



**EMPLOYEES' PROVIDENT FUND ORGANISATION**  
 ଶ୍ରମସେବାରୋଜଗାରମନ୍ତ୍ରାଳୟ, ଭାରତସରକାର/भ्रमएवंरोजगारमंत्रालय,, भारतसरकार  
**(Ministry of Labour & Employment, Govt. of India)**  
 ଆଞ୍ଚଳିକକାର୍ଯ୍ୟାଳୟ, ଓଡ଼ିଶା /आंचालिककार्यालय, ओडिशा



**ZONAL OFFICE: ODISHA**

ଭବିଷ୍ୟନିଧିଭବନ, ଯୁନିଟ୍-୯, ଜନପଥ, ଭୁବନେଶ୍ୱର /भविष्यनिधिभवन, जनपथ-9-यूनिटस, भुवनेश्वर  
**BHAVISYANIDHI BHAWAN, UNIT NO - 9, JANAPATH, BHUBANESWAR - 751022**

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 L. NO ZO/OR/122/2018 377(5) Dated-21/08/2025  
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**Empanelment of Chartered Accountant Firms For  
Third Party Audit of Exempted EPF Trusts**

**To,**

1	M/S J K S S & ASSOCIATES CHARTERED ACCOUNTANTS 91, Siddhartha Enclave, Near Ashram Chowk, New Delhi - 110014
2	M/S RSM & ASSOCIATES B-104, 4TH Floor, Sector-8, Dwarka, New Delhi-110077
3	M/S S P A R K & ASSOCIATES CHARTERED ACCOUNTANTS LLP 51 SPARK HOUSE, SCHEME NO 53, NEAR MEDANTA HOSPITAL, VIJAY NAGAR, INDORE-452011(M.P.)
4	M/S S. Poddar & Co 2 LAL BAZAR STREET, 2ND FLOOR ROOM NO 201-203, KOLKATA-700001
5	M/S R K P ASSOCIATES 4M.NEW TOWN SQUARE, CHINAR PARK,RAJARHAT, 24 PRAGANAS, NORTH KOLKATA-700136

**Subject:** Empanelment of Chartered Accountant Firms for Third Party Audit of Exempted Trusts for the Odisha Zone for the Period of 03 years ( from 01-09-2025 to 31-08-2028 )- Reg.

**Ref:** i) Expression of interest invited vide letter No. ZO/OR/122/2018/21 Dated 15/04/2025

ii) GeM Portal vide Bid No. GEM/2025/B/6200938.

iii) SOP & Exemption Manual issued by EPFO Head Office vide:

- Letter No. E-III/10(116)2023/SOP-Management and Regulation/071 dated 06.10.2023.
- Letter No. E-III/10(181)2022/51stEECATR/ Misc-part(1)/1862 dated 09.11.2023.

In pursuance to the provisions of the SOP on "Management and Regulation of EPF Exempted Establishment" and Exemption Manual issued by EPFO Head Office, and based on the recommendation of the Selection Committee on 13.08.2025, the following five Chartered Accountant Firms are hereby empanelled for undertaking Third Party Audit of Exempted Establishments in the Odisha Zone for a period of three years from 01/09/2025 to 31/08/2028, subject to the terms and conditions as mentioned in the Expression of Interest and relevant SOPs.

**List of Empanelled Firms:**

SI No	Name of the Chartered Accountant Firm	ICAI Reg. No.	E-mail id	Contact No.
1	M/S J K S S & ASSOCIATES	006836C	jk.sarawgi@jksco.in	9883031646
2	M/S RSM & ASSOCIATES	002813S	rsmnewdelhi@gmail.com	9318477519
3	M/S SPARK & ASSOCIATES LLP	005313C / C400311	info@ca-spark.com	9179052380
4	M/S S. Poddar & Co	320294E	poddar.sanjay@gmail.com	9830047033
5	M/S R K P ASSOCIATES	322473E	rkpccalcutta@gmail.com	9435071192

**The empanelment is subject to the following terms and conditions:**

**Validity:**

- Empanelment is valid for **three years, from 01.09.2025 to 31.08.2028**, unless terminated earlier with prior notice.

**Nature of Work:**

- To certify that the legal status of the establishment remain un-changed from the date of grant of exemption to the year of audit.
- To certify and confirm that the establishment is not reporting erosion in their capital Base or loss for three consecutive financial years. In case of any losses to the Trust is noticed, the Chartered Accountant Firms must be clearly specify the same in their report with the exact quantification of loss and identification of the concerned script. A separate certificate of any liability so arise due to loss on Employees' Provident Fund Organization need to be submitted separately.
- The report shall be submitted in FORM RM-6 as modified from time to time to the RPFC-in-Charge of the office within 30 days from issue of work order.
- The empanelment is subject to the terms and conditions of para IV(i) to (iv) of SOP issued by the Head Office vide letter dated 06.10.2024.

- To examine whether the conditions governing grant of exemption has been properly complied with by the Provident Fund Trust of the Exempted Establishment.
- Any other points given for audit by the RPFC-I/Officer in charge of Regional Office in respect of the Exempted Establishment Concerned.

**Scale of Fees:**

- The fees shall be regulated in accordance with the minimum scale of fees as prescribed under chapter 10, sub -para (iv) of the SOP recommended by ICAI as amended from time to time. Accordingly, the expenses for the audit will be borne by the employer of the respective exempted establishment. EPFO will not be responsible for any payments.

**Deployment & Additional Conditions:**

- The empanelled Chartered Accountants/Firms shall carry out the Third Party Audit/Re-audit of books of Accounts of the Provident Fund Trusts of the Exempted Establishments as per the conditions specified in Appendix 'A' to Para 27 AA of EPF Scheme 1952 and instructions issued by the EPFO Head Office vide SOP on Management and Regulation of EPF Exempted Establishment.
- The firm may be assigned work in any location across the Odisha Zone based on requirements.
- The EPFO reserves the right to assign additional function and duties to the empanelled firms in connection with third party audit, as deemed necessary.
- In addition to the above conditions, any other conditions that are or will be issued by EPFO concerning empanelled Chartered Accountant firms will be applicable to the existing firms as well.



**(UMA MANDAL)**  
**Addl. Central P.F. Commissioner (HQ)**  
**(Zone:Odisha)**

**Copy to:** 378(2)  
28/8/2025

- 1-The Addl. CPFC (HQ), Exemption, Head Office, New Delhi
- 2-All concerned Regional PF Commissioner-I/OICs of Regional Offices of Odisha Zone for information and necessary action.