

**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)].

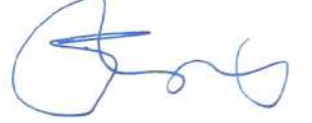
3. As per the amendment, the annual subscription of a subscriber in a financial year shall not exceed Rs. Five Lakh. However, keeping in view that it is already the last quarter of Financial Year 2022-2023, there may be cases where the threshold limit might have already been crossed or is likely to exceed 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**

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

New Delhi, Dated: 16.01.2023.

Copy to:-

1. The General Secretary, NFIR, Room No. 256-E, Rail Bhawan, New Delhi.
2. The General Secretary, AIRF, Room No. 253, Rail Bhawan, New Delhi.
3. The Members of the National Council, Departmental Council and Secretary Staff Side, National Council, 13-C, Feroz Shah Road, New Delhi.
4. The Secretary General, FROA, Room No. 256-A, Rail Bhawan, New Delhi.
5. The Secretary General, IRPOF, Room No. 268, Rail Bhawan, New Delhi.
6. The Secretary, RBSS, Group 'A' Officers Association, Rail Bhawan.
7. The Secretary, RBSS, Group 'B' Officers Association.
8. The General Secretary, RBSSSA, Room No. 451-A, Rail Bhawan, New Delhi.
9. The Secretary, Railway Board Ministerial Staff Association.
10. The Secretary, Railway Board Class IV staff Association.
11. The General Secretary, All India SC/ST Railway Employees Association, Room No. 7, Ground Floor, Rail Bhawan, New Delhi
12. The General Secretary, All India O.B.C. Railway Employees Federation (AIOBCREF), Room No.48, Rail Bhawan.



For Principal Executive Director (IR), Railway Board.

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

New Delhi, Dated: 16.01.2023.

Copy to:-

Adv. to MR, EDPG to MR, OSD to MR, OSD (Co-ord) to MR, , PS to MoSR(D), EDPG to MoSR(D), PS to MoSR(J), EDPG to MoSR(J), DPG to MoSR(J).

PSOs/Sr.PPSs/PPSs to CRB, MF, M/O&BD, M/Infra, M/TRS, Secretary/RB.

DG/HR, DG/Safety, DG(RHS), DG(RPF).

All Addl. Members, PEDs, All EDs, JSs.

Pay & Accounts Officer, M/o Railways (Railway Board)



**Copy also to:-**

1. The DGs, IRICEN/Pune, IRIEEN/Nasik Road. IRIMEE/Jamalpur, IRISSET/Secunderabad
2. Principal CAO, PLW, Patiala.
3. The CMDs, IRCON, IRFC, MRVC, IRC&TC, CONCOR, RITES, KRCL, RVNL, Railtel and MDs, CRIS, IRWO.
4. The Vice Chairman, Rail Land Development Authority, New Delhi.
5. The Registrar, RCT/Delhi.
6. Chairmen of all RRBs
7. The Chief Commissioner of Railway Safety/ Lucknow

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