

**Government of Jammu and Kashmir  
Finance Department, (Codes Division)  
Civil Secretariat, Jammu/Srinagar.**

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**C I R C U L A R**

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

As per GPF-Rules, 1960, the amount of subscription 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.

However, Rules 7,8 & 10 of the General Provident Fund (Central Service) Rules, 1960 have now been amended vide Notification No. G.S.R.96 dated 15.06.2022, to the effect that 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 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)].

Accordingly, it is impressed upon All Departments to adhere to the above circular instructions regarding the limit of subscription (i.e Rupees Five lakh) under GPF in a financial year by the subscribers.

**Sd/-  
(S.L.Pandita),  
Director General (Codes),  
Finance Department.**

No. FD-Code/107/2021-03-1664

Dated:- 02 .12.2022

**Copy to the:**

1. Advocate General, J&K High Court, Jammu/ Srinagar
2. Principal Accountant General, J&K, Jammu/Srinagar.
3. All Financial Commissioners (Additional Chief Secretaries).



4. Director General of Police, J&K.
5. Principal Secretary to the Hon'ble Lieutenant Governor.
6. All Principal Secretaries to Government.
7. Joint Secretary (J&K), Ministry of Home Affairs, Government of India.
8. Principal Resident Commissioner, 5-Prithvi Raj Road New, Delhi.
9. Chief Electoral Officer, J&K.
10. All Commissioner/ Secretaries to Government.
11. Divisional Commissioner, Jammu/ Kashmir
12. Chairperson, J&K Special Tribunal.
13. Principal Secretary to Chief Justice, J&K High Court, Jammu/ Srinagar.
14. Registrar General, J&K High Court, Jammu/ Srinagar
15. Director, Anti Corruption Bureau, J&K.
16. Director General, Audit and Inspections.
17. Director General, Budget Division J&K.
18. Director General, Accounts and Treasuries.
19. Director General, Local Fund Audit & Pensions, J&K.
20. Director General, Funds Organization.
21. Director, Information J&K.
22. All Head of Departments/ Managing Directors/ Chief Executives of State PSU's/ Autonomous Bodies/ Societies.
23. Secretary, J&K Public Service Commission.
24. All District Development Commissioners.
25. Secretary, J&K Legislative Assembly.
26. Director, Accounts & Treasuries Jammu/ Kashmir
27. Director/Principal, Northern Zonal Accountancy Training Institute Jammu.
28. All Directors of Finance/Financial Advisors & CAOs.
29. Principal, Accountancy Training Institute, Srinagar.
30. Joint Director, J&K Funds Organization, Jammu/ Srinagar.
31. General Manager, Government Press, Jammu/Srinagar for publication in Government Gazette.
32. All Treasury Officers.
33. Private Secretary to Hon'ble Advisor (B).
34. Private Secretary to Chief Secretary.
35. PA to Secretary, Finance Department.
36. I/C website, FD ([www.jakfinance.nic.in](http://www.jakfinance.nic.in)).
37. I/C website, GAD ([www.jkgad.nic.in](http://www.jkgad.nic.in)).
38. Government Order File (W2scs).

  
**(Mohd. Shafait Rehman),  
Deputy Director (Codes),  
Finance Department.**



**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)**

