



कर्मचारी भविष्य निधि संगठन / EMPLOYEES' PROVIDENT FUND ORGANISATION

श्रम एवं रोजगार मंत्रालय, भारत सरकार

MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA

क्षेत्रीय कार्यालय: वाशी / Regional Office: Vashi

टावर 6, 5th फ्लोर, वाशी रेलवे स्टेशन कॉम्प्लेक्स, वाशी, नवी मुंबई 400703

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No. MH/RO/VASHI/ACTS/V-2/01/12152/2507

Date: 20/02/2025

To,
Sh. Jitendra Malik,
M/s Hindustan Organic Chemicals Ltd
CBD Belapur, Navi Mumbai-410206

Sub:- Verification of details and submission of records in PoHW cases.

Ref:- Application received in this regards and EO's Report dated 29.01.2025.

Sir

With reference to the subject cited above and in connection of Head office circular on PoHW no. Pension/PoHW/23/Circular-26(6)/139610/1648 dated 14.06.2023, and circular no. Pension/12/33/EPS Amendment/96 Vol II/1946, dated: 04.06.2019 it is observed that:-

1. Statutory-mandated physical records from 1995 to 2001 are not traceable in congruence with the circular no. Pension/12/33/EPS Amendment/96 Vol II/1946, dated: 04.06.2019.
2. PF slips in physical form for period prior to 2001 are not available as per circular no. Pension/12/33/EPS Amendment/96 Vol II/1946, dated: 04.06.2019
3. Payroll Slips are not in physical form for period prior to 2007.
4. Challan-records not in physical form for period prior to 2007 as per circular no. Pension/12/33/EPS Amendment/96 Vol II/1946, dated: 04.06.2019
5. As per Trust Rule physically submitted to Enforcement Officer, trust rule 8.01 (iv) read as, "The amount of member compulsory contribution shall be 8% of his Salary as defined in the Rules". Whereas, in documents enclosed with joint option applications of members trust rule 8.01 (iv) reads as "Rule 8.01 (iv) Member's Contribution: Every member shall subscribe to the fund every month a sum equal to 12% of the total of his monthly basic pay, DA and Retaining allowance if any." Establishment failed to produce minutes of meeting/Trust rule change records for enhancement of contribution in line with EPFO to employer office.
6. Statutory Mandate of the software ("Foxpro") used for record keeping along with last Software Security Audit Report is not available in congruence with the circular no. Pension/12/33/EPS Amendment/96 Vol II/1946, dated: 04.06.2019.
7. In about 53 cases it is observed that:-
 - A. Contribution rate not being uniform for long periods. In few months, the establishment has contributed at lesser rate than what/is mandated by EPF scheme/Trust rules.

- B. Difference of around Rs.1000 to 5000 in wages submitted in PoHW application & PF slip for the Period from Jan 1997 to Sept 2001, Jan 2007 to Feb 2010 & Jan 2014 to Sept 2015.
- C. During scrutiny of challans it is found that the inspection charges has been deducted@ 0.18% only, but the total wages of all the employees on which inspection charges deducted is neither matching with the payroll schedule attached in the challan file nor with the salary register.
- D. Wages mentioned in challan are more than the wages mentioned in payroll schedule from 1 % to 70%.

In view of above, it is once again requested to kindly clarify on the above points with proof of documents for necessary action at the earliest.

Handwritten signature and date: 20/2/25

Assistant P.F Commissioner

Accounts Group V-02