

From

Labour Commissioner- cum-
Chief Inspector of Factories,
Haryana, Chandigarh

To

All Joint Directors (IS&H)-cum-Assessing Officer in the state,
All Deputy Directors (IS&H)-cum-Assessing Officer in the state,
All Assistant Directors (IS&H) -cum-Assessing Officer in the state.

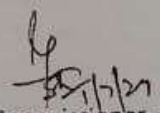
No. 216/- 91

Date: 01.07.24.

Subject: Consideration of Internal Development Charges (IDC), External Development Charges (EDC) charges while calculating the estimated cost of construction.

A meeting was held on 24.06.2024 with regard to Horizontal Performance Audit on Welfare of Building and Construction workers under the chairmanship of Principal Secretary to Government Haryana, Labour Department with The Principal Accountant General (Audit), Haryana. During the discussion in the meeting, it is observed that Assessing Officer of the Labour Department are not including the IDC/EDC cost of construction for the purpose of Cess Calculation. So now it is directed all the assessing officers shall include the IDC/ EDC charges in the total cost of construction of the project for calculation of cess. Further it is also directed to take the Chartered Accountant Certificate & balance sheet from the employer and consider the cost of construction mentioned in it for purpose of Cess calculation. The CA certificate should have the Unique Document Identification Numbers (UDINs) issued by the Institute of Chartered Accountants of India (ICAI) on it and you may verify this number on the website of the ICAI for authentication of the document.

Enclosed- Para-3.1.2 of the Performance Audit Report.

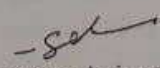

for Labour Commissioner- cum-
Chief Inspector of Factories,
Haryana, Chandigarh

Endst. No-

Dated-

A copy is forwarded for information and necessary action, please.

1. PS to Principal Secretary, Labour for information of Worthy Principal Secretary, to Govt. of Haryana Labour Department.
2. Joint Secretary, HBOCWW Board, Panchkula


for Labour Commissioner- cum-
Chief Inspector of Factories,
Haryana, Chandigarh.