



भाकृअनुप-राष्ट्रीय डेरी अनुसंधान संस्थान(मानद् विश्वविद्यालय)  
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( स्थापना अनुभाग-पांच / Establishment Section-V )

दिनांक : 15.11.2022

### पृष्ठांकन

विषय : वित्तीय वर्ष के दौरान सामान्य भविष्य निधि में 5 लाख रूपये तक की राशि अभिदान के रूप में उच्चतम सीमा होने के संदर्भ में।

कार्यालय आदेश संख्या 21-58/2021-सीडीएन दिनांक 03.11.2022 जो भारतीय कृषि अनुसंधान परिषद, कृषि भवन, नई दिल्ली द्वारा जारी किया गया है के संदर्भ में पूर्व कथित विषय को एनडीआरआई वेबसाइट [www.ndri.res.in](http://www.ndri.res.in) तथा ई-ऑफिस नोटिस बोर्ड पर आपके सूचनार्थ एवं अनुपालन हेतु अपलोड किया जा रहा है।

*मीरा*  
15/11/22

(मीरा रानी)

सहायक प्रशासनिक अधिकारी

वितरण :

1. संस्थान के सभी अधिकारी एवं कर्मचारी को वेबसाइट तथा ई-ऑफिस नोटिस बोर्ड के माध्यम से सूचनार्थ।
2. गार्ड फाइल।



INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
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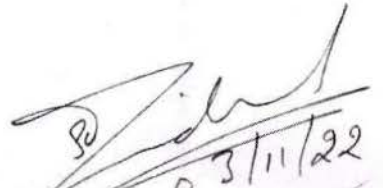
F.No. 21-58/2021-CDN

Dated 3<sup>rd</sup> Nov., 2022

ENDORSEMENT

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

OM No. 3/6/2021-P&PW(F) dated 11.10.2022 and O.M. No 3/13/2022-P&PW(F) (8353) dated 02.11.2022 issued by Ministry of Personnel, PG & Pensions, Department of Pension & Pensioners' Welfare regarding the aforesaid mentioned subject are being uploaded on the ICAR website [www.icar.gov.in](http://www.icar.gov.in) and e-office for information and compliance.

  
3/11/22  
(Sumit Kumar Jindal)  
Deputy Secretary (GAC)

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Mr. Deepak  
14/11/22

E-V section may kindly endorse this circular / endorsement in NDRI. Also - Email for information and necessary action pl.

AAO, PL  
E-V,  
ICAR- NDRI Karnal pl.

10/11/22  
AAO  
11/11/22



भारतीय कृषि अनुसंधान परिषद  
कृषि भवन, नई दिल्ली - ११०००१

दिनांक: ०३ नवंबर, २०२२

मिसिल. संख्या २१-५८/२०२२ समन्वय

सेवा में,

भारतीय कृषि अनुसंधान परिषद  
संस्थानों/राष्ट्रीय अनुसंधान केन्द्रों के  
समस्त निदेशक / परियोजना निदेशक

महोदय/महोदया,

कृपया इस अनुमोदित / परिचालित संलग्न पत्र आवश्यक कार्यवाही हेतु देखें।

धन्यवाद !

भवदीय

(हर्पाल ठाकुर)

अवर सचिव (समन्वय)

**F.No. 3/6/2021-P&PW (F)**  
**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: 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 years 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)

e-Off R. No. ....GAC/CDN Sec202

Date: 18/10/2022

341214

**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)**