

ई-मेल /E-mail: acc.compliance@epfindia.gov.in

दूरभाष /Telephone : 011-26172672

फैक्स /Fax : 011-26103100



कर्मचारी भविष्य निधि संगठन

(श्रम मंत्रालय भारत सरकार)

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

मुख्य कार्यालय / Head Office

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

Bhavishya Nidhi Bhawan, 14- Bhikaji Cama Place, New Delhi – 110066

www.epfindia.gov.in

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

Date: 27.03.2014

To

27552
27 MAR 2014

All Zonal Addl. Central P.F. Commissioners,
All Regional P.F. Commissioners- in charge of Regional/Sub-Regional Offices,

Subject: Online e-Return Format for PF Exempted/Relaxed Establishments.

Sir,

As part of e-governance programme of EPFO, an online e-Return format for the establishments having relaxation or exemption from the provisions of the EPF Scheme, 1952, under Section 17(1)(a) and 17(2) (read with Paragraph 27A of the EPF Scheme, 1952) of the EPF & MP Act, 1952 was launched by Hon'ble Chairman, CBT, EPF and Union Labour & Employment Minister on 12.01.2014. Establishments who have been granted exemption by an order of the RPFC for individual employee(s) under the provisions contained in Paragraph 27 of the EPF Scheme, 1952 are also required to file the e-return periodically.

2. Thus any establishment whether exempted by way of notification by the Appropriate Government or relaxed by an order of the RPFC is required to file the e-Return. This is a mandatory return from 01.04.2014 onwards or from the date of grant of exemption/relaxation, whichever is later. All such existing establishments have to compulsorily file the e-return as on 31.03.2014 (for the year 2013-14) and thereafter at regular monthly intervals.

3. Following are the salient features of the Return:

- I. The e-Return has 6 modules: A, B, C, D, E, and F.
- II. Modules A and B are related to basic details of the establishment and the Trust respectively. These two modules require one time data-entry: however, later editing is enabled.

- III. Modules C and D are related to employment and contribution details in respect of the EEs, respectively. Details in these two modules are required to be filled on a monthly basis.
 - IV. Module E provides for giving details of investment. It is also required to be filled on a monthly basis. However, it is meant for only such exempted or relaxed establishments which are also maintaining the Trust of their own. If an exempted/relaxed establishment is not maintaining a Trust of its own and is a participating unit in a common provident fund Trust maintained by some other establishment, it is not required to fill this module. However, it will be able to view the details filled by the common Trust.
 - V. Module F provides for filling details regarding audit, annual statement of accounts and financial health of the Trust. This will be a yearly exercise. This module can be opened only at the end of the Financial Year.
 - VI. The link for filing the return will be through the ECR Portal, once the employer has logged in. The link will appear only against establishments that are relaxed or exempted. RPFCs of the ROs and SROs will have the rights to add any code number to the list so that such establishments can also start filing the return.
 - VII. At present the list of exempted establishments as collected from the field offices have been provided on the portal. Establishment which figure in the list will be able to file the return.
 - VIII. On cancellation of exemption or withdrawal of relaxation the RPFCs will have the right to block the return filing from a particular month. However, viewing and/or filing of the return of earlier period will be permissible.
 - IX. The establishments which are complying as exempted/relaxed by virtue of having a sub-code or separate code for administrative convenience will not be required to file the return. This is irrespective of the fact that the establishment bearing the sub-code or separate code is in the jurisdiction of the same RPFC or under another RPFC where the main establishment is covered. In each cases, the main establishment will have to add its branches having separate codes or sub-codes.
4. Elaborate data-field-wise instructions for the guidance of the employers of exempted/relaxed establishments as well as the field offices have been prepared and are annexed herewith.
 5. Output report formats for the users such as the RPFCs of field offices, Zonal Additional CPFCs, Head Office and the employers of the exempted/relaxed establishments and the Trusts is under development. Valuable feedback of RPFCs and ACCs as well as of employers and the Trusts is solicited in order to make it more useful from end-user point of view. Likewise format for monitoring dashboards may also please be suggested.
 6. Zonal ACCs and Regional PF Commissioners are requested to suggest probable FAQs on the business side to EPF Headquarters for compilation and issue.

7. A help desk has been set up at NDC, Dwarka, New Delhi to handle the general queries regarding the return. **The toll free number of the help desk is 1800 118005.** The NDC is also compiling FAQs on the manner of filing the return and other probable specific queries. These will be issued separately.

8. Zonal ACCs and Regional PF Commissioners in-charge of Regional/Sub-Regional offices are directed to ensure that 100% data regarding exempted / relaxed establishments is entered /captured by 30.04.2014. This may be given wide publicity and brought to the notice of all concerned employers/trusts in your respective jurisdictions for ensuring compliance scrupulously and in a time bound manner.

Yours faithfully,



27/3/2014
(P.K. Udgata)

Addl. Central P.F. Commissioner (Compliance)

Ph. 011-26172672

Encl.: As above.

PART D: Contribution Details (Monthly Part)

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

			amount transferred from total dues i.e. (I-N)
P	Interest paid	Data entry	Interest paid to Trust by the employer for any belated transfer to Trust

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

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

I	case of loss by Trust	For Revenue loss on account of Interest shortfall	Data entry	
Return from Investments:				
J	Interest	Previous Due	Data entry	One time data entry. On next month it will be automatically displayed.
K		Receivable in the current month	Data entry	
L		Received in the current month	Data entry	
M		Balance	Auto display	It will display the amount by using the formula (J+K-L).
N	Maturity	Previous Due	Data entry	One time data entry. On next month it will be automatically displayed.
O		Receivable in the current month	Auto display	The amount will appear from the details entered through the link "Matured During the Month". The sum of face value of all securities matured will be displayed.
P		Received in the current month	Data entry	
Q		Balance	Auto display	It will display the amount by using the formula (N+O-P).
R	Others	Previous Due	Data entry	One time data entry. On next month it will be automatically displayed.
S		Receivable in the current month	Data entry	
T		Received in the current month	Data entry	

U	Balance	Auto display	It will display the amount by using the formula (R+S-T).
V	Total Receipts	Auto display	It will display the amount by adding the following fields(D+E+F+G+H+I+L+P+T)
Payments			
W	Claims including Transfer out	Data entry	
X	Loans and Adv	Data entry	
Y	Other Payments	Data entry	
Z	Total Payments	Auto display	It will display the amount by adding the claims including transfer out, loans and adv and other payments i.e. (W+X+Y)
AA	Amount Available for Investment (B+V-Z)	Auto display	It will display the amount by using the formula (B+V-Z).
AB	Total amount invested by BOT	Auto display	<p>The amount will appear from the details entered through the link "Investment Details During the Month".</p> <p>It will automatically display the sum of amount from securities screen by using the formula (F+G-H).The deal value will be taken.</p>
AC	Cash Balance	Auto display	It will display the amount by using the formula (AA-AB).
AD	% of Cash Balance against available	Auto	It will display the amount

	Notification							
8	TDR (less than a year) of PSB Item (iii)(b) of the Notification	One Time Data Entry	Data Entry	Data Entry	Data Entry	Data Entry	Data Entry	Auto Display
9	Collateral Borrowing & Lending Obligation (CBLO) Item (iii)(c) of the Notification	One Time Data Entry	Data Entry	Data Entry	Data Entry	Data Entry	Data Entry	Auto Display
10	Bonds/Securities of Private Sector Item (v) of the Notification	One Time Data Entry	Data Entry	Data Entry	Data Entry	Data Entry	Data Entry	Auto Display
11	SDS	One Time Data Entry	Data Entry	Data Entry	Data Entry	Data Entry	Data Entry	Auto Display
12	Others	One Time Data Entry	Data Entry	Data Entry	Data Entry	Data Entry	Data Entry	Auto Display
13	Total Investments	Auto Display	Auto Display	Auto Display	Auto Display	Auto Display	Auto Display	Auto Display

PART F : ANNUAL PART: To be made available after the year end in March 2014.