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Balance sheet for the year 1982 to 83
for 1984-92 (Nine copy)

CONSOLIDATED ANNUAL ACCOUNTS WITH AUDIT REPORT FOR THE YEAR 1982-83



OFFICE OF THE
CENTRAL PROVIDENT FUND COMMISSIONER
NEW DELHI

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ERRATA

<i>Page</i>	<i>Line</i>	<i>Incorrect</i>	<i>Correct</i>
2	6 previous year	30,10,613.70	30,10,683.70
..	13 ..	31,48,150.20	31,48,150.29
..	26 ..	9,93,70,564.50	9,93,70,464.50
..	26 current year	13,22,41,942.55	13,22,41,989.55
..	19 current year	2,57,559.90	2,57,459.90
3	3 previous year	68,32,803.90	68,32,800.90
4	4 ..	8,24,101.82	8,04,101.82
7	2 ..	694,27,11,820.31	694,27,11,827.31
9	17 ..	24,675.20	24,674.20
10	6 ..	112,83,36,302.48	112,83,35,302.48
..	18 ..	20,08,965.79	20,08,965.99
..	5 current year	150,18,02,274.69	150,18,02,274.68
11	2 previous year	5,58,99,113.39	(--) 5,58,99,113.39
14	8 current year	41,88,62,302.09	41,88,69,302.09
15	25 previous year	1,92,605.352	1,92,605.35
..	19 ..	7,08,150.09	7,09,150.09
20	3 ..	429,64,08,676.45	429,64,08,676.46
21	3 ..	1,95,22,600.15	1,95,29,600.15
23	6 ..	1,01,40,061.88	1,01,47,061.88
27	1979-80 A.P.	67,924.24	67,924.25
30		1981-79	1978-79
31	2 date of credit	31.4.82	31.5.82
..	8 ..	29.5.83	29.5.82
33	10 Remarks	30.6.83	30.3.83
35	7	1,90,009.00	1,90,000.00
..	10	4,00,030.00	4,00,000.00
36	586	1,00,000.00	1,00,000.00 } 1,00,000.00 }
..	7	20,00,000.08	20,00,000.00
..	9	29.2.82	28.2.83
38	42	17.9.82	17.6.83
39	24	30.3.83	29.3.83
43	6 current year	2,80,99,024.37	2,08,99,024.37
49	6	60,38,592.01	60,38,592.31
68	17	5,843.36	5,853.36

CONSOLIDATED ACCOUNTS
AND AUDIT REPORT
EMPLOYEES' PROVIDENT FUND ORGANISATION
FOR THE YEAR 1982-83

**EMPLOYEES PROVIDENT
INCOME AND EXPENDITURE ACCOUNT**

<i>Previous year</i>	<i>EXPENDITURE</i>	<i>Amount</i>	<i>Amount</i>
	1. Expenditure on Administration.		
	(a) Salaries		
43,32,625.46	(i) Pay of Officers	47,47,666.93	
396,88,846.63	(ii) Pay of Establishment.	4,36,81,993.56	
384,66,300.65	(iii) Dearness pay and allowance.	5,14,34,053.33	
138,72,008.06	(iv) Other allowances	2,64,96,331.86	
963,59,780.80	Total (a)		12,63,60,045.68
30,10,613.70	(b) Travelling allowance		58,81,943.87
	(c) Other charges.		
68,44,619.85	(i) Office rent taxes water and Electricity charges.	1,15,50,933.47	
58,33,624.81	(ii) Printing of Forms & Stationary and Publication.	55,07,892.93	
24,95,094.27	(iii) Postage	32,62,018.87	
5,78,913.04	(iv) Cost of Audit.	6,63,202.11	
3,61,707.92	(v) Leave salary and Pension contribution.	2,31,741.07	
5,09,618.49	(vi) Legal Expenses	4,94,907.13	
31,48,150.20	(vii) Medical Assistance	38,24,838.75	
20,109.00	(viii) Staff Provident Fund (Board Share)	42,985.47	
2,38,122.94	(ix) Cost of liveries	3,47,312.39	
22,776.25	(x) Bank Commission	45,271.73	
56,592.01	(xi) Publicity Charges	47,055.72	
7,93,353.77	(xii) Hot and Cold weather charges	6,88,396.48	
6,55,704.56	(xiii) Repair of Office equipment and appliance	2,57,559.90	
44,204.90	(xiv) Grant to staff Recreation Club.	42,902.75	
2,620.00	(xv) Grant to staff Benevolent Fund.	2,948.80	
1,42,812.80	(xvi) Grant to Co-operative Canteen.	2,27,208.19	
57,17,807.35	(xvii) Pension/Death-cum-retirement Gratuity.	32,76,468.07	
55,849.47	(xviii) Conveyance.	1,15,231.01	
275,21,681.72	Total 'C' C/o.	3,06,28,774.84	
9,93,70,564.50	Total (a) & (b) C/o		13,22,41,982.55

FUND ORGANISATION
FOR THE YEAR 1982-83.

<i>Previous year</i>	<i>INCOME</i>	<i>Amount</i>
16,92,35,869.32	1. Receipt in Administration Account on account of Administrative/ Inspection Charges and Penal Damages	16,26,86,573.43 'A'
47,28,119.86	2. Miscellaneous Receipt in Administration Account.	31,26,663.04
68,32,803.90	3. Interest earned on Investment of surplus Administration Fund.	2,23,56,007.60
1,21,00,000.00	4. Receipts on account of administration of	
1,85,000.00	(a) Family Pension Fund	81,00,000.00
	(b) A.E.C.D. Scheme	—
19,30,81,790.08	Total C/o	19,62,69,244.07

Previous Year	EXPENDITURE	Amount	Amount
993,70,464.50	Total (a) & (b) B/F		13,22,41,989.55
275,21,681.72	Total (c) B/F	306,28,774.84	
17,32,462.74	(xix) Furniture	17,14,824.50	
8,24,101.82	(xx) Telephone/Telephone charges	9,44,584.29	
6,99,132.77	(xxi) Office equipment viz., Typewriters, Duplicators	8,53,731.16	
2,38,011.36	(xxii) Cost of Staff Car and maintenance.	3,27,765.67	
93,558.00	(xxiii) Fire Fighting equipment.	--	
6,722.70	(xxiv) Membership of Inter-national Social Securities.	7,289.65	
13,287.26	(xxv) Cost of Cycles and repairs.	13,542.03	
7,07,566.64	(xxvi) Construction and Maintenance of staff quarter and office buildings	7,75,105.91	
---	(xxvii) Silver Jubilee exp.	1,200.00	
3,76,382.84	(xxviii) Machanisation of Accounts.	3,83,223.33	
28,97,287.96	(xxvix) Other Miscellaneous Payment.	26,74,602.22	
1,32,077.30	(xxx) Staff paid from contingencies.	2,90,500.13	
5,000.00	(xxxii) Group Insurance Scheme	30,713.01	
14,36,643.27	(xxxii) Expenditure incurred for F.P.F./E DLI/A.E.C.D. Schemes.	18,83,066.96	
---	(xxxiii) Transfers to other Accounts in adj. of erro. credit,	26,60,000.00	
3,66,63,916.38	Total (c)		4,31,88,923.70
13,60,34,380.88	Total Expenditure		17,54,30,913.25
5,70,47,409.20	Excess of Income over expenditure.		2,08,38,330.82
19,30,81,790.08	Grand Total:		19,62,69,244.07

FOOT NOTE :

- (i) The accounts have been prepared on actual cash basis.
(ii) Estimated amount due from the employers but not received. in lakhs of Rs.

Previous Year.

86.65	(a) Administrative Charges	93.20
8.04	(b) Inspection Charges	16.80
44.05	(c) Penal Damages.	52.05
138.74		162.05

Sd/—
(A.H. JUNG)
FINANCIAL ADVISER & CHIEF ACCOUNTS OFFICER

<i>Previous year</i>	<i>INCOME</i>	<i>Amount</i>
19,30,81,790.08	Total B/F	19,62,69,244.07
19,30,81,790.08		19,62,69,244.07

**EMPLOYEES PROVIDENT
BALANCE SHEET**

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Previous year	S. No.	LIABILITY	Amount
	1.	Provident Fund Account	
	(a)	Employees Provident Fund	
2332,02,27,604.90		Balance as per last Balance Sheet	2683,49,78,500.83
417,01,64,736.65		Contribution (including refund of withdrawals) received during the year	469,05,25,508.06
110,82,05,342.39		Interest credited to members Account.	148,05,80,477.58
20,16,417.34		Other Receipts.	—
2860,06,14,101.28			3300,60,84,486.47
		Less :	
143,95,23,914.81		Payment made during the year to outgoing members on final settlement.	161,25,24,097.43
2,74,17,513.69		Premia paid during the year on members Life Insurance Policies.	79,51,087.54
24,37,33,315.38		Loan paid during the year to the members.	44,93,88,287.10
4,07,77,729.00		Employer's Share forfeited during the year.	5,55,51,974.68
99,00,044.65		Unclaimed Deposit Account	4,63,89,419.98
42,83,082.92		Miscellaneous Payment made during the year.	44,83,394.59
176,56,35,600.45			217,62,88,261.32
2683,49,78,500.83		Balance (a) as on 31.3.83	3082,97,96,225.15
	(b) (i)	Staff Provident Fund	
2,78,95,117.39		Balance as per last Balance Sheet	3,17,00,674.05
1,07,23,595.35		Contribution (including refund of withdrawal) received during the year	1,75,42,641.94
25,16,462.49		Interest credited to members account during the year	26,94,073.86
4,39,307.59		Other receipts	9,01,652.51
4,15,74,482.82			5,28,39,042.36
		Less :	
13,47,954.27		Payments made during the year to outgoing members on final settlement.	15,92,790.78
1,77,409.82		Premia paid during the year on members Life Insurance Policies.	81,647.23
78,40,555.95		Loan paid during the year to the members.	90,55,145.90
5,07,888.73		Other payments.	3,88,153.96
98,73,808.77			1,11,17,737.87
3,17,00,674.05		Balance (b) as on 31.3.83	4,17,21,304.49
	(ii)	S.P.F. A/c Trd. from other Regions.	
		Amount transfer out to the Regions	3,61,763.11
		Less : Amount received from other Regions.	2,54,560.42
			1,07,202.69
2686,66,79,174.88		Total C/o	3087,16,24,732.33

FUND ORGANISATION
AS ON 31.3.83

Previous year	S. No.	ASSETS	Amount	Amount
	1.	Investment Account		
	(a)	Employees Provident Fund		
2853,68,04,868.47	(i)	Securities Purchased centrally. Balance as per last Balance Sheet	3340,74,79,300.78	
		Add :		
694,27,11,820.31		Amount invested centrally during the year (purchase price)	805,23,10,101.28	
3547,95,16,695.78			4145,97,89,402.06	
		Less :		
207,20,37,395.00		Value of securities redeemed during the year.	2,37,75,06,274.55	
3340,74,79,300.78		Balance (a) (i) as on 31.3.1983		3908,22,83,127.51
	(ii)	Securities transferred by regions.		
53,20,96,900.18		Balance as per last Balance Sheet. (accepted value).	53,51,28,034.15	
		Add :		
30,31,133.97		Securities received during the year (accepted value)	47,16,776.46	
5351,28,034.15		Balance (a) (ii) as on 31.3.83		53,98,44,810.61
	(b)	Staff Provident Fund		
2,92,71,683.82		Balance as per last Balance Sheet	3,35,82,636.98	
		Add :		
99,08,403.16		Amount invested centrally during the year (Purchase price)	1,04,06,458.72	
3,91,80,086.98			4,39,89,095.70	
		Less :		
55,97,450.00		Value of securities redeemed during the year	20,05,700.00	
3,35,82,636.98		Balance (b) as on 31.3.83		4,19,83,395.70
	(c)	Pension-Cum-Gratuity Account		
2,23,56,940.28		Balance as per last Balance Sheet	3,06,70,059.51	
		Add :		
1,09,64,619.23		Amount invested centrally during the year (purchase price)	2,99,74,868.90	
3,33,21,559.51			6,06,44,928.41	
26,51,500.00		Less : Value of securities redeemed during the year	7,82,700.00	
3,06,70,059.51		Balance (c) as on 31.3.83		5,98,62,228.41
3400,68,60,031.42		Total C/o		3972,39,73,562.32 23

<i>Previous Year</i>	<i>S.No</i>	<i>LIABILITIES</i>	<i>Amount</i>	<i>Amount</i>
2686,66,79,174.88		Total B/F		3087,16,24,732.33
		2 Forfeiture Account		
28,78,99,567.81		Balance as per last Balance Sheet.	32,76,76,529.31	
		<i>ADD :</i>		
4,07,77,729.00		Employers Share forfeited during the year	5,55,51,974.68	
<u>32,86,77,296.81</u>			<u>38,32,28,503.99</u>	
		<i>LESS :</i>		
—	i)	Amount transferred to Special Reserve Fund.	—	
10,00,000.00	ii)	Amount transferred to Death Relief Fund	27,00,000.00	
767.50	iii)	Amount paid from forfeiture Account.	1.44	
<u>10,00,767.50</u>			<u>27,00,001.44</u>	
32,76,76,529.31		Balance as on 31.3.83		38,05,28,502.55
		3. Special Reserve Fund		
1,10,00,000.00		Balance as per last Balance Sheet.	1,10,00,000.00	
		<i>ADD :</i>		
—		Amount transferred from Reserve and forfeiture Account.	—	
<u>1,10,00,000.00</u>		Balance as on 31.3.83		1,10,00,000.00
		4. Unclaimed Deposit Account.		
6,05,07,290.99		Balance as per last Balance Sheet.	5,61,58,422.56	
		<i>Add :</i>		
99,00,044.65		Amount transferred during the year.	4,63,89,419.98	
<u>7,04,07,335.64</u>			<u>10,25,47,842.54</u>	
		<i>Less :</i>		
1,42,48,913.08		Amount paid during the year.	6,93,787.27	
<u>5,61,58,422.56</u>		Balance as on 31.3.83		10,18,54,055.27
		5 Security Deposits		
3,23,380.84		Balance as per last Balance Sheet.	3,32,417.10	
		<i>Add :</i>		
23,105.78		Amount received during the year.	27,249.02	
<u>3,46,486.62</u>			<u>3,59,666.12</u>	
		<i>Less :</i>		
14,069.52		Amount transferred during the year.	26,513.36	
<u>3,32,417.10</u>		Balance as on 31.3.83		3,33,152.76
2726,18,46,543.85		Total C/O.		3136,53,40,442.91

<i>Previous year</i>	<i>S.No.</i>	<i>ASSETS</i>	<i>Amount</i>	<i>Amount</i>
3400,68,60,031.42		Total B/F		3972,39,73,562.23
	(d)	Administration Fund		
22,29,73,958.87		Balance as per last Balance Sheet	24,48,02,258.87	
		<i>Add :</i>		
—	(a)	Adjustments made during the year	39,18,553.79	
5,10,53,000.00	(b)	Amount invested in F.D.R.	5,28,73,326.00	
27,40,26,958.87			30,15,94,138.66	
	(a)	Less : value of securities redeemed during the year	3,39,52,600.00	
2,92,24,700.00	(b)	Amount transferred to A/c No. 9	2,31,47,900.00	
			5,71,00,500.00	
24,48,02,258.87		Balance (d) as on 31.3.83		24,44,93,638.66
	2.	Amt. recoverable S.R.F. Account		
93,41,133.74		Balance as per last Balance Sheet.	96,51,669.49	
		<i>Add :</i> Amt. paid to members during the year.	4,20,961.87	
3,65,344.50				
97,06,478.24			100,72,631.36	
54,808.75		Less : Amt. recovered from employer	7,081.00	
96,51,669.49		Balance as on 31.3.83		1,00,65,,550.36
	3.	Cost of land and Building		
7,23,79,993.79		Balance as per last Balance Sheet.	7,97,95,554.52	
74,40,234.93		<i>Add :</i> additions during the year.	1,48,84,195.84	
7,98,20,228.72			9,46,79,750.36	
24,675.20		Less : refund during the year.	12,96,904.70	
7,97,95,554.52		Balance as on 31.3.83		9,33,82,845.66
	4.	Cash Balance as on 31.3.83		
	(a)	E.P.F. A/c No. 1		
1,17,21,689.19		As per region book	(—) 20,82,167.06	
		Less : Amount not accounted for by Regions though transferred to A/c No. 5	76,07,897.90'B'	
1,02,64,547.40			(—) 96,90,064.96	
14,57,141.79				
		<i>Add :</i>		
	i)	Excess accounted for by the R.C.s as transfer to A/c 5.	73,69,149.23'C'	
66,93,149.23				
81,50,291.02				
	ii)	Adjustment's of previous year by R.C. Karnataka.	12,18,000.00	
81,50,291.02			85,87,149.23	(—) 11,02,915.73
	b)	Regl. Admn. A/c No. 2		
2,82,82,849.13		As per Regions books.	94,51,630.79	
26,860.40		Less : Amount though credited to S.P.F. A/c not debited to Regl. Admn. Cash book.	10,023.40'D'	94,41,607.39
2,82,55,988.73				
3437,75,15,794.05		Total C/o.		4008,02,54,288.57

<i>Previous year</i>	<i>S.No.</i>	<i>LIABILITIES</i>	<i>Amount</i>	<i>Amount</i>
2726 18,46,543.85		Total B F		3136,53,40,442.91
		6. Interest Suspense Account :		
		(a) E.P.F. Account.		
541,03,82,648.75		Balance as per last Balance Sheet	669,92,32,018.61	
		<i>Less :</i>		
110,63,94,926.93	(i)	Interest credited to members account during the year.	148,03,09,925.33	
18,10,415.46	(ii)	Interest paid on deposits refunded to exempted estts.	2,70,552.25	
2,01,29,960.09	(iii)	Interest paid to vendors during the year.	2,12,21,797.10	
<u>112,83,36,302.48</u>			<u>150,18,02,274.69</u>	
428,20,47,346.27		Balance in the accounts to be credited to the subscriber members accts up to 31.3.82	519,74,29,743.93	
3,66,378.92		<i>Add :</i> Interest realised from members on Loans etc.	2,65,769.81	
15,19,362.97	(ii)	Interest on securities received from estts.	2,13,126.25	
62,65,357.11	(iii)	Penal damages received during the year.	69,73,668.84	
7,48,225.59	(iv)	Interest on S.B. A/cs of the regions	10,55,265.16	
1,89,531.74	(v)	Interest on S.B. A/cs (Central)	2,01,405.25	
13,50,632.98	(vi)	Interest realised on F.D. R.	10,78,674.73	
240,67,45,183.03	(vii)	Interest realised on investments of securities.	300,30,19,704.83	
<u>241,71,84,672.34</u>			<u>301,28,07,614.87</u>	
669,92,32,018.61		Balance (a) as on 31.3.83		821,02,37,358.80
		(b) Pension-cum-Gratuity Account		
67,21,779.54		Balance as per last B. Sheet	86,91,664.05	
20,08,965.79		<i>Add :</i> Interest realised during the year on investment of securities.	30,11,164.82	
1.25		Interest on S.B. Account	—	
87,30,746.78			1,17,02,818.87	
39,092.73		<i>Less :</i> Interest paid to vendors	19,833.10	
<u>86,91,654.05</u>		Balance (b) as on 31.3.83		1,16,82,985.77
3396,97,50,216.51		Total C/o		3958,72,60,787.48

<i>Previous year</i>	<i>S.No</i>	<i>ASSETS</i>	<i>Amount</i>	<i>Amount</i>
3437.75,15,794.05		Total B/F		4008.02,54,288.57
	(c)	E.P.F. A/c No. 3		
5,58,99,113.39		As per regions Books.	(--)	8,60,81,293.34
13,50,000.00		Add Transfer of funds to A/c No. 3 from A/c No. 1.		4,00,000.00 'E'
(--)			(--)	8,56,81,293.34
1,53,00,000.00		Less : Extra credit given by bank.		1,10,00,000.00 'F'
(--)			(--)	9,66,81,293.34
	(d)	Central Administration Account No. 4		
11,59,797.37		As per cash Book.		46,53,800.31
6,87,863.00		Amount in transit		7,92,880.00
18,47,660.37				54,46,680.31
3430.95,14,341.03		Total C/o		3998.90,19,675.54

<i>Previous year</i>	<i>S.No.</i>	<i>LIABILITIES</i>	<i>Amount</i>	<i>Amount</i>
3396,97,50,216.51			Total B/F	3958,72,60,787.48
		(c) Staff Provident Fund Account.		
5,69,022.78		Balance as per last Balance Sheet.	4,57,413.20	
24,28,118.55		Add : Interest realised during the year on investmest.	29,29,130.04	
1,427.37		Interest on S.B. Account	—	
29,98,568.70			33,86,543.24	
25,16,462.49		Less : Interest credited to mem- bers account	26,94,073.86	
24,693.01		Interest paid to vendors.	26,195.71	
25,41,155.50			27,20,269.57	
4,57,413.20		Balance (c) as on 31.3.83		6,66,273.67
		7. Suspense Account (unclassified)		
99,21,876.95		Balance as per last B. Sheet	70,16,211.97	
28,61,931.56		Add : Amount remained unclassified during the year.	40,97,070.16	
1,27,83,808.51			1,11,13,282.13	
57,67,596.54		Less : Amount cleared during the year	28,18,083.73	
70,16,211.97		Balance as on 31.3.83		82,95,198.40
3397,72,43,841.68		Total C/o		3959,62,22,259.55

Previous year	SI No	ASSETS	Amount	Amount
3430,95,14,341.03		Total B/F		3998,90.19,675.54
	(e)	EPF Investment A/c No. 5		
1,44,51,251.69		As per Cash Book	1,57,46,042.21	
		ADD :		
2,97,41,755.86	(i)	Amount in transit	3,45,68,470.84 'H'	
1,48,72,700.00	(ii)	Extra debits to A/c No : 5 by Bank	1,10,23,115.80 'I'	
	(iii)	Transferred to EDLI adjustment of erroneous investment.	--	
38,29,100.00				
6,28,94,807.55			6,13,37,628.85	
		LESS :		
2,87,50,000.00	(i)	Amt. credited to A/c No.3 during 1982-83 though debited to A/c No. 5 during 1983-84	4,69,68,000.00 'J'	
18,17,294.75	(ii)	Amt. credited erroneously.	87,68,759.10 'K'	
3,05,67,294.75			5,57,36,759.10	
3,23,27,512.80				56,00,869.75
	(f)	Staff Provident Fund A/c. No. 8 :		
1,37,227.10		As per Cash Book		
		ADD :	32.86	
		Amt. in transit and excess accounted for by R. Cs.	15,82,802.77 'L'	
4,07,816.38				
5,45,043.48			15,82,835.63	
		LESS :		
1,73,831.63		Amount not accounted for by R. Cs. & Excess erroneous credit to S.P.F. A/c. No. 8	15,49,045.55 'G'	
3,71,211.85				33,790.08
	(g)	Pension-cum-Gratuity A/c No. 9.		
11.47		As per cash book.	40.47	
—		ADD : Amount in transit	--	
		LESS : Amount of SPF A/c No. 8 erroneously credited.	1,036.00	
1,036.00				(—) 995.53
(—)1,024.53				
13,130.85	(h)	Permanent Advance		16,045.49
	(I)	In cash with RBI Bombay		
1,82,77,050.01	(a)	Pertaining to EPF	156.39	
88,345.62	(b)	Pertaining to SPF	2,64,921.23	
	(c)	Pertaining to pension-cum-gratuity Fund.	2,12,312.06	
11,849.24				
1,83,77,244.87				4,77,389.68
	(J)	Security Deposits.		
20,420.00		Balance as per last Balance Sheet.	3,29,746.40	
3,09,326.40		ADD : During the year for hiring of office accomodation deposits made.	--	
		LESS ; Recovered during the year	1,54,663.20	
3,29,746.40		Balance as on 31.3.83.		1,75,083.20
3436,09,32,163.27		Total C/o		3999,5321,858.21

Previous year	Sl. No.	LIABILITIES	Amount	Amount
3397,72,43,841.68		Total B/F		3959,62,22,259.55
	8.	Death Relief Fund		
(--)		Balance as per last Balance Sheet.	54,563.24	
		ADD :		
10,00,000.00		Amount received from forfeiture account during the year.	27,00,000.00	
45.75		Amount received during the year from the employers.	1,60,177.00	
7,94,845.67			29,14,740.24	
		LESS :		
7,40,282.43		Payment made during the year	7,60,975.78	
54,563.24		Balance as on 31.3.83		21,53,764.46
	9.	Administration Account		
34,09,51,430.87		Balance as per last Balance Sheet	39,80,30,971.27	
5,70,47,409.20		Excess of Income over expenditure during the year.	2,08,38,330.82	
			41,88,62,302.09	
32,131.20		Adjustment of Regional Account	(-) 27,82,355.15	
--		Amt. of securities trf. to A/C No. 9.	(-) 2,31,47,900.00	
39,80,30,971.27		Balance as on 31.3.83	(-) 2,59,30,255.15	39,29,39,046.94
66,009.74	10. (a)	Unclassified receipt in Administration Account.	--	--
5,14,130.62	(b)	Unclassified receipt in EPF (Contribution A/c).	--	--
2,03,416.80	(c)	Over drawal from bank		1,56,438.74
--	(d)	Cash in hand (contra)		1,278.69
7,83,557.16				
	11.	Pension-cum-Gratuity A/c.		
1,61,29,124.74		Balance as per last Balance Sheet.	2,09,75,225.49	
		ADD :		
		Amount transferred during the year from :		
1,036.00		Account No. 8	--	
53,00,000.00		Account No. 4	2,55,47,900.00	
90,707.54		Short exhibition of previous year	--	
2,15,20,868.28			4,65,23,125.49	
5,45,642.79		LESS : Amt. paid during the year	4,87,820.56	
2,09,75,225.49		Balance as on 31.3.83		4,60,35,304.93
	12.	Irregular payment as on 31.3.1983 (contra)		7,89,280.84
7,09,150.09				1,97,526.13
1,31,904.27	13.	Over payment as on 31.3.83 (contra)		
	14.	Group Insurance Scheme as on 31.3.1983		10,78,106.90
7,82,837.66				38,675.72
32,747.14	15.	A.E. (CD) D.A. Account		2,36,958.08
--	16.	S.P.F. (HRA/CCA) Account		
3439,87,44,798.00		Total C/o		4003,98,48,640.98

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Previous year	S. No.	ASSETS	Amount	Amount
3436.09 32,163.27		Total B/F		3993.53 21 358.21
	5.	Recoverable Advance		
	(a)	Conveyance Advance.		
18,41,191.94		Balance as per last Balance Sheet	21,77,935.24	
12,66,208.55		ADD : Amount paid during the year.	13,99,349.25	
31,07,400.49			35,77,284.49	
9,29,465.25		LESS : Amount recovered during the year.	11,53,635.68	
21,77,935.24		Balance as on 31.3.83 (a)		24,23,648.81
	(b)	Festival Advance.		
7,89,992.20		Balance as per last Balance Sheet.	8,69,321.40	
14,95,203.00		ADD : Amount paid during the year.	14,62,193.00	
22,85,195.20			23,31,514.40	
14,15,873.80		LESS : Amount recovered during the year.	14,58,149.00	
8,69,321.40		Balance as on 31.3.83 (b)		8,73,365.40
	(c)	Fan Advance.		
4,353.15		Balance as per last Balance Sheet.	4,532.00	
3,208.85		ADD : Amount paid during the year.	7,200.00	
7,562.00			11,732.00	
3,030.00		LESS : Amount recovered during the year.	7,020.00	
4,532.00		Balance as on 31.3.1983 (c)		4,712.00
	(d)	Irregular Payment :		
6,89,308.15		Balance as per last Balance Sheet	7,09,150.09	
19,841.94		ADD : Amount added during the year.	80,130.75	
7,08,150.09			7,89,280.84	
		Less : Amount recovered the year		
7,09,150.09		Balance as on 31.3.83 (d)		7,89,280.84
	(e)	Advance of Pay/DA/TA		
2,24,062.10		Balance as per last B. Sheet.	3,03,904.85	
2,72,448.10		ADD : Amount paid during the year.	5,84,703.29	
4,96,510.20			8,88,608.14	
1,92,605.352		LESS : Amount recovered during the year.	3,56,715.25	
3,03,904.85		Balance as on 31.3.83 (e)		5,31,892.89
	(f)	Food Grain Advance.		
94,396.39		Balance as per last B. Sheet.	12,196.39	
		ADD : Amount paid during the year.		
94,396.39			12,196.39	
82,200.00		LESS : Amount recovered during the year.	352.00	
12,196.39		Balance as on 31.3.1983 (f)		11,844.39
	(g)	Advance to co-op-canteen/store		
		Balance as per last Balance Sheet.	5,000.00	
5,000.00		ADD : Amount paid during the year	3,826.20	
5,000.00			8,826.20	
		LESS : Amount recovered during the year		
5,000.00		Balance as on 31.3.83 (g)		8,826.20
3436,50,14,203.24		Total C/o		3999,99,65,428.74

Previous year

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Amount

3439,87,44,798.00

4003,98,48,640.98

3439,87,44,798.00

4003,98,48,640.98

<i>Previous year</i>	<i>S.No.</i>	<i>ASSETS</i>	<i>Amount</i>	<i>Amount</i>
3436,50,14,203.24		Total B/F		3999,99,65,428.74
	(h)	Warm Clothing Advance.		
1,693.25		Balance as per last Balance Sheet	1,340.25	
2,000.00		Add Amount paid during the year	1,250.00	
3,693.25			2,590.55	
2,353.00		Less Amount recovered during the year:	1,126.00	
1,340.25		Balance as on 31.3.83 (h)		1,464.25
	(i)	Natural Calamity Advance		
12,23,842.75		Balance per last B. Sheet	5,41,520.75	
826.00		Add : Amount paid during the year.	3,35,997.00	
12,24,668.75			8,77,517.75	
6,83,148.00		Less : Amount recovered during the year	4,52,529.00	
5,41,520.75		Balance as on 31.3.83 (i)		4,24,988.75
	(j)	House Building Advance.		
1,86,36,213.71		Balance as per last B. Sheet	1,89,54,909.61	
26,77,456.27		Add : Amount paid during the year	27,62,442.10	
2,13,13,669.98			2,17,17,351.71	
23,58,760.37		Less : Amount recovered during year.	25,73,872.76	
1,89,54,909.61		Balance as on 31.3.83 (j)		1,91,43,478.95
	(k)	Miscellaneous payment		
55,12,884.30		Balance as per last B. Sheet	83,90,080.12	
42,48,182.60		Add : Amount paid during the year	65,98,992.11	
97,61,066.90			1,49,89,072.23	
13,70,986.78		Less : Amount recovered during the year	6,25,915.90	
83,90,080.12		Balance as on 31.3.83 (k)		1,43,63,156.33
	(l)	Over payment		
1,03,833.65		Balance as per last B. Sheet.	1,31,904.27	
		Add :		
59,766.72		Amount over paid during the year	1,11,164.63	
1,63,600.37			2,43,068.90	
31,696.10		Less : Amount received during the year	45,542.77	
1,31,904.27		Balance as on 31.3.83 (l)		1,97,526.13
	(m)	Employees Group Insurance		
NIL		Balance as per last B. Sheet.	6,583.35	
57,023.75		Add : Amt. paid during the year	20,654.25	
57,023.75			27,237.60	
		Less : Amount received during the year	27,157.00	
50,440.40				
6,583.35		Balance as on 31.3.83 (m)		80.60
3439,30,40,541.59		Total C/o		4003,40,96,123.75

<i>Previous year</i>	<i>LIABILITIES</i>	<i>Amount</i>	<i>Pre</i>
3439,87,44,798.00		4003,98,48,640.98	34
3439,87,44,798.00	GRAND TOTAL	4003,98,48,640.98	

<i>Previous year</i>	<i>S.No.</i>	<i>ASSETS</i>	<i>Amount</i>	<i>Amount</i>
98		Total B F.		4003,40,96,123.75
	46,514.90	6. Amount on account of Book-Keeping error.		2,490.91
		7. Suspense Account (Unclassified)		
	40,03,772.41	Balance as per last Balance Sheet.	56,57,741.51	
		<i>Add :</i>		
	21,38,113.30	Amount which could not be classified under appropriate head during the year.	12,14,617.98	
	61,41,885.71		68,72,359.49	
		<i>Less :</i>		
	4,84,144.20	Amount cleared during the year by classification to appropriate heads.	11,22,333.17	
	56,57,741.51	Balance as on 31.3.1983		57,50,026.32
	3439,87,44,793.00	GRAND TOTAL		4003,98,48,640.98

<i>Previous year</i>			<i>In lakhs of Rs.</i>
	FOOT NOTE :		
3,136.99	(a)	Estimated amount from the employers on account of contribution due but not received as on 31.3.1983.	4,283.02
1,907.47	(b)	Estimated amount of Penal Damages on contribution due but not received as on 31.3.1983.	2,128.35
138.74	(c)	Estimated amount of Administrative charges Inspection Charges and Penal Damages due but not received as on 31.3.1983.	162.05
	(d)	Reasons for variations in Cash Balances Please see Annexure 'A'.	
	(e)	This statement of Accounts comprises transactions relating to Employees Provident Fund Scheme only. The Accounts in respect of Employees Family Pension Scheme, 1971 and Employees Deposit Linked Insurance Scheme 1976 have separately compiled.	

Sd/-

(A.H. JUNG)

Financial Adviser & Chief Accounts Officer

Employees' Provident Fund
Statement Showing the Details of Receipts and
(Employees Provident Fund and
For the Year

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<i>Previous Year</i>	<i>Receipts</i>	<i>Amount</i>
	1. Opening Balance as on 1.4.1982	
3,76,97,618.06	(a) At Bank in Account No. 5	1,44,51,251.69
1,19,34,059.38	(b) In cash with R.B.I.	1,82,78,050.01
429,64,08,676.45	2. (a) Amount received from Account No. 1 of the regions	480,78,91,942.66
2,80,48,392.60	(b) Erro. Receipts	3,30,71,850.56
	3. Interest and redemption Proceed realised during the year on securities :	
238,66,15,222.94	(i) Total interest realised Rs. 300,30,19,704.83 Less : Vendors interest 2,12,21,797.10	298,17,97,907.73
1,89,531.74	(ii) Interest on SB A C received	2,01,405.25
13,50,632.98	(iii) Amount of interest realised on F.D.R. 10,78,674.73 Last years 54,266.66	11,32,941.39
207,20,37,395.00	(iv) Amount realised on redemption of securities (EPF)	237,75,06,274.55
883,42,81,529.16	Total	1023,43,30,623.84

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Organisation
Payments in Respect of Investment Account
Administration Fund)
1982-83

<i>Previous Year</i>	<i>Payment</i>	<i>Amount</i>
183,54,82,700.00	1. Amount transferred to Account No.3 of the regions.	215,43,64,000.00
69 01 6 6	2. Amount of E.P.F. invested in securities (Purchase price)	805,23,10,101.28
1,95,22,600.15	3. Miscellaneous payment from E.P.F. Account No. 5.	1,19,10,323.96
38,29,100.00	4. Adjustment of erroneous investment made to E.P.F. instead of E.O.L.I.	-----
	5. Closing Balance on 31.3.1983 :	
1,44,51,251.69	(a) At Bank in Account No. 5	1,57,46,042.21
1,82,77,050.01	(b) In cash with R.B.I. awaiting investment	156.39
883,42,81,529.16	Total	1023,43,30,623.84

Sd/—
(A.H. JUNG)
FINANCIAL ADVISER & CHIEF ACCOUNTS OFFICER

Employees Provident Fund
Statement Showing Details of Receipts and
for the Year 1982-83

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<i>Previous Year</i>	<i>Receipts</i>	<i>Amount</i>
	1. Opening Balance as on 1.4.1982	
1,27,517.17	(a) At Bank in A/c No 8	1,37,227.10
59,273.24	(b) In cash with Reserve Bank of India.	88,345.62
19,26,626.56	2. (i) Amount received in Account No. 8 from Account No. 2 of regions.	44,48,549.71
14,135.00	(ii) From Central Office Account No : 4	1,57,399.05
17,207.00	(iii) From Account No. 5 in adjustment of erroneous credit.	1,55,686.00
55,97,450.00	3. Amount received on redemption of securities.	20,05,700.00
	4. Amount pertaining to A/c No. 5 erroneously credited.	11,96,000.00
24,03,425.54	5. Interest realised during the year on investment of securities Rs. 29,29,130 04	29,02,934.33
	Less : Vendors interest Rs. 26,195.71	
1,427.37	6. Interest on Savings Bank Account.	
1,01,47,061.88	TOTAL	1,10,91,841.81

Organisation
 Payment in Respect of Investment Account
 (Staff Provident Fund)

<i>Previous Year</i>		<i>Payments</i>	<i>Amount</i>
99,08,403.16	1.	Amount of Staff Provident Fund invested in Securities (Purchase price)	1,04,06,458.72
13,086.00	2.	Amount transferred from Account No. 8 to other Accounts in adjustments.	-----
—	3.	Amount transferred to Account No. 9 for optees of Pension Scheme.	4,20,429.00
	4.	Closing Balance as on 31.3.1983.	
1,37,227.10	(a)	At bank in Account No. 8	32.86
88,345.62	(b)	In cash with Reserve Bank of India awaiting investment.	2,64,921.23
1,01,40,061.88		TOTAL	1,10,91,841.81

Sd/—
 (A.H. JUNG)
 FINANCIAL ADVISER & CHIEF ACCOUNTS OFFICER

EMPLOYEES PROVIDENT
STATEMENT SHOWING DETAILS OF RECEIPTS AND
FOR THE YEAR 1982-83

<i>Previous year</i>	<i>Receipts</i>	<i>Amount</i>
	1. Opening Balance as on 1.4.1982	
31,674.22	(a) At Bank in Account No. 9	11.47
22,395.21	(b) In cash with Reserve Bank of India, Bombay	11,849.24
	2. Amount received	
63,00,000.00	(a) From Account No. 4 and 5 of Central Office	2,59,80,900.00
	2,55,47,900.00	
	4,33,000.00	
1,036.00	(b) From Account No. 8	4,20,429.00
	3. Interest realised during the year on investment of securities	29,91,331.72
	Rs. 30,11,164.82	
19,69,873.26	<i>Less :</i>	
	Vendors interest Rs. 19,833.10	
1.25	4. Interest on Savings Bank Account	—
26,51,500.00	Amount of redemption proceeds realised on securities	7,82,700.00
1,09,76,479.94	TOTAL	3,01,87,221.43

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FUND ORGANISATION
PAYMENTS IN RESPECT OF INVESTMENT ACCOUNT
(PENSION CUM GRATUITY ACCOUNT)

<i>Previous year</i>	<i>Payments</i>	<i>Account</i>
1,09,64,619.23	1. Amount of pension-cum gratuity Account invested in securities (Purchase price)	2,99,74,868.90
	2. Closing Balance in Account No. 9 as on 31.3.1983	
11.47	(i) With State Bank of India	40.47
11,849.24	(ii) With Reserve Bank of India	2,12,312.06
1,09,76,479.94	TOTAL	3,01,87,221.43

Sd/-
(A. H. JUNG)
Financial Adviser & Chief Accounts Officer

SCHEDULE 'A'

Reconciliation statement explaining the variation between the income shown in the Regional Income and Expenditure Accounts and that shown in the consolidated accounts for the year 1982-83.

Amount received in Regional Administration Account No. 2 as shown in the Regional Accounts.	
(i) Administrative Charges	12,99,57,250.89
(ii) Inspection Charges	3,29,46,954.04
(iii) Penal Damages	2,41,516.44
	16,31,45,721.37
Add: Receipt in A/c No. 2 from other accounts	2,23,93,252.95
	18,55,38,974.32
Less: Transfer from A/C No. 2 to other accounts	2,35,54,393.28
	16,19,84,581.04 (A)
Amount less accounted for by the Regional Offices in the Accounts for 1982-83 as under :	
Regional Office Accounts	
Transfer from 2 to 4	3,72,49,350.68
Transfer from 4 to 2	3,58,16,592.15
	14,32,758.53
Central Office Accounts	
Transfer from 2 to 4	3,60,61,100.92
Transfer from 4 to 2	3,39,26,350.00
	21,34,750.92
Net transfer from 2 to 4	
As per Regional Office Accounts	14,32,758.53
As per Central Office Accounts	21,34,750.92
	7,01,992.39 (B)
Difference less accounted for by regions	
Amount shown in Income and Expenditure Accounts (A+B)	16,26,86,573.43

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SCHEDULE 'B'

Amount not accounted for by the Regions though received in account No. 5 from Account No. 1.

Region	Amount	Date of credit
1973-74		
West Bengal. (12.97,700-12.97.000)	700.00	73-74
1976-77		
Andhra Pradesh.	6000.00	10.6.76
1977-78		
Uttar Pradesh	56,000.00	Amt. of A/c No. 25 & reversed on 12.4.77
Maharashtra (Pune)	2469.00	12.4.77
" "	16940.00	14.2.78
Gujarat (S.B. Sau)	33000.00	27.3.78
1978-79		
Tamil Nadu	24100.00	Amt. of A/c No. 25 & reversed in 6.83 & 8/83
Karnataka	100.00	25.7.78
West Bengal	9200.00	28.11.78
West Bengal	27800.00	27.12.78
1979-80		
Andhra Pradesh (Cuddapah)	67924.24	18.6.79
Uttar Pradesh (Meerut)	50033.80	9.8.79
Punjab	2000.00	Less accounted
1980-81		
Kerala (Pattani)	10,00,000.00	13.2.81
Kerala (Pattam)	10,00,000.00	19.2.81
Kerala (Pattam)	10,00,000.00	23.2.81
Kerala (Pattam)	5,00,000.00	26.2.81
Kerala (Pattam)	10,00,000.00	5.3.81
Andhra Pradesh (Hyderabad)	2,03,000.00	28.5.81
Andhra Pradesh (Guntur)	2,00,000.00	23.3.81
Karnataka (Bangalore)	36000.00	29.10.80

Revised 16.7.81

Region	Amount	Date of credit
Punjab (S.B. Patiala)	68,000.00	19.9.80
Mulland Branch (S.B. Patiala)	3,53,800.00	24.12.80
Punjab (S.B.P.)	90,000.00	17.2.81
U.P. (Kanpur)	1,30,000.00	Amt. of A/c No. 25-B reversed on 6.7.83

1981-82

Ranchi	36,300.00	20.2.82
S.B. Patiala Trafd. on 25.5.81		
5,08,800/- Recd.		
on 29.5.81—5,27,000/-	18,200.00	Less
		accounted
S.B. Patiala	200.00	3.8.81
Amritsar	1,000.00	4.1.82
Ludhiana (2,48,465.45-2,48,456.45)	9.00	Less accounted
.. (7,283,65-7,283.50)	0.15	Less accounted
.. (353.50—253.50)	100.00	Less accounted
Punjab	1,131.95	Less accounted
S.B. Hyderabad	5,00,000.00	26.10.81
Gauhati	1,900.00	18.11.81
Delhi	9,000.00	5.12.81
Cochin	4,02,800.00	29.7.81
Cochin	10,000.00	9.11.81
Bangalore	105,000.00	18.3.82
S.B. Mysore	1,28,000.00	13.7.81
Mangalore	50,000.00	13.7.81
Amritsar	10,000.00	16.2.82
Meerut	58,000.00	23.2.81
Calcutta	4,87,000.00	27.1.82
Siliguri	2,500.00	15.1.82
Siliguri	4,000.00	23.2.82

Total -76,07,897.90

70,92,913.15

(+) A. A.R.S

SCHEDULE 'C'

Excess accounted for by Regional Office as transfer to Account No. 5 from Account No. 1.

1979-80

Andhra Pradesh (Hyderabad)	255.33
Bihar (Ranchi) E.S.I. amount wrongly shown by R.C.	220.05
West Bengal	1,82,500.00

1980-81

West Bengal	63,15,300.00
Jaipur 18.2.81 (9,36,000-2,60,000)	6,76,000.00

Debit of Rs. 300-352
for 1981-82
Letter sent to 30/9/82
P.S. (1) 82-83.

1981-82

Karnataka	1,07,822.35 ✓
Siliguri (W.B)	87,051.50

Total: 72,61,326.88

~~73,69,149.23~~

(-) L A.R.S

SCHEDULE 'D'

Amount though credited to S.P.F. Account not debited to Regional Administrative Cash Books.

Regions	Date of credit	Amount
Calicut	3.10.80	147.00
Maharashtra	3.6.81	3020.40
Orissa	22.10.79	3283.00 ✓
-----	13.11.80	3573.00 ✓
		10,023.40

3167.40 ✓

(+) A. Apr 3 1981

SCHEDULE 'E'

Transfer of funds to Account No. 3 from Account No. 1

1980-81

Faridabad (5 Lac -4 Lac)

20.9.80

1,00,000.00

1981-82

~~Bangalore~~

~~5.8.81~~

~~3,00,000.00~~

Total :-

4,00,000.00

~~1,00,000.00~~

(-) L. Apr 3 1981

(SCHEDULE 'F')

Extra credit given by bank to Account No. 3 without any corresponding debit to Account No. 5

1981-79

Bangalore

19.5.78

9,50,000.00

Bangalore

5.3.79

9,50,000.00

1981-82

Pattam

16.2.82

10,00,000.00

Pattam

31.3.82

10,00,000.00

~~Indore (difference 30-3)~~

~~1.4.81~~

~~27,00,000.00~~

Varanas

24.4.81

2,00,000.00

Kanpur

22.10.81

15,00,000.00

Ludhiana

4.3.82

2,00,000.00

Calcutta

19.11.81

25,00,000.00

Total :-

~~4,10,00,000.00~~

~~8,30,00,000.00~~

(-) L A/P

SCHEDULE 'G'

Extra credit Amounts Credited to S.P.F A/c. No. 8 but not accounted for by Regions.

Regions	Date of credit	Amount	Remarks
West Bengal	9.7.77	13,239.00	Extra credit
	31.5.82	1,043.00	
Delhi	4.5.81	1,60,592.63	
"	15.10.82	1,000.00	
"	20.12.82	12,058.25	
"	10.1.83	13,075.85	
"	10.1.83	16,188.95	
	29.5.83	6,45,000.00	Amt. of A/c 5
Visakhapatnam	7.1.83	345.50	
Bangalore	1.4.82	1,145.00	
	19.3.83	878.00	
Ahmedabad	7.1.83	1,248.00	
Bombay (MH)	23.6.82	7,324.00	
"	30.9.82	818.57	
"	7.12.82	378.00	
Nagpur	3.9.82	12,487.55	
"	14.9.82	12,098.40	
"	17.12.82	11,946.05	
"	2.3.83	15,020.05	
Madurai	27.12.82	72,148.00	
Punjab	-	10.75	
Jaipur	15.4.82	1,83,000.00	Amt. of A/c 5
Meerut	21.3.83	3,68,000.00	Amt. of A/c 5
Total :-		15,49,045.55	

3,51,022.55
2.5

(+) A. A.P.S

SCHEDULE 'H'

Amount in transit to Account No. 5

	Region	Amount		Remarks
1970-71	Andhra Pradesh (S.B.H.)	2,787.75		—
1973-74	Andhra Pradesh (S.B.H.)	13,413.36	Transferred on	1.2.74
	Delhi	83,130.60	" "	23.11.73
	Rajasthan	2,700.00	(Less credited on 28.4.73) (10.03.000-10.00.300) Transferred by S.B.B.J. on 25.4.1973	
1976-77	Andhra Pradesh (S.B.H.)	35,482.94	Transferred on	8.6.76
	Delhi	3,30,019.65	Transferred on	26.5.76
	Delhi	5,68,980.35	" "	26.5.76
	Siliguri	17,100.00	Credited to A/c. 25 & reversed on	26.7.83
1977-78	Faridabad	20,828.40	Transferred on	28.6.77
	Rajasthan (S.B.B.J.)	72,900.00	" "	3.8.77
1978-79	S.B.I. Bangalore	5,000.00	" "	5.3.79
	(6,64,500-6,59,500)			
	S.B.I. Meerut	1,939.65	Transferred on	17.7.78
	S.B.I. Meerut	31,736.50	" "	10.3.79
1979-80	Meerut	78,396.00	" "	21.5.79
Short Credit				
Kanpur	(18,51,000-18,15,000)	36,000.00		15.3.80
Meerut	(1,00,910.09-1,00,710,09)	200.00		14.4.79
1980-81				
A.P.	(13,28,381.07- 13,28,361.07) S.B. of Hydbad.	20.00	Transferred on	22.7.80
Karnataka (S.B.M.)		59,300.00	Transferred on	8.1.81
U.P. (Meerut)		2,226.30	Transferred on	30.7.80
Punjab (S.B.P)		1,61,000.00	Transferred on	12.9.80
Punjab (Faridabad)		6,107.75	Credited to A/c-25 & reversed on	26.7.83
1981-82				
S.B. Mysore		15,67,000.00	Transferred on	22.12.81
Pune		1,77,300.00	Credited to A/c-25 & reversed on	24.5.83
Varanasi		20,000.00		14.1.82
S.B. Mysora		54,000.00		31.3.82

1982-83

Andhra Pradesh

Hyderabad	79,600.00	11.8.82
"	87,400.00	9.2.83
"	39,000.00	31.3.83
Cuddapah	4,713.75	2.8.82
"	900.00	30.3.83
"	12,000.00	31.3.83
Guntur	2,51,000.00	13.3.83
Guntur	1,04,000.00	30.3.83
"	3,000.00	31.3.83
Visakhapatnam	2,05,500.00	30.6.83
"	32,800.00	31.3.83
Cuddapah	6,000.00	26.3.83

Assam

Gauhati	32,700.00	22.3.83
Shillong	34,300.00	19.4.82
Gauhati	85,600.00	3.93
"	1,83,400.00	3.83
"	1,42,000.00	3.83
"	4,00,800.00	3.83
"	37,400.00	3.83
"	7,900.00	3.83
"	53,700.00	3.83
Gauhati	29,525.80	2.4.82
"	173.50	2.6.82
"	937.50	25.6.82
"	16,000.00	14.10.82
Shillong	48,000.00	30.3.83
Agartala	20,500.00	30.3.83
Agartala	6,400.00	30.3.83
Gauhati	16,000.00	9.3.83
"	500.00	12.10.82

(131500-131000)

Bihar

Patna	84,857.50	24.2.83
"	51,100.00	31.3.83
Ranchi	10.00	17.5.82
Ranchi	1,65,400.00	10.8.82
"	19,500.00	11.8.82
"	1,38,100.00	3.2.83
"	93,600.00	30.3.83
"	1,73,300.00	31.3.83

Muzaffarpur	3,41,200.00	31.3.83
(280860-228860)	52,000.00	4.6.82
Delhi	6,45,000.00	26.5.82 (Credited to A/c 8)
	6,76,000.00	30.3.83
	9,31,000.00	31.3.83
Gujarat		
Rajkot	21,42,000.00	30.3.83
Surat	19,05,000.00	31.3.83
Ahmedabad	19,71,000.00	31.3.83
Kerala		
Trivandrum	4,99,300.00	30.3.83
"	1,25,400.00	31.3.83
Calicut	32,600.00	10.12.82
"	7,300.00	31.3.83
Cochin	1,26,464.50	23.6.82
"	2,01,100.00	30.3.83
"	3,43,600.00	31.3.83
Maharashtra		
Pune	2,49,100.00	30.3.83
"	13,54,400.00	31.3.83
Goa	600.00	24.3.83
"	9,300.00	28.3.83
"	8,000.00	30.3.83
"	52,800.00	31.3.83
Karnataka		
Bangalore	4,04,200.00	26.3.83
"	2,13,900.00	31.3.83
"	95,200.00	5.6.82
S B. Mysore	2,68,000.00	5.6.82
Maagalore	20,100.00	31.3.83
Madhya Pradesh		
Madhya Pradesh	8,97,000.00	30.3.83
"	3,85,000.00	31.3.83
Orissa	3,36,300.00	30.3.83
"	54,400.00	31.3.83
Rajasthan	1,83,000.00	13.4.82 (Credited to A/c 8)
"	36,000.00	10.4.82
"	3,33,400.00	14.5.82
"	74,000.00	10.8.82
"	14,000.00	31.3.83
"	1,48,000.00	30.3.83
"	1,12,000.00	31.3.83

Tamil Nadu

Madras	1,50,400.00	31.3.83
Coimbatore	15,500.00	30.3.83
	52,500.00	31.3.83
Madurai	19,513.84	23.3.83
Madurai	54,000.00	30.3.83

Punjab

Chandigarh	8,60,000.00	30.3.83
"	1,90,000.00	30.3.83
Amritsar	29,000.00	10.4.82
	5,000.00	31.3.83
Faridabad	4,00,000.00	31.3.83
Ludhiana	1,57,463.55	31.3.83
	27,459.75	31.3.83
	79.75	2.5.82
"	0.50	12.5.82
"	6,435.00	10.8.82
"	0.75	25.8.82
"	3,168.00	28.9.82
"	98.90	4.10.82

Uttar Pradesh

Kanpur	2,16,000.00	28.4.82
	7,00,000.00	16.10.82
	3,10,000.00	30.3.83
	4,50,000.00	31.3.83
Meerut	2,15,000.00	30.3.83
	1,56,000.00	31.3.83
	3,68,000.00	18.3.83
	4,90,000.00	27.1.83
Bereilly	4,000.00	
From Adm. A/c for Kanpur	{ 20,00,000.00 } { 25,00,000.00 }	Credited on 4.4.83

West Bengal

Siliguri	42,000.00	21.3.83
"	2,71,000.00	30.3.83
"	1,38,000.00	31.3.83
Calcutta	27,98,000.00	30.3.83
"	6,20,000.00	31.3.83

Total :-

~~3,45,68,470.84~~

62,26,940.79

(4) A 1975

SCHEDULE 'I'

Extra debit made to A/c No. 5 by the Bank

1979-80

Jaipur
(Direct Debit) 20.3.80 6,00,000.00

1980-81

Visakhapatnam 17.6.80 for 8,00,000.00
13.6.80
Amritsar 10.11.80 and 14.11.80 for 6,00,000.00
4.11.80

1981-82

Gauhati 6.5.82 2,00,000.00
Ahmedabad 12.6.81 1,00,000.00 Debited to A/c No. 5
24.6.81 1,00,000.00 instead of A/c No. 25
reversed on 24.5.83

1982-83

Maharashtra (Pune) 18.5.82 20,00,000.00
8.6.82
Trivendrum 2.9.82/4.9.82 10,00,000.00
Calicut 29.2.82 1,00,000.00 Reversed on 4.4.83
Pune 8.6.82 3,00,000.00
20.12.82 3,00,000.00
Indore 17.1.83 40,00,000.00 Reversed on 18.4.83
Indore 22.4.82 3,00,000.00 Debited to A/c 5
instead of A/c 25
Ludhiana 5.5.82 2,00,000.00
Faridabad 10.8.82 4,00,000.00 X?
Delhi
Less accounted 23,115.80 ✓
(31,100.55 7,984.75)

Total :-

67,00,000.00
1,10,23,115.80

Indore

14.8/19.3.84

2,50,000.00 ✓
✓
✓
X?

(-) L FRES OR FRES

SCHEDULE 'J'

Amount credited to Account No 3 during 1982-83 but debited to Account No. 5 during 1983-84

Region	Amount
Andhra Pradesh	10,00,000.00 ✓
Assam	50,000.00 ✓
Bihar	20,50,000.00 ✓
Gujarat	1,08,50,000.00 ✓
Karnataka	15,00,000.00 ✓
Maharashtra	16,18,000.00 ✓
Orissa	9,00,000 17,00,000.00 ✓
Rajasthan	20,00,000.00 ✓
Punjab	12,00,000.00 ✓
Tamil Nadu	8,00,000.00 ✓
Uttar Pradesh	82,50,000 1,32,00,000.00 ✓
West Bengal	1,10,00,000.00 ✓
Total :	4,69,68,000.00 61,50,000 ✓

SCHEDULE 'K'

Erroneous Credit to Account No. 5.

		Amount	
Madhya Pradesh extra credit on 16-9-1976		5,09,000.00	
Madhya Pradesh extra credit on 9.9.1976		1,60,000.00	
Nasik		4,50,521.35	Reversed on 12.1.83
Chandigarh. (Punjab)	17 18.5.82	4,00,000.00] Particulars
Chandigarh Ludhiana. (Punjab)	9 10.8.82	4,00,000.00	
Assam (Gauhati)	4.11.82	1,56,000.00	
" "	11.11.82	400.00	
" (Shillong)	11.12.82	1,34,000.00	
" "	21.4.82	900.00	
" "	9.3.83	27,500.00	
Andhra Pradesh	1.7.82	1,04,000.00	Reversed on 16.5.82
	28.2.83	80,000.00	7.4.83
	31.3.83	1,97,400.00	9.4.83
A.P. Bihar (Ranchi)	20.12.82	1,27,159.50	Amt. of A/c. No. 8
" "	18.1.83	1,38,400.00	
Delhi	14.4.82	100.00	
Karnataka	21.10.82	4,750.00	
Kerala		886.75	
Maharashtra (Bombay)	21.10.82	25,500.00	Reversed on 16.7.81
" (Nagpur)	13.8.82	3,38,500.00	
" "	31.3.83	13,977.00	
" "	8.10.82	12,450.55	
Madhya Pradesh	4.1.83	25,53,000.00	
Rajasthan	25.9.82	21,534.25	Amt. of A/c. No. 8
	3.5.82	86,000.00	
" "	28.2.83	93,300.00	
" "	15.1.83	23,381.00	
Tamil Nadu	10.10.82	10,702.80	Amt. of A/c. No. 8
" "	27.4.82	60,688.80	Amt. of A/c. No. 8
Punjab (Chandigarh)	15.9.82	5,00,000.00	
" "	28.2.83	30,000.00	
" (Amritsar)	11.3.83	5,00,000.00	
" "	9.12.82	1,14,000.00	
" "	1.83	6,00,000.00	
Ludhiana	6.11.82	1,000.00	
" "	28.12.82	2.00	
" "	26.3.83	2,000.00	
Uttar Pradesh (Merrut)	18.9.82	21,000.00	
" (Kanpur)	11.8.82	32,000.00	
" "	14.4.82	1,10,000.00	
" "	1.83	49,000.00	
West Bengal	17.5.82	4,39,000.00	Reversed on 21.11.84
" "	24.9.82	22,000.00	
Punjab (less accounted)		18,705.50	
Total		87,68,759.10	
		78,22,132.25	

(+) A Af-03

SCHEDULE 'L'

Amount of Staff Provident Fund Account No 8. in transit

Region	Amount	
1978-79		
West Bengal (63-200-63,000)	200.00	Transferred on 6.1.79 short credit. Adjusted by transfer from A/c. No. 2 on 19.4.83
1980-81		
Andhra Pradesh	7,511.00	Transferred on 22.1.81
" "	3,061.00	Transferred on 23.12.80
" "	1,01,619.00	Transferred on 13.11.80
Madhya Pradesh	2,468.00	Transferred on 31.3.81
Central Office	1,036.00	Created to Account No. 9 reversed on 7.7.83
1981-82		
Excess Accounted For :		
Orissa	3,198.38	
Tamil Nadu	2,250.00	
Meerut	16,344.00	} <i>Balance due to Govt</i>
Varanasi	20,176.00	
1982-83		
Coimbatore	60,888.80	26-4-82 credited to A/c 5.
"	6,085.00	17.9.82
"	10,702.85	9.10.82 Credited to A/c 5
Orissa	23,987.00	11.9.82 Excess accounted for.
Rajasthan	5,000.00	Excess accounted for
"	5.00	T.T. charges.
Karnataka	0.50	Excess accounted for
Bihar	47,951.50	31.3.83
"	11,692.20	31.3.83
Maharashtra	3,89,534.00	28.3.83
"	3,24,115.20	30.3.83
"	127.65	31.3.83
Punjab	31,574.20	30.3.83
Tamil Nadu	2,39,220.16	30.3.83
"	67,728.31	29.3.83
Coimbatore	541.00	31.3.83
Pune	15,702.20	7.12.82
Rajasthan	21,538.25	5.9.82 Credited to A/c 5
"	23,381.00	13.1.83
Hyderabad	1,27,159.50	17.12.82 Credited to A/c 5
Kanpur	5,192.00	25.1.83
Tamil Nadu	13,772.07	Excess accounted for
	<u>15,82,802.77</u>	<u>4,69,837.55</u> <u>4,10,000.00</u>

**EMPLOYEES FAMILY PENSION
RECEIPT AND PAYMENT ACCOUNT
(Contribution**

<i>Sl. No.</i>	<i>RECEIPT</i>	<i>Amount</i>
1.	Opening Balance as on 1st April 1982.	589,28,18,752.32
2.	i) Contribution of Employees and Contribution of Employers	93,71,85,446.46
	ii) Contribution of Govt.	28,00,00,00.000
3.	Interest on the balance in the Public Account.	48,13,00,000.00
4.	Other Receipts	
	a) Regional Contribution Account No. 10	33,25,753.76
	b) Central Contribution Account No. 11	78,38,751.13

		1,11,64,504.89
Total		760,24,68,703.67

SCHEME 1971
FOR THE YEAR 1982-83
Account)

<i>Sl. No.</i>	<i>PAYMENT</i>	<i>Amount</i>
1.	Amount paid to outgoing members/ beneficiaries	
a)	Amount of Employees' share with interest	1,74,50,098.23
b)	Retirement benefit	18,16,752.30
c)	Withdrawal benefit	3,14,70,832.91
d)	Life Assurance Benefit.	19,90,961.65
e)	Family Pension	64,93,784.45
		5,92,22,429.54
2.	Other Payments	
a)	Regional Contribution Account No. 10	14,25,612.05
b)	Central Contribution Account No. 11	1,29,700.00
		15,55,312.05
3.	Amounts in Adjustments	5,85,191.75
4.	Closing Balance	754,11,05,770.33
	Total	760,24,68,703.67

Sd/-
(A.H. Jung)
Financial Adviser & Chief Accounts Officer

**Employees Family
Receipt and Payment Account
(Administration)**

<i>Sl. No.</i>	<i>RECEIPT</i>	<i>Amount</i>
1.	Opening Balance as on 1.4.1982	(—) 1,22,17,294.30
2.	Amount received from Govt. towards cost of Administration.	81,00,000.00
3.	Misc. Receipt.	32.12
4.	Amount incurred from EPF Account.	2,50,16,286.55
Total		2,08,99,024.37

Pension Scheme 1971
For the Year 1982-83
Account)

<i>Sl. No</i>	<i>PAYMENT</i>	<i>Amount</i>	<i>Amount</i>
1.	Payment on Administration		
a)	Salaries	1,47,73,125.66	
b)	Travelling Allowance	6,35,680.78	
c)	Other Charges (recurring)	41,25,938.40	
d)	Other Charges (non-recurring)	3,83,627.73	
e)	Miscellaneous Payments	9,80,651.80	
	Total		2,80,99,024.37

Total

2,08,99,024.37

Sd/-
(A.H. JUNG)
Financial Adviser & Chief Accounts Officer.

**EMPLOYEES FAMILY
BALANCE SHEET AS**

<i>Balance as at</i>	<i>LIABILITIES</i>	<i>Amount</i>
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589,28,18,752.37	1. Employees Family Pension Fund Contribution account	754,11,05,770.33
(—)1,22,17,294.30	2. Family Pension Fund Administration Account Amount incurred from EPF Adm. Account	2,50,16,286.55
	3. Suspense Account (Contra)	17,82,282.98

588,06,01,458.02	TOTAL	756,79,04,339.86
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**PENSION SCHEME 1971
AT 31ST MARCH 1983**

<i>Balance as at 31st March Previous year -</i>	<i>ASSETS</i>	<i>Amount</i>
	1. Amount kept in deposit with Public Account	
447,87,70,314.27	Balance as per last Balance Sheet	589,51,44,863.82
	<i>Add</i>	
77,63,74,549.55	i) Amount deposited in Public Account during the year	88,02,89,666.87
28,00,00,000.00	ii) Govt. Share of Contribution	28,00,00,000.00
36,00,00,000.00	iii) Interest	48,13,00,000.00
589,51,44,863.82	Balance as on 31.3.83	753,67,34,530.69
	2. (a) Cash Balance	
(-) 33,24,324.65	i) FPF Contribution A/C (Regional)	(-) 23,00,451.35
9,98,213.15	ii) FPF Contribution A/C (Central Office)	(-) 23,00,451.35
-	(b) Amount in transit to A/C No. 11	66,71,690.99
	3. FPF Administration Account	
(-) 1,22,17,294.30	Amount recoverable from Central Govt.	2,50,16,286.55
-	4. Suspense A/C (Contra)	17,82,282.98
588,06,01,458.02	TOTAL	756,79,04,339.86

Note :

i) Family Pension contribution due from the employers but not received as on 31.3.1983	2.62 crores
ii) Family Pension Contribution due from Govt. as on 31.3.1982 (Claim for Rs. 50.27 crores upto 31.3.1982 had been preferred with Govt.)	69.13 crores
iii) Family Pension Administration cost due from Govt. as on 31.3.1983 (Claim for Rs. 1.22 crores upto 31.3.82 had been preferred with Govt.)	2.50 Crores

Sd/-
(A. H. JUNG)
Financial Adviser & Chief Accounts Officer

EMPLOYEES DEPOSIT LINKED
RECEIPT AND PAYMENT ACCOUNT
(Contributions)

Sl No	RECEIPT	Amount Rs.
1.	Opening Balance as on 1st April, 1982	140,78,30,211.00
2.	(i) Contribution of employers	21,49,32,669.14
	(ii) Contribution of Government	8,50,00,000.00
3.	Interest on Investment	12,21,64,390.68
4.	Penal Damages	73,447.53
5.	Other receipts in :	
	Account No. 21	29,03,785.89
	Account No. 23	13,45,932.47
	Account No. 25	91,97,836.72
		1,34,47,535.08
TOTAL		184,34,48,253.43

INSURANCE SCHEME 1976
FOR THE YEAR 1982-83
Account)

Sl. No.-	PAYMENT	Amount Rs
1.	Assurance Benefit	5,73,68,644.78
2.	Amount refunded to employers on grant of exemption.
3.	Other Payment in :	
	Account No. 21	18,30,794.77
	Account No. 23	30,42,558.62
	Account No. 25	1,01,02,404.10
		<u>1,49,75,757.49</u>
4.	Closing Balance	177,11,03,851.16
TOTAL		184,34,48,253.43

Sd/-
(A.H. JUNG)
Financial Adviser & Chief Accounts Officer

EMPLOYEES DEPOSIT LINKED
RECEIPT AND PAYMENT ACCOUNT
Administration

Sl. No	RECEIPT	Amount
1.	Opening Balance as on 1st April'82	29,87,91,749.39
2.	Administrative charges received from the employers during the year	4,76,87,325.05
3.	Inspection charges received	29,96,054.93
4.	Penal Damages	31,588.63
5.	Amount received from Govt. towards cost of Administration of the fund	2,00,00,000.00
6.	Interest received on Investment from Administration Account.	1,14,39,999.92
7.	Miscellaneous Receipts in :	
	Account No. 22	35,02,131.10
	Account No. 24	2,41,30,843.53
		2,76,32,974.63
8.	Amount incurred from EPF Adm A/c	51,75,378.95
TOTAL		41,37,55,071.50

INSURANCE SCHEME 1976
FOR THE YEAR 1982-83

Account

Sl. No.	PAYMENT	Amount	Amount
1.	Payment on Administration		
	(a) Salaries	41,68,558.14	
	(b) Travelling Allowance	1,63,579.12	
	(c) Other Charges (recurring)	13,50,192.33	
	(d) Other Charges (non-recurring)	1,07,998.17	
	(e) Miscellaneous Payments	2,48,264.55	
			60,38,592.01*
2.	Amount transferred to other Accounts		
	Central Office	25,00,007.00	
	Regional Offices	1,28,51,242.02	
			1,53,51,249.02
3.	Miscellaneous Payment :		
	Account No. 22	27,42,534.92	
	Account No. 24	2,23,14,300.00	
			2,50,56,834.92
4.	Closing Balance		36,73,08,395.25
	TOTAL		41,37,55,071.50

Note :

Payment from E.D.L.I Adm. Account	8,63,213.36
Amount Apportioned and spent from EPF.	51,75,378.95
	60,38,592.31*

Sd/-
(A.H. JUNG)
Financial Adviser & Chief Accounts Officer

Employees Deposit Linked
Balance Sheet as at

<i>Balance as at 31st March previous year</i>	<i>LIABILITIES</i>	<i>Amount</i>
140,78,30,211.00	1. Employees Deposit Linked Insurance Fund Account	177,11,03,851.16
29,87,91,749.39	2. Employees Deposit Linked Insurance Fund Adm. A/c.	36,73,08,395.25
.....	3. Suspense A/c (Contra)	7,05,650.87
170,66,21,960.59	TOTAL	213,91,17,897.28

Insurance Scheme 1976
31st March, 1983

Balance as at 31st March previous year	ASSETS	Amount
	1. Investment Account	
	(a) Employees Deposit Linked Insurance Fund Account	
101,33,66,969.82	Balance as per last Balance Sheet	140,22,96,965.83
	Add : Amount invested during the year :—	
12,99,82,796.01	i) Central/State Govt. guaranteed Securities.
18,95,45,350.00	ii) POTD/Small Savings
14,44,72,400.00	iii) Special Deposits
147,73,67,515.83		140,22,96,965.83
7,50,70,550.00	Less : Amount redeemed during the year	7,13,63,650.00
140,22,96,965.83		133,09,33,315.83
	Add : Amount deposited in public A/c during the year	43,66,52,875.42
140,22,96,965.83	Balance as on 31.3.83	176,75,86,191.25
	(b) Adm. Account.	
22,89,00,000.00	Balance as per last Balance Sheet	28,93,00,000.00
6,04,00,000.00	Add : Amount invested in Term Deposit during the year	10,67,89,000.00
28,93,00,000.00		39,60,89,000.00
	Less : Amount redeemed during the year.	4,17,00,000.00
28,93,00,000.00	Balance as on 31.3.83	35,43,89,000.00
	2. Cash Balance.	
(-) 7,85,331.68	i) Account No. 21	(-) 23,29,956.00
11,36,522.23	ii) Account No. 23	44,730.61
6,50,634.64	iii) Account No. 25	71.38
75,20,669.71	iv) Account No. 22	59,87,073.27
19,71,079.68	v) Account No. 24	50,79,669.75
45,31,419.98	vi) Uninvested amount with R.B.I.	---
	3. Amount in transit :—	
	From A/c; No. 21 to A/c. No. 25	35,18,635.90
	R.B.I. to A/c; No. 25	22,84,178.02
	From A/c. No. 22 to 24	18,52,652.23
	4. Suspense A/c: (Contra)	7,05,650.87
170,66,21,960.59	TOTAL	213,91,17,897.28

- Foot-note : 1. E.D.L.I. Contribution due from employers as on 31.3.83 Rs. 1.45 Crores
 2. E.D.L.I. Adm. Charges due from employers as on 31.3.83 Rs. 31.17 Lakhs
 3. E.D.L.I. Contrn (Govt. share) due as on 31.3.83 7.21 Crores
 (Claim for Rs. 4.97 crores as on 31.3.82 has been preferred with Govt.)
 4. E.D.L.I. Adm. Charges (Govt. share) due as on 31.3.83 1.63 Crores
 (claim for Rs. 1.10 crores as on 31.3.82 has been preferred with Govt.).

Sd/-
(A.H. JUNG)
Financial Adviser & Chief Accounts Officer

ANNEXURE 'A'

The Cash Books for cash accounts No. 1, 2 and 3 are maintained in the Regional Offices and Sub-Regional Offices of the Organisation. The summary Cash Books for these cash Accounts are maintained at the Head Quarters. The Cash Books for Bank Accounts Nos. 5, 8 and 9 are maintained at the Head Quarters of the Organisation. These are posted from the bank statements and as such, there is no difference between the Cash Books and bank balance as on 31st March. The difference in the cash balances of various Accounts is worked out on the basis of the statements of remittances received through the monthly accounts from the Regions. The facts of amounts in transit as on 31st March and adjustment omitted by the Regions have therefore been shown on the Balance Sheet under respective cash accounts and various schedules attached to the accounts.

A U D I T C E R T I F I C A T E

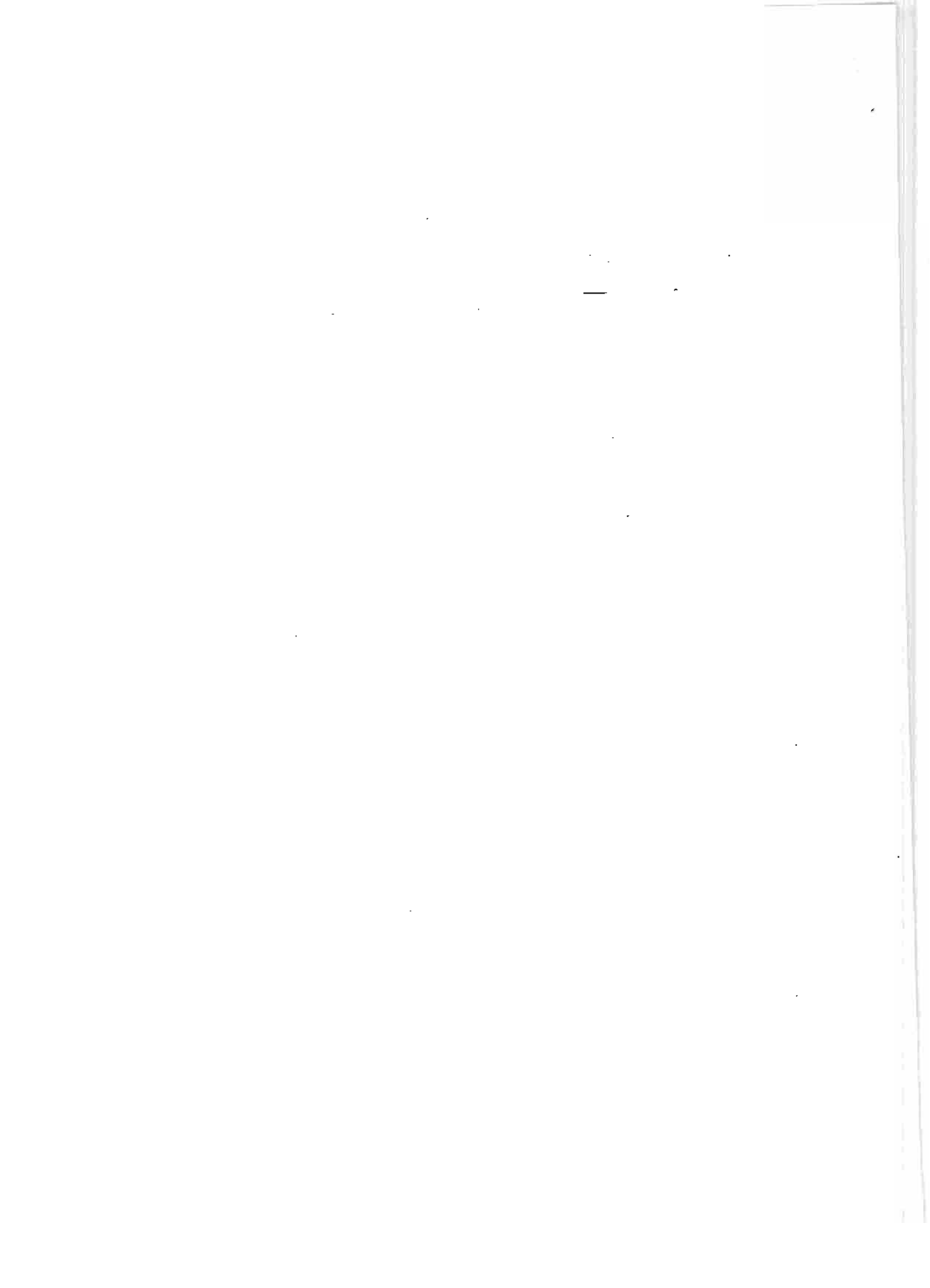
I have examined the Accounts and the Balance Sheet of the Employee's Provident Fund Scheme 1952; Employee's Family Pension Scheme 1971 and Employees' Deposit Linked Insurance Scheme 1976 for the year ending 31st March 1983. I have obtained all the information and explanations that I have required, and subject to the observations in the appended Audit Report, I certify as a result of my audit, that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state affairs of these Schemes according to the best of my information and explanations given to me and as shown by the books of the Organisation.

Sd/-

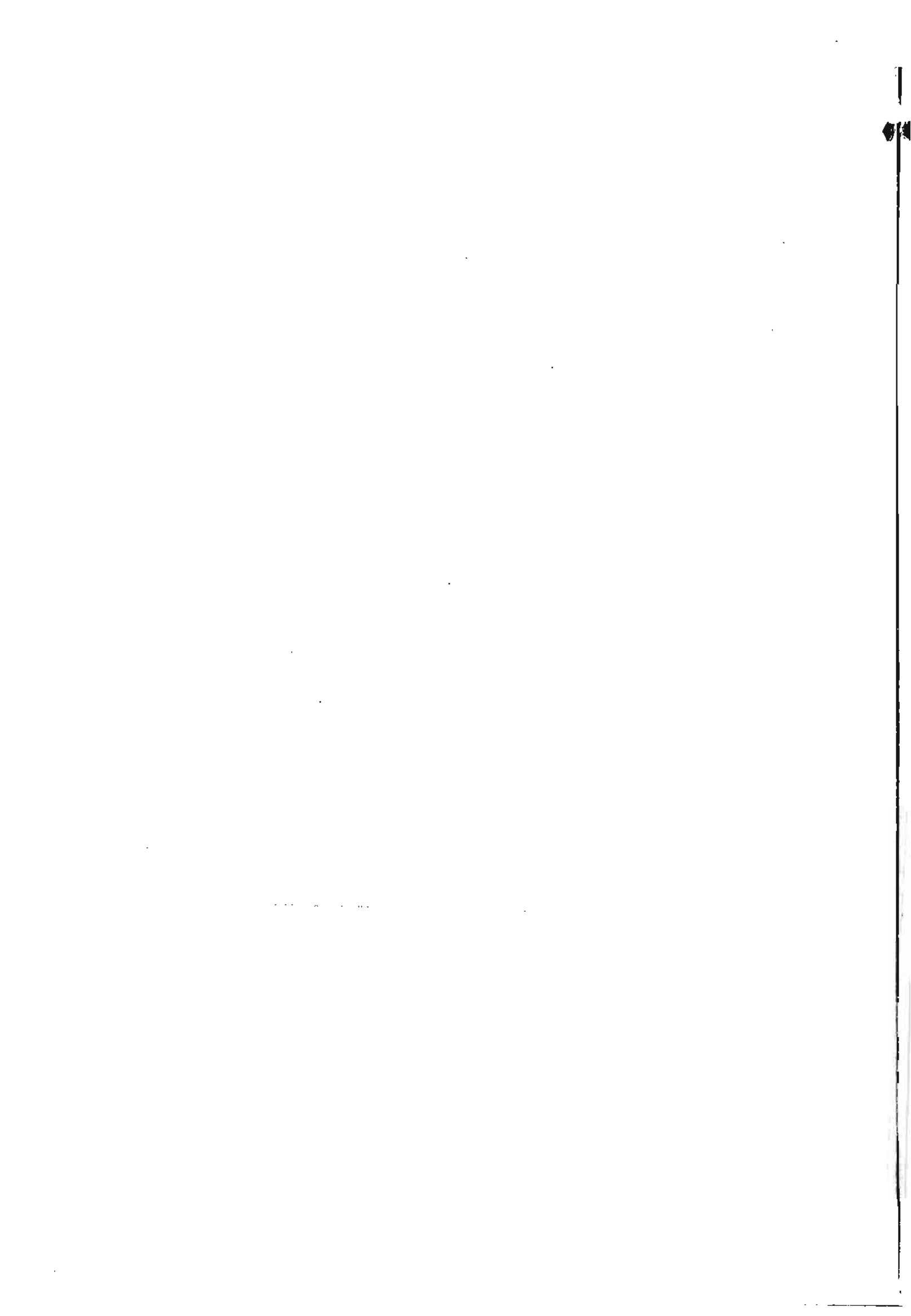
(O.P. Goel)
Director of Audit
Central Revenues.

New Delhi

Dated 16 January 1984.



**AUDIT REPORT
ON THE CONSOLIDATED ACCOUNTS OF THE
EMPLOYEES' PROVIDENT FUND ORGANISATION
FOR THE YEAR 1982-83**



Audit Report on the Employees' Provident Fund Organisation for the year 1982-83.

1. General

1.1 The Employees' Provident Fund Organisation set up under the Employees' Provident Funds and Miscellaneous provisions Act, 1952 covers the whole of the country except the State of Jammu and Kashmir. During 1982-83 it had 16 regional offices and 29 sub-offices with a Central Office at New Delhi.

1.2 Apart from the Employees' Provident Fund Scheme, (EPF) 1952 the Organisation has been entrusted with the administration of the Employees' Family Pension (EFP) Scheme, 1971, the Additional Emoluments (Compulsory Deposit) (AECD) Scheme, 1974 and the Employees' Deposit Linked Insurance Scheme, (EDLI) 1976. The administrative expenses of Employees' Provident Fund Scheme is met out of separate contribution levied on employers for this purpose; the Employees' Deposit Linked Insurance Scheme is administered out of contribution both from employers and Central Government at certain specific rates. For administering Employees Family Pension and Additional Emoluments (Compulsory Deposit) Schemes, the Organisation is provided with funds by the Government by way of recoupment of expenditure initially incurred by Employees' Provident Fund from out of its funds and the Organisation is required to maintain separate sets of accounts for each of these schemes. The accounts in respect of the Provident Fund, the Family Pension and the Employees' Deposit Linked Insurance Schemes have been compiled and consolidated by the Organisation upto date.

PART-I-EMPLOYEES' PROVIDENT FUND (EPF) SCHEME, 1952

2. Income and Expenditure Account

2.1 Total receipts on account of administration/inspection charges and penal damages amounted to Rs. 16.27 crores as shown in the Income and Expenditure Account for the year 1982-83. Actual collections made in this respect were, however, Rs. 16.31 crores according to the regional Income and Expenditure Accounts. The difference of Rs. 4.59 lakhs between the income shown in the regional accounts and in the consolidated account as explained in Schedule 'A' appended to the accounts was stated to be due to transfer of funds from account no. 2 to account no. 4 and *vice versa* which were not accounted for in the regional or Central books. In this regard the following comments are offered :

A. Receipts in Regional Administration Account: no. 2 from other accounts: Rs.2.24 crores.

Receipts to the extent of Rs. 2.24 crores were shown as adjusted in regional Administration account (Account No. 2) from other accounts. These receipts included inter-alia transfers from Accounts as indicated below :—

(a) Additional Emoluments (Compulsory Deposit) Receipts (Rs. 6.16 lakhs).

The regional offices at Bihar, Orissa, Tamil Nadu, West Bengal and Uttar Pradesh had taken the receipts on account of Additional Emoluments (Compulsory Deposit) in regional Administration

account (Account No. 2) whereas they were to be shown separately. To this extent receipts were inflated in Administration account.

(b) *Transfers from Employees' Deposit Linked Insurance Administration Account No. 22 (Rs. 87.03 lakhs).*

The regional offices at Bihar, Kerala, Tamil Nadu and West Bengal obtained transfers from Employees' Deposit Linked Insurance Administration account (Account no. 22) to regional Administration account (Account No.2) for meeting emergent expenditure. This was irregular as in such exigent transfers were required to be made from Central Administration Account (Account No. 4) and not from E.D.L. i. Administration Account (Account No. 22).

(c) *Receipts from Account No 3 (Rs. 1.55 lakhs)*

Regional office in Bihar included a receipt Rs. 1.55 lakhs on account of transfer from Employees' Provident Fund Refund Account (Account No. 3) which was not correct as per prescribed procedure. To this extent receipts in Regional Administration Account (Account No. 2) were inflated in the annual accounts.

(d) *Wrong Credits (Rs. 86.10 lakhs) and Miscellaneous Receipts (Rs. 7.90 lakhs).*

Regional Office in Uttar Pradesh accounted for these receipts in the Regional Administration account (account no. 2) without giving any details. The Organisation while consolidating the account did not investigate the circumstances under which these adjustments were carried out by the regional office.

The Organisation stated (January, 1984) that out of Rs. 86.10 lakhs, a sum of Rs. 27 lakhs had already been adjusted in 1983-84 accounts and efforts were being made to adjust the balance amount also in 1983-84 accounts.

B. *Transfer from Regional Administration Account (Account no. 2) to other accounts Rs. 2.36 crores*

Transfers to the extent of Rs. 2.36 crores were shown as adjusted in the Regional Administration account no. 2) to other accounts, other than Account No. 4. These transfers included inter-alia the adjustment of erroneous credits to the tune of Rs. 2.27 crores by the regional office in Uttar Pradesh. No details of this adjustment were available in the regional account nor were they called for by the Central office while consolidating the accounts. In the absence of details the correctness of the adjustment in account No. 2 could not be ensured.

The Organisation stated (January-1984) that the transfer of Rs. 2.36 crores was made to rectify erroneous adjustments made in earlier accounts.

2.2 A receipt of Rs. 81.00 lakhs was shown on the income side of the Income and Expenditure Account on account of Family Pension Scheme against total expenditure of Rs. 208.99 lakhs incurred on the administration of the scheme by the Organisation as a whole during the year 1982-83. Thus a sum of Rs. 127.99 lakhs remained to be recouped to the Organisation by Government for the year

1982-83 and the total amount thus due from Government upto end of the year 1982-83 amounted to Rs. 250.16 lakhs as under :-

Year	Amount Due (Rupees in lakhs)
1973-74 to	46.59
1978-79	
1979-80	14.89
1980-81	12.33
1981-82	48.36
1982-83	127.99

Total	250.16

Non-recoupment of amount due from the Government has resulted in short investment in administration account of Employees' Provident Fund and consequential loss of interest to the Organisation.

However the amount of Rs. 250.16 was not reflected in the balance sheet of Employees' Provident Fund Scheme as on 31st March 1983 as amount due from the Government on account of Employees' Family Pension Scheme 1971

2.3 For administering the Additional Emoluments (Compulsory Deposit) Scheme, 1974 an expenditure of Rs. 33.99 lakhs was incurred during 1982-83 against receipt of Rs. 29.00 lakhs from the Government. (part of Rs. 31.27 lakhs shown as Miscellaneous receipts in the account). Thus a sum of Rs. 4.99 lakhs was due from the Government during the year 1982-83. Total amount due from the Government upto the end of the year 1982-83, amounted to Rs. 5.77 lakhs as detailed below :-

Year	Amount Due (Rupees in lakhs)
1981-82	0.78
1982-83	4.99

TOTAL	5.77

However Rs. 5.77 lakhs was not exhibited in the balance sheet of Employees' Provident Fund Scheme as on 31st March 1983 as amount recoverable from Government on account of Additional Emoluments (Compulsory Deposit) Scheme 1974.

The Organisation stated (January 1984) that necessary claims for amount due from the Government had already been preferred/being preferred.

2.4 Expenditure on the administration of the Family Pension Scheme, 1971, Additional Emoluments (Compulsory Deposit) Scheme, 1974 and Employees' Deposit Linked Insurance Scheme, 1976 is met from the administration accounts of the Employees' Provident Fund Scheme. Separate Accounts are, however, prepared subsequently for the Employees' Family Pension and Employees' Deposit Linked Insurance Schemes (no separate accounts in respect of Additional Emoluments (Compulsory Deposit) Scheme are prepared) and expenditure arrived at on notional basis is exhibited in them. Notional expenditure in respect of these two schemes during 1982-83 was Rs. 208.99 lakhs and Rs. 60.39 lakhs

respectively. Expenditure to the extent of Rs. 18.83 lakhs pertaining to only Kerala and Tamil Nadu regions was exhibited in the accounts. Thus the balance expenditure of Rs. 250.55 lakhs was not shown separately in the accounts but formed part of expenditure of the Employees' Provident Fund Scheme.

Similarly expenditure of Rs. 33.99 lakhs incurred on the administration of Additional Emoluments (Compulsory Deposit) Scheme during 1982-83 was also not shown separately in the Employees' Provident Fund Accounts but merged with administration expenses of Employees' Provident Fund Scheme. To this extent the Income and expenditure account of Employees' Provident Fund Scheme did not reflect the correct position.

3. Balance Sheet.

3.1 The accounts of the Organisation for 1982-83 included the following funds :—

- i) Employees' Provident Fund
- ii) Administration Fund
- iii) Staff Provident Fund
- iv) Pension-cum-Gratuity Fund

The accumulations under each of the funds should be available with the Organisation in the form of investments/cash and other assets created. Thus balance in each of the funds should tally with the corresponding assets shown on the assets side of the balance sheet. However, scrutiny of the accounts revealed that none of the funds has been tallied with the corresponding assets despite the fact that this was commented upon in the earlier audit reports also.

The extent of variations between the accumulations under each fund and assets created out of them was as under :—

S. No.	Fund/Account	Liabilities	Assets	Excess of Asset (+) and shortage of Assets (-)
(Rupees in lakhs)				
1.	E.P.F	39,53,67.13	39,54,09.97	(-) 42.84
2.	S.P.F.	4,27.70	4,22.82	(-) 4.88
3.	Pension-cum-Gratuity Fund.	5,77.18	6,00.74	(+) 23.56
4.	Central Administration Fund.	39,43.52	39,07.43	(-) 36.09
5.	Suspense Account (Unclassified)	82.95	57.50	(-) 25.45
6.	Adjustment on account of book-keeping errors.	—	.02	(+) .02
	TOTAL	4003,98.48	4003,98.48	—

NOTE :—Details of accumulations under each fund and assets created out of them are appended as Annexure to annual accounts.

The above analysis showed that the funds were inter-mixed and the position of any of the fund could not be ascertained. The reasons for such inter-mixing were stated to be that till 1966-67, the accumulations under all the funds were transferred to Employees' Provident Fund Investment Account from which all the investments were made. Thereafter Organisation was taking action to segregate investment of each fund. Since the discrepancies were arising for a pretty longtime, some more time was needed to effect complete segregation of these funds.

3.2 The accounts have been closed after accounting for a sum of Rs. 2490.91 under the head "Amount on account of book keeping errors" vide item no. 6 on the assets side of the Balance Sheet. The details of this amount were, however, not on record. Hence accounts to this extent could not be said to have been balanced.

3.3 The closing cash balance in respect of Employees' Provident Fund Account No. 1 (Contributions Account) was shown as minus (—) 11,02,915.73 in the Balance Sheet vide item no. 4 (a) of the assets side. This account was to be credited with contributions received from the employees on account of provident fund and to be debited with the amounts of transfers made to Employees Provident Fund Account No. 5 (Investment Account). Reasons for excess transfer of funds from Account No. 1 to 5 and remedial measure taken to rectify the accounts were not on record.

3.4 (a) The assets side of the balance sheet exhibited sums of Rs. 7.89 lakhs and Rs. 1.97 lakhs under the heading 'Recoverable Advances' on account of 'Irregular Payments' and 'Over Payments' respectively. These amounts were simultaneously shown as liability in the balance sheet as they were payable to the Employees Provident Fund Account. These irregular and overpayments were on the *increase every year*. A sum of Rs. 5.19 lakhs out of Rs. 7.89 lakhs related to fraudulent payments made in Gujarat region in 1975-76

The Organisation stated (January 1984) that the cases relating to fraudulent payments were pending in courts. However the reasons for delay in settling irregular/over payments were not available.

(b) Similarly an amount of Rs. 0.12 lakh on account of Food Grain Advance paid to the staff in 1977 was also shown as recoverable in the balance sheet as on 31st March, 1983. Action taken, if any, to recover this amount was not on record.

4. Defects in Accounts.

4.1 The expenditure on the implementation of (i) Employees' Family Pension Scheme, 1971, (ii) Additional Emoluments (Compulsory Deposit) Scheme, 1974, and (iii) Employees' Deposit Linked Insurance Scheme, 1976, is initially met from the Employees' Provident Fund Administration Account. It is required to be recouped subsequently from the administration accounts of the respective schemes for which funds are made available by the Government including the amounts realised from the employers as per the provisions of the schemes. It was observed that no uniform procedure was being followed by the regional offices for exhibiting the expenditure on these schemes in their accounts. Some of the regional offices had charged these amounts directly to Income and Expenditure Account

while others had shown such expenditure in their Balance Sheets under the head "Miscellaneous Payments" as recoverable advances. Although expenditure amounting to Rs. 1,42.53 lakhs incurred in the following regions was distinctly shown in their accounts as pertaining to the scheme, but while consolidating the accounts, this amount was included in the total of Rs. 1,43.63 lakhs exhibited in the Balance Sheet under the head "Miscellaneous Payments" and had not been adjusted against amount due to be recovered from Government for administering these schemes.

<i>Name of Region</i>	<i>EFP Scheme</i>	<i>AECD Scheme</i>	<i>EDLI Scheme</i>	<i>Total</i>
				<i>(Rupees in lakhs)</i>
Andhra Pradesh	10.34	—	—	10.34
Assam:	6.54	(—) 3.44	—	3.10
Karnataka	70.31	7.79	6.39	84.49
Tamil Nadu	32.57	9.67	—	42.24
Maharashtra	—	—	2.36	2.36
TOTAL	1,19.76	14.0"	8.75	1,42.53

Though this was commented upon in earlier Audit Report no effective steps had been taken by the organisation to follow the procedure prescribed by accounting manuals.

4.2 As per Statement showing the details of Receipts & Payment in respect of investment account of the Employees' Provident Fund and Administration Fund attached to the annual accounts, the closing cash balance available in the Fund Account No. 5 maintained by the State Bank of India, Bombay was Rs. 1,57.46 lakhs on 31st March, 1983. In the Balance Sheet as on 31st March 1983 however, the closing cash balance was shown at Rs. 56.01 lakhs worked out as under:—

	<i>Rupees in lakhs</i>
Balance as per Cash Book	1,57.46
Add:	
Amount in transit	3,45.68
Extra Debits to Account No. 5 by the S.B.I., Bombay	1,10.23
TOTAL	6,13.37
Less:	
Amount credited to Account No. 3	4,69.68
Amounts credited erroneously	87.68
	4,57.36
Balance as at 31.3.1983	56.01

The details of Rs. 3,45.68 lakhs being the amount in transit, but accounted for in the Fund Account were given in Schedule 'H' to the annual accounts. From these details, it was noticed that although some transfers to this account were made by the regional offices as far back as 1970-71, the actual credits for the amounts had not appeared in the Fund Account till 1982-83. Year-wise break-up of such old transfers was as under :—

<i>Year</i>	<i>Amount (Rupees in lakhs)</i>
1970-71	0.03
1973-74	0.99
1976-77	9.51
1977-78	1.32
1979-80	1.15
1980-81	2.82
1981-82	18.18
1982-83	3,11.61

TOTAL	3,45.68

The Organisation stated (December 1983) that the matter regarding adjustment of old transfers had already been taken up with the regional offices and the concerned banks.

4.3 Schedule I attached to the annual accounts showed that extra debits to the extent of Rs. 110.23 lakhs had been raised by the State Bank of India Bombay on account of transfer of amounts to Employees Provident Fund account No. 3. This was stated to be due to receipt of incomplete information from the link branches of the State Bank of India. Year-wise break up of Rs. 110.23 lakhs as under --

<i>Year</i>	<i>Amount (Rupees in lakhs)</i>
1979-80	6.00
1980-81	14.00
1981-82	4.00
1982-83	86.23

TOTAL	1,10.23

As per remarks given in schedule I attached to annual accounts Rs. 41 lakhs had been reversed by the bank in April 1983. Action taken to reverse other extra debits from account no. 5 was not on record.

4.4. Schedule 'K' attached to the annual accounts indicated that erroneous credits to the tune of Rs. 87.69 lakhs was adjusted in the Employees Provident Fund Account No. 5 whereas they pertained to some other accounts. Out of these Rs. 11.20 lakhs related to the period as far back as 1976-77 and the balance pertained to 1982-83.

The details of Rs. 3,45.68 lakhs being the amount in transit, but accounted for in the Fund Account were given in Schedule 'H' to the annual accounts. From these details, it was noticed that although some transfers to this account were made by the regional offices as far back as 1970-71, the actual credits for the amounts had not appeared in the Fund Account till 1982-83. Year-wise break-up of such old transfers was as under :—

<i>Year</i>	<i>Amount (Rupees in lakhs)</i>
1970-71	0.03
1973-74	0.99
1976-77	9.51
1977-78	1.32
1979-80	1.15
1980-81	2.82
1981-82	18.18
1982-83	3,11.61

TOTAL	3,45.68

The Organisation stated (December 1983) that the matter regarding adjustment of old transfers had already been taken up with the regional offices and the concerned banks.

4.3 Schedule I attached to the annual accounts showed that extra debits to the extent of Rs. 110.23 lakhs had been raised by the State Bank of India Bombay on account of transfer of amounts to Employees Provident Fund account No. 3. This was stated to be due to receipt of incomplete information from the link branches of the State Bank of India. Year-wise break up of Rs. 110.23 lakhs as under :—

<i>Year</i>	<i>Amount (Rupees in lakhs)</i>
1979-80	6.00
1980-81	14.00
1981-82	4.00
1982-83	86.23

TOTAL	1,10.23

As per remarks given in schedule I attached to annual accounts Rs. 41 lakhs had been reversed by the bank in April 1983. Action taken to reverse other extra debits from account no. 5 was not on record.

4.4. Schedule 'K' attached to the annual accounts indicated that erroneous credits to the tune of Rs. 87.69 lakhs was adjusted in the Employees Provident Fund Account No. 5 whereas they pertained to some other accounts. Out of these Rs. 11.20 lakhs related to the period as far back as 1976-77 and the balance pertained to 1982-83.

As per the remarks given in the schedule 'K' attached to annual accounts Rs. 4.51 lakhs and Rs. 3.81 lakhs relating to the period 1976-77 and 1982-83 respectively had been reversed by the bank in April 1983. Action taken to reverse the remaining erroneous credits lying in account no. 5 was not on record.

5. Investment

5.1 (a) As on 31st March 1983 the total value of securities and fixed deposit receipts in respect of various investments in the accounts was Rs. 3996.85 crores at purchase price. The (face) value according to the certificates of holdings received from the Reserve Bank of India, State Bank of India and Nationalized Banks was Rs. 40,10.48 crores as detailed below :—

<i>Account</i>	<i>Purchase value as per Balance Sheet</i>	<i>Face value as per Certificates of holdings</i> <i>(Rupees in crores)</i>	
1. Employees' Provident Fund Account No. 5	3962.21	Reserve Bank of India	1490.30
		State Bank of India	23.93
		10% Special Deposits	1319.09
		National Savings Certificate	0.11
		Post Office Time Deposits.	1143.78
		TOTAL	3977.21
		2. Staff Provident Fund Account No. 8	4.20
State Government Loans	0.12		
State Govt. Guaranteed Bonds and Debentures	0.59		
Post Office Time Deposit Scheme	1.25		
10% Special Deposit Account	1.30		
TOTAL	4.12		
3. Pension-cum-Gratuity Fund Account No. 9	5.99		
		State Government Loans	0.11
		State Govt. Guaranteed Bonds and Debentures	0.61
		Post Office Time Deposit Scheme	1.22
		10% Special Deposit Scheme	1.12
		TOTAL	6.00

<i>Account</i>	<i>Purchase value as per Balance Sheet</i>	<i>Face value as per Certificates of holdings.</i>
		<i>(Rupees in crores)</i>
4. Administration Fund Account No 4	24.45	Fixed Deposits in State Bank and other Nationalised Banks. 23.15
TOTAL	3996.85	4010.48

(b) The total value of investments exhibited in the balance sheet did not reflect the correct position because the securities had been depicted on the basis of cost price plus commission charged by the Bank whereas the amounts in respect of securities redeemed had been exhibited in the accounts on the basis of the face value of the securities. As a result, the loss or gain in disposal of securities had not been suitably adjusted in the accounts as required under Section 51 and 52 (2) of the Employees Provident Fund Scheme 1952, though this was pointed out in the earlier audit reports. The Organisation stated (January 1983) that the matter whether the investments should be exhibited in the balance sheet at face value or at purchase value was under examination but no decision in this regard was taken so far (December 1983)

5.2 The position of the total investments out of provident fund accumulations in respect of un-exempted and exempted establishments as on 31st March, 1983 interest realised/average interest earned during 1982-83 was as under :—

<i>Establishment</i>	<i>Amount invested as on 31st March 1983</i>	<i>Interest Earned</i>	<i>Average interest earned annually on each 100 crores investment</i>
			<i>(Rupees in crores)</i>
Un-exempted Establishments	3978.66	299.56	8.78
Exempted Establishments	5218.05	275.16	5.28

Though the total investments by the exempted establishments were more than the amount invested by the unexempted establishments, the average rate of interest earned by the former was lower than that of unexempted establishments though both the establishments were required to follow the same pattern of investments as prescribed by the Central Government. The reasons for average low yields in the case of exempted establishments were that some of the exempted establishments did not conform to the pattern of investment notified by the Government. Action taken by the Organisation to ensure that the exempted establishment conformed to the prescribed pattern under Section 17 of the Employees' Provident Fund Act 1952 was not on record.

6. Outstanding Balances and Outstanding Recoveries

6.1 Special Reserve Fund

a) A special reserve fund had been created for making payments to outgoing members or their nominees in cases where the employers of the unexempted establishments had failed to deposit the

whole or part of the contributions deducted from the wages of the members to the Employees' Provident Fund. The amount so paid is subsequently recoverable from the employers of the defaulting establishments concerned. A sum of Rs. 141.70 lakhs had been paid to outgoing members or their nominees from 1960-61 to 1982-83 out of which Rs. 41.05 lakhs were recovered during the period leaving a balance of Rs. 1,00.66 lakhs as recoverable on this account as shown in the balance sheet as on 31st March, 1983 as per details given below :

	<i>(Rupees in lakhs)</i>
Opening Balance as on 1.4.82	96.52
Add : Amount paid to members during the year	4.21
	1,00.73
Less : Amount recovered from the employers	0.07
Closing balance as on 31.3.1983	1,00.66

Yearwise break up of recoverable amount was as under —

<i>Year</i>	<i>Amount (Rupees in lakhs)</i>
1960-61 to 1975-76	76.08
1976-77	4.37
1977-78	4.77
1978-79	3.32
1979-80	2.33
1980-81	2.57
1981-82	3.10
1982-83	4.14
Total	100.66

The position in respect of the regions where outstanding recoverable amount exceeded Rs. five lakhs as on 31st March, 1983 was as under :—

<i>Regions</i>	<i>Amount recoverable (Rupees in lakhs)</i>
1. Maharashtra	35.16
2. West Bengal	24.45
3. Uttar Pradesh	17.11
4. Madhya Pradesh	7.62

b) Further, against the Special Reserve Fund of Rs. 110.00 lakhs as shown in the Balance Sheet, an amount of Rs. 100.66 lakhs had been advanced upto 31st March, 1983 leaving a balance of Rs. 9.34 lakhs. However, as per cash book of Special Reserve Fund, the closing balance was Rs. 8.79 lakhs. There was thus a difference of Rs. 0.55 lakhs between the closing balance as per balance sheet and cash book, which was in existence for the last so many years. Though the

Organisation stated at the time of last audit January, 1983 that this difference would be rectified in 1982-83, the differences still persisted (December, 1983).

The number of employers from whom the balance of Rs. 100.66 lakhs are to be recovered is not available with the Organisation. The Organisation stated (January 1984) that effort is being made to recover the amount from the employers.

6.2 Suspense Accounts (Unclassified)

The total amount of receipts and payments which remained unclassified and booked under suspense account in the Balance Sheet as at 31st March, 1983 were Rs. 82.95 lakhs and Rs. 57.50 lakhs respectively. Region-wise break up thereof was as under :—

<i>Regions</i>	<i>Liability side (Receipts)</i>	<i>Assets Side (Payments)</i>
		<i>(Rupees in lakhs)</i>
Andhra Pradesh	2.64	25.16
Assam	0.83	0.39
Bihar	5.80	0.13
Delhi	0.13	0.14
Gujarat	0.05	—
Karnataka	0.69	0.02
Kerala	35.51	—
Maharashtra	0.83	1.59
Madhya Pradesh	—	15.82
Orissa	0.03	0.02
Punjab	0.01	—
Rajasthan	8.17	1.04
Tamil Nadu	0.05	0.54
Uttar Pradesh	0.61	0.59
West Bengal	0.85	1.95
Central Office	26.75	10.11
Total	82.95	57.50

Year-wise break up of the balances outstanding together with reasons thereof were not available with the Central Office. Though this irregularity had continuously been pointed out in the earlier audit reports, the details and dates of transactions had not been indicated in the annexure required to be attached by each regional office with its annual accounts in pursuance of the instruction issued by the Central Office in September, 1978.

6.3 Recovery Proceedings.

a) As against 22487 cases of defaulting employers/establishments involving Rs. 3,866.62 lakhs at the end of the previous year, recovery proceedings in 23,009 cases involving Rs. 5,853.36 lakhs

were pending as on 31st March, 1983 Region-wise analysis of the pending cases is as under :—

<i>Region</i>	<i>Total pending cases</i>	<i>Amount (Rupees in lakhs)</i>
Andhra Pradesh	728	89.59
Assam	359	31.30
Bihar	544	264.95
Delhi	409	73.43
Gujarat	258	49.73
Haryana	561*	93.63*
Karnataka	143	34.25
Kerala	1152	148.09
Madhya Pradesh	3076	1469.85
Maharashtra	1482	548.49
Orissa	493	95.28
Punjab	639	273.14
Rajasthan	373	54.30
Tamil Nadu	373	68.05
Uttar Pradesh	1558	468.61
West Bengal	10861	1990.67
	<u>23009</u>	<u>5843.36</u>

*Transferred from Punjab.

b) As against 31.434 prosecution cases involving Rs. 1972-47 lakhs at the close of the previous year, total number of 32,300 prosecution cases against defaulting employers, establishments involving Rs 3904.97 lakhs were pending adjudication in courts as on 31st March, 1983. Region-wise analysis of the pending cases was as under :—

<i>Regions</i>	<i>Total Pending cases</i>
1. Andhra Pradesh	392
2. Assam	389
3. Bihar	5384
4. Delhi	476
5. Gujarat	176
6. Haryana	780*
7. Karnataka	507
8. Kerala	678
9. Madhya Pradesh	793
10. Maharashtra	3099
11. Orissa	822
12. Punjab	512
13. Rajasthan	117
14. Tamil Nadu	1636
15. Uttar Pradesh	1661
16. West Bengal	14878
	<u>32300</u>

*Transferred from Punjab region in Dec : 1982.

6.4 *Penal Damages to be realized from defaulting un-exempted establishments*

1 41,797 unexempted establishments were covered under the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 as on 31st March 1983. Of these 6640 unexempted establishments defaulted in making payments of Provident Fund due by the end of March, 1983. The position of the penal damages levied and recovered during the years from 1971-72 to 1982-83 was as under :—

Year	Amount of Damages (levied)	Amount of Damages (recovered)	Balance
			(Rupees in lakhs)
1971-72	349.34	5.61	343.73
1972-73	404.39	4.88	399.51
1973-74	416.74	7.45	409.29
1974-75	543.18	14.46	528.72
1975-76	342.69	29.81	312.88
1976-77	234.11	37.85	196.26
1977-78	217.15	29.58	187.57
1978-79	184.57	30.50	154.07
1979-80	177.96	59.87	118.09
1980-81	185.86	136.23	49.63
1981-82	531.36	68.15	563.21
1982-83	331.00	77.00	254.00
Total	4018.35	501.39	3516.96

Though an amount of Rs. 3516.96 lakhs was outstanding on account of penal damages as on 31st March, 1983, the foot-note to the Income and Expenditure Account and the Balance Sheet exhibited the outstanding amount as Rs. 2180.40 lakhs. (52.05+2128.35=2180.40). This had resulted in a difference of Rs. 1336.56 lakhs which could not be explained by the Organisation.

6.5 *Arrears of Provident fund dues.*

The dues on account of provident fund contributions in respect of un-exempted establishments both of employers and employees, administrative and inspection charges and penal damages in respect of exempted and unexempted establishments had increased from Rs. 5183.20 lakhs to Rs. 6573.42 lakhs as on 31st March, 1983 as detailed below :

	Position at the end of	
	1981-82	1982-83
	(Rupees in lakhs)	
Provident fund contributions	3136.99	4283.02
Administrative charges	86.65	93.20
Inspection charges	8.04	16.80
Penal damages		
For contributions	1951.52	2128.35
For administrative charges		52.05
TOTAL	5183.20	6573.42

The arrears of Provident fund dues which were on the increase for the last five year were as under :

<i>Position as on 31st March</i>	<i>Contributions in arrear (Rupees in crores)</i>
1979	24.32
1980	24.61
1981	25.93
1982	31.37
1983	42.88

Action taken, if any, to reduce the arrear of contribution was not therefore effective.

The Organisation stated (January 1984) that legal actions were taken to recover contributions wherever necessary.

7. Arrears in issue of annual statements of accounts to the subscribers.

The Employees' Provident Fund Scheme, 1952 provides for the issue of annual statements of accounts to the members at the close of every financial year. However, as on 31st March 1983 the number of pending annual statement was 84.41 lakhs as detailed below :

Year-wise Position

<i>Year</i>	<i>No. of Annual Statements of Accounts Pending</i>
1968-69	189
1969-70	336
1970-71	1233
1971-72	5594
1972-73	5763
1973-74	10239
1974-75	11440
1975-76	12083
1976-77	47018
1977-78	147163
1978-79	482249
1979-80	1176313
1980-81	2113616
1981-82	4427684
	TOTAL
	8440720

Region-Wise Position

<i>Region</i>	<i>No. of Annual Statements of Accounts Pending</i>
Andhra Pradesh	1,10,819
Assam	1,58,454
Bihar	— 4,47,504
Delhi	4,582
Gujarat	—
Haryana	49,482
Karnataka	82,122
Kerala	4,21,619
Madhya Pradesh	10,202
Maharashtra	21,67,195
Orissa	1,72,668
Punjab	1,38,909
Himachal Pradesh	3,599
Chandigarh	20,940
Rajasthan	6,798
Tamil Nadu	4,41,473
Uttar Pradesh	6,88,405
West Bengal	35,15,949
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TOTAL	84,40,720
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The pending annual statements have been increasing from year to year.

8. Claims pending

As on 31st March, 1983, 47,711 claims relating to Employees' Provident Fund Scheme were pending in the Organisation as against 34,526 cases as on 31st March, 1982. Regionwise break-up of these outstanding claims are as under :

<i>Region</i>	<i>Total No. of Claims Pending</i>
1. Tamil Nadu	8250
2. Maharashtra	8217
3. West Bengal	5459
4. Karnataka	4809
5. Kerala	3837
6. Uttar Pradesh	3207
7. Punjab	3071
8. Gujarat	2922
9. Andhra Pradesh	1655
10. Orissa	1411
11. Madhya Pradesh	1237
12. Rajasthan	893
13. Bihar	866
14. Haryana	794
15. Delhi	532
16. North-East	476
17. Chandigarh	41
18. Himachal Pradesh	34
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TOTAL	47711
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Though the Central Office of the Organisation had been issuing suitable instructions from time to time to expedite the settlement of claims, the pending cases were increasing from year to year.

PART-II

9. Employees' Family Pension (EFP) Scheme, 1971

9.1 The scheme was introduced from 1st March, 1971 to provide for family pension, life assurance retirement and withdrawal benefits to all employees who are covered under the Employees Provident Fund Scheme, 1952 and is administered by the Organisation on behalf of the Central Government.

The scheme is financed by diverting funds out of contributions to the Provident Fund, the employees share of contributions at the rate of 1 1/6 per cent of their wages with an equal amount of employers share. The Central Government also contributes at the same rate. The contributions are transferred to Government account and the transactions are kept in the public account of the Central Government. The scheme is credited with interest at prescribed rates on the balance available in the Public Account.

The entire cost of Administration of the scheme, is met by the Central Government. Further, the proportionate expenses of capital nature and also the pro-rata share of the expenses incurred in connection with the Central Board of Trustees and Regional Committee work, as may be properly chargeable to the administration of the scheme is also met by the Government. Since the implementation of the Employees' Family Pension Scheme, 1971 and that of Employees Provident Fund Scheme, 1952 is stated to be integrated by and large and the expenditure on the administration of both the schemes is common, the expenditure on the working of Employees Family Pension Scheme is initially met from the Employee-Provident Fund administration account and subsequently proportionate expenditure is apportioned to the Family Pension Scheme. However, no proper guidelines in this respect have so far been prescribed. In the circumstances, expenditure among various schemes has been allocated only on *ad hoc* basis.

The expenditure on the administration of the Employees' Family Pension Scheme apportioned on *ad hoc* basis and the amount received from the Government from time to time as shown in the accounts was as under :

Year	Expenditure as apportioned	Amount received from the Government	Balance as shown in the account
(Rupees in lakhs)			
1971-72			
1981-82	874.53	550.41	122.17
1982-83	208.93	81.00	127.99
	883.46	631.41	250.16

The expenditure incurred on the administration of Employees Family Pension Fund was thus in excess of the grant received from the Government. Accordingly, an amount of Rs. 250.16 lakhs (pro-

gressive upto 31st March, 1983) was exhibited in the balance sheet of the family pension fund as amount recoverable from Central Government.

9.2 The Central Government is required to contribute at the rate of 1 1/6 per cent of the wages of the members of the family pension fund and credit the contribution to the Family Pension-cum-Life Assurance Fund in the Public Account of the Government of India. However, a sum of Rs 69.13 crores as on 31st March, 1983 was due from the Government, towards the family pension fund contribution account. The Organisation has stated (December, 1983) that the claims due upto 31st March, 1982 had already been preferred to the Government for remittance of the amount but no credit had so far been received (December, 1983)

9.3 As on 31st March, 1983, 61,268 claims relating to Employees' Family Pension Scheme were pending as against 39,226 claims pending as on 31st March, 1982. Region-wise break-up of these outstanding claims were as under

<i>Region</i>	<i>Total No. of claims pending</i>
1. Maharashtra	9497
2. Tamil Nadu	8206
3. Punjab	7029
4. Kerala	6517
5. Uttar Pradesh	6152
6. Karnataka	5410
7. Gujarat	3489
8. West Bengal	3222
9. Madhya Pradesh	3070
10. Andhra Pradesh	2186
11. Haryana	2055
12. Bihar	1119
13. Orissa	1048
14. Delhi	975
15. Rajasthan	851
16. North East Region	448

	TOTAL 61268

The pending cases have been increasing from year to year.

PART-III

Employees' Deposit Linked Insurance (E.D.L.I.) Scheme, 1976.

10.1 The Employees Deposit Linked Insurance Scheme was introduced from 1st August, 1976 to provide payments to the dependents of a member of an additional amount equal to the average of the proceeding three years 'balance at credit of the Members' Provident Fund subject to a ceiling of Rs. 10,000 in the event of his death while in employment.

The employees covered under this scheme are not required to pay any contributions to the fund but the employers are to contribute at the rate of 0.5 per cent of the wages of the employees and the Central Government contribute one-half of the employers' contributions. In addition, both the employers and Central Government pay at the rates of 0.1 and 0.05 per cent of the wages of the employees respectively towards administrative charges. The employers of exempted establishments pay inspection charges at the rate of 0.02 per cent of the wages of the employees.

The Central Government contributions to the Insurance Fund and Administrative and Inspection charges were in arrears to the extent of Rs. 722 lakhs and 165.01 lakhs respectively upto the end of 1982-83 as detailed below :—

<i>Year</i>	<i>Insurance fund</i> (Rupees in lakhs)	<i>Administrative and Inspection charges</i>
1978-79	1,26.00	16.63
1979-80	60.00	33.59
1980-81	1 26.00	17.90
1981-82	1,85.00	43.48
1982-83	2,25.00	53.41
TOTAL	7,22.00	165.01

Non-receipt of Rs. 887.01 lakhs (7 22.00 + 165.01) from the Government resulted in less investments to that extent and consequently in loss of interest to the Organisation.

10.2 The employers of the establishments covered under Employees Deposit Linked Insurance Scheme are required to contribute to the insurance fund and to pay for the administrative and Inspection charges at certain prescribed rate. A sum of Rs. 145.00 lakhs and Rs. 31.17 lakhs was, however, due from the employers on this account as on 31st March, 1983 as detailed below :—

<i>Year</i>	<i>Insurance Fund.</i> (Rupees in lakhs)	<i>Administrative and Inspection charges.</i>
1976-77		
To		
1980-81	93.00	7.54
1981-82	23.11	16.01
1982-83	28.89	7.62
TOTAL	145.00	31.17

10.3 Investments.

As on 31st March, 1983, the amount invested in Term Deposit as per balance sheet was Rs. 35.44 crores whereas the value of investments according to the certificates of holdings received

from the banks was Rs. 35.20 crores. The difference of Rs. 24.08 lakhs was due to the following reasons :—

- a) Rs. 58.00 lakhs was debited in cash book but was not shown in the certificate of holdings, and
- b) Rs. 33.92 lakhs was shown in the certificates of holdings by the bank but not debited in the Cash book.

Action taken to settle the differences was not on record.

10.4 As on 31st March, 1983, 6825 claims relating to Employees' Deposit Linked Insurance Scheme were pending as against 4617 cases pending as on 31st March, 1982. The region-wise break-up of Employees' Deposit Linked Insurance claims outstanding as on 31.3.83 are as under :—

<i>Name of Region</i>	<i>Total claims pending</i>
Andhra Pradesh	209
North East Region	53
Bihar	74
Delhi	73
Gujarat	342
Karnataka	259
Haryana	50
Kerala	599
Madhya Pradesh	136
Maharashtra	1364
Orissa	87
Punjab	117
Rajasthan	104
Tamil Nadu	1085
Uttar Pradesh	616
West Bengal	1657
TOTAL	6825

The pending cases have been increasing from year to year.

New Delhi,

Dated 16 Jan; 1984.

Sd/-
(O.P. GOEL)
Director of Audit
Central Revenues