



कर्मचारी भविष्य निधि संगठन

श्रम मंत्रालय भारत सरकार

**Employees' Provident Fund Organisation
(Ministry of Labour, Govt. Of India)**

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

BhavishyaNidhiBhawan, 14- BhikajiCama Place, New Delhi – 110066

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

No. C-Ex/Ex – Return/2014

Date: 1-12-2017

01 DEC 2017

To

All Addl. Central P.F. Commissioner (Zones),
All Regional P.F. Commissioner/OIC of Regional Offices,

Subject : Online Filing of Monthly Returns by the Exempted Establishments and Specified Timeline for the Monthly Returns - Regarding.

**Reference : i) Head Office Circular No. Exem/10(20)2016/Vol. III/
Dated: 29.05.2017.**
ii) Head Office Circular No. C-Misc./Ex. Return/2013/Vol. II/13587 Dated: 21.09.2017.

Sir,

Please refer to the subject and references cited above.

2. Vide circular under reference at Sl. No. (i) above, all the exempted establishments were directed to file the statutory online returns within the stipulated time i.e. the return for the wage month of March 2017 was required to be filed by 15th of May 2017. In supersession of the circular under reference at Sl. No. (i) above, all the exempted establishments/employers vide circular under reference at Sl. No. (ii) above, were directed to file the statutory online returns in time i.e. on or before 25th of the month following that to which it relates.

3. The Central Provident Fund Commissioner in exercise of his powers conferred by sub-paragraph 7 of Paragraph 36 read with entry No. 16 of Appendix – A to Paragraph 27AA of the Employees' Provident Funds Scheme, 1952 made it mandatory for all establishments exempted under Sub-Section (1)(a) of Section 17 or Sub-Section (2) of Section 17 of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 read with Paragraph 27A of Employees' Provident Funds Scheme, 1952 or granted relaxation under Paragraph 79 of the Employees' Provident Funds Scheme, 1952 to file their monthly and annual returns online in the prescribed proforma by 25th of the month following that to which it relates. Further, establishment which have been granted exemption by an order of the Regional Provident Fund Commissioner for individual employees under the provisions of Paragraph 27 of the Employees' Provident Funds Scheme, 1952 shall also file their monthly and annual returns in the prescribed proforma online.

4. Accordingly the last date for filing of online returns shall be treated as 25th of the month following that to which it relates. It is also clarified that the phrase "25th of the month following that to which it relates" means that the online returns for the wage month should be filed by 25th of the month following the wage month. The following examples are cited for further explanation –

- i. The monthly return i.e. Part – C, D & E for the wage month of March 2017 should be filed by 25th of April 2017.
- ii. The annual return i.e. Part – F for the financial year 2016-17 ending on 31st March 2017 should be filed by 25th of April 2017.
- iii. Although details of establishment and Trust i.e. Part – A & B may not change every month/year but whenever any change in these details take place during the wage month then Part – A or B, as the case may be, should be changed by 25th of the month following the wage month.

5. A copy of the said order of CPFC is enclosed. It should be given wide publicity and brought to the notice of all exempted and relaxed establishments under your jurisdiction for strict compliance so as to ensure proper filing of online returns by the exempted establishments.

[This is issued with the approval of CPFC]

Yours faithfully


(K.L. Taneja)

Addl. Central P.F. Commissioner (HQ)

Copy to : i) Deputy Director, Rajbhasha.... For Hindi version please.
ii) Guard file....for records.



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No-C/Misc./Ex-Return/2013/Vol. II/

Date: 1-12-2017

ORDER

01 DEC 2017

In exercise of powers conferred by sub-paragraph 7 of Paragraph 36 read with entry No. 16 of Appendix – A to Paragraph 27AA of the Employees' Provident Funds Scheme, 1952, I, Dr. V.P. Joy, the Central Provident Fund Commissioner hereby direct all establishments exempted under Sub-Section (1)(a) of Section 17 or Sub-Section (2) of Section 17 of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 read with Paragraph 27A of Employees' Provident Funds Scheme, 1952 to file their monthly and annual returns online in the proforma attached herewith (the said proforma is also available in the official website of Employees Provident Fund Organisation i.e. www.epfindia.gov.in / www.epfindia.com under the tab "Exempted Establishments"). The returns shall be filed on or before 25th of the month following that to which it relates. The proforma contains the following parts :

PART	DESCRIPTION
PART A	Establishment details
PART B	Trust Details
PART C	Employment Details
PART D	Contribution Details
PART E	Investment Details
PART F	Annual Information

2. The provisions of online filing of returns in the prescribed proforma shall also be applicable to establishment which have been granted exemption by an order of the Regional Provident Fund Commissioner for individual employees under the provisions of Paragraph 27 of the Employees' Provident Funds Scheme, 1952.

3. Further details for online filing of monthly and annual return has been provided on the website of the Employees' Provident Fund Organization at the following URL :

www.epfindia.gov.in

www.epfindia.com

4. In addition to online submission of returns, exempted and relaxed establishments shall also submit duly authenticated copy of the returns in hard copy till such time the facility for filing digitally signed return is provided.

(Dr. V.P. Joy)

Central Provident Fund Commissioner

**ONLINE MONTHLY RETURN TO BE FILED BY ESTABLISHMENT EXEMPTED UNDER
THE EPF SCHEME THROUGH A RELAXATION ORDER OR NOTIFICATION**

FIELD WISE INSTRUCTIONS

PART A: ESTABLISHMENT DETAILS

Sl. No	Field Name	Field Type	Remarks
A	Establishment ID	Will be auto populated based on log in by the employer	For any change in the data against B and/or C the employer needs to approach the concerned PF Office with a request letter and supportive documents as applicable.
B	Name of the Establishment		
C	Address		
D	PAN of the Establishment	Data entry	The PAN and the Name as per PAN will be verified from the Income Tax Database and the result will be displayed later.
E	Name of Establishment as per PAN	Data entry	
F	Ownership Type	Selection from a drop down list	Please see Annexure A to view the list.
G	Primary Activity	Selection from a drop down list	Please see Annexure B to view the list.
H	Exemption Under Section/Pare	Selection from a drop down list	Please see Annexure C to view the list.
I (i)	Relaxation Order Number	Data entry	Fields for I (i) to (viii) will be displayed if the selection against SI H is Section 17 (1) (a) or Para 27A.
I (ii)	Relaxation Order Date	Data entry	
I (iii)	Issued By	Selection from a drop down list	
I (iv)	Relaxation with effect from	Data entry	
I (v)	Notification Number	Data entry	Notification will be mandatory.
I (vi)	Notification Date	Data entry	
I (vii)	Issued By	Selection from a drop down list	
I (viii)	Notification with effect from	Data entry	These fields will appear if the section under SL H is Para 27.
	In case of Exemption Under Para 27, Order Number		
I (i)	Order Date	Data entry	
I (ii)	With effect from	Data entry	
I (iii)	Issued By		

			The employer is required to enter the first order granting exemption to a member.
J	Branches having separate/Sub code	Click here link	Link shows the list of separate code/sub code which is updated in Form 5A
K	Branches not having any code number	Click here link	The employer is also required to list out all its branches located at places other than the establishment and not having any separate or sub code number (employees working where are also complying under the Trust. Employer can add new branch in form 5A.
L	Contribution Rate	Selection from 10 or 12% as applicable.	Default value will be 12%

Note: The part C, D and E will allow entry only when the Part A and B are filled in,

Part E and F will allow entry only if the establishment filing the return is also the Parent Trust in case of Common P F Trust (refer Part B).

EDITING OF THE DATA IN PART A

Once the data is saved, it can be edited later when there is any change in the data by click of the EDIT Button.

However the following data cannot be edited:

1. Name and Address of the Establishment. If any change is there the employer is required to request the concerned PF Office with supporting documents so that the data is first changed in the EPFO Application and it will be updated on the Unified Portal.
2. The PAN and Name as per PAN of the establishment if the data is verified and the status is shown as verified.
3. Selection of the Section/Para regarding the relaxation Order/Notification and the details of such order, as the start month of the return is based on the 'with effect from' date of exemption.

PART B: TRUST DETAILS

Sl. No.	Field Name	Field Type	Remarks
A.	PAN of the Trust	Data entry	The PAN and the Name as per PAN will be verified from the Income Tax Database and the result will be displayed later.
B.	Name of the Trust as per PAN	Data entry	
C.	Name of the Trust as per Records	Display	The name will be displayed from the records of EPFO.
D.	Address Line 1	Data entry	
E.	Line 2	Data entry	
F.	City	Data entry	
G.	District	Selection	
H.	State	Selection	
I.	PIN	Data entry	
J.	Income Tax Order Number Recognizing the Trust	Data entry	Please inform if the trust has been recognized by the IT Department.
K.	Date of Income Tax Trust	Data entry	- Do -
L.	Date of Income Tax Order	Selection	Please select Single if the Trust is handling the PF Contributions of single establishment (including the branches, not having been granted any separate exemption). Select CPF Trust if the Trust is handling contributions from other participating units also.

	Details of Establishment having the Parent Trust (In case L is Common P F Trust)	The fields will be as follows:	In case the establishment that is filling the return enters own code number as the Establishment handling the Trust, it will be able to enter the details in Part E and F.
	Select State	Selection	
	State Office	Selection	In case the Trust is handled by another code and the establishment filing the return is a Participating
	Regional Code	Display	
	Office Code	Display	
	Code Number	Data entry	
	Extension	Data entry	
	Name of Establishment	Display	
	Address of Establishment	Display	

			unit, he will be able to view the data in Part E and F if entered by the Parent Trust.
			A link to view the compliance by the Branch post March 2012 will also appear. There will be facility to add row for more branches.
M	Details of Chairman	Following fields will be there	
	Name	Data entry	
	Designation	Data entry	
N	Details of Representatives	Following fields will be there	The details of the Representatives from the establishment which is filling the return should be entered.
	Name	Data entry	
	Designation	Data entry	
	Whether Employee or Employer Representative	Selection	
	Whether Elected or Nominated Member	Selection	
O	DMAT Account Details	Following fields will be there	There will be facility to add rows for more accounts.
	Account Number	Data entry	
	Depository Participant	Data entry	
	Depository Type Type	Selection	
P	CSGL/SGL Account Details	Following fields will be there	There will be facility to add rows for more accounts.
	Account Number	Data entry	
	Depository Participant	Data entry	
	Account Type	Selection	
Q	Trust Bank Account	Following fields will be there	The details is being collected so that the EPFO Offices and the other Trusts may transfer the PF Amounts through electronic mode. Only one account can be added, so that all payments are sent to it.
	Bank Account Number	Data entry	
	IFSC Code	Data entry	

			This information will be made available to the EPFO Offices and the Pf Exempted Trusts and will also be auto displayed in the Online Transfer Claim Form.
R	Date of Last Constitution of the Board	Data Entry	Please enter the data when the Boards of Trustees was last constituted.

Note: The part C, D and E will allow entry only when the Part A and B are filled in.

Part E and F will allow entry only if the establishment filing the return is also the Parent Trust in case of Common P F Trust.

EDITING OF THE DATA IN PART B

Once the data is saved, it can be edited later when there is any change in the data by click of the EDIT Button.

However the following data cannot be edited:

4. The PAN and Name as per PAN of the Trust if the data is verified and the status is shown as verified.
5. The selection and subsequent entry regarding the Single and Common P F Trust since it will affect the data in the Part E and F.

PARTS C, D and E (MONTHLY PART)

The Part C and D are to be filled in by all establishments each month.

The Part E will have to be filled in by the Parent Trust only each month and the participating units having exemption granted will have the view rights.

Part C : Employee Details(Monthly Part)

Sl. No.	Field Name	Field Type	Remarks
A.	Number of employees as on close of previous month	Data entry	One time data entry (only in the first return). On the next month the number of employees as on close of previous month is automatically displayed.
B.	Number of employees who joined in the current month	Data entry	
C.	Number of employees who left during the current month	Data entry	
D.	Number of employees as at the end of current month	Display	Sum of (A+B+C) All types of employees are included.
E.	Number of Excluded Employees out of D above	Data entry	
F.	Number of employees for whom establishment has to comply	Display	F=A+B-E

G.	Contract Employee Details	Complying under Trust	Data entry	
		Complying as un-exempted under another code of establishment		
		Complying through respective code of contractor		
H	Employees on Direct Payroll of Establishment	As exempted employee	Data entry	The sum of G and H should be equals to F.
		As un-exempted Employee		
I	Number of International Workers		Data entry	
J	Number of Disabled Workers		Data entry	

PART D: Contribution Details (Monthly Part)

Sl. No.	Field Name		Field Type	Remarks
A	OB of PF Contribution still due from employer		Data entry	Only one time data entry with first return. On subsequent months it will be automatically displayed.
B	PF Wages liable for Contribution		Data entry	
C	EE Share	Data entry	Data entry	
D		Data entry	Data entry	
E	ER Share	Data entry	Data entry	
F		Data entry	Data entry	
G	Refunds	Due in the month	Data entry	
H		Transferred	Data entry	
I	Total Due		Auto display	It will display the amount by adding total due amounts i.e. (A+B+E+G)
J	Details of Transfer of Contribution	Amount	Data entry	Click on add row button and fill the amount in case the funds were transferred in parts.
		Date	Selection	
N	Total amount transferred to BOT		Auto display	It will display the amount by adding total transferred amounts i.e. (D+F+H)
O	Balance Due for transfer		Auto display	It will display remaining amount by deducting total amount transferred from total dues i.e. (I-N)
P	Interest paid		Data entry	Interest paid to Trust by the employer for any belated transfer to Trust

PART E: INVESTMENT DETAILS (MONTHLY PART by PARENT TRUST ONLY)

SI No	Field Name	Field Type	Remarks
A	Securities	Auto Display	Display the face value of opening balance after data entry in the first return through link (securities). In subsequent month, auto display
B	Cash	Data entry	One time data entry
C	Total	Auto display	It will display the amount by adding securities and cash i.e.(A+B)
RECEIPTS			
D	PF Contribution	Data entry	
E	Refunds (Loans & Advances)	Data entry	
F	Transfer in	Data entry	
G	Other Receipts	Data entry	

H	Recoup by Employer in	For Capital loss on investment	Data entry	
I	Case of loss by Trust	For Revenue loss on account of Interest shortfall	Data entry	
Return from Investments:				
J	Interest	Previous Due	Data entry	One time data entry. On next month it will be automatically displayed
K		Receivable in the current month	Data entry	
L		Receivable in the current month	Data entry	
M		Balance	Auto display	It will display the amount by using the formula (J+K-L).
N	Maturity	Previous Due	Data entry	One time data entry. On next month it will be automatically displayed
O		Receivable in the current month	Auto display	The amount will appear from the details entered through the link "Matured During the Month". The sum of face value of all securities matured will be displayed.
P		Received in the current month	Data entry	
Q		Balance	Auto display	It will display the amount by using the formula (N+O-P).
R	Others	Received Due	Data entry	One time data entry. On next month it will be automatically displayed.
S		Receivable in the current month	Data entry	
T		Received in the current month	Data entry	
U		Balance	Auto display	It will display the amount by using the formula(R+S-T).
V	Total Receipts		Auto display	It will display the amount by adding the following fields (D+E+F+G+H+I+L+P+T)
Payments				
W	Claim including Transfer out		Data entry	
X	Loans and Adv		Data entry	
Y	Other Payments		Data entry	
Z			Auto display	It will display the amount by adding the claims including transfer out, loans and adv and other payments i.e.(W+X+Y)
AA	Amount available for Investment (B+V-Z)		Auto display	It will display the amount by using the formula (B+V-Z).
AB	Total amount invested by BOT		Auto display	The amount will appear from the details entered through the link "Investment Details During the Month" It will automatically display the sum of amount from securities screen by using the formula (F+G-H). The deal value will be taken.
AC	Cash Balance		Auto display	It will display the amount by using the formula (AA-AB).
AD	% of cash balance against available		Auto display	It will display the amount by using the formula (AC*100/AA).
AE	Reason for un-invested amount		Data entry	

Screen opened through Hyperlink Securities/Matured Amount/Invested Amount/

INVESTMENT DETAILS SECURITIES:

	Reference	Opening balance as on First Return	Matured During The Month	Invested during the month				Closing Balance	
Sl. No		Face value	Face value	Face value	Deal value	Accrued Interest Paid	Accrued Interest Received	Face value	Remakes
a	b	c	d	e	f	g	h	i	
1	Central Government Security Item (i) of the notification	One Time data	Data entry	Data entry	Data entry	Data entry	Data entry	Auto display	The face value of Closing Balance is auto display the amount by using the formula face value of opening balance-face value of mature + face value of investment i.e. (C-D+E)
2	State Government Securities/SDL Item (II) (a) of the Notification	One Time data	Data entry	Data entry	Data entry	Data entry	Data entry	Auto display	
3	Central/State Government Guaranteed Securities Item (ii) (b) of the Notification	One Time data	Data entry	Data entry	Data entry	Data entry	Data entry	Auto display	
4	Bonds/Securities of Public Financial Institution item (iii) (a) of the Notification	One Time data	Data entry	Data entry	Data entry	Data entry	Data entry	Auto display	
5	Bonds/Securities of Central Public Sector Undertaking item (iii) (a) of the Notification	One Time data	Data entry	Data entry	Data entry	Data entry	Data entry	Auto display	
6	Bonds/Securities of Public Bank item (iii) (a) of the Notification	One Time data	Data entry	Data entry	Data entry	Data entry	Data entry	Auto display	
7	Bonds/Securities of State Public Sector Undertakings item (iii) (a) of the Notification	One Time data	Data entry	Data entry	Data entry	Data entry	Data entry	Auto display	
8	TDR (less than a year) of PSB item (iii) (b) of the Notification	One Time data	Data entry	Data entry	Data entry	Data entry	Data entry	Auto display	
9	Collateral Borrowing & Lending Obligation (CBLO) item (iii) (c) of the Notification	One Time data	Data entry	Data entry	Data entry	Data entry	Data entry	Auto display	
10	Bonds/Securities of Private Sector item (v) of the Notification	One Time data	Data entry	Data entry	Data entry	Data entry	Data entry	Auto display	
11	SDS	One Time data	Data entry	Data entry	Data entry	Data entry	Data entry	Auto display	
12	Others	One Time data	Data entry	Data entry	Data entry	Data entry	Data entry	Auto display	
Categories for Investment as per New Pattern wef 29.05.2015									
13	Category (i) (a)Government Securities	One time data	Data entry	Data entry	Data entry	Data entry	Data entry	Auto display	Will open only from May 2015

[illegible]

32	Category (v)(c) ABS regulated by SEBI	Data entry	Data entry	Data entry	Data entry	Data entry	Data entry	Auto display	
33	Category (v) (d)Units of Infrastructure Investment Trusts regulated by SEBI	Data entry	Data entry	Data entry	Data entry	Data entry	Data entry	Auto display	
34	Total investments	sum	sum	sum	sum	sum	sum	sum	

Two more hyperlinks from the Part E

- Regarding the Claim settlements in the Establishment and on the Grievance redressal.
The pop up screen will ask each month the following data

Sl No	Data field		
CLAIMS			
1	Opening Balance of Claims	One time data entry	
2	Claims received in the month	Data entry	
3	Total claims workload in the month	Display	1plus 2
4	Claims disposed within 20 days	Data entry	
5	% of claims settled in the month within 20 days	Display	4 *100/3
6	Claims disposed beyond 20 days	Data entry	
7	% of claims settled in the month beyond 20 days	Display	6*100/3
8	No of claims pending	Display	3 – 4 – 6 Will carry as OB to next month
9	% of claims pending		8*100/3
10	Reasons for pending claims	Data entry	
GRIEVANCES			
11	Opening balance	One time data entry	
12	Grievances received in the month	Data entry	
13	Net workload	Display	11 plus 12
14	Grievances disposed	Data entry	
15	% of grievances disposed	Display	14*100/13
16	Closing balance	Display	Will carry as OB to next month
17	% of Grievances pending	Display	16*100/13

Part F –ANNUAL INFORMATION (HOLDING) (YEARLY PART BY PARENT TRUST ONLY)

Sl_no	Field Name	Field Type	Remarks
I AUDIT OF ACCOUNTS			
A	Financial Year upto which accounts audited	Selection	Financial Year
B	Name & Address of the Auditor for last Six Years	Data Entry	Entry of previous 6 Years
	Year		
	Name		
	Address		
	CAs Registration Number		
C	Whether copy of the latest Audit Report Sent to the RPFC	Selection	Yes/No
D	If Yes	Data Entry	
	Year		
	Sent vide letter No		
	Latter date		
	Date of Receipt BY RPFC		
II. Details of Annual Statement of account			
E	Annual Statement of account issued upto	Data Entry	
F	No. of contributing members	Data Entry	
	Closing Balance Amount Giving Contributory members		
G	No. of Non Distribution Members	Data Entry	
	Closing Balance Amount Giving Non Contributory members		
H	Amount available for Distribution of interest	Data Entry	
I	Rate of interest declared and credited	Data Entry	
J	Whether the deficiency in interest was made good by the employer?	Selection	

K	Whether the interest is on monthly accrual of balance	Selection	
L	Whether the accounts are being mainlined electronically	Selection	
M	Whether the member are able to see their Account Balance	Selection	
N	Whether the rules of the fund are displayed on a notice board	Selection	
III. Financial Health of the Holdings			
O	Total Holding of the trust at the end of Financial Year	Data Entry	
P	Market value of the holding of trust at the end of financial Year	Data Entry	
IV. Amortization Account of the trust			
Q	Opening Balance		
	Addition/Reduction during the year		
	Closing balance		
	#Reduction to be entered in (-)		
V. Maturity In Defaults			
a	Default of Security	Data Entry	
b	ISIN	Data Entry	
c	Face Value	Data Entry	
d	Deal value at the time of purchase	Data Entry	
e	Amount Receivable	Data Entry	
f	Amount Received	Data Entry	
g	Amount in default	Data Entry	
	Total	=(e-f)	
VI. Interest In Defaults			
a	Default of Security	Data Entry	
b	ISIN	Data Entry	
c	Interest receivable	Data Entry	
d	Interest Received	Data Entry	
e	Interest in Default	Data Entry	
	Total	=(c-d)	