



**PBC No:16 /2023**  
**RBE No: 15 /2023**

**दक्षिण रेलवे Southern Railway**  
**प्रधान मुख्य कार्मिक अधिकारी का कार्यालय**  
**Office of the Principal Chief Personnel Officer**  
**मुख्यालय, कार्मिक विभाग, चेन्नै -600003**  
**Headquarters, Personnel Department, Chennai-600003**

सं/No: P(R)28/P/Vol.IV

दिनांक/Dated: 18.01.2023

All PHODs/ DRMs/ CWMs/ CEWE/ CAO/ CPM/ PDA/Dy.CPOs/ Sr.DPOs/ Secy to GM,  
Chairman/RRB/MAS,TVC, Addl.Registrar/RCT/MAS, Secretary/RRT/MAS,  
Principal MDZTI/TPJ, SRCETC/TBM, ZETTC/AVD,  
DPOs/SPOs/WPOs/APOs of HQ/Divisions /Workshops/Units.

**विषय /Sub: Ceiling of Rs 5 Lakhs on subscription to State Railway Provident Fund  
in a Financial year –Instructions reg.**

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A copy of Railway Board's letter No.D-43/11/2017-F(E)III dated 16.01.2023 on the  
above subject is enclosed for information, guidance and necessary action.

Encl: 2 pages

उपमुकाधि/समन्वयन /Deputy Chief Personnel Officer/Co-ord

कृते प्रमुकाधि/For Principal Chief Personnel Officer

Copy to: The General Secretary/SRMU  
The General Secretary/AISCTREA  
The General Secretary/AIOBCREA  
The General Secretary/NFIR

IT Section/PB/HQ - to upload in the SR website.

GOVERNMENT OF INDIA (BHARAT SARKAR)  
MINISTRY OF RAILWAYS (RAIL MANTRALAYA)  
(RAILWAY BOARD)

No.D-43/11/2017-F(E)III

New Delhi, dated: 16.01.2023.

The General Managers/Principal Financial Advisors,  
All Zonal Railways/Production Units etc,  
DGs of RDSO and NAIR.

**Subject:- Ceiling of Rs. 5 Lakhs on subscription to State Railway Provident Fund in a Financial Year- instructions reg.**

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In terms of the State Railway Provident Fund Rules contained in Chapter 9 of the Indian Railway Establishment Code (IREC) Vol. I (1985-Edition), the amount of subscription in respect of a subscriber shall be 8.1/3% of the emoluments and not more than total emoluments of the subscriber.

2. Rule 905, 908, 909, and 910 of the Rules *ibid* have been amended vide Advance Correction Slip (ACS) No.144. As per the said amendment, the sum of the monthly subscription by a subscriber under SRPF during a financial year together with the amount of arrear subscriptions deposited in that financial year shall not exceed the threshold limit (at present Five Lakh) referred to in sub clause (i) of the 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)].

3. As per the amendment, the annual subscription of a subscriber in a financial year shall not exceed Rs. Five Lakh. However, keeping in view that it is already the last quarter of Financial Year 2022-2023, there may be cases where the threshold limit might have already been crossed or is likely to exceed Rs.5 lakh even with minimum subscription of 8.1/3% and there might be difficulty in implementation of the said amendment.

4. Keeping in view of the difficulties mentioned in para 3 above, following clarifications are issued for guidance;-

(a) In case of those Railway servants, whose SRPF subscription during the current financial year (i.e.2022-2023) has already exceeded the threshold limit of Rs.5lakhs, no further deductions of SRPF subscription may be made from their salary in the current financial year. In those cases, the provision regarding minimum monthly subscription of 8.1/3% of the emoluments shall be deemed to have been relaxed.

(b) In case of those Railway servants, whose SRPF subscription during the current financial year (i.e. 2022-2023) has not yet reached/exceeded the threshold limit of Rs.5Lakh, further deductions towards SRPF subscriptions during 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.5Lakh even with minimum monthly subscription of 8.1/3% of the emoluments, deduction of the SRPF 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 8.1/3% of the emoluments shall be deemed to have been relaxed.

5. Please acknowledge receipt.



**(Sanjay Prashar),  
Deputy Director, Finance (Estt.) III,  
Railway Board.**

**D.A.: As above**

**No. D-43/11/2017-F(E)III**

**New Delhi, Dated: 16.01.2023.**

**Copy to:**

Deputy Comptroller and Auditor General of India (Railways), Room No. 222, Rail Bhawan, New Delhi.



**For Member Finance, Railway Board**