



କର୍ମଚାରୀଭବିଷ୍ୟନ୍ତମୁଦ୍ରଣ/କର୍ମଚାରୀଭବିଷ୍ୟନିଧିସଂଗଠନ
EMPLOYEES' PROVIDENT FUND ORGANISATION
ଶ୍ରମ ଏବଂ ଚାକିରି ମନ୍ତ୍ରାଳୟ, ଭାରତ ସରକାର / श्रम एवं रोजगार मंत्रालय, भारत सरकार,
(Ministry of Labour & Employment, Govt. of India)
ଆଞ୍ଚଳିକ କାର୍ଯ୍ୟାଳୟ, ଓଡ଼ିଶା / आंचालिक कार्यालय, ओडिशा



ZONAL OFFICE: ODISHA

ଭବିଷ୍ୟନ୍ତଭବନ, ୟୁନିଟ୍-୯, ଜନପଥ, ଭୁବନେଶ୍ୱର / भविष्यनिधि भवन, यूनिट्स-9-जनपथ, भुवनेश्वर
BHAVISYANIDHI BHAWAN, UNIT NO - 9, JANAPATH, BHUBANESWAR - 751022
Telephone : (0674)2542266, 2544166, Mail ID:-acc.or@epfindia.gov.in

L. No- ZO/OR/122/2018/2071

Dated-04/03/2025

Empanelment of Chartered Accountant Firms For Third Party Audit of Exempted EPF Trusts

1. The Employees' Provident Fund Organization (EPFO) is an autonomous body under the aegis of the Ministry of Labor and Employment, Government of India. The main objective of the organization is to provide old-age social security to the Subscribers as per the Provisions of EPF & MP Act, 1952 and the three schemes framed there under. For further information about EPFO, one may visit the website www.epfindia.gov.in.
2. EPFO, Zonal Office, Odisha (Bhubaneswar), proposes to form a panel of eligible Chartered Accountant Firms (5 CA firms) for initial period of three years which may be extended by one year at a time and not exceeding three years — to perform such functions as assigned for the purpose of carrying out of Third Party Audit of the Provident Fund Trusts of the Exempted establishment as per the conditions specified in Appendix 'A' to Para 27 AA of EPF Scheme 1952, as and when required by this Zonal Office and the four Regional Offices (Regional Office, Bhubaneswar, Rourkela, Berhampur and Keonjhar) under the jurisdiction of this EPFO, Zonal Office, Odisha (Bhubaneswar) and to submit report in the Performa prescribed for the same, within the time Specified as per the terms of reference.
3. **Eligibility Conditions**
 - I. An audit firm having a valid registration for at least 10 years with ICAI (Institute of Chartered Accountants of India).
 - II. The applicant firm should have at least 5 full time partners with at least 1 full time FCA (Fellow Chartered Accountants).
 - III. The applicant firms must have an experience of auditing accounts/handling tax matters with any companies of having turnover of at least 50 crores per annum.
 - IV. Average annual turnover of the audit firm should be at least Rs. 1.5 crores in each of the last three years.
 - V. Applicant firm or its partners should not have been held guilty of any professional misconduct under Chartered Accountants Act, 1949 (as amended) during past five years or penalized under any of the tax laws by ICAI or any other statutory body.
 - VI. Applicant firm or its partners should not be facing any investigation or enquiry by any tax authority for violation of any of the tax laws.

4. **Process of Selection:**

- I. Applications shall be called through GeM by the Regional Office, Bhubaneswar on behalf of Zonal Office, Odisha from the Audit firms.
- II. The applications would be scrutinized by a committee of members constituted by the Head of the Zone.
- III. Zonal ACC on the recommendation of the committee as at 'II' above, will form a panel of adequate number of audit firms.
- IV. The term of the panel so empanelled shall ordinarily be 3 years and may be extended by one year at a time not exceeding maximum of 3 years.
- V. Zonal Office shall be empowered for pre-mature termination of any audit firm from the empanelled list of audit firms by way of speaking order after giving a reasonable opportunity to the audit firm following the principles of natural justice.

5. **Nature of Work:**

- I. To certify that the legal status of the establishment remains unchanged from the date of grant of exemption to the year of audit.
- II. To certify that the establishment is not reporting erosion in their capital base or loss for three consecutive financial years.
- III. The report shall be submitted in FORM RM-6 (enclosed as **Annexure-C**) as modified from time to time, to the RPFC-in-charge of the Regional Office within 30 days from issue of work order.
- IV. To examine whether the conditions governing grant of exemption has been properly complied with by the Provident Trust of the Exempted Establishment.

6. **Scenarios for Third Party Audit:**

- I. In the scenario of Surrender of Exemption by the Exempted Establishment.
 - II. In the scenario of Cancellation of Exemption by the Exempted Establishment.
 - III. Any other scenario where it is considered necessary by RPFC/CPFC as per condition no. 24(a) of Appendix A to para 27 AA of the EPF Scheme.
7. Those firms, who do not meet the eligibility criteria, shall not be evaluated.
8. In case of necessity, EPFO, Zonal Office, Odisha can add new CA firms to the panel.

9. **Scale of Fees to be Paid-**

- I. The fees for these audits are determined based on the minimum scale of fees recommended by ICAI, subject to amendments from time to time.
- II. As per condition No.24(a) of Appendix A to para 27 AA of EPF Scheme 1952, EPFO shall have the right to have the accounts re-audited by any other qualified auditor and the expenses so incurred shall be borne by the employer. Accordingly, the employer of the Exempted Establishment to which Third Party Audit is assigned would bear the cost of expenses connected therewith and EPFO would not have any role in this regard.

10. **Application form:** Interested parties may apply in the application format enclosed as **Annexure 'A'** along with the undertaking in the format enclosed as **Annexure 'B'**.

11. **Mode of Submission of Application;** Application have to be submitted through GeM only by 31st March 2025 and no hardcopy is to be submitted. All interested firms are requested to check the GeM portal for further process. •



(UMA MANDAL)
Additional Central Provident Fund Commissioner

**Application for empanelment of Chartered Accountant Firms for
Employees Provident Fund Organisation**

S.no	PARTICULARS	Remarks									
1	Name of the Chartered Accountant Firms										
2	Registration No. (ICAI) of the Firms										
3	Date of Constitution of the firm and Constitution certificate of the firm issued by the ICAI	Copy to be enclosed									
4	Proof of empanelment of C &G										
5	Name of the Partners with status (FCA & ACA)										
6	Membership No. of the partners and certificate of practice	Copy to be enclosed									
7	Complete full address of the Head Office and branch - with Telephone/Mobile/Fax with email address										
8	Income tax PAN of the Firm	Copy to be enclosed									
9	No. of full time professionals with the firm <table border="1" data-bbox="295 846 1002 958"> <tr> <td>a.</td> <td>Full time FCA partners</td> <td></td> </tr> <tr> <td>b.</td> <td>Full time ACA partners</td> <td></td> </tr> <tr> <td>c.</td> <td>Full time CA partners</td> <td></td> </tr> </table>	a.	Full time FCA partners		b.	Full time ACA partners		c.	Full time CA partners		
a.	Full time FCA partners										
b.	Full time ACA partners										
c.	Full time CA partners										
10	Whether there are any court/arbitration of any other legal case/proceedings pending against the firm/partners										
11	Average annual turnover of the firm for last 3 years										
12	Proof of payment of membership fee and certificate of practice from ICAI for the year	Copy to be enclosed									
13	Indicate the tax/audit work experience in the following sectors <table border="1" data-bbox="295 1630 1002 1774"> <tr> <td>a.</td> <td>PSU</td> <td></td> </tr> <tr> <td>d.</td> <td>Government (Central/State)</td> <td></td> </tr> <tr> <td>c.</td> <td>Private</td> <td></td> </tr> </table>	a.	PSU		d.	Government (Central/State)		c.	Private		
a.	PSU										
d.	Government (Central/State)										
c.	Private										

UNDERTAKING

I _____ the Managing partners of M/s. _____ Chartered Accountants do hereby verify, declare and undertake:-

- a. That the particulars given above the complete and correct and than if any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the Firm would stand disqualified from the empanelment/allotment of work and might be liable for disciplinary action under the Chartered Accountant Act 1949 and the regulations framed there under.
- b. Applicant firm or its partners should not have been held guilty of any professional misconduct under Chartered Accountant Act 1949 (As amended) during past five years or penalized under any of the tax laws by ICAI or any other statutory body.
- a. Applicant firm or its partners should not be facing any investigation or enquiry by any tax authority for violation of any of the tax laws.
- b. That I and other partners are in full time practice of Chartered Accountants.

**Name & Signature of Managing Partners
of the firm with seal**

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 fromto 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

Sl. No.	Particulars	Reply of the Auditor
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

Sl. No.	Particulars	Reply of the Auditor
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

Sl. No.	Particulars	Reply of the Auditor
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

Sl. No.	Particulars	Reply of the Auditor
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

Sl. No.	Particulars	Reply of the Auditor
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

Sl. No.	Particulars	Reply of the Auditor
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 non-scheduled 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. 5000 cr as on date of investment and has derivatives with the shares as underlying, traded 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

Sl. No.	Particulars	Reply of the Auditor
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 to 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?	As per Annexure A1
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?	As per Annexure B1
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?	As per Annexure C1

Annexure A

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

Note:

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

Annexure B

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

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
	<u>Eligible Regular employees</u>	
	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	
	<u>Eligible Contractual employees hired directly by the establishment</u>	
	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	
	<u>Eligible Contractual employees hired through a contractor</u>	

	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	
	<u>Excluded employees(including excluded contractual employees)</u>	
	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

Sl. No.	Particulars	Accounting Head	Amount (in Rs)
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

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

Annexure L

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

Annexure M

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

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	
	Add: Receipts	
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	Total Receipts (2+3+4+5+6+7)	
	Less: Payments	
8	Withdrawals during the year	
9	Advances paid during the year	
10	Any other payment	
11	Total Payments (8+9+10)	
12	Fresh Accretion during the year (1+7-11)	

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

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

Annexure V

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

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

Sl. No.	Particulars	Amount (in Rs)
	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

Sl. No	Date of transfer	Mode of transfer	Amount (in rupees)	TRRN

Annexure B1

Details of Securities transferred

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

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.

Date:

(_____)
Chartered Accountant
Office _____