

Annexures

Annexure I
(Referred to in paragraph 3.2(ii)(a))
Calculation Sheet for Cess in South District

Type of Building: Commercial Complex

(Amount in ₹)

Sl. No.	Particulars of construction items/ head	Area in Sq. mtrs.	Cost of construction declared by Assessee	Cost of Construction as per schedule Rates vide Order dated 02-01-2006 of Secy. Labour	Final cost of construction (higher one) taken for the purpose of calculation of cess	Cost of Construction (higher one) Calculated by Assessing officer
1	Total constructed covered area (Up to 4 storeys including Mezzanine Floor)	4715.76	3,87,99,040	4715.76 x 20,000 = 9,43,15,200	9,43,15,200	3,87,99,040
2	Additional constructed covered area (Beyond 4 Storeys)	623.92	55,45,251	623.92 x 20,000 = 1,24,78,400	1,24,78,400	55,45,251
3	Total Constructed covered area of basement	1283.71	1,58,42,637	1283.71 x 20,000 = 2,56,74,200	2,56,74,200	1,58,42,637
4	Total cost of Civil work in case of repairs/alteration/maintenance	Nil	Nil	Nil	Nil	Nil
5	Total Cost of Demolition	Nil	Nil	Nil	Nil	Nil
6	Type of flooring and total area	8400	72,23,771	Nil	Nil	72,23,771
7	Cost of Wood panelling work	Nil	Nil	Nil	Nil	Nil
8	Cost of wood work other than wood panelling	Nil	Nil	Nil	Nil	Nil
9	Cost of false ceiling work	Nil	Nil	Nil	Nil	Nil
10	Cost of central Air Conditioning	Nil	Nil	Nil	Nil	Nil
11	Cost of Lift Installation	Nil	51,92,641	Nil	Nil	51,92,641
12	Cost of Boundary Wall including railing/gates	Nil	42,25,722	42,25,722	42,25,722	42,25,722
13	Total Cost of Swimming Pool	Nil	Nil	Nil	Nil	Nil
14	Cost of Electric work along with fitting & Fixtures (Cost calculated at 15% of Sl. No. 1+2+3)	Nil	92,55,217	Nil	Nil	92,55,217
15	Cost of Plumbing Work alongwith fitting & fixtures (Cost Calculated at 10% of Sl. No. 1+2+3)	Nil	60,92,521	Nil	Nil	60,92,521
16	Cost of other development work including sewerage, external roads, approach roads, firefighting, landscaping, etc.	Nil	81,89,852	81,89,852	81,89,852	81,89,852
Total Cost			10,03,66,652		14,48,83,374	10,03,66,652

Difference in Cost of Construction (₹ 14,48,83,374 - ₹ 10,03,66,652) = ₹ 4,45,16,722

Cess @ 1% of ₹ 4,45,16,722 = ₹ 4,45,167

Annexure II
(Referred to in paragraph 3.3(iii))
Details of delayed deposit of labour cess

Year	Months in which Labour Cess was deducted from contractors' bills	Total amount of Labour Cess deducted from contractors' bills	Date of remittance of Labour Cess to the Board	Delay in remittance
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North West Building Division, PWD

2019-20	April	8,310	20.06.2019	1 month
	August	3,27,575	01.11.2019	1 month
	Dec. to January	4,25,713	31.03.2020	1 to 2 months
2020-21	April to January	12,41,024	31.03.2021	1 to 10 months
2021-22	April to January	33,60,962	31.03.2022	1 to 10 months
2022-23	April to January	36,99,014	28.04.2023	1 to 11 months

South Road Division-2 (M-411) Division, PWD

2019-20	April to March	21,37,369	04.07.2020	2 to 13 months
2020-21	July to Jan	13,57,092	31.03.2021	1 to 7 months
2021-22	April to Jan	31,12,415	31.03.2022	1 to 10 months
2022-23	April to August	18,61,425	31.10.2022	1 to 5 months
	October to November	2,82,482	24.01.2023	1 to 2 months
	January	3,03,555	31.03.2023	1 month

Civil Division-VI, IFCD

2019-20	January to May	30,41,949	16.07.2019	1 to 5 months
	November	6,45,469	14.02.2020	1 to 2 months
	Feb. to March	29,71,411	06.11.2020	6 to 7 months
2020-21	July to August	8,54,199	06.11.2020	1 to 2 months
	October to January	77,43,235	31.03.2021	1 to 4 months
2021-22	May to September	21,29,851	04.12.2021	1 to 5 months
	January	23,47,150	31.03.2022	1 month
2022-23	May to November	81,41,388	10.02.2023	1 to 7 months
	February & March	38,48,561	Yet to be remitted (August, 2023)	4 to 5 months

Civil Division-V, IFCD

2019-20	July to August	28,86,810	05.11.2019	1 to 2 months
	November to January	35,72,178	31.03.2020	1 to 3 months
2020-21	July to August	2,68,239	10.11.2020	1 to 2 months
	November	6,12,207	28.01.2021	1 month
2021-22	May to July	17,30,924	20.09.2021	1 to 3 months
	Sept. to January	37,41,256	29.03.2022	1 to 5 months
2022-23	May to July	12,07,862	20.09.2022	1 to 3 months
	September to October	55,16,981	16.12.2022	1 to 2 months
	December to January	17,71,048	29.03.2023	1 to 2 months

South-I Division, DJB

2019-20	October	42,617	04.01.2020	1 month
	February to March	1,81,000	22.08.2020	4 to 5 months
2022-23	May to August	7,13,404	01.11.2022	1 to 4 months

SDW-I Division, DJB

2019-20	August to December	1,70,339	26.02.2020	1 to 5 months
	March	84,026	01.09.2020	4 months
2020-21	November	1,83,707	30.01.2021	1 month

North West-I Division, DJB

2019-20	June to July	3,31,098	16.09.2019	1 to 2 months
	Sept. to March	14,11,969	25.11.2020	7 to 13 months
2020-21	Aug. to Sept.	3,86,135	25.11.2020	1 to 2 months
	Dec. to March	15,58,426	01.11.2022	18 to 21 months
2021-22	June to March	27,59,088	01.11.2022	6 to 15 months
2022-23	April to July	13,74,482	14.10.2022	1 to 4 months

Annexure III
(Referred to in Chapter 4)
Details of beneficiaries and expenditure incurred on welfare schemes and activities

Sl. No.	Name of schemes	2019-20		2020-21		2021-22		2022-23	
		No. of Claims/workers	Amount Paid	No. of Claims/workers	Amount Paid	No. of Claims/workers	Amount Paid	No. of Claims/workers	Amount Paid
1.	Maternity Benefit (Rule 271)	7	2,10,000	230	67,60,000	758	2,25,70,000	1926	5,78,00,000
2.	Financial assistance in case of miscarriage (Rule 271 {A})	0	0	0	0	0	0	0	0
3.	Pension benefit (Rule 273)	200	66,47,131	364	3,80,71,267	481	3,90,30,090	415	3,03,55,593
4.	Advance for purchase or construction of house	0	0	0	0	0	0	0	0
5.	Disability Pension	0	0	0	0	5	9,02,000	1	2,16,000
6.	Ex-Gratia Payment in case of permanent disability (Rule 275)								
7.	Loan for purchase of work related tool (Rule 276)	0	0	0	0	0	0	0	0
8.	Grant for purchase of work related tools (Rule 276 {A})	0	0	0	0	0	0	0	0
9.	Funeral assistance (Rule 277)	120	11,35,000	117	10,35,000	277	26,95,000	200	19,95,000
10.	Death benefit (Rule 278) A) Natural Death B) Accidental Death	126	1,22,56,860	124	1,17,58,752	302	2,95,72,258	230	2,29,63,740
11.	Medical assistance (Rule 280)	0	0	4	15,400	182	9,43,840	0	0
12.	Financial assistance for education (Rule 281) & Financial assistance through DOE	10	4,03,033	150	88,54,112	194	1,25,66,255	53	46,86,124
		*43747	31,96,37,197					**14844	11,46,72,329
13.	Financial assistance for marriage (Rule 282)	18	9,38,000	31	14,88,000	67	34,10,000	78	38,28,000

Sl. No.	Name of schemes	2019-20		2020-21		2021-22		2022-23	
		No. of Claims/workers	Amount Paid	No. of Claims/workers	Amount Paid	No. of Claims/workers	Amount Paid	No. of Claims/workers	Amount Paid
14.	Family pension (Rule 283)	0	0	1	1,00,387	1	18,764	1	18,000
15.	Yatra pass in DTC non ac bus (Rule 283 {c})	0	0	0	0	0	0	2152	48,08,789
16.	Imparting vocational training & Construction of Academy for skill development (Rule 283 {A})	0	13,54,080	0	0	0	0	0	***15,76,000
17.	Insurance policy (Rule 286)	0	0	0	0	0	0	0	0
18.	Ex-Gratia Payment on account of Covid 19 and stoppage of construction activities due to pollution in Delhi	32358	145895000	45966	3,00,06,5000	575753	4,46,09,30,000	41434	36,73,40,000
19.	Food provided to construction workers during Covid 19	0	0	0	0	0	67,57,118	0	4,54,897
20.	Workers Awareness (Expenses on Advertisement, Leaflets, SMS for awareness among workers, Hiring of Laptop/Printer for Conducting camps for registration and renewal of workers)		427429		13,88,809		14,13,033		3,76,656
	Total		48,89,03,730		36,95,36,727		4,58,08,08,358		61,10,91,128

*This data belongs to Financial Assistance through Directorate of Education for the period 2017-18.

** This data belongs to Financial Assistance through Directorate of Education for the period 2018-19, 2019-20.

***Advance given to Delhi Skill and Entrepreneurship University for training to registered Construction Workers.

