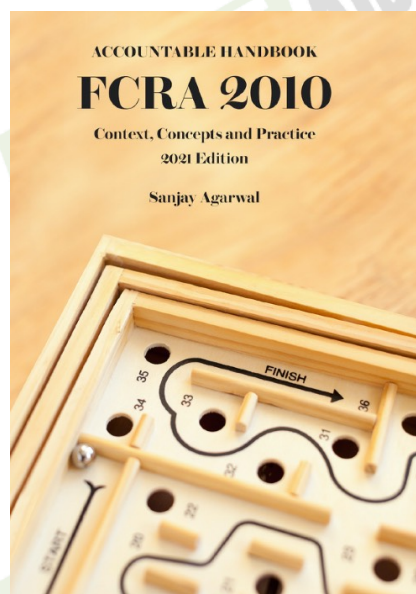


References:

- Contribution percentages for PF, ESI, Professional Tax used here are only indicative, used for illustration only. Please recheck correct percentage applicable in your case.



FCRA calls for keeping FC and non-FC funds separately. Therefore NGOs with FCRA are expected to deposit PF online using two separate challans - one for FC funds, and another for non-FC funds. However after updation of PF portal in Sep-25, this has become difficult. If two challans in a month contain the same employee UAN, the system rejects the second challan.

To get around this problem, do the following:

1. Identify all employees getting paid from both FC funds and non-FC funds.
2. Reallocate each employee's PF contribution to make sure the entire PF (employee and employer parts) comes either from FC or non-FC.
3. This means that even though part of an employee's salary is paid from FC and partly from non-FC, the entire PF contribution for that employee might come from FC (or non-FC). This doesn't matter in law.
4. Make two spreadsheets for depositing PF - first containing all employees where PF contribution is out of FC, and second where all the employees have non-FC PF contribution only.
5. Generate the main PF challan using details and amount in first spreadsheet. Deposit the PF amount out of FC funds.
6. Now generate a supplementary PF challan using details and amount in second spreadsheet. Deposit the PF amount out of non-FC Funds.

Before Reallocation

Salary Slip Employee A

	FC	Non-FC	Total
Salary	5,000	7,374	12,374
PF	600	885	1,485
ESI		104	104
Prof Tax		250	250
Total	5,600	8,613	14,213

Salary Slip Employee B

	FC	Non-FC	Total
Salary	8,000	10,000	18,000
PF	960	1,200	2,160
ESI		151	151
Prof Tax		250	250
Total	8,960	11,601	20,561

Sep'25 PF Challan - FC

Employee A	600
Employee B	960
Total	1,560

Main Challan

Sep'25 PF Challan - NFC

Employee A	885
Employee B	1,200
Total	2,085

Supplementary Challan

After Reallocation

Salary Slip of Employee A

	FC	Non-FC	Total
Salary	4,115	8,259	12,374
PF	1,485	0	1,485
ESI		104	104
Prof Tax		250	250
Total	5,600	8,613	14,213

Sep'25 PF Challan FC

Employee A	1,485
Total	1,485

Main Challan

Salary Slip of Employee B

	FC	Non-FC	Total
Salary	8,960	9,040	18,000
PF	0	2,160	2,160
ESI		151	151
Prof Tax		250	250
Total	8,960	11,601	20,561

Sep'25 PF Challan NFC

Employee B	2,160
Total	2,160

Supplementary Challan