



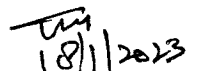
केन्द्रीय विद्यालय संगठन (मु.)/
Kendriya Vidyalaya Sangathan (HQ)
18 संस्थागत क्षेत्र/18 Institutional Area,
शहीद जीत सिंह मार्ग/Shahed Jeet Singh Marg,
नई दिल्ली – 110016/New Delhi -110016
दूरभाष/Telephone No.: 011-26858570
Email- budget.section@kvs.gov.in

फ.स.110239/51/2022/बजट/केवीएस(मुख्या.)

दिनांक: 18.01.2023

इस कार्यालय के समसंख्यक पत्रांक दिनांक 07.11.2022 द्वारा भारत सरकार, कार्मिक, लोक कल्याण और पेंशन मंत्रालय, पेंशन व पेंशनर्स कल्याण विभाग द्वारा एक वित्तीय वर्ष में सामान्य भविष्य निधि (जीपीएफ) की सदस्यता पर रु. 5.00 लाख की सीमा से संबन्धित पूर्व में जारी किए गये दो कार्यालय ज्ञापन दिनांक 11.10.2022 एवं दिनांक 02.11.2022 के तारतम्य में भारत सरकार, शिक्षा मंत्रालय, स्कूल शिक्षा एवं साक्षरता विभाग का पत्र दिनांक 11.01.2023 सूचना एवं अनुपालना हेतु जारी किया जा रहा है।

1. भारत सरकार, शिक्षा मंत्रालय, स्कूल शिक्षा एवं साक्षरता विभाग का पत्र संख्या F.No.1-40/2022-INS-4 दिनांक 11.01.2023 – एक वित्तीय वर्ष में सामान्य भविष्य निधि (जीपीएफ) की सदस्यता पर रु. 5.00 लाख की सीमा के संबंध में/ Ceiling of Rs.5.00 Lakh on subscription to General Provident Fund(GPF) in a Financial Year- Regarding


18/1/2023
(संजय कुमार)
उपायुक्त (वित्त)

वितरण :

1. उपायुक्त, के. वी. एस., सभी क्षेत्रीय कार्यालय एवं मुख्यालय।
2. वित्त अधिकारी, के.वी.एस., सभी क्षेत्रीय कार्यालय एवं मुख्यालय।
3. सभी अधिकारी/अनुभाग, के. वी. एस. (मु.)।
4. प्राचार्य, के. वी. काठमांडू, मास्को एवं तेहरान।
5. महासचिव, सभी मान्य संघ।
6. निदेशक, जीट ग्वालियर, मुंबई, मैसूर, चंडीगढ़ एवं भूबनेश्वर।
7. उपायुक्त, ई डी पी, के वी एस (मु.) को के वी एस (मु.) की वेबसाइट के शीर्ष "सूचना पट (Announcements)" के अंतर्गत अपलोड करने हेतु प्रेषित।
8. आर टी आई, के वी एस (मु.)।
9. गार्ड फाइल।

F.No.1-40/2022-INS-4
Government of India
Ministry of Education
(Department of School Education & Literacy)

Shastri Bhawan, New Delhi
Dated 11th January, 2023

To

1. The Chairperson, CBSE, "Shiksha Sadan" 17, Rouse Avenue, New Delhi-110002.
2. The Commissioner, KVS, 18, Institutional Area, Shaheed Jeet Singh Marg, New Delhi -16.
3. The Commissioner, NVS, Sector-62, Institutional Area, Noida-201309(UP).
4. The Chairman, NCTE, G-7, Sector-10 Dwarka, New Delhi.
5. The Chairperson, NIOS, A-24/25, Institutional Area, Sector - 62, NOIDA, Distt. Gautam Budh Nagar, Uttar Pradesh - 201 309
6. The Director, National Bal Bhawan, Kotla Road, New Delhi - 110002

Subject: Ceiling of Rs. 5.00 Lakh on subscription to General Provident Fund (GPF) in a financial year-regarding.

Sir/Madam,

I am directed to refer to the Ministry of Personnel, PG & Pensions, Department of Pension & Pensioners' Welfare Office Memorandum No.3/6/2021-P&PW(F) dated 11th October, 2022 and F.No. 3/13/2022-P&PW(F) (8353) dated 2.11.2022 on the subject cited above and to state that the matter has been examined in consultation with Integrated Finance Division of this Ministry and it has been observed that employees of Autonomous Bodies, covered under CCS (Pension) Rules 1972, are following GPF rules applicable to Central Govt. employees, therefore, if there is any restriction/curtailment has been imposed for Central Government employees, the same should also be effected over the employees of Autonomous Bodies covered under the same Rules. Hence, it has been decided that the restriction in GPF subscription (maximum upto 5.00 lakh in a FY) is to be implemented in all the Autonomous Bodies, under the administrative control of this Department, from the current FY 2022-23 itself.

2. It is, therefore, requested that the provisions of the GPF Rules, 1960 regarding limit of subscriptions under GPF in a financial year by a subscriber may be given wide publicity to all the employees under your organization and, more particularly, to the personnel dealing with the GPF matters in your organization for strict compliance.

3. This issues with the approval of Secretary, SE&L.

Yours faithfully,


(Khamngaihlun)

Under Secretary to the Government of India
Tel: 2338 1434

1-40/2022-INS-4
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

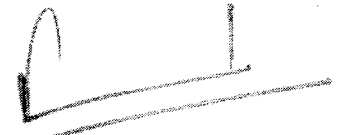
Office Memorandum

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.

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7/11/22

(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)