



ईपीएफओ, मुख्य कार्यालय
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Through Web-circula

No. HRD/27/2022/Adm.Inspection/654

Dated:

22 AUG 2022

To

1. All Addl. CPFC (HQ)/All Addl. CPFC (Zones)
2. Director (PDNASS)

Sub: Guidelines for inspection by Addl. CPFCs on visit to Regional Offices and District Offices – regarding.

Madam/Sir,


Please refer to this office circular of even number dated 02.05.2022 (Website Sl. No.34) on the subject cited above vide which the Calendar of Inspection of offices had been issued.

2. In this regard, it is to clarify that the calendar it to be used as a guidelines by the Zonal Offices to ensure that Inspection of all the offices under their jurisdiction is completed by December of the each year and necessary actions as referred by the Zonal Office during Inspection may be carried out by concerned Offices.
3. The basic guidelines for inspection, duly revised, taking into consideration of the current work procedure is attached at **Annexure-I**. These guidelines are illustrative and not exhaustive.
4. In addition to the above, Addl. CPFC is free to make a mention of any other issue that requires urgent attention of the OIC of the concerned RO/DO as well record the details of the bottlenecks which require immediate attention of the Head Quarters.
5. Any amendment/incorporation may be forwarded by email @ rc2.hrd@epfindia.gov.in for necessary action.

{This issues with the approval of CPFC}


Yours faithfully,

Encl: As above.


(Veena Tamta Bhatia)
ACC (HQ), HRD

Copy to:

1. PPS to CPFC
2. PPS to FA&CAO / CVO
3. All Addl. CPFCs in Head Office
4. All RPFCs In-charge of Regional Offices including RPFC (ASD)
5. All DD (Vigilance)/ZAPs
6. All ZTIs/Sub-ZTIs
7. RPFC, NDC for web circulation
8. Hindi Section for Hindi Version
9. Secretary General, EPF Officers Association
10. Secretary General, AIEPF Staff Federation
11. Secretary General, AIEPF Employees Sangh
12. Secretary General, AIEPF SC/ST Federation
13. Guard file


(Uma Mandal)
Addl. CPFC (HRD)

Sl. No.	BASIC ISSUES
{I} LAST INSPECTION	
1.	Record last inspection date, list pending issues.
{II} DIVISION : ACCOUNTS	
1.	Check daily entry of claims including the transfer in IDS/joint declaration/ grievances of members / pensioner / LC and other correspondences received through post is being done and acknowledgement is given to the applicant submitting the DAK (Post) with recipient of DAK affixing his signature and seal.
2.	Check reasons for 5 oldest pending claims EPF/EPS/EDLI as on date
3.	Check 5 oldest pending transfer claims – inter office and inter establishment
4.	Check reasons for 5 oldest pending joint declaration Forms as on date
5.	Analysis of average time taken for disposal of Joint Declaration in offline mode for minor corrections for the Financial year (if data for the relevant period seek data from IS Division in time before proceeding for inspection of concerned RO)
6.	Analysis of average time taken for disposal of Joint Declaration in offline mode for major corrections (if data for the relevant period seek data from ISD in time before proceeding for inspection of concerned RO)
7.	Check 5 oldest cases pending for annual account updation and record the delay
8.	Check 5 cases of Appendix E / Zero balance accounts opening whether relevant records are kept safely.
9.	Sample check of accounts related registers are maintained
10.	Sample check whether the prescribed register required to be maintained at the backend is done on daily basis.
11.	Check the level of customer satisfaction by telephonic conversation with 3-4 beneficiaries
12.	Per capita disposal of claims
13.	Sample checking of returned / rejected cases and analyse reasons separately for member claims and Death Claims, if ratio is high
14.	Whether OTCP portal is effectively used for transfer of claims and no physical annexure K is transferred by post
15.	Progress of collection of digital signatures and the same are in safe custody of AO.
16.	Whether Annual Accounts are compiled taking into accounts all the remittance made by the Establishment and efforts have been made to issue the accounts for which dues for the past period determined u/s 7A of recovered.
17.	Whether interest and damages (u/s 7Q and 14 B) on EPF contribution deposited belatedly, remitted and accounts issued. Proper register / return is maintained
18.	Whether Over payment Committees meets regularly and overpaid amount is recovered from the concerned officers/Officials and records of the over payment (payment voucher etc) kept in safe custody.
19.	Whether return rejection ratio is within the justified limits.
20.	Sample check to see whether negative balances are being attended to on an urgent basis
21.	Sample check whether ECR rejection were done as per provision of the Scheme/MAP/Circulars/ guideline and after due verification.
22.	Whether issues related to work of Accounts sections pertains to NDC/ISD flagged through issue tracker promptly and disposal is also watched regularly

23.	<p>Details of District Offices under RO/ZO and their vital statistics.</p> <p>a) Name of DO</p> <p>b) Number of district under jurisdiction of DO</p> <p>c) Distance form center of RO to Headquarter of DO and further est point of DO</p> <p>c) Total No. Establishments</p> <p>d) Total No of contributing establishments</p> <p>e) Total NO. of Closed establishments</p> <p>f) Total No. of Accounts</p> <p>g) Total No of average contributing members</p> <p>h) Total No. of claims settled other than in Auto mode in previous FY</p> <p>i) Total no. of claims received in FY</p> <p>j) Rejection Ratio of claims</p> <p>k) Total amount of claims disbursed under EPF Scheme</p> <p>k) Total no. of pensioner and total PPO's</p>
24.	Bank reconciliation aspects especially with regard to the zero balances accounts
{III} DIVISION : BUDGET	
1.	Check whether all expenditures are being routed through BCR and all entries, up to date, are routinely made in BCR.
2.	Check whether Budgetary discipline is being adhered as per extant rules & guidelines.
{IV} DIVISION : BALANCE SHEET	
1.	Check if the registers are being maintained for Special Reserve Fund and Suspense Accounts in respect of all schemes and also check whether prompt actions are being taken for reconciliation of the same.
2.	Check if the deprecation rate on fixed Assets is being charged as per the prescribed rates under Companies Act which was directed by the Head Office. Also check if profit and loss on deletion/sale of assets is booked properly.
3.	Check whether the records/registers are being maintained for the securities received from establishment on cancellation of exemption. And amount received through cash against Past accumulation should not be included in this record/register.
{V} DIVISION : CASH	
1.	Check to see that up to date cash reconciliation has been done
2.	Check whether cheques received in the office are being entered in VDR and being deposited in the bank on daily basis. Also check whether encashment of these cheques is being kept track of
3.	Check whether daily fund transfer is being done. Any delay of more than 7 days in depositing financial instrument in the bank may be recorded and action recommended against erring officer.
4.	Sample check to see whether negative balances are being attended to on an urgent basis
5.	Sample check the time taken by the banks in realisation of cheques
6.	Check whether any amount is lying in suspense due to lack of timely bank reconciliation
7.	Check whether all accounts opened by the RO/SRO are saving bank accounts and not current accounts
8.	Record areas where there is no response on part of bank on the issues raised by RO/SRO
9.	Sample check returned/undelivered cheques and also verify whether all returned cheques are being entered in the register of undelivered cheques.
{VI} DIVISION : CSD	
1.	Visit Facilitation centre and speak with few members to get their feedback.
2.	Check the infrastructure like availability of drinking water, washrooms, seating facility, availability of PRO, display o scheme related information, cleanliness, average waiting time for each member and satisfaction of members with response from the officials manning the facilitation counter.
3.	<i>DPG/EPFIGMS/VIP cases (5 of each category) to be checked whether disposed satisfactorily in stipulated time</i>

4.	Quality of replies to be checked specially DPG Taken Up cases/ PMO/ VIP references – 5 of each category.
5.	<i>Sample checking of feedback taken of stakeholder in DPG Taken Up / PMO / VIP reference</i>
6.	<i>Check beneficiary feedback received on EPFIGMS and suggest systemic improvement based on the feedback</i>
7.	<i>Reasons for poor resolution of grievances may be examined and necessary advise / suggestions given.</i>
8.	<i>Check average time taken for resolution of grievances of various levels and examine reasons for resolution beyond permissible time limit in 5 cases.</i>
9.	<i>Check the functioning of call centre if sanctioned</i>
10.	<i>Sample checking of replies to queries on WA</i>
11.	<i>Sample checking of 5 cases as to whether grievance resolved within rules</i>
12.	Check whether feedback from member / complainant is taken in each case and sample checking of same.
13.	As this not a onetime matter and advisory issue, may not be made a part of the Inspection guidelines.

{VII} DIVISION : COMPLIANCE

1.	No. of establishment not registered under ECR. Sample checking of 5 such establishments
2.	Establishments registered under ECR Portal, not marked as closed and not complying should be sample checked
3.	Check if any establishment had been registered more than once
4.	Check 5 oldest 7A cases, record reasons for pendency and give road map for its disposal
5.	Check 5 oldest pending and 5 cases involving highest amount recovery certificate in the realization category
6.	Check if the RRCs classified as NIR have been correctly classified
7.	Check 5 oldest 14B cases, record reasons for pendency and give roadmap for its disposal
8.	Check whether all known ECR furnishing companies have been classified into various categories as prescribed.
9.	<i>Check all cases where amount assessed under section 7A has been recovered through Demand Draft, whether the ECR corresponding to the identified beneficiaries have been provided by the establishment and the same has been credited to the account of beneficiary.</i>
10.	Check whether 7A enquiries are kept in abeyance / adjourned sine die but shown as disposed.
11.	Check the number of EDLI exemption cases which have been given relaxation but not forwarded to Zonal Office or Head Office for issue of notification
12.	Check coverage of establishments covered under section 1(4) of the Act (Voluntary) and the cases which are yet to be submitted to the Zonal Office/ Head Office for issue of notification.
13.	Timely submission of Tour Program/Tour Diary of EOs and its approval
14.	<i>Check number of cases in which assessment under section 7A has been remitted / recovered through Demand Draft(s) and damages and interest levied against corresponding belated remittance / recoveries. If not levied, providing a roadmap for the same in view of the impending SS Code 2020.</i>
15.	<i>Check the number of cases where damages have been reduced by the Assessing Officer and reasons thereof.</i>
16.	<i>Whether the prohibitory orders issued under section 8F have been timely revoked after recovery of assessed amount.</i>
17.	<i>Total number of inspections assigned, inspection actually carried out, inspection carried out against defaulters, inspection carried out in complaint case including VIP references, final reports submitted and action taken.</i>

18.	<i>To check the total number of Employees' Enrolment Campaign 2017 declarations in region, total number of declarations found valid, status of action taken, such as levy of damages, and assessment of dues in respect of invalid declarations. If action is pending, providing a roadmap for the same in view of the impending SS Code, 2020</i>
{VIII} DIVISION : PENSION	
1.	Updation of member master
2.	Check whether all Input Data Sheets transferred from other regions have been entered in the system
3.	Check 5 sample cases of pension where PPOs have been issued but pension has not been disbursed for some time
4.	Check the reconciliation date up to which pension reconciliation has been done
5.	Ensure PPO files are stored properly in serial order
6.	Pension disbursement has been made in time during the last three months
7.	CBS (Core Banking System) account numbers have been updated for all pensioner – can be checked from BRS
8.	Reconciliation of BRS payment vouchers are carried out on regular basis
9.	Regular meetings with pension disbursement banks have taken place to ensure resolution of outstanding issues
10.	Cash book of pension disbursement bank are maintained and updated and reconciled
11.	PPO change and amendment requests from pensioner / beneficiaries are attended and disposed timely
12.	Payment of correct service charges to pension disbursement banks
13.	Check PPO files randomly to ensure that irrelevant documents have not been called for from the pensioners / beneficiaries
14.	<i>Check whether Life Certificates including Digital Life certificates (Jeevan Pramaan) received are taken on record and updated timely and without delay.</i>
15.	<i>Check the level of customer satisfaction by having telephonic conversation with 3-4 pensioners randomly picked</i>
16.	<i>Check PPO filed related to Higher Wages for eligibility and correctness of calculation</i>
17.	<i>Check and report on the periodicity of disposal and pendency of Death Cases which should be settled within 7 days.</i>
18.	<i>Check whether 'Prayaas' is held every month and report on the number of PPOs handed over every month.</i>
19.	<i>Check random sample of rejection of DLC and reasons for the same by office.</i>
20.	<i>Check on how many PPOs are pending without disbursement for want of DLC/LC and how many such PPOs are lying idle without disbursement with their periodicity.</i>
21.	<i>Amount lying undisbursed with the Pension Disbursing Banks every month.</i>
22.	<i>Random check on cases relating to delayed payment of arrears of Pension by the Pension Disbursing Banks.</i>
{IX} DIVISION : RECEIPT AND DESPATCH	
1.	He may visit the receipt / despatch section and sample check whether every document / letter / paper is being registered and accounted for
2.	He may check whether the dak reaches the concerned on daily basis or not
3.	He may record any other issue that he thinks need monitoring / improving
4.	He may sample check whether the dispatch is being done on the same day and as to whether the speed post is actually being sent on the same day
5.	He may sample check the receipt register to see whether an entry of the final action taken on the receipt has been done.

{X} DIVISION : PHYSICAL FACILITIES

1.	Check if proper overhead signage at Main gate / Boundary wall is there
2.	Check whether proper parking space is available. Status of horticulture work may be checked
3.	General ambience and cleanliness may be checked
4.	Security at the main entrance of office building may be checked for adequacy
5.	Check if proper seating arrangement is there near reception
6.	Check the availability of drinking water facility with cold and normal water
7.	Check the maintenance of wash rooms
8.	Check the maintenance and operation of lifts
9.	Check if adequate power back-ups is there
10.	Check the availability of ACs/Coolers/Fans as per climatic conditions
11.	Check whether there are disable friendly provisions in the building
12.	Check the maintenance of Fire Fighting equipments
13.	Check the availability of AMC for buildings, lifts and electrical gadgets, fire fighting equipments etc
14.	Check if the corridors are obstruction free
15.	Check whether disposal of unserviceable material and weeding out of old records
16.	Check the suggestion book has been done at the Reception
17.	Check whether there is a notice / information board at the reception
18.	May check the general maintenance of the campus
19.	<i>To check construction activities / special repair works of office building and staff quarters for ongoing construction related works and further requirements, if any.</i>
20.	<i>If offices are in rental buildings, then it may be checked, whether any efforts has been made by the OIC of the respective Office for procurement of own building / land.</i>
21.	<i>To check condition of the building and staff quarters and suggest / take action regarding it.</i>

{XI} DIVISION : LEGAL

1.	Check whether there is a court case monitoring system in place
2.	Check the periodicity of monitoring at RPFC In Charge level
3.	Check the handling of all contempt cases
4.	Check 5 cases of stay where highest amount of dues is involved
5.	Check 5 ongoing CAT cases and Consumer Forum cases
6.	Check 5 cases pending for challenge / implementation of court order
7.	Check if all counter affidavits / replies have been filed in time in court
8.	Check if any SLP has been filed without CPFC's approval
9.	Check if in all cases, where CPFC is a respondent draft replies have been got vetted by Head Office and CPFC's approval has been taken
10.	Check whether vacation petition / Expeditious hearing applications have been filed in say order / long pending matters respectively

11.	<i>Whether empanelment of Advocates has been done within the stipulated time.</i>
12.	<i>Whether Fees of panel advocates are being paid in time bound manner and as per extant rules.</i>
13.	<i>Whether LIMBS Portal Data is updated in all respects. Random check of decided cases, Contempt cases, Exception cases.</i>
14.	<i>Whether the concerned office has registered on the Insolvency and Bankruptcy Board of India (IBBI) Portal for monitoring of cases taken up for Resolution / liquidation.</i>
15.	<i>Whether any pre-deposit amount lying with CGIT requires to be transferred to the concerned RO. In case of decided cases? If yes, whether request has been made to CGIT for transfer of amount.</i>

{XII} DIVISION : AUDIT WING

1.	Check status of Internal Audit Paras and Replies of IAP Paras by visiting Inspection team – whether replies to IAP have been furnished with due approval of RPFC I/C of the Auditee Office
2.	Check status of AG/CAG Audit Paras and Replies of same as to whether replies have been furnished within specified time period.
3.	Quality of replies to Audit Paras to be checked and it may be verified that interim replies are vetted by ACC(Zones) before forwarding to HQ for timely settlement / dropping of Audit Paras.
4.	Checks whether correct classification / categorisation of IAPs into Committee A / B/ C as per FIAC guidelines has been done.
5.	Look into Special Audit if any conducted in the Office and Action taken reports on the same.
6.	Check whether the replies to IAPs raised on Multiple Payments to Single Bank Account over the years has been made.

{XIII} DIVISION : CONCURRENT AUDIT

1.	As per the stipulated guidelines, the replies to the CAC alerts have to be submitted within three days. However, it is observed that the replies to the CAC alerts are not received timely. Hence, ACC (Zones) during the course of their Administrative inspection of the Regional Offices/Sub-Regional Offices may review the pending replies to CAC alerts and check whether Concurrent Audit alerts are being replied timely within 3 days.
2.	In addition to above, at least five replies to each of the 10 functionalities should be reviewed to ascertain that the replies are not submitted in a casual manner and are relevant to the alert issued.
3.	Sample checking of reply filed by Regional Offices & Sub-Regional Offices towards concurrent audit alerts functionality wise to ascertain the following: - <ul style="list-style-type: none"> a. Check at least 5 cases of any changes in Name, DoB & Father's name have been approved by appropriate authority as per guidelines issued by Head Office. b. Check at least 5 instances of multiple payments in same account. c. Check at least 5 instances of payments from Dormant Accounts. d. Check at least top 5 cases of High value claims during the month. e. Check at least 5 Instances of revision of PPO. f. Check at least 5 cases of payments of EDLI claims reported by Concurrent Audit during that month/year. g. Check at least 5 cases of claims with Appendix E and to ensure that necessary approval has been obtained in file before effecting Appendix E. h. Check at least 5 cases of claims from closed establishments as reported by Concurrent Audit. i. Check at least 5 cases of member accounts opened with Zero OB. j. Check at least 5 cases of Physical claims.

{XIV} DIVISION : INFORMATION SERVICES (IS)

1.	Check whether purchase of computers as per the prescribed norms is being done. (OO IS-1(3)2003/ Norms/18728 dated 07.10.2009 & OO IS-1(3)2003/VOL II/281 dated 08.01.2019).
2.	Check whether the Obsolescence Policy for computer systems and other peripherals are being followed or not. (IS 2(1)2000/AMC/57739 dated 05.11.2009).
3.	Checkpoints for smooth connectivity of MPLS-VPN are being followed in the Office or not.

{XV} DIVISION : HRD	
	The key issues regarding NPS:-
1.	Gap in no of subscribers registered and receiving credits
2.	Delay in remittance of contribution more than 7 days
3.	Number of pending grievances at NSDL portal & escalated grievances to NPS trust
4.	Non-submission of documents, post authorization of online withdrawal.
5.	Number of subscribers flagged in the system and receiving contribution.
6.	Delay in subscriber registration data
7.	Subscriber registration forms rejected
8.	Analysis of inward funds returned by trustee bank
{XVI} HRM	
1.	To check the posing profile of all Group A, B & C officers/officials are up to date in the HR-Soft.
2.	To check that HR-Soft report of Sanctioned and In-position tallies with the establishment register.
3.	To check that service book data of all Group A, B & C officers/officials are up to date in HR-Soft – Random Checking of 01 personnel of each cadre of the office.
4.	Seniority list of all the cadres have been forwarded or completed.
5.	Rotation of officials from sensitive to non-sensitive is being done regularly as per the existing guidelines.
6.	Whether the office is maintaining the discipline and decorum of the office expected from a Government Organisation.
7.	Whether action is being taken against officials who are on unauthorized absence.
8.	Whether the Staff matter such as regularization, promotion, MACP etc is being completed on time.
9.	Whether vigilance matters are being handled within the time frame.
10.	Whether there is any disciplinary case pending in the Office which is unduly delayed.
11.	Should check whether here is equitable work distribution within the office.
12.	May note the names of 5 best and 5 worst employees as informed by the Officer-in- Charge.
{XVII} C&PR	
1.	Check whether display of creative and video are displayed at prominent places of offices.
2.	Check whether there is timely dissemination of information / creative on social media handles of the Office.