

Office of the Accountant General A&E) Uttarakhand
Mahalekhakar Bhawan, Kaulagarh, Dehradun

No. Admn-III/GPF Ceiling/2022-23/376

Date: 18/11/2022

CIRCULAR

The latest regulations issued by Ministry of Personnel, PG & Pensions, Dept. of Pension & Pensioners' Welfare OM No. 3/6/2021-P&PW(F) dt. 11.10.2022, No. 3/13/2022-P&PW(F)(8353) dt 02.11.2022 & Gazette Notification dt. 15.06.2022 received from Hqrs through e-mail vide letter no. 186-स्टाफ हकदारी(नियम)/ए०आर०/05-2016 dt 02.11.2022 regarding "Ceiling of Rs 5 Lakh on subscription to General Provident Fund (GPF) in a financial year" is hereby circulated to all concerned officers/officials of this office for strict compliance. As instructed therein, the sum of monthly subscriptions by a subscriber under GPF during a financial year together with the amount of arrear subscriptions deposited in that financial year shall not exceed the threshold limit (at present Rs 5 Lakh) referred to in sub clause (i) of clause (c) of the explanation below sub rule (2) of the rule 9D of the Income Tax Rules 1962.

In addition to above, DoPT vide O.M. No. 3/13/2022-P&PW(F)(8353) dt 02.11.2022 has provided certain instructions to regulate GPF subscription in specific cases as reproduced below for the current financial year i.e. FY 2022-23:-

1. in case of those Officers/Officials, whose GPF subscription during the current financial year (i.e. 2022-23) has already exceeded the threshold limit of Rs 5 Lakh till Oct-2022, no further deduction of GPF subscription may be made from their salary in FY 2022-23.
2. in case of those Officers/Officials, whose GPF subscription during the current financial year (i.e. 2022-23) has not yet reached/exceeded the threshold limit of Rs 5 Lakh, further deduction towards GPF subscription during the current financial year may be phased out in such a manner that the total subscription during the current financial year does not exceed Rs 5 lakh.
3. in case of those Officers/Officials, whose total contribution is likely to exceed Rs 5 lakh even with minimum monthly contribution of 6% of the emoluments, deduction of GPF subscription from the salary may be stopped as soon as the total contribution in the current financial year reaches Rs 5 lakh.

4. In all cases mentioned above, the provision regarding minimum monthly subscription of 6% of the emoluments shall be deemed to have been relaxed for the current financial year (i.e. 2022-23).

For the next FY 2023-24, monthly GPF subscription should be regulated as per Rule-8(i) sub-clause (b) and in such manner that the sum of the GPF subscription does not exceed the threshold limit of Rs 5 lakh, as mentioned in DP&PW O.M. dt 11.10.2022 or any other amount as notified by the Government.

-Sd/-

Sr. Deputy Accountant General/Admn-III

O.O. No.: No. Admn-III/GPF Ceiling/2022-23/377-383

Dated: 18/11/2022

Copy forwarded to the following for information.

1. Secretary to Accountant General (A&E) Uttarakhand, Dehradun.
2. Sr. Dy. Accountant General (Admn. & Accounts) Cell, Uttarakhand, Dehradun.
3. Dy. Accountant General (Funds) Cell, Uttarakhand, Dehradun.
4. Sr. Accounts Officer/Admn-I
5. P.A.O. (Local).
6. Data Manager/ITSG is to ensure that the above office order may be uploaded on official email and official website.
7. Official Whatsapp Group.

Sr. Accounts Officer/Admn-III

From : MANOJ KUMAR <saoaudit-r@cag.gov.in>

Thu, Nov 03, 2022 04:34 PM

Subject : [Cag-all-offices] (i) General Provident Fund (Central Services) Amendment Rules 2022-reg. (ii) Ceiling of Rs.5 lakh on subscription to General Provident Fund (Central Services) in a financial year-instructions-reg.

3 attachments

To : CAG-ALL-OFFICES <CAG-ALL-OFFICES@lsmgr.nic.in>

Cc : AAO Audit R <aaoaditr@cag.gov.in>

भारत के नियंत्रक - महालेखापरीक्षक का कार्यालय ,
पॉकेट 9, दीन दयाल उपाध्याय मार्ग , नई दिल्ली - 110 124

संख्या: 186 - स्टाफ हकदारी (नियम)/ ए . आर / 05 - 2016

दिनांक: - 02 . 11 .2022

ib. rishal -
07.11.2022 प्रति

वरि. उप महालेखाकार (प्रशा. व ले.) प्रकोष्ठ
सी एंड ए ज़ी डायरी सं. 581
दिनांक 07.11.22

45. 11/11
Dr. NAGLA
11/11



Sr.A.O./Ad-III

भारतीय लेखा एवं लेखापरीक्षा विभाग
के सभी कार्यालय।

विषय : (i) General Provident Fund (Central Services) Amendment Rules 2022-reg.

(ii) Ceiling of Rs.5 lakh on subscription to General Provident Fund (Central Services) in a financial year-instructions-reg.

महोदय / महोदया ,

उपर्युक्त विषय पर कार्मिक , लोक शिकायत तथा पेंशन मंत्रालय , पेंशन और पेंशनभोगी कल्याण विभाग , नई दिल्ली द्वारा जारी कार्यालय ज्ञापन सं F.No.3/6/2021-P&PW(F) दिनांक 11.10.2022 एवं F.No.3/13/2022-P&PW(F) (8353) एवं 02.11.2022 एवं नोटिफिकेशन G.S.R. 96 दिनांक 15.06.2022 को इस ई - मेल के साथ संलग्न किया गया है ।

क्षेत्रीय कार्यालय कृपया इस कार्यालय ज्ञापन को आवश्यक कार्रवाई हेतु इस ई - मेल के संलग्नक से डाउनलोड कर लें। इन्हें संबंधित मंत्रालय की वेबसाइट से भी डाउनलोड कर सकते हैं ।

OMs-F.No.3/6/2021-P&PW(F) dated 11.10.2022 and F.No.3/13/2022-P&PW(F) (8353) dated 02.11.2022 and notification G.S.R. 96 dated 15.06.2022 on the subject cited above issued by Ministry of Personnel, Public Grievances & Pensions, Department of Pension and Pensioners Welfare, New Delhi have been attached with this E-mail.

The field offices may download the OMs and notification attached with this E-mail for further necessary action. It can also be downloaded from the website of the concerned Ministry.

संलग्नक : यथोपरि I

DA9/CA9-82
दिनांक 09/11/22

भवदीय ,

हस्ता /-

(मनोज कुमार)

वरि . प्रशासनिक अधिकारी / स्टाफ - हक .(नियम)

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- **OM No 3 13 2022 dated 02 11 2022 Instruction GPF Ceiling of 5 LakhZriyX.pdf**
1 MB
 - **11.10.2022.pdf**
521 KB
 - **Notification_GSR_96_01092022wAO1o.pdf**
2 MB
-



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-सा.-21072022-237410
CG-DL-W-21072022-237410

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY
साप्ताहिक
WEEKLY

सं. 25] नई दिल्ली, जुलाई 10—जुलाई 16, 2022, शनिवार/आषाढ 19—आषाढ 25, 1944
No. 25] NEW DELHI, JULY 10—JULY 16, 2022, SATURDAY/ASADHA 19—ASADHA 25, 1944

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह पृथक संकलन के रूप में रखा जा सके
Separate Paging is given to this Part in order that it may be filed as a separate compilation

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

भारत सरकार के मंत्रालयों (रक्षा मंत्रालय को छोड़कर) और केन्द्रीय अधिकारियों (संघ राज्य क्षेत्र प्रशासनों को छोड़कर) द्वारा विधि के अंतर्गत बनाए गए और जारी किए गए साधारण सांविधिक नियम (जिनमें साधारण प्रकार के आदेश, उप-नियम आदि सम्मिलित हैं)

General Statutory Rules (Including Orders, Bye-laws etc. of a general character) issued by the Ministries of the Government of India (other than the Ministry of Defence) and by the Central Authorities (other than the Administrations of Union Territories)

कार्मिक, लोक शिकायत और पेंशन मंत्रालय
(पेंशन और पेंशनभोगी कल्याण विभाग)

नई दिल्ली, 15 जून, 2022

सा.का.नि. 96.—राष्ट्रपति, संविधान के अनुच्छेद 309 के परंतुक और अनुच्छेद 148 के खंड (5) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, और भारतीय लेखा परीक्षा और लेखा विभाग में कार्यरत व्यक्तियों के संबंध में भारत के नियंत्रक महालेखापरीक्षक से परामर्श करने के पश्चात्, सामान्य भविष्य निधि (केन्द्रीय सेवाएं) नियमावली, 1960 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात्:—

1. संक्षिप्त नाम और प्रारंभ - (1) इन नियमों का संक्षिप्त नाम सामान्य भविष्य निधि (केंद्रीय सेवाएं) संशोधन नियमावली, 2022 है।
- (2) ये राजपत्र में उनके प्रकाशन की तारीख को प्रवृत्त होंगे।
2. सामान्य भविष्य निधि (केंद्रीय सेवाएं) नियमावली, 1960 में, (जिसे इसमें इसके पश्चात् उक्त नियम कहा जाएगा) नियम 7 में, उप-नियम (1) में, द्वितीय परंतुक के पश्चात्, निम्नलिखित परंतुक को अंतः स्थापित किया जाएगा, अर्थात्:—
- "परंतु यह कि वित्तीय वर्ष के दौरान मासिक अंशदान का योग उस वित्तीय वर्ष में जमा की गई बकाया अंशदान की रकम के साथ नियम 8 के उप-नियम (1) के खंड (ख) के दूसरे परंतुक में विनिर्दिष्ट सीमा से अधिक नहीं होगा।
3. उक्त नियमों के नियम 8 में-
- (क) उप-नियम (1) में, खंड (ख) में, परंतुक के पश्चात्, निम्नलिखित परंतुक को अंतः स्थापित किया जाएगा, अर्थात्:-
- "परंतु यह और कि वित्तीय वर्ष में मासिक अंशदान का योग आयकर नियमावली, 1962 के नियम 9घ के उप-नियम (2) के नीचे दिए स्पष्टीकरण के खंड(ग) के उप-खंड(i) में दी गई सीमा से अधिक नहीं होगा";
- (ख) उप-नियम (4) में,-
- (1) प्रथम परंतुक का लोप किया जाएगा।
- (2) द्वितीय परंतुक में, 'और' शब्द को हटाया जाएगा।
- (ग) उप-नियम (4) के पश्चात्, निम्नलिखित उप-नियम को अंतः स्थापित किया जाएगा, अर्थात्:—
- "(5) उप-नियम (3) के अधीन निर्धारित या उप-नियम (4) के तहत घटाई या बढ़ाई गई अंशदान की रकम उप-नियम (1) में विनिर्दिष्ट न्यूनतम और अधिकतम सीमाओं के अध्यधीन होगी";
- (घ) उप-नियम (3) में उक्त नियमों के नियम 10 में, परंतुक के पश्चात्, निम्नलिखित परंतुक को अंतः स्थापित किया जाएगा, अर्थात्:-
- "परंतु यह और कि वित्तीय वर्ष के दौरान मासिक अंशदान की रकम का योग उस वित्तीय वर्ष में अंशदान की बकाया रकम और वसूल किए गए ब्याज के साथ नियम 8 के उप-नियम (1) के खंड (ख) के दूसरे परंतुक में विनिर्दिष्ट सीमा से किसी भी दशा में अधिक नहीं होगा"।

[फा. सं. 3/6/2021- पी & पी डब्ल्यू (एफ)]

संजय शंकर, उप सचिव

टिप्पणी: मूल नियम भारत के राजपत्र में अधिसूचना का.आ. 3000, तारीख 1 दिसंबर, 1960 द्वारा प्रकाशित किए गए थे और अंतिम बार संख्याक सा.का.नि. 234(अ), तारीख 28 मार्च, 2014 द्वारा संशोधित किए गए।

1. का.आ.1814, तारीख 18.06.1988
2. का.आ.2002, तारीख 02.09.1989
3. का.आ.710, तारीख 04.03.1990
4. का.आ.3006, तारीख 17.11.1990
5. का.आ.3272, तारीख 08.12.1990

6. का.आ.146, तारीख 20.03.1993
7. का.आ.377, तारीख 10.02.1996
8. का.आ.379, तारीख 10.02.1996
9. का.आ.3228, तारीख 23.11.1996
10. का.आ.826, तारीख 25.04.1998
11. का.आ.2500, तारीख 05.12.1998
12. का.आ.2690, तारीख 16.09.2003
13. का.आ.1485(अ), तारीख 30.12.2003
14. का.आ.3682, तारीख 15.10.2005
15. का.आ.1529, तारीख 06.06.2009
16. का.आ.2689, तारीख 22.09.2009
17. का.आ.2869, तारीख 03.10.2010
18. का.आ.3091, तारीख 25.09.2012
19. का.आ.234(अ), तारीख 28.03.2014

MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS

(Department of Pension and Pensioners' Welfare)

New Delhi, the 15th June, 2022

G.S.R. 96.—In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 of the Constitution, and after consultation with the Comptroller and Auditor-General of India in relation to persons serving in the Indian Audit and Accounts department, the President here by makes the following rules further to amend the General Provident Fund (Central Services) Rules, 1960, namely:-

1. Short title and commencement.—(1) These rules may be called the General Provident Fund (Central Services) Amendment Rules, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the General Provident Fund (Central Services) Rules, 1960 (herein after referred to as the said rules) In rule 7, in sub-rule (1), after the second proviso, the following proviso shall be inserted, namely:—

“Provided that the sum of the monthly subscriptions during a financial year together with the amount of arrear subscriptions deposited in that financial year shall not exceed the limit as specified in the second proviso to clause (b) of sub-rule (1) of rule 8.

3. In rule 8 of the said rules —

(a) in sub-rule(1), in clause(b), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the sum of monthly subscriptions in a financial year shall not exceed the threshold limit referred to in sub-clause (i) of clause (c) of the Explanation below sub-rule (2) of rule 9D of the Income Tax Rules, 1962”;

(b) in sub-rule(4),—

(1) The first proviso shall be omitted;

(2) In the second proviso, the word ‘further’ shall be deleted;

(c) after sub-rule (4), the following sub-rule shall be inserted, namely:—

“(5) The amount of subscription fixed under sub-rule(3) or reduced or enhanced under sub-rule (4) shall be subject to the minimum and maximum limits specified in sub-rule(1)” ;

(d) in rule 10 of the said rules in sub-rule (3), after the proviso, the following proviso shall be inserted, namely:-

“Provided further that the sum of the monthly subscriptions during a financial year together with arrears of subscription and the interest thereon recovered in that financial year shall, in no case, exceed the limit as specified in the second proviso to clause (b) of sub-rule (1) of rule 8”.

[F. No.3/6/2021-P&PW (F)]

SANJOY SHANKAR, Dy. Secy.

Note: - The principal rules were furnished in the Gazette of India, vide notification S.O. 3000, dated the 1st December 1960 and last amended vide number G.S.R 234 (E), dated the 28th March 2014.

1. SO No 1814 dated 18.06.1988
2. SO No 2002 dated 02.09.1989
3. SO No 710 dated 04.03.1990
4. SO No 3006 dated 17.11.1990
5. SO No 3272 dated 08.12.1990
6. SO No 146 dated 20.03.1993
7. SO No 377 dated 10.02.1996
8. SO No 379 dated 10.02.1996
9. SO No 3228 dated 23.11.1996
10. SO No 826 dated 25.04.1998
11. SO No 2500 dated 05.12.1998
12. SO No 2690 dated 16.09.2003
13. SO No 1485 (E) dated 30.12.2003
14. SO No 3682 dated 15.10.2005
15. SO No 1529 dated 06.06.2009
16. SO No 2689 dated 22.09.2009
17. SO No 2869 dated 03.10.2010
18. SO No 3091 dated 25.09.2012
19. SO No 234 (E) dated 28.03.2014

F.No. 3/6/2021-P&PW (F)
Government of India
Ministry of Personnel, PG & Pensions
Department of Pension & Pensioners' Welfare

3rd Floor, Lok Nayak Bhawan
Khan Market, New Delhi-110 003
dated: 11.10.2022


Office Memorandum

Subject:- Ceiling of Rs. 5 Lakh on subscription to General Provident Fund (GPF) in a financial year- regarding.

In accordance with General Provident Fund (Central Service) Rules, 1960, the amount of subscription to the GPF in respect of a subscriber, shall not be less than 6% of the emoluments and not more than total emoluments of the subscriber. However, there was no ceiling on the total amount of subscription of a subscriber into his GPF account in a financial year.

2. Rules 7, 8 & 10 of the General Provident Fund (Central Service) Rules, 1960 have been amended vide Notification No. G.S.R. 96 dated 15.06.2022. As per the said Notification dated 15.06.2022, the sum of the monthly subscription by a subscriber under the GPF during a financial year together with the amount of arrear subscriptions deposited in that financial year shall not exceed the threshold limit (at present Rupees Five Lakh) referred to in sub clause (i) of clause (c) of the Explanation below sub rule (2) of the rule 9D of the Income Tax Rules, 1962 [as inserted vide Notification No. G.S.R. 604 (E) dated 31.08.2021 of Ministry of Finance, Department of Revenue (Central Board of Direct Taxes)].

3. All Ministries/Departments are requested that the above amended provisions of the GPF Rules, 1960 regarding limit of subscription under GPF in a financial year by a subscriber may be given wide publicity to all Government servants and, more particularly, to the personnel dealing with the GPF matters in the Ministry/Department and attached/subordinate offices there-under, for strict implementation.



(Vishal Kumar)

Under Secretary to the Govt of India

All Ministries/Departments/Organisations
(as per standard list)

F. No. 3/13/2022-P&PW(F) (8353)
Government of India
Ministry of Personnel, PG & Pensions
Department of Pension & Pensioners' Welfare

3rd Floor, Lok Nayak Bhawan
Khan Market, New Delhi-110 003
dated: 02.11.2022

Office Memorandum

Subject:- Ceiling of Rs. 5 Lakh on subscription to General Provident Fund (Central Services) in a financial year- instructions regarding.

The undersigned is directed to say that in accordance with the General Provident Fund (Central Services), Rules, 1960, the amount of subscription to the GPF in respect of a subscriber, shall not be less than 6% of the emoluments and not more than total emoluments of the subscriber. Rules 7, 8 & 10 of the General Provident Fund (Central Services) Rules, 1960 were amended vide Notification No. G.S.R. 96 dated 15.06.2022. As per the said Notification dated 15.06.2022, the sum of the monthly subscription by a subscriber under the GPF during a financial year together with the amount of arrear subscriptions deposited in that financial year shall not exceed the threshold limit (at present Rupees Five Lakh) referred to in sub clause (i) of clause (c) of the Explanation below sub rule (2) of the rule 9D of the Income Tax Rules, 1962 [as inserted vide Notification No. G.S.R. 604 (E) dated 31.08.2021 of Ministry of Finance, Department of Revenue (Central Board of Direct Taxes)].

2. Further, instructions have been issued vide this Department's OM No 3/6/2021-P&PW (F) dated 11.10.2022 for strict implementation of the above amended provisions of the General Provident Fund (Central Services), Rules, 1960.

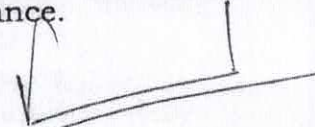
3. References have been received in this Department seeking advice as to how the GPF subscription is to be regulated in the case of those Government servants in which cases the total subscription of GPF in the current financial year (i.e. 2022-23) has already exceeded the limit of Rupees Five Lakh or is likely to exceed this limit even with the minimum subscription of 6% of emoluments prescribed under General Provident Fund (Central Services), Rules, 1960.

4. The amendment Notification limiting the maximum annual GPF subscription was issued on 15.06.2022. A situation of annual total subscription exceeding the limit of Rupees Five Lakh in the current financial year would not have arisen if appropriate steps were taken immediately after the issue of the above amendment notification. However, keeping in view the difficulties being faced by the Ministries/Departments, the matter has been examined and the following further instructions are issued in this regard:

(a) In the case of those Government servants, whose GPF subscription during the current financial year (i.e. 2022-23) has already exceeded the threshold limit of Rs. 5 lakhs, no further deduction of GPF subscription may be made from their salary in the current financial year. In those cases, the provision regarding minimum monthly subscription of 6% of the emoluments shall be deemed to have been relaxed.

(b) In the case of those Government servants, whose GPF subscription during the current financial year (i.e. 2022-23) has not yet reached/exceeded the threshold limit of Rs. 5 lakh, further deductions towards GPF subscriptions during the current financial year may be phased out in such a manner that the total subscription during the current financial year does not exceed Rs. 5 lakh. In cases where the total contribution is likely to exceed Rs. 5 lakh even with minimum monthly subscription of 6% of the emoluments, deduction of GPF subscription from the salary may be stopped as soon as the total contribution in the current financial year reaches Rs. 5 lakh. In such cases also, the provision regarding minimum monthly subscription of 6% of the emoluments shall be deemed to have been relaxed.

5. All Ministries/Departments are requested to bring the above instructions to the notice of the all concerned for strict compliance.


(Vishal Kumar)

Under Secretary to the Govt of India

**All Ministries/Departments/Organisations
(as per standard list)**