OFFICE OF THE PRINCIPAL DISTRICT COURT, EAST GODAVARI AT RAJAMAHENDRAVARAM
DATED 25-10-2025

CIRCULAR

Sub: Timely Submission of Attendance Certificates of Outsourced Staff – Imposition of Penal Charges on Officers responsible for Delayed Submission – Instructions - Issued.

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It is brought to the notice of all Judicial Officers in the Unit that the monthly remuneration bills for 63 outsourcing staff members engaged through APCOS are being prepared based on the attendance certificates submitted by the respective Officers under whom the staff are deployed.

The Managing Director, APCOS, vide Lr.No.16/F4/APCOS/EPF/2025-26, dated 17-10-2025 (Letter enclosed herewith), has expressed serious concern over the inordinate delay in submission of monthly attendance and raising of remuneration invoices. Such delays are resulting in late statutory remittances (EPF, ESI, GST, PT), thereby attracting avoidable penalties.

As per the revised Electronic Challan-cum-Return (ECR) system effective from September 2025, even a single day's delay in submission will incur mandatory interest and damages. APCOS has clarified that any penalties arising from such delays shall be borne by the respective DDO's Office. The penalty includes 12% interest and 5% damages each for EPF and ESI for delays ranging from 15 days to 2 months.

Therefore, all Judicial Officers are hereby instructed to submit the attendance certificates of outsourcing staff under their control by the 15th of every month without fail to the email ID: pdjattendance@gmail.com.

Any delay in submission will affect timely disbursement of remuneration and will render **the concerned Officer(s) liable for recovery of penal charges imposed by APCOS.** This directive shall be complied with scrupulously.

The receipt of the circular should be acknowledged.

Dis 10253
25/10/25

PRINCIPAL DISTRICT JUDGE

To
All the Judicial Officers working in the Unit.
Copy to System Officer(I/C), Principal District Court, Rajamahendravaram with a direction to place the Circular in East Godavari e-Courts Web portal.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINSTRATION DEPARTMENT

From
The Managing Director,
APCOS, 2nd Floor,
NTR Administrative Block,
Vijayawada-520013.

To
The all DDOs of Client Organization.

Lr. No:16/F4/APCOS/EPF/2025-26,Dated.17-10-2025

Dear DDO's,

Sub: APCOS- Delay in submission of attendance and raising of bills of outsourced manpower-Attracting EPF and ESI penalties for delay payments-regarding.

Ref:
1) Lr.No.97(1)/APCOS/Admin/2022, Dated.18/04/2022.
2) Lr.No.97(5)/APCOS/Admin/2022, Dated.04/10/2022.
3) Lr.No.97 (7)/APCOS/Admin/2022, Dated.28/11/2022.
4) Lr.No.97(8)/APCOS/Admin/2022, Dated.13/02/2023.
5) Lr.No.97(11)/APCOS/Admin/2023,Dated.11/07/2023.
6) Circular No. Compliance/ECR/12997, from EPFO, New Delhi Dt. 26-09-2025.

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I invite your personal attention to the subject and references cited wherein you have been already requested several times for payments of salaries to outsourced manpower on the 1st working day/within the 1st week of every month vide this office references 1 to 5 this ensures timely receipt and payments of EPF,ESI to and by APCOS

In this connection, it has been repeatedly noticed that there is an inordinate delay in the submission of monthly attendance and raising of remuneration invoices for outsourced manpower.Due to such delays in submission of attendance and processing of payments, statutory remittances such as EPF, ESI, GST, and PT are also being delayed, resulting in avoidable penalties. APCOS, for no fault of its own, is facing unnecessary and awkward difficulties in this regard.

Your kind attention indrawn to thereference (6) cited where in as per the newly launched revamped Electronic Challan-cum-Return (ECR) with effect from wage month September2025 onwards, even a delay of one day will attract mandatory interest and damages. Therefore, any penalties arising from delayed payment of EPF contributions for outsourced employees shall be borne by the respective DDO's office.

EPF:

Penalty for Late Payment:

S.No	No of Days Delay	% of Interest under section 7Q	% of Damages under section14B
1	15days -2 months.	**12%**	**5%**
2	2-4 months	**12%**	**10%**
3	4-6 months.	**12%**	**15%**
4	more than 6 months	**12%**	**25%**

ESI:

The ESI Corporation may levy and recover interest and damages under Section 31C at the following rates, not exceeding the amount of contribution payable for default or delay in payment of the contribution. Period of delay Rate of damages in % p.a.

Penalty for Late Payment:

S.No	No of Days Delay	% of Interest	% of Damages
1	15days-2 months.	**12%**	**5%**
2	2-4 months	**12%**	**10%**
3	4-6 months.	**12%**	**15%**
4	more than 6 months	**12%**	**25%**

You may also note that ESI contributions are divided into two half-yearly periods. The first contribution period is from April to September, which shall be closed on 1st week of the November. The second contribution period is from October to March, which shall be closed on1st week of the May. Please be informed that after the closure of the contribution period, no ESI deductions can be paid.

All DDOs are therefore requested to strictly adhere to the timelines for submission of attendance and payment of remuneration to avoid EPF and ESI penalties and damages in future.

In this connection, you are informed that if any delay in submission of attendance/transfer the statutory payments amount from your end to APCOS you are liable for the penalties/damages levied same and will be recovered from you/your department.

Yours faithfully,

17/10/2025

Managing Director,
APCOS

Encl:

1.Circular No.Compliance/ECR/12997, from EPFO, New Delhi

2.Interest & Damages Calculation Method by EPF/ESI for your ready reference

सत्यमेव जयते

कर्मचारी भविष्य निधि संगठन

Employees Provident Fund Organisation

(श्रम एवं रोजगार मंत्रालय, भारत सरकार)

(MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA)

मुख्य कार्यालय/Head Office

प्लेट ए, ग्राउंडफ्लोर, ब्लॉक-II, ईस्ट किदवई नगर,नई दिल्ली-110023

Plate A, Ground Floor, Block II, East Kidwai Nagar, New Delhi-110023

Website: www.epfindia.gov.in, www.epfindia.nic.in

Circular No. Compliance/ECR Revamp/2025/12997

Date: 26.09.2025

26 SEP 2025

To,

All Additional CPFC (HQ)/ACC Zones
All RPFCs in charge of Regional Offices

Subject: **Launch of the revamped Electronic Challan-cum-Return (ECR) for wage month September 2025 onwards.**

Beta version of Revamped Electronic Challan-cum-Return (ECR) system has been introduced, which shall be applicable for the wage month September 2025 onwards.

2. The revamped ECR module is designed to streamline the return filing process for employers and establishments through the EPFO's employer portal.

3. Key features of the revamped ECR are as follows: -

   i. Segregation of Return and Payment: The system provides for the segregation of the return submission process from the payment generation process.

   ii. System-based validations: The new platform includes system-based validations aimed at preventing the submission of incorrect ECRs.

   iii. Calculation of Damages and Interest: There is a specific provision for the calculation of damages (14B) and interest (7Q) along with the ECR.

   iv. Mandatory payment of Interest u/s 7Q : The system will auto calculate the due interest amount u /s 7Q and it is mandatory to pay along with monthly contribution

   v. Provision for Revision of ECR: The system allows for the revision of the ECR subject to certain conditions.

   vi. ECR Format: There is no change in the existing format of the ECR.

   vii. Sequential payment: The system mandates month wise chronological filing of ECR.

4. Return Filing Capabilities:

   The Re-engineered ECR allows employers to file returns using three distinct categories:

   i. Regular Return: This is used for submitting returns for active employees for a specific wage month during the post-launch period. Once the return file (in .txt format) is uploaded, the employer must verify the return statement and then either approve or reject the file. Approval leads to the generation of the 'Due Deposit Balance Summary'.

   ii. Supplementary Return: This is utilized if an employer registers an employee *after* the "Regular Return" has been submitted and approved, intended specifically to add new members added after regular return. Multiple "Supplementary Returns" are allowed for the same wage month, provided that the employee was not included in a prior Regular or Supplementary Return. A Supplementary Return requires an approved Regular Return to be available in the system.

iii. Revised Return: This is available when an employer has given incorrect wages or contribution details in a previous Regular or Supplementary Return and wishes to modify them. Return can be revised in respect of only such employees, whose details need modification. After successful approval, the details in the Revised Return will overwrite existing information (Regular/Supplementary/Revised). The submission of Revised Returns is, subject to conditions specified in '5' below: -

5. Revision Conditions:

i. Downward Revision is permissible only before the employer initiates the payment process for the respective wage month.

ii. Upward Revision has no such restriction.

iii. A Revised Return requires an approved Regular Return to be present in the system, and no other return can be in process, nor can a payment process have been initialized for that wage month.

6. Payment Options:

Upon approval of the return, the system generates a 'Due Deposit Balance Summary'. From this page, employers have several payment options:

i. Full Payment: Allows the employer to prepare a challan for the total account-wise summary of dues.

ii. Part Payment: Allows the employer to upload a separate contribution file detailing specific amounts.

iii. Pay Admin/Insp Charges: Allows the employer to directly fill in and prepare a challan for administration and inspection charges.

iv. Pay 7Q/14B charges: Allows the employer to directly fill in and prepare a challan for interest (7Q) and damages (14B).

7. Initial Relaxation of Validations:

To ease the transition, initial relaxations are being provided:

i. For an initial period of four months, employers will be permitted to file regular returns for a subset of active members.

ii. The remaining members may be added later through supplementary returns.

iii. However, after this four-month period, the system will enforce the strict condition that the Regular Return for a specific month will only be allowed if returns for all active members of the month four months prior have already been filed.

8. Expectations from employers: -

i. For having the latest set of active employees, it is crucial for employers to mark all exits of employees, who have left the employment.

ii. Pension Fund Contribution till 58 years of age: - The membership under Employees' Pension Scheme, 1995 normally ceases after 58 years of age, unless an option for deferred pension is filed by the employee. However, the present system did not have a check for remittance in Pension Fund even after 58 years of age, in case the employee continued in service and opted for deferred pension. This resulted in erroneous remittance in Pension fund after 58 years of age and hence, grievances of many employees for diversion from Pension fund to Provident fund account after 58 years of age. The revamped ECR aims at ease of living of such employees by restricting the contribution in Pension Fund after 58 years of age, unless specifically flagged by the employer for deferred pension.

iii. By virtue of notification dated 22.08.2014, effective from September 1, 2014,an individual who joined the Employees' Provident Fund (EPF) scheme, after September 1, 2014, cannot be a member of the Employees' Pension Scheme, if his/her monthly

salary exceeds Rs 15,000. However, in respect of such employees, the employers were making remittances under Pension Scheme erroneously. The revamped ECR flags all such accounts to the employer before filing ECR, so as to facilitate correct return filing.

9. It is requested to share the manual and associated processes for filing of re-vamped ECR with the establishments as well as all Employer Associations, Employee Unions etc.

A copy of the User Manual of the revamped ECR can also be downloaded from the following URL:

https://www.epfindia.gov.in/site_docs/PDFs/MiscPDFs/User-Manual-ReECR_v3.0.pdf.

(This issued with the approval of the CPFC)

26.09.25

(P B Verma)
Additional CPFC (Compliance)

Copy to

1. FA & CAO/CVO
2. ACC HQ, All Divisions, Headquarters/PDUNASS
3. All ACCs/Headquarters/ZTIs
4. Web Admin for Web-upload
5. RajbhashaPrabhag

Examples:

Particulars	**Examples for taking one employee wages for different wage months**				
Wage Month	**April 2021**	**June 2022**	**Sep 2023**	**Dec 2024**	**June 2025**
Employee Remuneration	**15000**	**12000**	**15000**	**15000**	**10000**
EPF Contribution on Employee Remuneration (Employee Share-12%+ Employer Share-13%)	**3,750**	**3000**	**3,750**	**3,750**	**2500**
Due Date	15 May 2021	15 July 2022	15 October 2023	15 January 2025	15 July 2025
Date of Payment:	16 October 2025	16 October 2025	16 October 2025	16 October 2025	16 October 2025
No. of Days Delay:	**1,615 days** (from 16 May 2021 to 16 Oct 2025)	**1,189** (from 16 Jul 2022 to 16 Oct 2025)	**732** (from 16 Oct 2023 to 16 Oct 2025)	**274** (from 16 Jan 2025 to 16 Oct 2025)	**93** (from 16 July 2025 to 16 Oct 2025)
Interest Calculation (Section 7Q): **Rate of Interest:** 12% per annum (simple interest) **Formula:** $\text{Interest} = \text{Amount} \times \frac{\text{Rate}}{100} \times \frac{\text{No. of days delay}}{365}$	$\text{Interest} = 3750 \times \frac{12}{100} \times \frac{1615}{365}$ **Step-by-step:** 1. $3750 \times 12\% = 450$ 2. $\frac{450}{365} = 1.233$per day 3. $1.233 \times 1615 = 1{,}992.80$ **Interest (u/s 7Q) = ₹ 1,993 (approx.)**	$\text{Interest} = 3000 \times \frac{12}{100} \times \frac{1189}{365}$ **Step-by-step:** 1. $3000 \times 12\% = 360$ 2. $\frac{360}{365} = 0.99$per day 3. $0.986 \times 1189 = 1{,}172.35$ **Interest (u/s 7Q) = ₹ 1,173 (approx.)**	$\text{Interest} = 3750 \times \frac{12}{100} \times \frac{732}{365}$ **Step-by-step:** 1. $3750 \times 12\% = 450$ 2. $\frac{450}{365} = 1.233$per day 3. $1.233 \times 732 = 902.55$ **Interest (u/s 7Q) = ₹903 (approx.)**	$\text{Interest} = 3750 \times \frac{12}{100} \times \frac{274}{365}$ **Step-by-step:** 1. $3750 \times 12\% = 450$ 2. $\frac{450}{365} = 1.233$per day 3. $1.233 \times 274 = 337.84$ **Interest (u/s 7Q) = ₹ 338 (approx.)**	$\text{Interest} = 2500 \times \frac{12}{100} \times \frac{93}{365}$ **Step-by-step:** 1. $2500 \times 12\% = 300$ 2. $\frac{300}{365} = 0.821$per day 3. $0.821 \times 93 = 76.35$ **Interest (u/s 7Q) = ₹ 77 (approx.)**
Damages Calculation (Section 14B): 0-2 months delay: 5% 2-4 months delay: 10% 4-6 months delay: 15% more than 6 months: 25% **Formula:** $\text{Damage} = \text{Amount} \times \frac{\text{Rate}}{100} \times \frac{\text{No. of days delay}}{365}$	**Delay:** More than 6 months →**25 % penalty rate** $damages = 3750 \times \frac{25}{100} \times \frac{1615}{365}$ **Step-by-step:** 1. $3750 \times 25\% = 937$ 2. $\frac{937}{365} = 2.567$per day 3. $2.567 \times 1615 = 4{,}145.70$ **Damages (u/s 14B) = ₹ 4,146 (approx.)**	**Delay:** More than 6 months →**25 % penalty rate** $damages = 3000 \times \frac{25}{100} \times \frac{1189}{365}$ **Step-by-step:** 1. $3000 \times 25\% = 750$ 2. $\frac{750}{365} = 2.05$ per day 3. $2.05 \times 1189 = 2{,}437.45$ **Damages (u/s 14B) = ₹2,438 (approx.)**	**Delay:** More than 6 months →**25 % penalty rate** $damages = 3750 \times \frac{25}{100} \times \frac{732}{365}$ **Step-by-step:** 1. $3750 \times 25\% = 937$ 2. $\frac{937}{365} = 2.567$per day 3. $2.567 \times 732 = 1{,}879.04$ **Damages (u/s 14B) = ₹1,880 (approx**	**Delay:** More than 6 months →**25 % penalty rate** $damages = 3750 \times \frac{25}{100} \times \frac{274}{365}$ **Step-by-step:** 1. $3750 \times 25\% = 937$ 2. $\frac{937}{365} = 2.567$per day 3. $2.567 \times 274 = 703.35$ **Damages (u/s 14B) = ₹704 (approx**	**Delay:** More than 4 months →1**5 % penalty rate** $damages = 2500 \times \frac{15}{100} \times \frac{93}{365}$ **Step-by-step:** 1. $2500 \times 15\% = 375$ 2. $\frac{375}{365} = 1.027$per day 3. $1.027 \times 93 = 95.51$ **Damages (u/s 14B) = ₹96(approx**
Additional Cost (Interest and Damages) to APCOS due to remunerations delay by the departments is	**₹ 1,993 + ₹ 4,146= ₹ 6,139 (approx..)**	**₹ 1,173 + ₹ 2,438= ₹ 3,611 (approx..)**	**₹ 903 + ₹ 1,880= ₹ 2,783(approx..)**	**₹ 338 + ₹ 704= ₹ 1,042(approx..)**	**₹ 77 + ₹ 96= ₹ 173(approx..)**

The same needs to be reimbursed immediately