



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
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**Report of the
Comptroller and Auditor General of India
on Welfare of Building and
Other Construction Workers**

**Government of Rajasthan
Report No. 3 of 2025
(Performance Audit-Civil)**

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Preface

This Report for the year ended 31 March 2022 has been prepared for submission to the Governor of Rajasthan under Article 151 of the Constitution of India.

The Report covering the period 2017-18 to 2021-22 contains the results of the performance audit on “Welfare of Building and Other Construction Workers”- Government of Rajasthan.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Executive Summary

Government of India enacted (August 1996) the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996 (BOCW Act) to regulate the employment and conditions of service of building and other construction workers and to provide for their safety, health and welfare measures. A person in the age group of 18 to 60 years and engaged in any building or other construction work for a period not less than ninety days during the preceding twelve months was eligible for registration as a beneficiary under the BOCW Act.

In the exercise of the powers conferred under the BOCW Act, the Labour Department, Government of Rajasthan (Department) constituted (July 2009) the Rajasthan Building and Other Construction Workers' Welfare Board (RBOCW Board) to manage the welfare fund and implement welfare schemes for construction workers. The Department also notified (April 2009) the Rajasthan Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2009 (RBOCW Rules).

To augment the resources of the Building and Other Construction Workers' Welfare Boards, Government of India (GoI) also enacted (August 1996) the Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act) for levy and collection of cess on the cost of construction incurred by the employers. The cess collected was deposited in the revenue head of the State Government and then transferred to the 'Rajasthan Building and Other Construction Workers' Welfare Fund' (Fund).

A Performance Audit on 'Welfare of Building and Other Construction Workers' was conducted to assess whether the rules notified by the State Government under the Act were consistent with the spirit of the Act and the existing set up was adequate to ensure compliance with the provisions of Act. Audit checked whether there was an effective system for registration of establishments and beneficiaries. The efficiency of cess assessment, collection and transfer to the Fund was assessed in audit. Audit also assessed the existence of appropriate health and safety norms for the workers and its compliance environment through inspection. The efficiency and effectiveness in the administration and utilisation of funds on the implementation of welfare schemes by the Board were also assessed.

Audit observed that the State Government did not include some of the major provisions of the BOCW Act while framing RBOCW Rules. Also, there was shortage of manpower at RBOCW Board and Labour Department which affected the inspection of establishments and compliance with the provisions of the Act including registration of BOC workers and collection of cess.

Audit identified significant gaps in the registration of establishments and BOC workers under the relevant legal framework. Between 2017 and 2022, only 2,464 establishments were registered in the State with 40.18 *per cent* of them applied for registration beyond the stipulated timeline. The Labour department did not obtain lists of civil works from works executing departments and

planning authorities which led to incomplete coverage of establishments required to register under the Act.

As of March 2022, 30.10 lakh BOC workers were registered in Rajasthan. Physical verification of 27 establishments across five selected districts showed that only six *per cent* of the employed workers were actually registered highlighting inadequacy in system for registration of all eligible workers.

Audit observed that labour department did not ensure the conduct of targeted surveys aimed at identifying establishments falling under the purview of the Act. During 2019-22, against the target of 1,74,000 surveys, only 60,590 (34.82 *per cent*) surveys were conducted at the State level. Assessment orders for the works covered under the Act after determining the final cost of construction were issued to only five *per cent* of the registered establishments in selected five districts by the Assessing Officers. Further, there was non-compliance with key provisions related to Cess collection including the absence of assessment order and lack of clearly defined methodology for calculation of construction cost for assessment of cess.

Instances of non-collection and short recovery of Cess indicate towards inadequate monitoring by department to ensure effective Cess collection. Additionally, delays ranging from three to 22 months were noticed in transferring the Cess of ₹ 1,789 crore collected under the revenue head of State Government to the welfare fund.

Audit also observed that none of the establishments, though liable under the Act submitted written statement of policy on health and safety of building workers to the Chief Inspector. Targeted number of inspections were not carried out by the Factories and Boilers Inspection Department (FBID) and Labour department. Of 553 inspections conducted during 2019-22, the FBID noticed shortcomings in 387 cases. However, it did not issue notices for compliance in case of 148 (38 *per cent*) establishments. Further, of 239 establishments to which notices were issued, 212 establishments (89 *per cent*) did not furnish compliance. Joint inspection of registered establishments further revealed lapses in adherence to the prescribed safety and health norms at construction sites.

Audit has highlighted gaps in fund utilization by RBOCW Board. During the period 2017-18 to 2021-22, the expenditure ranged only 21.16 *per cent* to 51.06 *per cent* of the available funds. Against the amount of ₹ 1,788.99 crore received as Cess, only ₹ 1,659.22 crore was expended towards welfare schemes. Moreover, the RBOCW Board did not submit its audited Annual Accounts for the years 2018-19 to 2021-22 to the State Government and Annual Reports for the period 2017-18 to 2021-22 were also not submitted to the Government of India.

Of 25.89 lakh applications received during 2017-22, 7.49 lakh applications (29 *per cent*) were approved, 10.61 lakh applications (41 *per cent*) were rejected and the remaining 7.79 lakh applications (30 *per cent*) were pending for disposal. In fact, 1.86 lakh applications were pending for more than two years. Audit noticed instances of inadequate document verification in cases of Schemes i.e. *Prasuti Sahayta Yojana* and Assistance to Silicosis affected

construction workers, indicating a lack of due diligence of the department while processing the applications.

Recommendations:

- 1. The GoR may take effective action to strengthen existing set up by filling up the vacant posts at RBOCW Board and Labour Department on priority to ensure effective implementation of provisions of BOCW Act.**
- 2. The Labour department may proactively coordinate with all works executing departments and planning authorities to obtain timely and complete information regarding ongoing and completed works to ensure that all eligible establishments are identified and registered under the Act.**
- 3. The Labour Department may formulate and adopt comprehensive, measurable and verifiable criteria for determining construction costs to ensure uniformity and objectivity in assessment of Cess.**
- 4. The Labour Department may strengthen the existing mechanism to ensure timely and accurate collection of cess as per assessment orders by cess collecting authorities.**
- 5. The Labour Department may take appropriate steps to ensure inspections as per prescribed targets and strengthen enforcement mechanism, thereby promoting compliance with safety and health norms at construction sites to mitigate the risk of accidents and enhance protection of BOC workers.**
- 6. The State Government may consider recruiting dedicated inspectors exclusively for monitoring compliance under BOCW Act to enhance the welfare of BOC workers.**
- 7. The labour department may streamline the mechanism of applications processing to ensure timely delivery of benefits to the BOC workers.**
- 8. The existing system of documents verification at various level may be strengthened to ensure compliance with the prescribed eligibility condition before releasing benefits to the workers under various schemes.**

CHAPTER I
Introduction



Chapter I

Introduction

1.1 Introduction

Government of India (GoI) enacted (August 1996) the ‘Building and Other Construction Workers’ (Regulation of Employment and Conditions of Service) Act, 1996’ (BOCW Act) with a view to regulate employment, working conditions, safety, health and welfare of the construction workers. The BOCW Act provides for establishment of Building and Other Construction Workers’ Welfare Board and the framing of rules by every State Government to exercise the powers conferred under the Act. The BOCW Act applies to every establishment employing ten or more workers in any work site¹. The BOCW Act stipulated that every building worker in the age group of eighteen and sixty years who is employed on a building or other construction work for a period of not less than ninety days during the preceding twelve months can register himself as beneficiary with the Board.

To augment the resources of the Building and Other Construction Workers’ Welfare Boards, the GoI also enacted (August 1996) the ‘Building and Other Construction Workers’ Welfare Cess Act, 1996’ (Cess Act) for levy and collection of cess on the cost of construction incurred by the employers. Further, GoI framed (March 1998) ‘Building and Other Construction Workers’ Welfare Cess Rules, 1998’ (Cess Rules) thereunder. GoI notified (September 1996) the levy of cess at the rate of one *per cent* of the cost of construction incurred by the employers.

In exercise of the powers conferred under the BOCW Act, Government of Rajasthan (GoR) framed (April 2009) the Rajasthan Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2009 (RBOCW Rules) after a lapse of more than 12 years from the enactment of the BOCW Act. The GoR constituted (July 2009) the Rajasthan Building and Other Construction Workers’ Welfare Board (RBOCW Board) to manage the welfare fund and implement welfare schemes for the construction workers.

The functions of the Board, *inter alia*, included providing immediate assistance to a beneficiary in case of accident, payment of pension to beneficiaries who have completed the age of 60 years, sanction of loans and advances for construction of house, payment of premia for Group Insurance Scheme for the beneficiaries, financial assistance to the beneficiaries for the education of children, medical expenses for treatment of major ailments, and maternity benefits to female beneficiaries.

The GoR adopted the Cess Rules, 1998 in July 2009 to levy cess at the rate of one *per cent* of the total cost of construction. The cess collected is to be credited

¹ Ten or more workers should have been employed on any day in the last 12 months. Workers who come under Factories Act, 1948 or the Mines Act, 1952 are excluded.

to the Building and Other Construction Workers' Welfare Fund (Fund). Benefits to the registered beneficiaries under the Act are provided from this Fund. The major source of funds of the Board is collection of cess from employers.

During the audit period from 2017-18 to 2021-22, there were nine schemes in existence for providing benefits to the BOC Workers. However, one scheme i.e. Health Insurance Scheme for BOC Workers was closed in June 2017. Remaining eight schemes involving *Shiksha and Kaushal Vikas Yojana, Sulabhya Awas Yojana, Jeevan and Bhavishya Suraksha Yojana, Shubh Shakti Yojana, Prasuti Sahayta Yojana*, Natural or Accidental Death/Injury Assistance Scheme, *Silicosis Yojana and Nirman Shramik Tool Kit Yojana* were implemented by the Board for welfare of the beneficiaries. Further, five² more schemes were also implemented from December 2020.

As of March 2022, there were 30.10 lakh construction workers registered as beneficiaries with the Board. Opening balance of Welfare fund lying with the Board was ₹ 946.24 crore as of April 2017. The total receipts of the Board from 2017-18 to 2021-22 were ₹ 1,919.96 crore which included cess collection of ₹ 1,788.99 crore³ and interest on investment and other receipts of ₹ 130.97 crore. The expenditure was ₹ 2,036.93 crore out of which the expenditure on various schemes implemented by the Board was ₹ 1,659.22 crore during 2017-18 to 2021-22 and had a balance of ₹ 829.27 crore as of March 2022.

1.2 Organizational set-up

The Labour department headed by the Secretary, Labour Department GoR is responsible for the implementation of the BOCW Act and Cess Act in the State. Besides, there are seven divisional offices headed by Divisional Joint Labour Commissioners in the department. At the district level, Dy. Labour Commissioners/ Labour officers are designated as Registering Officers for the registration of establishments and as 'Cess Collector' and 'Assessing Officer' for collection and assessment of Labour cess. The Labour Commissioner was also notified (July 2009) as the Chief Inspector for inspection of building and other construction works. At district level, Dy. Labour Commissioners/Labour officers were notified as Inspectors for inspection of any premises or place where building or other construction work is carried out under the Section 43 of the BOCW Act.

The RBOCW Board is responsible for management of the welfare fund, registration of workers as beneficiaries, formulation of welfare schemes and disbursement of benefits to the beneficiaries. The Chairman of the RBOCW Board is Labour Minister, GoR and the Commissioner, Labour Department is the ex-officio Secretary of the Board. The Board consisted of 10 members

² Reimbursement of interest on loan for business, Incentive scheme for BOC Worker or his dependent on passing of Indian/Rajasthan Administrative Services preliminary examination, Reimbursement of tuition fees on admission in IIT/IIM, Reimbursement of expenditure incurred to obtain visa for employment in abroad and Incentive scheme for International Sports Competition.

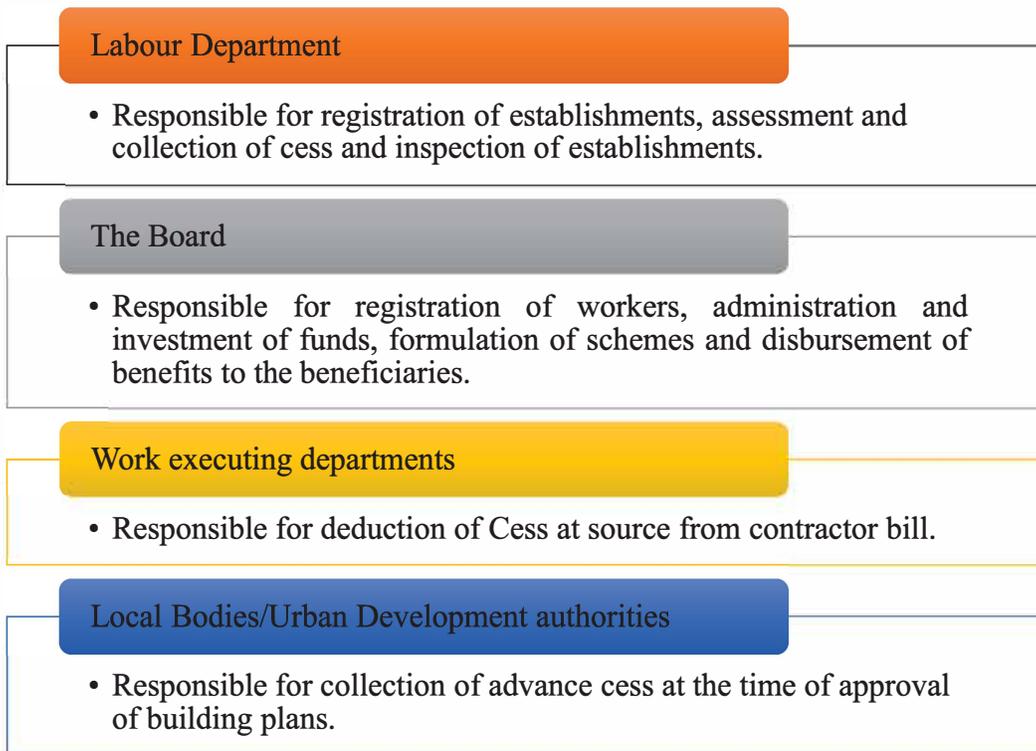
³ Excluding ₹ 55.26 crore deducted by Finance Department on account of expenditure on BOC workers during covid-19 in 2020-21.

including three representatives each of the BOC workers/establishments and two special invitees, one from the Centre for Indian Trade Union (CITU) and a woman from Indian National Trade Union Congress (INTUC). The Board performs its functions of registration of building workers and processing of applications for benefits under welfare schemes at district level through officials of Labour Department.

Further, as per the GoR notification (January 2015), officers of Local Bodies/Urban Development authorities (planning authorities) and works executing departments⁴ are also empowered for collection and assessment of Cess as Assessing Officers.

The responsibility of various agencies involved in implementation of the BOCW Act and the Cess Act are described in **Chart 1.1**

Chart 1.1



Further, Deputy Chief Inspector/Senior Inspector/Inspector of Factories and Boilers Inspection Department were entrusted (November 2010) with ensuring provisions related to safety and health under BOCW Act as per their jurisdiction.

⁴ Public Works Department, Water Resource Department, Public Health and Engineering Department, Panchayati Raj Department, Ground Water Department and Horticulture Department.

1.3 Audit objectives

This performance audit was conducted to ascertain whether:

1. the rules notified by the State Government under the Act are consistent with the spirit of the BOCW Act and existing set up was adequate for compliance of provisions of the Act?
2. there was an effective system for registration of establishments and beneficiaries?
3. the cess assessment, collection, and transfer of collected cess to the Fund was efficient?
4. the State Government prescribed appropriate health and safety norms and could ensure an environment of compliance to those norms by the Employers?
5. the administration and utilization of fund on implementation of welfare scheme by the Board was efficient and effective and as per Act and rules framed by the State Government?

1.4 Audit Criteria

The audit findings were benchmarked against the following criteria:

- Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996.
- Rajasthan Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2009.
- Building and Other Construction Workers' Welfare Cess Act 1996 and Cess Rules, 1998.
- Circulars and orders issued by GoI/GoR and RBOCW Board.
- Model Welfare Scheme based on Supreme Court Judgement in respect of the BOCW Act, Cess Act and Cess Rules.

1.5 Scope of Audit and Sampling Methodology

The performance Audit was conducted from September 2022 to May 2023 covering the period of five years from 2017-18 to 2021-22. Records of the Office of the Commissionerate, Labour Department, the RBOCW Board and selected district offices involved in implementation of the Acts were examined. Further, records of the Factories and Boilers Inspection Department alongwith 55 inspection reports were also scrutinised to assess compliance to health and safety provisions.

For comprehensive and holistic coverage of implementation of both the Acts, five out of 33 districts, having maximum amount of benefits disbursed (three⁵ districts) under welfare schemes as well as having maximum contribution in cess (two⁶ districts) were selected as sample for audit. In each selected district, records of district level office of the Labour Department (for assessing the efficacy of registration of BOC workers and implementation of welfare schemes) were test-checked.

With a view to ascertain assessment, collection and deposit of Cess into the Government Account, records of 10 works executing departments, 10 local bodies and 157 Assessment files pertaining to six Assessing officers of Labour Department were examined in the selected five districts.

To ascertain compliance of norms prescribed under the BOCW Act, 1996 for registration of establishments and workers along with safety and health of BOC workers at worksites, joint physical inspection of 27⁷ establishments in selected five districts was conducted.

For evaluation of welfare schemes, 520 applications⁸ of beneficiaries for the eight welfare schemes were examined in the selected five districts. Audit conducted a survey of 305⁹ workers out of the above 520 beneficiaries to assess the feedback from BOC workers regarding welfare schemes. Also, survey of 447 workers employed in above 27 selected establishments was conducted to assess the extent of awareness among BOC workers regarding welfare schemes.

Details of the number of units examined in selected districts for the performance audit is given in *Appendix 1.1*.

An Entry Conference was held in September 2022 with the Secretary, Labour Department, GoR wherein audit objectives, audit criteria, audit scope and methodology were discussed. Exit conference was held in June 2024 with the Special Secretary, Labour Department, GoR to discuss the audit findings. The views of the department were considered while drafting this Report.

1.6 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the Labour Department, the Board and selected units in providing records, information and clarifications sought from time to time for the smooth conduct of this Performance Audit.

⁵ Jaipur, Dholpur and Karauli.

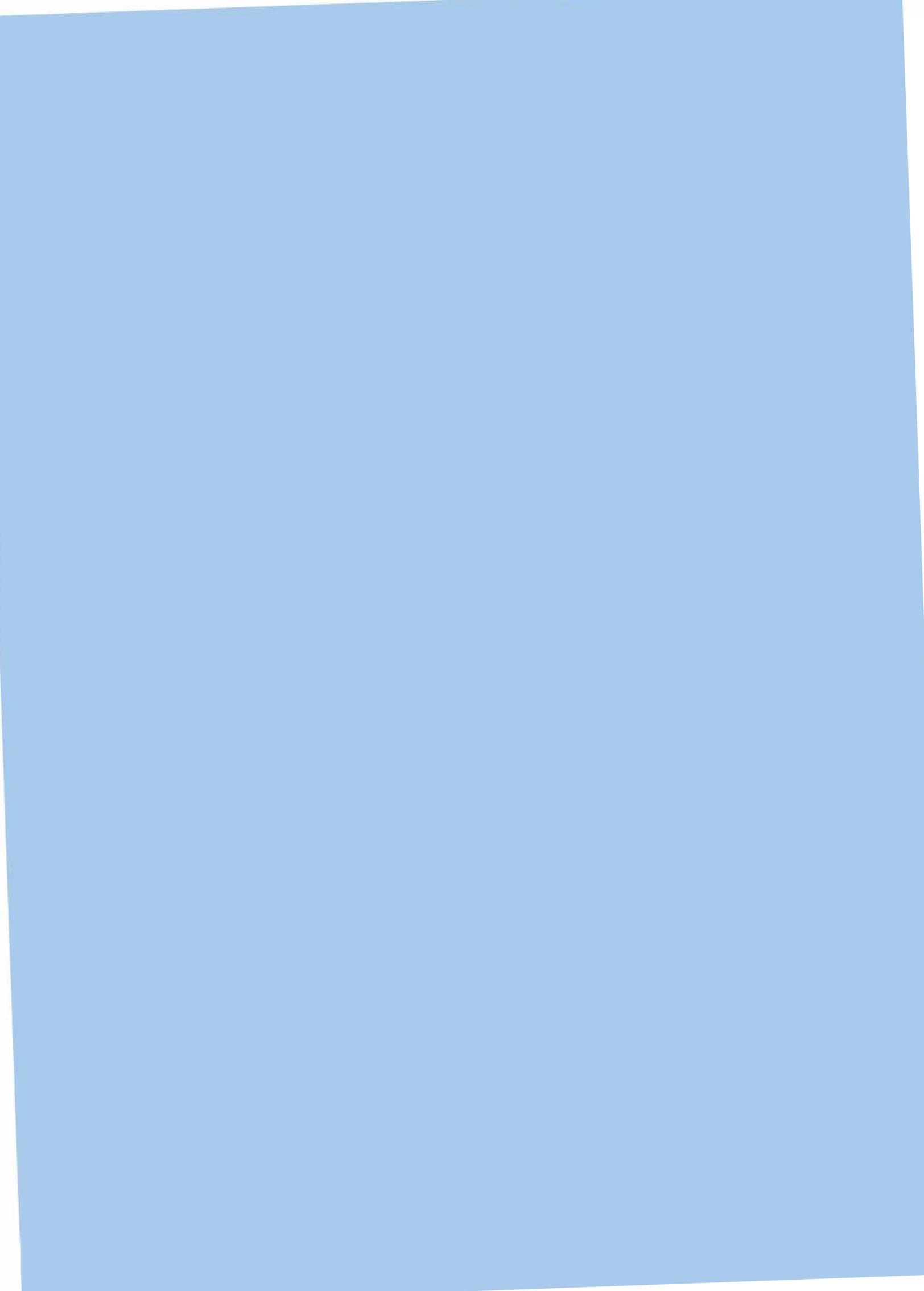
⁶ Kota and Jodhpur.

⁷ 12 registered and 15 unregistered establishments.

⁸ Dholpur: 105, Jaipur: 105, Jodhpur: 103, Karauli: 103 and Kota: 104.

⁹ All 520 applicants could not be surveyed as some cases pertained to accidental death and death due to silicosis. Additionally, some mobile numbers were also not accessible.

CHAPTER II
**Institutional Arrangements
for Implementation of the
BOCW Act**



Chapter II

Institutional Arrangements for Implementation of the BOCW Act

2.1 *Enabling provisions of the BOCW Act in RBOCW Rules*

Section 62 of the BOCW Act, 1996 provides that State Government should make rules for carrying out the provisions of the Act. During Audit it has been observed that following provisions of the BOCW Act were not incorporated by the State Government while framing RBOCW Rules:

(i) Section 24(3) of the BOCW Act stipulates that no Board shall, in any financial year, incur expenses towards salaries, allowances and other remuneration of its members, officers and other employees and for meeting other administrative expenses exceeding five *per cent* of its total expenses during that financial year. Audit noted that the ceiling limit of five *per cent* for administrative expenses was not incorporated in the RBOCW Rules. Though, administrative expense remained within five *per cent* of the total expenses during audit period, ceiling limit should have been incorporated in RBOCW Rules to ensure compliance in future also.

(ii) Section 46 of the BOCW Act stipulated that an employer shall submit a notice containing eight kinds of information to the jurisdictional Inspector before 30 days of the commencement of work. While framing RBOCW Rules, one such information *viz.* details of number of workers likely to be employed during the various stages of work was not incorporated in RBOCW Rules.

(iii) As per the Section 48 of the BOCW Act, if an employer fails to give notice of the commencement of the building or other construction work under Section 46, he shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to two thousand rupees, or with both. It was noticed that no such provision was incorporated in RBOCW Rules.

This was pointed out (November 2024) to the department, however, reply was awaited (February 2025).

Audit is of the view that provisions of the BOCW Act are necessary to create enabling environment for welfare of BOC workers.

2.2 *Institutional Framework*

The State BOCW Board, State Advisory Committee and expert committee are the institutional framework stipulated in the BOCW Act. Audit observations pertaining to manpower, implementation of the decisions taken by the Board and constitution of State Advisory Committee are discussed in the succeeding paragraphs.

2.2.1 Shortage of manpower

The GoR sanctioned 12¹ posts for the RBOCW Board. Out of these, 11 posts were sanctioned in October 2011 and one post of Junior Accountant was sanctioned in April 2016. Audit observed that eight² of the 12 posts were vacant during the entire audit period of 2018-22.

At district level various functions of Board are being performed by Labour Inspectors in addition to their regular duties of implementation and monitoring of various labour Acts. There was shortage against the sanctioned strength at the State level and in selected districts also. The number of Labour Inspectors posted in the Labour Department against the sanctioned strength in the State during 2017-22 is given **Table 2.1** below :

Table 2.1: Position of Labour Inspectors posted against sanctioned strength

Year	State		Jaipur		Dholpur		Karauli		Kota		Jodhpur	
	SS	PIP (in per cent)	SS	PIP (in per cent)	SS	PIP (in per cent)	SS	PIP (in per cent)	SS	PIP (in per cent)	SS	PIP (in per cent)
2017-18	181	95(52)	20	3 (15)	3	2 (67)	3	1 (33)	10	4 (40)	12	4 (33)
2018-19	181	118 (65)	20	20 (100)	3	2 (67)	3	1 (33)	10	6 (60)	12	8 (67)
2019-20	181	111 (61)	20	14 (70)	3	1 (33)	3	1 (33)	10	5(50)	12	8 (67)
2020-21	181	90 (50)	20	17 (85)	3	1 (33)	3	1 (33)	10	4(40)	12	3(25)
2021-22	181	89 (49)	20	19 (95)	3	1(33)	3	1 (33)	10	3(30)	12	7 (58)

SS-Sanctioned strength; PIP-Person in position.

The above table shows shortage of Inspectors in Labour Department in the State ranging between 35 per cent to 51 per cent during 2017-22. Similarly, in the test checked five districts the shortage of inspectors ranged between 5 per cent to 85 per cent during 2017-22 (except Jaipur in 2018-19). This shortage affected inspection of establishments (Refer **Paragraph 5.4.2**) and collection of cess (Refer **Paragraph 4.2**).

2.2.2 Non-implementation of Board's decisions

Rule 40 of the RBOCW Rules stipulates that the Secretary of the Board shall take necessary steps for carrying out the decisions of the Board. Board is empowered to make amendments in the scheme after taking decisions in its meeting and approval of the Hon'ble Labour Minister. Thereafter, the Secretary of the Board was required to issue instructions for implementation of the decision/amendments in the guidelines of the scheme.

Audit observed that during 2017 and 2021, important decisions were taken in the meetings of the Board chaired by Hon'ble Labour Minister as cited in **Table 2.2** below:

¹ Assistant Labour Commissioner:1, Accounts officer:1, Accountant:1, Junior Accountant:1, Labour Inspector:2, Personal Assistant:1, Upper Division Clerk:1, Lower Division Clerk:2 and Group D:2.
² Assistant Labour Commissioner:1, Accountant:1, Personal Assistant:1, Upper Division Clerk:1, Lower Division Clerk:2 (2017-18: 1 post) and Group D:2.

Table 2.2: Decisions of the Board taken in its meetings

Board meeting	Date of meeting	Decisions
26 th	11 August 2017	The amount of assistance given under death or injury assistance scheme in cases where accident disables a BOC worker from doing his work is meagre. Therefore, it was decided that in case the accident results in permanent disability (partial/ complete) of workers, the benefit should be given without adjusting the amount of assistance provided earlier.
31 st	06 July 2021	Assistance under death or injury assistance scheme was being provided in case of permanent disability (partial/complete) due to an accident. The assistance should also be provided in case of permanent disability (partial/complete) due to any illness or other reasons.

However, it was noticed that the Board did not initiate any further action for implementation of its above decisions.

The Secretary, Board replied (October 2024) that implementation of the schemes was done only after approval in the Board meeting and approval of the Hon'ble Labour Minister. Also, amendments are made in the provisions of the scheme as and when required.

The fact remains the same as these decisions were approved by competent authorities during meetings itself, however, no further action was taken by the board to implement the decisions.

2.2.3 Constitution of State Advisory Committee

Section 4 of the BOCW Act provides that the State Government shall constitute a State Advisory Committee (SAC). As per Rule 4 of RBOCW Rules, the SAC shall consist of a chairperson and 13 members³ including representatives of employers and building workers. Rule 5 of the RBOCW Rules also provides that the term of the SAC shall be three years. Rule 14 of the RBOCW Rules provides that SAC shall meet at least once in three months to advise the State Government on such matters arising out of the administration of the Act as per Section 4 of the BOCW Act.

Audit observed that the SAC was last reconstituted in September 2015. Moreover, during 2017-18 to 2021-22, only one meeting of SAC was held (28 April 2017) as against the prescribed 20 meetings, resulting in non-discharge of the mandated functions as contemplated in the Act. The department did not provide any specific reply in this regard.

³ (i) Two Members of the State Legislature; (ii) one member nominated by the Central Government; (iii) Chief Inspector; (iv) four representatives of employers connected with BOC work; (v) four representatives of building workers; (vi) one representative of accident insurance institution.

Conclusion

Audit observed that the State Government did not include some of the major provisions of the BOCW Act while framing RBOCW Rules. Also, there was shortage of manpower at RBOCW Board and Labour Department which affected the inspection of establishments and compliance with the provisions of the Act including registration of BOC workers and collection of cess.

Recommendation 1: The GoR may take effective action to strengthen existing set up by filling up the vacant posts at RBOCW Board and Labour Department on priority to ensure effective implementation of provisions of BOCW Act.

CHAPTER III
Registration of
Establishments and Workers



Chapter III

Registration of Establishments and Workers

3.1 *Registration of Establishments*

The provisions of the BOCW Act applied to ‘every establishment’ which employs or had employed on any day of the preceding twelve months, ten or more building workers in any building or other construction work¹. Establishment under the BOCW Act means any establishment belonging to or under the control of Government, any body corporate or firm, an individual or association or other body of individuals which or who employs building workers in any building or other construction work and includes an establishment belonging to a contractor.

As per Section 7 of the BOCW Act, every employer² in relation to an establishment to which the act is applicable shall make an application within a period of 60 days of commencement of work to the Registering Officer of the area in which the building or other construction work is to be carried out for the registration of such establishment. The entire process of submission of application by the employer, payment of fees by the employer and issue of certificate of registration by the Labour Department was done through a web-based online system ‘Labour Department Management System (LDMS)’. While making the application for registration of establishment, the employer is required to mention the details such as name and location of establishment where building and other construction work is to be carried out, nature of work, maximum number of building workers proposed to be employed on any day, estimated date of commencement and completion of work *etc.*

Audit observations related to registration of establishments, are discussed in the succeeding paragraphs.

3.1.1 *Registration of establishments in the State and in selected districts*

Registration of establishment brings the employer under the ambit of the BOCW Act and RBOCW Rules, thereby ensuring compliance with the safety, health and welfare measures of workers.

¹ Building or other construction work is defined under the BOCW Act as any construction, alteration, repairs, maintenance or demolition of or in relation to buildings, streets, roads, railways, tramways, airfields, irrigation, drainage, *etc.*, and such other works as notified by the State Government.

² As per Section 2 (1) (i) of the BOCW Act, employer in relation to an establishment, means the owner thereof, and includes (i) in relation to a building or other construction work carried on by or under the authority of any department of the government, directly without any contractor, the authority specified in this behalf, or where no authority is specified, the Head of the department; (ii) in relation to a building or other construction work carried on by or on behalf of a local authority or other establishment, directly without any contractor, the Chief Executive Officer of that authority or establishment; (iii) in relation to a building or other construction work carried on by or through a contractor, or by the employment of building workers supplied by a contractor, the contractor.

Audit observed that only 2,949 establishments were registered in the State as of March 2022. Year-wise registration of establishments in the State and the five test checked districts during the audit period from 2017-18 to 2021-22 is shown in **Table 3.1** below.

Table 3.1: Number of Registered establishments in the State and test checked districts

Annual registration	Number of establishments registered					
	State	Jaipur	Dholpur	Karauli	Jodhpur	Kota
Number of establishments registered as on 31.03.2017	485	171	0	7	12	44
2017-18	478	179	0	55	14	23
2018-19	458	111	0	10	19	36
2019-20	696	325	0	4	12	36
2020-21	456	140	0	3	10	62
2021-22	376	77	2	0	5	30
Total	2,949	1,003	2	79	72	231

Source: As per Labour Department Management System (LDMS).

As seen from **Table 3.1**, the number of registered establishments in the State were 2,949 and in five test-checked districts were 1,387 as of March 2022.

To further verify if all the construction establishments were registering themselves, Audit test checked the status of registration in selected sample of (i) 44 construction works executed during 2017-22 by works executing departments, (ii) 40 construction projects registered with Real Estate Regulatory Authority³ (RERA) during 2017-22, (iii) 15 unregistered establishments, (iv) 55 inspection reports of Factories and Boilers Inspection Department (FBID), (v) 157 assessment files and (vi) 78 building plans approved by Planning Authorities in five test checked districts. Audit observations noticed are given below:

- The works executing departments did not have any information regarding the number of construction workers employed in selected 44 construction works. In absence of this, the requirement of registration of these works could not be verified in the test checked five districts. However, on correlating the data with Labour department, it was observed that 42 of these selected 44 works were not registered under BOCW Act.
- Out of 40 test checked RERA registered Projects⁴, 32 (80 per cent) projects were not registered under the BOCW Act. On being pointed out, the Department stated (July 2024) that information regarding RERA registered projects is not available with the Labour Department.
- During field visit of 15 selected unregistered establishments with representatives of Labour department, it was observed that eight (53 per

³ RERA was established for regulation and promotion of the real estate sector in the State. All real estate projects where area of land proposed to be developed exceed five hundred square meters and number of apartments proposed to be developed exceed eight will have to register with RERA.

⁴ Dholpur:5; Jaipur:4; Jodhpur:14; Karauli:1 and Kota:16.

cent) of them had employed more than 10 BOC workers and therefore, these establishments should have been registered.

- The Labour department had entrusted the inspection of health and safety conditions at the construction sites to Factories and Boilers Inspection Department (FBID), GoR. Audit test checked 55 Inspection Reports of FBID, GoR in selected districts and found that out of 26 establishments having 10 or more BOC workers, only three were registered under the BOCW Act. On being pointed out, Department stated (July 2024) that directions will be issued to district offices for registration of these establishments.
- During review of selected 157 Assessment Files⁵ of selected five districts, it was observed that 55 establishments were marked as registered in assessment files. No information regarding registration was mentioned in the assessment files of the remaining 102 establishments. Further, Audit observed that eight of these 102 establishments, were required to be registered as more than 10 workers were employed and details of workers employed were available in assessment files in Survey Form⁶/Form I⁷.
- During review of selected 78 approved building plans by Planning Authorities in selected five districts, it was observed that no establishment was registered with Labour Department.

Thus, the above facts indicate that significant number of eligible establishments remained unregistered due to insufficient monitoring by the Department.

The GoR stated (November 2023) that there is shortage of manpower in the department and implementation of 22 labour related Acts is being done by the department. Directions will be given to subordinate offices to obtain necessary information and to register establishments involved in construction work through campaigns in accordance with spirit of BOCW Act.

3.1.2 Obtaining information from works executing departments/ Planning Authorities

(i) To achieve better coordination among the departments and to ensure district level interventions to improve overall performance of registration and cess collection, District Collectors were directed by the GoR (15 September 2015) to constitute a BOCW Task Force (BTF). Senior most district level officer of Labour Department was the convenor of BTF under the chairmanship of District Collector. The BTF was required to meet at least once in a month and share information regarding all civil works undertaken by the State Government

⁵ Assessment File is related to assessment and collection of cess in respect of an establishment and includes details such as cost of construction, calculation of liable cess, assessment order and actual cess collected.

⁶ Survey is a primary method to identify an establishment coming in the purview of the Act and where cess could be levied.

⁷ As per Rule 6(1) of BOCW Cess Rules, every employer, within thirty days of commencement of work will furnish information in Form I to the Assessing Officer.

departments/other bodies, position of registration of these works, registration of workers engaged in these works and collection of cess.

During scrutiny of records in test checked districts, it was noticed that in meetings of the BTF held during 2017-22, only directions were issued to different departments for sharing information with labour department. However, information related to works executed by these departments/ building plans approved by planning authorities was not shared. Further, only 3 to 18 meetings⁸ were conducted against the target of 60 meetings in each of the test checked four districts.

(ii) Labour Department, GoR also issued (30 September 2015) instructions to all Labour Officers to obtain list of all civil works undertaken by the State Government departments and local bodies so that timely registration of establishments could be ensured.

During audit of selected five districts, it was observed that labour officers did not obtain such list of works from work executing departments and local bodies.

Above position indicates that no effective action is being taken by the Labour Department to ensure the coordination with work executing departments/ planning authorities to obtain information which could be used to ensure coverage of all establishments eligible for registration.

3.1.3 Delay in submitting application for registration of establishments

As per Section 7 of the BOCW Act, every employer undertaking construction by engaging BOC workers shall make an application to the Registering Officer of the district for registration of the establishment within 60 days from the commencement of the work. Provided that the Registering Officer may entertain any such application after the stipulated period of 60 days, if he is satisfied that the applicant was prevented by sufficient cause from making the application within such period. As per Section 50 of the BOCW Act, failure/delay in registration may attract a fine which may extend to ₹ 1,000.

As per the data available on Labour Department Management System (LDMS), audit observed that 2,464 establishments were registered in the State during 2017-22. In 990 cases (40.18 *per cent*) employers had applied for registration of establishments with a delay of one to 1,635 days beyond the prescribed 60 days.

Similarly, in test checked five districts, employers in 551 (48 *per cent*) out of 1,153 registered establishments had applied for registration of establishments with a delay of one to 1,635 days beyond the prescribed 60 days during 2017-22 as per details given in **Table 3.2** below.

⁸ Jodhpur: 3, Kota: 18, Jaipur: 3 and Karauli: 6.

Table 3.2: Delay in registration of establishments

S. No.	Name of District	Total number of registered establishments	Number of employers applied for registration after prescribed 60 days	Range of delay (in days)
	State	2,464	990	1 to 1,635
1.	Dholpur	02	01	113
2.	Jaipur	832	378	1 to 1,635
3.	Karauli	72	55	3 to 785
4.	Kota	187	93	4 to 1,051
5.	Jodhpur	60	24	09 to 772
	Total	1,153	551 (47.79%)	

GoR replied (October 2024) that penalty of ₹ 1.43 lakh was imposed in 76 cases. This indicates that penalty was not imposed in remaining 914 cases.

3.1.4 Non-intimation of actual date of commencement and probable date of completion

As per Rule 20 (3) and 66 (1) of the RBOCW Rules, the establishment should intimate the actual date of commencement before 30 days of the commencement and probable date of completion of construction work undertaken by them, to the jurisdictional Labour Inspector in prescribed form. Section 48 of the BOCW Act prescribes penalty for failure to give such information.

Audit observed that out of 1,153 establishments registered in the selected districts during 2017-22, such information was received in only 52 cases (Kota district) by the Labour Inspector. It was further observed that out of the remaining 1,101 registered establishments action for imposing penalty was initiated in only 37 cases⁹ (three per cent).

The GoR stated (November 2023) that there is shortage of manpower in the department and implementation of 22 labour related Acts is being done by the department. Directions will be given to subordinate offices to obtain necessary information and to register establishments involved in construction work through campaigns in accordance with spirit of BOCW Act.

3.2 Registration of Workers

Section 12 of the BOCW Act stipulated that every building construction worker in the age group of 18 to 60 years and engaged in any building or other construction work for a period not less than ninety days during the preceding twelve months is eligible for registration as beneficiary under BOCW Act.

From September 2016, workers have to register online, on a portal operated by the Labour Department called 'Labour Department Management System' (LDMS) by submitting an application online along with the prescribed documents (proof of age, certificate of engagement in building or construction

⁹ Jaipur: six cases, Kota: 21 cases and Jodhpur: 10 cases.

work, Aadhar card or Jan Aadhar/Bhamashah card and photograph etc.). Workers generally access the portal through government authorized cyber kiosks which provide e-governance services to citizens (*e-mitra*).

3.2.1 Registration of workers in the State and selected districts

As per the LDMS data, 30.10 lakh BOC workers were registered as of March 2022 in Rajasthan. The number of registered workers in the State and the five test-checked districts are given in **Table 3.3** below:

Table 3.3: Number of workers registered in the State and test checked districts

Year	State	Jaipur	Jodhpur	Dholpur	Karauli	Kota
2017-18	11,14,172	70,677	52,407	21,096	28,670	13,324
2018-19	5,61,704	21,648	12,275	15,443	26,802	8,652
2019-20	72,553	4,895	2,548	4,718	8,284	3,880
2020-21	2,24,771	18,149	7,412	9,117	6,094	8,507
2021-22	2,16,834	8,539	20,267	5,690	1,302	6,937

Source: Labour Department Management System (LDMS).

Above table indicates that year wise registration of workers in the State steeply decreased from 11,14,172 in 2017-18 to only 72,553 in 2019-20. However, it increased to 2,16,834 workers in 2021-22. The same trend was also noticed in the test-checked five districts.

During physical verification of 27 establishments (including 12 registered establishments) having 447 workers in test checked five districts, audit observed that only 27 workers (*six per cent*) were registered and remaining 420¹⁰ workers were not registered.

The GoR stated (December 2023) that many non-BOC workers were found registered as BOC workers, therefore, registrations were done strictly which reduced the number of registered workers.

Conclusion

Audit identified significant gaps in the registration of establishments and BOC workers under the relevant legal framework. Between 2017 and 2022, only 2,464 establishments were registered in the State with 40.18 *per cent* of them applied for registration beyond the stipulated timeline. The Labour department did not obtain lists of civil works from works executing departments and planning authorities which led to incomplete coverage of establishments required to register under the Act.

¹⁰ Jaipur:100; Jodhpur: 98; Dholpur: 19; Karauli: 91 and Kota:112.

As of March 2022, 30.10 lakh BOC workers were registered in Rajasthan. Physical verification of 27 establishments across five selected districts showed that only six *per cent* of the employed workers were actually registered highlighting inadequacy in system for registration of all eligible workers.

Recommendation 2: The Labour department may proactively coordinate with all works executing departments and planning authorities to obtain timely and complete information regarding ongoing and completed works to ensure that all eligible establishments are identified and registered under the Act.

CHAPTER IV
Assessment, Collection and
Transfer of Cess



Chapter IV

Assessment, Collection and Transfer of Cess

4.1 *Assessment and levy of the Cess*

To augment the resources of the Building and Other Construction Workers' Welfare Board, the GoI enacted (August 1996) the Building and Other Construction Workers' Welfare Cess Act, 1996 (the Cess Act) to provide for the levy and collection of a cess on the cost of construction incurred by the employers. To implement the Cess Act, GoI notified (March 1998) the Building and Other Construction Workers' Welfare Cess Rules, 1998 (Cess Rules).

GoI notified (September 1996) the levy of cess at the rate of one *per cent* of the cost of construction incurred by the employers. The GoR adopted the Cess Rules, 1998 in Rajasthan in July 2009 to levy cess at the rate of one *per cent* of the total cost of construction incurred by an employer.

There are three sources of cess: (i) Government departments/ PSUs while undertaking construction works are responsible for deduction of the cess at source from contractor's bills; (ii) Local Bodies/Urban Development authorities are responsible for collection of advance cess as a percentage of the estimated construction cost at the time of approval of building plans submitted by the entities undertaking construction and (iii) Collection of cess on the basis of assessment made by Labour Department.

According to Rule 5(3) of Cess Rules, the amount of cess collected by the labour department from the establishments is required to be transferred to the Board Fund within 30 days of its collection. Audit noticed that cess collected by the Cess Collectors in the State was first deposited in the revenue head (0230-800-06) of the State Government and then transferred to the RBOCW welfare fund.

Audit observed that during 2017-18 to 2021-22, cess of ₹ 2,002.43 crore was collected, and cess of ₹ 1,788.99 crore was transferred to the Board with delay of three to 22 months. Year-wise amount of cess collected in revenue head and deposited in the RBOCW welfare fund is given in **Table 4.1** below:

Table 4.1: Year-wise amount of cess collected in revenue head and deposited in the RBOCW welfare fund

(₹ in crore)

Year	Cess collected in revenue head	Cess transferred to RBOCW welfare fund
2017-18	338.60	342.69
2018-19	382.59	338.60
2019-20	412.82	382.59
2020-21	367.55	357.56 ¹
2021-22	500.87	367.55

Source: As per information provided by the Board.

The GoR stated (December 2023) that the cess collected in a year is transferred to RBOCW welfare fund in the next financial year by GoR. The transfer of collected cess on a monthly basis from July 2023 is under consideration with Finance Department.

Deficiencies noticed during audit in assessment and levy of cess are discussed in succeeding paragraphs.

4.1.1 Shortfall in conducting survey to identify establishments liable to pay cess

Labour Department issued (March 2019) Standard Operating Procedure (SOP) wherein targets were fixed for survey to identify establishments coming under the purview of the Act. Every Labour Inspector was required to survey 50 construction works per month in his/her jurisdiction and submit report to the concerned Assessing Officer, who in turn issues notice to the employer for depositing the cess if due.

Audit observed that targets were fixed in March 2019 i.e. ten years after framing of the RBOCW Rules, 2009. Further, during 2019-22, against the target of 1,74,000 surveys, only 60,590 (34.82 per cent) surveys were conducted at the State level. In selected five districts, 12,552 (25.56 per cent) surveys were conducted against the target of 49,100 surveys (**Appendix 4.1**).

The GoR replied (March 2024) that the shortfall in conducting surveys was due to Covid pandemic and shortage of Labour Inspectors in the department.

Audit is of the view that suitable mechanism may be devised to ensure compliance of the targets in future.

¹ ₹ 55.26 crore were not transferred from ₹ 412.82 crore collected on account of expenditure on BOC workers during covid-19 Pandemic.

4.1.2 Assessment orders not issued

(i) Assessment orders not issued by works executing departments and local bodies

In compliance of the Cess Rules, Dy. Labour Commissioner/other labour officers were appointed (July 2009) as ‘Cess Collector’ and ‘Assessing Officer’. Additionally, officers of local bodies and works executing departments were also appointed (January 2015) as ‘Cess Collector’ and ‘Assessing Officer’.

Further, as per Rule 6(1) of Cess Rules, every employer, within thirty days of commencement of work will furnish information in Form I to the Assessing Officer. The Assessing Officer, after scrutinizing such information, is required to issue assessment order within six months. Assessment order specifies the amount of cess due, cess already paid by the employer or deducted at source and the balance amount payable and the date by which the cess shall be paid.

Audit observed that the officers of the local bodies and works executing departments were performing the duty of cess collection only by collecting advance cess while giving approval of building plans or by deducting cess from payments made to the contractors but no final assessment order to ensure collection of due cess was being issued by them in test checked five districts during 2017-22.

On being pointed out by Audit, the department conducted a meeting under the Chairmanship of the Principal Secretary, Labour Department with all assessing officers (January 2024) and directed to assess the cess from assessee under their jurisdiction and share the information with the Labour department.

(ii) Assessment orders not issued by Labour department

Audit further observed that assessment orders after determining the final cost of construction were issued by labour department to only 49² establishments (five *per cent*) out of a total of 1,153 establishments registered during audit period 2017-18 to 2021-22 in test checked five districts.

The GoR in its reply stated (March 2024) that assessment orders of 386 establishments (out of 1,153) have been issued and Assessment Officers have been instructed to issue assessment orders in the remaining cases.

4.1.3 Mechanism for calculation of construction cost for assessment of cess

In accordance with Section 3(1) of Cess Act, GoR notified (July 2010) the rate of cess as one *per cent* of the construction cost (excluding land cost). For calculation of cost of construction by Assessing Officer, Labour Department had prescribed (September 2016) minimum rate to be made applicable per square feet of different types of buildings (commercial, residential, shopping mall etc.). Buildings under each type were further sub-divided into three categories: A, B or C *i.e.* superfine, medium and simple construction based on the quality of

² 02 in Jodhpur and 47 in Kota.

construction. Minimum rate of cost of construction was to be decided as per the category of building (A, B, C) and for this a check list was developed to determine the category of construction based on various criteria³. This list was to be filled by the establishment.

However, Audit observed that Labour department did not prescribe detailed method of calculation to be adopted for classification of building under A, B and C category from the filled checklist. Moreover, during scrutiny of selected 157 assessment orders in test checked five districts, Audit observed that in all these cases the check list was not filled up by the entity undertaking construction.

The GoR replied (November 2023) that a committee was constituted (September 2009) which prescribed modalities to be adopted to determine construction cost by classifying construction works into three categories (A, B and C) based on utilization of the building and materials used.

The GoR reiterated the facts and did not provide specific reply regarding lack of specific criteria in the existing mechanism to be used to determine category of buildings which decides estimated rate of cost of construction. This indicates subjectivity in calculation of cost of construction and assessment of cess.

4.2 Collection of Cess

4.2.1 Non recovery of Cess

(i) Non recovery of cess by Labour department

As per Rule 4(1) of the Cess Rules, cess should be collected within 30 days from the issuance of Assessment Order, failing which, the employer shall be liable (Section 8 of the BOCW Cess Act) to pay interest on the amount to be paid at the rate of two *per cent* for every month of delay. Further, Rule 13 of Cess Rules stipulates that for any amount due from the employer, Secretary of Board shall direct the District Collectors to recover the same as an arrear of land revenue.

Scrutiny of selected 157 assessment files where assessment was done by Labour Department, showed that cess amounting to ₹ 2.87 crore was not recovered in 75 (48 *per cent*) cases as of March 2022. The employers were liable to pay interest of ₹ 2.52⁴ crore for the uncollected cess. Thus, a total of ₹ 5.39 crore remained uncollected. Further, only 27⁵ out of 75 cases (36 *per cent*) were sent to concerned District Collectors for recovery as of March 2024.

The GoR replied (March 2024) that pursuance of remaining cases was being ensured.

³ Number of elevators, details of wood used, AC system, basement, sanitary fixtures and stone used.

⁴ Dholpur- ₹ 0.01 crore, Jaipur- ₹ 1.12 crore, Jodhpur- ₹ 0.57 crore, Karauli- ₹ 0.13 crore and Kota- ₹ 0.69 crore.

⁵ Jodhpur-2 cases and Kota-25 cases.

(ii) Non recovery of cess by works executing departments

According to Rule 4(3) of the Cess Rules, where the levy of cess pertains to BOC work of a Government or of a Public Sector Undertaking (PSU), such Government or the PSU shall deduct or cause to be deducted the cess payable at the notified rates (one *per cent*) from the bills paid for such works.

Audit observed that in selected 44 works executed by works executing departments during 2017-22, cess due was deducted in case of 30 works. In remaining 14 works valuing ₹ 1,103.62 crore, cess of ₹ 11.04 crore was to be levied at the rate of one *per cent* of the value of the works, however, cess amounting to ₹ 1.23⁶ crore was not recovered while making final payments to the contractors. Thus, the due cess was not recovered by works executing departments.

Divisional Joint Labour Commissioner, Jaipur and Labour welfare officer, Dholpur stated (May and March 2023) that it is the responsibility of executing departments to deduct the due cess and Labour welfare officer (Jodhpur) stated (May 2023) that the executive department concerned has been directed to deduct and deposit the due cess.

4.2.2 Non collection of cess by planning authorities

According to Rule 4(4) of the Cess Rules, local authority will deduct cess on estimated cost of construction at the notified rates. Further, Labour Department, GoR in its meeting (September 2016) directed its officers to hold regular meetings with representatives of BOC workers, government departments associated with BOC works to ensure registration of BOC workers, establishments and collection of cess.

(i) Audit selected 78 building plans approved by test checked ULBs (planning authorities) out of these 78 plans, advance cess was required to be collected in 70⁷ building plans. However, it was noticed that advance cess of ₹ 8.34⁸ lakh was not collected while approving 16 building plans.

(ii) Rule 4(4) of the Cess Rules provides that local authority will collect advance cess while approving a construction work based on the estimated cost of construction. If the duration of the project is likely to exceed one year, the cess payable on cost of construction estimated to be incurred during one year from the date of commencement shall be collected and further payments of cess due shall be made accordingly for every year thereafter.

⁶ Dholpur- ₹ 0.37 crore in two works, Jaipur- ₹ 0.12 crore in five works, Jodhpur- ₹ 0.71 crore in five works and Karauli- ₹ 0.03 crore in two works.

⁷ Eight out of selected 78 building plans were residential building plan valuing less than ₹ 10 lakh. Therefore, as per the Act advance cess was not required to be collected.

⁸ In one case cess of ₹ 6.16 lakh (as provided by ULB) and in remaining 15 cases, cess of ₹ 2.18 lakh (calculated by audit based on estimated construction cost which was arrived at by multiplying built up area of construction for which permission was granted with minimum applicable rate of construction as specified by Labour department).

Audit analysed the information (cost of construction) pertaining to selected 40 projects registered with RERA (available on its website) and the amount of Cess deposited with Labour Department and observed that in 17 projects, cess amounting to ₹ 4.82 crore⁹ (including interest) was not deposited as of March 2022.

Divisional Joint Labour Commissioner, Jaipur and Kota and Labour Welfare officer, Dholpur stated that due cess will be recovered accordingly after conducting survey.

This shows that Labour department had not used easily accessible information available with RERA to ensure cess collection.

4.2.3 Cess collection through cheques

Rule 4 of the Cess Rules stipulates that cess/advance cess payable to the Board shall be deposited through a demand draft.

During scrutiny of records in Labour Department, it was noticed that advance cess was received through cheques during 2017-22. However, 126 cheques amounting to ₹ 11.36 crore¹⁰ were dishonored for payment.

On this being pointed out, the Labour department stated (July 2023) that ₹ 2.28 crore were recovered but ₹ 9.08 crore¹¹ remains unrecovered. For recovery of the remaining cess, notices have been issued to the establishments concerned.

Audit is of the view that Labour Department needs to ensure compliance of Rule 4 of the Cess Rules to avoid cases of dishonor of cheques.

4.3 Transfer of Cess

4.3.1 Remittance of cess in the Welfare Fund of Board

According to Rule 5(3) of Cess Rules, the amount of cess collected by the labour department from the establishments is required to be transferred to the Board Fund within 30 days of its collection. Audit noticed that cess collected by the Cess Collectors in the State was first deposited in the revenue head (0230-800-06) of the State Government and then transferred to the RBOCW welfare fund.

⁹ Dholpur: ₹ 0.38 crore in five projects, Jaipur: ₹ 0.17 crore in one project, Kota: ₹ 4.27 crore in 11 projects.

¹⁰ 2017-18: ₹ 4.15 crore, 2018-19: ₹ 4.44 crore, 2019-20: ₹ 1.96 crore, 2020-21: ₹ 0.75 crore and 2021-22: ₹ 0.06 crore.

¹¹ 2017-18: ₹ 3.22 crore, 2018-19: ₹ 3.72 crore, 2019-20: ₹ 1.80 crore and 2020-21: ₹ 0.34 crore.

Audit observed that in selected 78 building plans approved by test checked ULBs, advance cess of ₹ 14.43 lakh collected during approval of 47¹² building plan was not deposited in the revenue head of State Government and was lying with the respective ULBs.

Conclusion

Audit has observed that labour department did not ensure the conduct of targeted surveys aimed at identifying establishments falling under the purview of the Act. During 2019-22, against the target of 1,74,000 surveys, only 60,590 (34.82 per cent) surveys were conducted at the State level. Further, there was non-compliance with key provisions related to Cess collection including the absence of assessment order and lack of clearly defined methodology for calculation of construction cost for assessment of cess.

Instances of non-collection and short recovery of Cess indicate towards inadequate monitoring by department to ensure effective Cess collection. In violation of cess rules, advance cess was received through cheques instead of demand draft, which were dishonored and resultantly cess of ₹ 9.08 crore remains unrecovered.

During 2017-18 to 2021-22, cess of ₹ 2,002.43 crore was collected under the revenue head of State Government and cess of ₹ 1,789 crore was transferred to the Board with delays ranging from three to 22 months.

Recommendation 3: The Labour Department may formulate and adopt comprehensive, measurable and verifiable criteria for determining construction costs to ensure uniformity and objectivity in assessment of Cess.

Recommendation 4: The Labour Department may strengthen the existing mechanism to ensure timely and accurate collection of cess as per assessment orders by cess collecting authorities.

¹² Audit selected 78 building plans approved by ULBs. Out of these 78 cases, advance cess was required to be deposited in 70 cases. Out of these 70 cases, advance cess of ₹ 8.34 lakh was not collected in 16 cases, advance cess of ₹ 14.43 lakh was collected but not deposited in Revenue head in 47 cases, advance cess of ₹ 4.57 lakh was collected and deposited in Revenue head in 6 cases and 1 case was sub judice.

CHAPTER V

Safety, Health and Welfare measures for Construction Workers and its compliance



Chapter V

Safety, Health and Welfare measures for Construction Workers and its compliance

5.1 Introduction

The BOCW Act (Section 38-41) stipulated provisions for the safety and health of workers engaged in building and other construction works including powers of the State Government to frame rules (Section 40) for the safety and health of building workers. The RBOCW Rules contain provisions (Chapter XI) for safety of the BOC workers from the harmful effects of noise, dust, gases, fire protection, provision of safety shoes, safety belts and helmets and first-aid boxes etc. for the health of workers. The provisions also include the formation of safety committees, appointment of safety officer, equipment and appliances necessary to be provided for ensuring safety, health and protection during the employment.

Audit observations related to the formulation of health and safety policy by establishments, inspection of health and safety provisions by Factories and Boilers Inspection Department (FBID), follow-up action on these inspection reports and inspection of registered establishment by Labour Department are discussed in the succeeding paragraphs.

5.2 Health and safety policy not framed by the establishments

Rule 82 of RBOCW Rules, 2009 stipulates that every establishment employing fifty or more building workers shall prepare a written statement of policy in respect of safety and health of building workers and submit the same for the approval of Chief Inspector. The policy was to contain *inter alia* intention and commitment of the establishments regarding health, safety and environment protection of building workers, the responsibility of its implementation at different levels of hierarchy, techniques and methods for assessment of risk to safety, health and environmental and remedial measures, arrangements for training of building workers, trainers, supervisors or other persons engaged in the construction work.

During review, it was noticed that though 749 establishments employing 50 or more workers were registered in the State (311 establishments in five selected districts) during the period 2017-22 but none of these establishments had submitted any written statement of policy in respect of building workers to the Chief Inspector, Factories and Boilers Inspection Department. In the absence of a written policy, implementation of the same could not be ensured.

Out of 27 selected establishments (12 registered and 15 unregistered) jointly inspected by Audit with labour inspectors, eight establishments had employed 50 or more workers. Out of these, only three establishments had prepared a written statement of policy in respect of safety and health of building workers but the same was not submitted to the Chief Inspector, FBID for approval.

Chief Inspector, FBID stated (July 2023) that health and safety policy was not submitted by any establishment for approval.

This indicates that compliance of provision related to formation of health and safety policy by establishment was not being ensured by both Labour department and FBID.

5.3 Formation of Safety Committee and appointment of Safety Officer

Rule 251 of RBOCW Rules stipulates constitution of a safety committee and appointment of a safety officer in every establishment wherein 500 or more building workers are ordinarily employed. The main function of the safety committee is to identify probable causes of accident and unsafe practice in construction work and to suggest remedial measures.

Audit observed that there were 80 establishments registered in the State during the period 2017-22 which employed 500 or more workers. There was no information at the State level regarding the constitution of a safety committee and appointment of a safety officer in these 80 establishments. Further, 16 out of these 80 establishments were registered in test checked three districts. The test checked districts also did not have any information on the formation of safety committee in these 16 establishments.

Thus, such crucial information was neither available at the district level nor at the State level.

The GoR replied (December 2023) that the list of establishments will be obtained from the Labour Department and inspections would be carried out in these establishments.

5.4 Inspection of Establishments

Section 43 of the BOCW Act empowers the Inspectors of Labour Department to inspect the premises of any establishment where construction work is being carried out. Such inspection helps in identifying unregistered BOC workers, incidence of any accident at the site and implementation of other provisions of BOCW Act.

In Rajasthan, Inspection to ensure safety and health provisions for construction workers was entrusted (November 2010) to the FBID.

5.4.1 Inspection of health and safety provisions by FBID

(i) Shortfall in inspections against target

Enforcement of safety and health provisions for construction workers was entrusted (November 2010) to the FBID. Eight years (August 2019) after entrusting the responsibility to the FBID, target of five inspections per month for each inspector for conducting inspections was fixed. Against the target of

4,005 inspections, only 553 inspections¹ (14 *per cent*) were conducted in the State, while in the five test checked districts, only 239 inspections² (16 *per cent*) were conducted against the target of 1,525 during 2019-22.

Audit further noticed that no inspection was carried out in 13³ districts of the State by FBID during 2019-22. Moreover, in 11 (except Jhalawar and Baran) out of above 13 districts, inspection was not carried out by Labour Department also to ensure registration of establishments and eligible BOC workers and other provisions of BOCW Act.

GoR stated (December 2023) that the targets could not be achieved due to vacancy in post of Inspectors and additional workload assigned to the remaining Inspectors. Government has further attributed shortfall during the period 2019-22 to Covid pandemic. It was also stated that instructions have been issued to inspectors to carry out the inspections as per norms.

The reply is not tenable as only 14 *per cent* inspections were conducted in the State against the set target, which was not proportionate with the number of Inspectors posted (71 *per cent* of the sanctioned strength) in the FBID.

(ii) Compliance of issues raised through inspection reports

FBID conducts inspection of establishments for enforcement of safety and health provisions and issues notices to erring establishments. The compliance of notice was to be furnished within 15 days of the inspection by the employers.

Audit observed that out of 553 inspections conducted by FBID during 2019-22, shortcomings were noticed in 387 cases, but FBID did not issue notices for compliance in case of 148 (38 *per cent*) establishments. Further, out of 239 establishments to which notices were issued, compliance was not furnished by 212 establishments.

The GoR stated (December 2023) that instructions are being issued to get compliance from remaining 212 establishments.

Further, audit selected a sample of 55 out of 239 inspection notes of FBID in selected districts for scrutiny and found that the following shortcomings were pointed out in the said notes:

(i) Safety belts were not available in five establishments, (ii) safety net was not available in seven establishments, (iii) notice board regarding safety precautions during work was not available in 15 establishments, (iv) display of notice of wages was not available in 17 establishments, and (v) Helmets were not provided in six establishments. However, no action was taken by FBID against employers of these establishments.

¹ 2019-20: 308 inspections (against 945 inspections), 2020-21: 155 inspections (against 1,560 inspections) and 2021-22: 90 inspections (against 1,500 inspections).

² 2019-20: 120 inspections (against 385 inspections), 2020-21: 75 inspections (against 600 inspections) and 2021-22: 44 inspections (against 540 inspections).

³ Jhunjhunu, Dausa, Jhalawar, Jaisalmer, Bharatpur, Baran, Sawai Madhopur, Tonk, Churu, Dungarpur, Dholpur, Karauli and Pratapgarh.

The GoR in its reply (December 2023) stated that directions were given to the employers of the establishments at the time of inspection to comply with the provisions noticed as shortcomings. However, compliance done by the establishments was not intimated to audit.

(iii) Physical inspection of selected establishments

Audit physically inspected 27 establishments⁴ for assessing enforcement of safety and health measures for workers and found that:

- First aid boxes were not available in 5 cases (19 per cent),
- Safety net was not available in 11 cases (41 per cent),
- Helmet and masks were not available in 2 cases (7 per cent),
- Drinking water facility was not available in 9 cases (33 per cent),

The GoR replied (December 2023) that the inspection would be carried out in these establishments to get the compliance.

5.4.2 Inspection of registered establishments by the Labour Department

The GoR had fixed (27 May 2016) the target of two inspections of registered establishments per labour inspector per month. Such inspection helps in identifying unregistered BOC workers and implementation of other provisions of BOCW Act (except health and safety). The details of inspections carried out against the targets in the state and selected districts are given in **Table 5.1**.

Table 5.1: Targets and achievement of inspections by Labour Inspectors

Year	State			Jaipur			Dholpur			Karauli			Kota			Jodhpur		
	N	T	A (in %)	N	T	A	N	T	A	N	T	A	N	T	A	N	T	A
2017-18	95	2,280	33 (1.45)	3	72	0	2	48	0	1	24	0	4	96	0	4	96	0
2018-19	118	2,832	420 (14.83)	20	480	54	2	48	0	1	24	0	6	144	0	8	192	0
2019-20	111	2,664	272 (10.21)	14	336	11	1	24	0	1	24	0	5	120	0	8	192	0
2020-21	90	2,160	131 (6.06)	17	408	0	1	24	0	1	24	0	4	96	0	3	72	0
2021-22	89	2,136	20 (0.94)	19	456	0	1	24	0	1	24	0	3	72	0	7	168	0
Total		12,072	876 (7.26)		1,752	65		168	0		120	0		528	0		720	0

N-Total number of Labour Inspector posted; T-Targets {(number of posted labour inspector) x (2 inspections/month) x (12 months)} and A-Achievement

It can be seen from the table that:

- Only 876 inspections (7.26 per cent) were carried out against the targeted 12,072 inspections in the State during 2017-22.
- No inspections were carried out in four⁵ out of the five districts test checked during 2017-22.

⁴ Registered establishments: 12 and Unregistered establishments: 15.

⁵ Dholpur, Karauli, Kota and Jodhpur.

- In Jaipur, only 65 inspections were conducted in two years (2018-20). Audit scrutiny of inspection reports of 10 out of 65 inspections (15 *per cent*) revealed that though 149 workers were engaged at these 10 construction site but no worker was registered.

Additionally, Audit observed that 828 establishments were registered in 20 districts during 2017-22, but no inspection was carried out in these districts. Therefore, important information regarding registration of workers and facilities provided to them at the site remained unverified.

The GoR stated (November 2023) that only 74 Labour Inspectors were posted against the sanctioned strength and they are entrusted with execution of all labour related acts and laws.

The reply may be viewed against the fact that number of inspections carried out fall far short of the targets fixed on the basis of present manpower of Labour Inspectors.

5.5 Non-Reporting of Accidents

According to Rule 253 of the RBOCW Rules, notice in case of any accident which disables a building worker for a period of 48 hours or more immediately following the accident, is to be sent to various authorities of Labour Department by the employer in the prescribed format, within four hours in case of fatal accidents and 72 hours in other accident cases. Also, establishment is required to send information of accidents which took place during the year in the annual return submitted to the Registering Officer.

Audit noted that neither information of accidents that occurred on construction site nor annual return mentioning information of accidents was received from any employer in the State. In the absence of this, department cannot investigate the reasons for the accident and initiate any action against the employer, if needed.

The Board replied (August 2024) that under Rule 253, the employer is responsible to submit information of accidents to labour department but to avoid legal responsibilities they do not submit such information.

Audit is of the view that Labour department should monitor the cases of accidents to ensure that the BOC worker receives due benefits in case of accidents and that action can be taken against defaulting establishment.

Conclusion

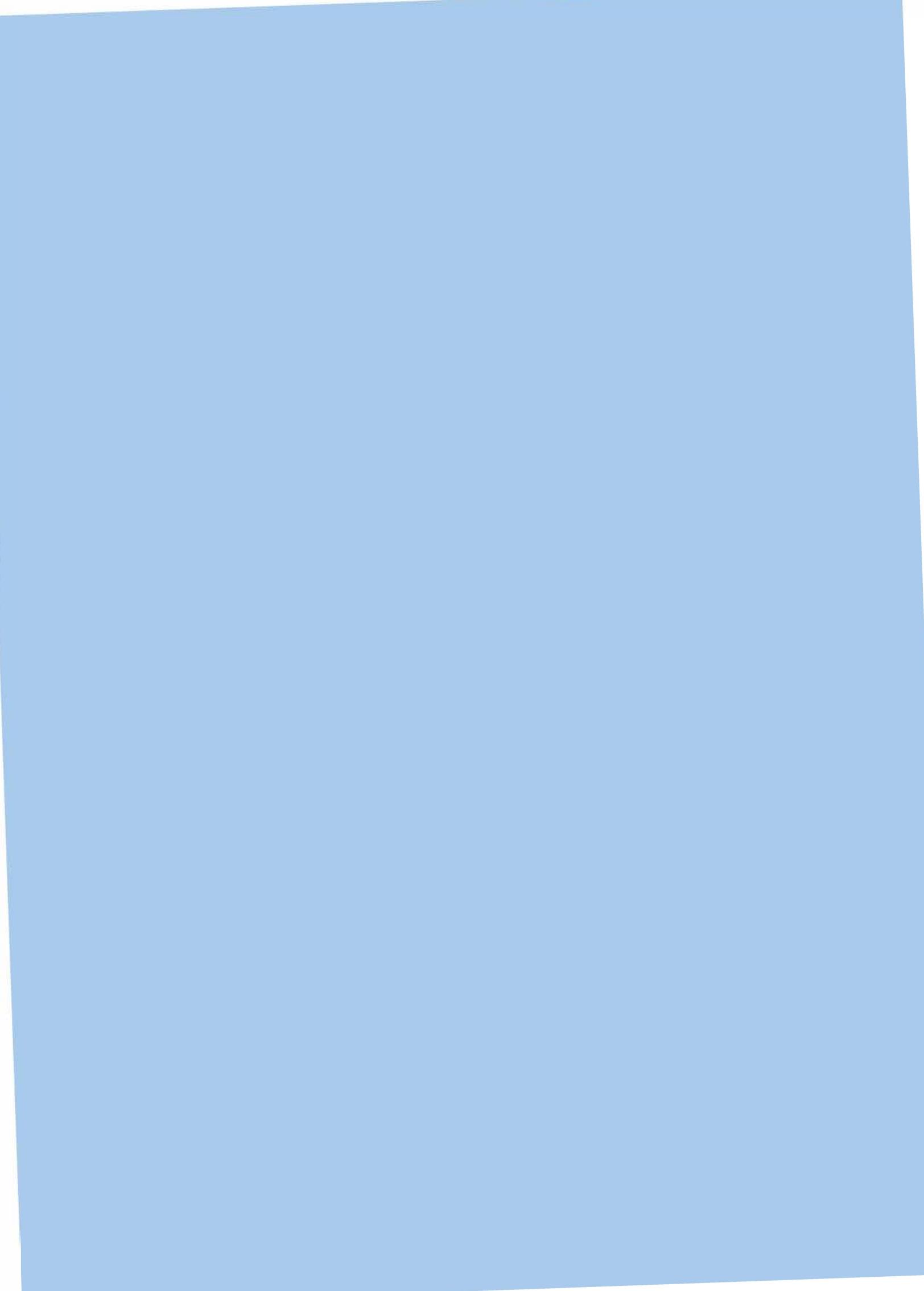
Audit observed that none of the establishments, though liable under the Act submitted written statement of policy on health and safety of building workers to the Chief Inspector. Targeted number of inspections were not carried out by the FBID and Labour department. Further, FBID did not issue notices for compliance to all the inspected establishments where deficiencies were noticed. In cases where notices were issued, 89 *per cent* establishments did not furnish compliance reports. Joint inspection of registered establishments

further revealed lapses in adherence to the prescribed safety and health norms at construction sites.

Recommendation 5: The Labour Department may take appropriate steps to ensure inspections as per prescribed targets and strengthen enforcement mechanism, thereby promoting compliance with safety and health norms at construction sites to mitigate the risk of accidents and enhance protection of BOC workers.

Recommendation 6: The State Government may consider recruiting dedicated inspectors exclusively for monitoring compliance under BOCW Act to enhance the welfare of BOC workers.

CHAPTER VI
Financial Management and
Implementation of Welfare
Schemes



Chapter VI

Financial Management and Implementation of Welfare Schemes

6.1 Financial Management

6.1.1 Fund utilisation

Section 24 of the BOCW Act required the Board to set up a fund called the Building and Other Construction Workers Welfare Fund to meet its expenses in accordance with the provisions of the Act. The Fund was to be credited with any grant or loan made to the Board by the Central Government, all contributions made by the beneficiaries and all sums received by the Board from such source as may be decided by the Central Government. The Fund was to be applied for meeting the expenses of the Board in the discharge of its function under Section 22 of the BOCW Act, of the salaries, allowances and other remuneration of the members, officers and other employees of the Board, and expenses on objects and for purposes authorised by BOCW Act.

The major source of funding for the welfare fund is cess collected from entities undertaking construction/establishments. The contribution from registered BOC workers and interest on investments are the other sources. The fund is mainly spent on various schemes implemented for social security and welfare of the BOC workers. The details of funds received in the welfare fund from various sources and expenditure incurred during 2017-18 to 2021-22 are given in **Table 6.1** below.

Table 6.1: Receipt and expenditure out of the welfare fund of the Board for the period 2017-18 to 2021-22

Year	Opening balance	Receipt during the year			Total Available Fund	Expenditure incurred				Closing Balance (in per cent)
		Cess collection	Interest earned	Registration fees and other receipts		Schemes (in per cent)	Administ-ration	Other exp.	Total (in per cent)	
2017-18	946.24	342.69	52.78	2.24	1,343.95	370.34 (27.56)	5.84	-	376.18 (27.99)	967.77 (72.01)
2018-19	967.77	338.60	38.75	1.70	1,346.82	417.86 (31.02)	8.77	-	426.63 (31.68)	920.19 (68.32)
2019-20	920.19	382.59	18.89	0.30	1,321.97	335.36 (25.37)	11.11	328.50 ¹	674.97 (51.06)	647.00 (48.94)
2020-21	647.00	357.56 ²	7.44	0.61	1,012.61	324.22 (32.02)	12.39	-	336.61 (33.24)	676.00 (66.76)
2021-22	676.00	367.55	7.54	0.72	1,051.81	211.44 (20.15)	11.10	-	222.54 (21.16)	829.27 (78.78)
Total		1,788.99	125.40	5.57		1,659.22	49.21		2,036.93	

Source: Data provided by the Board.

¹ ₹ 328.50 crore given to the Finance Department, GoR for expenditure on BOC workers due to covid-19.

² Though the collection of cess during 2019-20 was ₹ 412.82 crore but Finance Department, GoR deducted ₹ 55.26 crore on account of expenditure on BOC workers during covid-19 and transferred remaining ₹ 357.56 crore in 2020-21.

As seen from **Table 6.1**, the expenditure vis-à-vis the fund available ranged between 21.16 *per cent* to 51.06 *per cent* during 2017-18 to 2021-22. Out of the total expenditure of ₹ 2,036.93 crore during 2017-18 to 2021-22, the expenditure on welfare schemes was ₹ 1,659.22 crore. It is also evident that Cess collection showed an increasing trend over the years, whereas expenditure incurred on welfare schemes showed a decreasing trend. As per annual accounts 2021-22 of the Board certified by the Chartered Accountant, an amount of ₹ 233.49 crore was invested in fixed deposits with the banks as of March 2022.

GoR in its reply stated (November 2023) that during 2017-18 to 2018-19 expenditure on welfare schemes was more than the cess received. In 2019-20 and 2020-21, the expenditure was less due to covid-19 pandemic. In 2021-22, the expenditure was less as benefits under three³ schemes were deferred due to restriction on these schemes.

6.1.2 Submission of Annual Report

As per Rule 53 of the RBOCW Rules, the RBOCW Board should submit an Annual Report on the functioning of the Board during the previous financial year, to the State Government and Central Government before 31st July of that year.

Audit noticed that though the Board had sent the Annual Report for the year 2017-18 to the State Government on time but Annual Reports for the year 2018-19 to 2021-22 were sent to the State Government with delays of five to 18 months. Further, Annual Reports for the year 2017-18 to 2021-22 were not sent to the GoI.

In reply, the Labour department stated (October 2024) that the copy of the Annual Reports submitted to State Government is also sent to GoI. However, no corroborative evidence for submitting reports to GoI was provided to audit. Regarding the delay, the Labour department accepted (October 2024) the facts and stated that sometimes, the desired information is received with delay from the district level offices and it did take time to consolidate the information and obtain approval from competent authority which resulted in delayed submission of the reports.

6.1.3 Preparation of Annual Accounts

Rule 49 (2) of the RBOCW Rules read with Section 27 of the BOCW Act stipulates that the Board should furnish its annual accounts duly audited by the Comptroller and Auditor General of India (CAG) to the State Government by 15th March every year.

Audit observed that the annual accounts certified by the Chartered Accountant for the years 2018-19 to 2021-22 have not been approved by the Board and therefore were not audited by Office of the Principal Accountant General (Audit-I), Rajasthan. Consequently, the audited accounts could not be submitted

³ Shubh Shakti Yojana, Sulabhya Awaz Yojana and Natural or Accidental Death/Injury Assistance Scheme.

to the State Government. During the exit conference (June 2024), the Secretary, RBOCW Board stated that accounts for the period from 2018-19 to 2021-22 have been prepared and will be tabled during Board meeting and accounts will be submitted soon to the State Government. However, the same were not approved by the Board as of January 2025.

6.2 BOC workers welfare schemes

As per Section 22 of the BOCW Act, 1996 the functions of the Board, *inter alia*, included providing immediate assistance to a beneficiary in case of accident, payment of pension to beneficiaries who have completed the age of 60 years, sanction of loans and advances for construction of house, payment of premia for Group Insurance Scheme for the beneficiaries, financial assistance to the beneficiaries for the education of children, medical expenses for treatment of major ailments, maternity benefits to female beneficiaries. Board is implementing 13 schemes to provide benefit as per the functions described above. To obtain the benefits of various welfare schemes, the construction workers need to register themselves as beneficiaries with the Board and have to apply through the LDMS Portal.

6.2.1 Coverage of BOC workers under welfare schemes

During the audit period from 2017-18 to 2021-22, there were eight⁴ schemes in existence for providing benefits to the BOC Workers. Further, five⁵ other schemes were also implemented by the Board from December 2020. The number of registered beneficiaries and those benefitted under various schemes from 2017-18 to 2021-22 is as given in **Table 6.2** below.

Table 6.2: Number of beneficiaries who benefitted from welfare schemes

Year	2017-18	2018-19	2019-20	2020-21	2021-22
No. of beneficiaries registered (In lakh)	19.34	24.96	25.68	27.94	30.10
No. of beneficiaries benefitted (In lakh)	1.31 (6.77%)	1.85 (7.41%)	1.79 (6.97%)	1.17 (4.19%)	0.64 (2.13%)
Amount paid ⁶ (₹ in crore)	290.94	424.87	308.04	238.08	133.92

Source: Labour Department Management System (no. of beneficiaries registered) and utilization certificates (no. of beneficiaries benefitted and amount paid).

⁴ Shiksha and Kaushal Vikas Yojana, Sulabhya Awas Yojana, Jeevan and Bhavishya Suraksha Yojana, Shubh Shakti Yojana, Prasuti Sahayta Yojana, Natural or Accidental Death/Injury Assistance Scheme, Silicosis Yojana and Nirman Shramik Tool Kit Yojana.

⁵ Reimbursement of interest on loan for business, Incentive scheme for BOC Worker or his dependent on passing of Indian/Rajasthan Administrative Services preliminary examination, Reimbursement of tuition fees on admission in IIT/IIM, Reimbursement of expenditure incurred to obtain visa for employment in abroad and Incentive scheme for International Sports Competition.

⁶ Figures given in Table 6.1 are based on audited annual accounts of the Board and figures given in Table 6.2 are based on Utilisation Certificates provided by district offices.

Audit observed that on an average seven *per cent* of the registered beneficiaries availed benefits of welfare schemes between 2017-18 to 2019-20. However, it declined to four *per cent* and two *per cent* during 2020-21 and 2021-22 respectively (Refer **Table 6.2**).

Joint Secretary, Building and Other Construction Workers Welfare Board, Rajasthan, Jaipur intimated (November 2022) that the decline in number of beneficiaries during 2020-21 and 2021-22 was due to the lockdown in the entire country in financial year 2019-20 because of Covid pandemic and disruption of government work.

The board incurred an expenditure of ₹ 1,392.47 crore (68.36 *per cent* of total expenditure) on eight test checked schemes during 2017-18 to 2021-22 as detailed in **Table 6.3**.

Table 6.3 Details of scheme wise number of beneficiaries during 2017-22

S. No.	Name of Schemes	No. of beneficiaries	Amount of benefit provided (₹ in lakh)
1	Shiksha and Kaushal Vikas Yojana	5,41,271	52,668.86
2	Sulabhya Awas Yojana	1,417	2,086.58
3	Jeevan and Bhavishya Suraksha Yojana	233	0.68
4	Shubh Shakti Yojana	54,192	29,045.71
5	Prasuti Sahayta Yojana	38,314	7,422.72
6	Natural or Accidental Death/ Injury Assistance Scheme	22,932	37,986.22
7	Silicosis Yojana	4,904	9,748.03
8	Nirman Sharamik Tool Kit Yojana	13,279	287.94
Total		6,76,542	1,39,246.74

It can be seen from the **Table 6.3** that *Shiksha and Kaushal Vikas Yojana* had the highest number of beneficiaries (5.41 lakh) wherein total benefit of ₹ 526.69 crore was availed by the beneficiaries.

6.2.2 Processing of the applications under the schemes

Section 12 of the BOCW Act stipulated that every building construction worker in the age group of 18 to 60 years and engaged in any building or other construction work for a period not less than ninety days during the preceding twelve months is eligible for registration as beneficiary under the BOCW Act.

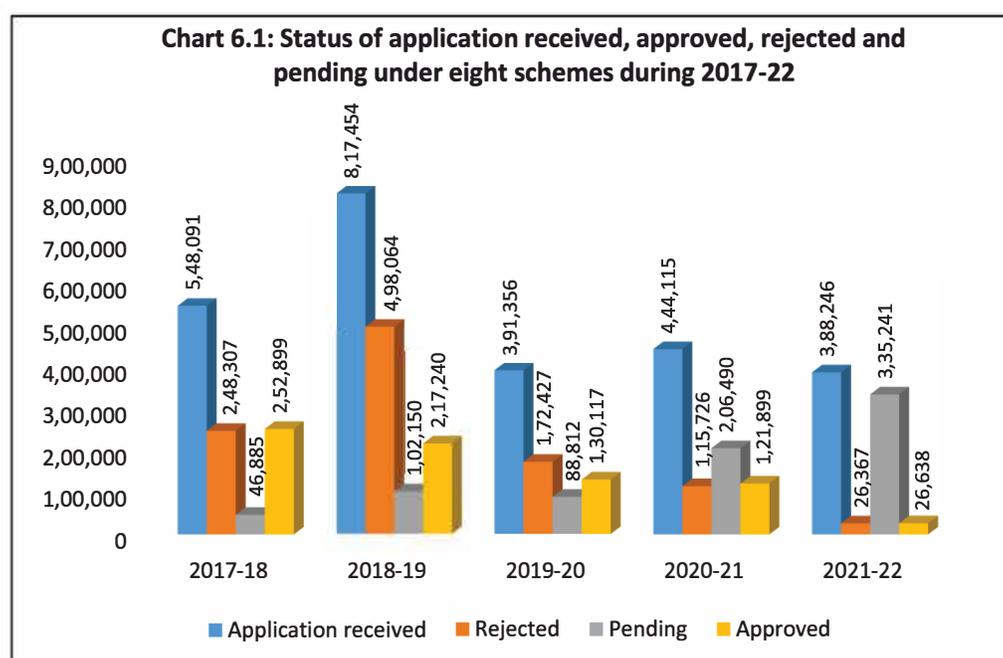
From September 2016, workers have to register online on a dedicated portal named LDMS. Construction workers generally access the portal through government authorized cyber kiosks which provide e-governance services to citizens i.e. through *e-mitra*⁷. To avail benefits under various welfare schemes being implemented by the Board, the registered construction workers need to apply through LDMS Portal.

⁷ E-Mitra is an initiative of Government of Rajasthan which is being implemented in the State for convenience and transparency to citizens in availing various services of the Government and Private Sectors under a single roof at their doorsteps using an e-platform.

To assess the implementation of the schemes, Audit checked the processing of applications received from BOC workers under various schemes by the Labour department and its final approval or rejection. Audit scrutinized a sample of 520 approved applications and 240 rejected applications under eight welfare schemes in the selected districts. The deficiencies noticed in the processing of these applications by the Labour department are discussed in succeeding paragraphs.

6.2.2.1 Rejection of applications

Scheme-wise status of number of applications received and number of applications rejected (as of September 2022) in the State is given in *Appendix 6.1* and consolidated number of applications received, approved, rejected and pending under eight schemes has been shown in *Chart 6.1*.



Out of 25.89 lakh applications received during 2017-22, 10.61 lakh applications (on an average 41 per cent) were rejected. The rejection rate of applications was high during April 2017 to March 2020 (44 per cent to 61 per cent). Rejections were significantly lower during the covid period i.e., 26 per cent (2020-21) and 7 per cent (2021-22).

(i) Arbitrariness in rejection of applications

Scrutiny of selected 240 rejected applications indicated that their rejection by the department was arbitrary and non-transparent as discussed below.

- Audit noted that 45 per cent applications (107) were rejected due to non-furnishing of required documents such as certificate of employment from contractor, copy of bank passbook, copy of registration, etc. The required

documents in 16 cases were either already submitted or submitted later by the applicants, yet the applications were not approved (details in *Appendix 6.2*).

- Twenty-six applications were rejected after seeking clarifications from three to 12 times from the applicant. However, nine applications were rejected after keeping them for more than one month without seeking any clarification from the applicants. Six of these cases were kept pending for more than three months.
- In one case, no reasons were mentioned for rejection.
- In five cases, the department stated that applicants were not found eligible during physical verification. However, no physical verification reports were found uploaded on the portal.
- Eight applications were rejected for reimbursement of cost of purchase of tools under 'Nirman Sharamik Tool Kit Yojana'. These were rejected for not mentioning the mobile number of shops in the cash memos. However, this is not a mandatory requirement under the scheme guidelines.
- Under *Shiksha and Kaushal Vikas Yojana*, scholarship is provided for diploma course. In addition, cash award is also given to meritorious student scoring more than 60 *per cent* marks. In one case, though the applicant score was 72 *per cent* marks but only scholarship was disbursed to him and cash award was not provided even after a lapse of more than three years.

The applications were mainly rejected due to non-furnishing of the required documents alongwith application. Audit observed that the basic documents such as Aadhar card, Jan Aadhar card, and copy of bank passbook required to be submitted with application under scheme were already provided by the workers at the time of registration (*Appendix 6.3*). The repetition of submitting mandatory documents multiple times may be streamlined to make the process simpler and more user friendly.

The GoR (November 2023) did not provide any specific reply.

(ii) Applications approved despite deficiencies

Scrutiny of selected 520 approved applications indicated that these were approved despite deficiencies noticed during audit which are as follows:

- In nine cases either work certificate of the workers was not furnished or improper work certificate was furnished. Surprisingly, in one case, despite asking clarification for four times to furnish work certificate in proper form (i.e. mentioning the 90 days or period of working as construction worker), the applicant uploaded the same work certificate which was submitted earlier, still the application was approved by the Department.

Despite the absence of key documents to verify the eligibility and authenticity of the applicants, the above applications were approved, and the benefits delivered to the applicants.

The GoR (November 2023) did not provide any specific reply.

6.2.2.2 Delay in Processing of applications

Labour Department issued (August 2016) directions to process applications received from BOC workers to obtain benefits under the welfare schemes within one month of its receipt. In case of deficiency in the application, clarification is sought from the applicant by sending SMS. The application was shown as pending at the applicants' end until the clarification or complete document is received. The number of applications which are under process (pending) at the department's end is shown in **Table 6.4** (Scheme wise details is shown in *Appendix 6.4*).

Table 6.4: Number of applications pending at department level as on 23 September 2022

Year	No. of applications received under eight schemes	No. of applications pending at department level (in per cent)	No. of applications pending at applicants' level (in per cent)	Total pending applications
2017-18	5,48,091	44,160 (8)	2,725 (0.50)	46,885
2018-19	8,17,454	79,877 (10)	22,273 (3)	1,02,150
2019-20	3,91,356	61,936 (16)	26,876 (7)	88,812
2020-21	4,44,115	1,87,543 (42)	18,947 (4)	2,06,490
2021-22	3,88,246	3,15,877 (81)	19,364 (5)	3,35,241
Total	25,89,262	6,89,393 (26.62)	90,185 (3.50)	7,79,578

It can be seen from above table that 25.89 lakh applications were received under various schemes in the State as of September 2022. Out of the 6.89 lakh applications pending at department's level, 1.86 lakh applications (27 per cent) were pending for more than 30 months. About 44,000 applications were pending for more than four and half years. Such long time in processing of applications, deprived timely benefits to the workers, especially financial assistance for education of construction workers.

Audit observed that out of selected 520 approved applications, 292 (56 per cent) applications were processed after the prescribed time of one month. Out of these, 214 (41 per cent) applications were processed after a delay of more than two months.

(i) Audit checked the delay in processing of applications in case of schemes where immediate assistance was required such as, 'Natural or Accidental Death/Injury Assistance Scheme' and 'Prasuti Sahayta Yojana' in the selected five districts during 2017-22.

- It was observed that out of 5,174 applications received under ‘Natural or Accidental Death/Injury Assistance Scheme’, immediate assistance was provided to only 1.35 *per cent* applicants within one month.
- Under ‘Prasuti Sahayta Yojana’, 7,918 applications were received but immediate assistance within one month was provided to only 11.45 *per cent* applicants.

Moreover, out of selected 520 approved applications, 165⁸ application pertained to these schemes wherein audit observed that department initiated the first action only after lapse of 30 days from receipt of application in case of 81⁹ applications.

(ii) Audit analyzed 80 applications pending at applicants’ end and noticed that in 50 cases (62 *per cent*), the department took more than six months to inform the worker about the discrepancies in applications. In fact, there was delay of more than two years in 26 cases (32 *per cent*).

(iii) Audit observed that in 11,778¹⁰ out of 4.83 lakh applications received in the five test checked districts, there was no mobile number, or dummy numbers (like 1234567890, 9999999999 etc.) was used. This is of concern because the status of application/shortcomings in the applications is conveyed to the applicants through SMS. The possibility of non-receipt of information by the applicants that their application is lying as ‘Pending at citizen level for clarification’ cannot be ruled out.

The GoR stated (November 2023) that the work of registration and processing of applications was allotted to Block Development Officers (BDOs) of Panchayati Raj Department till December 2018. All pending applications were returned by them to labour department which led to an increase in number of pending applications. In addition, suspected applications under *Shubh Shakti Yojana* and *Sulabhya Awas Yojana* were also opened and sufficient manpower was also not available for disposal of the applications.

Audit noticed that applications pending at departmental level was only 10 *per cent* in 2018-19 i.e. when applications pending with BDOs were returned but it increased exponentially to 81 *per cent* in 2021-22.

⁸ Natural or Accidental Death/Injury Assistance Scheme: 83 applications and Prasuti Sahayta Yojana: 82 applications.

⁹ Natural or Accidental Death/Injury Assistance Scheme: 39 applications and Prasuti Sahayta Yojana: 42 applications.

¹⁰ Mobile no. 9999999999 in 8,338 cases; Mobile no. 1234567890 in 324 cases; Mobile no. 0123456789 in 21 cases; Mobile no. 1234567891 in 30 cases and no mobile no. in 3,065 cases.

6.2.2.3 Delay in payment after approval of application

As per Circular (August 2016) of the GoR, applications submitted by the workers under different schemes were to be disposed of within 30 days.

During scrutiny of selected 520 applications, audit observed that date of payment/approval was mentioned in 399 applications. Payment to the workers in case of 142 applications (36 per cent) were disbursed after 30 days of approval by competent authority. Out of these, payment in case of 27 applications were disbursed after taking time of more than six months.

6.2.3 Implementation of schemes

Out of total 13 schemes, audit had selected eight schemes and audit observations noticed are discussed in the succeeding paragraph:

(a) *Shiksha and Kaushal Vikas Yojana*

Shiksha and Kaushal Vikas Yojana was started in January 2016 to provide financial assistance for education to a maximum of two children or one child and wife of construction workers. Scholarship of ₹ 8,000-25,000 per year was provided to children studying regularly in class VI to post graduation (professional)/ITI. In addition, cash assistance of ₹ 4,000-35,000 per year was to be given to meritorious¹¹ children studying regularly in class VIII to post graduation including diploma/professional courses.

GoI instructed (October 2015) that financial support should be provided for primary education based on the availability of the funds. Audit observed that the Board did not provide any financial support for class I to V, though adequate funds ranging from ₹ 647 crore to ₹ 967.77 crore were lying unspent with the Board during 2017-22.

(b) *Prasuti Sahayta Yojana*

The scheme was launched (April 2011) to provide maternity assistance to the female workers or the wives of male workers. Benefit of this scheme was not admissible if beneficiaries already had two or more children or if the age of female beneficiaries was less than 20 years at the time of delivery. The main objective of this scheme was to promote institutional deliveries.

It was observed that 6,146 workers were benefitted under the scheme during the period 2017-18 to 2021-22 in selected five districts. Audit observed that in 89¹²

¹¹ Meritorious children means who obtained 75 per cent marks or equivalent grade in class VIII to XII and 60 per cent or more or equivalent grade in Diploma, Graduation or Post Graduation.

¹² Dholpur: 5 cases (₹ 1.03 lakh) out of 1,145 cases, Jaipur: 13 cases (₹ 2.71 lakh) out of 2,147 cases, Jodhpur: 18 cases (₹ 3.69 lakh) out of 1,575 cases, Karauli: 53 cases (₹ 10.86 lakh) in 1,279 cases and Kota: Nil.

out of 6,146 cases, the age of the female beneficiaries was less than 20 years at the time of application. Further, review of data of selected 82 approved applications under the scheme in test checked five districts revealed that in three cases, beneficiaries had two or more children at the time of applying. This shows lack of due diligence while verifying the documents to approve applications.

(c) *Natural or Accidental Death/Injury Assistance Yojana*

The objective of the scheme is to provide financial assistance to nominees of construction worker on natural death (₹ two lakh) or accidental death (₹ five lakh). Financial assistance in case of injury due to accident (benefit depends on extent of injury) is to be provided to a BOC Worker. Total 22,932 applicants were benefitted under the scheme with ₹ 379.86 crore during 2017-22.

As per the instruction (January 2019) of the Board, physical verification of all death cases was to be carried out by the labour inspector before sanctioning the death assistance. Audit test checked 38 death cases in five districts and observed that in 27¹³ out of 38 cases (71 *per cent*), assistance amounting to ₹ 0.60 crore was sanctioned without physical verification of death.

The GoR replied (November 2023) that physical verification before payment in death cases was made compulsory from January 2020. It further stated that physical verification of the death cases was not carried out in Jodhpur district and physical verification reports were not uploaded by Dholpur and Karauli district due to technical problem. Joint Labour Commissioner, Kota stated that there was no provision for uploading the physical verification in software.

The reply is not acceptable as the directions issued in January 2019 clearly has provision for carrying out physical verification in death cases. In respect of Dholpur and Karauli district, though the GoR stated that the physical verification report could not be uploaded due to technical problem but it did not provide copy of physical verification reports with its reply in support of the claim that physical verification was conducted in these districts.

(d) *Assistance to Silicosis affected construction workers*

The main objective of this scheme is to provide assistance to construction workers in case of death (₹ three lakh) or illness (₹ two lakh) due to Silicosis disease caused by exposure to crystalline silica dust from sandstone mining activities. The scheme was implemented by the RBOCW Board up to 04 August 2021 and thereafter, all the pending applications were transferred to Directorate of Specially Abled Persons.

¹³ In 10 out of 12 cases in Dholpur district, 5 out of 6 cases in Jodhpur district, 10 out of 13 cases in Karauli district, one out of six cases in Kota district and the only one case of Jaipur district.

Audit test checked 53 cases in five selected districts where benefits were given and observed that required documents such as medical certificate, death certificate in case of death assistance, work certificates etc., were not found uploaded on the portal in 26 cases (49 *per cent*). In the absence of medical certificates of silicosis, genuineness of payment of assistance to silicosis affected workers remains unverified.

The GoR replied (November 2023) that assistance was being provided by Directorate of Specially Abled Persons, Social Justice & Empowerment Department (SJED) and the Board only reimbursed the payment made to registered workers.

The reply is not acceptable as audit has pointed out cases pertaining to period prior to August 2021 where Labour department sanctioned assistance without obtaining required documents from applicants.

(e) *Sulabhya Awas Yojana*

Under this scheme, assistance of ₹ 1.50 lakh was to be given to workers who were eligible for housing schemes of Centre/State. In case of construction of house on own land, an amount of 50 *per cent* of the construction cost subject to maximum of ₹ 1.50 lakh was allowed. Physical verification of beneficiary and details provided by him in application for *Sulabhya Awas Yojana* must be carried out by the labour inspector before sanctioning the assistance.

Audit noted that on an average 473 beneficiaries were benefitted under the scheme during the period 2017-20, though 13,225 applications were received during this period. However, during 2020-22, no worker got the benefit though 1,760 applications were received under the scheme during the said period. Out of these 1,760 applications, 370 applications (21 *per cent*) were rejected, 1,247 (71 *per cent*) were pending at the level of the department and 141 applications (8 *per cent*) were pending at the level of applicant.

The GoR replied (November 2023) that the payments under the scheme were stopped after getting complaints of workers applying under the scheme with forged documents. Audit is of the view that a robust mechanism for verification of documents is required to ensure that only genuine workers avail of these schemes.

(f) *Assistance provided during Covid-19 pandemic*

GoI requested (March 2020) all the State Governments to provide assistance and support to construction workers for economic disruptions due to Covid-19 pandemic. Funds were to be used from the Cess fund available with them. Accordingly, Department of Labour and Employment, Government of Rajasthan issued (March 2020) order to provide immediate one-time assistance of ₹ 1,000 per family from the Cess fund.

Audit noted that against 25.16 lakh construction workers registered with the board, assistance was provided to 15.35 lakh workers (61 *per cent*) during covid-19 period. Moreover, the details of 15.35 lakh workers benefitted were not available with the department. In absence of the details of workers who were paid financial assistance, authenticity of payments being made to genuine beneficiaries could not be ascertained by audit.

The GoR replied (November 2023) that the benefits were provided by the RajCOMP Info Services Limited (RISL), Department of Information Technology and Communication (DoIT) through DBT but the details of benefitted registered workers were not provided by RISL to the labour department.

6.3 Grievances of applicants not addressed satisfactorily

Construction workers can report their grievances through the grievance redressal portal (*Sampark Portal*) of the State Government. Audit noted that 30,501 complaints were received on the *Sampark Portal* from construction workers in the five test checked districts during 2017-22. All these complaints were shown as disposed (resolved) on the *Sampark Portal*. However, Audit noted that 12,517 of the complaints (41 *per cent*) were marked 'not satisfied' by the complainant.

(i) Audit test checked a sample of 100 complaints which were marked 'not satisfied' and noted following observations:

- Seventy-seven complaints were related to non-payment of benefits under welfare schemes. Out of these, nine applications (12 *per cent*) were pending for payment of benefits even after more than three to four years (as of August 2023). No action was taken by the department on six applications (8 *per cent*) even after more than one year. Further, in two cases, applicants complained that payment was not received, however the portal showed that the benefits were disbursed. Audit could not ascertain whether the payment was transferred to the actual applicant.
- Fifteen complaints were related to registration card¹⁴ or its renewal.
- Eight complaints were related to payment of wages to construction workers.

The GoR stated (November 2023) that the number of complaints increased as 35 to 40 *per cent* applications were rejected due to fact that non-BOCW workers were registered and applied for obtaining benefits. The applications were pending due to vacant posts of labour inspector and were cleared on age wise pendency basis.

The reply indicates need of a robust mechanism to prevent registration of non-BOC workers.

¹⁴ To show that the worker is registered as Building and other construction worker.

6.4 Awareness of welfare schemes among BOC workers

GoI, had stressed (October 2018) that awareness of the welfare schemes for construction workers should be created by way of grass root level awareness programmes rather than by advertisements in newspapers or TV channels.

Audit conducted a survey of 752 workers i.e., 447 workers at 27 construction sites in five test-checked districts to assess the extent of awareness among construction workers and telephonic survey of 305 beneficiaries who had obtained benefits under various schemes during 2017-22. The results of the survey are detailed below:

- Only 24 *per cent* of the workers knew about the Board and the schemes being implemented by it.
- 77 *per cent* did not participate in the awareness programme conducted for welfare schemes.
- 42 *per cent* workers stated that no primary medical facility was available.

The GoR replied (November, 2023) that the awareness regarding process of registration of workers was continuously created through “*Prashashan Gaon Ke Sang*,” “*Prashashan Shahron Ke Sang*” and “*Mehngai Rahat Camp*”. As a result, the number of workers registered showed an increasing trend during the last five years.

The reply may be viewed against the fact that the percentage of workers benefitted against the number of workers registered was still very low. Further, the results of the beneficiaries’ survey conducted by Audit show that more concerted efforts are required to enhance awareness of the welfare schemes among construction workers.

Conclusion

Audit has highlighted gaps in fund utilization by RBOCW Board. During the period 2017-18 to 2021-22, the expenditure ranged only 21.16 *per cent* to 51.06 *per cent* of the available funds. Against the amount of ₹ 1,788.99 crore received as Cess, only ₹ 1,659.22 crore was expended towards welfare schemes. Moreover, the RBOCW Board did not submit its audited Annual Accounts for the years 2018-19 to 2021-22 to the State Government and Annual Reports for the period 2017-18 to 2021-22 were also not submitted to the Government of India.

Of 25.89 lakh applications received during 2017-22, 7.49 lakh applications (29 *per cent*) were approved, 10.61 lakh applications (41 *per cent*) were rejected and the remaining 7.79 lakh applications (30 *per cent*) were pending for disposal. In fact, 1.86 lakh applications were pending for more than 30 months. Audit noticed instances of inadequate document verification in cases of

Schemes i.e. *Prasuti Sahayta Yojana* and Assistance to Silicosis affected construction workers which indicate towards lack of due diligence of the department while processing the applications.

Recommendation 7: The labour department may streamline the mechanism of applications processing to ensure timely delivery of benefits to the BOC workers.

Recommendation 8: The existing system of documents verification at various levels may be strengthened to ensure compliance with the prescribed eligibility condition before releasing benefits to the workers under various schemes.

JAIPUR,
The 18 August 2025

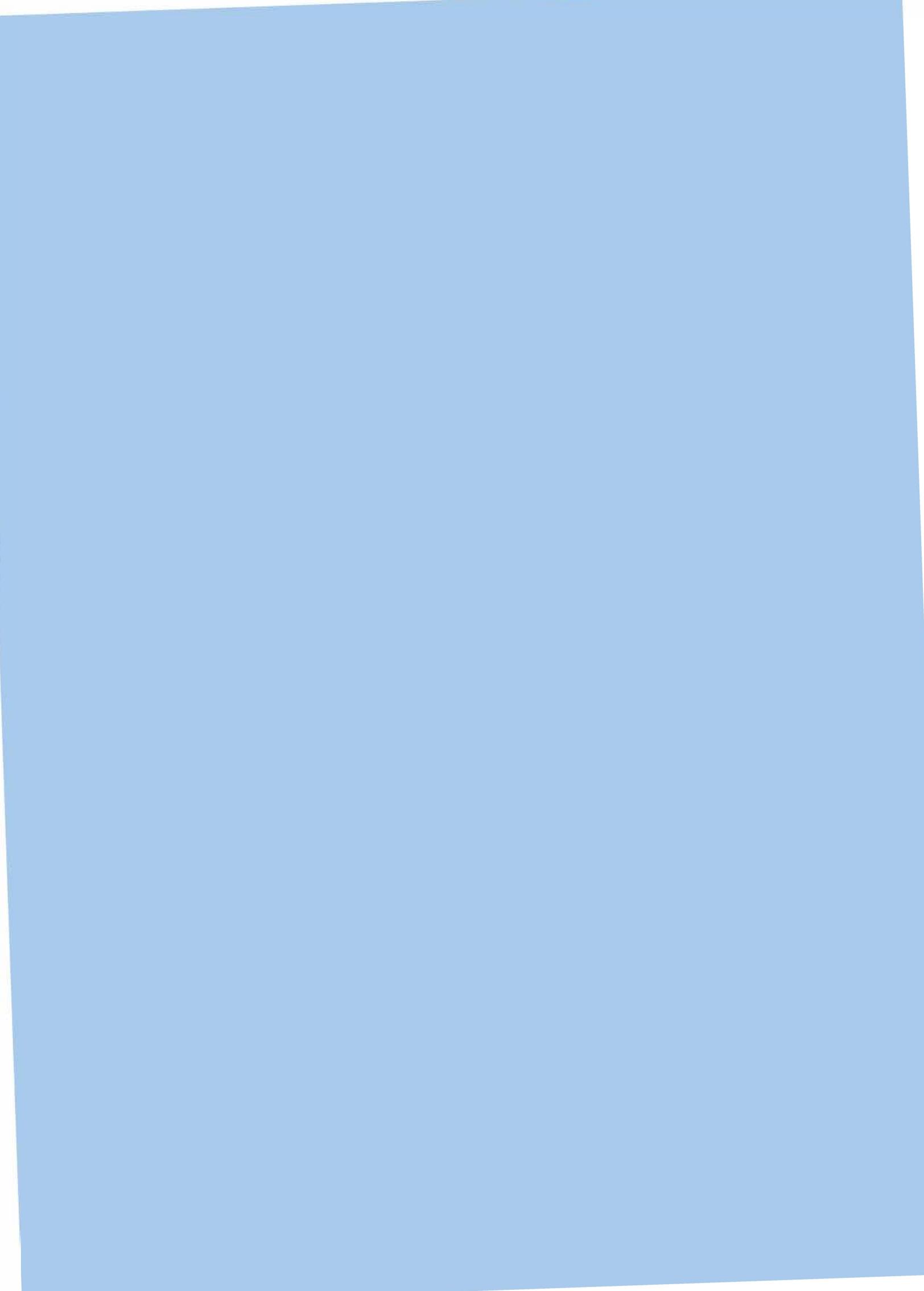

(SATISH KUMAR GARG)
Principal Accountant General
(Audit-I), Rajasthan

Countersigned

NEW DELHI,
The 26 August 2025


(K. SANJAY MURTHY)
Comptroller and Auditor General of India

APPENDICES



Appendix-1.1

(Refer paragraph 1.5)

Statement showing number of units examined in selected districts

Selection Category	Dholpur	Jaipur	Jodhpur	Karauli	Kota	Total
No. of Beneficiaries	105	105	103	103	104	520
Work executing Department ¹	2	2	2	2	2	10
Selected Works in Work executing Units	10	10	7	10	7	44
Local Bodies ²	2	2	2	2	2	10
Building plans in selected local body	11 [§]	16 [§]	20	20	20	87
Registered Establishment	0*	4	4	0*	4	12
Unregistered Establishment	1 [#]	4	2 [#]	4	4	15
Sites where incidents/accident occurred	0	2	1	0	2	5
Assessing officers	1 [@]	2	1 [@]	1 [@]	1 [@]	6
Assessment orders under each Assessing Officers	10	59	24	14	50	157 [^]
Accidents reports	0	2	1	0	2	5
Inspection reports	0	10	0	0	0	10

[§] 11 building plans were found approved in 02 local bodies selected in Dholpur district and only 6 building plans were approved in one (Nagar Palika, Chomu) of the two selected local bodies in Jaipur district.

* In selected registered establishment work was not found in progress for examination.

[#] Only 1 unregistered establishment (in Dholpur) and 2 unregistered establishment (in Jodhpur) were found for examination of work.

[@] Only 1 assessing officer was available in all districts except Jaipur.

[^]In one case, cost of construction was less than ₹ 10 lakh in Dholpur district and 3 cases (2 cases in Jodhpur district and 1 case in Jaipur district), construction works were before framing of Rajasthan BOCW Rules, 2009. Therefore, BOCW Act was not applicable in these cases. Thus, 153 Assessment cases were examined by Audit.

¹ **Dholpur:** XEN, WR Division-II (DLP 31658) and XEN, PWD, Rajakhhera (6916); **Jaipur:** Project Director, PPP-1, PWD, Jaipur (JPC32406) and XEN PHED Pr. Division-II (NORTH) (JPC32122); **Jodhpur:** Project Director, PPP PWD (JDC33982) and XEN PHED Project. Division IV (JDC32133); **Karauli:** XEN, PWD Division Sapotra (PWD-16809) and XEN, PHED Project Division Todabhim (PHED-23532) and **Kota:** Orohct Director, PPP, PWD (KOT33385) and XEN RMC Division-1 CAD (KOT24675).

² **Dholpur:** Nagar Palika, Rajakhhera and Nagar Palika, Badi; **Jaipur:** Nagar Nigam Greater and Nagar Palika, Chomu; **Jodhpur:** Nagar Nigam South and Nagar Palika, Pipad City; **Karauli:** Nagar Palika, Hindon City and Nagar Palika, Todabhim and **Kota:** Nagar Nigam North and Nagar Palika, Ramganj Mandi.

Appendix 4.1

(Refer paragraph 4.1.1)

Statement showing target and achievement of surveys conducted during 2019-22

Year	State		Jaipur			Karauli			Dholpur			Kota			Jodhpur		
	T ³	S	T	S	Assessment order issued	T	S	Assessment order issued	T	S	Assessment order issued	T	S	Assessment order issued	T	S	Assessment order issued
2019-20	66,600	37,913	8,400	3,859	133	750	756	73	600	521	40	2,400	1,884	373	3,250	2,415	101
2020-21	54,000	13,080	10,200	319	94	600	150	5	600	115	4	925	1,181	103	4,200	127	19
2021-22	53,400	9,597	11,400	325	79	500	75	0	600	204	10	900	411	41	3,775	210	23
Total (in per cent)	1,74,000	60,590 (34.82%)	30,000	4,503 (15.01%)	306	1,850	981 (53.03%)	78	1,800	840 (46.67%)	54	4,225	3,476 (82.27%)	517	11,225	2,752 (24.52%)	143

T-Target

S-survey conducted

Total target of surveys in the test checked districts 49,100

Total establishment surveyed in test checked districts 12,552 (25.56 per cent)

Total assessment orders issued in test checked districts 1,098

³ Formula for calculating of targets for survey = Number of inspectors deployed * 50*12

Appendix 6.1

(Refer paragraph 6.2.2.1)

Statement showing the status of rejection of applications made by beneficiaries during 2017-22

S. No.	Schemes	2017-18		2018-19		2019-20		2020-21		2021-22		Total	
		Applications received	Rejected	Applications received	Rejected	Applications received	Rejected						
1	Shiksha and Kaushal Vikash Yojana	3,71,890	1,77,284 (48%)	5,91,245	3,85,850 (65%)	3,03,080	1,45,577 (48%)	3,71,289	99,699 (27%)	3,43,029	21,434 (6%)	19,80,533	8,29,844 (42%)
2	Sulabhya Awas Yojana	5,281	4,708 (89%)	5,399	3,415 (63%)	2,545	737 (29%)	756	237 (31%)	1,004	133 (13%)	14,985	9,230 (62%)
3	Jeevan and Bhavishya Suraksha Yojana	624	485 (78%)	562	491 (87%)	247	216 (87%)	183	150 (82%)	389	112 (29%)	2,005	1,454 (73%)
4	Shubh Shakti Yojana	1,29,491	49,891 (39%)	1,70,493	82,226 (48%)	57,147	13,165 (23%)	36,449	4,211 (12%)	9,651	728 (8%)	4,03,231	1,50,221 (37%)
5	Prasuti Sahayta Yojana	24,150	10,574 (44%)	32,421	18,554 (57%)	17,790	9,014 (51%)	20,442	6,659 (33%)	18,529	2,125 (11%)	1,13,332	46,926 (41%)
6	Natural or Accidental Death/Injury Assistance Yojana	9,221	3,291 (36%)	11,197	5,203 (46%)	7,718	3,097 (40%)	10,519	3,487 (33%)	10,458	1,350 (13%)	49,113	16,428 (33%)
7	Silicosis Yojana	1,542	302 (20%)	3,630	1,356 (37%)	1,413	169 (12%)	765	114 (15%)	85	4 (5%)	7,435	1,945 (26%)
8	Nirman Sharamik Tool Kit Yojana	5,892	1,772 (30%)	2,507	969 (39%)	1,416	452 (32%)	3,712	1,169 (31%)	5,101	481 (9%)	18,628	4,843 (26%)
Total		5,48,091	2,48,307 (45%)	8,17,454	4,98,064 (61%)	3,91,356	1,72,427 (44%)	4,44,115	1,15,726 (26%)	3,88,246	26,367 (7%)	25,89,262	10,60,891 (41%)

Note: The number of rejected applications is out of total applications received.

Appendix 6.2

(Refer paragraph 6.2.2.1(i))

Statement showing cases where applications were rejected due to non-furnishing of required documents which were either already submitted or submitted later by the applicants

S. No.	Registration No.	District	Name	Scheme	Date of Application	Date of Rejection	Reason for rejection	Remarks
1	B14/2017/0095870	Jaipur	Gajanand Kumhar	Jeevan and Bhavishya Suraksha Yojana	22.07.18	06.03.20	Work certificate	Work certificate was found uploaded
2	B14/2017/0001220	Jaipur	Pawan Sharma	Shiksha and Kaushal Vikas Yojana	31.03.18	06.03.20	Work certificate	Work certificate was found uploaded
3	B14/2016/0230167	Jaipur	Banshidhar Kumawat	Shiksha and Kaushal Vikas Yojana	29.08.18	11.05.21	BOCW Registration Card of worker	BOCW Registration Card of worker found uploaded
4	B14/2016/0220993	Jaipur	Manju Devi	Shiksha and Kaushal Vikas Yojana	28.03.18	06.03.20	Work certificate	Work certificate was found uploaded
5	B14/2017/0032697	Jaipur	Girdhari Lal	Shiksha and Kaushal Vikas Yojana	19.02.20	11.05.21	Work certificate	Work certificate was found uploaded
6	B14/2017/0129012	Jaipur	Ram Sahay Yadav	Shiksha and Kaushal Vikas Yojana	15.01.18	11.05.21	Work certificate	Work certificate was found uploaded
7	B11/2018/0008345	Dholpur	Naniki	Shiksha and Kaushal Vikas Yojana	10.01.19	11.05.21	Work certificate	Work certificate was found uploaded
8	B11/2018/0009640	Dholpur	Urmila	Shubh Shakti Yojana	28.12.18	11.05.21	Work certificate	Work certificate was found uploaded
9	B11/2017/0000513	Dholpur	Rajendra Singh	Shubh Shakti Yojana	11.09.18	11.05.21	Work certificate	Work certificate was found uploaded
10	B19/2016/0210691	Jodhpur	Anil Kumar	Natural or Accidental Death/ injury Assistance Yojana	04.10.18	11.05.21	Work certificate and application form	Work certificate was found uploaded

S. No.	Registration No.	District	Name	Scheme	Date of Application	Date of Rejection	Reason for rejection	Remarks
11	B19/2018/0021337	Jodhpur	Ram Swaroop	Shiksha and Kaushal Vikas Yojana	28.08.18	11.05.21	Work certificate	Work certificate was found uploaded
12	B19/2017/0005612	Jodhpur	Munna Ram	Shiksha and Kaushal Vikas Yojana	12.08.18	11.05.21	Work certificate	Work certificate was found uploaded
13	B19/2017/0038197	Jodhpur	Ram Singh Rathore	Shubh Shakti Yojana	31.12.18	11.05.21	Copy of 10 th marksheet and Work certificate	Both copy of 10 th marksheet and Work certificate found uploaded
14	B19/2017/0033727	Jodhpur	Omgiri	Shubh Shakti Yojana	31.12.17	11.05.21	Work certificate	Work certificate found uploaded
15	B19/2017/0039315	Jodhpur	Khamma Devi	Shubh Shakti Yojana	16.12.18	11.05.21	Work certificate	Work certificate found uploaded
16	B19/2017/0046416	Jodhpur	Om Prakash	Sulabhya Awas Yojana	21.12.18	06.03.20	Work certificate	Work certificate found uploaded

Appendix 6.3

(Refer paragraph 6.2.2.1(i))

Statement showing documents required at the time of Registration and at the time of applying in the scheme

At the time of Registration	Documents required for applying in any scheme (Common)
<ol style="list-style-type: none"> 1. Age Certificate 2. Photo 3. Work Certificate 4. Copy of Aadhar Card 5. Copy of Jan Aadhar/ Bhamashah Card 6. Copy of first page of Bank Passbook 	<ol style="list-style-type: none"> 1. Work Certificate 2. Copy of Aadhar Card 3. Copy of Bhamashah Card 4. Copy of first page of Bank Passbook 5. Copy of Identity Card (registration)
	<p>Other documents required for specific schemes</p> <ol style="list-style-type: none"> 1. Copy of Mark Sheet (Shiksha and Kaushal Vikas Yojana) 2. Page of the bank account passbook showing details of deduction of the premium (Jeevan and Bhavishya Suraksha Yojana). 3. Age proof of 18 years and mark sheet of class 8 (Shubh Shakti Yojana) 4. Age certificate of age not below 20 years (Prasuti Sahayta Yojana) 5. Hospital Discharge Ticket (Prasuti Sahayta Yojana and Natural or Accidental Death/Injury Assistance Yojana) 6. Pneumoconiosis Medical Board's certificate (Silicosis Sahayta Yojana) 7. Invoice of purchase of Tool Kit (Nirman Sharamik Tool Kit Yojana) 8. Postmortem Report or FIR copy in case of accidental death (Natural or Accidental Death/Injury Assistance Yojana) 9. Death Certificate (Natural or Accidental Death/Injury Assistance Yojana and Silicosis Sahayta Yojana) 10. Self-attested copy of certificate of annual income (Sulabhya Awas Yojana)

Appendix 6.4

(Refer paragraph 6.2.2.2)

Statement showing the status of applications of beneficiaries pending at Applicants' and Department level during 2017-22

S. No.	Name of Schemes	2017-18			2018-19			2019-20			2020-21			2021-22			Total		
		A	CP	DP	A	CP	DP	A	CP	DP	A	CP	DP	A	CP	DP	A	CP	DP
1.	Shiksha and Kaushal Vikas Yojana	3,71,890	304 (0.08%)	3,864 (1.04%)	5,91,245	1,416 (0.24%)	15,821 (2.68%)	3,03,080	6,139 (2.03%)	35,429 (11.69%)	3,71,289	6,584 (1.77%)	1,59,778 (43.03%)	3,43,029	12,655 (3.69%)	2,88,108 (83.99%)	19,80,533	27,098 (1.37%)	5,03,000 (25.40%)
2.	Sulabhya Awas Yojana	5,281	27 (0.51%)	227 (4.0%)	5,399	14 (0.26%)	1,025 (18.98%)	2,545	145 (5.70%)	1,650 (64.83%)	756	50 (6.61%)	467 (61.77%)	1,004	91 (9.06%)	780 (77.69%)	14,985	327 (2.18%)	4,149 (27.69%)
3.	Jeevan and Bhavishya Suraksha Yojana	624	0	3 (0.48%)	562	0	3 (0.53%)	247	0	3 (1.21%)	183	5 (2.73%)	13 (7.10%)	389	41 (10.54%)	227 (58.35%)	2,005	46 (2.29%)	249 (12.42%)
4.	Shubh Shakti Yojana	1,29,491	2,356 (1.82%)	39,704 (30.66%)	1,70,493	20,670 (12.12%)	61,277 (35.94%)	57,147	20,487 (35.85%)	22,712 (39.74%)	36,449	12,233 (33.56%)	19,418 (53.27%)	9,651	2,741 (28.40%)	6,014 (62.31%)	4,03,231	58,487 (14.50%)	1,49,125 (36.99%)
5.	Prasuti Sahayta Yojana	24,150	37 (0.15%)	303 (1.25%)	32,421	158 (0.49%)	1,439 (4.44%)	17,790	95 (0.53%)	1,639 (9.21%)	20,442	27 (0.13%)	6,001 (29.35%)	18,529	1,609 (8.68%)	12,874 (69.48%)	1,13,332	1,926 (1.70%)	22,256 (19.64%)
6.	Natural or Accidental Death/Injury Assistance Scheme	9,221	1 (0.01%)	48 (0.52%)	11,197	15 (0.13%)	299 (2.67%)	7,718	7 (0.09%)	493 (6.39%)	10,519	19 (0.18%)	1,736 (16.50%)	10,458	1,513 (14.47%)	5,756 (55.04%)	49,113	1,555 (3.17%)	8,332 (16.96%)
7.	Silicosis Yojana	1,542	0	0	3,630	0	0	1,413	0	0	765	0	0	85	0	0	7,435	0	0
8.	Nirman Sharamik Tool Kit Yojana	5,892	0	11 (0.19%)	2,507	0	13 (0.52%)	1,416	3 (0.21%)	10 (0.71%)	3,712	29 (0.78%)	130 (3.50%)	5,101	714 (14%)	2,118 (41.54%)	18,628	746 (4%)	2,282 (12.25%)
Total		5,48,091	2,725 (0.50%)	44,160 (8%)	8,17,454	22,273 (3%)	79,877 (10%)	3,91,356	26,876 (7%)	61,936 (16%)	4,44,115	18,947 (4%)	1,87,543 (42%)	3,88,246	19,364 (5%)	3,15,877 (81%)	25,89,262	90,185 (3.48%)	6,89,393 (26.62%)

A- No. of Applications applied, CP-No. of application pending at applicants' level, DP-No. of applications pending at department level.

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