

No. G-20/1/2017-GA  
Government of India  
Ministry of Water Resources, River Development and Ganga Rejuvenation  
(General Administration)  
\*\*\*\*\*

Shram Shakti Bhawan, Rafi Marg,  
New Delhi, dated 17.05.2019

**Subject: Forwarding of records/information to visiting audit party of Director General of Audit, Scientific Departments for FY 2017-18.**

Please find enclosed **Audit Memo No.49 to 52** dated: 17.05.2019 received from the Audit Party from O/o the Director General of Audit, Scientific Departments, New Delhi, who is conducting Audit of Ministry for the year FY 2017-18.

2. The requisite information may kindly be sent to Audit Party immediately to Room No. 19 'A', Shram Shakti Bhawan. In case of electronic file, they may send to eoffice ID-**eoffice-mowr**.

Encl: As above.

*R.L. Singh* 17/5/19  
(Ram Lal Singh)  
Section Officer (GA)  
Ph: 011-23719816

To,

DDO (Cash), MoWR, RD & GR, Shastri Bhawan, New Delhi.

Copy to:

1. Controller of Accounts, MoWR, RD & GR, Shastri Bhawan.



OFFICE OF THE DIRECTOR GENERAL OF AUDIT  
SCIENTIFIC DEPARTMENTS, NEW DELHI-110002

Camp: MoWR, RD&amp;GR, New Delhi

Audit Memo No.49

Dated: 17.05.2019

**Sub : Rebate of interest on housing loan allowed without adhering the Income Tax Act.**

(A) As per section 24, Income Tax Act , if the house property was acquired/constructed with capital borrowed on or after 01-04-1999 and acquisition/construction completed within five years of the financial year in which the capital was borrowed, interest up to Rs.2.00 lakh can be set off against income under any other head.

However, the following officials had claimed rebate of interest on housing loan during the year 2017-18. The financial year in which the capital was borrowed and date of acquisition of the property/construction of the property completed was not mentioned anywhere. Detail of which is given below :

Sl.No.	Name of the employee	Designation	Amount of Rebate granted
1.	Roopesh Srivastava	Director	2,00,000
2.	Vinay Kumar Pandey	Director	2,00,000
3.	S. K. Garg	Director	2,00,000
4.	S.L. Meena	Director	2,00,000
5.	S.N. Pande	SJC	2,25,037
6.	C. Indira Priyadarshini	S.O	80,000
7.	S.K. Gaur	S.O	1,58,400
8.	B H Tahngmawi Vaiphei	S.O	2,00,000
9.	Santosh Prasad	S.O	1,90,000
10.	Manoj Khattar	P.S	2,00,000
11.	Savita Arora	P.S	2,00,000
12.	Rekha Deharia	PPS	1,43,051
13.	Rakesh Kumar	PPS	1,42,447

Similar cases may please be reviewed.

The date of the financial year in which the capital was borrowed and the date of acquisition of the property/construction of the property completed from the above mentioned officials and furnished to Audit.

(B) Further, HBA interest of Rs.2,25,037 was allowed to Shri S.N. Pande, Sr. Joint Commissioner instead of Rs.2,00,000.

Steps taken to recalculate the total taxable income, total tax for the abovementioned Officer and deposited the same ~~by the Officer mentioned above~~ to the concerned authority.

(C) Shri Ajay Kumar Gupta, Sr.Joint Commissioner had purchased a house from M/s Omaxe Ltd. In Punjab in joint name with his wife and have 50% share each in the house. Loan of Rs.10.00

lakh and Rs.20.00 lakh was taken from SBI. The rebate of interest on housing loan has been taken by Shri Gupta from 2011-12 onwards and the possession of the house was taken in May 2017 i.e. within 7 years from allowing rebate of interest on housing loan.

In this connection, the following information may kindly be furnished :

1. The facts and figure may please be confirmed.
2. The year in which the capital was borrowed.
3. Whether acquisition/construction completed within five years of the financial year in which the capital was borrowed.
4. If not on sl.no.3 above, the reasons for allowing rebate of interest on housing loan since 2011-12 may please be clarified.



Sr.Audit Officer

To  
The Director, GA  
MOWR, RD&GR, New Delhi.



OFFICE OF THE DIRECTOR GENERAL OF AUDIT  
SCIENTIFIC DEPARTMENTS, NEW DELHI-110002  
*Camp: MoWR, RD&GR, New Delhi*

Audit Memo No.50

Dated: 17.05.2019

**Sub : Excess payment of Tuition Fee**

As per DoPT OM dated 16.8.2017, the reimbursement of Children Education Allowance (CEA) will be Rs.2250.00 per month per child and this amount of Rs.2250.00 is fixed irrespective of the actual expenses incurred by the Government Servant.

However, on a test check of Form-16 for the year 2017-18 it has been observed that excess amount of CEA was paid to the following Officials instead of Rs.2250.00 per month.

Further, in one case, Rs. 64687.00 was paid to Shri S. Natarajan as tuition fee for the year 2017-18 for his daughter who studies in BPT-II year in Banarsidas Chandiwal Institute of Physiotherapy (affiliated to C.G.S. Indraprastha University). Detail of which is given below :

Sl.No.	Name of the employee	Designation	Amount of Tuition Fee paid	Recoverable amount
1	S.K. Gaur	S.O	66120	12120
2.	B H Tahngmawi Vaiphei	S.O	88800	34800
3.	Lakshmi Chandra	S.O	118741	64741
4.	S. Natarjan	S.O	64687	64687

Comments, if any may please be offered.

Sr.Audit Officer

To  
The Director, GA  
MOWR, RD&GR, New Delhi.





OFFICE OF THE DIRECTOR GENERAL OF AUDIT  
SCIENTIFIC DEPARTMENTS, NEW DELHI-110002  
Camp: MoWR, RD&GR, New Delhi

Audit Memo No.51  
Dated: 17.05.2019

**Sub : Excess Rebate allowed on HRA**

As per Section 10 (13-A) of Income Tax Act, exemption of house rent allowance will be admissible if the employee is living in a rented house. The exemption is allowed to the extent of the least of the following:-

- (a) The actual amount of HRA received
- (b) Rent paid in excess of 10% of the salary
- (c) 50% of the salary if the residence is at Mumbai, Kolkata, Delhi or Chennai; 40% of the salary if the residence is situated at any other place.

However, on a test check of Form-16 for the year 2017-18 it has been observed that in the following cases, the exemption was allowed to the officials without adhering the abovementioned act.

Sl.No.	Name of the employee	Designation	Amount of rebate allowed	HRA received	Rent paid
1	Lakshmi Chandra	S.O	20649	1,58,148	96,000
2.	Awadh Bihari Singh	S.S.O	88690	1,81,572	1,56,000
3.	S.K. Sharma	S.S.O	45684	1,71,036	1,32,000
4.	Savita Araora	P.S	51025	1,83,780	No documents available
5.	Y.K.Sharma	P.P.S	9338	1,78,368	99,600
6	S Natarajan	S.O	95184	1,70,364	1,65,060

Necessary steps taken to recalculate the total taxable income, total tax for the abovementioned officials and deposited the same to the concerned authority.

Sr.Audit Officer

To  
The Director, GA  
MOWR, RD&GR, New Delhi.



C&AG's Audit Party

OFFICE OF THE DIRECTOR GENERAL OF AUDIT  
SCIENTIFIC DEPARTMENTS, NEW DELHI-110002  
Camp: MoWR, RD&GR, New Delhi

Audit Memo No.52  
Dated: 17.05.2019

**Sub : Air Ticket purchased from unauthorized agents.**

As per SR 48-B, GIO (14), in all cases of air travel, both domestic and international, where the Government of India bears the cost of air passage, the officials have to travel only by Air India. If travel stations are not connected by Air India, the officials may travel by Air India to the hub/point closet to their eventual destination beyond which they may utilize the services of another airline which should preferably be an alliance partner of Air India.

Further, SR 48-B, GIOs(16),(18) and OM dated 09.07.2013, Air tickets may be purchased directly from Airlines Booking Counters/Website or from Authorized Agents viz. M/s Balmer Lawrie and Company, M/s Ashok Travels and Tours and IRCTC.

However, on a test check of paid vouchers it reveals that two Officials had purchased air tickets from IBIBO and Akbar online Booking Co.Pvt.Ltd. i.e. unauthorized agents and stands recoverable. The detail of which is given below :

Name & designation	Bill No. & date	Place of official tour	Air ticket purchased from the agent	Amount of fare allowed (Rs)	Recoverable amount (Rs)
Mithilesh Garg, S.O	CP00001570 04.08.2017	Bengaluru	Akbar online Booking Co.Pvt.Ltd	19152.00	19152.00
Pradeep Kumar, ASO	CP00002326 18.09.2017	Pune	IBIBO	8853.00	8853.00

Comments, if any, may please be offered.

Sr.Audit Officer

To  
The Director, GA  
MOWR, RD&GR, New Delhi.