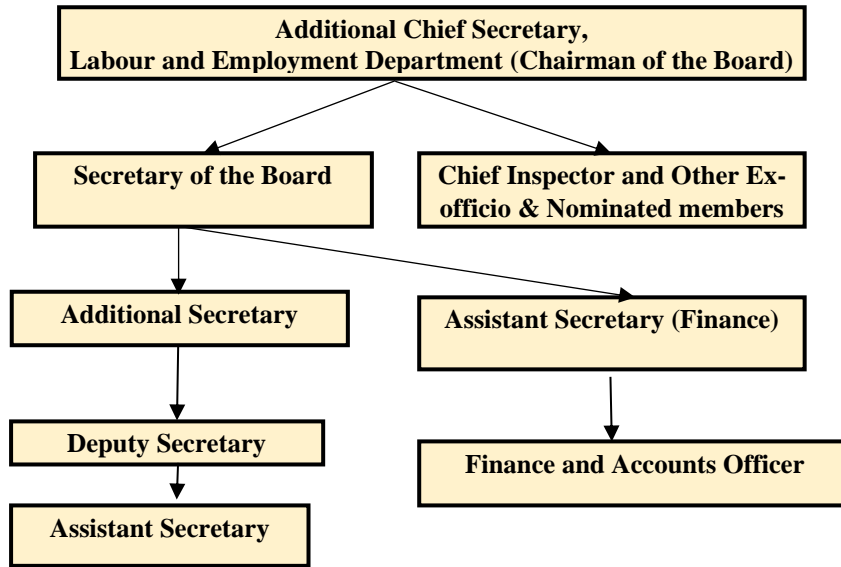


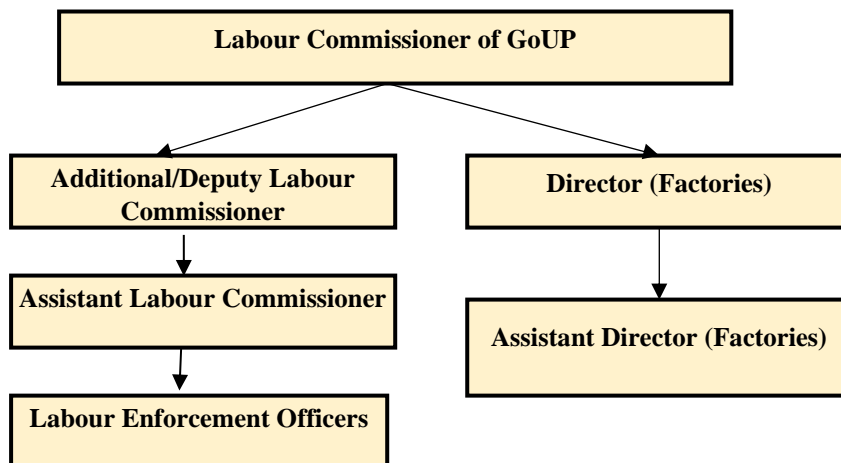
## Appendix-I

(Reference: Paragraph no. 1.3)

### The organisational structure of the Board at the State level



### The organisational structure of the Board at the field level



(Source: The Secretary of Board, Lucknow)

## Appendix-II

(Reference: Paragraph no. 1.6)

### The list of selected districts, units and schemes

#### A-Selected districts and Units

Name of district	Units related with execution of works		Units related with approval of building plans		Units related with Labour Department/Board
<b>Agra</b>	Construction Division-I, PWD (Taj Trapezium)	Provincial Division, PWD	Agra Development Authority	Nagar Palika Parishad, Shamshabad	Deputy Labour Commissioner
<b>G B Nagar</b>	Provincial Division, PWD	Agra Canal, Okhala	Yamuna Expressway Industrial Development Authority	Nagar Palika Parishad, Dadri	do
<b>Lucknow</b>	Construction Division -II, PWD	Construction Division -I, PWD	Lucknow Development Authority	Nagar Panchayat, Baksi Ka Talab	do
<b>Moradabad</b>	PWD (World Bank Division)	Construction Division -15, Madhya Ganga Canal	Moradabad Development Authority	Nagar Palika Parishad, Thakurdwara	do
<b>Prayagraj</b>	Construction Division -IV, PWD (Kumbh Mela)	Construction Division -I, PWD	Prayagraj Development Authority	Nagar Panchayat, Lalgopalganj	do
<b>Varanasi</b>	Provincial Division, PWD	Construction Division -III, PWD	Varanasi Development Authority	Nagar Panchayat, Gangapur	do

#### B-List of selected schemes

Sl. No.	Name of the Scheme
1.	Palana Grih Yojana
2.	Construction Workers Girl Child Help Scheme
3.	Solar Energy Assistance Scheme
4.	Disaster Relief Aid Scheme
5.	Medical Aid Scheme
6.	Workers Critical Illness Assistance Scheme
7.	Residential Schools Scheme
8.	Death and Funeral Assistance Scheme
9.	Construction Workers Daughter Marriage Assistance Scheme
10.	Maternity Benefit Scheme

### Appendix- III

(Reference: Paragraph no. 3.1.2)

#### Details of registration of establishments in test-checked districts during 2017-22

Name of district	Year 2017-18	Year 2018-19	Year 2019-20	Year 2020-21	Year 2021-22	Total
<b>Agra</b>	329	516	184	231	871	2131
<b>Lucknow</b>	1921	738	431	525	336	3951
<b>G B Nagar</b>	3068	3358	3624	3830	4297	18177
<b>Moradabad</b>	244	354	266	272	233	1369
<b>Prayagraj</b>	599	814	357	395	299	2464
<b>Varanasi</b>	292	141	84	53	59	629

(Source: The Labour department of test-checked districts)

## Appendix-IV

(Reference: Paragraph no. 4.1.5)

### Details showing deficient assessment of cess in selected districts

(₹ in lakh)

District	Details of audit observation	Amount of under/short assessment of cess
Moradabad	In case of M/s Pacific Development Corporation Ltd, cess amounting to ₹ 76.47 lakh was assessed vide assessment order no 749 dated 15 February 2019 on the basis of cost of construction work (₹ 76.47 crore) of an ordinary non-residential building (composite structure), while keeping in view covered area of construction and plinth area rates of PWD schedule. However, audit observed that due to not applying plinth area rates of PWD schedule correctly, cost of construction work was underestimated by ₹ 7.79 crore as the actual cost of the work was ₹ 84.27 crore on the basis of scheduled rates. Moreover, the cost of other services (@ 28.25 per cent) were also not considered at the time of assessment of cess. As a result, less assessment of cess amounting to ₹ 31.59 lakh (₹7.79 lakh on account of undervaluation of cost of work + ₹ 23.80 lakh on account of other services) was made by the assessing officer. Despite the fact, on representation (01 April 2019) of the employer, the case was settled (29 April 2019) only for ₹ 36.26 lakh by the assessing officer and that is too without issuing any reassessment order in this regard. As a result, underassessment of cess was made by ₹ 71.80 Lakh (₹ 76.47 lakh + ₹ 31.59 lakh - ₹ 36.26 lakh).	72.55
	In case of M/s S.A. Bras, cess of ₹ 2.64 lakh was assessed in respect of an ordinary non-residential building on the basis of plinth area rates of PWD schedule. However, due to not considering other services charges (@28.25 per cent) for levy of cess on the cost of construction work (₹ 263.46 lakh), underassessment of cess was done (March 2023) by ₹ 0.75 lakh.	
Agra	In case of M/s Riddhi Siddhi Construction, due to wrong arithmetic calculations and applying plinth area rate of composite structure frame instead of RCC structure frame, the construction cost a medium non-residential building was undervalued by ₹ 7.93 crore (cost of construction work as per applicable rates of PWD schedule ₹ 23.93crore- cost as per assessment order ₹ 16.00 crore). Besides, other services charges (@27.00 per cent) were also not considered for assessment of cess. As a result, underassessment of cess was made by ₹ 14.39 lakh (cess due on difference of cost ₹ 7.93 lakh + cess due on other service charges of actual cost ₹ 6.46 lakh) vide assessment order 2967 dated 01 December 2022.	23.66
	Similarly, in case of M/s Riddhi Siddhi Builders Param Eternity, due to wrong arithmetic calculations and not applying plinth area rate of RCC structure frame in respect of a medium non-residential building, cost of construction work was estimated to ₹ 11.64 crore instead of ₹ 12.32 crore. As a result, cess was underassessed by ₹ 9.27 Lakh vide assessment order 2601 dated 20 October 2022.	
G B Nagar	In case of M/s GLD Infra Project Pvt. Ltd., due to not considering revised plinth area rate of PWD schedule for calculating the construction cost of a medium non-residential building (RCC structure frame), the cost was underassessed by ₹ 87.56 crore (construction cost including other service charges as per applicable plinth area rate of PWD schedule ₹ 407.94 crore- construction cost including other service charges as per assessment ₹ 320.38 crore). As a result, underassessment of cess was made by ₹ 87.56 lakh vide assessment order 46-47 dated 04 January 2022.	161.35

District	Details of audit observation	Amount of under/short assessment of cess
	In case of JM Aroma, although the construction work of a residential building having RCC structure frame was completed in the month of August 2015, but no action was initiated by the responsible authorities of the Labour Department for assessment of cess until conductance (February 2019) of the GIS survey. However, on the basis of GIS survey report, bill and notice of cess amounting to ₹ 233.37 lakh was served to employer. However, demand of cess only to ₹ 160.18 lakh, was made through assessment order 6113-14, dated 26 March 2021 as older plinth area rate of RCC structure frame of ₹ 8790 <i>per</i> square meter was applied for calculating the construction cost. Even though rate was revised to ₹ 13300 <i>per</i> square meters ( <i>w.e.f.</i> , 01 August 2013) and construction work over basement area commenced from September 2013. As a result, the levy of cess was short by ₹ 73.19 lakh.	
Lucknow	In the case of M/s Omega developers and builders, under the GIS survey, bill and notice of cess amounting to ₹ 155.00 lakh was served to employer for construction of residential building. However, demand of cess of ₹ 68.85 lakh was issued vide assessment order 10357, dated 03 November 2018 on the basis of valuation report of employer. In assessment order, while calculating the construction cost, 10 <i>per cent</i> less plinth area rates were applied and cost of other services charges (29.5 %) was also not considered. As a result, cess was underassessed by ₹ 30.22 lakh.	31.04
	In the Case of M/s International Public School Sitapur Road <i>Bakshi Ka Talab</i> , cess was assessed (vide order 5937-38, dated 12 May 2023) on the basis of valuation report of employer. However, cost of other service charges was applied @ 16.50 <i>per cent</i> on the construction cost of ₹ 787.68 lakh, instead of applicable 27 <i>per cent</i> . As a result, less cess was levied by ₹ 0.82 lakh.	
Prayagraj	Assessment of cess of ₹ 2.23 lakh was made vide assessment order 2449, dated 10 April 2023 in respect of non-residential building. However, while calculating construction cost, older plinth area rate of ₹ 13430 <i>per</i> square meters were applied instead of ₹ 21650 <i>per</i> square meters ( <i>w.e.f.</i> 01 September 2020). As a result, less assessment of cess was made by ₹ 1.11 lakh. Similarly, assessment of cess of ₹ 38.33 lakh was made vide assessment order 2473, dated 17 April 2023 in respect of residential building having RCC structure frame. However, while calculating construction cost, older plinth area rate of PWD schedule of the year 2018-19 was applied though the construction work commenced in the year 2020-21. Therefor due to not applying revised plinth area rate of the year 2020-21, under assessment of cess was made by ₹ 5.12 lakh.	6.23
<b>TOTAL</b>		<b>294.83</b>

(Source: Information provided by the Labour Department of selected districts)

## Appendix-V

(Reference: Paragraph no. 4.2.2.1)

### Details showing not deducting of cess over the amount of GST in contractors Bills

(₹ in lakh)

Name of units	Total no of vouchers	Amount of GST	Amount of cess not deducted through contractors bills
Nagar Panchayat (Gangapur, Varanasi)	97	95.52	0.95
Construction Division-III, PWD, Varanasi	36	4600.00	46.00
Provincial Division, PWD, Varanasi	326	426.83	4.27
Head Works Division, Okhala	42	839.65	8.39
Madhya Ganga Canal, CD-15, Moradabad	75	549.57	5.50
Word Bank Division, PWD, Moradabad	47	4131.17	41.31
Nagar Palika Parishad, Thakurdwara, Moradabad	19	137.16	1.37
Provincial Division, PWD, Agra	11	277.76	2.78
Construction Division-I, PWD, Prayagraj	09	137.14	1.37
Construction Division-I, PWD, Lucknow	All vouchers	2052.50	20.53
Agra Development Authority	2686	4207.56	42.08
Varanasi Development Authority	721	1761.85	17.62
Yamuna Expressway Industrial Development Authority	855	4243.78	42.44
Moradabad Development Authority	266	1400.74	14.00
<b>Total</b>		<b>24861.23</b>	<b>248.61</b>

(Source: Information provided by the test-checked units)

## Appendix-VI

(Reference: Paragraph no.4.2.2.1)

### Details showing not deducting of cess over the amount of Centage charges

(₹ in lakh)

Name of unit	Amount of Centage charges deposited in treasury during the period of the year 2017-22	Due amount of cess on the Centage charges
Provincial Division, PWD, Varanasi	1803.19	18.03
Construction Division-I (Taj Trapezium) Agra	1007.49	10.07
Provincial Division, PWD, Agra	353.76	3.54
Construction Division, Kumbh Mela, Prayagraj	5581.55	55.82
Construction Division-I, PWD, Prayagraj	2049.53	20.50
Head works division, Okhala	803.55	8.04
World Bank division, PWD, Moradabad	54.00	0.54
<b>Total</b>	<b>11653.07</b>	<b>116.54</b>

(Source: Information provided by the test-checked units)

## Appendix-VII

(Reference: Paragraph no. 4.2.2.3)

### Details showing cess deposited partially against the Maps approved through online system during 2019-22

(₹ in lakh)

Name of Development Authority	Total no of maps approved during 2019-22	Amount of construction work	Due amount of cess	Amount of cess collected	No. of cases, where less amount of cess collected	Amount of less collected cess
Moradabad	808	15351.15	153.51	143.16	273	10.35
Varanasi	364	35914.70	359.15	314.49	52	44.66
Agra	1958	70512.68	705.13	678.03	182	27.10
Lucknow	4873	166210.48	1662.11	613.06	625	1049.05
Prayagraj	785	63555.32	635.55	467.57	747	167.98
<b>Total</b>	<b>8788</b>	<b>351544.33</b>	<b>3515.45</b>	<b>2216.31</b>	<b>1879</b>	<b>1299.14</b>

(Source: Information provided by the test-checked units)

### **Appendix-VIII**

*(Reference: Paragraph no. 4.3.1)*

**Details showing cess collected during the period 2017-22 but not deposited to the Board**  
(₹ in lakh)

<b>Name of Unit</b>	<b>Amount of cess collected</b>	<b>Period of collection</b>
<b>Moradabad Development Authority, Moradabad</b>	489.60	May 2018 to March 2022
<b>Agra Development Authority, Agra</b>	845.82	April 2017 to March 2022
<b>Varanasi Development Authority, Varanasi</b>	332.05	April 2021 to March 2022
<b>Yamuna Expressway Industrial Development Authority, Noida</b>	862.41	November 2019 to March 2022
<b>Lucknow Development Authority, Lucknow</b>	5925.00	July 2016 to March 2022
<b>Nagar Panchayat, Lal Gopalganj, Prayagraj</b>	9.05	April 2017 to March 2022
<b>Total</b>	<b>8463.93</b>	

*(Source: Information provided by the test-checked units)*

### **Appendix-IX**

*(Reference: Paragraph no. 4.3.2)*

**Details showing delay in transfer of collected cess during 2017-22 to the Board**

(₹ in lakh)

<b>Name of Unit</b>	<b>Amount of cess deposited with delays</b>	<b>Period of delay</b>
<b>Agra Development Authority</b>	731.32	One to 31 months
<b>Moradabad Development Authority</b>	130.67	One to three months
<b>Varanasi Development Authority</b>	537.84	One to 30 months
<b>Prayagraj Development Authority</b>	1548.15	Four to 27 months
<b>Total</b>	<b>2947.98</b>	

*(Source: Information provided by the test-checked units)*



**Appendix-X**

(Reference: Paragraph no. 5.5 &amp; 5.6)

**Details of cases of workplace accidents during the period 2017-22, where required inquiry was not conducted by the Inspectors**

Name of districts	Details of the workplace accidents
<b>Agra</b>	A construction worker died (14 May 2021) at construction site <sup>115</sup> after falling from the 10 <sup>th</sup> floor of a under construction high rise group housing building while undertaking the construction work. Further, despite taking cognizance of the case by the DLC Agra from media reports, no inquiry was done by the Inspectors of the Director (Factories) as discussed in <i>paragraph no 5.7</i> .
<b>Moradabad</b>	One construction worker died (29 November 2021) while performing construction activities at under construction overbridge <sup>116</sup> due to head injury, caused by an accident at worksite.
<b>Varanasi</b>	Two workers died, and eight workers were injured in a building collapse (31 May 2021) near construction site of shri Vishwanath corridor. Similarly, three workers died (20 April 2017) while undertaking plastering work of a under construction building at Chaubepur. Moreover, one worker also died (11 September 2021) while unloading glass material from a vehicle under project related with the development of shri Kashi Vishwanath Dham, for which notice of accident was provided by the employer to the DLC.

(Source: Information provided by the test-checked units)

**Appendix-XI**

(Reference: Paragraph no. 6.5)

**Details of sanctioned and vacant posts of Inspectors in the State as of March 2023**

Name of the post	No. of sanctioned posts	Men in position	Vacant posts	Percentage of vacant posts
<b>Additional Labour Commissioner</b>	10	05	05	50
<b>Deputy Labour Commissioner</b>	26	26	00	00
<b>Assistant Labour Commissioner</b>	71	63	08	11
<b>Labour Enforcement Officer</b>	360	220	140	39
<b>Total</b>	<b>467</b>	<b>314</b>	<b>153</b>	<b>33</b>

(Source: information provided by the Labour Commissioner, GoUP)

<sup>115</sup> Ganpati World-II, Fatehabad Road, Agra.<sup>116</sup> Situated within limits of Majhola police station.

## Appendix-XII

(Reference: Paragraph no 7.2.5.3)

### Details showing number of beneficiaries under the schemes during the period 2017-22

Name of the scheme	Number of beneficiaries during the year					Total
	2017-18	2018-19	2019-20	2020-21	2021-22	
<b>Schemes with decreasing number of the beneficiaries</b>						
Child Benefit Scheme	51866	31665	25026	00	00	
Accident/Death and Disability Aid Scheme	5079	2230	1996	1996	2324	
Meritorious Student Award Scheme	19510	7612	7295	7728	3060	
Workers Critical Illness Assistance Scheme	67	07	07	10	00	
Skill Development Technology Upgradation and Certification Scheme	2740	338	00	00	00	
Death and Funeral Assistance Scheme	4567	1975	2036	1979	2042	
Construction Workers Girl Child Help Scheme	5081	2242	1598	00	00	
Disability Pension Scheme	15	08	10	00	00	
Solar Energy Assistance Scheme	00	00	00	00	00	
Housing Assistance Scheme	96	1499	523	280	47	
Bicycle Assistance Scheme	00	00	00	00	00	
Pension Scheme	392	410	155	155	197	
<i>Palana Grih Yojana</i>	00	00	00	00	00	
Mid-Day Meal Scheme	00	00	00	00	00	
Education Assistance and Scholarship Scheme	27309	3976	4181	624	00	
Residential School Assistance Scheme	2400	2400	2400	2400	2400	
Toilet Assistance Scheme	00	00	00	01	00	
Sant Ravidas Education Assistance Scheme	00	00	00	00	38194	
<i>Khadyan Sahayata Yojana</i>	00	00	00	00	00	
<i>Pradhanmantri Suraksha Bima evam Jeevan Bima Yojana</i>	00	00	00	00	00	
<b>Total (A)</b>	<b>119122</b>	<b>54362</b>	<b>45227</b>	<b>15173</b>	<b>48264</b>	<b>282148</b>
<b>Schemes with increasing number of the beneficiaries</b>						
Maternity Benefit Scheme	32040	17455	12756	76292	90593	
Medical Aid Scheme	192936	193629	204462	325282	79248	
Disaster Relief Aid Scheme	00	00	1790638	1680929	11801369	<b>15272936</b>
Construction Workers Daughter Marriage Assistance Scheme	3570	6747	15530	33110	52982	
<b>Total (B)</b>	<b>228546</b>	<b>217831</b>	<b>2023386</b>	<b>2115613</b>	<b>12024192</b>	<b>16609568</b>
<b>Grand Total (A+B)</b>	<b>347668</b>	<b>272193</b>	<b>2068613</b>	<b>2130786</b>	<b>12072456</b>	<b>16891716</b>
Number of beneficiaries registered with the Board	3869729	4506095	5106496	9599977	14418798	
<b>Percentage of registered workers benefited with the Schemes of the Board</b>	<b>9</b>	<b>6</b>	<b>41</b>	<b>22</b>	<b>84</b>	

(Source: Information provided by the Secretary of the Board)

**Appendix-XIII**

(Reference: Paragraph no. 7.2.6)

**Details of schemes implemented by the Board during 2017-22**

(₹ in crore)

Sl. No.	Name of the scheme with year of implementation	Period of implementation	Approved budget during the period 2017-22	Expenditure incurred during the period 2017-22
1.	Maternity Benefit Scheme	2017-22	370.00	402.47
2.	Child Benefit Scheme	2017-21	185.00	117.88
3.	Accident Assistance/Death and Disability Aid Scheme	2017-22	370.00	281.56
4.	Meritorious Student Reward Scheme	2017-22	47.00	16.11
5.	Workers Critical Illness Assistance Scheme	2017-22	234.00	67.42
6.	Skill Development, Technology upgradation and Certification Scheme	2017-22	165.00	7.86
7.	Death and Funeral Assistance Scheme	2017-22	72.50	32.41
8.	Construction Workers Girl Child Help Scheme	2017-21	41.00	16.13
9.	Construction Workers Daughter Marriage Assistance Scheme	2017-22	586.00	683.31
10.	Disability Pension Scheme	2017-21	00.63	0.03
11.	Solar Energy Assistance Scheme	2017-22	215.00	0.00
12.	Housing Assistance Scheme	2017-22	162.00	5.36
13.	Bicycle Assistance Scheme	2017-22	53.20	0.96
14.	Pension Scheme	2017-22	139.80	1.11
15.	Mid-day Meal Scheme	2017-22	40.03	0.97
16.	Residential School Assistance Scheme	2017-22	164.00	49.56
17.	Education Assistance and Scholarship Scheme	2017-22	110.00	7.78
18.	<i>Khadyan Sahayata Yojana</i>	2017-19	75.01	0.00
19.	Medical Aid Scheme	2018-22	370.00	291.16
20.	<i>Pradhanmantri Suraksha Bima evam Jeevan Bima Yojana</i>	2018-22	86.00	0.00
21.	Pt. Deen Dayal Upadhyay Chetna Yojana	2019-22	150.00	11.96
22.	Disaster Relief Aid Scheme	2020-21	600.00	1302.12
23.	Toilet Assistance Scheme	2020-22	30.00	0.02
24.	<i>Palana Grih Yojana</i>	2017-18	0.00	(-)0.88
25.	Sant Ravidas Education Assistance Scheme	2021-22	20.00	18.27

(Source: Information provided by the Secretary of the Board)

## Appendix-XIV

(Reference: Paragraph no. 7.2.6.2)

## Details showing status of implementation of proposed activities of the Model Scheme

Name of activity	Benefits to be provided under the activity	Status of implementation of activity	Shortfalls in implementation of activities of the Model Scheme
<b>Life and disability cover</b>	<p>Under the activity, minimum coverage of ₹ four lakhs in case of accidental death and ₹ two lakhs in the event of natural death, is to be provided to the dependents of deceased beneficiary, along with the disability benefits to the injured workers.</p> <p>For implementation of activity, the GoI suggested that the Board may cover workers (aged between 18 and 50 years) under <i>Pradhan Mantri Jeevan Jyoti Bima Yojana</i> (PMJJBY) and <i>Pradhan Mantri Suraksha Bima Yojana</i> (PMSBY), for providing required coverage, by making payment of half of the premium amount of ₹ 171 per worker per annum as remaining premium amount would be borne by the Central Government.</p> <p>Besides, the GoI also directed to ensure disbursement of compensation within 60 days of the death of beneficiary.</p>	<p>For providing the required coverage, the Board implemented Accident/Death and Disability Assistance scheme (ADDAS). The Board<sup>117</sup> did not implement PMJJBY and PMSBY citing higher financial assistance (₹ five lakhs in case of accidental death and ₹ two lakhs in case of natural death) for beneficiaries under their scheme.</p>	<p>Audit observed that under the ADDAS, as against the 25911 total applications for the financial assistance during the period of the year 2017-22, envisaged assistance was provided to only 13625 beneficiaries or their dependents.</p> <p>It was also observed that the District Magistrates was authorised for the sanctioning of the benefits under the ADDAS, which in turn also delayed the approval of financial assistance.</p> <p>Thus, due to non-disbursement of financial assistance in 47 per cent cases during the period of the year 2017-22, legitimate benefits could not be provided to eligible beneficiaries in stipulated time as directed by the GoI.</p> <p>Had the Board provided coverage of PMJJBY and PMSBY to beneficiaries in compliance with the suggestions of the GoI, all eligible beneficiaries could have been benefited from the concerned schemes.</p>
<b>Health and Maternity cover</b>	<p>Under the activity, the Board in close coordination with the State Government is required to provide coverage to the maximum workers under <i>Ayushman Bharat Yojana</i>.</p> <p>For providing coverage to the left-out workers of <i>Ayushman Bharat Yojana</i>, the Board was required to ensure reimbursement of their medical expenses in case of diseases, paid maternity leave to the</p>	<p>For providing coverage to the registered workers under <i>Ayushman Bharat Yojana</i>, the Board belatedly executed (February 2021) a Memorandum of Understanding with the State Health Agency of the GoUP, as it was constituted for implementation of the <i>Pradhan Mantri Jan Mukhya Mantri Jan</i></p>	<p>In line with the activity of the Model Welfare Scheme, the Chief Minister of UP, announced (October 2020) to cover all registered workers under the <i>Ayushman Bharat Yojana/Mukhya Mantri Jan Arogya Yojana</i>. Consequently, the Board also approved a proposal for providing benefit of the <i>Ayushman Bharat Yojana</i> to the beneficiaries through the <i>Mukhya Mantri Jan Arogya Yojana</i>. Accordingly, process for</p>

<sup>117</sup> The Board had approved proposal (February 2018) for implementation of PMJJBY and PMSBY.

Name of activity	Benefits to be provided under the activity	Status of implementation of activity	Shortfalls in implementation of activities of the Model Scheme
	women workers ranging from 90 days to 26 weeks for up to two deliveries and payment of financial assistance of ₹ six thousand <i>per</i> delivery to the wife of worker up to two deliveries.	<p><i>Arogya Yojana</i> in the State.</p> <p>Further, audit observed that though the Board had also approved (December 2011) implementation of Rashtriya Swasthya Bima Yojana<sup>118</sup> for providing health insurance coverage to the beneficiaries, which was discontinued in the year 2020-21 without benefiting any worker within a time span of more than 10 years.</p> <p>Besides, the Board had also implemented Maternity Benefit scheme for providing paid maternity leave to women workers and financial aid to the wife of workers.</p>	<p>covering only 11.65 lakh registered workers along with their families was initiated by the Board during the Month of April 2021, though the Board had data of 38.31 lakh eligible workers and their families. Further, as of May 2023, a total 11.65 lakh Ayushman cards were issued to the workers, which was less than 10 <i>per cent</i> of the total beneficiaries registered with the Board.</p> <p>Although the Board had implemented Maternity Benefit Scheme for the welfare of workers and their family, as against the 518746 total applications under the scheme during 2017-22, only 292523 were approved and in only 229136 cases (44 <i>per cent</i>) envisaged assistance were provided to beneficiaries.</p> <p>Thus, the Board could not provide Health and Maternity coverage to all workers, in line with the activity of the Model scheme.</p>
<b>Education</b>	A minimum financial assistance, ranging from ₹ eighteen hundred to ₹ ten thousand <i>per</i> annum for education (covering up to Graduation courses from class one) of wards of workers should be provided by the Board.	The Board had implemented <i>Sant Ravidas Shiksha Sahayata Yojana</i> for providing financial assistance to the wards of workers.	<p>Under the <i>Sant Ravidas Shiksha Sahayata Yojana</i>, financial assistance ranging from ₹ two thousand to ₹ 24 thousand (from class one to Post Graduation level) are to be provided on annual basis to the wards of the workers.</p> <p>However, audit observed that as against the 193179 total applications under the scheme during 2017-22, only 101123 were approved and in only 74284 cases (38 <i>per cent</i>) envisaged assistance were provided to beneficiaries.</p> <p>Thus, the Board again could not provide envisaged benefit of financial assistance to wards of all eligible workers.</p>

<sup>118</sup> Launched (April 2008) by GoI to provide health insurance coverage for unorganized sector workers belonging to BPL category, which was further subsumed under *Ayushman Bharat Yojana*.

**Performance Audit on Welfare of Building and Other Construction Workers**

Name of activity	Benefits to be provided under the activity	Status of implementation of activity	Shortfalls in implementation of activities of the Model Scheme
<b>Housing</b>	Board may take proactive steps to facilitate transit accommodation/labour shed cum night shelter, mobile toilets and mobile creches to BOC workers in the areas of their concentration prior to their finding work.	Not implemented	The Board did not initiate any programme in this regard.
<b>Skill development</b>	The Board may converge their skill development programmes with alike programmes of the State/Central/National Skill Development Corporation (NSDC) so as to maximise the benefits to workers.	<p>The Board had implemented Skill Development, Technology Upgradation and Certification (SDTUC) Scheme for imparting training to the workers and their family members in various disciplines. Under the scheme provisions were made for providing training to the workers through the UP Skill Development Mission (SDM).</p> <p>Further, the GoI had directed (August 2015) to implement the Recognition Prior Learning (RPL) Scheme for providing training to the workers at the construction sites. Accordingly, the Board had decided to implement the RPL scheme in the month of November 2015.</p>	<p>Audit observed that under the SDTUC Scheme of the Board, a separate programme (without convergence with existing schemes of the State/Central/NSDC) for providing training to workers was organised by the SDM during the period of the year 2014-19. Under the programme, as against the target of providing training to the 63000 workers or their family members, 69454 participants were enrolled and 69488 workers or their family members were provided training by the SDM.</p> <p>For this purpose, the Board had transferred ₹ 12.44 crore to the SDM during the period 2014-18, however, due to non-payment of liabilities amounting to ₹ 95.25 crore on the aforesaid trainings, no further training programme was organised by the SDM under the SDTUC Scheme.</p> <p>Further, it was also observed that there was no role of Board in finalisation of participants and course/disciplines of training programme. As a result, many participants of SDTUC scheme during the period of the year 2014-19 were non-registered workers.</p> <p>Moreover, despite formulating programme for implementation of RPL scheme, the Board did not initiate any action for providing training to workers under the programme.</p> <p>Thus, the Board did not provide any training to workers year after 2018-19, though, as per</p>

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			the directions (July 2013) of the GoI, the State Boards were to spend at least 20 per cent proceeds of the cess towards skill development of workers.
	The BOC workers should be given financial assistance in form of the stipend and training expenses during the training period.	Under the SDTUC scheme, provisions were made for payment of wages to the registered workers during the period of training.	Under the training programme organised during period of the year 2014-19, no payment of assistance in the form of stipend, wages etc. were made to participants.
<b>Awareness programmes</b>	Grass root level awareness programmes such as broadcasting of videos of welfare schemes on smartphone of BOC workers, regular use of SMSs services to inform BOC workers regarding welfare schemes, Wall paintings, publicity and awareness initiatives by the employers etc. should adopted for this purpose.	The Board had implemented <i>Pt. Deendayal Upadhyaya Chetna Yojana</i> for the related purposes.	Although the Board had implemented an awareness programme in this regard, however, no activities were executed for grass root level awareness programmes such as broadcasting of videos, use of SMS services, wall paintings etc. for publicity of welfare schemes of the Board. Moreover, audit observed that under the <i>Pt. Deendayal Upadhyaya Chetna Yojana</i> , major expenditure was incurred on organisation of functions to facilitate the workers, which was not proposed as an initiative under the concerned activity.
<b>Pension</b>	This facility should be provided to those BOC workers who have remained registered with the Board for a minimum ten-year period.	The Board had initiated Mahatma Gandhi Pension Assistance Scheme for providing pension benefit to those workers, who have attained 60 years age and remained member of Board since last ten years.	The Board has passed (April 2022) a resolution to discontinue the pension scheme on the basis of unforeseen committed liabilities on pension for more than 129.63 lakh beneficiaries registered with the Board as discussed earlier in <b>paragraph no. 7.2.6.1.</b>

(Source: Information provided by the Board)