



कर्मचारी भविष्य निधि संगठन,
EMPLOYEES' PROVIDENT FUND ORGANISATION,
श्रम एवं रोजगार मंत्रालय, भारत सरकार,
MINISTRY OF LABOUR & EMPLOYMENT, GOVT. OF INDIA
मुख्य कार्यालय / Head Office
भविष्य निधि भवन, 14-भीकाजी कामा प्लेस नई दिल्ली-110066
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No.- CT/19/2/2023-24/Misc./PDNASS-83

Dated: 26.06.2024

To,

All Addl. CPFC (HQ)/ACC (Zones)
Including Addl. CPFC (ASD), HO
Director (PDNASS)

Subject: - Employees' Provident Fund Enforcement Officer/Accounts Officer (Probationers) Examination Scheme, 2024— Regarding

Madam/Sir,

I am directed to forward herewith the Employees' Provident Fund Enforcement Officer/Accounts Officer (Probationers) Examination Scheme, 2024 as approved by the Competent Authority.

Employees' Provident Fund Enforcement Officer/Accounts Officer (Probationers) Examination Scheme, 2024 will come into force from the date of issue of this circular. This may please be circulated to all concerned. A copy may also be displayed on Notice Board.

Yours faithfully,

Encl.: as above

(Jaivadan Ingle)

Regional P.F. Commissioner-I (Recruitment / Exam Division)

Copy to:

1. PS to CPFC.
2. All Zonal Training Institutes.
3. All Regional PF Commissioners-in-charge of the Regional Offices.
4. Assistant Director (OL) — for Hindi Version.
5. RPF (NDC) for uploading the same on EPFO Website.
6. Guard File

(Jaivadan Ingle)

Regional P.F. Commissioner-I (Recruitment / Exam Division)

**EMPLOYEES' PROVIDENT FUND ENFORCEMENT OFFICER /ACCOUNTS OFFICER
(PROBATIONERS) EXAMINATION SCHEME, 2024**

1. Short Title, Application & Commencement:

- i. This Scheme may be called the Employees' Provident Fund Enforcement Officer/Accounts Officer (Probationers) Examination Scheme, 2024.
- ii. It shall come into force from such date as may be published on the official website of EPFO.

2. Definition:

- i. 'Examination' means Enforcement Officer/ Accounts Officer (Probationers) Examination conducted under the Scheme.
- ii. 'Employee' means a person appointed against a sanctioned post in the Organisation.
- iii. 'Organisation' means Employees' Provident Fund Organisation.
- iv. 'Probationer' means an employee appointed to a post in the Organisation by direct recruitment and is required to be on probation for a period specified in the relevant Recruitment Rules or appointment order.
- v. 'Paper' means any paper of the examination specified in the schedule to the Scheme.
- vi. 'Schedule' means a schedule annexed to this Scheme and;
- vii. 'Syllabus' means the syllabus prescribed for the examination.

3. Eligibility for Appearing in the Examination:

- i. Examination is open to all Employees appointed in the Organization against direct recruitment quota vacancies in the cadre of Enforcement Officer/Accounts Officer and placed on probation on appointment. Qualifying the probationary examination is a pre-condition for direct recruits for successful completion of the period of probation.
- ii. Qualifying for the Examination under the Scheme within the prescribed period is one of the conditions for satisfactory completion of the period of probation prescribed in the relevant Recruitment Rules or Letter of Appointment. In case a probationer fails to qualify for the Examination under the Scheme within the prescribed period he/she may be given chance(s) to appear in the Examination during the extended period of probation, if any.

4. **Syllabus:** The examination shall consist of the following two parts.

Part-A:

This part includes written examinations and there are six papers with 100 marks in each paper.

Sl. No.	Subject	Paper	Type	Time	Marks
1	EPF Act, Social Security Code & Schemes framed under the Act	I	MCQs	2 Hrs	100
2	Manual of Accounting Procedure, SOPs	II		2 Hrs	100
3	Enforcement Manual and Legal Awareness	III		2 Hrs	100
4	Administration & Service Rules and Ethics	IV		2 Hrs	100
5	Drafting of Reports, Balance sheet and Basics of Accountancy	V	Descriptive	3 Hrs	100
6	Computer Proficiency Test	VI	Skill Test	2Hrs	100

NOTE:

- i. The syllabus of the examination may be as detailed in the schedule annexed.
- ii. The guidelines issued by the Ministry of Social Justice & Empowerment for conducting written examinations for persons with Benchmark Disabilities shall be followed.
- iii. There shall be 100 questions of 1 mark each in the MCQs for Paper-I to Paper-IV. There will be no negative marking.

Part-B:

In this part, there will be two Assessments which the candidates have to pass during the probationary period before the probationary examination, as follows.

- I. Language Proficiency Test (LPT)
- II. PDNASS Director's Internal Assessment

NOTE: The details of both are elaborated in the schedule annexed.

5. Medium of Examination:

The medium of examination shall be Hindi/English. The probationer may write the examination either in Hindi or English.

6. Venue and frequency of Examination:

- i. The examination may be conducted two times in a calendar year, preferably as per the Examination Calendar at such time and place(s) as may be decided and specified.
- ii. Every probationer who has not yet qualified in the Examination shall appear in the examination according to the program of examination approved by Competent Authority.

7. Number of chances and time limit for qualifying the Examination:

- i. A probationer has to appear and qualify the Enforcement Officer/ Accounts Officer (Probationers) Examination(s) conducted within the normal period of probation as mentioned in Para 7(3) of the Employees' Provident Fund (Officers and Employees' Conditions of Service) Regulation, 2008 as amended from time to time. If the candidate fails to qualify the examination, the Competent Authority, keeping in view all the relevant facts and circumstances of the case will examine the question of further extension of his/her probation or termination of his/her services. In case the probation is extended, the probationer will be given additional chances within the extended period of probation. If the candidate fails to qualify in the examination during the extended period of probation, he/she will be discharged from the services as per terms and conditions of appointment.
- ii. A probationer shall not be entitled to his/her annual increment until he/she qualifies the examination.

8. Qualifying Marks:

The qualifying marks for a General Category/OBC/EWS candidate is 45% in each paper and the qualifying marks for a SC/ST/PwBD candidate is 40% in each paper.

9. Grant of Exemption:

A candidate who appears in the examination and is not able to qualify in the same but secures qualifying marks in any one of the papers will be granted exemption in that paper and will not have to reappear in that paper in the next examination.

10. Use of unfair means:

- i. Any candidate, who is found to be copying from the answer paper of another candidate(s) or from any written paper or document brought by him/her, or in any other way obtaining help or giving help to other candidate(s) by irregular means, or found to be in possession of a book, mobile phones, Bluetooth devices and other electronic or other devices specifically banned or which may help the candidate in any manner in answering the questions in any paper, or found guilty of any other malpractice or misconduct or misbehavior will immediately be expelled from the examination hall and summarily debarred from the examination, in addition to being liable for disciplinary action.
- ii. Even at the time of evaluation, if it is found that some copying /malpractice was adopted by a candidate or candidates, the result of the candidate /candidates will be liable to be cancelled. In case of mass copying or recourse to unfair means at one or more centre(s) of the examination, the examination of the concerned examination centre(s) will be liable to be cancelled. Any complaint of malpractice by the candidate(s) should be submitted to the Invigilator of the examination before leaving the examination hall. Any complaint received after the candidates leave the examination will not be entertained under any circumstance.

11. Procedure for supply of Marks List:

The result of the examination and the marks of all the candidates appearing in the examination will be uploaded on EPFO's website.

12. Re-totaling and verification of marks:

- i. If a candidate desires re-totaling of his/her marks and verification of the facts that all answers written by him /her have been duly assessed by the examiner, he/she should submit an application to the Examination Conducting Authority through the Officer in-charge of the office with a fee of Rs. 500/- per paper. The application must be supported with confirmation from the Officer in-charge of the Office that a fee of Rs. 500/- per paper has been deposited by the candidates applying for re-totaling / verification of marks within the prescribed time.
- ii. Such applications must be sent to the Competent Authority within 15 days from the date of communication of the respective results. Any application submitted thereafter shall not be entertained.
- iii. Fee paid for re-totaling of marks will not be refundable under any circumstances.

Note I: It must be clearly understood that the only scrutiny intended under this provision is whether all the answers written by the candidates have been assessed and there is any mistake in the totaling of the marks.

Note II: Revaluation of answer script is not permissible in any case or under any circumstances.

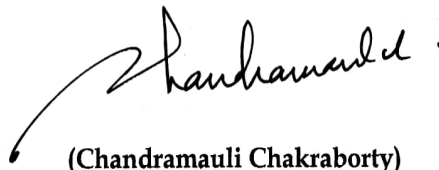
Note III: All fee received in response to the requests for re-totaling and verification of marks shall be credited by the Officer In-charge of the Regional Office / Zonal Office to the Employees Provident Fund Account No.2.



(Ajay K Mehra)
Additional CPFC (Recruitment/Exam)



(S.K. Suman)
Additional CPFC (HRM)



(Chandramauli Chakraborty)
Additional CPFC (HQ)

SCHEDULE

SYLLABUS FOR ENFORCEMENT OFFICER/ ACCOUNTS OFFICER (PROBATIONERS) EXAMINATION SCHEME, 2024

PART-A

PAPER-I

TIME : 2 Hours	PAPER-I	Marks 100
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EPF Act, Social Security Code & Schemes framed under the Act

- i. An Overview of EPFO.
- ii. EPF & MP Act, 1952.
- iii. Social Security Principles and Trends in India.
- iv. Social Security Code.
- v. EPF Scheme, 1952.
- vi. EDLI Scheme, 1976.
- vii. EPS Scheme, 1995.

PAPER-II

TIME : 2 Hours	PAPER-II	Marks 100
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Manual of Accounting Procedure, SOPs

- i. EPS System of Accounts.
- ii. Manuals of Accounting Procedure (MAP).
- iii. Standard Operating Procedures (SOPs) related to accounts.
- iv. Calculation of pension under the EPS, 1995.
- v. Calculation of Insurance benefits under the EDLI Scheme, 1976.

PAPER-III

TIME: 2 Hours	PAPER-III	Marks 100
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Enforcement Manuals and Legal Awareness

- i. Manual for Inspectors cum Facilitator.
- ii. SOP for Inspection, Bridging the Gap etc.
- iii. Compliance Manual
- iv. Recovery Manual including Income Tax Act: Overview and its relevance to EPF & MP Act-1952. 2nd and 3rd Schedule of the Income Tax Act.
- v. SOP for IBC.
- vi. Exemption Manual.
- vii. Important provisions of IPC, Cr. PC, CPC (or any new law brought by the Government to replace these laws) and their relevance to EPF & MP Act, 1952.
- viii. Preparation of counter-affidavit in legal cases.

- ix. Filing of FIR under IPC for PF related offences.
- x. Filing of Prosecution under section 14 of EPF & MP act 1952.
- xi. Legal Framework Document (LFD).
- xii. Legal landscape and understanding of Enforcement Role vis Police and Judiciary.
- xiii. Important Supreme Court/High Court Judgements related to EPFO.
- xiv. Bankruptcy Code: Its overview and relevance to EPF & MP Act, 1952.
- xv. RTI Act, 2005

PAPER-IV

TIME: 2 Hours	PAPER-IV	Marks 100
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Administration & Service Rules and Ethics

- i. EPF (Officers & Employees' Condition of Service) Regulations, 2008 as amended from time to time.
- ii. Schedule of Administrative and Financial powers of Officials in EPFO as amended from time to time.
- iii. The E.P.F. Staff (Classification, Control & Appeal) Rules, 1971 as amended from time to time.
- iv. The EPF, Central Board Employees (Allotment of Residence) Rules, 1972 as amended from time to time.
- v. Employees' Provident Fund (Fixation of Seniority) Regulations, 1989 as amended from time to time.
- vi. Central Civil Service (Conduct) Rules, 1964.
- vii. Central Civil Service (Joining Time) Rules, 1979.
- viii. Central Civil Service (Leave) Rules, 1972.
- ix. Central Civil Service (Pension) Rules, 1972.
- x. Leave Travel Concession Rules.
- xi. Traveling Allowance Rules.
- xii. Central Services (Medical Attendance) Rules, 1944.
- xiii. Departmental Promotion Committee Rules.
- xiv. Recruitment Rules of all cadres in EPFO.
- xv. MACP Scheme.
- xvi. Official Language Rules, 1976 as amended from time to time.
- xvii. GPF(CS) Rules, 1960.
- xviii. Fundamental Rules & Supplementary Rules.
- xix. General Financial Rules, 2017.
- xx. National Pension Scheme.
- xxi. Procurement through Government e-Marketplace (GeM) or otherwise.
- xxii. Integrity and Ethics.
- xxiii. Audit Manual

PAPER-V

TIME : 3 Hours	PAPER-V	Marks 100
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Drafting of Reports, Balance sheet and Basics of Accountancy

Part-A

- i. Preparation of Inspection reports based on Case Study.
- ii. Preparation of Panchnama during search and seizure.
- iii. Preparation of Inquiry Officer/Presenting Officer reports in Disciplinary proceedings.

Part-B

- i. Preparation of Balance Sheet.
- ii. Trading Account, Profit & Loss Account and Balance Sheet.
- iii. Capital and Revenue Accounts, Receipts and Payment Accounts, Income and Expenditure Accounts.
- iv. Depreciation and Reserves.
- v. Fundamentals of Double Entry System

PAPER-VI

TIME : 2 Hours	PAPER-VI	Marks 100
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Computer Proficiency Test

- i. Preparing a letter /order in MS Word File through mail merge function.
- ii. Rewriting of Paragraph in MS Word format using Track change, Comment remove, table creation, spelling check and other functions.
- iii. Preparing a power point presentation on given subject including adding animation.
- iv. Preparing an MS Excel spreadsheet, formatting cells, enter formula for calculation in cells, inserting built in functions in cells and answering arithmetic problems.
- v. Use of Vlookup tool in MS Excel.
- vi. Preparing pie chart/bar graphs /diagrams in MS -Excel based on the data provided.
- vii. Use of "Pivot" in MS Excel to generate data analysis report from the given spreadsheet.
- viii. Use of MS Access in Creation and manipulation of Data bases.

PART-B

I. Language Proficiency Test (LPT):

- i) The Language Proficiency Test is specifically designed to assess the candidate's proficiency in the regional language of the state or region in which the candidate is posted.
- ii) This test will be of qualifying nature. The qualifying marks for a General Category/OBC/EWS candidate is 45% and the qualifying marks for a SC/ST/PwBD candidate is 40%.
- iii) Candidates who have passed matriculation or higher Exam in the Regional language of the state in which posted, as one of the subjects, would be exempted from appearing for LPT.
- iv) **Details of LPT:**
 - The Language Proficiency Test (LPT) is a written exam.
 - Candidates will read the passage/s in the Regional language and answer the questions based on that passage.
 - Candidates will Translate paragraphs into the Regional language.
 - Some questions related to Regional language will also be asked to check the candidates' understanding. This includes Type of Questions as identifying the incorrect spellings, fill in the blanks, Match the following, Find lingual errors in the given passage etc.

II. PDNASS Director's Internal Assessment:

Candidate's overall performance during training period will be assessed through various criteria, including attendance, quizzes, assignments, participation, discipline and case study analysis. The weightage would be as follows:

S.N.	Name of Component	Weightage
1.	Participation	40%
2.	Discipline	30%
3.	Attendance	30%

The grading criteria may be formulated by Director, PDNASS in consultation with ZTIs. The broad contours may be as follows:

1. Participation:

- i) Quizzes.
- ii) Assignments.
- iii) Decision-making and problem-solving techniques.
- iv) Practical exercises.
- v) Participation in workshops.
- vi) Interactive group discussions and in-depth case studies.
- vii) Application-oriented case studies and real-world scenarios.

2. Discipline:

- i) Maintaining decency and decorum in class rooms.
- ii) Maintaining Dress codes as per different occasions like Ceremonial days, working days, informal lunch etc.
- iii) Follow Mess Etiquette like Mess timings, queue etc.
- iv) Wear name tags during working hours and in the mess on formal/informal occasions.
- v) Not smoking at any public / common place in the campus.
- vi) Observing etiquette and courtesy in dealings with faculty, staff and each other.
- vii) Not keeping or consuming alcohol in the hostels and campus.
- viii) Maintaining proper discipline and decorum during outbound programs and trainings in other Institutes.

3. Attendance:

- i) Maintaining punctuality of attendance and timing in all training activities.
- ii) Unauthorized Absence from duty, without leave of absence or overstaying beyond the period for which leave has been sanctioned.
- iii) Marking of proxy attendance.
- iv) Whether while going out of station during holidays, the OT has obtained permission well in advance.

Authority: Assessment will be done by Director, PDNASS in consultation with ZTI.

Passing Marks: Assessment test will be of qualifying nature. The qualifying marks for a General Category/OBC/EWS candidate is 45% and the qualifying marks for a SC/ST/PwBD candidate is 40%.

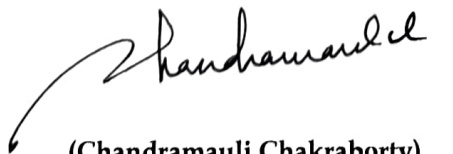
Intimation to Recruitment Division: The marks obtained in internal assessment shall be intimated by Director PDNASS to ACC (Recruitment Division), Head Office within 30 days of completion of the training of the Candidate.



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