Pradhan Mantri Viksit Bharat Rozgar Yojana

Guidelines



Ministry of Labour and Employment

Table of Contents

1. **Introduction** 3
2. **Scheme Objective** 3
3. **Definitions** 4
4. **Applicability of the Scheme to an Establishment** 9
5. **Determination of baseline** 9
6. **Guidelines for calculating incentive under the scheme** 10
7. **Rounding off** 14
8. **Special Provisions for Exempted Establishments** 15
9. **Identification of fraudulent activity** 15
10. **Penalty Clause** 15
11. **Communications and Advocacy** 16
12. **Monitoring and Evaluation** 16
13. **Administration of the Scheme and Grievance Redressal** 18
14. **Taxation** 20
15. **Convergence and Data Sharing** 20
16. **Audit** 20
17. **Power to remove difficulties** 21

1. Introduction

1.1. To achieve the vision of Viksit Bharat@2047, the Government of India in the Budget 2024-25 announced Employment Linked Incentives Scheme as part of the "**Prime Minister's Package for Employment and Skilling".** The scheme is named as **Pradhan Mantri Viksit Bharat Rozgar Yojana.** The scheme consists of two parts-it provides assistance to employees and support to the establishments for making the first timer employee more productive and incentivizes those establishments that generate additional employment. Further, the scheme will complement the 'National Manufacturing Mission' in promoting entry of new industries as well as scaling up of the existing industries particularly in labour-intensive manufacturing sectors. The scheme will be implemented by Ministry of Labour and Employment through the Employees' Provident Fund Organisation (EPFO).

1.2. The Parts of the scheme are:

1.2.1. Part A- First Timer: It provides one time incentive of upto ₹ 15,000/- to assist first timers in navigating their learning curve before they become fully productive.

1.2.2. Part B- Support to Employers with focus **on Manufacturing sector**: It is an employer-focused Part of the scheme that supports creation of sustained additional employment in all sectors. It incentivizes employers for 02 years for the creation of additional employment. For the establishments engaged in the manufacturing sector, the incentives will be provided for 04 years.

2. Scheme Objective

2.1. The Pradhan Mantri Viksit Bharat Rozgar Yojana (hereinafter referred to as the Scheme) has been designed to stimulate employment creation by providing incentives to employees and employers. Its core objective is to promote the generation of sustained additional employment, increase formalization of the workforce and enhance employability.

2.2. The scheme will provide support to employees and establishments.

2.3. Part A of the initiative supports first time employees in their learning curve, by offsetting costs of upskilling, thereby leading to increased productivity and employability. Additionally, the scheme emphasizes financial literacy for first timers, equipping them with essential skills for managing their finances.

2.4. The incentives under Part B of the Scheme will give impetus to employment generation in all sectors with an additional focus on the Manufacturing Sector.

2.5. Through these comprehensive measures, the scheme strives to foster a more dynamic, formal and inclusive labour market in India particularly for the Youth.

3. Definitions

3.1. For the purpose of this Scheme:

3.1.1. "Aadhaar" means the Aadhaar Number as defined under the Aadhaar Act, 2016.

3.1.2. "Baseline" For existing establishments registered with EPFO for more than 12 months prior to 01.08.2025 of the scheme, the Baseline is defined as the average number of employees during the previous 12 months. Further, for the establishment registered with EPFO for less than 12 months prior to 01.08.2025, the baseline will be the average number of employees for all months till 31.07.2025.

For the new establishments, the baseline will be 20 and the establishment will start getting benefits for additionality over and above this baseline once the threshold criterion is fulfilled.

3.1.3. "**Completed Wage Month**" refers to a full calendar month for which the Electronic Challan-cum-Return (ECR) has been duly filed with the EPFO. For the purpose of determining eligibility and calculating incentives under this Scheme, first Completed Wage Month will be determined as follows:

i. Where an employee's Date of Joining is on or before the 5th day of a given calendar month, that same month shall be treated as the first Completed Wage Month.

ii. Where the Date of Joining is after the 5th day of the month, the subsequent calendar month shall be treated as the first Completed Wage Month.

This definition of completed wage month will be equally applicable for both employees' & employers' incentives under Part A and Part B of the scheme.

3.1.4. "Electronic Challan cum Return" (ECR) means the monthly Electronic Challan cum Return submitted online along with prescribed amount of contributions, by the establishments under provisions of the Employees' Provident Funds Scheme, 1952.

Explanation: The members in respect of whom such contribution is not received, will not be considered for ascertaining the benefits under Part A and Part B of the scheme. However, the same shall be counted towards ascertaining the Baseline. For providing the incentive, the scheme will take into account only those employees for whom contribution has been received along with the ECR for a particular month.

3.1.5. "Employee" means a person joining an establishment covered under EPF & MP Act, 1952 and in respect of whom the establishment pays contributions to EPFO through ECR or remits EPF contribution in the Trust of an exempted establishment (as defined in Point viii below).

i. **New Employee:** An employee who has joined the establishment during the scheme registration period (from 1/08/25 to 31/07/27) will be considered as a new employee.

ii. **First timer :** An employee who was not a contributing member of the EPFO or Exempted Trust prior to commencement of the scheme and his date of joining in an establishment is during the scheme registration period and contribution is received in EPFO or Exempted Trust for the first time, will be termed as First Timer or First time employee. Incentives to a First Timer under Part A will be admissible only if his UAN is authenticated by Face Authentication Technology on the UMANG App.

iii. **Re-joinee** means an employee with a previous contributory membership of Employees Provident Fund either with EPFO or Exempted Trust and joins an establishment registered with EPFO or an exempted trust during the scheme registration period. Incentives to the employers in respect of any Re-joinee will be admissible only if such Re-joinee has UAN which is Aadhaar Authenticated using biometric or face authentication technology.

iv. **Eligible Employee:** Any new employee in respect of whom contribution is received in EPFO or Exempted Trust for at least 6 months for both the employee and the employer and whose gross wages at the time of the joining the establishment is less than Rs. 1,00,000 per month, will be considered for incentive to Establishments under Part B of the scheme.

v. **Old employee:** An employee who joined the establishment before 01/08/2025 and has not exited, will be considered as an Old employee and the employer in respect of these employees will not be eligible for the incentive under the scheme.

3.1.6. "EPF Wage" refers to the wage on which contributions are made in accordance with Section 6 of the EPF and MP Act, 1952. This wage will be considered for the purpose of calculating incentives under the Scheme. The EPF wage shall be derived through a reverse calculation method

based on the actual contribution amount submitted via the ECR, using the following formula, depending on the applicable contribution rate:

i. **EPF Wage = (Total Contribution Amount × 100) / 24**
   or
ii. **EPF Wage = (Total Contribution Amount × 100) / 20**,

Note: The divisors **24** and **20** represent the combined percentage of employee and employer contributions, which may be **12% + 12% = 24%** or **10% + 10% = 20%**, respectively, depending on the category of establishment.

Accordingly, the EPF wage for ascertaining both eligibility and the incentive amount shall be calculated for the first Completed Wage Month, duly factoring into account the employee's actual date of joining and wages paid.

3.1.7. "**Establishment**" means an entity covered under and having an EPF code number under Section 1(3), 1(4) or 2A of the EPF and MP Act, 1952 along with a unique PAN number.

i. "**Existing Establishment**" An establishment registered with EPFO before 01.08.2025 will be termed as "**Existing Establishment**" under the Scheme

ii. "**New Establishment**" an establishment registered with EPFO on or after 01.08.2025 will be termed as "**New Establishment**" under the Scheme.

Explanation: For the purpose of this scheme, all the establishments with the same PAN as available with EPFO on or after 01.08.2025, would be considered as a single entity.

3.1.8 "Exempted Establishment" means an establishment which has been notified as 'exempted' in terms of Section 17 of EPF and MP Act,1952

and maintains their own Trust for providing provident fund benefits which are not less favourable than the benefits provided under EPF and MP Act,1952.

3.1.9 **"Financial Literacy Course**" means the mandatory module of Financial Literacy developed for providing information on personal finance, savings & investments, and financial planning among others; and made available through EPFO's Employee portal/website.

3.1.10 **"Gross Wage"** means all emoluments, whether in cash or kind received by the employee as per the terms of the employment contract.

3.1.11 **"Manufacturing"** means and includes activities as defined in Section 2(72) of Central Goods and Service Tax Act, 2017 and as mentioned in Registration certificate of the Establishment.

3.1.12 **Registration Period**: The registration period of the scheme will be from 01.08.2025 to 31.07.2027. All the employees joining an establishment during this period will be considered towards deciding Threshold, additionality and calculation of incentives.

Note: The new employment generated after the registration period is over will only be counted for ascertaining the eligibility of the employer as per the threshold criteria, but no incentive will be provided in respect thereof.

Effective Date of Scheme: 01.08.2025 is the Effective date from when the scheme will be applicable.

3.1.13 **"Universal Account Number (UAN)"** means Aadhaar authenticated unique account number allotted by Employees' Provident Fund Organization. With effect from 01.08.2025, for generation of UAN, the Facial Authentication Technology (FAT) facility as provided on UMANG Mobile App, has to be utilised.

3.2. The definitions and other expressions used in this Scheme shall carry the same meaning as are assigned to them in the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (henceforth called "The Act" or "EPF & MP Act, 1952") or any of the Schemes framed there under, in case they are not defined in the above para.

4. Applicability of the Scheme to an Establishment

4.1. All establishments including New Establishments as well as the Exempted establishments covered under EPF & MP Act, 1952, are eligible under the scheme, provided they file the ECR along with contributions regularly and fulfill other conditions of the scheme.

4.2. The period for registration under the scheme will be as following:

Scheme	Effective date	End date
Part A & Part B	01.08.2025	31.07.2027

Note: All the existing establishments which are registered with EPFO and having a unique Employer's code, would be considered deemed registered under the scheme w.e.f. 01.08.2025. However, such establishments would require to provide details of PAN, GSTN and PAN linked Bank Account Number of the employer.

5. Determination of baseline

The baseline under Part B for calculation of Net Additional Employment shall be as under:

5.1. Existing Establishment- For establishments registered with EPFO **before 31.07.2024** and regularly filing ECRs with contributions, the **baseline** shall be the average number of employees as per ECRs filed for the 12-month period from **01.08.2024 to 31.07.2025.** For establishments registered with EPFO **between 01.08.2024 and 31.07.2025,** the baseline will be the **average number of employees** as per ECRs for all the months **up to 31.07.2025.**

For availing the benefits of the scheme, the establishments are required to submit ECRs along with contributions for all the months from August 2024 or from the date of registration in EPFO, whichever is later, up to the wage month of July 2025. All these ECRs along with contributions are required to be filed by the establishments prior to 31st January 2026.

5.2. New Establishment: For those new Establishments which get registered with EPFO between 01.08.2025 and 31.07.2027, the baseline will be **20** as per the EPFO criterion for mandatory registration. However, only the additional jobs created over and above the baseline of 20 as per threshold criteria will be considered for incentive.

The baseline shall not be subject to change after 6 months from the start of the scheme. However, in case a higher number of employees are shown in revised ECRs during these 6 months, the same will be considered for calculating baseline.

6. Guidelines for calculating incentive under the scheme

6.1. Part A of the scheme

6.1.1. Eligibility of employee under Part A :

i. For Part A, the First Timer in all the establishments, which are covered under EPF&MP Act, 1952 are eligible subject to fulfilment of the eligibility criteria as explained in the subsequent paras.

ii. All '**First-Timers**' who had Gross wages up to ₹ 1 Lakh at the time of joining the establishment registered with EPFO as well as exempted establishments, will be eligible for the incentive under this Part of the scheme, after filing of ECRs along with contributions for 6 continuous months. However, the establishments which are part of seasonal industry as defined in the EPF Scheme, 1952, ECRs for six months, irrespective of continuity of the ECR over a period of 12months would be considered for deciding the eligibility of the First Timer provided he/she continues with the same establishment for the entire period.

iii. Exempted Establishments have to file the ECR (without contributions) in EPFO providing details of their employees including the First Timers, for

whom the contributions are being deposited in their PF Trust on the same basis as above.

a. Further, for receiving the second installment under Part A of the scheme, all the 12 months' ECRs should have been filed within a period of 18 months from the date of joining of First Timer in the establishment.
b. Calculation of Incentive for First time employees under Part A:
    - The incentives under Part A to the First Timer shall be equivalent to the one completed month EPF wage, subject to a maximum of ₹15,000/-
c. The incentives shall be payable in two instalments:
    - The 1st instalment will be up to a maximum of ₹7,500/-, to be calculated as half of the average EPF wage for six continuous completed months and payable after filing of six completed months' ECRs along with contributions.
    - The 2nd instalment, payable to the First Timer, will be equal to the average of the 12 completed months' EPF wage reduced by 1st instalment and restricted to a total incentive of ₹15,000. The 2nd installment will be kept in an appropriate saving instrument/deposit account for a period to be specified in the guidelines which will be issued by M/o L&E in due course. The First Timer will become eligible for this part of incentive only after completion of the Financial Literacy program and filing of 12 completed months' ECRs along with contributions by the establishment.

6.2. Part B of the scheme

The benefits under this Part will be provided to the employers in respect of the employees who are either first timers or Re-Joinees, subject to fulfilling the threshold criterion.

6.2.1. Amount of Incentive/ Benefit and Periodicity

Under this Part of the Scheme, incentives will be provided to the employer at the following rates for two years in respect of employment generated over and above the baseline fulfilling the threshold limit i.e., at least 2 additional employments with baseline of less than 50 and at least 5 additional employments with baseline of 50 or above. The criteria for providing incentive to the employer will be as under:

EPF Wage Slabs of Additional Employee in ₹	**Benefit to the Employer in ₹ (per additional employment per month as per prescribed criteria)**
<= 10,000*	Up to 1000
>10,000 to<=20,000	2000
> 20,000-1,00,000#	3000

* In respect of employees getting EPF wages below ₹ 10,000, the incentive at the rate of 10% of EPF wage will be provided as an additional risk mitigation measure.

Incentive will be paid in respect of new employees with Gross wage up to ₹ 1 Lakh at the time of joining the establishment.

i. For the manufacturing sector, the incentive to the employer will continue for the third and the fourth year.
ii. The benefits will be provided to all eligible establishments on six monthly lump sum basis after filing of six completed months' ECRs based on eligibility of the employer and employee as elaborated in previous paras. Further, the benefits will be provided in respect of those First Timers and Re-joinees who complete six months of employment with the same employer. The calculation of benefits will take into account the net additional employment generated.
iii. The benefits to the employer will not accrue for any month in which the employer is not eligible as per the threshold criteria laid out in the Scheme. In such cases, there will be no extension of the incentive period.

Detailed Guidelines for calculation under this part will be issued separately.

6.2.2. Eligibility of establishments under Part B:

While calculating the incentive amount for a given month, eligibility of the establishment will be determined based on the threshold criteria, as detailed below -

i. Determining Eligibility for the first six months:

For being eligible in the first 6 months of joining the scheme, the average number of employees in the establishment as per the ECR filed for those six months should be more than or equal to the Baseline plus the Threshold limit.

ii. Determining Eligibility from 7th month to 12th month:

For being eligible in any particular month, between 7th to 12th month, the average number of employees in the establishments as per the ECR filed, from 1st month up to that month should be more than or equal to the Baseline plus the Threshold limit.

iii. Determining Eligibility from 13 month onwards:

For being eligible in any particular month, from 13th month onwards, the average number of employees in the establishments as per the ECR filed for preceding 11 months and that particular month, should be more or equal to than the Baseline plus the Threshold limit

6.2.3. Further, the incentive under Part B of the scheme will not be provided to such establishments against which inquiries under Section 7A/7B/7C of EPF & MP Act, 1952 and Para 26-B of the EPF Scheme, 1952 are pending, and if concluded, the said order has been appealed in a legal forum or not complied with otherwise.

6.2.4. The incentive under Part B of the Scheme will not be provided to establishments against which a First Information Report (FIR) has been filed by EPFO for fraudulent practices, or where inquiries relating to irregularities under the ABRY scheme or any other scheme are pending or have been decided against the establishment.

6.3. Cessation of incentives:

Notwithstanding anything contained in this scheme, the payment of incentives under the scheme will cease-

6.3.1. In the event of a First Timer leaving the employment on his own volition or otherwise.

6.3.2. In case of any eventuality like death, etc. of the beneficiary

6.3.3. In the event of closure/winding up etc. of the establishment.

6.3.4. In the event of any misrepresentation or fraud.

6.4. Mode of Payments:

The incentive shall be disbursed within 45 days after fulfilling the eligibility condition and filing of paid ECR as per the periodicity defined under respective Part of the scheme, through following mode of payment:

6.4.1. The incentives to the employees shall be paid through (Aadhaar Bridge Payment System) Direct Benefit Transfer to their Aadhaar seeded bank accounts.

6.4.2. The incentive to the establishment shall be provided as Direct Benefit Transfer to PAN linked bank account of the establishment. Where a group of establishments under the same PAN are eligible for the incentive, payment will be made to a single PAN linked bank account nominated by the group.

Provided that, in case where employees' bank account is pending for Aadhaar seeding, the payment of incentive shall remain suspended. However, the incentives would continue to accrue during this period. Once the bank account is Aadhaar seeded, the payment including arrears would be released as per scheme guidelines.

7. Rounding off

7.1. For the purpose of calculation of baseline, threshold and average employment strength, averages may be rounded off to nearest integer.

8. Special Provisions for Exempted Establishments

8.1. All the exempted establishments under the provisions of the EPF & MP Act 1952 are eligible for availing incentives of this scheme. These exempted establishments have to file returns as prescribed by EPFO for availing the incentives under this Scheme for each month. Further, for calculation of baseline, the Exempted Trusts need to submit ECRs along with details of employees for 12 months preceding August, 2025 (i.e. from wage month of August, 2024 to July, 2025). Furthermore, for smooth implementation of the Scheme and for transparency, the Exempted establishments are required to open or take Aadhaar authenticated UAN through EPFO for all their existing employees as well as new employees. For this purpose, the FAT facility provided on UMANG Mobile App may be utilized for registration of such employees of exempted trusts.

9. Identification of fraudulent activity

9.1. To identify potentially fraudulent activities, the Executive Committee will formulate a comprehensive Standard Operating Procedure (SOP) using IT tools and also utilize the information available through API integration with EPFO. Any additional employment generation can be corroborated with enhanced trade activity/tax deposit/ electricity utilization etc, if need so arises in doubtful cases. Further, the Executive Committee will utilize the experience of other implementing agencies of the similar programmes like PLI scheme, Make in India, Stand-up India, Skill India Mission, Atmanirbhar Bharat Abhiyaan etc. as well as other global practices for this purpose. Additionally, data obtained through GST, CBIC, CBDT, MCA, ESIC, Udhyam Portals etc will also be utilized. The decision of the Executive Committee to cease incentives, if any establishment or employee is found to have committed fraud or engaged in any misuse as per the SOP, shall be final.

10. Penalty Clause

10.1. In case any establishment is found to have indulged in fraudulent activities or avail incentive under any part of the Scheme, based on fictitious

data/documents, or otherwise, necessary action will be taken against such establishments or individuals, if any, as per law. Further, a comprehensive Penalty clause will be issued separately by Ministry of Labour & Employment in due course.

11. Communications and Advocacy

11.1. Multi-media outreach strategy using various channels including social media, Traditional Media, Workshops, Webinars, etc. will be adopted.

11.2. The outreach will be done in multiple languages for better advocacy of the scheme.

12. Monitoring and Evaluation

12.1. The scheme will be monitored by the Steering Committee constituted by the Ministry of Labour and Employment.

12.2. Steering Committee

12.2.1. An inter-ministerial Steering Committee under the Chairpersonship of Secretary (M/o L&E) shall be constituted by M/o L&E. The recommendations of the Committee related to change in scheme guidelines involving modification of financial outlay of the scheme will be implemented with concurrence of D/o Expenditure and approval of Union Minister for Labour and Employment. The other recommendations of the Steering Committee will be implemented with approval of the Union Minister for Labour and Employment. Further, the *inter-se* allocation between the two parts of the scheme within the overall approved outlay may be done based on recommendations of the Steering Committee and with concurrence of IFD, M/o L&E and approval of Minister.

12.2.2. The Committee will consist of:

i. Secretary, M/o L&E, Chairperson
ii. Central Provident Fund Commissioner (CPFC)
iii. Financial Adviser, M/o L&E
iv. Joint Secretary, M/o L&E in charge of Scheme Division

v. One Senior Officer each not below the rank of Joint Secretary from DoE, NITI Aayog, DPIIT.
vi. Heads of Scheme/Planning Division of 4-6 labour-intensive ministries/departments like M/o Textiles, M/o MSME, M/o Food Processing Industries, MEITY etc.
vii. Chairman of the committee may co-opt any other member

12.2.3. The function of the Steering Committee would be to provide recommendations on the following:

i. Broad policy directions including change in scheme guidelines.
ii. The on-going interventions/upcoming Schemes of different Ministries/ Departments from the perspective of job creation, employability and formalization of work force.
iii. Dynamic allocation of targets between the two parts of the scheme
iv. Measures for removal of difficulties/provide operative remedies for any issues in implementation, Monitoring and Evaluation of the Scheme
v. Review risks and risk mitigation measures
vi. To review performance of Project Management &Monitoring Unit (PMMU)
vii. Annual budget, budget estimation approvals
viii. Mid Term & End Term evaluation of the scheme
ix. Any other function as maybe decided by the Chairperson

12.2.4. The Steering committee will meet at least once every quarter or as decided by the Chairperson.

12.3. Executive Committee

12.3.1. An Executive Committee under Chairpersonship of the CPFC shall be constituted by M/o L&E

12.3.2. The Executive Committee will consist of:

i. Chief Controller of Accounts, M/o L&E
ii. Financial Adviser & Chief Accounts Officer of EPFO
iii. Additional Central Commissioner (HQ) (ISD)
iv. Additional Central Commissioner (HQ) (Compliance)

v. Director, SS Division, M/o L&E

The Chairperson of the committee may co-opt any other member.

12.3.3. The Executive Committee will meet every month to ensure implementation of the scheme including:

i. Project implementation,
ii. Effective implementation of SOPs of the scheme
iii. Approval for development of IT systems
iv. Communication and Advocacy measures
v. Grievance Redressal
vi. Any other function as may be decided by the Chairperson

12.4. Evaluation

12.4.1. A mid-term evaluation of the Scheme shall be undertaken by a third party for necessary course correction after one year of start of the scheme, based on the recommendations of Steering Committee. Further, an end-term evaluation of the Scheme shall be conducted through a third party to assess the Scheme outcomes within a period of three months from the closure of these Schemes. The incidental cost for the evaluations shall be met from the Administrative Charges of this Scheme.

13. Administration of the Scheme and Grievance Redressal

13.1. The scheme shall be administrated by EPFO under the overall supervision of the Ministry of Labour and Employment.

13.1.1. The cost of the administration shall include any external agency hired for communication and advocacy, monitoring & evaluation, procurement/development of IT systems/ software and other activities for effective and efficient administration of the scheme and shall be borne by the Central Government.

13.1.2. A separate administrative account shall be maintained for the Scheme by the Ministry of Labour and Employment.

13.1.3. The expenditure under the scheme shall be audited in accordance with the instructions issued by the Central Government in consultation with the Comptroller and Auditor-General of India.

13.1.4. EPFO shall provide an estimate of the beneficiaries and expenditure likely to be incurred in each financial year in respect of each part of the Scheme. Further, EPFO will develop a Portal for effective monitoring of the progress of the scheme showing the number of beneficiaries already covered under Part A & Part B, total expenditure incurred, number of claims pending (age-wise), statics in r/o sectors most/least benefitting under the scheme, number of defaulting establishments identified etc.

13.1.5. The identification and verification of the beneficiaries under the respective part of the Scheme will be through IT System developed by EPFO for this purpose. If need so arises in doubtful cases, the verification of claims may be corroborated with the information available on other Government Portals like Income Tax, GSTN, MoCA, Udhyam Portal etc.

13.2. Grievance Redressal

13.2.1. EPFO shall provide an online facility for all the stakeholders to file grievances related to the scheme. Further, for assisting the stakeholders EPFO will also put in place a call centre for Pradhan Mantri Viksit Bharat Yojana.

13.2.2. EPFO shall strive to resolve the grievances of the stakeholders at the earliest, not exceeding 15 days.

13.2.3. In case the grievance is not resolved, or grievance redressal is not satisfactory, an escalation matrix is to be provided for the stakeholders to appeal.

13.2.4. The grievances can be filed on the following grounds:

i. Eligibility related
ii. Applicability related
iii. Non-receipt of incentives

iv. IT systems related
v. Receipt of lesser incentives
vi. Any other issue related to Pradhan Mantri Viksit Bharat Yojana

13.3. Financial Outlay of the scheme

13.3.1. The total financial outlay of the scheme is limited ₹ 99,446 Crores which includes the Administrative Charges of ₹ 248 Crores.

13.3.2. The Scheme shall be implemented in a fund limited manner and no liabilities shall be created after the end of the Scheme period or exhausting of the allocated funds, whichever is earlier.

14. Taxation

14.1. The incentives received under the Scheme shall be subject to the provisions of the Income Tax Act 1961 unless any specific order is issued for exemption by the Competent Authority. The incentives under the scheme will be in addition to incentives under any other scheme.

15. Convergence and Data Sharing

15.1. For the purposes of implementation of the scheme and validation of establishments and employees an appropriate mechanism for data sharing arrangements with Income Tax, MCA, MSME, ESIC, GSTN etc. shall be instituted by EPFO.

16. Audit

16.1. Statutory Audit by CAG
16.2. Non-statutory Audits by Internal Audit Wing (IAW), M/o L&E.
16.3. Internal and concurrent audit by EPFO

17. Power to remove difficulties

17.1. If any difficulty arises in giving effect to the provisions of this Scheme, the Central Government, on recommendation of Steering Committee or otherwise, may issue such directions/guidelines, not inconsistent with the objectives of the scheme, which appears to be necessary or expedient for removing the difficulty.