

~~CONFIDENTIAL~~

कार्यालय, रक्षा लेखा प्रधान नियंत्रक (प. क.) चंडीगढ़ - 160 009
OFFICE OF THE PRINCIPAL CDA (WESTERN COMMAND) CHANDIGARH-160009
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No. A/I/1444/TDS/2016-17

Dated: 05/07/2017

To

All Audit Section (Main Office)
All AAOs (Pay) WC Chandigarh
All PAOs (ORs)
All AOsGE/CCEs/DEOs
DCDA COD Delhi Cantt

Sub: Observation on Compiled Actuals – Recovery of Education Cess upto the month of June 2017.

While reviewing RD & R compilation upto the month of June 2017, it is observed that the compilation under Primary Education Cess (PEC) {003/09 (Rt)} and Secondary & Higher Education Cess {003/10 (Rt)} under Major Head 0021 – "Taxes on Income Other Than Corporation Tax" have not been found compiled in the required ratio of 2:1. The bookings made by your office on the above account are enclosed in Annexure 'A'.

2. In this connection, it is mentioned that compilation of PEC and SHEC has been a focused area of CGA and HQrs Office. . It is, therefore, requested that the bookings made by your office may please be reviewed immediately and necessary rectification may be carried out under intimation to this office.

Encl: Annexure 'A'


SAO (A/Cs)

As per RDR for the month of MAY 2017

Section	Deduction from payment to contractors/sub contractors 003/00 (Rt)	Deduction from payment to contractors/sub contractors 003/02 (Rt)	Deduction of Tax at Source 003/04 (Rt)	Primary Education Cess 003/09 (Rt)	Secondary and Higher Education Cess 003/10 (Rt)	Ratio between Primary Education Cess and Secondary & Higher Educaiton Cess
100		3707110		74,140.00	37,071.00	1.9999
101		7331719		146818	73,413.00	1.9999
400		5275282		104628	52,342.00	1.9989
404	42,790.00	60,769.00		1,208.00	623	1.9390
405		5593842	140	115339	55,309.00	2.0854
1604		2730754		53,916.00	26,960.00	1.9999
2100		1195489		25,544.00	13,664.00	1.8694
3715	1455289	6,859.00		137	69	1.9855
3809	1186086	32,549.00		651	325	2.0031
4201		2307856		46,182.00	23,055.00	2.0031
4202		2256817		45,147.00	22,554.00	2.0017
5400		602417		12,073.00	6,047.00	1.9965
6302	1161126	88,822.00		1,777.00	888	2.0011
6404	1067456	21,360.00		427	213	2.0047
6408	1004406	42,031.00		913	350	2.6086
6416	216203	1,726.00		35	17	2.0588
6902	1161227	8,000.00		23,790.00	11,896.00	1.9998
6905	984974	0.00		2,935.00	1,468.00	1.9993
6908	822852	23,500.00		702	350	2.0057
6909	371225			75	37	2.0270
6910	2,370.00			48	23	2.0870
7105	160450			3,207.00	1,557.00	2.0597
7108	2289080			804	405	1.9852
7114	860688	22,136.00		443	221	2.0045
7126	1532549	46,961.00		1,107.00	558	1.9839
7203	14,276.00			285	143	1.9930
7204	52,071.00			1,042.00	520	2.0038
7303	1351684	83,487.00		1,670.00	834	2.0024
7316	1317450	59,247.00		1,185.00	592	2.0017
Total	17,054,252.00	31,498,733.00	140.00	666,228.00	331,504.00	2.0097

