



कर्मचारी भविष्य निधि संगठन  
EMPLOYEES' PROVIDENT FUND ORGANISATION  
भारत सरकार, कर्मचारी भविष्य निधि संगठन  
MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA  
मुख्यालय, नई दिल्ली  
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Website: www.epfindia.gov.in



File No. E-III/10(116)2023/SOP-ManagementandRegulation-Part(1)/

Dated:

To,

All ACC(HQ)/ACC (Zones)  
All RPFC-I/RPFC-II/APFC In-charge of Field Offices

11 JUL 2024

Subject: Standard Operating Procedure (SOP) for Management and Regulation of EPF Exempted Establishments - regarding

Ref: Head Office Letter No. E-III/10(116)2023/SOP-ManagementandRegulation /1071 dated 06.10.2023.

Madam/Sir,

Please refer to the subject and reference cited above.

In this connection, vide HO letter dated 06.10.2023 referred above, the SOP for Management and Regulation of EPF Exempted Establishments was circulated to all Zonal/Regional Office stating that the "Form RM - 5 (Balance Sheet of the Trust) and Form RM - 6 (format of Third Party Audit) are under preparation and shall be issued separately".

In this regard, it is to inform the format of the Form RM - 6 (format of Third Party Audit) has been finalized and is being circulated to all Zonal/Regional Offices for strict compliance.

The ACC (HQ)/ACC (Zones) are requested to ensure adoption and implementation of the said Form RM - 6 in their respective offices and in the Regional Offices under their jurisdiction.

[This issues with the approval of CPFC]

Yours faithfully,

(P. Veerabhadra Swamy)  
ACC (Exemption)

Enclosed:

1. Form RM - 6; Format of Third Party Audit.

**Audit report under Condition 24(a) of Appendix A of Para 27AA of EPF Scheme, 1952**

\*I/we report that the re-audit of ..... (Name and address of the Trust) was conducted by \*me/us/M/s. .... in pursuance of the provisions of the EPF & MP Act ,1952 read with relevant provisions of EPF Scheme 1952 , and\*I/we annex hereto a copy of \*my/our/their audit report dated ..... along with a copy of each of :-

(a) the audited Income and Expenditure A/c for the period beginning from .....to ending on .....

(b) the audited Balance Sheet as at.....; and

2. The statement of particulars as per Form R.M 6, as prescribed under S.O.P on Management and Regulation of EPF Exempted Establishments has been certified after due verification and is annexed herewith.

3. In \*my/our opinion and to the best of \*my/our information and according to examination of books of account including other relevant documents and explanations given to \*me/us, the particulars given in the said Form R.M 6 are true and correct subject to the following observations/qualifications, if any:

- a. ....
- b. ....
- c. ....

\*\*(Signature and stamp/Seal of the signatory)

Place: .....

Date:.....

Name of the signatory: .....

Full address :.....

**AUDITOR'S REPORT FOR RE-AUDIT OF ACCOUNTS OF EXEMPTED TRUSTS**  
**PERIOD (01.04.20\_\_ TO 31.03.20\_\_)**

**PART I: DETAILS OF AUDIT FIRM**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Reply of the Auditor</b>
1	Name of Audit Firm and FRN	
2	Name of FCAs in the Audit Team alongwith their membership number and experience	
3	Name of ACAs in the Audit Team alongwith their membership number and experience	
4	Name of Other Team members in the Audit Team alongwith their experience	
5	Date of commencement and completion of Audit	

**PART I: DETAILS OF THE ESTABLISHMENT**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Reply of the Auditor</b>
6	Name & Address of the establishment	
7	P.F. Code No. of the establishment	
8	PAN of the establishment	
9	Name of the Establishment as per PAN	
10	Ownership Type	

	(Proprietorship/Partnership/Trust/Co-operative Society / Association of person/Limited Liability Partnership/HUF etc.)	
11	Details of various Participating Units(Exempted Establishments) and their Branches	As per Annexure A
12	Has Exemption under EPF & MP Act ,1952 been notified for all the Participating Units(Establishments)? Give details. In case of relaxation, the details of relaxation orders to be provided.	As per Annexure B
13	Date of finalization of the Balance Sheet of the establishment for the year	
14	Whether there been a change in the legal status of the establishment as per Condition No. 29 of Appendix A to Para 27AA of EPF Scheme, 1952. If yes, has the establishment promptly report the matter to RPFC concerned for grant of fresh exemption?	
15	Particulars of Bank Account of each of the Participating Units (Establishment) in the Trust.	As per Annexure C
16	Whether Establishment has posted Annual Report of the Establishment and the Trust on its website? In case the answer is No, reason thereof.	

## **PART II: DETAILS OF THE TRUST**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Reply of the Auditor</b>
17	Name of the Exempted EPF Trust	
18	PAN of the Trust	
19	Name of the Trust as per PAN	

20	Details of Income Tax Order recognizing the Trust. Attach a copy thereof.	
21	Name of the Chairman and other Trustees with their address and contact no and date of appointment. (i) From Employees' side (ii) From Employer's side	
22	Whether the composition of the Board of trustees is in accordance with Para 79 C of EPF Scheme?	In addition to common reply, specific details to be furnished in Annexure D
23	Whether amendment to the EPF Scheme, 1952 which is more beneficial to the employees has been incorporated in the Rules of the Trust by formal amendment? Provide the details thereof alongwith the date of formal amendment.(Condition No. 10)	
24	If the answer to the above is No, whether it is has been made applicable automatically pending formal amendment of the Rules of the Trust from the date amendment has been done in the EPF Scheme, 1952? (Condition No. 10)	
25	Whether any amendment in the rules has been made by the employer during the year which is other than the one necessitated due to amendment in EPF Scheme, 1952? (Condition No. 11)	
26	If answer to above is Yes, whether prior approval of the Regional Provident Fund Commissioner has been taken? (Condition No. 11)	
27	Date of last re-constitution of the Board of Trustees	
28	Details of Depository Participant with whom the Board of Trustees is maintaining DEMAT Account.	
29	Details of Constituent Subsidiary General Ledger Account	
30	Details of SDS Account	
31	Details of all the Bank Account maintained by the Trust	As per Annexure E

### **Part III: Enrolment of Employees**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Reply of the Auditor</b>
32	In case of exemption u/s 17(1) of the Act, whether all the employees (including contractual employees) as defined under Section 2(f) of the Act are enrolled as members (after verifying all the accounting heads in the accounts of Establishment).	As per Annexure F
33	In case of exemption u/s 17(1) of the Act, whether due PF Contribution has been paid by the Employer to the Trust?.	As per Annexure G
34	Where Trust rules allows for exclusion of employee, whether Form 11 in respect of all the Excluded employees is available and has been verified? In case Form 11 is not available in respect of some employees, provide details thereof	
35	In case of exemption under Para 27/27A of the EPF Scheme, 1952, whether the contributions of employees other than those in respect of which exemption has been either granted or applied for, have been remitted to EPFO. If No, kindly provide details thereof	
36	Whether any person has been employed directly or indirectly, by or through a contractor, in or in connection with the work of the establishment, whose contribution is being remitted to the Exempted Trust?	
37	If answer to above is Yes, kindly provide details thereof	As per Annexure H
38	Whether the Employer is registered with Principal Employer portal of EPFO and he has filled the details of all Contracts/Contractors?	
39	If the answer to above is No, kindly provide reasons thereof	

40	Whether the Establishment is maintaining proper records to determine that PF contribution remitted to Contractor has been properly deposited with EPFO?	As per Annexure I
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**PART IV: REMITTANCES & RETURNS**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Reply of the Auditor</b>
41	Rate of Contribution (10%/12%)	
42	Details of month wise contribution of EPF amount payable by Employer to Board of Trustees alongwith calculation of Interest under Section 7Q and Damages under Section 14B, wherever applicable	As per Annexure J
43	Whether there are cases of missing contributions i.e. amount deducted from the Salary/Wages of the employees but not credited in the members PF account, wrong posting of contribution etc. If yes, such cases may be specified.	
44	Details of month wise payment of Inspection Charges by Employer alongwith calculation of Interest under Section 7Q and Damages under Section 14B, wherever applicable	As per Annexure K
45	Whether there is any outstanding Interest under Section 7Q or Damages u/s 14B, still to be paid. If yes, furnish details	As per Annexure L
46	Whether the Establishment has filed the prescribed Monthly/Annual returns within the specified time limit?	As per Annexure M
47	Details of un-invested amount as per Schedule item No-1 of the Balance-Sheet.	
48	Whether any loss on account of diminution in book value of Debt securities has been compensated and made good by the Employer? If No, provide details thereof.	

49	Whether any Interest due/ Maturity amount not received by the Trust has been compensated and made good by the Employer? If No, provide details thereof	
50	(a) Whether any Loss on sale of Equities & NAV based instruments has been compensated and made good by the Employer? If No, provide details thereof.  (b) Whether any loss on account of delisting of Equities & NAV based instruments has been compensated and made good by the Employer? If No, provide details thereof	

**Part V: CLAIM SETTLEMENTS**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Reply of the Auditor</b>
51	Whether all claims are settled within the maximum time frame prescribed by the EPFO (Condition no. 12)	
52	If the answer to the above is No, kindly provide details thereof	As per Annexure N
53	Whether the Loans/Advances to the members have been sanctioned according to the eligibility as delineated in the EPF Scheme, 1952 or EPF Trust Rules, whichever is more beneficial? In case of deviation, provide details thereof.	As per Annexure O
54	Verification of the rejected/returned claims (i) Total number of claims received during the audit period (ii) Total number of claims settled during the audit period	



	(iii) Total number of claims returned/rejected. Reasons for return/rejection as verified from records and percentage of return/rejection	
55	In case an employee who was already a member of the EPF or the PF Trust of an exempted establishment, is employed, whether his accumulations with his previous employer have been transferred and credited into his account by his new employer? (Condition No.4)	
56	Whether there are cases of Stale Cheques/ undelivered cases where no action has been taken by the BoT for re-authorization. If yes, specify the cases.	

**PART VI: Rate of interest**

Sl. No.	Particulars	Reply of the Auditor
57	Whether interest declared by the Board of Trustees is at par with or higher than that declared by the Central Govt. In case the income earned during the year is not commensurate with Interest credited to members' A/c for the year, specify the source of funding of the shortfall.	As per Annexure P
58	Whether Credit of Interest in the Members Account is on Monthly Running Balance? Kindly provide copies of 3 Test Checks.	

**Part VII: Investments**

Sl. No.	Particulars	Reply of the Auditor

59	Whether the Board of Trustees has invested the monies of the provident fund within 2 weeks from the date of receipt of the said amount as per the condition of the Investment Pattern? If No, kindly provide details thereof.	As per Annexure Q
60	Details of Fresh Accretion to the fund during the year as per Para 3 of notified Investment Pattern	As per Annexure R
61	Whether the Fresh Accretion has been invested as per notified pattern? In case of deviation, provide details of surcharge to be levied	As per Annexure S
62	Details of securities held during the year	As per Annexure T
63	Whether any security issued by a PSU/PSE has been categorized as Government securities (Category (i)(a) of notified investment Pattern)?	
64	If yes, provide the details thereof.	
65	Whether the portfolio invested under Govt. guaranteed security (Category (i)(b) of notified investment Pattern) exceeds 10% of the total portfolio of the fund.?	
66	If yes, provide the details thereof.	
67	Whether the portfolio invested under mutual funds that invest dedicatedly in Govt. securities (Category (i)(c) of notified investment Pattern) exceeds 5% of the total portfolio of the fund at any point in time and whether investments made during the year in such security exceeds 5% of the Fresh accretion invested during the year?	
68	If yes, provide the details thereof.	
69	Whether the Trust has purchased any listed/proposed to be listed debt security which has a residual life of less than 3 years	
70	If yes, provide the details thereof.	

71	Whether portfolio invested in Basel III Tier I bonds Category (ii)(b) of notified investment Pattern), at any time, exceeds 2% of the total portfolio of the fund?	
72	If yes, provide the details thereof.	
73	Whether a Term Deposit Receipt of a <b>non-scheduled</b> Commercial Bank has been purchased during the year?	
74	If yes, provide the details thereof.	
75	Whether Term Deposit Receipt of only that bank has been purchased which complies with condition mentioned under Clause (d) of Category (ii) of notified investment pattern?	
76	If No, provide the details thereof.	
77	Whether the portfolio invested under Debt Mutual Funds (Category (ii)(e) of notified Investment Pattern) exceeds 5% of the total portfolio of the fund at any point in time and whether fresh investments made in them exceed 5% of the Fresh Accretion invested during the year?	
78	If yes, provide the details thereof.	
79	Whether any investment has been made during the year in a bond (except Govt. guaranteed bonds) that does not carry a minimum AA or equivalent rating from at least two credit rating agencies?	
80	If yes, provide the details thereof.	
81	Whether during the year, the credit rating on any bond except Govt. guaranteed bonds) has fallen below AA or equivalent rating?	
82	If yes, provide the details thereof.	
83	In case of a credit downgrade below AA, as confirmed by one credit rating agency, whether the option of exit has been exercised within the specified time limit?	
84	If No, kindly provide the explanation of the Board of Trustees regarding the same.	

85	Whether any investment has been made during the year in a Commercial Paper which does not carry minimum A1+ or equivalent rating from at least two credit rating agencies?	
86	Whether Equity Share of only that company (listed on BSE or NSE) has been purchased whose market capitalization is atleast Rs. <b>5000 cr</b> as on date of investment and has <b>derivatives with the shares as underlying, traded</b> on either of the two stock exchanges?	
87	If No, provide the details thereof	
88	Whether the portfolio invested under Equity-oriented Mutual Funds (Category (iv)(b) of notified Investment Pattern) exceeds 5% of the total portfolio of the fund at any point in time and whether fresh investments made in them exceed 5% of the Fresh Accretion invested during the year?	
89	If Yes, provide the details thereof.	
90	Whether only those ETF/Index Funds have been purchased which replicate BSE Sensex Index or NSE Nifty 50 Index?	
91	If No, provide the details thereof	
92	Whether any investment has been made in Category (v) of the notified investment pattern that does not carry a minimum AA or equivalent rating from at least two credit rating agencies?	
93	If No, provide the details thereof.	
94	Whether 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) has exceeded two?	
95	If Yes, provide calculations thereof and reply of the BoT.	
96	Whether investment has been made at arm's length as per Para 8 of the notified investment pattern?	
97	If No, provide the details thereof	

98	Whether Fund Manager has been paid a fee on investment made in Mutual Fund/ETF/Index Fund?	
99	If yes, provide details thereof.	
100	Whether in respect of Govt. Guaranteed Bond, documentary proof is available regarding fully and unconditionally guaranteeing of Principal and Interest by the Central Government or State Government	
101	If No, on what basis, the same has been categorized as Govt. Guaranteed Bond?	
102	Whether any security has been purchased from the secondary market during the year?	
103	If yes, details of instances wherein security has not been purchased at the average/highest YTM of the purchases made in that security on the day	
104	Whether all off-market transactions have been made on authorized platforms or have been reported to authorized platforms. Please give details. If not, please give details.	
105	Whether all the investments made like the purchase of securities and bonds have been lodged in the safe custody of Depository Participants (DP). [Condition no.18 (d)]	
106	Whether there is any mismatch between the statement of holdings issued by the depository and the investment holding as per the Balance Sheet of the trust. If yes, provide details thereof.	
107	Whether the Board of Trustees has maintained a scrip wise register and has ensured timely realization of interest & Maturity proceeds. If there is delay in receipt of maturity proceeds or the interest, the overdue interest and maturity proceeds may be worked out in the format. [Condition no. 18 (b)]	As per Annexure U

108	Whether prior approval of RPFC has been obtained before sale of any security? (Condition 20)	
109	Whether all commission, incentive, bonus or other pecuniary rewards given by any financial or other institutions for investments made, by the Trust have been credited to its account. Furnish the details. (Condition no. 21)	
110	Has TDS been deducted on Interest/Maturity payments of any of the investments made by the trust so far? If yes, provide details thereof.	As per Annexure V
111	Whether confirmation certificate has been received from the Bank maintaining the SDS Account?	
112	Whether any security purchased through Private Placement route during the year? If Yes, provide details thereof.	
113	Whether there is any deal entered directly with the counterparties with respect trade of any Security? If Yes, provide details thereof.	
114	Whether all Fixed Deposits Receipts (FDRs) has been counter verified through Bank?	
115	Whether there is any security in the holding of Trust that has an embedded option?	
116	If the answer to the above is Yes, whether the option has become due during the year, and action taken by the Trustees?	
117	Whether there is any other deviation from the notified Investment Pattern? If yes, provide details	

**Part VIII: Losses and Expenditure**

Sl. No.	Particulars	Reply of the Auditor
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118	Whether the Company has reported loss for three consecutive financial years or erosion in the capital base thereby invoking condition No. 25 of Appendix-A annexed to Para 27AA of the EPF Scheme, 1952? (Condition no. 25)	
119	Whether all the expenses of the administration of the provident fund have been borne by the employer. (Condition no.6)	
120	Whether all the losses as defined under the laid down policy /Scheme have been compensated and made good by the Employer? If not, provide details thereof	
121	Whether there are any unreconciled amounts. If yes, please specify	

#### **PART IX: INTERNATIONAL WORKER**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Reply of the Auditor</b>
122	Number of International Workers (as defined under Para 83 of the Scheme) employed during the year in the establishment	As per Annexure W
123	Whether the Employer is filing prescribed returns relating it International Workers in a timely and comprehensive manner. In case of No, provide details thereof.	
124	Whether appropriate amendment has been made in the PF rules in regard to International Workers	
125	Details of COC obtained (outward) cases and compliance thereof in the PF Trust.	
126	Details of COC exempted (inward) cases.	
127	Details of COC overstayed cases, if any, and action thereof	
128	Details of settlement of claims under the special provision, if any	

129	Whether balances withdrawn from P.F accounts of International Workers is as per Para 83 of the Scheme?	
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**PART X: OTHERS**

Sl. No.	Particulars	Reply of the Auditor
130	Whether there is any amount lying in forfeiture account with the trust? If yes, the details thereof.	
131	Whether any unclaimed amount is lying with the trust? If yes, the details thereof.	As per Annexure X
132	Details regarding amount liable to be transferred to Senior Citizen Welfare Fund	As per Annexure Y
133	Number of disabled workers. Whether the PF contribution is as per Para 82 of the Scheme?	

**PART XI: Additional Points to be incorporated in Audit Report in case of Cancellation/Surrender of Exemption**

Sl. No.	Particulars	Reply of the Auditor
134	Whether the establishment has submitted a proposal for surrender of exemption to RPFC at least 30 days before the proposed date of surrender?	
135	Whether there is any loss to the Trust not made good by the Employer and is still outstanding?	
136	Whether Past accumulation statement has been forwarded to the RPFC within 25 days of commencement of compliance as an un-exempted establishment as per Para 28 of EPF Scheme?	



137	Whether the Cash component of Past Accumulation has been transferred within 10 days of commencement of compliance as an un-exempted establishment as per Para 28 of EPF Scheme,1952?	<b>As per Annexure A1</b>
138	Whether the securities component of Past Accumulation has been transferred within 30 days of commencement of compliance as an un-exempted establishment as per Para 28 of EPF Scheme,1952?	<b>As per Annexure B1</b>
139	Whether the Past Accumulation statement (From SE-6) has been verified and found to be in order? If not, provide details thereof	
140	Whether UAN is available in respect of all the members?	
141	In case answer to above is No, whether necessary details for generation of UAN has been given by the Employer?	
142	Whether the record of last balances of the member indicating Balances and the interest accrued till the date of surrender has been provided to the RPF?C?	
143	In case the answer to above is Yes, whether the same is found to be in order?	
144	Whether all the dues pertaining to Contribution under Section 6 upto the date of commencement of compliance as an un-exempted establishment have been paid by the Employer? If No, provide details thereof	
145	Whether all the dues under Section 7Q upto the date of commencement of compliance as an un-exempted establishment have been paid by the Employer? If No, provide details thereof	
146	Whether all the dues under Section 14B upto the date of commencement of compliance as an un-exempted establishment have been paid by the Employer? If No, provide details thereof	
147	Whether all the Inspection Charges upto the date of commencement of compliance as an un-exempted establishment have been paid by the Employer? If No, provide details thereof	

148	Whether any Interest due/Maturity amount not received by the Trust upto the date of commencement of compliance as an un-exempted establishment has been compensated and made good by the Employer? If No, provide details thereof	
149	Whether any Loss on sale of Equities & NAV based instruments upto the date of commencement of compliance as an un-exempted establishment has been compensated and made good by the Employer? If No, provide details thereof	
150	Whether any Loss on account of Delisting of Securities upto the date of commencement of compliance as an un-exempted establishment has been compensated and made good by the Employer? If No, provide details thereof	
151	Whether any Loss on account of Diminution in book value of Debt securities upto the date of commencement of compliance as an un-exempted establishment has been compensated and made good by the Employer? If No, provide details thereof	
152	Whether any Surcharge on not fully investing the "investment surplus" as provided in pattern of investment notification upto the date of commencement of compliance as an un-exempted establishment has been compensated and made good by the Employer? If No, provide details thereof.	
153	Whether all the levied Surcharge amount has been paid by the Employer? If No, provide details thereof	
154	Whether any other loss upto the date of commencement of compliance as an un-exempted establishment has been compensated and made good by the Employer? If No, provide details thereof	
155	What is the total employee strength at the time of surrender/ cancellation of Exemption (include both left and presently working employees)?	
156	What is the total corpus at the time of surrender/ cancellation of Exemption ?	

157	Whether any liability not backed by appropriate transfer of funds is likely to arise on EPFO on account of cancellation of Exemption?	
158	Whether undistributed reserve or surplus, by whatever name called, as on date of commencement of compliance as an un-exempted establishment has been transferred to RPFC? If No, provide details thereof.	
159	Whether Certificate about the financial health of the Trust in prescribed format has been signed by the Third Party Auditor and is annexed with the report?	<b>As per Annexure C1</b>

**Annexure A**

<b>Name of Participating Unit as per Condition 30 of Appendix A to Para 27AA of the Scheme</b>	<b>Branches of Participating Units as defined u/s 2A of the Act location-wise (Note)</b>	<b>Address</b>	<b>P.F Code</b>	<b>Whether branches of Participating unit complying under the Exempted Trust (Yes/No)</b>	<b>Reason for Non-Compliance</b>

**Note:**

Details of all the branches shall be provided, whether having a separate PF Code number or otherwise.

**Annexure B**

<b>Sl. No.</b>	<b>Name of Participating Unit (Establishment)</b>	<b>P.F Code No.</b>	<b>Concerned RPFC</b>	<b>Number, date, and effective date and period of validity of Exemption notification under Section 17(1)/Section 17(2) of the Act</b>	<b>Number, date, and effective date of Relaxation Order under Para 79 of the Scheme</b>	<b>Details of Surrender/Cancellation proposal recommended by concerned RPFC or Notification for revocation of exemption by the Appropriate Govt., if any</b>

**Annexure C**

Sl. No.	Account No.	Name of the Bank	Address	IFSC

**Annexure D**

Particulars	Reply of the Auditor
No. of Employer's representative	
No. of Employees' representative	
In case of Common P.F Trust, is there atleast one representative each from the participating establishments?	
Whether Employer's representative has been appointed as per Para 79C(2) of the Scheme? By whom Employer representative has been appointed? In case the answer is No, provide reasons thereof.	
Whether Employees' representative has been appointed as per Para 79C(3) of the Scheme? In case the answer is No, provide reasons thereof.	
Whether the Trustees have submitted a self-declaration that they are not disqualified as per Para 79C(6) of the Scheme?	
Whether any person has ceased to be Trustee as per Para 79C(7) of the Scheme?	
Whether the Chairman of the Board of the Trustees has been appointed as per Para 79C(4) of EPF Scheme, 1952? In case the answer is No, provide reasons thereof.?	

**Annexure E**

SI. No.	Account No.	Name of the Bank	Address	IFSC

**Annexure F**

SI. No.	Particulars	Number
	<b><u>Eligible Regular employees</u></b>	
	Number of employees at the close of previous year	
	Number of employees who joined during the current year	
	Number of employees who left during the current year	
	Number of employees at the close of current year	
	<b><u>Eligible Contractual employees hired directly by the establishment</u></b>	
	Number of employees at the close of previous year	
	Number of employees who joined during the current year	
	Number of employees who left during the current year	
	Number of employees at the close of current year	
	<b><u>Eligible Contractual employees hired through a contractor</u></b>	

	Number of employees at the close of previous year	
	Number of employees who joined during the current year	
	Number of employees who left during the current year	
	Number of employees at the close of current year	
	<b><u>Excluded employees(including excluded contractual employees)</u></b>	
	Number of excluded employees at the close of previous year	
	Number of excluded employees who joined during the current year	
	Number of excluded employees who left during the current year	
	Number of excluded employees at the close of current year	

### **Annexure G**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Accounting Head</b>	<b>Amount (in Rs)</b>
1	Salary & Wages pertaining to eligible regular employees		
2	Salary & Wages pertaining to eligible contractual employees hired directly by the establishment		
3	Salary & Wages pertaining to eligible contractual employees hired through a contractor		
4	Salary & Wages pertaining to excluded employees (including excluded contractual employees)		
5	Total Salary & Wages (1+2+3+4)		

6	Salary & Wages pertaining to employees in categories 1 to 3 above, on which PF dues is paid mandatorily upto the wage ceiling		
7	Salary & Wages pertaining to employees in categories 1 to 3 above, on which PF dues is paid voluntarily over and above the wage ceiling		
8	Salary & Wages pertaining to employees in categories 1 to 3 above on which PF dues is not payable/paid (Note 1)		
9	P.F amount due on (6&7) above (Note 2)		

**Note 1**

It includes allowances/emoluments on which P.F contribution is not payable/paid and emoluments in respect of employees (Category 1 to 3) above wage ceiling on which P.F Contribution is not paid by Employer

**Note 2**

The value shall match with P.F amount due furnished in Annexure J.

**Annexure H**

Sl. No.	Name & Address of the Contractor	PF Code No. of the Contractor	Name of the Employee	UAN	Whether excluded or not	Whether complying with the Establishment or Contractor	In case of excluded employee, whether Form 11 available
1							



2							
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**Note:** Above shall include details of all the Contractors whether covered with EPFO or not

**Annexure I**

Sl. No.	Month & Year	Wages Paid	Amount paid to the contractor on account of the Employer share	Amount deposited by Contractor as Employer share with EPFO	Date of remittance of amount by Contractor to EPFO
1					
2					

**Annexure J**

Sl. No.	Wage/Salary Month	P.F amount due	Due date of payment	Actual date of payment to BoT	Delay in days	Interest under Section 7Q	Date of payment of Interest	Damages u/s 14B	Date of payment of Damages

**Annexure K**

<b>Sl. No.</b>	<b>Wage/Salary Month</b>	<b>Inspection Charges due</b>	<b>Due date of payment</b>	<b>Actual date of payment of Inspection Charges</b>	<b>Delay in days</b>	<b>Interest under Section 7Q</b>	<b>Date of payment of Interest</b>	<b>Damages u/s 14B</b>	<b>Date of payment of Damages</b>

**Annexure L**

<b>Sl. No.</b>	<b>Wage month</b>	<b>Nature of dues</b>	<b>Amount due</b>	<b>Amount paid</b>	<b>Balance</b>	<b>Reply of the Employer</b>	<b>Remarks of the Auditor</b>

**Annexure M**

<b>Sl. No.</b>	<b>Calendar Month</b>	<b>Due date of filing</b>	<b>Actual date of filing</b>	<b>Delay in days in filing of return</b>	<b>Reply of the Employer</b>	<b>Remarks of the Auditor</b>

**Annexure N**

Sl. No	Claim Id	Name of member	UAN/PF Code No.	Type of Claim	Amount	Date of filing of Claim	Date of settlement	Reason for delay
1								
2								

**Annexure O**

Sl. No	Claim Id	Name of member	UAN/PF Code No.	Type of advance	Amount	Nature of deviation
1						
2						

**Annexure P**

Sl. No	Particulars	Amount (in Rs)
1	Interest Rate declared for the year by the Trust (in %)	
2	Interest to be credited to members' Accounts for the year	
3	Income earned during the year	
4	Shortfall (2-3)	
5	Amount transferred to meet the shortfall (including the nature of source)	

### Annexure Q

Sl. No.	Nature of amount received	Amount (in Rs)	Date of Receipt	Date of investment	Delay in days	Reason for delay	Surcharge on not fully investing the "investment surplus" as provided in pattern of investment notification	Whether Surcharge has been paid or not
1								

### Annexure R

Sl. No.	Particulars	Amount (in Rs)
1	Opening Bank balance	
	<b>Add: Receipts</b>	
2	Contribution during the year	
3	Refund of advances during the year, if any	
4	Interest/Dividend received during the year	
5	Maturity amount of securities received during the year	
6	Any other receipt	
7	<b>Total Receipts (2+3+4+5+6+7)</b>	
	<b>Less: Payments</b>	
8	Withdrawals during the year	
9	Advances paid during the year	
10	Any other payment	
11	<b>Total Payments (8+9+10)</b>	
12	<b>Fresh Accretion during the year (1+7-11)</b>	

**Annexure S**

Category	Name	Amount invested (in Rs.)	Norm	Amount to be invested as per norms	Deviation Amount	Occasion of deviation	Surcharge Rate	Amount of Surcharge	Additional 10% on Surcharge	Total Surcharge Leviable
		1		2	3=(2-1)		4	4=(3*4)	5=(4*0.1)	6=(4+5)
Category-(i)	Govt. Securities		45-65%							
Category - (ii)	Debt Instrument		35-45%							
Category - (iii)	Short Term Debt Instrument		0-5%							
Category - (iv)	Equities		5-15%							
Category - (v)	Miscellaneous		0-5%							
Total										

**Annexure T**

Sl. No.	ISIN	Name of Security	Category	Date of Purchase	Face Value	Cost Price	Date of Maturity	Due date of coupon payment
1								

**Annexure U**

<b>Sl. No.</b>	<b>ISIN</b>	<b>Name of Security</b>	<b>Face Value of Security</b>	<b>Date of Maturity/Interest payment</b>	<b>Date of actual receipt of money</b>	<b>Delay in days</b>	<b>Overdue Interest</b>	<b>Whether claim filed with issuer for recovery of overdue Interest</b>	<b>Date of recovery of Overdue Interest</b>

**Annexure V**

<b>Sl. No.</b>	<b>Name of Security</b>	<b>Payment date</b>	<b>Payment amount</b>	<b>TDS deducted</b>	<b>TDS Certificate details</b>	<b>Details of claim filed for refund</b>	<b>Date of receipt of refund</b>

**Annexure W**

Sl. No.	Name of the Employee	UAN	Date of Joining and leaving	Nationality	Status of IW (Outward/ Inward)	Status of Country (SSA/Non SSA)	Total emoluments paid/payable	Emoluments on which PF contribution is paid	Emoluments on which PF contribution is not paid	Whether contribution is paid as per Para 83 of the scheme	If not, reasons thereof

**Annexure X**

Sl. No.	Particulars	Amount(in Rs)
	Unclaimed amount at the beginning of the year	
	Unclaimed amount added during the year	
	Unclaimed amount claimed during the year	
	Unclaimed amount transferred to SCWF during the year	
	Unclaimed amount at the end of the year	

**Annexure Y**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Amount (in Rs)</b>
	Amount liable to be transferred to SCWF at the beginning of the year	
	Amount which becomes liable to be transferred to SCWF during the year	
	Amount transferred to SCWF during the year	
	Amount liable to be transferred to SCWF at the end of the year	

**Note**

In case there is any amount liable to be transferred to SCWF at the end of year, reply of BoT to be furnished for non-remittance of the said amount.



**Annexure A1**

**Details of Cash/Bank transferred**

<b>Sl. No</b>	<b>Date of transfer</b>	<b>Mode of transfer</b>	<b>Amount (in rupees)</b>	<b>TRRN</b>

**Annexure B1**

**Details of Securities transferred**

<b>Sl. No</b>	<b>Date of transfer</b>	<b>Name of the Security</b>	<b>Nature of Security (Govt./ Govt Guaranteed)</b>	<b>Face Value</b>	<b>Amortised Value</b>	<b>Accrued Interest from the last coupon date till date of transfer</b>

**Annexure C1**

**Audit Certificate**

On the basis of the audit conducted into the books of accounts of the \_\_\_\_\_ - Trust, which was formed due to exemption granted to establishment, M/s. \_\_\_\_\_ (Code No. \_\_\_\_\_), it is certified that the financial health of the trust is sound and is sufficient to balance the liability arising out of the subscribers, members and accounts maintained by the said trust and no liability will occur to Employees Provident Fund Organisation on account to the intended cancellation of Exemption. Further, undistributed reserve or surplus, by whatever name called, as on date of commencement of compliance as an un-exempted establishment has also been transferred to RPFC.

( \_\_\_\_\_ )  
Chartered Accountant  
Office \_\_\_\_\_

Date: