(For Web-Circulation/e-Office Internal Circulation)

सत्यमेव जयते

कर्मचारी भविष्य निधि संगठन

Employees Provident Fund Organisation

(श्रम एवं रोजगार मंत्रालय, भारत सरकार)

(MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA)

मुख्य कार्यालय/**Head Office**

प्लेट ए, ग्राउंडफ्लोर, ब्लॉक-II, ईस्ट किदवई नगर,नई दिल्ली-110023

Plate A, Ground Floor, Block II, East Kidwai Nagar, New Delhi-110023

Website: www.epfindia.gov.in, www.epfindia.nic.in

No. Audit/13(1)2021/COREAREAS-Part(1)/25

Date: 14.07.2026

Circular

Subject: Core Areas for the Internal Audit of the Regional Offices - Reg.

With reference to the above subject, please find the updated Core Areas for Internal Audit of the Regional Offices w.r.t the year 2026-27, as under:

Sl. No.	Core Areas
1.	Sample verification of multiple payments in single bank account, amounts credited in Dummy Account during the year, transfer out cases and change through Appendix-E entries and Special VDR functionality during the last 5 years.
2.	Inoperative accounts of the office and the withdrawal thereof
3.	Un-reconciled credits of subscribers due to non allotment of UAN/or any other reason /un-reconciled Challan
4.	Adverse balances in accounts of the subscribers of EPFO and Unclaimed deposits/balances
5.	Whether ECR is being submitted on time with complete details
6.	COVID-19 advance scheme thereof Audit of the COVID-19 claims settlement and claims settled through auto mode
7.	The audit of the average time taken for passing of various types of claims by each office and the percentage of rejected Claims. Reasons for rejection of claims and remedial action thereof and whether the claimant was advised correctly of the reason why his claim had been rejected.
8.	Verification of Member Profile Correction in Name/DOB/Father/Spouse/Gender and also changes made in the KYC details such as Aadhar, Name and Bank Account by either authorized signatories of the establishments, other employees of the establishment or some other person outside of the establishment and verification of genuineness of establishments
9.	Sample verification of Offline Claim and also to verify the claims settled in Offline mode wherein amount was credited using Appendix-E and Special VDR without allotment of UAN and non-Aadhar seeded UAN, during the last 5 years. Verification of transfer-in account not credited to member account and amount received back and not reauthorized to beneficiaries account and Verification of settlement of physical claims(death cases) with Aadhar related issues

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10.	Claims settled but delay in credit in Bank account. How many days delay & reason why. And Amount of unclaimed balance if any and period for which not claimed
11.	Verification of High Value Claims (5 lacs or more)
12.	Collection of Interest on belated credit from SBI and payment of commission/service charges to the bank.
13.	Sample verification of TDS deduction on PF claims and deposited with IT department and verification of remittances received by way of Demand Draft, whether it is properly accounted, without any delay
14.	Sample verification of special 10D & Special 10C cases, higher pension case and record relating to PPO wise pension reconciliation
15.	Audit of Dual/Multiple Pension cases linked with same Aadhar, child pension and all instances of pension cases where on the date of approving PPO/release of pension - establishment was in default.
16.	Sample verification of coverage U/s 1(4) during the year which have more than 20 no. of employees in the initial month
17.	Short payment of administrative charges by employer during the year and inspection charges payable by Exempted Establishments.
18.	Test check of coverage confirmation of OLRE coverage
19.	Pendency of prosecution cases under Section 14 of the Act, all pending 7A cases beyond 2 years and all pending arrear demand of Rs. five lakhs and above.
20.	Status of levy & collection of damages
21.	The issue of establishment (-) Negative balance
22.	Sample verification of EDLI exemption case
23.	Verification of expenditure/re-imbursement to the employer under PMRPY Scheme up to 2019, the audit of this scheme implemented in Field Offices and verification of ABRY eligibility by establishments and employees from October-20 to 31st March 22).
24.	Procurement and expenditure to be audited in the context of GFR provisions, Budget allocation and Schedule of Administrative & Financial powers.
25.	Physical Cleanliness of the office in terms of directives given under the Swatch Bharat Abhiyan.
26.	Service matters of the officers/officials
27.	The working of facilitation centers in RO's.
28.	The time taken for and quality of resolution of grievances lodged, to be audited as per Audit Circular dated 03.01.2025.
29.	Audit of Budget of each of the R.O.
30.	Verification of correct disbursement of EDLI payments as per eligibility.
31.	Audit of inspections allotted/done through Shram Suvidha Portal (SSP)/CAIU*.

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32.	To verify all new member IDs (Zero Balance Account) created in application software & FO interface and adjusting opening balance by using Appendix-E functionality during the last 5 years.
33.	Cases related to Pension such as disbursement of pension in r/o on non-pensioners, disbursement of excess pension to ineligible member, remittance of pension in Bank Account of some other person and Pension arrears.
34.	Audit of implementation and benefits disbursed through PMVBRY.
35.	Verification of 100% implementation of e-Office for all employees in the office and verify that receipts, notes, approvals and disposals are processed through e-Office without use of paper-based files.
36.	Test Audit of cases covered under Circular WSU/IssuesofBKG/E-49885/2024-25/16 dated 03/Apr/2025 (Circular enclosed)
37.	Operational status of Para 83.7 (2) of EPF Scheme, 1952 related to International Workers
38.	Applicability of WSU Circular No. WSU/Claim processing/2025/e-1173371/36 dated 19.09.2025 (Circular enclosed)
39.	Applicability of WSU Circular No. Finance/Coord/Taskforce-Delegationofpowers/2024/34 dated 18.09.2025 (Circular enclosed)
40.	Applicability of WSU Letter No. WSU/2023/12/InoperativeAccountsinEPF/14882 dated 08.01.2026 (Letter enclosed)
41.	Applicability of WSU Circular No. WSU/Transfer of Claims/E-52972/2024-25/005 dated 15.01.2025 (Circular enclosed)
42.	Applicability of WSU Circular No. WSU/JointDeclaration/E-54018/2025-26/37 dated 22.09.2025 (Circular enclosed)
43.	Reconciliation of Suspense Accounts
44.	Monthly Reconciliation of Bank Accounts
45.	Ensuring that all land and buildings are registered in the name of EPFO
46.	Conducting of periodic physical verification of stores, cash in hand, furnitures & Fixtures, office equipment, etc and obtaining bank balance confirmation certificates.
47.	Maintenance of Cheque Cancellation Register
48.	Maintenance of details of outstanding expenses
49.	Verify whether ROs have closed the Pension Disbursement Account after due reconciliation of Pension disbursement consequent upon adoption of Centralized Pension Processing System (CPPS)

- It is requested that the approved Core Areas may kindly be circulated to all concerned Internal Audit Parties (IAPs) and Regional Offices (ROs) under your jurisdiction for strict compliance while conducting the internal audit of Regional Offices during the Financial Year 2026-27.
- The Core Areas are intended as aids to the Internal Audit Party (IAP) and not to be construed as an end in themselves.
- IAP while conducting the audit should prioritize the Core Areas, while ensuring that all other functional areas are also comprehensively audited

14/7/26

- IAP is expected to examine the files, reports, returns, documents, communications, concerned portals etc, mandatorily in relation to the Audit.

(This issues with the approval of Competent Authority)

Yours' faithfully,

14/7/26.

Abhay Ranjan
Addl. CPFC (Audit)

To:

ACC (HQ) / ACC / RPFCs-I (Audit) of Zonal Offices

Copy to:

i. OSD to CPFC: for information.
i. PPS to FA&CAO/CVO/Director, PDNASS/ All ACCs (HQ) in HO: for information.
ii. PS to all ACCs in HOs: for information.
iii. Chief Engineer: for information.
iv. RPFC-I/ RPFC-II (ASD) (HO): for information.
v. RPFC-I (Audit) in all ZOs: for information.
vi. All RPFCs-I/RPFCs-II (Audit) in HO: for information.
vii. All IAP teams of the ZOs: for information.
viii. Director (OL): For Hindi Version of this circular.
ix. E-Office team: for uploading on E-office.
x. Web-admin: for uploading on EPFO Website

कर्मचारी भविष्य निधि संगठन

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मुख्य कार्यालय/**Head Office**

Subject: Test Audit of cases covered under Circular WSU/IssuesofBKG/E-49885/2024-25/16 dated 03/Apr/2025.

It is to state that there is a need to conduct a Test Audit of the cases covered in the above circular to examine the impact as well as the efficacy of the instructions issued. Accordingly, necessary suitable further action in this regard may kindly be taken up by the Audit Division at the earliest by taking a reasonable sample size from different zones.

[This issues with the approval of FA&CAO]

13/06/2025

Raman Dhanasekar
RPFC-I (WSU)

ACC(HQ)/Audit

No-WSU/E-49885 **Date: 13 /Jun/2025**

कर्मचारी भविष्य निधि संगठन
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सत्यमेव जयते

No: WSU/IssuesofBKG/E-49885/2024-25/16 **Date: 3 /April/2025**

To,

All ACC (HQ)/ACC (Zones)
All RPFC-I/RPFC-II/APFC OICs

Subject: Removal of uploading of the image of cheque leaf/ attested bank passbook and Removal of the requirement of Employer approval for seeding bank account details with UAN -reg.

Madam/Sir,

In continuation of earlier efforts to facilitate the speedy settlement of claims filed online and to reduce the rejection of claims due to the reason of non-uploading of the image of cheque leaf/ attested bank passbook while filing claims online, it has been decided that the members shall not be required to upload the image of cheque leaf/ attested bank passbook at the time of filing a claim provided the bank account seeded with UAN is validated by concerned bank/NPCI, with effect from the date of this circular.

It has also been decided that there shall be no requirement of approval of Employer in the bank account seeding process henceforth. Further, all requests pending for bank KYC seeding at Employer level will be auto-approved following the verification process from the Bank/NPCI.

[This has the approval of CPFC]

Yours sincerely,

G. R. Suchindranath
ACC (WSU)

Copy to:
1. ACC-HQ (ISD)- For information and necessary actions.
2. ACC- HQ (C&PR)- To suitably disseminate the above decision through Social Media.

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सत्यमेव जयते

No. WSU/Claim processing/2025/e-1173371/36 Dated: 19 SEP 2025

To

All ACCs (HQ), Zones
All ACCs, Zones
All Regional P.F. Commissioners, In-charge of ROs

Subject: Part payment of PF final settlements - Reg.

Madam/Sir,

Instances of rejecting the final Provident Fund settlement claims citing various reasons of **short/non-remittance of contributions by employers for certain periods or non-transfer of previous PF account/past accumulations** etc. have been noticed. In this regard the provisions of para 10.11 of the Manual of Accounting Procedure Part-IIA categorically allows processing of such claims for part payment of the available accumulations in the account of the member. Needless to say, on receipt of the full contributions or the transfer-in amounts, further action should be taken to pay the balance to the members expeditiously.

Accordingly, all offices are hereby advised not to reject such claims but to ensure processing such claims for part payments as per the above provisions to avoid any financial distress to the members/claimants.

[This issues with the approval of the CPFC]

19/9

(GR Suchindranath)
ACC(WSU)

E-Office/ Web Circulation

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सत्यमेव जयते

No. Finance/Coord/Taskforce-Delegationofpowers/2024/34 **Date:** 18 SEP 2025

To,

All Addl. CPFC (Zones),
All RPFCs – In charge of Regional Offices

Sub: Simplification/Revision of Delegation of Power for exceptional transactions – Reg.

Ref: (i) Head Office circular No. FIA/11(2)Zerobalance/nonAadharUAN/2021/(e- 38763)/964 dated 18.08.2021.
(ii) NDC email dated 07.01.2022 on 'Changes incorporated in version 9.29' addressed to all Field Offices.

Madam/Sir

With reference to the above, the following simplifications and revised delegations with regard to the approval of exceptional transactions have been approved by the Competent Authority:

Sl. No.	Work Area	EXISTING PROVISION/DELEGATION		REVISED DELEGATION	
		Nature	Competent Authority	Monetary limit	Authority
1	TDS deduction (claims)	Member VDR Special	RPFC-I	All cases	**DA -> AO**
2	Crediting of transfer-in rejected cases	Member VDR Special	RPFC-I	All cases	**DA -> AO**
3	Addition of previous EPS service in respect of both Exempted and Un-Exempted establishments	Member VDR Special	RPFC-I	All cases	**DA -> AO**
4	Crediting of un-accounted Past Accumulations & Transfer-ins.	Member VDR Special	RPFC-I	All cases	**DA -> AO -> APFC**

5	Crediting of missing interest in some transfer-in cases - received after annual accounts	Member VDR Special	RPFC-I	All cases	**DA -> SS ->APFC**
6	Adjustment of service period and contributions for rejoining/multiple joining cases under same member id	Member VDR Special	RPFC-I	All cases	**DA -> SS -> AO**
7	LIP maturity	Member VDR Special	DA -> SS -> APFC	All cases	**DA -> AO -> APFC**
8	Refund of EPF advances	Member VDR Special	RPFC-I	All cases	**DA -> AO -> APFC**
9	Debiting of excess interest credited by the application software (in r/o inoperative accounts)	Appendix-E	RPFC-II/APFC	All cases	**DA -> AO**
10	Merging of erroneously paid EPS contributions with employer's share of EPF	Appendix E	RPFC-I	All cases	**DA -> SS -> AO**
11	Diversion of EPS contributions from Employer share of EPF to Pension fund	Appendix E	APFC/RPFC-II	All cases	**DA -> SS -> AO**
12	Adjustment of contributions between employer share of EPF and EPS	Appendix E	APFC/RPFC-II	All cases	**DA -> SS -> AO**
13	Adjustment of non-contributory period (NCP) days	Appendix E	APFC/RPFC-II	All cases	**DA -> SS -> AO**
14	Other_Interest	Appendix E	RPFC-I	All cases	**DA -> AO -> APFC**
15	Transfer of 1.16% contribution with interest from ER share to EPS share on account of EPS contribution on higher wages	Appendix E	APFC/RPFC-II	All cases	**DA -> AO**

2. All cases of Appendix-E as well as Special VDR would be part of both concurrent and regular audit.

(This issues with the approval of CPFC)

Yours faithfully,

18/9/24

(G R Suchindranath)
Additional CPFC (WSU)

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Website: www.epfindia.gov.in, www.epfindia.nic.in

No: WSU/2023/12/InoperativeAccountsinEPF/ 14882 Dated: 08/Jan/2026

08 JAN 2026

To
All ACCs-(HQ)/ACCs
Zonal Offices.

Subject: Prompt Liquidation of Inoperative Accounts – regarding

References:

1. Head Office letter no. WSU/INOPERATIVE ACCOUNTS/E-300140/2224-25/14 dated 27.03.2025
2. Head Office letter no. E-300140/11 dated 26.06.2025.
3. Head Office letter no. WSU/2025/INOPERATIVE ACCOUNTS/Pt./E-1084586/30 dated 22.08.2025
4. Head Office letter no. WSU/2025/INOPERATIVE ACCOUNTS/Pt./13246 dated 22.10.2025
5. Email reminders dated 01.09.2025, 11.09.2025, 22.09.2025, 25.09.2025 and 04.12.2025.

Sir/Madam,

Please refer to the subject and references cited above.

Your attention is invited towards the deliberations held during the HLEM meeting on 30.12.2025, wherein the issue of liquidation of inoperative accounts and KYC seeding thereof was reviewed in detail.

The matter has also been deliberated in F&AC and Executive Committee and the members have raised serious concern about the pendency of inoperative accounts. Hon'ble HLEM has identified inoperative accounts as a priority area and expressed serious concern over the slow and uneven progress across Zones and Regional Offices, despite repeated reminders and assurances.

2. It has been observed with concern that the performance of several Zonal and Regional Offices remains unsatisfactory, with negligible improvement since the last

review. Certain Regional Offices continue to figure among the lowest-performing offices in terms of number of inoperative accounts and amount involved, which was viewed adversely during the deliberations. The Competent Authority has expressed displeasure over the lack of visible progress and has directed immediate, focused and time-bound corrective action.

3. In pursuance of the above, you are hereby requested to ensure the following actions are undertaken on priority basis in all Regional Offices under your jurisdiction:

(i) Appointment of a dedicated Nodal Officer for inoperative accounts in each RO, assisted by an AO/SS-level officer, and constitution of an Inoperative Accounts Cell with clearly defined responsibilities. Target Date - 12.01.2026.

(ii) Creation of inoperative accounts help desk at PRO with proper signage. Zonal Offices are requested to seek the Photographs of the help desk from the Regional Offices. Target Date - 14.01.2026.

(iii) Launch of a Special Drive for priority settlement of inoperative accounts, particularly accounts having balances above ₹1 lakh, including nudging of members through employers and/or direct contact using MIDs available in OIC login, with due safeguards to prevent any misuse. Target: Special drive to be launched by 12.01.2026 (Monday).

(iv) Launch of a Special Drive for KYC seeding in the ₹0–50,000 category on top priority, including nudging of members through employers and/or direct contact so that on completion of KYC exercise, centralized disposal of these inoperative accounts can be explored. Target: Special drive to be launched by 12.01.2026 (Monday).

(v) Conduct of Awareness campaigns at RO level on inoperative accounts so that members can claim their PF, including inclusion of this agenda in monthly NAN and other outreach platforms. Target: to be included in 27.01.2026 NAN and subsequent NAN.

(vi) Preparation of a dedicated communication and action plan for sustained disposal of inoperative accounts, including focused engagement with the top 20 employers having maximum pendency. Target: complete 1st round of engagement by 31.01.2026.

(vii) Member Ledger Cleaning of inoperative accounts exercise be taken up for cases wherever unaccounted balance in lying in the member ledger. Similar to negative entries removal exercise carried out in past, respective ledger be thoroughly verified and wherever required the member ledger cleaning be carried out after due verification so that workload of respective field office is adjusted accordingly. Target: Member Ledger cleaning to be completed by 15.02.2026.

4. For effective monitoring, a spreadsheet-based monitoring mechanism is implemented (spread sheet attached). All Regional Offices may be advised to update the shared spreadsheet on a weekly basis, capturing progress on liquidation and KYC seeding of inoperative accounts. Zonal Offices shall review and validate the data before onward monitoring at Head Office.

5. You are also requested to ensure that specific bottlenecks such as data issues, section-level pendency, coordination gaps with employers/members, or manpower constraints are identified and addressed through concrete, result-oriented measures.

6. The performance of all Zonal and Regional Offices, particularly the lower-performing offices, shall be reviewed in the forthcoming review meetings. You are, therefore, requested to ensure that adequate preparatory action is taken well in advance and that measurable improvement is achieved.

RSMalge

(Roli Shukla Malge)
Financial Advisor & Chief Accounts Officer

2819993/2025/WSU-I

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सत्यमेव जयते

No: WSU/Transfer of Claims/E-52972/2024-25/005 **Date:** /Jan/2025

15 JAN 2025

To

All Addl. CPFC (Zones),
All RPFCs/OICs (Field Offices),

Sub: Simplification of Transfer of Provident Fund Account- reg.

Madam/Sir,

In order to further simplify the process of transfer of Provident Fund Account of a member on change of employment, the present requirement of routing the online transfer claim through either the past or the present employer has been dispensed with in the following transfer cases with a view to expedite the transfer:-

- Transfers between Member IDs linked with the same UAN, where the UAN was allotted on or after 01/10/2017 and linked with Aadhaar.
- Transfers between Member IDs linked with different UANs, where such UANs were allotted on or after 01/10/2017 and linked with the same Aadhaar.
- Transfers between Member IDs linked with the same UAN, where the UAN was allotted prior to 01/10/2017, is linked with Aadhaar, and the name, date of birth (DOB), and gender are identical across the Member IDs.
- Transfers between Member IDs linked with different UANs, where atleast one of the UANs was allotted prior to 01/10/2017, is linked with the same Aadhaar, and the name, DOB, and gender are identical across the Member IDs.

[This has the approval of CPFC]

Yours sincerely,

15/1/25

G. R. Suchindranath
Addl. CPFC (WSU)

For Internal Circulation

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No: WSU/JointDeclaration/E-54018/2025-26/ 37 **Date: 22 /Sept/2025**

To,

All Addl. CPFC (Zones),
All RPFCs/OICs (Field Offices),

Subject: Further Simplification of Joint Declaration Process for Member Profile Changes – Reclassification of Category B Cases

In continuation to this office Circular dated 16th January 2025 on *"Simplification of Joint Declaration"*, the following further instructions are issued.

Now, in order to further enhance the ease of making changes in Member Profiles and improving the member experience, it has now been decided that:

- All cases presently falling under Category B of the aforesaid Circular (i.e., Member IDs linked with UANs generated prior to 1st October 2017, where Name, Date of Birth, and Gender were validated through UIDAI and JD requests are received online) shall be reclassified under Category A, provided that:

    a. The Name, Date of Birth, and Gender of the member are exactly the same across all Member IDs under a single UAN; and
    b. These details also exactly match with the data available in Aadhaar

- Such reclassified cases shall be processed as Category A cases, and changes in all profile parameters *excluding Name, Date of Birth, and Gender* shall be permitted accordingly.
- The above relaxation shall, however, not apply to those cases under Category B where *online Transfer Claims were received up to 06th January 2023 and have already been processed.*

(This issues with the approval of CPFC)

Yours sincerely,

22/9/25

G. R. Suchindranath
Addl. CPFC (WSU)

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Balance Sheet Section

Sub:- Inclusion of Recurring Audit Observations in Annual Audit Plan and Audit Manual

It has been observed from the Inspection Reports issued by the State Accountant General in respect of Annual Accounts of the Zonal/Regional Offices and Separate Audit Report issued by CAG on the Consolidated Annual Accounts of Employees' Provident Fund Organisation, as well as during the discussions held in the meetings of the FAC, Executive Committee, and CBT, that certain audit observations are recurring in nature.

The details of such recurring observations are as under:

ASO

25/03/26

1. Reconciliation of Suspense Accounts.
2. Reconciliation of TDS payable on credit of interest and settlement of claims, including TDS on higher pension, and ensuring timely remittance.
3. Monthly reconciliation of Bank Accounts.
4. Maintenance of Fixed Assets Register and calculation of depreciation as per prescribed rates and method (Straight Line Method).
5. Maintenance of records/registers of SRF.
6. Maintenance of records/registers of overpayments and irregular payments, along with monitoring of recoveries.
7. Maintenance and reconciliation of records relating to NPS contributions payable.
8. Maintenance of records of refundable Security Deposits.
9. Maintenance of records of Security Deposits (Advances to Parties).
10. Maintenance of Advance Register, including recovery of advances granted to staff along with applicable interest.
11. Ensuring that all land and buildings are registered in the name of EPFO.
12. Conduct of periodic physical verification of stores, cash in hand, furniture & fixtures, office equipment, etc., and obtaining bank balance confirmation certificates.
13. Maintenance of Valuable Documents Register.
14. Maintenance of Cash Book/Bank Book.
15. Maintenance of Cheque Cancellation Register.
16. Maintenance of details of outstanding expenses.

In view of the above, the Audit Division is requested to ensure that the aforesaid areas are invariably included in the Work Area/Annual Audit Plan of the Internal Audit Party on a permanent basis. Further, these items may also be incorporated appropriately in the Audit Manual for strict compliance.

RC-II (Audit) for M.A.

24/3/26

(G. R. Suchindranath)
ACC (F&A)

ACC (Audit)
U. O. No. BSC 12(1) 2025/Remittance/E-1004477/ 16605

Date 24 MAR 2026

24/3/26

(1) RC-I (Audit) ARS for NA, PP.

(2) PS to FA & CAO / ACC(HQ) Audit for information, PP.