

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: 07/03/2018

To

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

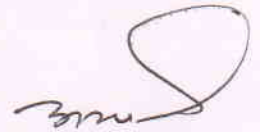
Sub: Observation on Compiled Actuals – Recovery of Education Cess upto the month of November 2017.

While reviewing RD & R compilation upto the month of February 2018, 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. Observation with regard to incorrect compilation of Cess amount by various sub offices/sections of Main Office were raised vide this office letters of even No. dated 05/07/2017, 09.08.2017, 04.09.2017, 04.10.2017, 03.11.2017, 08.12.2017, 03.01.2018 and 06.02.18. However, the instructions issued under the above letters seem to have not been followed by many sections/sub offices.

3. 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 February 2018

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 and Higher Education Cess
1	0.00	44429942	0.00	888779	444122	2.001
100	0.00	22221820	0.00	445154	222595	1.999
101	0.00	33766103	0.00	677013	338402	2.000
400	0.00	53991615	0.00	1048569	539780	1.942
404	504579	439768	0.00	8,788.00	4,435.00	1.981
405	0.00	36909799	237	742338	368330	2.015
1600	0.00	13313859	0.00	269092	134588	1.999
1604	0.00	17313170	0.00	345390	172709	1.999
2100	0.00	128726525	0.00	2586365	1300911	1.988
3705	5082354	237569	0.00	4,757.00	2,380.00	1.998
3713	6363879	605182	0.00	12,104.00	6,054.00	1.999
3715	6029490	141859	0.00	2,837.00	1,419.00	1.999
3716	5548798	30,972.00	0.00	619	309	2.003
3719	4644348	522971	0.00	10,459.00	5,230.00	1.999
3720	4237698	96,894.00	0.00	1,937.00	969	1.999
3721	6372897	183710	0.00	2,483.00	3,029.00	0.819
3801	4176154	470739	0.00	9,414.00	4,708.00	1.999
3805	32,156.00	104908	0.00	2,098.00	1,048.00	2.001
3809	8151210	487891	0.00	9,797.00	4,898.00	2.000
3813	2595321	618904	0.00	12,590.00	6,298.00	1.999
3818	3973193	493616	0.00	9,873.00	4,938.00	1.999
3904	6327980	525980	0.00	10,833.00	5,421.00	1.998
4201	0.00	20084392	0.00	403277	201656	1.999
4202	0.00	11308281	0.00	225211	114420	1.968
5400	0.00	3276777	0.00	65,609.00	32,830.00	1.998
5614	3157754	540930	0.00	10,819.00	5,387.00	2.008
5702	4548763	284648	0.00	5,693.00	2,846.00	2.000
5715	2885923	450233	0.00	9,005.00	4,504.00	1.999
5721	4975268	15,122.00	0.00	156	312	0.500
5725	2939859	495500	0.00	9,846.00	5,019.00	1.961
5726	1928268	61,326.00	0.00	1,227.00	613	2.001
5728	3209063	508542	0.00	10,351.00	4,906.00	2.109
6301	3751620	1065292	0.00	21,396.00	10,700.00	1.999
6302	5171417	524060	0.00	10,483.00	5,242.00	1.999
6401	3146534	309328	0.00	6,187.00	3,097.00	1.997
6416	814317	46,726.00	0.00	935	467	2.002
6804	2770519	0.00	0.00	55,415.00	27,700.00	2.000
6902	3690774	465500	0.00	60,557.00	30,274.00	2.000
6905	3645317	0.00	0.00	6,325.00	3,163.00	1.999
6908	3449219	327511	0.00	8,323.00	4,211.00	1.976
6909	1755046	0.00	0.00	184	93	1.978
6910	2,630.00	0.00	0.00	55	24	2.291
6911	998940	222881	0.00	4,503.00	2,252.00	1.999

6912	2884039	417373	0.00	8,350.00	4,179.00	1.9981
6914	1742475	244957	0.00	4,899.00	2,450.00	1.9996
7101	5873047	870879	0.00	17,423.00	8,708.00	2.0008
7105	420988	0.00	237.00	8,385.00	4,204.00	1.9945
7108	5819483	779781	0.00	16,822.00	8,064.00	2.0861
7109	3093296	0.00	0.00	8,470.00	4,219.00	2.0076
7111	2581922	34,635.00	0.00	696	349	1.9943
7114	2413057	659368	0.00	13,184.00	6,595.00	1.9991
7126	4299277	301496	0.00	5,672.00	2,842.00	1.9958
7203	122508	0.00	0.00	2,484.00	1,245.00	1.9952
7204	6875853	0.00	0.00	137521	68,783.00	1.9993
7303	4312800	1359130	0.00	27,611.00	13,798.00	2.0011
7312	4995039	1412025	0.00	28,423.00	14,213.00	1.9998
7316	4300485	976150	0.00	19,524.00	9,761.00	2.0002
7507	2290367	150340	0.00	3,007.00	1,503.00	2.0007
7601	3271930	1397944	0.00	27,961.00	13,949.00	2.0045
7602	8743890	1605250	0.00	32,107.00	16,053.00	2.0001
7605	3622781	239735	0.00	4,795.00	2,397.00	2.0004
TOTAL	184,544,525.00	406069908	0.00	8384180	4215601	1.9888


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