
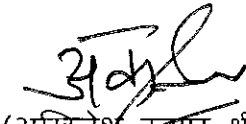
 <p>तत् त्व पूषन् अनावृणु केन्द्रीय विद्यालय संगठन</p>	 <p>आज़ादी का अमृत महोत्सव</p>	<p>केन्द्रीय विद्यालय संगठन (मु.)/ Kendriya Vidyalaya Sangathan (HQ) 18 संस्थागत क्षेत्र/18 Institutional Area, शहीद जीत सिंह मार्ग/Shahed Jeet Singh Marg, नई दिल्ली – 110016/New Delhi -110016 दूरभाष/Telephone No.: 011-26858570 Email- budget.section@kvs.gov.in</p>
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फ.स.110239/51/20212बजट/केवीएस(मुख्या.) 2923

दिनांक: 15.03.2022

भारत सरकार वित्त मंत्रालय, व्यय विभाग द्वारा जारी निम्नवर्णित कार्यालय ज्ञापन सूचना एवं आवश्यक कार्रवाही हेतु जारी किए जा रहे हैं ।

भारत सरकार, वित्त मंत्रालय, व्यय विभाग का कार्यालय ज्ञापन TA-3-07001/7/2021-TA-III-Part(1)/cs8084/70 दिनांक 25.02.2022 - वित्तीय वर्ष 2021-22 में निर्दिष्ट सीमा से अधिक भविष्य निधि में योगदान से संबंधित कर योग्य व्याज की गणना के संबंध में Calculation of taxable Interest relating to contribution in a provident fund, exceeding specified limit w.e.f. F.Y. 2021-22- regarding.


(अखिलेश कुमार श्रीवास्तव)
सहायक आयुक्त (वित्त)

वितरण :

1. उपायुक्त, के. वी. एस., सभी क्षेत्रीय कार्यालय एवं मुख्यालय ।
2. वित्त अधिकारी, के.वी.एस., सभी क्षेत्रीय कार्यालय एवं मुख्यालय ।
3. सभी अधिकारी / अनुभाग, के. वी. एस. (मु.) ।
4. प्राचार्य, के. वी. काठमांडू, मास्को एवं तेहरान ।
5. महासचिव, सभी मान्य संघ ।
6. निदेशक, जीट ग्वालियर , मुंबई , मैसूर , चंडीगढ़ एवं भूबनेश्वर।
7. उपायुक्त, ई डी पी, के वी एस (मु.) को के वी एस (मु.) की वेबसाइट के शीर्ष - सूचना पट (Announcements)" के अंतर्गत अपलोड करने हेतु प्रेषित ।
- 8.आर टी आई, के वी एस (मु.)।
- 9.गार्ड फाइल

No. TA-3-07001/7/2021-TA-III-Part(1)/cs8084/7a

Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
Mahalekha Niyantak Bhawan
E-Block, GPO Complex, INA,
New Delhi

Dated: 25.02.2022

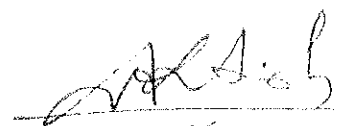
Office Memorandum

Subject: Calculation of taxable interest relating to contribution in a provident fund, exceeding specified limit w.e.f F.Y 2021-22 -reg.

In pursuance of the notification issued by Department of Revenue (CBDT) dated 31st August, 2021, the interest relating to contribution in a provident fund or recognized provided fund, exceeding specified limit of Rs. five lakh in case of employee where GPF is applicable shall be part of taxable income of the subscriber w.e.f. Financial year 2021-22 onwards.

2. In view of the aforesaid decision, the respective GPF ledger folio maintained as per CAM-47 & the Annual GPF statement in form CAM-49 respectively with required changes to this effect needs to prepare by PAOs in respective nodal offices in the revised format enclosed with retrospective effect from 01.04.2021 onwards. The same are also made available to ITD for development in PFMS. The necessary amendments in chapter 6 of the Civil Account Manual (CAM) will be issued separately.
3. All the Pr.CCAs/CCAs/CAs(IC) in the Ministries/Departments are required to instruct nodal offices under their control to prepare GPF ledger & Annual statement to be issued to subscribers in the format enclosed.

Encl: As above



(Ashish Kumar Singh)

Dy. Controller General of Accounts

To,

All Pr. CCAs/CCAs/CAs (IC) of the Ministries/ Deptts. concerned.

Copy to:

1. PPS to CGA.
2. PPS to Additional CGA/Jt.CGA

Summary (NT)	Total		Summary (Tax)	Total		Summary (NT+Tax)	Total
(A) Opening Balance			(A) Opening Balance			(A) Opening Balance	
(B) Deposits and Refund			(B) Deposits and Refund			(B) Deposits and Refund	
(C) Interest For The Year			(B) Interest For The Year			(B) Interest For The Year	
(D) Add Bonus			(D) Add Bonus			(D) Add Bonus	
(E) Total (A+B+C+D)			(E) Total (A+B+C+D)			(E) Total (A+B+C+D)	
(F) Deduct Withdrawals			(F) Deduct Withdrawals			(F) Deduct Withdrawals	
(G) Closing Balance (E-F)			(G) Closing Balance (E-F)			(G) Closing Balance (E-F)	

FORM CAM-49 (Para 6.9.2)

Annual Statement of Provident Fund Account.....

Year of Account.....

Rate of Interest.....

Account No.

Name of Subscriber

Non-Taxable/ Taxable detail	Opening Balance	" Deposits/Recoveries during the year	@ interest allowed during the year	Withdrawal during the year	\$Balance (Both in figure & in words)
1	2	3	4	5	6
Non-Tax					
Tax					
Total					

This also includes Rs.recovered in earlier years detailed below, but brought on to the account of the subscriber in this year.
 (@) Includes interest on credits relating to earlier periods also.

\$ For missing credits/debits please see below.

Notes: -

1. If the subscriber desires to make any alteration in the nomination already made, a revised nomination may be sent forthwith in accordance with the rules of the Fund.
2. In case the subscriber, owing to his/her having no family then, had nominated a person /person other than a member/member of his family and has subsequently acquired a family, he /she should submit a nomination in favour of a member/members of his/her family.
3. The subscriber is requested to satisfy himself/herself as to the correctness of the statement and to bring errors, if any, to the notice of the Accounts Officer within**month(s) from the date of receipt.

**To be filled in according to the rules of the Fund concerned.

(Reverse)
MISSING CREDITS/DEBITS

Details of missing credits/debits are given below. In case these subscriptions/ withdrawals/ refunds of withdrawals were actually made, the subscriber may give the particulars of the bills from which the deductions were made/amounts were withdrawn, indicating the No. of each voucher, date of its encashment, name of the P.A.O., head of account and the net amount of the voucher.

Non-taxable/ Taxable detail	Subscription		Refunds of Withdrawals		Advances/Withdrawals		
	Year	Month of Salary	Amount	Year	Month of Salary	Year	Amount
1	2	3	4	5	6	7	8
Non-tax							
Tax							

Signature.....
Designation.....
Date.....

ACKNOWLEDGEMENT SLIP

(Important: Kindly return this slip to the immediately after the receipt of the Account Statement).

I hereby acknowledge the receipt of the Annual Statement of my Provident Fund Account for the year 20.....20.....

I certify that to the best of my knowledge and information the balance shown therein is correct.

I am to state that I do not accept the balance shown therein as correct for the reasons given over-leaf.

Signature

Designation.....

Date.....

FOR USE IN ACCOUNTS OFFICE

Noted in the Ledger Card/Folio

Accountant/ Sr. Accountant

Asstt. Accounts Officer