



भारतीय राष्ट्रीय राजमार्ग प्राधिकरण
(सड़क परिवहन और राजमार्ग मंत्रालय)
National Highways Authority of India

(Ministry of Road Transport and Highways)

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No. 11041/217/2007-Admn

Dated: 29.10.2014

Policy Matters: Administration/Finance (153/2014)

SUB: INSTRUCTION TO PREVENT MISAPPROPRIATION OF P.F. DUES BY THE CONTRACTS.

Further to the guidelines issued vide Circular No.11041/217/2007-Admn. dated 07.01.14 for compliance of provisions under the contract labour (Regulations and Abolition) Act, 1970. The following instructions may be noted as under:

- (1) In the tender for labour/manpower supply contracts, compliance by contractors regarding compliance of EPF & MP Act 1952 needs to be specified alongwith other labour laws, names of contractors covered under the EPF and MP Act can be searched and downloaded from website – epfindia.gov.in. The provisions of EPF & MP Act, 1952 is applicable to the following:
 - (a) To every establishment which is a factory engaged in any industry specified in Schedule I and in which (twenty) or more persons are employed, and
 - (b) To any other establishment employing (twenty) or more persons or class of such establishments which the Central Government may, by notification in the Official Gazette, specify in this behalf:

Explanation: (i) A Contractor / outsourced agency who deployed twenty or more persons in their establishment is covered under the Act. Whether he is employing one employee or twenty employees in one place or twenty different places.

(ii) Once it becomes applicable to any establishment, it will be remain applicable even the strength of the workman reduces to less than twenty.

- (2) Principal employers / DDOs should get a copy of ECR, e-challan and salary/wages register reflecting P.F. deductions before releasing payments to contractors.
- (3) Under the statutory provisions, employee wise details of PF dues deducted from the salary/wages of the employees, alongwith employer share are submitted in the form of electronic challan cum return (ECR), thereafter, e-challan is generated from the EPF website. Since the consolidated ECR's of the contractor regarding manpower supplied to all public and private sectors will be very bulky and will create confusion/excessive time and energy consumption at the level of DDOs, hence separate ECR's and a separate e-challan as state above are very important to prevent manipulation. Cheating by the contractors can be prevented by demanding separate ECR and e-challan every month in respect of manpower deployed in a particular office / departments for which DDO is to release the payments to the contractors.

The percentage of employees / employers contribution is as under:

- (a) 12% of employees contribution
- (b) 12% of employer contribution
- (c) Administrative Charges 1.61% (as the case may be).

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- (4) DDOs can check the name of all the employees with regard to ECR from the website of EPFO i.e. epfindia.gov.in.
 - (5) EPF Organisation has provided a facility to the payment of dues with reference to transaction number of e-challans. Whenever any challan is received alongwith ECR for crediting PF dues in the accounts of individual members, a TRRN No. is generated for e-challan. With reference to this TRRN No. actual deposit can be verified from the EPFO website to prevent submission of fake challans by the contractors.
 - (6) From April 2012 onwards, monthly contributions received through ECR and e-challans are being credited in the individual members account within one month from the date of deposit. Individual members can also verify the same by registration on the EPF website. A DDO can ask any member at random to check whether the dues are being deposited by the contractor fully without any manipulation/mis-appropriation.
 - (7) At the end of the year, EPFO generates statement of accounts of individual member's account reflecting opening balance, contributions, withdrawals, interest and closing balance etc. DDO should ask for distribution of these annual statements of account in the Office/Department.
 - (8) Employees may be guided to obtain e-passbooks from EPFO website
2. This issues with the approval of Chairman, NHAI.

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(V.K.Sharma)
Chief General Manager (LA & Coord.)

To:

All officers and employees of HQ/ROs/PIUs/CMUs/Site Offices