

**भारतीय मानक ब्यूरो**

(वित्त विभाग)

संदर्भ :वित्त/11:4/जी पी एफ

14.11.2022

**विषय : एक वित्तीय वर्ष में सामान्य भविष्य निधि (जीपीएफ) के अभिदान पर रुपये पाँच लाख की अधिकतम सीमा**

यह परिपत्र वित्त विभाग के उपर्युक्त विषय पर परिपत्र संख्या भामाब/प्रपत्र/मुख्यालय/वित्त/12/2022 के संदर्भ में है।

इस संबंध में भारत सरकार, कार्मिक, पीजी और पेंशनभोगी मंत्रालय, पेंशन और पेंशनभोगी कल्याण विभाग ने उपर्युक्त विषय पर दिनांक 02.11.2022 को एक कार्यालय ज्ञापन संख्या 3/13/2022-पी एंड पीडब्ल्यू (एफ) (8353) जारी किया है (प्रति संलग्न)। उक्त कार्यालय ज्ञापन के अनुसार मंत्रालय द्वारा निम्नलिखित को स्पष्ट किया गया है:

- क) उन सरकारी कर्मचारियों के मामले में, जिनका सामान्य भविष्य निधि (जीपीएफ) के लिए वार्षिक अंशदान चालू वित्त वर्ष (यानी 2022-23) के दौरान पहले ही 5 लाख रुपये की सीमा को पार कर चुका है, चालू वित्तीय वर्ष में उनके वेतन से जीपीएफ अंशदान की कोई और कटौती नहीं की जा सकती है। उन मामलों में, परिलब्धियों के 6% की न्यूनतम मासिक अंशदान के प्रावधान में ढील दी गई मानी जाएगी।
- ख) इसके अलावा, उन सरकारी कर्मचारियों के मामले में, जिनकी जीपीएफ अंशदान चालू वित्त वर्ष (यानी 2022-23) के दौरान अभी तक 5 लाख रुपये की सीमा तक नहीं पहुंची है या पार नहीं हुई है, चालू वित्तीय वर्ष के दौरान जीपीएफ अंशदान के लिए आगे की कटौती इस तरह से की जा सकती है कि चालू वित्तीय वर्ष के दौरान कुल अंशदान 5 लाख रुपये से अधिक न हो। ऐसे मामलों में जहां परिलब्धियों के 6% की न्यूनतम मासिक सदस्यता के साथ भी कुल योगदान 5 लाख रुपये से अधिक होने की संभावना है, वेतन से जीपीएफ अंशदान की कटौती जल्द ही रोक दी जा सकती है। एक वित्तीय वर्ष के दौरान जीपीएफ के अंतर्गत अभिदाता द्वारा मासिक अभिदान की राशि तथा उस वित्तीय वर्ष में जमा बकाया अभिदान की राशि पांच लाख रुपये से अधिक नहीं होनी चाहिए।

हस्ता

(विनोद कुमार)

निदेशक (वित्त)

इंट्रानेट के माध्यम से भारतीय मानक ब्यूरो के सभी अधिकारीगण एवं कर्मचारीगण को सूचनार्थ एवं अनुपालन हेतु परिचालित

सूचना और प्रौद्योगिकी विभाग -भारतीय मानक ब्यूरो के इंट्रानेट पर डालने के

**BUREAU OF INDIAN STANDARDS**  
**(FINANCE DEPARTMENT)**

**Our Ref: FIN/11:4/GPF**

**14.11.2022**

**Subject: Ceiling of Rs. Five lakh on subscription to General Provident Fund (GPF) in a financial year – instructions regarding**

This is in continuation of Finance Departments' Circular No. BIS/FIN/HQ/Circular(12)/2022 dated 20.10.2022 on the above subject.

In this regard, Government of India, Ministry of Personnel, PG & Pensioners, Department of Pension & Pensioners' Welfare has issued another Office Memorandum No. 3/13/2022-P&PW(F) (8353) dated 02.11.2022 (copy enclosed). As per the said OM, the following is clarified by the Ministry:

- 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) Further, 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.

**Sd/-**  
**(Vinod Kumar)**  
**Director (Finance)**

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

**3<sup>rd</sup> 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.

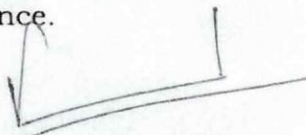
3. References have been received in this Department seeking advice as to how the GPF subscription is to be regulated in the case of those Government servants in which cases the total subscription of GPF in the current financial year (i.e 2022-23) has already exceeded the limit of Rupees Five Lakh or 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)