



**FINANCE [Allowances] DEPARTMENT**

**G.O.Ms.No.15, Dated 18<sup>th</sup> January, 2023.**

*(Subakiruthu, Thai-4, Thiruvalluvar Aandu 2054)*

**ABSTRACT**

General Provident Fund – Ceiling of Rupees 5 Lakh on Subscription to General Provident Fund account in a financial year - Orders - Issued.

**Read the following:-**

1. G.O.(Ms.)No.461, Finance (Allowances) Department dated: 22.09.2009.
2. Government of India, Ministry of Personnel, PG & Pensions Department of Pension & Pensioners' Welfare, New Delhi, OM.F.No.3/13/2022-P&W(F) (8353), dated: 02.11.2022.
3. Letter received from the Principal Accountant General (A&E), D.O.Lr.No.PAG(A&E)/FM I/I/2022-23/151-40445, Dated 30.11.2022.

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**ORDER:**

In the Government order first read above, orders were issued capping the monthly Subscription of General Provident Fund @ 12% of the emoluments i.e. Basic Pay + GP + SP + PP + DA with effect from 01.01.2009.

2. Government of India in the Office Memorandum second read above, issued instructions consequent to the maximum annual General Provident Fund Subscription limit Rs.5,00,000/- (Rupees Five Lakh only) being exceeded during current financial year in certain cases. Therefore, Government of India has instructed that further where General Provident Fund Subscription during the current financial year has already exceeded the threshold limit of Rs.5 lakh, no further deduction may be made and minimum monthly subscription of 6% of emoluments shall be deemed to have been relaxed. In case, where General Provident Fund subscription during the current financial year has not yet reached/exceeded the threshold limit of Rs.5 lakh, further deductions towards General Provident Fund subscription during the current financial year may be phased out such that the total subscription during the current financial year does not exceed Rs.5 lakh. In case where the total contribution is likely to exceed Rs.5 lakh even with minimum monthly subscription of 6% of emoluments, deduction of General Provident Fund may be stopped and the minimum monthly subscription of 6% of the emoluments shall be deemed to have been relaxed.

3. The Principal Accountant General (A&E) in the letter third read above has requested to indicate whether any action has been taken to extend the amendments carried out by Government of India to various provident fund accounts pertaining to Government of Tamil Nadu.

4. The Government has carefully examined the above instructions and decided to limit the maximum annual General Provident Fund Subscription at Rs.5 lakh to the various Provident Fund accounts of employees of Government of Tamil Nadu from the financial year 2022-2023.

5. The threshold limit of Rs.5 lakh being effected at the fag end of the present financial year, the subscription by a subscriber under General Provident Fund (Tamil Nadu) shall be regulated as follows:-

(a) In case of those Government servants, whose General Provident Fund subscription during the current financial year (i.e. 2022-2023) has already exceeded the threshold limit of Rs.5 lakh, no further deduction of General Provident Fund subscription may be made from their salary in the current financial year. In those cases, the provision regarding minimum monthly subscription of 12% of the emoluments shall be deemed to have been relaxed.

(b) In case of those Government servants, whose General Provident Fund subscription during the current financial year (i.e.2022-2023) has not reached/exceeded the threshold limit of Rs.5 lakh, further deductions towards General Provident Fund 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. In cases where the total contribution is likely to exceed Rs.5 lakh even with minimum monthly subscription of 12% of the emoluments, deduction of General Provident Fund 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 12% of the emoluments shall be deemed to have been relaxed.

6. Necessary amendment to the General Provident Fund (Tamil Nadu) rules shall be issued separately.

**(BY ORDER OF THE GOVERNOR)**

**N. MURUGANANDAM  
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT.**

**To**

Additional Chief Secretary/Principal Secretary/Secretary to Government Departments of Secretariat, Chennai – 600 009.  
The Secretary, Legislative Assembly Secretariat, Chennai-9.  
The Additional Chief Secretary to Governor, Chennai-22.  
The Comptroller, Governor's Household, Raj Bhavan, Chennai-22.  
The Governor's Secretariat, Raj Bhavan, Guindy, Chennai-22.  
All Heads of Departments.  
The Tamil Nadu Information Commission, No.2, ThiagarajaSalai, Teynampet, Chennai-18.  
All Departments of Secretariat (OP/Bills)  
All Sections in Finance Department.  
All Collectors / All District Judges / All Chief Judicial Magistrates.  
The Accountant General (Accounts and Entitlements), Chennai-18.  
The Principal Accountant General (Audit-I), Chennai-18.  
The Accountant General (Audit II), Chennai-18.  
The Accountant General (CAB), Chennai -9 / Madurai.  
The Principal Secretary/Commissioner of Treasuries and Accounts, Chennai-35.  
All Pay and Accounts Officers.  
All Treasury Officers / All Sub-Treasury Officers.

The Chairman, Tamil Nadu Public Service Commission, Chennai-3.  
The Commissioner of Tribunal for Disciplinary Proceedings, Chennai-108.  
The Registrar General, High Court, Chennai-104.  
The Registrars of all Universities.  
All State owned Corporations and Statutory Boards.  
The Commissioner, Greater Chennai Corporation, Chennai-3.  
All Commissioners, Corporation of Madurai / Coimbatore / Tiruchirappalli / Salem / Tirunelveli / Erode / Tiruppur / Thoothukudi / Thanjavur/ Kumbakonam / Vellore / Dindigul / Nagarcoil / Hosur / Avadi/ Kanchipuram/ Karur/ Cuddalore / Sivakasi / Tambaram.  
All Assistant Directors, (Rural Development).  
All Assistant Directors, (Rural Development).  
All Tahsildars.  
All Block Development Officers.  
All Municipal Commissioners.  
All Revenue Divisional Officers.  
All Chief Educational Officers.  
The Director, Integrated Child Development Services, Taramani, Chennai-113.  
All Recognized Service Associations.

**Copy to:**

The Principal Secretary to Hon'ble Chief Minister, Chennai-9.  
The Special Personal Assistant to Hon'ble Chief Minister, Chennai-9.  
The Principal Private Secretary to Chief Secretary to Government, Chennai-9.  
The Senior Principal Private Secretary to the Additional Chief Secretary to Government, Finance Department, Chennai-9.  
The Secretary to Government of India, Ministry of Home Affairs, New Delhi.  
The Secretary to Government of India, Ministry of Finance (Department of Economic Affairs), New Delhi.  
The Secretary to Government of India, Ministry of Finance (Department of Expenditure), New Delhi.  
The Secretary to Government of India, Ministry of Finance (Department of Banking and Revenue), New Delhi.  
The Secretary to Government of India, Ministry of External Affairs, New Delhi.  
The Senior Research Officer, Pay Research Unit, Ministry of Finance, (Department of Expenditure), Room No.261, North Block, New Delhi.  
Stock File / Spare Copies.

**-/ Forwarded : By Order /-**

இரா. இராசீவ்  
18/01/23.  
SECTION OFFICER

18-01-23.

