Jharkhand (Patna)	6.03	0.35	6.38	1.39	0.07	1.46	4.64	0.28	4.92
Chennai & Puducherry (Chennai)	28.28	1.37	29.65	4.23	0.21	4.44	24.05	1.16	25.21
Delhi & Uttarkhand (Delhi)	26.34	0.63	26.97	3.35	0.12	3.46	22.99	0.52	23.51
Gujarat (Ahmedabad)	5.96	0.28	6.24	2.14	0.12	2.26	3.82	0.17	3.98
Haryana (Faridabad)	8.69	0.42	9.11	2.15	0.07	2.23	6.54	0.35	6.89
Karnataka (Other Than Bengaluru) & Goa (Hubli)	5.41	0.44	5.85	2.00	0.25	2.25	3.41	0.19	3.60
Kerala & Lakshadweep (Thiruvananthapuram)	11.53	0.51	12.04	2.33	0.13	2.46	9.20	0.38	9.58
Madhya Pradesh & Chattisgarh (Bhopal)	12.21	0.46	12.67	3.20	0.17	3.37	9.01	0.29	9.30
Maharashtra (Excluding Mumbai) (Pune)	29.24	0.96	30.20	8.22	0.25	8.46	21.03	0.71	21.74
Mumbai I (Bandra)	25.67	0.13	25.80	1.94	0.03	1.98	23.73	0.10	23.83
Mumbai II (Thane)	7.34	0.17	7.51	2.29	0.07	2.36	5.05	0.10	5.15
North-Eastern Region (Guwahati)	1.54	0.07	1.60	0.46	0.02	0.48	1.08	0.04	1.12
Odisha (Bhubaneswar)	15.97	0.31	16.28	1.37	0.03	1.40	14.60	0.28	14.88
Punjab & Himachal Pradesh (Chandigarh)	12.52	0.57	13.09	2.90	0.27	3.17	9.62	0.30	9.92
Rajasthan (Jaipur)	1.88	0.32	2.19	0.63	0.13	0.76	1.24	0.19	1.43
Tamil Nadu (Excluding Chennai) (Coimbatore)	10.98	0.60	11.58	2.92	0.25	3.17	8.06	0.35	8.41
Telangana (Hyderabad)	23.16	0.58	23.75	4.28	0.19	4.47	18.89	0.40	19.28
Uttar Pradesh (Kanpur)	13.61	0.73	14.34	4.52	0.08	4.61	9.09	0.65	9.74
West Bengal, A&N Islands & Sikkim (Kolkata)	13.78	0.67	14.45	1.74	0.12	1.86	12.04	0.55	12.59
All India	284.02	10.33	294.35	61.17	2.95	64.12	222.85	7.38	230.23

Appendix – 4(iv)

Breakup of Arrears in Public, Private and Cooperative Sector (Unexempted) as on 31.03.2019 (All Three Scheme)				
Zone	Public Sector	Private Sector	Cooperative Sector	Total Demand
Andhra Pradesh (Vijaywada)	27.06	149.11	1.34	177.50
Bengaluru (Bengaluru)	151.15	354.84	0.20	506.20
Bihar & Jharkhand (Patna)	17.62	139.64	0.86	158.12
Chennai & Puducherry (Chennai)	66.82	416.38	20.01	503.21
Delhi & Uttarakhand (Delhi)	113.21	763.63	0.00	876.84
Gujarat (Ahmedabad)	8.21	147.62	0.21	156.04
Haryana (Faridabad)	0.09	174.38	2.08	176.56
Karnataka (Other Than Bengaluru) & Goa (Hubli)	22.04	110.79	25.59	158.42
Kerala & Lakshadweep (Thiruvananthapuram)	70.42	350.70	38.78	459.90
Madhya Pradesh & Chattisgarh (Bhopal)	169.40	199.24	0.67	369.31
Maharashtra (Excluding Mumbai) (Pune)	36.07	662.00	142.53	840.60
Mumbai I (Bandra)	121.04	183.30	0.00	304.34
Mumbai II (Thane)	0.00	202.21	0.00	202.21
North-Eastern Region (Guwahati)	21.88	27.26	0.86	50.00
Odisha (Bhubaneswar)	583.28	83.25	35.87	702.41
Punjab & Himachal Pradesh (Chandigarh)	48.38	128.43	0.37	177.18
Rajasthan (Jaipur)	0.89	67.99	0.43	69.31
Tamil Nadu (Excluding Chennai) (Coimbatore)	33.69	283.80	18.87	336.36
Telangana (Hyderabad)	14.65	432.28	0.79	447.72
Uttar Pradesh (Kanpur)	70.94	258.76	20.72	350.42
West Bengal, A&N Islands & Sikkim (Kolkata)	44.19	445.94	0.71	490.85
All India	1621.04	5581.55	310.89	7513.48

Appendix – 4(v)

Summary of Defaulting Unexempted Establishment with dues of Rs. 50 lakhs and above as on 31.03.2019		
Zone	No. of Defaulting Establishments	Amount of default (Rs. in cr.)
Andhra Pradesh (Vijaywada)	36	54.73
Bengaluru (Bengaluru)	102	417.87
Bihar & Jharkhand (Patna)	23	39.11
Chennai & Puducherry (Chennai)	134	302.60
Delhi & Uttarakhand (Delhi)	108	589.82
Gujarat (Ahmedabad)	47	72.21
Haryana (Faridabad)	42	74.03
Karnataka (Other Than Bengaluru) & Goa (Hubli)	43	81.50
Kerala & Lakshadweep (Thiruvananthapuram)	121	248.00
Madhya Pradesh & Chattisgarh (Bhopal)	52	203.35
Maharashtra (Excluding Mumbai) (Pune)	152	646.93
Mumbai I (Bandra)	49	182.54
Mumbai II (Thane)	30	73.43
North-Eastern Region (Guwahati)	11	31.12
Odisha (Bhubaneswar)	42	630.53
Punjab & Himachal Pradesh (Chandigarh)	43	105.14
Rajasthan (Jaipur)	21	27.38
Tamil Nadu (Excluding Chennai) (Coimbatore)	91	132.72
Telangana (Hyderabad)	23	29.53
Uttar Pradesh (Kanpur)	102	249.14
West Bengal, A&N Islands & Sikkim (Kolkata)	145	352.94
All India	1417	4544.63

Appendix – 4(vi)

Summary of Defaulting Exempted Establishment with dues of Rs. 50 lakhs and above as on 31.03.2019		
Zone	No. of Defaulting Establishments	Amount of default (Rs. in cr.)
Andhra Pradesh (Vijaywada)	1	14.33
Bengaluru (Bengaluru)	6	42.95
Bihar & Jharkhand (Patna)	5	139.79
Chennai & Puducherry (Chennai)	2	10.52
Delhi & Uttarakhand (Delhi)	7	231.88
Gujarat (Ahmedabad)	6	16.70
Haryana (Faridabad)	1	3.92
Karnataka (Other Than Bengaluru) & Goa (Hubli)	0	0.00
Kerala & Lakshadweep (Thiruvananthapuram)	2	3.18
Madhya Pradesh & Chattisgarh (Bhopal)	5	15.64
Maharashtra (Excluding Mumbai) (Pune)	5	49.63
Mumbai I (Bandra)	6	15.45
Mumbai II (Thane)	2	1.63
North-Eastern Region (Guwahati)	0	0.00
Odisha (Bhubaneswar)	2	2.53
Punjab & Himachal Pradesh (Chandigarh)	2	1.59
Rajasthan (Jaipur)	2	2.25
Tamil Nadu (Excluding Chennai) (Coimbatore)	1	0.51
Telangana (Hyderabad)	3	15.58
Uttar Pradesh (Kanpur)	7	11.70
West Bengal, A&N Islands & Sikkim (Kolkata)	44	170.96
All India	109	750.73

Initiation and disposal of Assessment Cases under Section 7A of the Act during 2018-19						
Zone	Cases for disposal as on 01.04.2018	Cases initiated during the year	Total Workload	Cases disposed by issue of final orders	Disposal in terms of %	Cases pending as on 31.03.2019
Andhra Pradesh (Vijaywada)	216	156	372	210	56.45	162
Bengaluru (Bengaluru)	526	682	1208	669	55.38	539
Bihar & Jharkhand (Patna)	1189	388	1577	472	29.93	1105
Chennai & Puducherry (Chennai)	1328	2934	4262	1641	38.50	2621
Delhi & Uttarakhand (Delhi)	810	533	1343	558	41.55	785
Gujarat (Ahmedabad)	1427	658	2085	768	36.83	1317
Haryana (Faridabad)	396	330	726	240	33.06	486
Karnataka (Other Than Bengaluru) & Goa (Hubli)	983	484	1467	948	64.62	519
Kerala & Lakshadweep (Thiruvananthapuram)	339	786	1125	847	75.29	278
Madhya Pradesh & Chattisgarh (Bhopal)	1532	895	2427	1160	47.80	1267
Maharashtra (Excluding Mumbai) (Pune)	1879	640	2519	836	33.19	1683
Mumbai I (Bandra)	450	47	497	105	21.13	392
Mumbai II (Thane)	968	161	1129	300	26.57	829
North-Eastern Region (Guwahati)	150	48	198	110	55.56	88
Odisha (Bhubaneswar)	188	94	282	154	54.61	128
Punjab & Himachal Pradesh (Chandigarh)	1868	1159	3027	1600	52.86	1427
Rajasthan (Jaipur)	612	194	806	317	39.33	489
Tamil Nadu (Excluding Chennai) (Coimbatore)	319	1154	1473	807	54.79	666
Telangana (Hyderabad)	1646	803	2449	1051	42.92	1398
Uttar Pradesh (Kanpur)	1974	949	2923	1026	35.10	1897
West Bengal, A&N Islands & Sikkim (Kolkata)	564	583	1147	486	42.37	661
All India	19364	13678	33042	14305	43.29	18737

Periodicity of Pending 7A Cases		
Periodicity	As on 31.03.2019	As on 31.03.2018
Less than Six Months	5444	3712
Six Months to One Year	3689	2689
One Year to Three Years	5327	9527
Over Three Years	4277	3939
Total	18737	19867

Appendix – 4(ix)

Levy of Interest u/s 7Q in respect of all three Schemes (Unexempted) as on 31.03.2019 (Rs. in cr.)				
Zone	Total Workload	Collection made during the year	% of Collection made	Closing Balance as on 31.03.2019
Andhra Pradesh (Vijaywada)	46.17	12.60	27.28	33.58
Bengaluru (Bengaluru)	74.49	36.15	48.53	38.34
Bihar & Jharkhand (Patna)	43.81	11.27	25.73	32.54
Chennai & Puducherry (Chennai)	81.26	30.18	37.14	51.08
Delhi & Uttarakhand (Delhi)	144.29	26.37	18.28	117.92
Gujarat (Ahmedabad)	50.72	18.08	35.64	32.64
Haryana (Faridabad)	40.50	15.62	38.58	24.87
Karnataka (Other Than Bengaluru) & Goa (Hubli)	38.80	18.42	47.48	20.37
Kerala & Lakshadweep (Thiruvananthapuram)	44.33	14.24	32.11	30.10
Madhya Pradesh & Chattisgarh (Bhopal)	98.71	20.03	20.30	78.68
Maharashtra (Excluding Mumbai) (Pune)	107.90	23.06	21.38	84.84
Mumbai I (Bandra)	54.54	11.64	21.35	42.90
Mumbai II (Thane)	52.04	28.59	54.94	23.45
North-Eastern Region (Guwahati)	9.52	2.56	26.94	6.95
Odisha (Bhubaneswar)	331.13	11.35	3.43	319.78
Punjab & Himachal Pradesh (Chandigarh)	24.65	8.03	32.58	16.62
Rajasthan (Jaipur)	21.44	8.20	38.27	13.23
Tamil Nadu (Excluding Chennai) (Coimbatore)	68.93	23.57	34.19	45.37
Telangana (Hyderabad)	99.02	40.31	40.70	58.72
Uttar Pradesh (Kanpur)	25.47	15.16	59.52	10.31
West Bengal, A&N Islands & Sikkim (Kolkata)	94.31	18.60	19.72	75.71
All India	1552.05	394.05	25.39	1157.99

Appendix – 4(x)

Cases of Levy of Damages u/s 14B (Unexempted) 2018-19				
Zone	Total Workload	Cases disposed by issue of final orders	Disposal in terms of %	Cases pending as on 31.03.2018
Andhra Pradesh (Vijaywada)	2093	1633	78.02	460
Bengaluru (Bengaluru)	11014	6280	57.02	4734
Bihar & Jharkhand (Patna)	4095	3175	77.53	920
Chennai & Puducherry (Chennai)	19484	17479	89.71	2005
Delhi & Uttarkhand (Delhi)	6896	4067	58.98	2829
Gujarat (Ahmedabad)	4832	3824	79.14	1008
Haryana (Faridabad)	893	624	69.88	269
Karnataka (Other Than Bengaluru) & Goa (Hubli)	8592	7976	92.83	616
Kerala & Lakshadweep (Thiruvananthapuram)	7176	4716	65.72	2460
Madhya Pradesh & Chattisgarh (Bhopal)	8860	4965	56.04	3895
Maharashtra (Excluding Mumbai) (Pune)	6358	4189	65.89	2169
Mumbai I (Bandra)	3017	1207	40.01	1810
Mumbai II (Thane)	4571	1358	29.71	3213
North-Eastern Region (Guwahati)	784	360	45.92	424
Odisha (Bhubaneswar)	2627	1621	61.71	1006
Punjab & Himachal Pradesh (Chandigarh)	6733	5141	76.36	1592
Rajasthan (Jaipur)	2706	2143	79.19	563
Tamil Nadu (Excluding Chennai) (Coimbatore)	20197	19635	97.22	562
Telangana (Hyderabad)	3282	2813	85.71	469
Uttar Pradesh (Kanpur)	1753	1471	83.91	282
West Bengal, A&N Islands & Sikkim (Kolkata)	3588	2445	68.14	1143
All India	129551	97122	74.97	32429

Appendix – 4(xi)

Levy of damages u/s 14B in respect of all three Schemes (Unexempted) as on 31.03.2019 (Rs. in cr.)				
Zone	Total Workload	Collection made during the year	% of Collection made	Closing Balance as on 31.03.2019
Andhra Pradesh (Vijaywada)	113.25	19.59	17.29	93.66
Bengaluru (Bengaluru)	156.44	41.74	26.68	114.70
Bihar & Jharkhand (Patna)	62.90	17.79	28.28	45.11
Chennai & Puducherry (Chennai)	166.29	36.38	21.87	129.91
Delhi & Uttarakhand (Delhi)	155.12	28.80	18.57	126.32
Gujarat (Ahmedabad)	81.40	21.26	26.12	60.14
Haryana (Faridabad)	72.93	15.34	21.03	57.60
Karnataka (Other Than Bengaluru) & Goa (Hubli)	68.13	20.26	29.73	47.88
Kerala & Lakshadweep (Thiruvananthapuram)	127.37	16.13	12.67	111.23
Madhya Pradesh & Chattisgarh (Bhopal)	179.28	30.21	16.85	149.07
Maharashtra (Excluding Mumbai) (Pune)	208.69	29.02	13.91	179.67
Mumbai I (Bandra)	116.15	15.72	13.54	100.43
Mumbai II (Thane)	93.74	12.87	13.73	80.87
North-Eastern Region (Guwahati)	17.82	5.14	28.87	12.67
Odisha (Bhubaneswar)	64.07	15.96	24.90	48.12
Punjab & Himachal Pradesh (Chandigarh)	43.83	11.52	26.29	32.31
Rajasthan (Jaipur)	49.33	13.14	26.64	36.18
Tamil Nadu (Excluding Chennai) (Coimbatore)	164.01	29.01	17.69	135.00
Telangana (Hyderabad)	186.49	44.46	23.84	142.03
Uttar Pradesh (Kanpur)	37.86	13.31	35.16	24.55
West Bengal, A&N Islands & Sikkim (Kolkata)	223.32	22.23	9.96	201.09
All India	2388.40	459.88	19.25	1928.53

Appendix – 4(xii)

Status of Attachment/Sale of Property/Arrest of Defaulters - Unexempted as on 31.03.2019		
Type of Coercive Action	No. of Cases	Amount Recovered (in Rs. lakhs)
Bank Accounts Attached	30363	307.45
Movable Property Attached	81	0.10
Immovable Property Attached	94	5.79
Arrest of Defaulters	24	0.77
Public Auctions of Movable Property	6	0.01
Public Auctions of Immovable Property	4	2.79
Total	30572	316.92

Appendix – 4(xiii)

Prosecution Cases under Section 14 of the Act (Unexempted) as on 31.03.2019 (EPF Scheme)								
Zone	Workload	Cases Decided						Total pendency
		Convicted	Acquitted	Discharged	Admonished	Withdrawn	Total cases decided	
Andhra Pradesh (Vijaywada)	157	0	0	0	0	0	0	157
Bengaluru (Bengaluru)	261	49	0	17	0	0	66	195
Bihar & Jharkhand (Patna)	322	0	0	0	0	0	0	322
Chennai & Puducherry (Chennai)	515	0	0	0	0	0	0	515
Delhi & Uttarakhand (Delhi)	57	17	2	0	0	0	19	38
Gujarat (Ahmedabad)	2096	91	188	121	0	0	400	1696
Haryana (Faridabad)	336	2	0	0	0	0	2	334
Karnataka (Other Than Bengaluru) & Goa (Hubli)	691	0	0	0	0	0	0	691
Kerala & Lakshadweep (Thiruvananthapuram)	699	16	0	0	0	0	16	683
Madhya Pradesh & Chattisgarh (Bhopal)	708	7	204	0	0	0	211	497
Maharashtra (Excluding Mumbai) (Pune)	2588	0	0	1	0	1	2	2586
Mumbai I (Bandra)	362	0	0	0	0	0	0	362
Mumbai II (Thane)	1024	0	0	0	0	0	0	1024
North-Eastern Region (Guwahati)	698	0	0	68	0	0	68	630
Odisha (Bhubaneswar)	1237	0	0	0	0	0	0	1237
Punjab & Himachal Pradesh (Chandigarh)	516	76	0	0	8	0	84	432
Rajasthan (Jaipur)	128	1	17	30	0	0	48	80
Tamil Nadu (Excluding Chennai) (Coimbatore)	895	0	0	8	0	0	8	887
Telangana (Hyderabad)	623	0	0	0	0	0	0	623
Uttar Pradesh (Kanpur)	67	9	0	0	0	0	9	58
West Bengal, A&N Islands & Sikkim (Kolkata)	3578	0	0	0	0	0	0	3578
All India	17558	268	411	245	8	1	933	16625

Appendix – 4(xiv)

Prosecution Cases under Section 14 of the Act (Unexempted) as on 31.03.2019 (Pension Scheme)								
Zone	Workload	Cases Decided						Total pendency
		Convicted	Acquitted	Discharged	Admonished	Withdrawn	Total cases decided	
Andhra Pradesh (Vijaywada)	157	0	0	0	0	0	0	157
Bengaluru (Bengaluru)	228	32	0	15	0	0	47	181
Bihar & Jharkhand (Patna)	80	0	0	0	0	0	0	80
Chennai & Puducherry (Chennai)	466	0	0	0	0	0	0	466
Delhi & Uttarkhand (Delhi)	57	17	2	0	0	0	19	38
Gujarat (Ahmedabad)	1162	91	176	82	0	0	349	813
Haryana (Faridabad)	318	2	0	0	0	0	2	316
Karnataka (Other Than Bengaluru) & Goa (Hubli)	447	0	0	0	0	0	0	447
Kerala & Lakshadweep (Thiruvananthapuram)	331	0	0	0	0	0	0	331
Madhya Pradesh & Chattisgarh (Bhopal)	573	7	204	0	0	0	211	362
Maharashtra (Excluding Mumbai) (Pune)	2271	0	0	1	0	1	2	2269
Mumbai I (Bandra)	179	0	0	0	0	0	0	179
Mumbai II (Thane)	980	0	0	0	0	0	0	980
North-Eastern Region (Guwahati)	523	0	0	68	0	0	68	455
Odisha (Bhubaneswar)	681	0	0	0	0	0	0	681
Punjab & Himachal Pradesh (Chandigarh)	318	63	0	0	6	0	69	249
Rajasthan (Jaipur)	80	1	12	4	0	0	17	63
Tamil Nadu (Excluding Chennai) (Coimbatore)	416	0	0	4	0	0	4	412
Telangana (Hyderabad)	589	0	0	0	0	0	0	589
Uttar Pradesh (Kanpur)	38	0	0	0	0	0	0	38
West Bengal, A&N Islands & Sikkim (Kolkata)	1519	0	0	0	0	0	0	1519
All India	11413	213	394	174	6	1	788	10625

Appendix – 4(xv)

Prosecution Cases under Section 14 of the Act (Unexempted) as on 31.03.2019 (EDLI Scheme)								
Zone	Workload	Cases Decided						Total pendency
		Convicted	Acquitted	Discharged	Admonished	Withdrawn	Total cases decided	
Andhra Pradesh (Vijaywada)	157	0	0	0	0	0	0	157
Bengaluru (Bengaluru)	197	32	0	17	0	0	49	148
Bihar & Jharkhand (Patna)	0	0	0	0	0	0	0	0
Chennai & Puducherry (Chennai)	490	0	0	0	0	0	0	490
Delhi & Uttarakhand (Delhi)	57	17	2	0	0	0	19	38
Gujarat (Ahmedabad)	1222	78	176	80	0	0	334	888
Haryana (Faridabad)	308	2	0	0	0	0	2	306
Karnataka (Other Than Bengaluru) & Goa (Hubli)	441	0	0	0	0	0	0	441
Kerala & Lakshadweep (Thiruvananthapuram)	276	0	0	0	0	0	0	276
Madhya Pradesh & Chattisgarh (Bhopal)	649	7	204	0	0	0	211	438
Maharashtra (Excluding Mumbai) (Pune)	2177	0	0	1	0	1	2	2175
Mumbai I (Bandra)	200	0	0	0	0	0	0	200
Mumbai II (Thane)	948	0	0	0	0	0	0	948
North-Eastern Region (Guwahati)	615	0	0	68	0	0	68	547
Odisha (Bhubaneswar)	821	0	0	0	0	0	0	821
Punjab & Himachal Pradesh (Chandigarh)	328	53	0	0	3	0	56	272
Rajasthan (Jaipur)	40	0	0	4	0	0	4	36
Tamil Nadu (Excluding Chennai) (Coimbatore)	325	0	0	4	0	0	4	321
Telangana (Hyderabad)	577	0	0	0	0	0	0	577
Uttar Pradesh (Kanpur)	38	0	0	0	0	0	0	38
West Bengal, A&N Islands & Sikkim (Kolkata)	1440	0	0	0	0	0	0	1440
All India	11306	189	382	174	3	1	749	10557

Appendix – 4(xvi)

Cases before the Police Authorities under Section 406/409 of IPC (Unexempted) as on 31.03.2019				
Zone	Workload	Cases dropped by Police	Challans Filed by Police in Court	FIRs pending with Police at the end of the year
Andhra Pradesh (Vijaywada)	40	0	0	40
Bengaluru (Bengaluru)	249	13	0	236
Bihar & Jharkhand (Patna)	47	0	0	47
Chennai & Puducherry (Chennai)	1370	0	0	1370
Delhi & Uttarakhand (Delhi)	40	21	0	19
Gujarat (Ahmedabad)	284	0	0	284
Haryana (Faridabad)	2	0	0	2
Karnataka (Other Than Bengaluru) & Goa (Hubli)	157	0	0	157
Kerala & Lakshadweep (Thiruvananthapuram)	470	126	4	340
Madhya Pradesh & Chattisgarh (Bhopal)	43	0	0	43
Maharashtra (Excluding Mumbai) (Pune)	100	0	0	100
Mumbai I (Bandra)	147	0	0	147
Mumbai II (Thane)	111	0	0	111
North-Eastern Region (Guwahati)	37	4	0	33
Odisha (Bhubaneswar)	112	0	0	112
Punjab & Himachal Pradesh (Chandigarh)	117	0	5	112
Rajasthan (Jaipur)	21	0	2	19
Tamil Nadu (Excluding Chennai) (Coimbatore)	426	0	0	426
Telangana (Hyderabad)	141	0	0	141
Uttar Pradesh (Kanpur)	16	0	13	3
West Bengal, A&N Islands & Sikkim (Kolkata)	977	0	0	977
All India	4907	164	24	4719

Cases before various Courts under Section 406/409 of IPC (Unexempted) as on 31.03.2019						
Zone	Workload	Cases disposed during the year				Total pendency in Courts
		Convicted	Acquitted	Dismissed / Discharged	Total Cases Decided	
Andhra Pradesh (Vijaywada)	68	0	0	0	0	68
Bengaluru (Bengaluru)	10	0	5	3	8	2
Bihar & Jharkhand (Patna)	31	0	0	0	0	31
Chennai & Puducherry (Chennai)	0	0	0	0	0	0
Delhi & Uttarakhand (Delhi)	3	0	0	0	0	3
Gujarat (Ahmedabad)	663	3	2	0	5	658
Haryana (Faridabad)	0	0	0	0	0	0
Karnataka (Other Than Bengaluru) & Goa (Hubli)	48	0	0	0	0	48
Kerala & Lakshadweep (Thiruvananthapuram)	9	0	0	0	0	9
Madhya Pradesh & Chattisgarh (Bhopal)	3	0	0	0	0	3
Maharashtra (Excluding Mumbai) (Pune)	60	0	0	0	0	60
Mumbai I (Bandra)	0	0	0	0	0	0
Mumbai II (Thane)	0	0	0	0	0	0
North-Eastern Region (Guwahati)	28	0	0	0	0	28
Odisha (Bhubaneswar)	49	0	0	0	0	49
Punjab & Himachal Pradesh (Chandigarh)	18	0	0	0	0	18
Rajasthan (Jaipur)	59	0	1	0	1	58
Tamil Nadu (Excluding Chennai) (Coimbatore)	0	0	0	0	0	0
Telangana (Hyderabad)	15	0	0	0	0	15
Uttar Pradesh (Kanpur)	0	0	0	0	0	0
West Bengal, A&N Islands & Sikkim (Kolkata)	160	0	0	0	0	160
All India	1224	3	8	3	14	1210

Appendix – 4(xviii)

Total Arrears in Exempted Sector as on 31.03.2019 (Rs. in cr.)			
Zone	Workload	Realised during the year	Closing Balance
Andhra Pradesh (Vijaywada)	14.93	0.00	14.93
Bengaluru (Bengaluru)	67.68	23.29	44.39
Bihar & Jharkhand (Patna)	126.81	0.79	126.02
Chennai & Puducherry (Chennai)	31.34	0.11	31.23
Delhi & Uttarakhand (Delhi)	237.97	5.17	232.80
Gujarat (Ahmedabad)	20.61	1.19	19.42
Haryana (Faridabad)	4.77	0.00	4.77
Karnataka (Other Than Bengaluru) & Goa (Hubli)	0.84	0.66	0.18
Kerala & Lakshadweep (Thiruvananthapuram)	8.70	3.86	4.83
Madhya Pradesh & Chattisgarh (Bhopal)	17.73	0.00	17.73
Maharashtra (Excluding Mumbai) (Pune)	57.88	1.76	56.12
Mumbai I (Bandra)	16.43	1.30	15.13
Mumbai II (Thane)	13.27	1.22	12.05
North-Eastern Region (Guwahati)	0.00	0.00	0.00
Odisha (Bhubaneswar)	5.85	0.00	5.85
Punjab & Himachal Pradesh (Chandigarh)	2.11	0.17	1.94
Rajasthan (Jaipur)	175.91	61.65	114.25
Tamil Nadu (Excluding Chennai) (Coimbatore)	1.27	0.00	1.27
Telangana (Hyderabad)	1467.40	937.98	529.42
Uttar Pradesh (Kanpur)	21.58	0.00	21.58
West Bengal, A&N Islands & Sikkim (Kolkata)	172.19	17.33	154.85
All India	2465.27	1056.50	1408.77

STATES WITH MAJOR PORTION OF ARREARS IN EXEMPTED SECTOR AS ON 31.03.2019 (Rs. in cr.)				
State	Workload	Realised during the year	Closing Balance	Percentage of Total
Telangana	1467.40	937.98	529.42	37.58
Delhi	213.51	0.01	213.49	15.15
West Bengal & Sikkim	172.19	17.33	154.85	10.99
Jharkhand	123.27	0.79	122.48	8.69
Rajasthan	175.91	61.65	114.25	8.11
Sub-Total	2152.26	1017.77	1134.50	80.53
Rest of the States	313.00	38.73	274.27	19.47
All India (Total Arrears)	2465.27	1056.50	1408.77	100.00

Contribution and Payment of all three Schemes (2018-19) (Unexempted) (Rs. in cr.)								
ZONE	Total EPF Contribution	Total EPF Payment	Total EPS Contribution	Total EPS Payment	Total EDLI Contribution	Total EDLI Payment	Total Contribution	Total Payment
ANDHRA PRADESH (VIJAYWADA)	2170.97	1342.35	922.85	586.64	50.83	21.30	3144.66	1950.29
TELANGANA (HYDERABAD)	6785.60	3790.81	2326.57	916.59	102.56	37.79	9214.73	4745.19
BENGALURU	14666.88	6401.41	4518.37	1106.63	164.51	35.70	19349.76	7543.74
KARNATAKA & GOA (HUBLI)	2383.90	1570.67	1167.64	748.38	59.58	33.21	3611.11	2352.26
BIHAR & JHARKHAND (PATNA)	1414.03	817.83	740.91	647.24	40.94	11.84	2195.88	1476.91
CHENNAI & PUDUCHERRY (CHENNAI)	8377.78	5654.57	2902.99	1637.68	126.17	58.95	11406.94	7351.21
TAMIL NADU (COIMBATORE)	3199.76	2792.79	1546.14	1068.61	79.30	35.72	4825.19	3897.12
DELHI & UTTARAKHAND (DELHI)	9168.07	6311.65	3342.67	1112.97	159.56	48.25	12670.30	7472.87
GUJARAT (AHMEDABAD)	5772.95	3523.55	2452.79	1164.81	129.16	45.96	8354.91	4734.31
HARYANA (FARIDABAD)	6234.36	2850.83	2226.59	705.38	111.25	37.45	8572.20	3593.67
KERALA & LAKSHADWEEP (THIRUVANANTHAPURAM)	2630.23	2167.30	1183.36	940.94	57.52	23.10	3871.12	3131.34
MP & CHH (BHOPAL)	2787.06	1781.67	1270.53	769.85	66.89	38.20	4124.49	2589.72
MUMBAI-1 (BANDRA)	9648.58	4267.68	3248.27	615.95	125.51	43.27	13022.36	4926.89
MUMBAI-2 (THANE)	7849.54	3926.50	2721.46	984.79	140.65	33.41	10711.65	4944.70
MAHARASHTRA (PUNE)	7896.47	4597.91	3027.92	1699.94	167.68	73.12	11092.07	6370.97
NER (GUWAHATI)	665.44	444.34	280.75	166.79	16.40	12.83	962.60	623.96
ODISHA (BHUBANESHWAR)	1336.87	909.29	611.89	427.34	32.36	16.18	1981.13	1352.80
PUNJAB & HIMACHAL PRADESH (CHANDIGARH)	3030.18	2265.12	1329.62	751.05	68.18	30.84	4427.97	3047.02
RAJASTHAN (JAIPUR)	1978.15	1269.76	862.70	471.90	43.57	17.53	2884.42	1759.19
UTTAR PRADESH (KANPUR)	4221.14	2550.25	1810.73	1158.89	97.41	60.87	6129.28	3770.01
WB, A&N ISLANDS & SIKKIM (KOLKATA)	3586.27	2322.56	1764.98	1161.37	102.54	62.17	5453.78	3546.11
TOTAL	105804.25	61558.83	40259.74	18843.75	1942.56	777.69	148006.56	81180.27

Appendix – 5(ii)

CATEGORY AND COUPON WISE INVESTMENT AT FACE VALUE (Debt) - EPF (EMPLOYEES' PROVIDENT FUND) A/C 05 - HOLDING AS ON 31.03.2019 (Rs. In Crores)														
Category/ Coupon	LESS THAN 6	6 - 6.5	6.5-7	7- 7.5	7.5-8	8-8.5	8.5-9.0	9-9.5	9.5-10	10 to 11	11 to 12	12 to 13	13 to 14	Grand Total
CTG	1,104.87	1,882.64	7,973.30	13,979.74	14,886.13	70,157.37	7,360.39	4,688.74	0.00	2,743.44	278.78	0.00	0.00	125,055.40
PSU	1,202.45	18.64	123.45	11,140.80	26,463.70	44,352.30	48,964.57	18,480.82	7,773.30	30.25	0.10	0.00	0.00	158,550.39
PVT	0.22	0.00	0.00	0.00	9,290.13	12,505.49	16,445.33	12,905.00	1,308.61	786.78	0.55	0.00	0.00	53,242.11
SDL	0.00	0.00	1,908.55	20,125.21	36,546.10	148,196.64	42,605.30	15,735.41	5,029.47	269.67	0.00	0.00	0.00	270,416.35
SDS	0.00	0.00	0.00	0.00	194.16	0.00	52,916.11	0.00	0.00	0.00	0.00	0.00	0.00	53,110.27
STG	4.58	0.00	0.00	0.00	0.87	1,118.66	5,085.56	4,214.05	2,496.83	537.70	0.01	0.00	0.00	13,458.26
Grand Total	2,312.12	1,901.28	10,005.30	45,245.75	87,381.09	276,330.47	173,377.26	56,024.02	16,608.21	4,367.84	279.44	0.00	0.00	673,832.78

Appendix – 5(iii)

CATEGORY AND COUPON WISE INVESTMENT AT FACE VALUE (Debt) - EPS (EMPLOYEES' PENSION FUND) A/C 11 - HOLDING AS ON 31.03.2019 (Rs. In Crores)														
Category/ Coupon	LESS THAN 6	6 - 6.5	6.5-7	7- 7.5	7.5-8	8-8.5	8.5-9.0	9-9.5	9.5-10	10 to 11	11 to 12	12 to 13	13 to 14	Grand Total
CTG	122.92	1,444.04	4,671.56	6,457.12	10,150.72	31,307.91	2,758.26	2,903.52	0.00	4,127.26	567.28	0.00	0.00	64,510.59
PSU	427.83	11.39	53.69	4,835.00	11,074.50	22,281.09	20,477.22	7,668.08	2,266.58	5.00	0.00	0.00	0.00	69,100.39
PVT	0.00	0.00	0.00	0.00	3,692.50	6,073.12	7,332.47	6,090.57	533.60	218.00	0.00	0.00	0.00	23,940.26
SDL	0.00	0.00	858.51	9,567.74	14,915.21	63,812.11	22,621.08	6,762.96	2,981.75	182.78	0.00	0.00	0.00	121,702.13
SDS	0.00	0.00	0.00	0.00	0.00	0.00	1,400.52	0.00	0.00	0.00	0.00	0.00	0.00	1,400.52
STG	0.00	0.00	0.00	0.00	0.00	1,222.50	1,916.90	1,699.40	685.10	138.00	0.00	0.00	0.00	5,661.90
Public Account	0.00	0.00	0.00	0.00	128,372.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128,372.19
Grand Total	550.75	1,455.43	5,583.76	20,859.87	168,205.11	124,696.73	56,506.46	25,124.53	6,467.02	4,671.04	567.28	0.00	0.00	414,687.98

Appendix – 5(iv)

CATEGORY AND COUPON WISE INVESTMENT AT FACE VALUE (Debt) - EDLI (EMPLOYEES' DEPOSIT LINKED INSURANCE FUND) A/C 25 - HOLDING AS ON 31.03.2019 (Rs. In Crores)														
Category/ Coupon	LESS THAN 6	6 - 6.5	6.5-7	7- 7.5	7.5-8	8-8.5	8.5-9.0	9-9.5	9.5-10	10 to 11	11 to 12	12 to 13	13 to 14	Grand Total
CTG	5.12	51.75	323.25	284.07	372.02	1,741.33	175.82	121.05	0.00	145.52	26.21	0.00	0.00	3,246.14
PSU	10.33	0.00	0.00	298.00	572.80	1,303.29	1,027.93	478.42	213.05	0.00	0.00	0.00	0.00	3,903.81
PVT	0.00	0.00	0.00	0.00	219.00	298.98	358.89	312.63	32.90	0.00	0.00	0.00	0.00	1,222.40
SDL	0.00	0.00	30.00	340.72	1,200.21	3,170.23	1,205.21	375.91	181.50	12.19	0.00	0.00	0.00	6,515.96
SDS	0.00	0.00	0.00	0.00	0.00	0.00	2.50	0.00	0.00	0.00	0.00	0.00	0.00	2.50
STG	0.00	0.00	0.00	0.00	0.00	85.00	120.50	50.70	81.50	0.00	0.00	0.00	0.00	337.70
Public Account	0.00	0.00	0.00	0.00	10,317.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,317.24
Grand Total	15.45	51.75	353.25	922.79	12,681.26	6,598.83	2,890.85	1,338.71	508.94	157.71	26.21	0.00	0.00	25,545.75

Rate of Interest on EPF balances 1952 onwards					
Year	Rate of Interest		Year	Rate of Interest	
1952-53	3%		1986-87	11%	
1953-54	3%		1987-88	11.50%	
1954-55	3%		1988-89	11.80%	
1955-56	3.50%		1989-90	12%	
1956-57	3.50%		1990-91	12%	
1957-58	3.75%		1991-92	12%	
1958-59	3.75%		1992-93	12%	
1959-60	3.75%		1993-94	12%	
1960-61	3.75%		1994-95	12%	
1961-62	3.75%		1995-96	12%	
1962-63	3.75%		1996-97	12%	
1963-64	4%		1997-98	12%	
1964-65	4.25%		1998-99	12%	
1965-66	4.50%		1999-00	12%	
1966-67	4.75%		2000-01	12%(April,2000 to June,2000) 11% (July, 2000 onwards)	
1967-68	5%		2001-02	9.50%	
1968-69	5.25%		2002-03	9.50%	
1969-70	5.50%		2003-04	9.50% @	
1970-71	5.70%		2004-05	9.5%	
1971-72	5.80%		2005-06	8.50%	
1972-73	6%		2006-07	8.50%	
1973-74	6%		2007-08	8.50%	
1974-75	6.50%		2008-09	8.50%	
1975-76	7%		2009-10	8.50%	
1976-77	7.50%		2010-11	9.50%	
1977-78	8%		2011-12	8.25%	
1978-79	8.25%+0.5%bonus*		2012-13	8.50%	
1979-80	8.25%		2013-14	8.75%	
1980-81	8.25%		2014-15	8.75%	
1981-82	8.50%		2015-16	8.80%	
1982-83	8.75%		2016-17	8.65%	
1983-84	9.15%		2017-18	8.55%	
1984-85	9.90%				
1985-86	10.15%		2018-19	8.65%	
*Who did not withdraw any amount from their PF during 1976-1977 & 1977-1978					
(@ 9% Interest plus 0.5% Golden Jubilee bonus interest).					

Productivity Linked Bonus 2017-18*		
Sl. No.	ZONAL OFFICE	Amount (in Rs.)
1	ANDHRA PRADESH (VIJAYWADA)	7,596,245.00
2	TELANGANA (HYDERABAD)	10,316,454.00
3	BENGALURU	11,203,621.00
4	KARNATAKA & GOA (HUBLI)	7,764,878.00
5	BIHAR & JHARKHAND (PATNA)	6,640,676.00
6	CHENNAI & PUDUCHERRY (CHENNAI)	13,028,803.00
7	TAMIL NADU (COIMBATORE)	12,339,809.00
8	DELHI & UTTARAKHAND (DELHI)	12,521,597.00
9	GUJARAT (AHMEDABAD)	14,717,748.00
10	HARYANA (FARIDABAD)	7,103,467.00
11	KERALA & LAKSHADWEEP (THIRUVANANTHAPURAM)	8,409,588.00
12	MP & CHH (Bhopal)	9,077,208.00
13	MUMBAI-1 (BANDRA)	8,870,329.00
14	MUMBAI-2 (THANE)	9,046,212.00
15	MAHARASHTRA (PUNE)	12,952,201.00
16	NER (GUWAHATI)	2,803,740.00
17	ODISHA (BHUBANESHWAR)	5,594,245.00
18	PUNJAB & HIMACHAL PRADESH (CHANDIGARH)	11,154,728.00
19	RAJASTHAN (JAIPUR)	7,195,100.00
20	UTTAR PRADESH (KANPUR)	10,456,682.00
21	WB, A&N ISLANDS & SIKKIM (KOLKATA)	17,414,653.00
22	HEAD OFFICE	2,171,056.00
23	PDUNASS	906,632.00
24	EPF TRIBUNAL - NEW DELHI	-
25	EPF TRIBUNAL - BENGALURU	-
	TOTAL	209,285,672.00

*Productivity Linked Bonus for the year 2017-18 paid during the year 2018-19.

RTI Annual Report for the year 2018-2019
Details of requests and appeals

	Opening Balance	No. of applications received as transfer from other Public Authorities U/s 6(3)	Received during the year (including cases transferred to other Public Authorities)	No. of cases transferred to other Public Authorities u/s 6(3)	Decisions where requests/appeals rejected	Decisions where requests/appeals replied
Request	1240	21538	44028	3879	3196	59731
First Appeal	147	1133	4163	198	259	4986

Details about fee collected, penalty imposed and disciplinary action taken

Registration fee collected (in Rs.) u/s 7(1)	Addl. Fee Collected (in Rs.) u/s 7(3)	Penalty /Amount Recovered (in Rs.) as directed by CIC u/s 20(1)	No of cases where disciplinary action taken against any officer u/s 20(2)
214189	74261	47500	0

Details of reliance on various provisions of RTI Act 2005 while rejecting the requested information

Section 8 (l)										Other Sections	
a	b	c	d	e	f	g	h	i	j	9	Others
10	10			105	170	17	100	35	330	502	883
										617	417

Appendix – 7(i)

POST-WISE SANCTIONED / IN-POSITION STRENGTH OF GROUP - A OFFICERS IN EPFO AS ON 31.03.2019						
Sl. No.	Name of the post	Pay Band in 6th CPC	Grade Pay in 6th CPC	Level in the pay matrix in 7th CPC	Total Sanctioned	In-Position
1	Central Provident Fund Commissioner	80000 [FIXED]	----		1	1
2	Financial Advisor & Chief Accounts Officer	37400- 67000	10000	14	1	1
3	Chief Vigilance Officer	37400- 67000	10000	14	1	0
4	Addl. CPFC (HQ)	37400- 67000	10000	14	11	11
5	Addl. CPFC	37400- 67000	8900	13A	32	17
6	Director (Vigilance)	37400-67000	8700	13	1	0
7	Chief Engineer	37400- 67000	8700	13	1	0
8	Director (IS)	37400-67000	8700	13	9	0
9	Director (Audit)*	15600-39100	8700	13	1	0
10	Joint Dir.(IS)	15600-39100	7600	12	30	0
11	RPFC-I	15600-39100	7600	12	239	170
12	Director (OL)	15600-39100	7600	12	1	0
13	Deputy Director (Audit)	15600-39100	6600	11	16	7
14	Executive Engineer (Civil)	15600-39100	6600	11	2	0
15	Executive Engineer (Electrical)	15600-39100	6600	11	2	0
16	Deputy Director (Vigilance)	15600-39100	6600	11	12	1
17	R.P.F.C.-II	15600-39100	6600	11	299	176
18	Law Officer	15600-39100	6600	11	1	0
19	Principal Private Secretary	15600-39100	6600	11	16	12
20	Deputy Director (OL)	15600-39100	6600	11	10	3
21	Deputy Director (IS)	15600-39100	6600	11	60	19
22	APFC	15600-39100	5400	10	452	465
23	Assistant Director (IS)	15600-39100	5400	10	120	20
24	Assistant Director (VIG)	15600-39100	5400	10	40	8
25	Assistant Director (OL)	15600-39100	5400	10	57	5
26	Assistant Director (Audit)	15600-39100	5400	10	31	16
27	Assistant Engineer (Civil)	15600-39100	5400	10	17	2
28	Assistant Engineer (Elect.)	15600-39100	5400	10	3	0
	Total				1466	934

* In the Anomaly Redressal-cum-Implementation Committee meeting held on 20.07.2017, it was decided to maintain status-quo for the cadre of Vigilance and Audit. Accordingly, one post of Director (Audit) which was existing prior to cadre restructuring has been retained.

POST-WISE SANCTIONED / IN POSITION STRENGTH OF GROUP - B OFFICERS/STAFF IN EPFO AS ON 31.03.2019						
Sl. No.	Name of the post	Pay Band in 6th CPC	Grade Pay in 6th CPC	Level in the pay matrix in 7th CPC	Total Sanctioned	In-Position
1	Section Officer	9300-34800	4800	8	196	125
2	Audit Officer (PFD)	9300-34800	4800	8	1	0
3	Programmer	9300-34800	4800	8	210	5
4	Private Secretary	9300-34800	4800	8	205	11
5	Assistant (Headquarters)	9300-34800	4600	7	400	24
6	Assistant Audit Officer	9300-34800	4600	7	37	14
7	Personal Assistant	9300-34800	4600	7	434	133
8	Enforcement Officer/Accounts Officer	9300-34800	4600	7	3072	1330
9	Data Processing Assistant	9300-34800	4600	7	0	242
10	Hindi Translator-I (Sr.)	9300-34800	4600	7	97	85
11	Auditor	9300-34800	4200	6	57	20
12	Junior Engineer (Civil)	9300-34800	4200	6	40	15
13	Junior Engineer (Electrical)	9300-34800	4200	6	13	0
14	Vigilance Assistant	9300-34800	4200	6	40	1
15	Library Information Assistant	9300-34800	4200	6	1	0
16	Section Supervisor	9300-34800	4200	6	2698	1556
17	Hindi Translator-II (Jr.)	9300-34800	4200	6	103	35
18	Junior Analyst	9300-34800	4200	6	2	0
19	Research Assistant /ARO	9300-34800	4200	6	4	0
20	Welfare officer	9300-34800	4200	6	1	0
21	Legal Assistant	9300-34800	4200	6	43	3
22	Statistical Assistant	9300-34800	4200	6	38	7
23	Staff Car Driver (Special grade)	9300-34800	4200	6	6	4
	Total				7698	3610

Appendix – 7(iii)

POST-WISE SANCTIONED/ IN POSITION STRENGTH OF GROUP - C STAFF IN EPFO AS ON 31.03.2019						
Sl. No.	Name of the post	Pay Band in 6th CPC	Grade Pay in 6th CPC	Level in the pay matrix in 7th CPC	Total Sanctioned	In Position
1	Staff Car Driver (Grade-I)	5200-20200	2800	5	39	31
2	Stenographer	5200-20200	2400	4	187	13
3	Social Security Assistant (SSA)	5200-20200	2400	4	12503	8741
4	Upper Division Clerk (Headquarters)	5200-20200	2400	4	16	15
5	Data Entry Operator	5200-20200	2400	4	0	102
6	Staff Car Driver (Grade-II)	5200-20200	2400	4	33	30
7	Lower Division Clerk	5200-20200	1900	2	593	434
8	Electrician	5200-20200	1900	2	28	11
9	Gestetnor Operator (Sr.)	5200-20200	1900	2	3	0
10	Pump Operator	5200-20200	1900	2	14	3
11	Plumber	5200-20200	1900	2	20	6
12	Lift Operator	5200-20200	1900	2	18	6
13	Telex Operator	5200-20200	1900	2	2	0
14	Canteen Employees	5200-20200	1900	2	39	20
15	Staff Car Driver (Ordinary Grade)	5200-20200	1900	2	34	9
16	Multi Tasking Staff	5200-20200	1800	1	1256	1356
17	Canteen Employees	4440-7440	1300	--	128	19
	Total				14913	10796

Appendix – 7(iv)

ZONE / CATEGORY WISE SANCTIONED / IN POSITION STRENGTH OF GROUP A OFFICERS IN EPFO AS ON 31.03.2019							
Zones	Sanctioned	In position	In Position				
			SC	ST	OBC	PH	EXSR
Vijaywada (AP)	34	25	4	1	5	0	0
Hyderabad, Telangana	64	45	6	2	7	1	0
Bihar & Jharkhand	29	31	0	4	9	0	0
Delhi & Uttrakhand	83	56	10	1	8	2	0
Gujarat	73	55	5	5	9	0	0
Haryana	46	37	3	2	4	0	0
Bengaluru (KN)	56	39	3	2	9	1	0
KN & Goa (other than Bengaluru)	39	31	4	3	6	0	0
Kerala & Lakshadweep	30	22	3	3	5	0	0
Madhya Pradesh & Chhattisgarh	49	39	3	2	7	1	0
Mumbai-I,Bandra (MH)	45	22	3	0	1	0	0
Mumbai-II,Thane (MH)	50	43	9	3	3	0	0
Pune, MH(excluding Mumbai)	63	37	9	1	5	0	0
Guwahati,(NER)	19	18	1	5	0	0	0
Orissa	21	19	1	0	3	0	0
Punjab & Himachal Pradesh	57	37	10	2	3	0	0
Rajasthan	31	26	1	5	3	0	0
Chennai & Puducherry (Tamil Nadu)	53	42	6	2	2	1	0
Coimbatore,TN (excluding Chennai)	58	32	7	1	11	0	0
Uttar Pradesh	58	55	6	1	11	2	0
Kolkata (West Bengal, A & N Islands & Sikkim)	79	52	4	5	5	1	0
Head Office*	424	171	20	6	14	3	0
Total	1466	934	118	56	130	12	0

* The posts not distributed Field Offices/Zonal Offices wise are shown against the sanctioned strength of Head Office.

ZONE / CATEGORY WISE SANCTIONED / IN POSITION STRENGTH OF GROUP B OFFICERS IN EPFO AS ON 31.03.2019							
Zones	Sanctioned	In position	In Position				
			SC	ST	OBC	PH	EXSR
Vijaywada (AP)	242	125	21	8	4	5	0
Hyderabad (Telangana)	355	207	26	16	23	9	1
Bihar & Jharkhand	192	109	10	11	16	4	0
Delhi & Uttrakhand	493	229	40	19	11	7	1
Gujarat	512	229	35	17	17	6	0
Haryana	358	146	13	5	5	3	0
Bengaluru (KN)	398	142	23	17	4	1	1
KN & Goa (other than Bengaluru)	295	135	16	5	13	3	0
Kerala & Lakshadweep	228	117	19	5	15	0	1
Madhya Pradesh & Chhattisgarh	326	174	18	39	13	0	0
Mumbai-I, Bandra (MH)	230	125	15	3	3	3	0
Mumbai-II, Thane (MH)	366	204	20	8	7	1	0
Pune, MH (excluding Mumbai)	510	186	28	19	7	3	0
Guwahati, (NER)	115	44	6	6	2	0	0
Orissa	163	90	8	5	1	2	0
Punjab & Himachal Pradesh	388	162	32	8	3	0	0
Rajasthan	217	122	10	13	3	1	0
Chennai & Puducherry (Tamil Nadu)	383	182	28	11	41	3	0
Coimbatore, TN (excluding Chennai)	432	215	38	16	41	3	1
Uttar Pradesh	407	219	38	2	17	2	0
Kolkata (West Bengal, A & N Island, Sikkim)	411	246	36	17	11	2	0
Head Office*	677	202	42	13	12	2	0
Total	7698	3610	522	263	269	60	5

*The posts not distributed Field Offices/Zonal Offices wise are shown against the sanctioned strength of Head Office.

Appendix – 7(vi)

ZONE / CATEGORY WISE SANCTIONED / IN POSITION STRENGTH OF GROUP C STAFF IN EPFO AS ON 31.03.2019							
Zones	Sanctioned	In position	In Position				
			SC	ST	OBC	PH	EXSR
Vijaywada (AP)	571	403	72	31	30	24	3
Hyderabad (Telangana)	711	519	83	43	123	26	11
Bihar & Jharkhand	361	347	27	29	60	3	0
Delhi & Uttarakhand	1037	635	102	46	89	16	13
Gujarat	1091	802	147	67	202	10	15
Haryana	733	336	49	12	33	9	11
Bengaluru (KN)	843	636	106	39	109	11	17
KN & Goa (other than Bengaluru)	555	374	53	18	29	15	3
Kerala & Lakshyadweep	495	450	52	9	74	9	17
Madhya Pradesh & Chhattisgarh	645	436	42	53	58	11	1
Mumbai-I,Bandra (MH)	563	443	88	21	34	4	2
Mumbai-II,Thane (MH)	774	530	44	23	46	5	11
Pune, MH(excluding Mumbai)	1085	602	112	72	49	6	22
Guwahati,(NER)	191	146	13	29	15	1	2
Orissa	333	291	21	39	12	3	1
Punjab & Himachal Pradesh	799	608	153	5	59	20	8
Rajasthan	448	366	48	54	38	6	5
Chennai & Puducherry (Tamil Nadu)	885	682	194	3	207	8	28
Coimbatore,TN(excluding Chennai)	895	694	202	6	166	26	32
Uttar Pradesh	854	488	76	31	79	8	3
Kolkata (West Bengal, A & N Island, Sikkim)	877	907	191	14	144	11	5
Head Office*	167	101	40	11	5	1	0
Total	14913	10796	1915	655	1661	233	210

* The posts not distributed Field Offices/Zonal Offices wise are shown against the sanctioned strength of Head Office.

Appendix – 7(vii)

STAFF PENSIONERS AND FAMILY PENSIONERS OF EPFO AS ON 31.03.2019			
S.No	Zones	No. of Pensioners	No. of Family Pensioners
1.	Vijayawada (AP)	215	35
2.	Hyderabad (Telangana)	486	178
3.	Bihar & Jharkhand	230	104
4.	Delhi & Uttarakhand	345	97
5.	Gujarat	523	126
6.	Haryana	219	65
7.	Bengaluru (KN)	446	153
8.	KN & Goa (other than Bengaluru)	216	75
9.	Kerala & Lakshadweep	776	173
10.	Madhya Pradesh & Chhattisgarh	343	113
11.	Mumbai-I, Bandra (MH)	676	221
12.	Mumbai-II, Thane (MH)	354	41
13.	Pune, MH (excluding Mumbai)	275	55
14.	Guwahati, (NER)	80	41
15.	Orissa	210	65
16.	Punjab & Himachal Pradesh	398	97
17.	Rajasthan	427	53
18.	Chennai & Puducherry (Tamil Nadu)	821	240
19.	Coimbatore, TN (excluding Chennai)	594	120
20.	Uttar Pradesh	750	176
21.	Kolkata (West Bengal, A & N Island, Sikkim)	1054	389
22.	Head Office	242	78
23.	Total	9680	2695

Appendix – 8 (i)

TRAINING DIVISION – REVISED SANCTIONED & STAFF POSITION - PDNASS & ALL ZTIs & SUB-ZTI												
POSTS	Revised Sanctioned Posts in PDNASS	Staff Position In PDNASS	Revised Sanctioned Posts in ZTI-EZ	Staff Position In ZTI-EZ	Revised Sanctioned Posts in ZTI-WZ	Staff Position In ZTI-WZ	Revised Sanctioned Posts in ZTI-NZ	Staff Position In ZTI-NZ	Revised Sanctioned Posts in ZTI-SZ	Staff Position In ZTI-SZ	Revised Sanctioned Posts in SUB-ZTI	Staff Position In SUB-ZTI
ACC(HQ), Director	1	1	0	0	0	0	0	0	0	0	0	0
ACC	0	0	1	0	1	1	1	1	1	0	0	0
RPFC-I	10	2	1	1	1	0	1	1	1	1	0	0
RPFC-II	10	1	2	0	2	1	2	0	2	0	1	0
APFC	0	0	0	1	0	0	0	1	0	1	0	1
SECTION OFFICER	10	5	2	0	2	0	2	0	2	0	1	0
ASSISTANT	20	0	4	0	4	0	4	0	4	0	2	0
DD(OL)	0	0	0	0	0	0	0	0	0	0	0	0
AD(OL)	2	0	0	0	0	0	0	0	0	0	0	0
SR.HINDI TR.	0	0	1	1	0	0	0	0	1	0	0	0
JR.HINDI TR.	1	0	0	0	1	0	1	0	0	0	0	0
PPS	1	1	0	0	0	0	0	0	0	0	0	0
PS	10	0	2	0	2	0	2	0	2	0	0	0
PA	6	0	1	0	1	0	1	0	1	1	1	1
STEENOGRAPHER	4	0	1	0	1	0	1	0	1	0	0	0
MTS	10	4	6	3	6	4	6	0	6	1	1	1
LDC	0	6	0	0	0	0	0	0	0	0	0	0
Electrician	0	0	0	0	0	0	0	0	0	0	0	0
Cook-cum-attendant	0	1	0	0	0	0	0	0	0	0	0	0
Librarian	0	1	0	0	0	0	0	0	0	0	0	0
DPA	0	2	0	2	0	1	0	1	0	2	0	0
UDC	0	3	0	0	0	0	0	0	0	0	0	0
SCD	0	2	0	1	0	0	0	1	0	0	0	0
Lift Operator	0	1	0	0	0	0	0	0	0	0	0	0
Sr.SSA	0	0	0	3	0	4	0	5	0	4	0	0
SSA	0	0	0	1	0	0	0	0	0	0	0	0
Safaiwala	0	0	0	0	0	0	0	0	0	0	0	1
Chowkidar/Night Guard	0	0	0	0	0	0	0	0	0	0	0	1
Total	85	30	21	13	21	11	21	10	21	10	6	5

Sl. No.	Details of Training programmes conducted by National Academy during 2018-2019	No. of Programmes	No. of participants
FUNCTIONAL PROGRAMMES			
1.	E-Office Training	1	27
2.	Financial Management & Investment	1	22
3.	EPF & MP Act : Strategies for Voluntary Compliance	2	41
4.	Compliance Management	2	47
5.	Reservation Provisions and Role of Liaison Officers	1	20
6.	EPFO Software Systems	1	21
7.	Customer Relationship Management	2	33
8.	Training Programme on E-Governance	1	25
	Total	11	236
REFRESHER TRAINING PROGRAMMES			
9.	Training Programme for Senior Management	1	12
10.	Training Programme for Middle Management	1	22
11.	Refresher Course for Direct Recruited APFC's	3	78
	Total	5	112
MANAGEMENT DEVELOPMENT PROGRAMME			
12.	Ethics and Values in Governance	2	37
13.	Work Life Balance	3	53
14.	Planning for Life after Retirement	2	33
15.	Communication and Presentation Skills	2	42
16.	Action Learning Project	1	26
	Total	10	191
NATIONAL/INTERNATIONAL WORKSHOPS & SEMINARS			
17.	Workshop on Law Enforcement	1	21
18.	Workshop on Gender Sensitization	1	20

Sl. No.	Details of Training programmes conducted by National Academy during 2018-2019	No. of Programmes	No. of participants
19.	Workshop on Right to Information Act	1	22
20.	Workshop for Exempted Establishments	2	226
21.	Seminar on International Workers	1	71
	Total	6	360
DoP&T SPONSORED PROGRAMMES			
22.	Direct Trainer Skills (DTS)	1	24
23.	Experiential Learning Tools (ELT)	1	15
24.	Facilitation Skills	1	9
25.	Mentoring Skills	1	9
26.	Evaluation of Training(EoT)	1	16
27.	Systematic Approach to Training (SAT)	1	16
	Total	6	89
OUTSIDE TRAINING PROGRAMMES			
28.	Strategic Management for Leadership Excellence, ASCI, Hyderabad	1	20
29.	Leveraging Big Data & Analysis, ASCI, Hyderabad	1	4
30.	Leadership and Change Management, IIM, Ahmedabad	2	50
31.	Public Procurement programme conducted at NIFM, Faridabad	26	106
	Total	30	180
INTERNATIONAL TRAINING PROGRAMME			
32.	Management of Social Security Systems	1	21
	Total	1	21
GRAND TOTAL		69	1189

Details of the Training Programmes conducted by ZTIs/Sub ZTI during 2018-19			
	ZTIs/Sub ZTI	Number of Programmes	Number of Officials/ Officers Trained
Part-A	North Zone	56	1058
	East Zone	68	1498
	West Zone	66	2388
	South Zone	52	1379
	Sub ZTI Shillong	27	110

Details of the Training Programmes conducted by PDNASS & ZTIs/Sub ZTI during the last three years			
		Number of Programmes	Number of Officials/ Officers Trained
Part-B	2016-2017	240	5501
	2017-2018	308	8147
	2018-2019	313	7622

NOTES

NOTES



BAREILLY



JAMSHEDPUR



JALANDHAR



RAJAHMUNDRY

NEWLY INAUGURATED/CONSTRUCTED OFFICE BUILDINGS



VASHI



JODHPUR



KOLLAM



HYDERABAD

MONTHLY OUTREACH PROGRAMME BY EPFO OFFICES - NIDHI AAPKE NIKAT



4TH BIANNUAL NARAKAS MEETING



TRAINING PROGRAMME AT IIM AHMEDABAD ON STRATEGIC THINKING AND LEADERSHIP



POSTER MAKING COMPETITION DURING VIGILANCE AWARENESS WEEK



EPFO CELEBRATES INTERNATIONAL DAY OF YOGA



INTERNATIONAL TRAINING PROGRAMME ON MANAGEMENT OF SOCIAL SECURITY SYSTEMS



GLIMPSES OF SPORTS ACTIVITIES DURING THE YEAR



223RD MEETING OF CENTRAL BOARD OF TRUSTEES



224TH MEETING OF CENTRAL BOARD OF TRUSTEES

EMPLOYEES' PROVIDENT FUND ORGANISATION
BHAVISHYA NIDHI BHAWAN, 14, BHIKAJI CAMA PLACE
NEW DELHI - 110066