



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Report of the
Comptroller and Auditor General of India on
Performance Audit of Welfare of Building and Other
Construction Workers
for the year ended 31 March 2022**



**Government of Chhattisgarh
Report No. 02 of the year 2025
(Performance Audit-Civil)**

**Report of the
Comptroller and Auditor General of India on
Performance Audit of
Welfare of Building and Other Construction
Workers for the year ended 31 March 2022**

**Government of Chhattisgarh
Report No. 02 of the year 2025**

TABLE OF CONTENTS

Content	Paragraph Number	Page Number
<i>Preface</i>	--	v
<i>Executive Summary</i>	--	vii
CHAPTER-I: INTRODUCTION		
Introduction	1.1	1
Audit Scope and methodology	1.2	1
Audit Objectives	1.3	2
Audit Criteria	1.4	2
Organisational set-up	1.5	2
CHAPTER-II: COMPLIANCE TO PROVISIONS OF BOCW ACTS AND RULES		
Inconsistency between BOCW Acts, Rules and Notification issued for registration of construction workers by the Board	2.1	5
Non framing/implementation of social security schemes as per guidelines of Model Welfare Scheme (MWS)	2.2	6
Conclusion	2.3	7
Recommendations	2.4	7
CHAPTER-III: REGISTRATION OF ESTABLISHMENTS AND BENEFICIARIES		
Registration of Establishments	3.1	9
Registration of Beneficiaries	3.2	10
Conclusion	3.3	14
Recommendations	3.4	14
CHAPTER-IV: FINANCIAL MANAGEMENT		
Preparation of unrealistic budget estimates of receipt and expenditure	4.1	15
Non-utilisation of BOCW Welfare fund of ₹ 631.58 crore	4.2	16

Expenditure from BOCW Welfare Fund	4.3	18
Non-recoupment of expenditure of ₹ 1.91 crore into BOCW fund and unfruitful expenditure of ₹ 70 lakh on Construction of waiting centers	4.4	21
Payment of Cess through cheque instead of online payment gateway	4.5	22
Avoidable payment of ₹ 4.45 crore towards Income Tax	4.6	22
Non preparation and submission of Annual Accounts of BOCW Welfare Board	4.7	23
Conclusion	4.8	24
Recommendations	4.9	24
CHAPTER-V: RESOURCES		
Collection of Cess by BOCW Welfare Board	5.1	25
Conclusion	5.2	28
Recommendations	5.3	28
CHAPTER-VI: UTILISATION OF BOCW FUND ON WELFARE MEASURES		
Implementation of Welfare Schemes from BOCW Fund	6.1	29
Outcome of Beneficiary survey	6.2	39
Conclusion	6.3	40
Recommendations	6.4	41
CHAPTER-VII: GOVERNANCE AND HUMAN RESOURCES MANAGEMENT		
State Advisory Committee	7.1	43
Shortfall in Board meetings	7.2	44
Hiring of contractual manpower in excess of sanctioned posts by BOCW Welfare Board	7.3	44
Conclusion	7.4	46
Recommendations	7.5	46
CHAPTER-VIII: MONITORING MECHANISM OF BOCW WELFARE BOARD		
No mechanism to ensure registration of establishments and labourers and non-conduct of inspection for enforcement of safety and other health norms	8.1	47
Result of Joint Physical Verification	8.2	48

Non Assessment of BOCW Welfare Cess	8.3	50
Non conduct of Social Audit	8.4	50
Conclusion	8.5	51
Recommendations	8.6	51

Appendices

Appendix No.	Details	Paragraph Number	Page No.
1.1	(i) Details of Districts selected as per Sampling Methodology (ii) Details of Welfare Schemes selected as per Sampling Methodology	1.2	53
3.1	Details of total number of Establishments in selected Units in test checked five districts during 2017-18 to 2021-22	3.1.1	54
3.2	Statement showing details of beneficiaries registered after death	3.2.2	58
3.3	Statement showing details of rejected cases on the basis of <i>panchnama</i> .	3.2.2	59
3.4	Statement showing details of registrations without proper verification	3.2.2	61
3.5	Statement showing mismatch in the date of birth of beneficiaries.	3.2.3	64
4.1	Statement showing details of laptops distributed to department officials	4.3.2.3	67
4.2	Statement showing details of under-constructed waiting centers	4.4	68
6.1	Statement showing receipt, expenditure and number of beneficiaries in schemes for the period 2017-18 to 2021-22	6.1	69
6.2	Statement showing year-wise number of ineligible beneficiaries	6.1.2	70
6.3	Statement showing details of beneficiaries insured after death	6.1.4	71
6.4	Statement showing deprivation of beneficiaries from insurance coverage	6.1.4	72

Preface

This Report has been prepared for submission to the Governor of Chhattisgarh under Article 151 of the Constitution of India for being laid before the State Legislature.

The Report contains significant results of Performance Audit on “Welfare of Building and Other Construction Workers” covering the period 2017-18 to 2021-22.

The instances mentioned are those which came to notice in the course of test audit for the period 2017-18 to 2021-22 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports; matters subsequent to the year 2021-22 have also been included, wherever necessary.

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

Executive Summary

Building and Other Construction Workers' (BOCW) Act, 1996 (the Act) regulates the employment and conditions of service, safety, health and welfare measures of the BOC Workers. Chhattisgarh Building and Other Construction Workers' Welfare Board (Board) was constituted in September 2008 in compliance to the provisions of Building and Other Construction Workers' (BOCW) Act 1996 to levy and collect cess on the cost of construction incurred by the employer and utilise the same to implement welfare schemes for the registered BOC Workers.

This Performance Audit was conducted with the objective to assess the consistency of rules notified by the State Government with the governing Acts, effectiveness of the system for registration of establishments and beneficiaries; efficiency in collection and transfer of cess, system of inspections to check evasion of labour cess and compliance to health and safety norms by employers and that administration and utilisation of fund on implementation of welfare schemes by the Board was efficient and effective and as per Act and rules framed by the State Government.

Audit examination of system of registration of establishments and beneficiaries revealed that the Board does not have a robust mechanism to identify and register establishments and beneficiaries. Out of 29,243 establishments, that were issued work orders for construction/building permissions by the respective Department/ local bodies, only 43 (0.15 *per cent*) were found registered with the Board. There were instances of delay in issue of registration certificates to establishments. The total number of active registered workers declined from 15.37 lakh in 2019-20 to 12.16 lakh in 2021-22. During 2017-18 to 2021-22, only 1.38 lakh registrations were renewed while 6.12 lakh registrations lapsed due to non-renewal or other reasons.

The utilisation of BOCW Welfare fund on welfare schemes decreased from 39 *per cent* to 12 *per cent* of total available funds during 2017-18 to 2021-22. The expenditure of the Board on welfare schemes declined from ₹ 192 crore to ₹ 88 crore while the administrative expenses increased from ₹ 18 crore to ₹ 24 crore during the period of Audit. This resulted in accumulation of funds of ₹ 631.58 crore (March 2022) in BOCW Welfare Fund and non-utilisation of fund for the purposes for which it had been created. Audit noticed that the BOCW Welfare fund was diverted on activities/purposes other than the welfare of BOC Workers and their family exclusively and required to be recouped as per the order of Supreme Court. The BOCW Act stipulates that the administrative expenses comprising salaries, allowances and other remuneration to members, officers and other employee of the Board should not exceed five *per cent* of total expenses of the Board. The administrative expenditure showed an increasing trend as it increased from 8.48 *per cent* in 2017-18 to 25.62 *per cent* in 2021-22 of total expenditure. The BOCW Welfare Board did not recruit regular staff and hired 435 outsourced staff against the sanctioned strength of 233. Further, non-assessment of cess by collecting/assessment authorities in Government Departments and Local Government institutions led to non-deduction of cess of ₹ 2.82 crore and non-transfer of cess of ₹ 3.38 crore. There was delay ranging from one month to 120 months in transfer of cess of ₹ 8.09 crore by the Works Department, Public

Health and Engineering Department of Government of Chhattisgarh and Raipur Municipal Corporation to the Board.

The Performance audit revealed inefficient implementation of welfare schemes such as disbursement of benefits to ineligible beneficiaries, rejection of applications of eligible beneficiaries for scheme benefits, delay in disbursement of assistance to beneficiaries. Further, there were instances of registrations and insurance made after the death of workers, non-organising of registration camps at remote areas, delay in benefitting the beneficiaries.

Due to inadequate monitoring at State level, the recommendations made by State Advisory Committee (SAC) during its last meeting (December 2017) had not been implemented. SAC was not constituted since December 2017. There was shortfall in conducting the Board meeting. The Labour Department failed to ensure compliance of health and safety norms by the employers due to lack of inspection and alternate mechanism to monitor the construction work/site.

Recommendations:

- The State Government should formulate and implement schemes for maternity benefit, transit accommodation and mobile crèches as per the guidelines of Model Welfare Scheme.
- The Labour Department and the BOCW Welfare Board needs to co-ordinate with the cess deducting/ collecting authorities and to establish an effective mechanism to register every establishment and worker engaged in construction activity.
- The Labour Department should organise camps in *chawdi* and construction site in order to increase the number of registration/renewal of construction workers.
- Further, the Labour Department should devise a uniform system for scrutiny of application for claims/registration of the beneficiaries for transparency in the system.
- The BOCW Welfare Board should co-ordinate with the cess deducting/ collecting authorities for timely collection and transfer of cess as its delay results in loss of interest to the Board.
- Suitable provision for levy of penalty for non-collection, delayed collection and non-transfer of cess should be made to the extant rules.
- The BOCW Welfare Board should establish a mechanism to ensure that the benefits/assistance under various schemes are extended to the eligible beneficiaries and their family within the time prescribed.
- The BOCW Welfare Board should simplify the process of applying for the assistance under various schemes and in the cases of death and disability, the Board should suo moto initiate and grant the benefit after due verification without any need of application.
- The BOCW Welfare Board should spread awareness about the benefits of welfare schemes amongst workers in remote areas as well.
- The BOCW Welfare Board should fix the responsibilities of the district Labour authorities (Labour sub Inspector/ Inspector, Labour Officer and

Assistant Labour Commissioner) in case of deficiencies in implementation of welfare schemes.

- The State Government may reconstitute State Advisory Committee (SAC) and instruct the Department to implement the recommendations of previous SAC.
- The Board should recruit regular staff against the sanctioned strength and rationalise the number of outsourced staff.
- The BOCW Welfare Board and Labour Department should develop a monitoring mechanism to ensure that the prescribed health and safety norms are being complied by the employers at the construction sites.
- Social audit should be given priority for better and more effective implementation of the extant provisions.

CHAPTER-I

INTRODUCTION

CHAPTER-I: INTRODUCTION

1.1 Introduction

The Government of India enacted (August 1996), the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (BOCW Act)¹ and the Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act). While the BOCW Act was enacted with a view to regulate the employment and conditions of service, safety, health and welfare measures of the Building and Other Construction Workers, the Cess Act was meant to provide for the levy and collection of cess on the cost of construction incurred by the employer with a view to augment the resources of the Building and Other Construction Workers (BOCW) Welfare Boards. In exercise of the powers conferred by Section 40 and Section 62 of the BOCW (Regulation of Employment and Conditions of Service) Act, 1996, the Government of Chhattisgarh (GoCG) framed (May 2008) the Chhattisgarh Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Rules 2008. The Chhattisgarh BOCW Welfare Board was constituted by the State Government in September 2008 to implement welfare schemes for construction workers from the cess collected.

Total 11.21 lakh workers had been registered with the BOCW Welfare Board during 2017-22 and welfare fund of ₹ 631.58 crore was available with the BOCW Welfare Board as of March 2022.

1.2 Audit Scope and methodology

This Performance Audit (PA) of “Welfare of Building and Other Construction Workers” was conducted during October 2022 to March 2023 covering a period of five years from 2017-18 to 2021-22. During PA, records were examined at State as well as District level in the office of Labour Department and BOCW Welfare Board. Besides, concerned Works Department, Public Health and Engineering Department and local authorities involved in collection/deduction of cess were also covered in Audit.

A total of five districts² (two based on maximum amount of benefits under welfare schemes and three having maximum contribution in cess fund) were selected.

The data was obtained from the Labour Department (2017-2022) for selection of the 10 welfare schemes based on Stratified Random Sampling mentioned below:

- Five schemes with maximum amount of financial assistance.
- Three schemes with moderate amount of financial assistance.
- Two schemes having zero beneficiaries.

¹ The Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 has been repealed under clause 143 of “The Occupational Safety, Health and Working Conditions (OSH) Code, 2020” notified by GoI in September 2020.

² Bastar, Bilaspur, Janjgir- Champa, Raigarh and Raipur

Further, 100 beneficiaries per district (10 from each selected scheme) were selected for beneficiary survey. Methodology adopted for selection of districts and schemes is given in **Appendix-1.1**.

Entry and exit meetings were held with the Secretary, Labour Department GoCG and Secretary, BOCW Welfare Board on 11 January 2023 and 18 January 2024 respectively. Performance Audit Report was issued (July 2023) to the Secretary, Labour Department GoCG and BOCW Welfare Board and replies/comments received (April 2024) from the State Government have been suitably incorporated in the PA Report.

1.3 Audit Objectives

The objectives of Performance Audit were to assess whether:

1. The rules notified by the State Government under the Act are consistent with the spirit of both the Acts;
2. There was effective system for registration of establishments and beneficiaries;
3. Cess assessment, collection and transfer of collected cess to the Welfare Fund was efficient and financial management system in Welfare Board was effective;
4. Government prescribed appropriate health and safety norms and could ensure an environment of compliance to those norms by Employers;
5. Government implemented transparent and effective system of inspections to check evasion of Labour cess and compliance to health and safety norms by Employers;
6. Administration and utilisation 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 criteria against which the audit findings benchmarked are derived from the following sources:

- (i) Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996;
- (ii) Chhattisgarh Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Rules, 2008;
- (iii) Building and Other Construction Workers' Welfare Cess Act 1996 and Cess Rules, 1998;
- (iv) State Financial Rules;
- (v) Resolutions passed by the BOCW Welfare Board;
- (vi) Inspection Policy notified by State Government; and
- (vii) Income Tax (IT) Act, 1961.

1.5 Organisational set-up

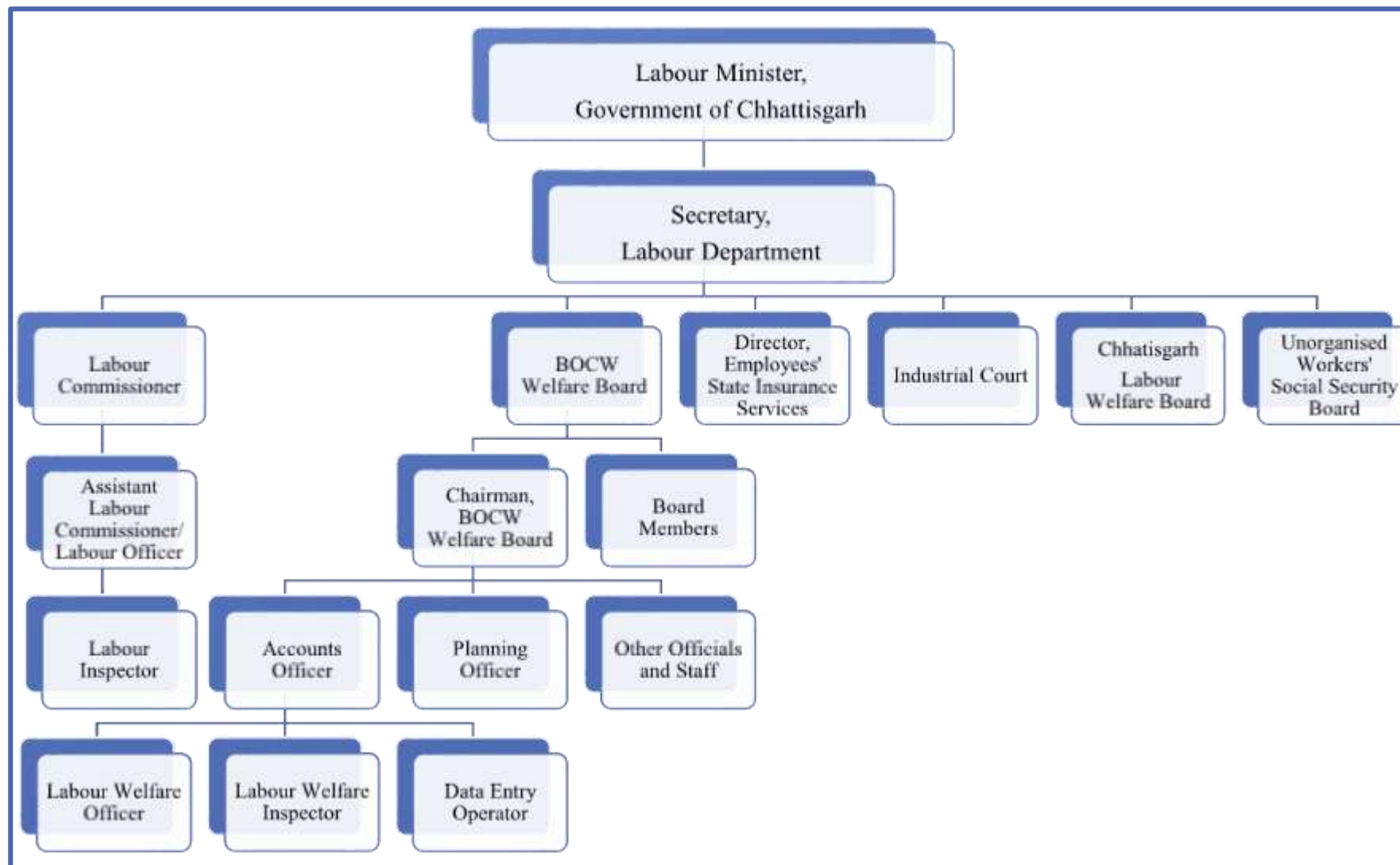
The Labour Department, GoCG is headed by the Secretary followed by Labour Commissioner and Secretary, BOCW Welfare Board. The BOCW Welfare Board functions under the administrative control of Labour Department of

GoCG. Besides, Labour Welfare Board (other than Construction Labour), State Social Security Board for unorganised Labour and Industrial Dispute court also function under the Labour Department. The BOCW Welfare Board consists of a Chairman appointed by the State Government, Secretary Labour Department, Chief Inspector and Chief inspector (Factory) as ex-officio members, one member nominated by GoI and 11 members nominated by the State Government which include one each from Labour Department and Finance Department and remaining two from Works Departments and five representing building workers and employers of building workers and two from State Legislators. The Secretary of the BOCW Welfare Board discharges its functions as enumerated in BOCW (Regulation of Employment and Conditions of Service) Act 1996.

Under Labour Department, Assistant Labour Commissioner (ALC)/Labour Officers (LO) are responsible for collection of Cess, assessment of Cess, registration of beneficiaries, establishments and implementation of various schemes of the BOCW Welfare Board. At the District level, Assistant Labour Commissioner/Labour Officer is responsible for monitoring and supervision of implementation of the schemes.

The organisational structure of the Labour Department and BOCW Welfare Board is depicted in the following organogram in **Chart 1.1:**

Chart-1.1- Organisation Chart



CHAPTER-II

COMPLIANCE TO PROVISIONS OF BOCW ACTS AND RULES

CHAPTER-II: COMPLIANCE TO PROVISIONS OF BOCW ACTS AND RULES

2.1 Inconsistency between BOCW Acts, Rules and Notification issued for registration of construction workers by the Board

2.1.1 Inconsistency in the period of Registration of construction workers

Section 12 sub-clause-1 of BOCW Act, 1996 stipulates that every building worker who has completed eighteen years of age, but has not completed sixty years of age, and who has been engaged in any building or other construction work for not less than ninety days during the preceding twelve months shall be eligible for registration as a beneficiary under this Act. Further, section 14 of BOCW Act, 1996 stipulates that (1) A building worker who has been registered as a beneficiary under this Act shall cease to be as such when he attains the age of sixty years or when he is not engaged in building or other construction work for not less than ninety days in a year. (2) Notwithstanding anything contained in sub-section (1), if a person had been a beneficiary for at least three years continuously immediately before attaining the age of sixty years, he shall be eligible to get such benefits as may be prescribed.

Rule 272 (2) of CG BOCW Rule, 2008, stipulated that every application for registration shall be accompanied by a fee of twenty-five rupees payable to the BOCW Welfare Board in cash or an account payee demand draft. The State Government revised (July 2012) the registration/renewal fee from ₹ 25 to one rupee for three years. The State Government last amended (June 2013) the Rules by revising the period of registration/renewal fee from rupees one for three years to rupees one for five years. As per the notification issued (June 2013) by the State Government, at the time of registration/renewal, registration fee and contribution were to be deposited by worker for a period of five years. A 90-days work certificate in preceding twelve months was also mandatory for the registration/renewal.

Audit observed that construction workers were registered in the BOCW Welfare Board of Chhattisgarh initially for a period of five years. However, the condition of being engaged in building and other construction works for a minimum of 90 days in each year prescribed in the Act could not be adhered to except for the initial year due to registration of workers for five years period, due to which it cannot be ensured that the worker shown as registered by the Labour Department for a certain period was actually engaged in construction work for minimum 90 days in each year.

The State Government had not given any relevant reply (April 2024).

2.2 Non framing/implementation of social security schemes as per guidelines of Model Welfare Scheme (MWS)

The Director General (Labour Welfare) Government of India, Ministry of Labour & Employment has framed Model Welfare Schemes (MWS) in pursuant to the directions (July 2018) of the Hon'ble Supreme Court for providing social security benefits of the MWS to the construction workers. It was further mentioned that social security benefit will hold precedence over all other existing benefits and after meeting these priority expenses, any balance of fund may be utilised for giving additional benefits under the Act. The following shortcomings were noticed in implementation of the MWS by the State Government: -

- **Life and disability cover-** As per the MWS, the State BOCW Welfare Board should provide minimum coverage of four lakh rupees in case of accidental death and two lakh rupees in the event of natural death to the dependent(s) or coverage under *Pradhan Mantri Jeevan Jyoti Beema Yojana* (PMJJBY). Assistance was to be made within 60 days of the accident/death.

Audit however noticed that assistance of only rupees one lakh was provided on accidental/natural death to the dependent(s) and fifty thousand in case of permanent disability under *Mukhyamantri Nirman Shramik Mrityu evam Divyang Sahayata Yojana*. Further, *Nirman Mazadoor Jeevan Jyoti Bima Yojana* (NMJJBY) was started (October 2015) in the State by BOCW Welfare Board. Under the scheme insurance coverage of two lakh rupees in case of death was provided. The BOCW Welfare Board had paid insurance premium for 61,103 workers during 2017-18 and 2018-19. However, the scheme was discontinued from December, 2022.

- **Housing-** As per the MWS, the State BOCW Welfare Board should provide transit accommodation, mobile toilets and mobile crèches to BOC workers. Audit noticed that no such scheme was formulated and implemented in compliance to guidelines of MWS.

The BOCW Welfare Board replied (May 2023) that provision has been made for providing interest subsidy up to ₹ 50,000 for construction of house of the registered workers under the *Mukhyamantri Nirman Shramik Awaas Shayata Yojana*. Reply is not acceptable as scheme for transit accommodation, mobile toilets and crèches for workers as per MWS guidelines was yet to be framed and implemented.

- **Maternity Assistance-** As per the MWS, the State BOCW Welfare Board should provide maternity benefits to registered female construction workers and spouse of the registered male construction workers.

Audit noticed that the financial assistance of ₹ 10,000 each for maximum two children were being provided to the registered female workers only under *Minimata Mehtari Jatan Yojana* (previously *Bhagini Prasuti Yojana*) whereas the spouses of the male workers were not covered under the scheme. Further, no provisions existed for paid maternity leave as required under MWS to female construction workers.

- **Pension-** As per the MWS, the State BOCW Welfare Board should provide pension to workers registered for a minimum of 10 years. In this regard the State Welfare Board should issue a certificate to the effect that a BOC worker has remained registered for a period of 10 years.

Audit noticed that *Atal Pension Yojana* was administered by the BOCW Welfare Board in Chhattisgarh w.e.f June 2015. However, the benefit of scheme was provided to 130 beneficiaries in Surajpur during 2017-18. The scheme was subsequently discontinued¹ from November 2022. Further, no scheme for Pension/ Family Pension and Pension on Disability Assistance has been formulated as required under Rule 277 of BOCW Rules, 2008.

The Government stated (April 2024) that different schemes like Scholarship, Housing, Pension, Maternity, Death and Disability, Accidental Medical Aid and Skill Development have been formulated and being implemented for the welfare of construction workers and their dependents according to Section 22 of BOCW Act, 1996, CG BOCW Rules, 2008 and Model Welfare Scheme issued by the Labour and Employment Ministry, Government of India.

Reply of the Government (April 2024) is not acceptable as *Mukhyamantri Nirman Shramik Pension Sahayata Yojana* was implemented in August 2023 only after being pointed out in audit. Further, scheme for Life and disability cover and maternity assistance was also not formulated as per Model Welfare Scheme.

2.3 Conclusion

Due to registration of construction workers initially for five-years period, condition of engagement as building and other construction worker for minimum 90 days in each year for continuance of registration was not adhered to. The Labour Department and the Board delayed in framing and implementing pension scheme whereas other schemes for transit accommodation, mobile toilets, mobile crèches and paid leave during maternity for workers were yet to be implemented in compliance to Model Welfare Scheme guidelines.

2.4 Recommendations

- The State Government should formulate and implement schemes for maternity benefit, transit accommodation and mobile crèches as per the guidelines of Model Welfare Scheme.

¹ No- 60/01/04/yojana/BOC/2022/123 dated 07.11.2022.

CHAPTER-III

REGISTRATION OF ESTABLISHMENTS AND BENEFICIARIES

CHAPTER-III: REGISTRATION OF ESTABLISHMENTS AND BENEFICIARIES

3.1 Registration of Establishments

3.1.1 *Lack of mechanism to register establishments*

Section 7 of the BOCW Act 1996 stipulates that every employer undertaking construction work would make an application to the registering officer for registration of the establishment within 60 days from the commencement of the work. Further, as per notification of Labour Department, GoCG (January 2014), every government department before awarding the work order to contractors, shall ensure that every Employer (Government departments)/ contractors undertaking the work of construction of Government department has been registered with Labour Department or the BOCW Welfare Board as an employer and every such construction work is registered as an establishment. Similarly, every Municipal Corporation (*Nagar Nigam/Nagar Palika/ Nagar Panchayat/ Gram Panchayat*) of Chhattisgarh shall ensure that every Employer/ Contractor engaged in the work of construction, shall submit the copy of registration before the approval of Building Plans, as employer issued by the Labour Department.

As per the information provided by the BOCW Welfare Board, a total of 2830 establishments were registered in Chhattisgarh State as of September 2022, of which 426 establishments were registered in the selected five districts. During Audit, 32 Divisions of Works Departments, five Local Government Institutions and five Town and Country Planning units were test checked. It was observed that during the year 2017-18 to 2021-22, a total of 7,859 and 4,544 work orders for construction were issued to the contractors by Divisions of Works Departments and Urban Local Bodies (ULBs) respectively. Further, 14,302 and 2538 building permissions for construction of residential and commercial buildings were approved by ULBs and Town and Country Planning (T&CP) Department respectively. However, Audit noticed that out of 29,243 establishments, only 43 establishments were found registered with the BOCW Welfare Board during 2017-18 to 2021-22 and the remaining 29,200 establishments for which the work orders/building permission were issued by respective Departments/ local bodies were not found registered with the BOCW Welfare Board.

The BOCW Welfare Board receives cess proceeds in the form of cheques/ DDs or through RTGS/ NEFT from employers/cess collecting/deducting authorities while receipts on account of registration fee goes to the Labour department. Audit observed that there was no mechanism in the labour Department/ BOCW Welfare Board to track establishments that paid labour cess but did not register as establishment. Lack of synergy between the Labour department, BOCW Welfare Board and the other Departments/ Local Government Institutions collecting labour cess resulted in non-registration of establishments. As per the GoI directives (May 2018), the Labour Department was required to develop a mechanism for regular monitoring of construction activities through GIS technology/mapping however, no

such mechanism has been developed by the Department resulting in non-monitoring of construction activities carried out in the State.

Non-registration of establishments led to loss of registration fees of ₹ 29.20 lakh¹ calculated at the minimum rate of ₹ 100 per establishment to the Labour Department. The details are shown in **Appendix- 3.1**.

Further, due to non-registration of establishments, the construction workers engaged therein remained outside the coverage of labour welfare schemes implemented by the BOCW Welfare Board.

On this being pointed out, the Government (April 2024) stated that Assistant Labour Commissioner/ labour Officers/ Deputy/Assistant Director of Labour Department had been designated as registering officer for registration of establishment in the State. It further stated that the correspondence are being made to Labour Department and various works department regarding registration of establishments and workers. Further, proposal for approval of GIS mapping related to construction works was placed in the meeting of Board held on 07 March 2024.

Reply is not acceptable as the Department and the BOCW Welfare Board failed to register all the establishments and workers engaged in the building and other construction works in the State.

3.1.2 Delay in issue of registration certificate to establishment

Rule 24 of CG BOCW Rules, 2008, stipulates that the registering officer, after receiving application, shall issue registration certificate to employer in Form II within fifteen days of receipt of application.

Audit noticed that during the period 2017-18 to 2021-22, the Labour Department registered 2325 establishments that applied for registration. Audit noticed that there was delay in issue of registration certificate to 745 establishments. The delay ranged from five to 30 days in 388 cases, 31 to 90 days in 199 cases and more than 90 days in 158 cases.

The Government provided reply (April 2024) without referring to delay in issue of registration certificates.

3.2 Registration of Beneficiaries

BOCW Welfare Board issues registration certificate to construction workers aged between 18 to 60 years who are eligible to apply online for registration through Labour Department website www.cglabour.nic.in or through Common Service Centre (CSC) along with employment certificate of 90 days from employer/ designated officers. Labour Inspector, Labour sub inspector, Executive Engineers of Works department and Assistant/ Junior Engineer of Municipal Corporation were designated as registration officer. As per the order of State Government (June 2013), initially registration of construction worker was done for five years.

¹ As per Rule 27 of CG BOCW Rule 2008 the minimum amount of registration fees is ₹ 100. Hence, the minimum loss of registration fees is 29,200 establishments x ₹ 100 = ₹ 29.20 lakh

3.2.1 Declining trend in Registration of Beneficiaries and deprival of benefits to 6.13 lakh inactive registered workers due to non-pursuance for renewal

As envisaged in clause-12 (sub-clause 1) of BOCW Act 1996, every building worker who has completed eighteen years of age, but has not completed 60 years of age, and who has been engaged in any building or other construction work for not less than 90 days during the preceding 12 months shall be eligible for registration as a beneficiary under this Act initially for the period of five years. The status of registration of construction workers is shown in Table 3.1.

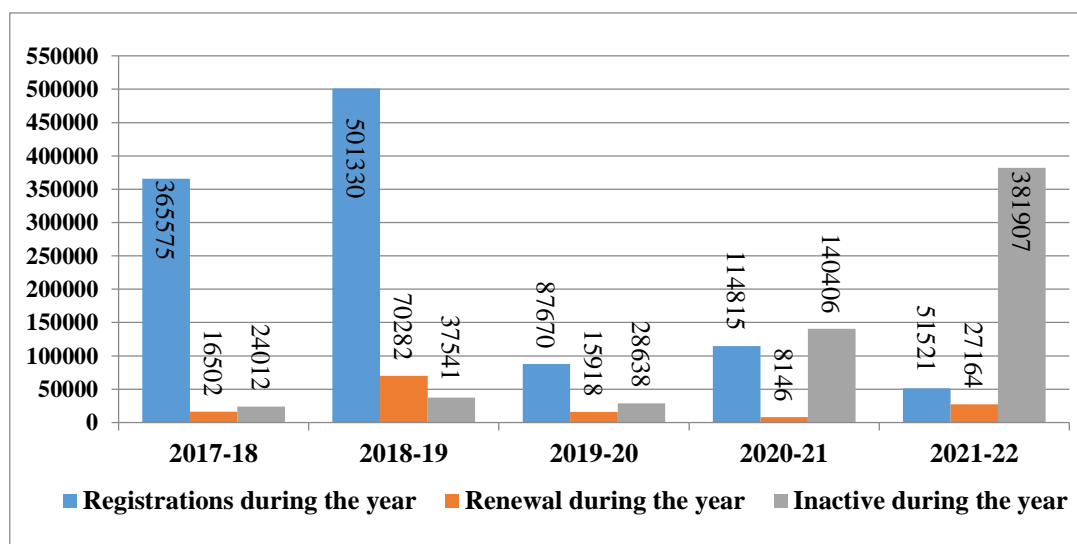
Table No 3.1: Status of Construction Workers during 2017-18 to 2021-22

(in number)

Year	Number of Registrations (as of 1 st April)	Registrations during the year	Renewal during the year	Lapsed/ inactive during the year	Number of active Registrations as of 31 March
2017-18	5,70,132	3,65,575	16,502	24,012	9,28,197
2018-19	9,28,197	5,01,330	70,282	37,541	14,62,268
2019-20	14,62,268	87,670	15,918	28,638	15,37,218
2020-21	15,37,218	1,14,815	8,146	1,40,406	15,19,773
2021-22	15,19,773	51,521	27,164	3,81,907	12,16,551
Total		11,20,911	1,38,012	6,12,504	

(Source: Information from BOCW Welfare Board)

Chart No. 3.1: Trend of Registration, Renewal of Registration and Inactive Registrations during 2017-18 to 2021-22



It is evident from the table above that during the period 2017-22, 11.21 lakh labourers were registered, whereas 6.13 lakh registrations had either lapsed or were inactive due to non-renewal of registration or death/attaining the age of 60 years.

Significant decline in active registrations can be seen from year 2020-21 to 2021-22. The active registered labour decreased from 15.20 lakh in 2020-21 to 12.16 lakh in 2021-22 (20 *per cent*). Number of registrations lapsed were more than the registrations renewed during 2019-20 to 2021-22. New registrations had fluctuating trend during 2017-18 to 2020-21 and were lowest during the year 2021-22 indicating lack of consistent efforts by the Department/Board for registration/renewal of registration and to bring the concerned workers under the ambit of the Welfare schemes. The performance of BOCW Welfare Board in registration and renewal of construction workers declined during the year 2021-22.

The Government (April 2024) stated that online application for renewal of registration were not submitted by the registered construction workers. To combat this situation BOCW Welfare Board has started several initiatives such as five-years registration for first time, group SMS to workers, special registration/renewal camp at Ward and *Janpad* (Block) Offices and advertisement through Newspapers. Renewal is a continuous process and renewal of 3.72 lakh registrations have been done out of 6.13 lakh pending registrations.

3.2.2 *Lack of transparency in grant of assistance under death claims*

On scrutiny of applications pertaining to beneficiaries registered under *Mukhyamantri Nirman Shramik Mrityu evam Divyang Sahayta Yojana* (MNSMDSY), instances were noticed where labourers were found registered after the date of death for providing the scheme benefits.

Beneficiaries registered after death: On scrutiny of database of approved applications for MNSMDSY of selected districts, it was noticed that the BOCW Welfare Board had approved financial assistance under the above scheme against 13 applications where workers were found registered after their date of deaths as shown in **Appendix- 3.2**. This indicates that BOCW Welfare Board and Labour Department did not exercise due diligence at the time of registration and grant of benefit under the scheme to the ineligible beneficiaries.

Rejection of Applications: As per clause 12(4) of BOCW Act 1996, if the officer authorised by the BOCW Welfare Board under sub-section (2) is satisfied that the applicant has complied with the provisions of this Act and the Rules made there under, he shall register the name of the building worker as a beneficiary under this Act.

The BOCW Welfare Board rejected 39 applications of beneficiaries on the basis of the physical verification done before release of assistance. Details of such cases are as shown in **Appendices 3.3 and 3.4**. Some of the cases are illustrated in the **Box 3.1**:

Box 3.1: Cases showing applications rejected on the basis of Physical Verification

Case-1: Shri Ashok Kumar Rathore, Registration No.-417953347 Registration of Shri Rathore was found made on 12 March 2021 and as per the Death Certificate, the date of death was 04 August 2021.

Case-2: Shri Dinesh Kumar, Registration No.-413484742 Registration of Shri Dinesh Kumar was found made on 07 July 2021 and as per the Death Certificate he died on 21 July 2021.

Case-3: Shri Neel Kumar Pandey, Registration No.- 413672087-Registration of Shri Neel Kumar Pandey was found made on 23 March 2021 and as per the Death Certificate he died on 26 April 2021.

In 15 cases, the applications were rejected by the BOCW Welfare Board on the basis of verbal enquiry from the Sarpanch/ villagers or *panchnama* in which date of death was stated before the date of registration. Since the registered workers were eligible for scheme benefit, the action of labour Inspector to reject the application on the basis of *panchnama* or verbal enquiry was not in order.

In 24 cases, it has been noticed that claims of registered beneficiaries were rejected on the basis of verbal enquiry made by the Inspector of Labour Department during field visit/ *panchnama*, stating that the deceased workers were either paralysed/ handicapped or not fit enough for doing construction work. It indicates that due diligence in processing of application at the time of registration was not done by Labour Department. The workers were registered initially for five-years period on the basis of 90 days work certificate in the preceding year without any mechanism to check the working status for the rest of the period of registration.

Irregularities in registration of workers and processing of applications/claims, deprived the scheme benefits to the nominees of deceased and indicates the deficiencies within the departmental mechanism of providing assistance/benefit to the worker.

The State Government (April 2024) stated that physical verification was done in only such cases in which documents were either incomplete or not available. It further stated that necessary provision such as live photo of the beneficiary at the time of registration has been made to curb irregularities in registration. Recovery in two cases out of 13 cases has already been done and recovery in remaining 11 cases is under process.

3.2.3 Mismatch in the date of birth of construction workers appearing in the beneficiary's identity/registration card with Aadhaar card

As per clause 14(1) of BOCW Welfare Act 1996, a building worker who has been registered as a beneficiary under this Act shall cease to be as such when he attains the age of 60 years or when he is not engaged in building or other construction work for not less than ninety days in a year.

Test check of records in Bilaspur and Janjgir-Champa districts revealed that in 40 cases (**as shown in Appendix- 3.5**), the date of birth of beneficiaries as mentioned

in *Aadhaar* card were not matching with the date of birth mentioned in the beneficiary's registration/identity card issued by BOCW Welfare Board. Scrutiny further revealed that in 16 cases, the age of beneficiaries appearing in online portal was more than the age as per their *Aadhaar* card and the difference ranged from 1 month to 19 years and 6 months. It was also revealed that in rest 24 cases, the age of beneficiaries appearing in online portal was less than the age as per their *Aadhaar* cards and the difference ranged from 6 months to 6 years.

Differences in the age mentioned in online portal with age appearing in *Aadhaar* card may result in cessation of registration and rejection of application under various welfare scheme of beneficiaries due to age restriction or may result in the prolonged coverage under the scheme benefits beyond the actual age of 60 years.

The State Government (April 2024) stated earlier the requirement of *Aadhaar* card was not mandatory and date of birth based on other document was recorded in the registration card therefore there was difference in the date of birth. It further stated that necessary steps to rectify the difference in date of birth as per *Aadhaar* card and identity card are being taken.

The reply of the Government is not acceptable as the Board did not make any effort to update the Date of birth recorded in the registration data of workers despite availability of *Aadhaar* card.

3.3 Conclusion

There was lack of synergy between the Labour department, BOCW Welfare Board and the other Departments/ Local Government collecting/deducting labour Cess as a result all the establishments and workers engaged in construction work were not registered with the Labour Department. Declining trend in numbers of new registration and upward trend in numbers of registration lapsed during the period 2018-19 to 2021-2022 indicates that no effort was made by the Department/Board for registration of construction workers. Further, instances of registration after the death and rejection of applications of death claim, indicates lack of transparency within the departmental mechanism of registration and providing assistance/ benefit to the worker.

3.4 Recommendations

- The Labour Department and the BOCW Welfare Board needs to co-ordinate with the cess deducting/collecting authorities and to establish an effective mechanism to register every establishment and worker engaged in construction activity.
- The Labour Department should organise camps in *chawdi* and construction site in order to increase the number of registration/renewal of construction workers.
- Further, the Labour Department should devise a uniform system for scrutiny of application for claims/registration of the beneficiaries for transparency in the system.

CHAPTER-IV

FINANCIAL MANAGEMENT

CHAPTER-IV: FINANCIAL MANAGEMENT

4.1 Preparation of unrealistic budget estimates of receipt and expenditure

Section 25 of the BOCW Act, 1996 stipulates that the BOCW Welfare Board shall prepare, in such form and at such time each financial year, as may be prescribed, its budget for the next financial year, showing the estimated receipts and expenditure of the BOCW Welfare Board and forward the same to the State Government.

Scrutiny of the budget estimates revealed persistent under-estimation of cess collection and over-estimation of scheme expenditure figures in the annual budget of the BOCW Welfare Board prepared during 2017-18 to 2021-22. The details of cess collected by the BOCW Welfare Board during 2017-22 are shown in **Table 4.1**.

Table 4.1: Details of cess collected and scheme expenditure

(₹ in crore)

Year	Total Cess Collection		Excess (+) /Shortfall (-) (%)	Total Expenditure on Schemes		(+)Excess / (-) Shortfall (%)
	Estimate	Actual		Estimate	Actual	
2017-18	150.00	178.39	28.39 (18.93)	251.35	191.69	(-)59.66 (23.74)
2018-19	150.00	199.71	49.71 (33.14)	342.51	185.94	(-)156.57(45.71)
2019-20	160.00	163.62	3.62 (2.26)	327.65	112.63	(-)215.02 (65.62)
2020-21	176.00	172.34	(-)3.66(2.07)	303.65	83.46	(-)220.19 (72.51)
2021-22	176.00	191.07	15.07 (8.56)	368.35	88.43	(-)279.92 (75.99)

(Source: CG Building and Other Construction Workers' Welfare Board)

Except during 2020-21, the cess receipts collected by the BOCW Welfare Board were more than the estimated receipts projected in the budget during the period 2017-18 to 2021-22. The actual expenditure on schemes decreased from ₹ 191.69 crore in 2017-18 to ₹ 88.43 crore in 2021-22 whereas the budget estimates increased from ₹ 251.35 crore in 2017-18 to ₹ 368.35 crore in 2021-22. The BOCW Welfare Board could not utilise 66 to 76 per cent of budgeted funds for Welfare schemes during 2019-22.

The Government stated (April 2024) that budget has been prepared for 2024-25 as per the trends of previous year's revenue, it further stated that expenditure on schemes during the year 2020-21 and 2021-22 decreased due to COVID. However, the expenditure has been increased accordingly in the subsequent years.

Reply is not acceptable as the Labour Department and the Board were required to spend more funds for the welfare of construction workers due to adversities/migration during pandemic.

4.2 Non utilisation of BOCW welfare fund of ₹ 631.58 crore

As per section 24 of the BOCW Act, 1996, there shall be constituted by a BOCW Welfare Board, a fund to be called the Building and Other Construction Workers' Welfare Fund. The BOCW Welfare Board's fund is constituted from the contributions made by the beneficiaries; amount of cess received by the BOCW Welfare Board and accumulated interest on funds in bank accounts. The fund so constituted is to be applied for meeting expenses of the BOCW Welfare Board in discharge of its functions. Further, the administrative expenses should not exceed five *per cent* of the total expenses in a year. The BOCW Act, 1996 also stipulates that the remaining fund should be utilised for the benefit of construction workers.

The details of receipts and expenditure of the BOCW Welfare Board during the period from 2017-18 to 2021-22 are shown in **Table 4.2**.

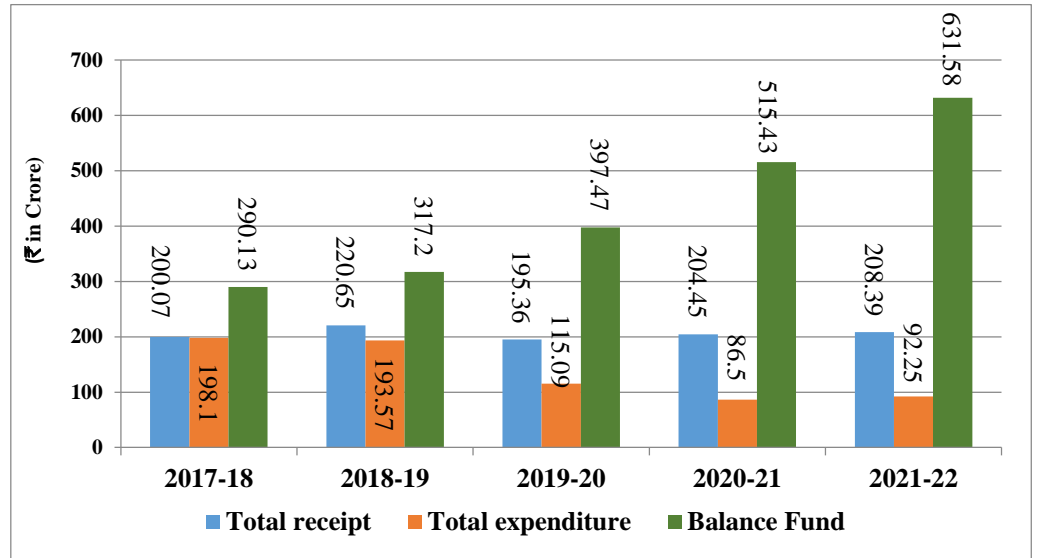
Table 4.2: Statement showing receipts and expenditure of the BOCW Welfare Board

(₹ in crore)

Year	Opening Balance	Receipts		Total fund available	Total Expenditure of the Board		Closing balance of fund
		Labour cess received in Board's account	Interest/Registration charges and Other Receipt		Scheme Exp.	Administrative Exp.	
2017-18	288.15	178.39	21.68	488.23	191.69	6.41	290.13
2018-19	290.13	199.71	20.94	510.77	185.94	7.63	317.20
2019-20	317.20	163.62	31.74	512.56	112.63	2.46	397.47
2020-21	397.47	172.34	32.12	601.93	83.46	3.04	515.43
2021-22	515.43	191.07	17.33	723.83	88.43	3.82	631.58
Total		905.13	123.81		662.15	23.36	--

(Source: information received from the CG Building and Other Construction Workers' Welfare Board)

Audit noticed that the expenditure such as advertisement, conference, workshops, meetings, national and international study tour, mobile camps and scheme implementation expenses etc. were partly booked under administrative expenditure and partly in scheme expenditure to keep the administrative expenditure within the limit of five *per cent* prescribed under the BOCW Act. The details of total receipts, total expenditure and savings of BOCW Welfare Board are shown in **Chart 4.1**.

Chart-4.1: Chart showing details of total receipts, total expenditure and savings during 2017-22

It can be seen from the above that cess collection by the BOCW Board almost remained constant whereas the expenditure from the Welfare Fund has decreased over the period of 2017-18 to 2020-21 and marginally increased in 2021-22. This indicates that the BOCW Welfare Board has failed to bring all the establishments and construction workers under its coverage during the period covered in Audit. The details of expenditure on schemes from the available fund is shown in **Table 4.3**.

Table 4.3: Expenditure on schemes from available fund

(₹ in crore)

Year	Available fund during the year	Schemes Implemented		Expenditure on schemes	Percentage of Funds utilised against	
		No.	Allotment of Fund		Allotted funds	Available funds
2017-18	488.23	27	251.35	191.69	76.26	39.26
2018-19	510.77	29	342.51	185.94	54.29	36.40
2019-20	512.56	29	327.65	112.63	34.38	21.97
2020-21	601.93	29	303.65	83.46	27.49	13.86
2021-22	723.83	33	368.35	88.43	24.01	12.22
Total	2837.32		1630.11	662.15	--	--

(Source: CG Building and Other Construction Workers' Welfare Board)

It is evident from the above table that though allotment of funds for schemes increased by 46.55 per cent from ₹ 251.35 crore in 2017-18 to ₹ 368.35 crore in 2021-22, the utilisation of fund against the allotment decreased from 76.26 per cent to 24.01 per cent during the same period. This resulted in accumulation of BOCW Welfare Fund from zero balance in 2008-09 to ₹ 631.58 crore as on 31 March 2022 with the BOCW Welfare Board.

The Government stated (April 2024) that the saving over the years was due to non-approval of equipment oriented schemes and pending applications under various schemes. It further stated that expenditure for the year 2020-21 and

2021-22 decreased due to Novel Corona Virus. However, the expenditure has been increased accordingly in the subsequent years.

Reply regarding less expenditure during pandemic is not acceptable as the Department/Board need to take up more welfare activities and spend more on welfare of workers during pandemic. Reply regarding pending application indicates that implementation of schemes by the Board/Department was tardy which led to savings of fund and pendency of applications.

4.3 Expenditure from BOCW Welfare Fund

4.3.1 Inadmissible administrative expenditure of ₹ 68.80 crore

Section 24 of the BOCW Act 1996 provides for constitution of a fund called the BOCW Welfare Fund. Sub section 24(3) of BOCW Act, 1996 stipulates that the administrative expenses comprising salaries, allowances and other remuneration to members, officers and other employees of the Board should not exceed five *per cent* of the total expenses of the Board in that year.

Scrutiny of records in the BOCW Welfare Board revealed that the BOCW Welfare Board incurred total administrative expenditure of ₹ 104.71 crore, however, it had shown only ₹ 23.36 crore as administrative expenditure during 2017-22 as shown in **Table-4.4**.

Table 4.4: Details of Administrative expenses from 2017-18 to 2021-22

(₹ in crore)

Year	Total Expenditure	Administrative Expenditure as per BOCW Welfare Board	Administrative Expenditure computed by audit	Admissible Administrative Expenditure (5% of total expenditure)	Excess Administrative expenditure
(1)	(2)	(3)	(4)	(5) = [5% of (2)]	(6) = (4-5)
2017-18	209.10 ¹	6.41	17.74 (8.48%)	10.46	7.28
2018-19	193.57	7.63	26.59 (13.73%)	9.68	16.91
2019-20	115.09	2.46	18.52 (16.09%)	5.75	12.77
2020-21	108.10 ²	3.04	18.23 (16.86%)	5.41	12.82
2021-22	92.25	3.82	23.63 (25.62%)	4.61	19.02
Total	718.11	23.36	104.71	35.91	68.8

(Source: CG Building and Other Construction Workers' Welfare Board and Administrative Report of Labour Department, GoCG)

Audit computed administrative expenditure after including expenses such as advertisement, conference, workshops, meetings, national and international study tour, mobile camps and scheme implementation expenses etc. As it is evident from the table above, the administrative expenditure showed an increasing trend as it increased from 8.48 *per cent* during 2017-18 to

¹ Initially expenditure as ₹ 209.10 crore was booked by the Board. However, due to refund of unspent fund of ₹ 11 crore in *Pradhan Mantri Ujjwala Yojana*, the actual expenditure for the year 2017-18 was ₹ 198.10 crore

² Initially expenditure of ₹ 108.10 crore was booked by the Board in 2020-21. However, due to refund of unspent fund of ₹ 21.60 crore under *Mukhya Mantri Shehri Slum Swasth Yojana*, the actual expenditure for the year 2020-21 was ₹ 86.50 crore.

25.62 *per cent* in 2021-22 of the total expenditure. Against the ceiling of five *per cent* of total expenditure i.e. ₹ 35.91 crore the BOCW Welfare Board incurred ₹ 104.71 crore during the period 2017-22, exceeding the ceiling by ₹ 68.80 crore.

The Government stated (April 2024) that due to online registration and cess collection from 2014, the BOCW Welfare Board incurred expenditure towards wages of programmers and server maintenance charges from registration and scheme implementation head. Further, expenditure had also been incurred on awareness programs such as hoardings, sms, camps, meetings and workshops from advertisement head to benefit maximum beneficiaries and their dependents according to the sanctioned budget and as per the provision contained in the Act.

Reply of the Government is not acceptable as the above expenditure are of administrative nature and should be restricted within the limit of five *per cent* as per the Act.

4.3.2 *Irregular expenditure of ₹ 35.04 crore on purposes other than welfare of construction workers*

As per Ministry of Labour and Employment, Government of India order No. Z-20011/08/2014-BL dated 07.06.2016, the State Government shall not spend any amount from BOCW Welfare cess fund on building of School, Hospitals, training centers, labour shed-cum night shelters, waiting hall, hostels etc., or for any purpose other than the welfare of BOC workers and their family exclusively. Also it was directed that the State Government shall not spend any amount from BOCW Welfare cess fund on advertisements. The fund so spent should be recouped into the BOCW Welfare cess Fund with immediate effect.

4.3.2.1 *Irregular advertisement expenditure of ₹ 25.17 crore*

Scrutiny of records of the BOCW Welfare Board revealed that the BOCW Welfare Board had made budget provision of ₹ 50.99 crore and incurred expenditure of ₹ 25.17 crore under advertisement head for displaying L.E.D Screens, hoarding etc., during 2017-22. The expenditure was incurred on advertisement in contravention to the orders³ of Hon'ble Supreme Court that advertisements from the amount collected for BOCW Welfare cess fund was not appropriate and the amount spent on advertisement should be returned. Moreover, the same was yet to be recouped into BOCW Welfare fund.

The Government stated (April 2024) that in BOCW Welfare Board, schemes were administered by complying directions of Model Welfare Schemes under the guidance of Hon'ble Supreme Court. Thus, expenditure on advertisement was incurred to ensure maximum registration of construction workers and their awareness on welfare schemes.

Reply is not acceptable as it has been envisaged in Model Welfare Schemes guidelines that spreading awareness programs should be done by way of grass root level awareness programs such as painting awareness messages in government building, urban local bodies and gram panchayats should be

³ As cited in Ministry of Labour & Employment, GoI order no. Z-20011/08/2014-BL dated 7 June 2016

involved in conducting *nukkad nataks*. However, the BOCW Welfare fund was not spent for the applicable purpose and the same was yet to be recouped.

4.3.2.2 Irregular expenditure on purchase of office building and its renovation- ₹ 8.66 crore

The BOCW Welfare Board purchased (February 2018) office building with 15,316.89 square feet area from Naya Raipur Development Authority (NRDA) and had paid ₹ 6.23 crore. Further, the NRDA submitted final claims of ₹ 3.75 crore for interior decoration work and construction of office rooms, against which the BOCW Welfare Board paid ₹ 2.43 crore (June and December 2018). The entire expenditure was incurred from the BOCW Welfare fund which was not in consonance with the directions (21 August 2015 and 04 September 2015) of Hon'ble Supreme Court. Hence, the expenditure incurred on the office building along with the expenditure on interior decoration totaling ₹ 8.66 crore⁴ was irregular and the same was yet to be recouped into BOCW Welfare fund.

The Government stated (April 2024) that proposal to purchase office building was approved in meeting of BOCW Welfare Board held before the order of Hon'ble Supreme Court without violating any directions. Further, the Government assured that the BOCW Welfare Board will comply with the directions in future.

Reply of Government that purchase of office building was approved in meeting of BOCW Welfare Board is not acceptable as the BOCW Welfare fund was spent for the purpose other than the welfare of BOC workers and their family members exclusively. However, the same was yet to be recouped.

4.3.2.3 Irregular expenditure on vehicle and computers- ₹ 1.21 crore

Scrutiny of records of BOCW Welfare Board revealed that the BOCW Welfare Board had incurred capital expenditure of ₹ 67.59 lakh during 2017-22 on the purchase of seven different type of vehicles (including SUV, MPV and Cars) for the Hon'ble Labour Minister, Chairman of BOCW Welfare Board and for the Departmental Officers to carry out the work of BOCW Welfare Board and also on purchase of three vehicles (Tata Sumo) for mobile registration of labourers. Besides, the BOCW Welfare Board had incurred expenditure of ₹ 36.85 lakh on purchase of computers.

Further, scrutiny of records of Labour Commissionerate, Government of Chhattisgarh Raipur revealed that during the period 2019-20 to 2021-22, the Department procured twelve laptops costing ₹ 16.84 lakh from the BOCW Welfare fund and distributed one laptop to Secretary, two laptops to Chairman of BOCW Welfare Board and nine laptops to the senior officials of the Labour Department for disposal of official work from their respective homes as shown in **Appendix- 4.1**.

Thus, the expenditure of ₹ 121.28 lakh⁵ incurred from BOCW Welfare fund was not for the purpose of welfare of BOC workers and their family members

⁴ ₹ 6,23,39,642 + ₹ 2,43,00,000 = ₹ 8,66,39,642

⁵ Expenditure ₹ 67.59 Lakh (Vehicles)+ ₹ 36.85 Lakh (computers)+ ₹ 16.84 Lakh (Laptops).

exclusively which was irregular and the same was yet to be recouped to BOCW Welfare fund.

The State Government stated (April 2024) that vehicles and computers were purchased for performing official work after the approval of Government.

Reply is not acceptable as the BOCW Welfare fund was not spent for the purpose of welfare of BOC workers/family members of BOC workers exclusively and the same was yet to be recouped.

4.3.3 Blocking of BOCW Welfare Fund for State scheme

Audit noticed that initially an expenditure of ₹ 21.60 crore had been booked from BOCW Welfare fund and transferred to State Urban Development Authority on October 2020 under *Mukhya mantri Shehri Slum Swasthya Yojana*, a state scheme in which camps were organized in urban slums to provide free health check-ups and medicines. However, the same had been refunded unexpended in March 2023.

4.4 Non-recoupment of expenditure of ₹ 1.91 crore into BOCW fund and unfruitful expenditure of ₹ 70 lakh on construction of waiting centers

As per BOCW Welfare Board notification (November 2012) *Mukhya Mantri Shramik Pratikshalaya Yojana* was launched for providing facilities such as drinking water, toilet and for imparting training for enhancing the skills of the workers. Under the scheme, the BOCW Welfare Board incurred expenditure of ₹ 1.91 crore for construction of nine waiting halls for labourers in eight districts as shown in **Appendix 4.2**. However, in compliance to Ministry of Labour and Employment, Government of India order No.Z-20011/08/2014-BL dated 07 June 2016, Chhattisgarh Labour Department discontinued the scheme.

Also in compliance of order mentioned above, the fund so spent for construction of waiting halls was required to be recouped into BOCW fund with immediate effect. It was, however, observed that the entire expenditure of ₹ 1.91 crore has not been recouped till date (January 2023) even after expiry of more than seven years.

Further, it was observed that out of nine waiting halls, five were utilised by Labour Department (three as food distribution centers for labourers and one each for training centers for skill development and for office purpose). However, three were being utilised by other departments' viz., one by Public Works Department, two by *Anganbadi* centers and one hall was not in use. The BOCW Welfare Board had incurred expenditure of ₹ 70 lakh on these four halls which was rendered unfruitful as the BOCW Welfare Board was unable to utilise them.

The Government stated (April 2024) that the district offices of Labour Department have been directed to open Labour Resources Center in the unutilised buildings.

Reply is not acceptable as the BOCW Welfare fund was yet to be recouped.

4.5 Payment of Cess through cheque instead of online payment gateway

As per Chhattisgarh Government, Labour Department letter (October 2016), for the purpose of better management of cess payment, the BOCW Welfare Board had started (November 2014) the facility for payment of cess through online Payment Gateway/ NEFT/ e-Banking/ Online challan option on the website of the Labour Department. This was to enable smooth transfer of cess amount to the BOCW Welfare Board's bank account without any delay.

Scrutiny of records however revealed that during 2017-18 to 2021-22, cess payments of ₹ 64.37 crore was made by various Government Departments through 2,121 cheques submitted instead of online payment gateway through Labour Department website.

During the same period, cess amounting to ₹ 386.80 crore was received through online portal and ₹ 454.30 crore was deposited in cash/cheque directly into the saving bank account (SBI A/C No. 30663238889) of the BOCW Welfare Board. Due to non-payment of cess of ₹ 518.66 crore to Board through Labour Department website, necessary details such as name of establishment, number of labourers engaged, estimated cost of construction, area of construction, estimated amount of cess, amount of cess pending *etc.* could not be captured in the system of BOCW Welfare Board.

Thus, the BOCW Welfare Board was not in the position to reconcile the payment received from various establishments against the amount due from them.

The Government stated (April 2024) that cess is being completely deposited online through departmental portal w.e.f December 2022. It was also stated that correspondence was being done with different Departments for reconciliation of figures.

4.6 Avoidable payment of ₹ 4.45 crore towards Income Tax

Under Section 10 (46) of Income Tax (IT) Act, 1961, any specified income arising to a BOCW Welfare Board, constituted by or under a Central or State Act or by Central or a State Government, with the objective of regulating or administering any activity for the benefit of the general public and which is not engaged in any commercial activity, has been exempted from levy of Income Tax by the Central Government. The entity eligible to claim exemption under Section 10 (46) of IT Act is required to be notified by the Central Government in the Official Gazette. In this regard, the Ministry of Finance (MoF) prescribed (June 2013) the standardised process to file an application in prescribed format by the entity to the Jurisdictional Commissioner of Income Tax (CIT)/Director of Income Tax to avail the said exemption.

The GoCG constituted CG Building and Other Construction Workers (BOCW) Welfare Board in September 2008 for the welfare of the Building and Other Construction Workers.

Scrutiny of records of the BOCW Welfare Board revealed that the BOCW Welfare Board had applied to the Commissioner of Income Tax for grant of exemption under Section 10(46) of the IT Act, 1961 in 2014 and consequently

the exemption was provided to the BOCW Welfare Board for the year 2013-14 to 2017-18. Thereafter exemption under Section 10(46) was provided for the years 2018-19 to 2022-23. However, for prior period i.e. the assessment year 2010-11, 2011-12 and 2012-13, the BOCW Welfare Board had not applied for exemption under section 10 (46) of Income Tax Act. The Income Tax Department issued notices under section 148 (income escaping assessment) of IT Act, 1961 for the assessment year 2012-13 and levied (December 2019) tax of ₹ 4.45 crore including penal interest of ₹ 2.89 crore. The BOCW Welfare Board had made payment (December 2019) of tax of ₹ 4.45 crore. Thus, failure of the Board in obtaining exemption under IT Act resulted in avoidable payment of Income Tax of ₹ 4.45 crore.

The Government accepted the facts and stated (April 2024) that initially the BOCW Welfare Board did not have any direction for seeking exemption under section 10(46) of IT Act.

4.7 Non preparation and submission of Annual Accounts of BOCW Welfare Board

Section 26 of BOCW Act 1996(Act) stipulates that the BOCW Welfare Board shall prepare, in such form and at such time for each financial year as may be prescribed, its annual report, giving a full account of its activities during the previous financial year, and submit a copy thereof to the State Government and the Central Government. Section 27 of BOCW Act 1996 (Act) stipulates that the accounts of the Board shall be audited by the CAG annually and any expenditure incurred in connection with such audit shall be payable by the BOCW Welfare Board to the CAG. The Board shall furnish to the State Government before such date as may be prescribed, its audited copy of accounts together with the auditor's report. The State Government shall cause the annual report and auditor's report to be laid, as soon as may be after they are received, before the State Legislature

During scrutiny of records of BOCW Welfare Board for the period 2017-18 to December 2022, it was noticed that the annual accounts of the BOCW Welfare Board were prepared and audited by Chartered Accountant up to the year 2019-20, while the annual accounts for the years 2020-21 and 2021-22 were not prepared. The BOCW Welfare Board had not submitted its annual accounts to office of the Accountant General (Audit), Chhattisgarh for audit. Hence, annual accounts were also not laid before the State Legislative Assembly.

The BOCW Welfare Board also did not submit its Annual accounts to the State Government. As a result, the Government was not in a position to properly oversee the functioning/ performance of the BOCW Welfare Board and its financial status.

The State Government stated (April 2024) that being a subordinate office of Labour Department, important details such as income and expenditure, welfare schemes administered and number of construction workers benefited under respected welfare schemes by the BOCW Welfare Board are mentioned in the Administrative Report of the Labour Department which is laid down in the State Legislative Assembly. The above mentioned details are also forwarded to Ministry of Labour and Employment, GOI and Chhattisgarh Accountant General's office at quarterly/ annually basis. Presently, the Annual Accounts

for the period 2017-18 to 2021-22 has been audited by the CAG's empanelled Chartered Accountant. Further, the State Government assured for taking necessary actions in future.

Reply of the State Government is not acceptable as the BOCW Welfare Board had not submitted its annual accounts to the Principal Accountant General (Audit), Chhattisgarh for certification despite reminders.

4.8 Conclusion

During the period 2017-22, only ₹ 662.15 crore was spent against the available fund of ₹ 1,317.09 crore resulting in accumulation of Welfare Fund of ₹ 631.58 crore with the BOCW Welfare Board. The scheme expenditure of the Board declined from ₹ 192 crore to ₹ 88 crore while the administrative expenditure increased from ₹ 18 crore to ₹ 24 crore during the period of audit. The BOCW Welfare Board had incurred ₹ 68.80 crore excess administrative expenditure against the ceiling of five *per cent*. Audit noticed that the BOCW Welfare Funds were diverted for purposes other than the welfare of building and other construction workers and their family exclusively. There was irregular expenditure on advertising, purchase of office building, vehicles, computers and semi-constructed waiting halls from the BOCW fund, which was not yet recouped. Further, the BOCW Welfare Board had made avoidable payment of ₹ 4.45 crore towards income tax and did not submit Annual Accounts for certification by Accountant General, Chhattisgarh for being laid before the State legislature.

4.9 Recommendations

- The BOCW Welfare Board should increase its coverage of registered worker under the Welfare schemes and spend fund exclusively for the welfare of construction workers and their family.
- The Board should restrict its Administrative expenditure within five *per cent* ceiling.
- Further, the BOCW Welfare Board should take prompt action to recoup the expenditure incurred from the BOCW funds on items viz., advertising, office building etc.
- The State Government should instruct the Board to prepare and submit its Annual Accounts for certification by Accountant General, Chhattisgarh for being laid before the State legislature.

CHAPTER-V

RESOURCES

CHAPTER- V: RESOURCES

5.1 Collection of Cess by BOCW Welfare Board

Section 3 of the BOCW Act, 1996, provides for the levy and collection of cess for the purposes of the Act at such rate not exceeding two *per cent* but not less than one *per cent* of the cost of construction. The Ministry of Labour, GoI, notified vide notification (September 1996) that the cess shall be deducted at the rate of one *per cent* of the cost of construction incurred by the employer. This Section enables the deduction of cess at source in relation to building or other construction work of a Government or a Public Sector Undertaking or advance collection through a local authority at the time of granting approval of Building Permission. Details of Cess collected during 2017-22 are shown in Table 5.1.

Table 5.1: Details of Cess Collected by BOCW Welfare Board during 2017-18 to 2021-22

(₹ in crore)

Year	Selected Districts					Other District	Total Cess
	Bilaspur	Bastar	Janjgir-Champa	Raigarh	Raipur		
2017-18	8.98	3.34	3.87	8.03	42.56	111.61	178.39
2018-19	7.62	8.55	3.11	8.09	36.89	135.45	199.71
2019-20	5.78	3.04	0.79	7.37	28.94	117.70	163.62
2020-21	6.64	11.20	0.47	7.94	23.06	123.03	172.34
2021-22	8.41	11.62	2.29	5.28	25.33	138.14	191.07
Total	37.43	37.75	10.53	36.71	156.78	625.93	905.13

(Source: information provided by the BOCW Welfare Board)

Due to non-assessment of cess by the cess assessing authority following irregularities have been noticed:

5.1.1 Non-deduction of cess of ₹2.82 crore

During test check of records, it was noticed that one out of 32 works divisions, two out of five Municipal Corporations and one out of five town and country planning offices, failed to deduct cess totaling ₹ 2.82 crore for the year 2017-22. The reason for non-deduction of cess by each department is detailed below:

- Office of the EE, MMGSY, Raigarh failed to deduct cess of ₹ 1.16 lakh from the escalation bills of the Contractor.
- Office of the Commissioner, Raipur Municipal Corporation, had failed to deduct cess of ₹ 269.28 lakh from the cost of internal development activities (such as construction of roads, water tank, guard room, boundary wall etc) carried out by the Colonisers¹ before the approval of projects.

¹ Coloniser: Any person or institution who intends to take up the work of establishment of the colony.

- Office of the Commissioner, Jagdalpur Municipal Corporation, had failed to deduct cess of ₹ 10.11 lakh from the cost of internal development activities (such as construction of roads, water tank, guard room, boundary wall etc) carried out by the Colonisers before the approval of projects.
- Office of the Assistant Director, Town and Country Planning, Janjgir-Champa, had failed to deduct cess of ₹ 1.22 lakh from 11 individuals from the estimated cost of constructions before the approval of building plans.

The Government assured (April 2024) that correspondence has been made with the concerning departments regarding these irregularities. Further, it has also been assured that if the departments fail to deposit the pending cess, then the cess assessing authority will be directed to collect the cess in the similar way of revenue collection.

5.1.2 Transfer of cess

As per Rule 5 of the Building and Other Construction Worker's Welfare Cess Rules, 1998, the proceeds of the cess collected under Rule 4 shall be transferred by such Government Offices, Public Sector Undertakings, Local Authorities and cess collectors, to the BOCW Welfare Board. The cess amount collected should be transferred to the Board within thirty days of its collection.

5.1.2 (a) Non-transfer of Cess of ₹ 3.38 crore

During test check of records in test checked units, it was noticed that in one out of 32 works divisions and two out of five Municipal Corporations, cess of ₹ 3.38 crore collected during the period April 2017 to March 2022 was not transferred to BOCW Welfare Board as of March 2022 as shown in **Table 5.2**.

Table 5.2: Details of Non- transfer of BOCW Welfare Cess

Sl. No.	Name of the Divisions	Amount (in ₹)
1	Executive Engineer, WRD, Survey and Barrage Construction Division 1, Raigarh	16,89,639
2	Commissioner, Nagar Palik Nigam, Raigarh	230,47,876
3	Commissioner, Nagar Palik Nigam, Jagdalpur, Bastar	90,14,462
	Total	337,51,977

The Government assured (April 2024) that correspondence has been made with concerning departments for collection of pending cess. Presently, Raipur Municipal Corporation deposited the pending cess. The Government also stated that cess assessing authority has been directed to collect pending cess in the same way of revenue collection.

5.1.2 (b) Delayed transfer of cess

Section 8 of BOCW Welfare Cess Act, 1996 also stipulates that if any employer fails to pay any amount of cess payable under section 3 within the time specified in the order of assessment, such employer shall be liable to pay interest on the amount to be paid at the rate of two *per cent* for every month or part of a month

comprised in the period from the date on which such payment is due, till such amount is actually paid.

During test check of records, it was noticed that in eight out of 32 works divisions and in one out of five Municipal Corporation, there was delay ranging from one to 120 months in the collection and transfer of cess amounting to ₹ 8.09 crore to BOCW Welfare Board as shown in **Table 5.3**.

Table 5.3: Details of delay in transfer of BOCW Welfare Cess to BOCW Welfare Board

Sl. No.	Name of the Divisions	Amount in ₹	Delay in months
1	Executive Engineer, PWD, B&R Division, Raigarh	17,03,392	25 to 35 months
2	Executive Engineer, PHED, Civil Division, Raigarh	15,99,072	1 to 7 months
3	Executive Engineer, PWD, Bridge Division, Raigarh	63,75,103	1 to 96 months
4	Executive Engineer, PWD, Bridge Division, Raipur	192,41,046	1 to 90 months
5	Executive Engineer, PHED, Civil Division, Raipur	8,68,473	14 to 62 months
6	Executive Engineer, PHED Civil Division, Bilaspur	8,75,569	1 to 8 months
7	Executive Engineer, PWD, North Bastar Division 1, Jagdalpur	8,67,144	71 to 120 months
8	Executive Engineer, PWD, Bridge Division, Jagdalpur, Bastar	3,66,874	34 to 46 months
9	Commissioner, Nagar Palik Nigam, Raipur	489,87,414	32 to 44 months
	Total	808,84,087	

Further, office of the Commissioner, Nagar Palik Nigam, Raipur collected advance cess of ₹ 4.91 crore by granting building permission during the year 2021-22. On this being pointed out in Audit, the office had deposited (March 2024) pending cess of ₹ 4.90 crore with a delay ranging from 32 to 44 months.

The State Government stated (April 2024) that correspondence has been made with the concerned departments regarding these irregularities.

5.1.2 (c) *Non receipt of ₹ 3.98 crore against the cheques received from different bodies/departments*

During scrutiny of records of BOCW Welfare Board, it was observed that a total of 326 cheques pertaining to cess amount of ₹ 3.98 crore were lapsed and could not be encashed in the Bank since 2019 leading to non-receipt of funds of ₹ 3.98 crore by BOCW Welfare Board.

The State Government stated (April 2024) that efforts are being made to get new cheques from concerning departments to recover the balance amount.

5.2 Conclusion

There were instances of non-deduction of cess of ₹ 2.82 crore, non-transfer of cess of ₹ 3.38 crore by the cess deducting/collecting authorities in the State. Audit noticed transfer of cess of ₹ 8.09 crore with a delay ranging from one month to 120 months by the test checked cess deducting/collecting authorities viz., Works departments, Urban Local Bodies and Town and Country Planning.

5.3 Recommendations

- The BOCW Welfare Board should co-ordinate with the cess deducting/collecting authorities for timely collection and transfer of cess as its delay results in loss of interest to the Board.
- Suitable provision for levy of penalty for non-collection, delayed collection and non-transfer of cess should be made to the extant rules.

CHAPTER-VI

UTILISATION OF BOCW FUND

CHAPTER-VI: UTILISATION OF BOCW FUND ON WELFARE MEASURES

The Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (BOCW Act) provides for constitution of a BOCW Welfare Board by the State Government and constitution of a BOCW Welfare Fund. The BOCW Welfare Board was constituted (September 2008) by the State Government with the objective to provide benefits and carry out welfare measures as detailed under Section 22 of the Act. The BOCW Welfare Board was also mandated to utilise the BOCW Welfare Fund for purposes authorised by the Act under Section 24 (2) (a). Further, Rule 277 of the Chhattisgarh BOCW Rules, 2008, enlisted various schemes benefit of which may be extended by the Board to beneficiaries who had made contribution to the Fund for a minimum period subject to the conditions prescribed.

6.1 Implementation of Welfare Schemes from BOCW Fund

As stipulated in Rule 279 of CG BOCW Rules, 2008, BOCW Welfare Board with the prior approval of state government may notify schemes and lay down its procedure in respect of benefits and group of benefits specified in Rule 277. As of 31 March 2022, there are 25 welfare schemes being implemented by the BOCW Welfare Board, Chhattisgarh out of which following 10 schemes were selected for test check in audit.

- *Mukhyamantri Nirman Mazdoor Kaushal Vikas Evam Parivar Sashaktikaran Yojana* (Vocational Training Provider)
- *Mukhyamantri Nirman Shramik Mrutyu evam Divyang Sahayata Yojana*
- *Minimata Kanya Vivah Sahayata Yojana*
- *Naunihal Chatrvritti Yojana*
- *Mukhyamantri Cycle Sahayata Yojana*
- *Pradhanmantri Jeevan Jyoti Bima Yojana*
- *Shaheed Veernarayan Singh Shram Ann Sahayata Yojana*
- *Mukhyamantri Shramik Auzar Sahayata Yojana*
- *Mobile Registration Van Yojana*
- *Durghatana mein Chikitsa Sahayata Yojana*

The payment of assistance under test checked schemes to the beneficiaries during the years 2017-22 is as shown in **Table 6.1**.

Table 6.1: Details of Allotment and Expenditure

(₹ in crore)

Scheme	2017-22		
	Allotment	Expenditure	Beneficiaries
Schemes with Maximum Financial Assistance			
<i>Mukhyamantri Nirman Mazdoor Kaushal Vikas Evam Parivar Sashaktikaran Yojana</i>	156.00	104.10	54917
<i>Mukhyamantri Nirman Shramik Mrutyu evam Divyang Sahayata Yojana</i>	125.00	89.84	17287
<i>Minimata Kanya Vivah Sahayata Yojana</i>	130.45	91.39	47104
<i>Naunihal Chatrvritti Yojana</i>	151.27	99.15	504273
<i>Mukhyamantri Cycle Sahayata Yojana</i>	235.84	73.37	221012
Schemes with Moderate Financial Assistance			
<i>Pradhanmantri Jeevan Jyoti Bima Yojana</i>	148.00	8.77	204843
<i>Shaheed Veer narayan Singh Shram Ann Sahayata Yojana</i>	21.00	2.30	701355
<i>Mukhyamantri Shramik Auzar Sahayata Yojana</i>	48.00	13.49	129725
Schemes with No/Minimum Beneficiaries			
<i>Mobile Registration Van Yojana</i>	3.50	0.93	0
<i>Durghatana mein Chikitsa Sahayata Yojana</i>	6.00	0.43	52
Total	1025.06	483.77	1880568

Note: Allotment and Expenditure of all the 25 schemes during 2017-22 are detailed in *Appendix 6.1*

6.1.1 Implementation of Mukhyamantri Nirman Mazdoor Kaushal Vikas Evam Parivar Sashaktikaran Yojana (Vocational Training Provider)

Mukhyamantri Nirman Mazdoor Kaushal Vikas Evam Parivar Sashaktikaran Yojana (MNMKVPSY) has been launched on September 2012 with a view of skill upgradation of construction workers aged between 18 to 50 years registered under BOCW Welfare Board and their family members. The scheme provided for training of various trades related to construction works such as *Rajmistry*, plumber, electrician, AC refrigeration, carpenter, mobile repairing, computer hardware/software, security guard and all other professions identified by technical department for the workers registered under the Board and their family members. The entire cost of training was to be borne by the BOCW Welfare Board and the honorarium will be paid to the trainees.

The terms and conditions of the scheme were: -

- Training programs will be conducted by the Vocational Training Providers (VTPs) registered under Chhattisgarh State Skill Development Authority (CSSDA) portal.
- The cost of training and stipend to registered labourers (equivalent to minimum wage for unskilled worker) shall be borne by the BOCW Welfare Board.

Audit noticed the following discrepancies in implementation of above scheme:

➤ **Short attendance of trainees**

As per the work orders issued to VTPs, all the trainees registered under MNMKVPSY were entitled for the honorarium admissible under the particular trade only on successful completion of training and with attendance of 80 *per cent* and above. Payment of honorarium was subject to receipt of passing certificate from the concerning VTPs. Further VTPs are entitled to receive ₹ 800 per trainee as examination fees only after successful completion of training and with attendance of 80 *per cent* and above. After conducting the examination, the amount was to be paid to the VTPs.

Scrutiny of records in five test checked districts revealed that during 2017-21, the District Labour office, Raigarh made honorarium payment of ₹ 0.26 crore to 250 beneficiaries who had less than the prescribed 80 *per cent* attendance. The objective of the scheme could not be fulfilled as required skill of construction worker may not be upgraded due to short attendance.

It was also observed in two out of five districts (Janjgir-Champa and Raigarh) that the District Labour offices had made payment of examination fees to VTPs against the trainees with short attendance (below 80 *per cent*) during 2017-21 as shown in **Table 6.2**.

Table 6.2: Details of payment of examination fees to Vocational Training Provider

District	No. of beneficiaries with attendance below 80 <i>per cent</i> against whom examination fees was paid to VTPs	Examination fees paid (₹ in crore)
Janjgir-Champa	321	0.02
Raigarh	441	0.04
Total	762	0.06

(Source: Data provided by Labour Department, GoCG)

However, the other three districts (Raipur, Bastar and Bilaspur) had not produced the records of training and attendance due to which audit could not ascertain if the training programmes were properly implemented. Thus, the Department did not monitor the ongoing training programme and released examination fee without ensuring minimum required attendance.

The Government in its reply stated (April 2024) that honorarium has been paid to beneficiaries despite short attendance in compliance of provision for compensation against loss of pay. In the context of examination fees, it has also been mentioned that show cause notice has been issued to who inspectors accepted the applications as well as notices to VTPs of Janjgir-Champa district to refund the examination fees received for the ineligible beneficiaries.

Reply is not acceptable as the objective of scheme to upgrade skill of construction workers could not be fulfilled due to not ensuring the minimum attendance required for the training programme.

6.1.2 Mukhyamantri Cycle Sahayata Yojana

Mukhyamantri Cycle Sahayata Yojana was launched in 2010 in which 10,000 cycles are to be distributed to registered female construction workers in the age group 18 to 40 years each year. Chhattisgarh BOCW Welfare Board vide notification (November 2012) had amended the maximum eligibility age to 35 years from 40 years. During the BOCW Welfare Board meeting held in January 2018, it was decided to extend the scheme benefits to all the male construction workers also in the age group 18 to 50 years who had registered before December 2015 under the scheme.

➤ **Benefit extended to ineligible construction workers under Mukhyamantri Cycle Sahayata Yojana**

Scrutiny of records revealed that during year 2017-18 to 2021-22, the BOCW Welfare Board had extended benefit to 1,88,880 beneficiaries under the *Mukhyamantri Cycle Sahayata Yojana* (MCSY), out of which, a total of 2772 workers had exceeded the age limit prescribed under the scheme and hence were not eligible for the scheme benefits as shown in **Appendix 6.2**.

Similarly, in the five selected districts, the BOCW Welfare Board had extended the scheme benefit to 58,597 beneficiaries during 2017-22 out of which 933 beneficiaries had exceeded the prescribed age for eligibility of the scheme. The district wise details of ineligible beneficiaries is as shown in **Table 6.3**.

Table 6.3: District-wise detail of ineligible beneficiaries

District	Total no. of Beneficiaries	Total no. of ineligible beneficiaries
Raipur	16963	35
Bastar	5952	14
Bilaspur	14790	363
Janjgir-Champa	10316	355
Raigarh	10576	166
Total	58597	933

(Source: Data provided by Labour Department, GoCG)

It is evident that the BOCW Welfare Board did not carry out proper scrutiny of applications which led to extension of scheme benefits to the ineligible beneficiaries. Audit further noticed an uneven distribution of 1.78 lakh cycles by the department during the year 2018-19 which is 94 *per cent* of the total cycles distributed during the period 2017-18 to 2021-22.

On being pointed Government stated (April 2024) that during distribution a *Vikas Yatra* was organised and large number of applications were received with a very small time provided for its disposal. Thus, erroneously the workers were benefitted. However, rechecking of age is under process and recovery will be made if found ineligible.

6.1.3 *Mukhyamantri Shramik Auzar Sahayata Yojana*

Mukhyamantri Shramik Auzar Sahayata Yojana (MSASY) was launched in October 2010 with a view to provide 10,000 toolkits every year to the registered construction workers under various trades within the State.

Scrutiny of records of Secretary, BOCW Welfare Board and Labour Commissioner, Chhattisgarh Raipur revealed that as per scheme guidelines, department was required to procure 10,000 kits per annum i.e. 50,000 *auzar* kits during 2017-18 to 2021-22. However, the Department had procured 1,34,808 kits (84,808 excess) costing ₹ 3.79 crore during the year 2018-19.

Further, it has also been noticed that out of 1,34,808 kits procured, only 1.28 lakh kits have been distributed during 2018-19 as shown in **Table 6.4**.

Table 6.4: Distribution Details of Kits

Trade Kit for	No. of Kits Purchased	No. of kits distributed	Undistributed kits	Rate (in ₹ per unit)	Amount (₹ in lakh)
<i>Rajmistry</i>	28267	25702	2313	1296	29.98
Carpentar	3489	2952	537	2326	12.49
Plumber	3367	3266	100	4375	4.37
Painter	1979	1338	641	379	2.42
Electrician	5698	5255	443	1197	5.30
<i>Reja-Coolie</i>	92008	89938	2070	889	18.40
Total	1,34,808	1,28,451	6,104		72.98

(Source: Data provided by Labour Department, GoCG)

Balance 6,104 kits remained undistributed since 2018-19. Thus due to procurement of kits in excess of requirement, 6,104 toolkits costing ₹ 72.98 lakh rupees have been lying idle for more than four years. The possibility of permanent damage in tool kit items due to rusting/other factors cannot be ruled out.



Picture 6.1: undistributed Auzar kits at Raigarh District

On being pointed out, no specific reply has been given by the Government (April 2024).

6.1.4 Nirman Mazdoor Jeevan Jyoti Bima Yojana (NMJJBY)

The Labour Department, Government of Chhattisgarh launched (May 2015) “Nirman Mazdoor Jeevan Jyoti Bima Yojana” (NMJJBY) which was converged with *Pradhan Mantri Jeevan Jyoti Beema Yojana* (PMJJBY) for all the registered labourers in the age group of 18 to 50 years. To implement the scheme, CG BOCW Welfare Board acts as nodal agency. After receipt of application and consent of registered construction worker, BOCW Welfare Board will deposit payable insurance premium to bank account of beneficiary. The same will be subsequently auto debited from beneficiary’s bank account and transferred to the insurance company.

Scrutiny of records revealed that the department had transferred the insurance premium to 61,103 beneficiaries under the NMJJBY scheme during 2017-18 to 2018-19. However, the scheme was closed w.e.f 9 December 2022 as decided in the BOCW Welfare Board meeting held on 4 August 2022. The following shortcomings were noticed during the course of audit:

➤ Beneficiaries insured after their death

Scrutiny of records revealed that out of five selected districts in two districts Janjgir-Champa and Bilaspur, during 2017-18 applications were received for insurance and the yearly premium of 13 beneficiaries was transferred by the

department after their date of death (**Appendix 6.3**). This indicates deficiency in verification of the applications by the Board and the Department. Due to lack of mechanism for proper verification of documents, beneficiaries were insured even after their death.

The State Government stated (April 2024), that these beneficiaries applied online however, due to lack of documents in support of premium payment and confirmation of death of beneficiaries, insured amount was not paid to these beneficiaries.

Reply is not acceptable as the audit observation was pertaining to premium payment. However, Government had replied about the claim settlement after the death of beneficiaries.

➤ **Deprivation of beneficiaries from insurance coverage**

As stipulated in Rule C sub-rule iii (3) of NMJJBY, in the event of death, nominee of the deceased will be given death benefit of ₹ 2 lakh. Further, sub-clause-D envisages nominee of deceased registered worker to produce death claim in format-one accompanying death certificate to District Nodal Agency (District Labour Officer/Assistant Labour Commissioner) who will complete further formalities of claim settlement with the authorised bank.

Scrutiny of cases test checked in three out of five selected districts (Bilaspur, Janjgir-Champa and Bastar) revealed that 21 beneficiaries, for whom premium was transferred under the NMJJBY by the BOCW Welfare Board, had died during the insured period, but none of the nominees were provided with the benefit of insurance coverage of ₹ 2 lakh (**Appendix 6.4**). Thus, there was lack of monitoring by the BOCW Welfare Board of all the unsettled cases of beneficiaries coming under the purview of scheme and failure to provide the benefits of the scheme to insured beneficiaries resulting in deprivation of beneficiaries from the insurance coverage.

On being pointed out, Government replied (April 2024) that on account of death of beneficiary, there was a provision for submission of claim by the nominee of deceased labour with complete documents. However, only one nominee of deceased labour submitted the documents for claim.

Reply is not acceptable as the BOCW Welfare Board and the Labour Department should develop a mechanism within the system to monitor all the cases which remained unclaimed and settle them with insurance company for payment of insurance claims to the nominees of deceased beneficiaries insured under the scheme.

6.1.5 Shaheed Veer Narayan Singh Shram Ann Sahayata Yojana

Shaheed Vir Narayan Singh Shram Ann Sahayata Yojana (SVNSASY) erstwhile *Pandit Deendayal Upadhyay Shram Ann Sahayata Yojana* was launched in October 2017 with an objective to provide hot cooked meals to the construction workers assembling in a common place called *Chawdi*.

Labour Department, GoCG had signed an MoU on 01 January 2018 with the food supplying agency (Touchstone Foundation), Bhilai for the work of cooking and distribution of hot cooked meal to construction workers under SVNSASY. The cost for each plate was fixed at ₹ 18.90 of which five rupees was to be borne by construction workers and rest amount of ₹ 13.90 by the BOCW Welfare Board. As per clause 7.8 Quality and Hygiene and Annexure 3 of the MoU Touchstone Foundation (TSF), Bhilai, TSF will be solely responsible for providing good, hygienic and standard food to the workers at the meeting point. Department has to appoint an officer designated for checking the standard of food provided by the Vendor. He/ She will acknowledge and sign the registers maintained by TSF (Touch Stone Foundation) for the number of meals distributed or served.

During test check of records of selected five districts, it was noticed that SVNSASY was being implemented in three districts (Raipur, Bilaspur and Raigarh). During January 2018 to March, 2022, TSF had provided meals to 5.33 lakh BOC workers registered under the scheme as shown in **Table 6.5**.

Table 6.5: Details of Beneficiaries under the scheme

Year	No. of BOCW Workers benefitted under scheme			Total
	Raipur	Bilaspur	Raigarh	
2017-2018	14,221	11,471	9,056	60,209
2018-2019	34,470	32,894	1,43,754	2,20,270
2019-2020	26,998	44,979	51,794	1,01,081
2020-2021	28,322	24,039	3,527	88,441
2021-2022	33,092	64,728	9,437	1,31,401
Total	1,37,103	1,78,111	2,17,568	5,32,782

(Source: Data provided by Labour Department, GoCG)

It is evident from above table 5.33 lakh workers were provided hot meals by the TSF. Audit however, observed that the department had not appointed any designated officer to assure the quality food being served to workers.

On this being pointed out Government replied (April 2024) that- Labour Officer/Labour Inspector/Welfare Inspector of the concerning districts from time to time checks the quality of food and informs for shortcomings if any.

Reply is not acceptable as no records related to inspections and food testing were provided to audit. Further, no such records were obtained during physical verification.

6.1.6 Mobile Registration Van Yojana (Sanjeevani Ambulance Yojana)

“Mobile Registration Van Yojana” was launched by the Chhattisgarh Building and Other Construction Workers’ Welfare Board from 5 September 2012, by renaming *Sanjeevani Ambulance Yojana* due to less utility of *Sanjeevani Ambulance* after the

launch of “108 Ambulance Scheme” in the State. Under the Mobile registration Van scheme, camps/conference were organised at construction site and *chawdi* for registration of construction workers and to spread awareness regarding various schemes.

➤ **Non organising camps in distant locations**

On scrutiny of database pertaining to Camps (*Shivirs*) organised by the selected districts, Audit noticed that the field offices did not organise camps in the distant locations of the districts.

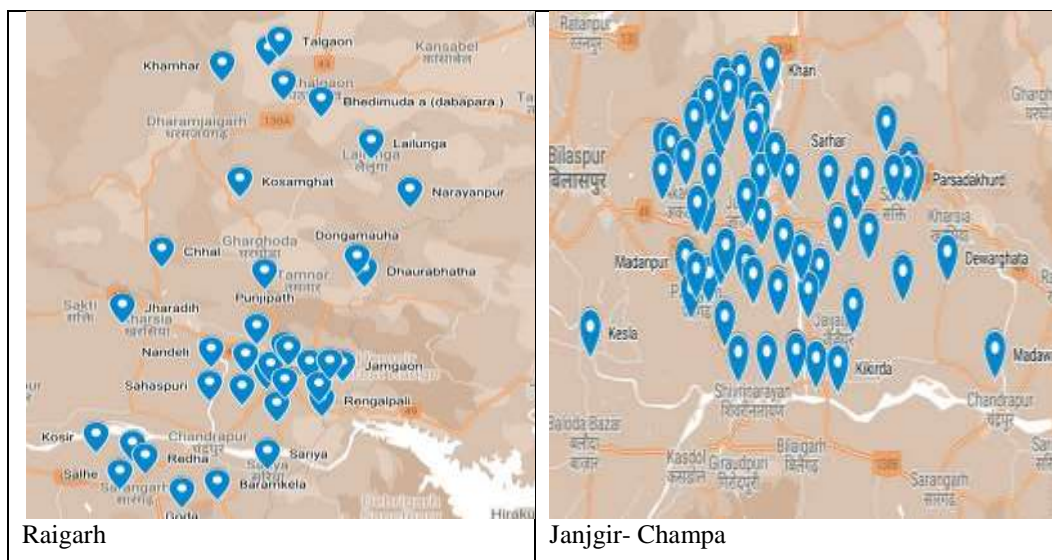
Raigarh: - Total 42 camps were organised in Raigarh District during 2017-18 to 2021-22 and 7,954 workers (14.93 *per cent* of total registration) were registered in these camps. Out of 42, 32 camps were organised in Sarwani in East and Jamgaon in South. However, last located remote towns/ villages (Gaurdih and Vijaynagar) were not touched through Mobile Registration Van.

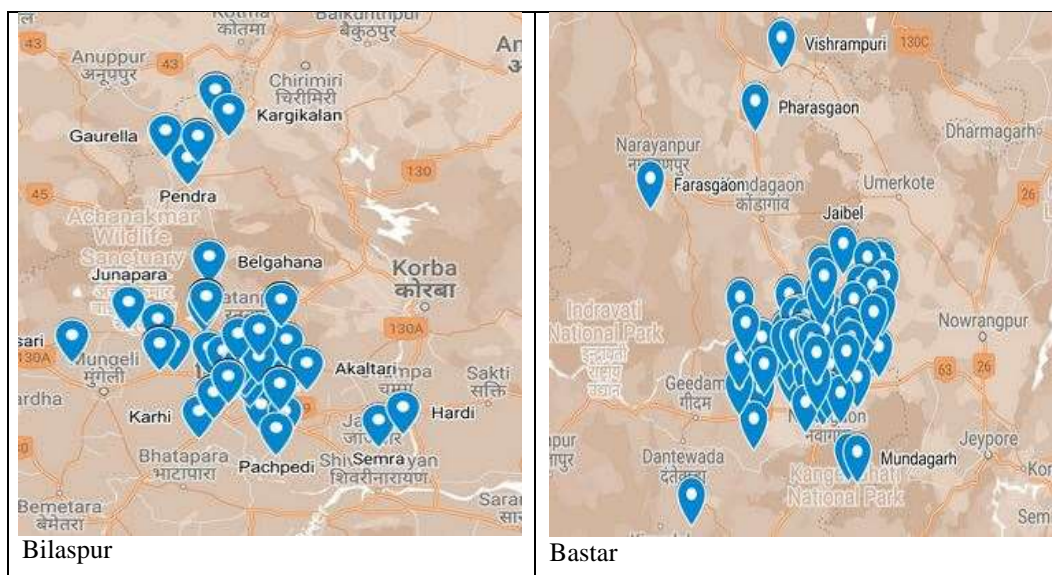
Bilaspur: - Total 213 camps were organised in Bilaspur District during 2017-18 to 2021-22 and 3,924 workers (4 *per cent*) were registered in these camps out of total 94,232 registrations in the district. Out of 213, 33 camps were conducted in Masturi whereas last located villages/ towns (Nawatola and Khamariya) were not touched through Mobile Registration Van Scheme.

Janjgir-Champa: - Total 68 camps were organised in Janjgir-Champa District during 2017-18 to 2021-22 and 14,426 workers (12.29 *per cent* of total registrations) were registered in these camps through Mobile Registration Van Scheme out of total 1,17,284 registrations in district.

Bastar: - Total 114 camps were organised in Bastar District during 2017-18 to 2021-22 and only 5,985 workers (36.08 *per cent*) were registered in these camps through Mobile Registration Van Scheme out of 16,585 registrations in district.

Picture 6.2: Pictorial presentation of conducting Awareness camps.





It is evident from the maps in preceding charts that the department had focused on conducting camps only in nearby areas of the district labour officer. The construction workers residing at remote locations of the district may not have been covered under the scheme and were deprived of the intended benefits of the scheme.

The Government (April 2024) referred an order and stated that limit of POL was fixed at 65 liters per month and ₹ 30,000 for maintenance of vehicles as per prescribed eligibility. Further, as per allotted fund, expenditure was incurred on organising camps in labour centric areas/scheme registration/renewal of registration/scheme application of the construction workers along with awareness of schemes implemented by the BOCW Welfare Board.

The Government need to assess the requirement of POL/maintenance based on size of district and travel requirement.

6.1.7 Delayed transfer of financial assistance under the schemes listed in Chhattisgarh Lok Sewa Guarantee Act, 2011

Chhattisgarh Lok Sewa Guarantee Act, 2011 was enacted by Government of Chhattisgarh in 2011 that ensures the delivery of certain public services to citizens by the State Government, local bodies, public authorities or agencies within the time stipulated and to fix the liabilities of persons responsible for service delivery. The schemes coming under the purview of Chhattisgarh Lok Sewa Guarantee Act, 2011 were required to deliver the benefit to the beneficiaries within 30 days. *Mukhyamantri Nirman Shramik Mrutyu evam Divyang Sahayata Yojana* (MNSMDSY) and *Minimata Kanya Vivah Sahayata Yojana* (MKVSY) was also covered under the Lok Sewa Guarantee Act.

On scrutiny of records in test checked districts, it was observed that in both the schemes (MNSMDSY and MKVSY), a total of 2759 out of 6658 beneficiaries had received scheme benefits during 2017-22 with a delay as shown in **Table 6.6**.

Table 6.6: Detail of delayed payments made to beneficiaries

Scheme	No. of beneficiaries	No. of beneficiaries who received delayed payment	Amount (₹ in crore)	Delay range		
				01 to 15 days	16 days to one month	More than one month
MNSMDSY	2440	600	2.77	197	112	291
MKVSYS	4218	2159	4.32	153	111	1895
Total	6658	2759	7.09	350	223	2186

(Source: Data provided by Labour Department, GoCG)

It is evident from the above table that there was delay ranging from one day to more than one month in delivery of scheme benefit beyond the stipulated limit of 30 days prescribed under the Act.

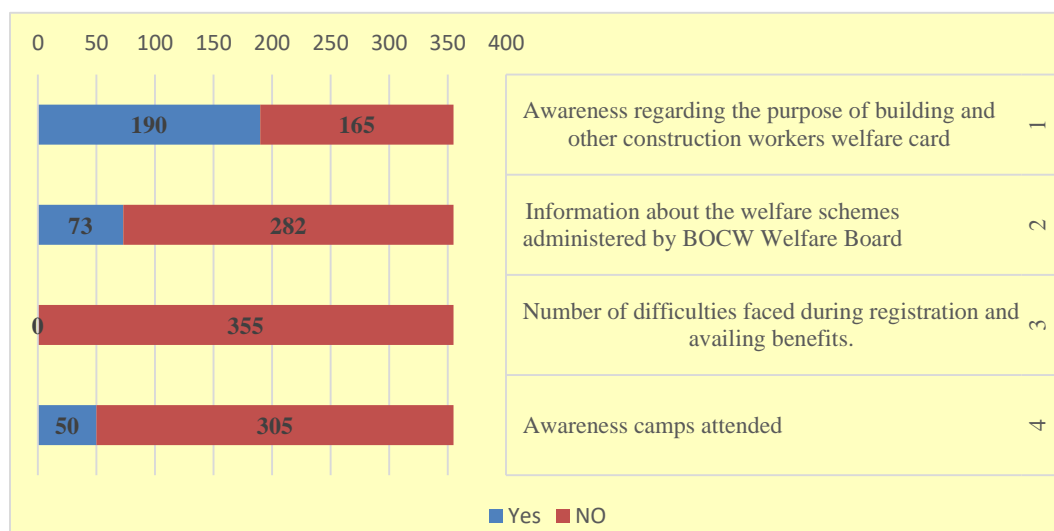
On this being pointed out, Government attributed (April 2024) various reasons for delay such as verification of online documents, code of conduct during state and General elections in 2018-19, non-availability of nominees during physical verification due to Covid-19 pandemic. Further, it has also been stated that labour inspectors visited repeatedly at nominees' house to verify documents enclosed with applications lead to further delay.

6.2 Outcome of Beneficiary Survey

The objective of the BOCW Welfare Board is to carry out various welfare schemes for construction workers and to extend benefits of scheme to eligible construction workers. A survey of 100 beneficiaries from each selected district was conducted to evaluate the performance of the BOCW Welfare Board in relation to identification and registration of beneficiaries, scrutiny of their applications and complaints of the beneficiaries.

During the test check of selected districts for the period 2017-18 to 2021-22, beneficiary survey was conducted regarding awareness of selected schemes implemented by the BOCW Welfare Board. The results of beneficiary survey are shown in **Chart 6.1:**

Chart 6.1: Outcome of Beneficiary Survey



(source: Beneficiary survey)

It is evident from the above chart that 86 *per cent* beneficiaries surveyed did not attend awareness camps and 79 *per cent* beneficiaries were not aware about the welfare schemes administered by the BOCW Welfare Board while 46 *per cent* beneficiaries were not even aware about the purpose and importance of welfare card issued by the Board. During the period 2017-18 to 2021-22 BOCW Welfare Board had incurred expenditure of ₹ 28.62 crore on IEC activities. This indicates that the IEC activities carried out by the Board were not effective. The BOCW Welfare Board is not only required to increase the coverage and methodology to reach out to all the construction workers in the State but also needs to simplify the process of registration and availing benefit under the various schemes.

The Government stated (April 2024) that to simplify the application process, department has started accepting applications online from CEC (Choice Centres) to save time and irrelevant expenses of labour. Further, it has also been mentioned that instructions were received from Labour and Employment Ministry, GoI to receive labour applications under digitisation process to benefit them without delay.

6.3 Conclusion

Audit noticed deficiencies in implementation of various welfare schemes by the Labour Welfare Board/ Department. There were instances of irregular payment of honorarium to beneficiaries and examination fees to VTPs under skill upgradation scheme despite short attendance of trainees, cases of excess procurement and non-distribution of tool kits. Due to lack of arrangement of quality control, non-compliance to quality and safety standards for the food supplied to the construction workers cannot be ruled out. Issues have also been noticed on delayed payment of assistance/benefits to beneficiaries. There was lack of awareness about the welfare schemes among the beneficiaries which has been reflected during beneficiary survey.

6.4 Recommendations

- The BOCW Welfare Board should establish a mechanism to ensure that the benefits/assistance under various schemes are extended to the eligible beneficiaries and their family within the time prescribed.
- The BOCW Welfare Board should simplify the process of applying for the assistance under various schemes and in the cases of death and disability the Board should *suo moto* initiate and grant the benefit after due verification without any need of application.
- The BOCW Welfare Board should spread awareness about the benefits of welfare schemes amongst workers in remote areas as well.
- The BOCW Welfare Board should fix the responsibilities of the district Labour authorities (Labour sub Inspector/ Inspector, Labour Officer and Assistant Labour Commissioner) in case of deficiencies in implementation of welfare schemes.

CHAPTER-VII

GOVERNANCE AND HUMAN RESOURCES MANAGEMENT

CHAPTER-VII: GOVERNANCE AND HUMAN RESOURCES MANAGEMENT

7.1 State Advisory Committee

As per Section 4 of the BOCW Act, 1996 and Rule 10 of the CG Building and Other Construction Workers Rules, 2008, the State Government shall constitute a State Advisory Committee (SAC) to advise the State Government on matters arising out of administration of the Act. The SAC comprises one chairperson and 15 members. Each member shall hold office for three years or till he remains a member of legislative assembly of State, whichever is earlier. The SAC is to be reconstituted every three years and has to meet at least once in six months as per the Rules.

State Advisory Committee (SAC): The SAC was constituted only in April 2013 i.e. five years after the notification of the CG BOCW Rules, 2008 and only three meetings were held as of date (January 2023). The third and last meeting was held in December 2017. The details of recommendations of SAC (December 2017) and implementation/action taken by the Government/Board are as shown in **Table 7.1**.

Table 7.1: Major recommendations by SAC (December 2017) and their implementation

Recommendations of SAC	Action Taken
To deploy regular staff in BOCW Welfare Board	No regular staff has been deployed as of date
ESIC facility to be given to Labour and contribution should be paid by the Board. 20 <i>per cent</i> of total Cess received during the year may be utilised for ESIC contribution.	No such scheme was introduced so far.
Cess Fund shall not be utilised for any other expenditure of State Government	Audit noticed that the cess fund was utilised for payment to Labour Department for outsourced staff engaged in the regular work at Commissioner office and District offices of Labour Department and for other expenses on implementation of welfare schemes.
Administrative expenditure shall not exceed five <i>per cent</i> of the total expenditure.	Audit noticed that amount of ₹ 104.71 crore was incurred on administrative expenditure which was more than five <i>per cent</i> of the total expenditure during the year 2017-22.
For the establishments which are engaged in construction works of more than Rupees five crore, the Board shall intimate by issuing notices to the principal employer of the establishments to engage the registered labourers in such construction works	During physical verification of construction projects involving more than Rupees five crore, audit noticed that all the labourers working in such projects were unregistered.

Non-appointment of the members of SAC even after expiry of three years and non-holding of meetings since December 2017 indicates lack of effective governance at Government level.

The BOCW Welfare Board has stated (May 2023) that correspondence has been made with State Government for appointment of committee members and the

State Government (April 2024) assured for taking necessary action after reconstitution of SAC in its reply.

7.2 Shortfall in Board meetings

The main responsibility of the BOCW Welfare Board is preparation and submission of annual budget, collection and administration of BOCW Welfare Fund, proper maintenance of accounts, and formulation of Welfare Schemes etc. As per Section 256 of BOCW Rules 2008, the BOCW Welfare Board shall ordinarily meet once in three months (i.e. *four* meetings in a year). It was noticed that as against 20 meetings during 2017-22, only 13 meetings¹ were held. It was further noticed that while in 2017-18, the Board had conducted all four meetings whereas in 2019-20 and 2020-21, only one meeting was held.

The Government stated (April 2024) that the shortfall in meeting was due to COVID-19 and non-appointment of members of SAC.

7.3 Hiring of contractual manpower in excess of sanctioned posts by BOCW Welfare Board

Section 263 of CG BOCW Rules 2008 states that the Board with the approval of State Government may open as many field offices as it may consider necessary for the efficient discharge of its functions under the BOCW Act 1996. As per sub clause (2) of Section 265 of CG BOCW Rules 2008, the Board may appoint such other officers and employees as it may consider necessary for the efficient discharge of its function provided that no post shall be filled up in the Board unless its creation has first been approved by the State Government.

During scrutiny of records of BOCW Welfare Board, it was noticed that the Labour Department, GoCG, sanctioned 86 posts for BOCW Welfare Board during the period 2010 to 2013 after the approval of the Finance Department, GoCG. The two posts of Secretary and Accountant were to be filled by deputation from the Labour Department. In addition to the above sanctioned posts, Labour Department of GoCG also approved 147 posts to be recruited on contract basis through placement agencies.

The detailed position of staff as per sanction and men-in-position is as shown in **Table 7.2**.

Table 7.2: Details of manpower deployment by the BOCW Welfare Board

S no.	Name of the post	Sanctioned Strength (SS)	Person in Position		Excess/(Shortage) against SS
			Regular (on deputation)	Outsourced	
(1)	(2)	(3)	(4)	(5)	(6) = [(5)-(3)]
A	Approved Set-up				
1	Secretary	01	01	00	00
2	Accounts Officer	01	01	00	00
3	Planning Officer	01	NIL	01	00

¹ Five meetings in 2017-18, three meetings in 2018-19, one meeting in 2019-20, one meeting in 2020-21 and three meetings in 2021-22.

4	Stenographer	01		02	01
5	Steno typist	02		00	(02)
6	Asst. grade-3	10		08	(02)
7	Driver	03		44	41
8	Peon	12		31	19
9	Watchman	07		00	(07)
10	Asst. grade-2	06		01	(05)
11	Personal secretary	01		00	(01)
12	Computer Operator (DEO)	08		165	157
13	Labour welfare inspector	27		00	(27)
14	Welfare Officer	06		00	(06)
Total (A)		86	02	252	168
B	Set-up of contractual staff sanctioned by the Labour Department without approval of Finance Department				
1	Computer Operator (DEO)	56	NIL	59	03
2	Labour welfare inspector	32		55	23
3	Welfare Officer	28		35	07
4	Accountant	30		29	(01)
5	Deputy Secretary	1		00	(01)
6	NIC programmer	0		05	05
Total (B)		147	00	183	36
Grand Total (A+B)		233	02	435	204

(Source: CG BOCW Welfare Board)

Audit observed that:

- No regular staff were recruited against the sanctioned posts. The BOCW Welfare Board hired 435 contractual staffs through a service provider “M/s. Call Me Services” against the total sanctioned set up of 233 posts.
- Overall, the BOCW Welfare Board hired 204 (88 per cent) outsourced staffs over and above the sanctioned strength.

Thus, sanction of 147 posts by the Labour Department for the BOCW Welfare Board without the approval of Finance Department of Chhattisgarh and hiring of contractual staff in excess of sanctioned posts by BOCW Welfare Board was irregular.

Further scrutiny revealed that during the period 2017-18 to 2021-22, Secretary, BOCW Welfare Board provided ₹ 5.54 crore to the Office of the Labour Commissioner for payment of remuneration to outsourced staff engaged in the Commissioner office and District offices of Labour Department for performing work related to BOCW and for other expenses on implementation of welfare schemes.

From the duty list obtained from the Commissionerate Office, it was observed that 41 staff deployed in the Commissionerate Office were actually posted in various sections/branches in the Commissionerate, Raipur performing regular

nature of office related work such as Stores, Legal Cell, Co-ordination section, Complaint cell etc.

The Government stated (April 2024) that due to absence of recruitment rules of BOCW Welfare Board, recruitment on all the posts had been made on the contractual basis for registration and implementation of schemes after getting approved in BOCW Welfare Board meeting and by Labour Department. As per the provision of section 3 of BOCW Cess Act, 1996, the Local Authority or the State Government shall transfer the proceeds of collected cess after deducting cost of collection of cess not exceeding one percent of the amount collected. It further stated that if the BOCW Welfare Board had established district offices in 28 districts of the State, the BOCW Welfare Board would have incurred expenditure of ₹ 8.11 crore every year. As cess collection and implementation of schemes is being done by Labour Commissionerate and its district offices, the BOCW Welfare Board provides funds accordingly for registration and implementation of schemes to Labour Commissionerate.

Reply is not acceptable as the BOCW Welfare Board had deployed 204 excess staff over and above the sanctioned strength of 233. Further, none of the cess deducting/collecting authorities viz., Public Works Department, Water Resources Department, Public Health and Engineering Department, Local Bodies etc., in Chhattisgarh deducted cost of collection from the proceeds of cess collected by them. Since all the expenditure of the Labour Department is met through budget provided by the State Government passed by the State Legislature, the fund provided by the BOCW Welfare Board for payment of remuneration to outsourced staff and for other expenses on implementation of welfare schemes to Labour Department was irregular.

7.4 Conclusion

There were instances of shortfall in holding meetings of BOCW Welfare Board and non-implementation of major recommendations of State Advisory Committee which indicated lack of proper supervision over pursuance of mandated objective of the BOCW Welfare Board. No regular staff/officials were recruited by the Board against the sanctioned strength. The Board had deployed 435 outsourced staff against the sanctioned strength of 233. Also 41 outsourced staff deployed at Labour Commissioner office were actually performing the routine work of Labour Commissioner office.

7.5 Recommendations

- The State Government may reconstitute State Advisory Committee (SAC) and instruct the Department to implement the recommendations of previous SAC.
- The Board should recruit regular staff against the sanctioned strength and rationalise the number of outsourced staff.

CHAPTER-VIII

MONITORING MECHANISM OF BOCW WELFARE BOARD

CHAPTER-VIII: MONITORING MECHANISM OF BOCW WELFARE BOARD

8.1 No mechanism to ensure registration of establishments and labourers and non-conduct of inspection for enforcement of safety and other health norms

Section 43 of the Building and Other Construction Workers Act 1996 (read with Section 44) empowers the inspectors to inspect the premises of any establishment where construction work is being carried on to check safety measures and facilities provided to the workers. Further Chapter VI of CG BOCW Rule, 2008 stipulates the measures to be adopted by the employers for the health and safety of Building and Other Construction Workers.

Section 7 of the BOCW Act 1996 stipulates that every employer undertaking construction work would make an application to the registering officer for registration of the establishment within 60 days from the commencement of the work. Section 10 *ibid* stipulates that the employer of an establishment, who has not registered their establishment under section 7 of the Act, shall not employ building workers in the establishment after the expiry of the period of 60 days. Rule 23 of BOCW Rules 2008 specifies the manner for registration of the establishments.

Sections 12 and 13 of the BOCW (Employment and Conditions of Service Regulation) Act, 1996, envisage the registration of building workers as beneficiaries and issuance of identity cards to them.

In compliance of “Ease of Doing Business” policy issued by the Ministry of Commerce and Industry, GoI, the Labour Department, GoCG issued (November 2016), the procedure for inspection and follow up of post inspection processes. According to the said notification, nominated inspectors should inspect the prescribed establishment on prescribed date in prescribed format as per list uploaded in web portal.

Scrutiny of records of selected offices for the period 2017-22 revealed following shortcomings:

- Out of 2830 establishments registered with the BOCW Welfare Board till September 2022, none of the registered establishments was selected for random inspection and none of the registered establishments was inspected during 2017-22.
- However, no mechanism other than inspection exists in the Department for monitoring of construction works. In the absence of any other monitoring mechanism, the registration of establishment as well as all building workers who are working on construction site cannot be ensured by the Department. Further, availability of welfare facilities as well as compliance to the health and safety norms at the construction site could not be ensured.
- Only those establishments which initiated self-registration were registered with the BOCW Welfare Board. Those establishments which did not declare

their construction works were not found registered. Only 2830 establishments were registered with the Board as on September 2022 whereas 6734¹ building permission/work orders were issued by the Government Departments and local Bodies in five test checked districts only during 2021-22.

Thus, there was no mechanism to ensure registration of all establishment carrying out construction activity and construction workers engaged therein despite collection/deduction of labour cess by the Municipality/Town and country planning and other Government Departments on construction works undertaken under their jurisdiction. Enforcement of safety and other health norms by the Labour Department was also not ensured due to non-conduct of inspection.

The State Government replied (April 2024) that letters have been issued to Labour Commissioner to take necessary action in view of audit observation regarding inspection of establishments, registration of establishments and compliance of health and safety of workers. Government further replied that facility of registration of labour through various mode such as online application in portal, CSC, mobile app and Labour Resource Center where labour can register him/herself has been initiated by the Department.

8.2 Result of Joint Physical Verification

During joint physical verification of 50 test checked establishments in five selected districts conducted during October 2022 to April 2023, following shortcomings were noticed:

1. In 50 registered and unregistered establishments, a total of 2224 labourers engaged in various construction works were not found registered with the BOCW welfare Board;
2. Register of workers was not maintained at construction sites in 35 out of 50 establishments as was required under Section 30 of the BOCW Act;
3. No separate toilet facilities were available for male and female labourers at the construction sites in 36 out of 50 establishments. One establishment (District-Bastar) was not having any toilet facilities at construction sites;
4. In 17 out of 30 establishments, in Raipur, Janjgir-Champa and Raigarh, no accommodation facilities at construction sites were provided for workers engaged in construction works. However, in one (Office of the Executive Engineer, PWD, Setu Division, Raigarh) of the projects, arrangement for accommodation of labourers was made in *Muktidham Pratikshalaya* as is evident from following **photograph no.1**.

¹ Number of work building permission/ work order issued by 26 selected works Divisions and five selected local bodies in the selected five district (Bastar, Bilaspur, Janjgir-Champa, Raigarh and Raipur) during the year 2021-22.

Photograph No.1: Showing arrangement of accommodation of labours in Muktidham Pratikshalaya



5. None of the establishments had displayed information regarding prohibition of Child Labour, rates of Minimum Wages, and Overtime Wages etc.at the construction site.
6. Out of 50 establishments, 41 establishments did not adhere to the prescribed health and safety norm and safety gear such as helmet, boot, and safety belt etc., were not provided to the workers as depicted in following **photos numbers 2 and 3**. Some of the Government works also did not comply with the health and safety norms despite the provision of safety measures in agreement with the constructing agencies. Some of the private builders were however complying with the safety and health norms as depicted in **Photographs number 4 and 5**:

Establishments not complying with Health and Safety norm



O/o the Executive Engineer, PWD, Dn-3, Naya Raipur (Photo No. 2)



O/o the Executive Engineer, PWD, North Bastar Division-1 (Photo No. 3)

Establishments complying with Health and Safety norm



(Photo No. 4) Shree Sai Construction (JSPL), Raigarh



(Photo No. 5) Avinash Woods, Jagdalpur, Bastar

7. Fire tender arrangement was not found in 40 out of 50 establishments.
8. First aid kits at construction sites were not available in 28 establishments.
9. No establishment provided the facilities of ambulance and stretchers at construction sites.

The State Government replied (April 2024) that correspondence has been made with Labour Commissioner to take necessary action in view of audit observations.

8.3 Non Assessment of BOCW Welfare Cess

As per Rule 7 of the Building and Other Construction Workers' Welfare Cess Rules, 1998, Assessing Officer shall make assessment order on final cost of construction indicating the amount of cess payable by employer. Further, GoCG notified (March 2010) that Assistant Labour Commissioner and Labour Officer were appointed as Cess Assessing Officer under BOCW Welfare Cess Act 1996 and again the GoCG notified (May 2018) that Executive Engineer, Works Department, Deputy Director of Municipal Corporation or Council, CEO NRDA/RDA/Housing Board, CMHO etc., were designated as Cess Collector and Assessing Officer under the Building and other Construction Workers Welfare Cess Act 1996.

During scrutiny of records of selected offices, it was noticed that assessment of Cess was not carried out during the period 2017-22 and the relevant assessment orders could not be made available by BOCW Welfare Board to the audit. Non-assessment of cess may result in underpayment of cess by employer.

Further, during audit of 32 works executing departments, five Municipal Corporations and five offices of Town and Country Planning Department, it was noticed that assessment of cess was not carried out by the designated officers.

The State Government replied (April 2024) that letters have been issued to Labour Commissioner to take necessary action in view of Audit observation regarding assessment of BOCW Welfare Cess.

8.4 Non-conduct of Social Audit

The Hon'ble Supreme Court in its judgement (March 2018) directed to conduct Social Audit on the implementation of the BOCW Act for better and more effective and meaningful implementation of the Act. The Supreme Court's judgement (point No-75) requires the State Governments and the Welfare Boards in every State to conduct a social audit on the lines of CAG's guidelines for social audit.

During scrutiny of records of BOCW Welfare Board, Raipur for the period 2017-18 to 2021-22, it was observed that no such social audit was conducted by the BOCW Welfare Board in the State. No effort was taken by the Labour Department to commence social audit on the implementation of the BOCW Act.

The State Government replied (April 2024) that the Labour Department has sent a proposal to the Panchayat and Rural Development Department to conduct social audit.

8.5 Conclusion

Establishments were registered at their own will and effort. There was no mechanism to ensure registration of all the establishments undertaking construction activities despite collection of labour cess by the Municipality/Town and Country Planning and other Government Departments on construction works undertaken under their jurisdiction. Due to lack of inspection/alternate monitoring mechanism, the Department could not ensure the compliance of safety and health norms by the employer. Social audit on the implementation of the BOCW Act was also not conducted.

8.6 Recommendations

- The BOCW Welfare Board and Labour Department should develop a monitoring mechanism to ensure that the prescribed health and safety norms are being complied by the employers at the construction sites.
- Social audit should be given priority for better and more effective implementation of the extant provisions.



Raipur
The: 9 March 2025

(YASHWANT KUMAR)
Principal Accountant General (Audit)
Chhattisgarh

Countersigned

New Delhi
The: 17 March 2025



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

APPENDICES

Appendix 1.1
(Referred to in para 1.2)

(i) Details of Districts selected as per Sampling Methodology

Methodology for Districts Selection	Districts
7.5 per cent of the districts with maximum amount of benefits under welfare schemes.	<i>Raipur, Janjgir-Champa</i>
7.5 per cent of the districts having maximum contribution in Cess fund	<i>Raigarh, Bilaspur, Bastar</i>

(ii) Details of Welfare Schemes selected as per Sampling Methodology

Methodology for Welfare Scheme Selection	Welfare Schemes
Five schemes with maximum amount of financial assistance	<i>Mukhyamantri Nirman Mazdoor Kaushal Vikas Evam Parivar Sashaktikaran Yojana</i>
	<i>Naunihal Chatravratti Yojana</i>
	<i>Minimata Kanya Vivah Sahayata Yojana</i>
	<i>Mukhyamantri Cycle Sahayta Yojana</i>
	<i>Mukhyamantri Nirman Shramik Mrityu evam Divyang Sahayata Yojana</i>
Three schemes with moderate amount of financial assistance	<i>Pradhanmantri Jeevan Jyoti Bima Yojana (Converged)</i>
	<i>Shaheed Veer Narayan Singh Shram Ann Sahayata Yojana</i>
	<i>Mukhyamantri Shramik Auzaar Sahayta Yojana</i>
Two schemes having zero beneficiaries, if applicable	<i>Mobile Registration Van Yojana</i>
	<i>Durghatna mein Chikitsa Sahayta Yojana</i>

Appendix 3.1

(Referred to in para 3.1.1)

Details of total number of Establishments in selected Units in test checked five districts during 2017-18 to 2021-22

Sl. No.	Name of the Unit	Particulars	No. of establishments		
			Registered	Not-registered	Total construction works
A.	Total number of establishment (construction works) in 32 works departments where work was executed by Contractors.				
1.	Public Works Department (Division-1), Bilaspur	Work executed by Contractors	16	420	436
2.	Public Works Department (Setu Division), Bilaspur		00	133	133
3.	Rural Engineering Services, Bilaspur		00	217	217
4.	Mukhyamantri Gramin Sadak Yojana Bilaspur		00	97	97
5.	Public Health And Engineering Services (Civil) Division, Bilaspur		Data not provided by Auditee		
6.	Public Health And Engineering Services (Mech.) Division, Bilaspur		Data not provided by Auditee		
7.	Water Resources Department (Kharang Division), Bilaspur		04	137	141
8.	Water Resources Department (Kota Division), Bilaspur		00	74	74
9.	Public Works Department (Setu Division), Raigarh		00	113	113
10.	Public Works Department (Building & Road Division), Raigarh		01	686	687
11.	Public Health And Engineering Services Division, Raigarh		00	1170	1170

12.	Water Resources Department Division, Raigarh		00	44	44
13.	Water Resources Department, (Survey & Construction Division), Kharsia, Raigarh		00	08	08
14.	Mukhyamantri Gramin Sadak Yojana, Raigarh		00	13	13
15.	Public Works Department (Setu Division), Bastar		00	139	139
16.	Public Works Department (North Bastar Division-1), Bastar		00	561	561
17.	Public Health And Engineering Services (E&M Division), Bastar		Data not provided by Auditee		
18.	Public Health And Engineering Services (Civil Division), Bastar		00	257	257
19.	Water Resources Department, (Tdpp Division), Bastar		00	95	95
20.	Rural Engineering Services, Bastar		00	345	345
21.	Mukhyamantri Gramin Sadak Yojana, Bastar		Data not provided by Auditee		
22.	Public Works Department (Setu Division), Raipur	Work executed by Contractor	00	173	173
23.	Public Works Department (Division- 3), Raipur		01	469	470
24.	Water Resources Department (Disnet), Tilda, Raipur		00	77	77
25.	Water Resources Department (Water Management Division- 1), Raipur		00	145	145
26.	Public Health And Engineering Services Division, Raipur		03	1777	1780

27.	Public Health And Engineering Services (E&M Division), Raipur		Data not provided by Auditee		
28.	Public Works Department (Building & Road Division), Champa	Work executed by Contractor	02	489	491
29.	Water Resources Department Hasdeo Canal, (Water Management Division), Janjgir		00	87	87
30.	Water Resources Department, (Minimatabango, Division-6), Sakti, Janjgir-Champa		00	46	46
31.	Public Health And Engineering Services, Champa		Data not provided by Auditee		
32.	Mukhyamantri Gramin Sadak Yojana, Janjgir		00	60	60
	Total (A)		27	7832	7859
B.	Total number of unregistered establishment in five municipal corporations where work was executed by Contractors.				
1.	Nagar Palik Nigam, Bilaspur	Work executed by Contractors	03	Data not provided by Auditee	03
2.	Nagar Palik Nigam, Raigarh	Work executed by Contractors	00	598	598
3.	Nagar Palik Nigam, Bastar	Work executed by Contractor	01	868	869
4.	Nagar Palik Nigam, Raipur	Work executed by Contractor	12	3062	3074
5.	Nagar Palika, Janjgir-Naila	Work executed by Contractor	Data not provided by Auditee		
	Total (B)		16	4528	4544
C.	Total number of establishment in five municipal corporations where Building permission was given.				
1.	Nagar Palik Nigam, Bilaspur	Building plan approved	00	4037	4037
2.	Nagar Palik Nigam, Raigarh	Building plan approved	00	1189	1189

3.	Nagar Palik Nigam, Bastar	Building approved plan	00	1522	1522
4.	Nagar Palik Nigam, Raipur	Building approved plan	00	6866	6866
5.	Nagar Palika, Janjgir-Naila	Building approved plan	00	688	688
	Total (C)		00	14,302	14,302
D.	Total number of establishment in five Town and Country planning offices where Building permission was given.				
1.	Town and Country Planning, Bilaspur	Building approved plan	Data not provided by Auditee		
2.	Town and Country Planning, Raigarh	Building approved plan	00	103	103
3.	Town and Country Planning, Bastar	Building approved plan	00	12	12
4.	Town & Country Planning, Raipur	Building approved plan	00	2183	2183
5.	Town and Country Planning, Janjgir	Building approved plan	00	240	240
	Total (D)		00	2538	2538
	Grand Total (A+B+C+D)		43	29,200	29,243

Appendix 3.2

(Referred to in para 3.2.2)

Statement showing details of beneficiaries registered after death

Sl. no	Year	Name of Worker	Registration Date	Date of Death	Amount Paid (in ₹)
1	2017-18	Lalji Kariyare	17-04-2017	13-11-2016	30,000
2	2017-18	Keju Ram	06-12-2016	22-08-2016	30,000
3	2017-18	Suresh Satnami	18-08-2017	23-06-2017	30,000
4	2017-18	Reshamlal Kurre	04-06-2017	18-05-2017	30,000
5	2017-18	Rukhman	15-05-2017	05-05-2017	30,000
6	2017-18	Vidyanand	16-05-2017	11-05-2017	30,000
7	2018-19	Santosh Suryavanshi	10-03-2018	11-06-2017	30,000
8	2018-19	Phulkunwar Sidar	20-05-2018	10-02-2018	30,000
9	2018-19	Lakeshwar Sahu	29-05-2018	25-04-2018	30,000
10	2018-19	Shyam Bai	25-05-2017	25-04-2017	30,000
11	2018-19	Amarjeet Lehre	15-03-2018	14-02-2018	30,000
12	2019-20	Punam Sahu	23-07-2019	08-07-2019	30,000
13	2019-20	Dashmat Bai Sahu	01-09-2018	25-08-2018	30,000
Total					3,90,000

Appendix 3.3

(Referred to in para 3.2.2)

Statement showing Details of rejected cases on the basis of *panchnama*.

Sl. No	District	Name	Registration no.	Date of Registration	Date of Death (as per Death Certificate)	Date of Death (as per panchnama)	Reason of rejection
1	Bilaspur	Eshwari Bai Patel	544788496	29-10-2017	12-12-2021	11-10-2021	Reasons mentioned was that the date of death informed by the son of deceased worker was prior to the date of death mentioned in the certificate.
2	Bilaspur	Kekti Bai	404765976	10-10-2017	28-09-2021	28-08-2021	Reasons mentioned was that the date of death informed by the daughter of deceased worker was prior to the date of death mentioned in the certificate.
3	Janjgir - Champa	Bharat Singh Sidar	541076599	20-12-2018	13-12-2021	23-05-2021	Reasons mentioned was that the date of death as confirmed by <i>Mitanin</i> from her records was prior to the date of death mentioned in the certificate.
4	Janjgir - Champa	Janki Bai	544589080	22-07-2017	28-11-2021	20-05-2021	Reasons mentioned as informed by <i>Mitanin</i> was that applicant died due to paralysis.
5	Janjgir - Champa	Anita Koshle	544571389	05-05-2017	26-11-2021	14-04-2021	Reasons mentioned as informed by <i>Mitanin</i> was that date of Death was prior to date mentioned in certificate.
6	Janjgir - Champa	Laxmin Bai	541322858	26-12-2018	09-12-2021	09-11-2021	Reasons mentioned as informed by <i>Mitanin</i> was that date of Death was prior to date mentioned in certificate.
7	Janjgir - Champa	Amrudlal Mahilange	544471545	01-06-2017	02-11-2021	27-05-2021	Reasons mentioned as informed by <i>Mitanin</i> was that date of Death was prior to date mentioned in certificate
8	Raigarh	Kartik Mati Patel	411802912	29-06-2020	15-07-2020	15-06-2020	Reasons mentioned was that the date of death informed by the <i>Sarpanch</i> was prior to the date of registration.

Performance Audit Report on Welfare of Building and Other Construction Workers

9	Raigarh	Anand kumar Yadav	412699504	13-07-2020	19-07-2020	26-05-2020	Reasons mentioned was that the date of death informed by son of deceased worker was prior to the date of death mentioned in the certificate.
10	Raigarh	Rajkumari Kodaku	415781749	20-04-2021	13-05-2021	13-04-2021	Reasons mentioned as confirmed by <i>Mitanin</i> from records that the date of death was prior to the date of death mentioned in certificate.
11	Raigarh	Nanki Noni	415986752	29-06-2020	14-07-2020	14-06-2020	Reasons mentioned as confirmed by <i>Sarpanch</i> from records that the date of death was prior to the date mentioned in death certificate.
12	Raigarh	Uma Bai Rathia	416367512	28-05-2021	29-05-2021	29-03-2021	Reasons mentioned as confirmed by Officials of Labour department that the date of death was prior to the date mentioned in death certificate
13	Bilaspur	Jitendra Kumar Dahariya	404767206	10-10-2017	25-12-2021	25-12-2021	As per physical verification report of Labour Inspector all records were found correct, however no reason specified for rejecting the case.
14	Janjgir- Champa	Digambar Vaishnava	544962965	21-05-2017	27-01-2022	27-01-2022	As per physical verification report of Labour Inspector all records were found correct, however no reason specified for rejecting the case.
15	Raigarh	Navadai Sahu	411819537	20-04-2021	18-05-2021	18-05-2021	As per physical verification report of Labour Inspector records were found correct. However, case has been rejected on the basis of declaration given by relative.

Appendix 3.4

(Referred to in para 3.2.2)

Statement showing details of registrations without proper verification

Sl. No.	Dist.	Name of Beneficiary	Registration ID	Date of Registration	Date of Death as per Certificate	Cause of Rejection
1	Bilaspur	Kaushilya Bai Kashyap	404557818	11-07-2017	26-09-2021	Reason as per Labour Inspector was that the beneficiary was not capable of doing construction work and was disabled since last 10 years.
2	Bilaspur	Hafija	404727413	19-09-2017	28-11-2021	Reason as per locals that Hafiza Raza was not performing the construction work and died due to throat cancer.
3	Bilaspur	Punia Bai Kurmi	401107498	27-02-2018	15-12-2021	Reason by Labour Inspector that both side of Aadhaar card and residence certificate was not uploaded.
4	Bilaspur	Shitla Sahu	401233540	21-02-2018	22-12-2021	Reason by Labour Inspector that both side of Aadhaar card and residence certificate was not uploaded.
5	Bilaspur	Mohit Ram Patre	401619665	05-06-2018	14-12-2021	Reason by Labour Inspector was that name of nominee was not given.
6	Bilaspur	Mantri Lal	404688083	31-08-2017	12-11-2021	Reason by Labour Inspector was that the Beneficiary was not engaged in construction work and was suffering from mental disorder since last 10 years.
7	Bilaspur	Purnima Shrivastava	401043168	22-03-2021	23-03-2021	suffering from cancer for the last 03 months.
8	Janjgir - Champa	Kirtandas Mahant	544785035	26-10-2017	18-01-2022	Reason as per physical verification report of Labour Inspector was that there is an error in nominee name in bank passbook and registration certificate.
9	Janjgir - Champa	Parneswari Mahant	541877895	20-02-2019	29-10-2021	Reason as per physical verification report of Labour Inspector was that there is an error in nominee name in Aadhaar and registration certificate.

Performance Audit Report on Welfare of Building and Other Construction Workers

10	Janjgir - Champa	Ashrita Bai	544941644	06-01-2018	18-09-2021	Reason as per physical verification report of Labour Inspector was that the date of death of beneficiary was not mentioned in the register maintained by <i>Mitanin</i> .
11	Janjgir - Champa	Bharti Rajput	541493624	30-09-2018	16-10-2021	Reason as per physical verification report of Labour Inspector was that Bharti Rajput did not work as a construction labour.
12	Raigarh	Sushila Kurre	411007346	15-03-2021	08-04-2021	Reason as per physical verification report of Labour Inspector was that worker was ill from last 3 to 4 month before death.
13	Raigarh	Ghasneen Yadav	411180923	23-03-2021	10-04-2021	Reason as per physical verification report of Labour Inspector was that Death certificate not found in records of <i>gram panchayat</i> .
14	Raigarh	Sajna Chauhan	411215811	08-03-2021	14-03-2021	Reason as per physical verification report of Labour Inspector was that worker was ill for a very long time.
15	Raigarh	Hiralal Rathia	411236063	08-03-2021	18-03-2021	Reason as per physical verification report of Labour Inspector was that worker was ill for a very long time.
16	Raigarh	Harishankar Rathia	411303857	24-03-2021	22-04-2021	Reason as per physical verification report of Labour Inspector that worker was not engaged in any construction work and was suffering from mental disorder.
17	Raigarh	Uttari Bai Yadav	411431315	09-08-2020	17-08-2020	Reason as per physical verification report of Labour Inspector was that there is a difference in name of nominee in registration certificate and other documents such as Aadhar Card.
18	Raigarh	Punimati Nishad	411787632	22-06-2020	28-06-2020	Reason as per physical verification report of Labour Inspector was that beneficiary was ill from last 4 months.
19	Raigarh	Ram kuwar Sahu	412076884	16-11-2021	23-11-2021	Reason as per physical verification report of Labour Inspector was that

						the date of registration and death was same as per <i>mitanin</i> .
20	Raigarh	Hinashanti Malik	412090732	06-04-2021	28-04-2021	Reason as per physical verification report of Labour Inspector was that beneficiary was ill since one year and incapable of doing any work as per <i>Sarpanch</i> .
21	Raigarh	Sagar Nath Yadav	412600694	11-02-2021	24-02-2021	Reason as per physical verification report of Labour Inspector was that there was difference in date of Death in death certificate and <i>panchnama</i> .
22	Raigarh	Milanatin Mali	415695775	20-04-2021	13-05-2021	Reason as per physical verification report of Labour Inspector was that beneficiary was ill since last five to six months and incapable of doing any work as per <i>mitanin</i> .
23	Raigarh	Upasin Bai Chauhan	416160008	23-03-2021	27-03-2021	Reason as per physical verification report of Labour Inspector was that the Death certificate not issued by Panchayat secretary.
24	Raigarh	Janu Das Mahant	419949296	15-03-2021	27-03-2021	Reason as per physical verification report of Labour Inspector was that the beneficiary was over aged.

Appendix 3.5

(Referred to in para 3.2.3)

Statement showing mismatch in the date of birth of beneficiaries.

S.no.	District	Reg. Number	Name of Beneficiary	Registrati on date	Date of birth as per BOCW Id card	Age as per ID card (in Year)	Date of birth as per Aadhaar Card	Age as per Aadhaar Card (in Year)	Differenc e of age as per Aadhaar and Id Card (in Year)
Age of beneficiaries entered in portal more than actual age(as per Aadhaar card)									
1	Janjgir-Champa	544859045	Sarswati Yadav	28-11-17	01-07-72	45 years and 4 months	01-01-92	25 years and 10 months	19 years and 6 months
2	Janjgir-Champa	544764699	Seema Bai Yadav	10-02-18	01-07-81	36 years and 7 months	01-01-85	33 years and 1 months	3 years and 6 months
3	Janjgir-Champa	541235988	Shyam Lal Bhardwaj	12-04-18	01-01-62	56 years and 3 months	01-01-65	53 years and 3 months	3 years
4	Bilaspur	404713420	Punia Bai	13-09-17	01-07-69	48 years and 2 months	01-01-71	46 years and 7 months	1 year and 7 months
5	Bilaspur	404276256	Gayatri	23-02-17	01-07-77	39 years and 4 months	01-01-79	38 years and 1 months	1 year and 3 months
6	Bilaspur	404313882	Shivnandan Jaiswal	08-03-17	01-07-76	40 years and 7 months	01-01-78	39 years and 2 months	1 year and 5 months
7	Bilaspur	404564794	Devendra Yadav	12-07-17	01-07-86	31 years	01-01-88	29 years and 6 months	1 year and 6 months
8	Bilaspur	401348726	Rupesh Das Manikpuri	27-03-18	01-07-84	33 years and 8 months	10-10-85	32 years and 5 months	1 year and 3 months
9	Bilaspur	401465168	Pramod Kumar Kashyap	31-03-21	01-07-85	35 years and 9 months	23-09-86	34 years and 6 months	1 year and 3 months
10	Janjgir-Champa	541292430	Kartik Das	16-02-19	01-07-79	39 years and 7 months	15-06-80	38 years and 8 months	11 months
11	Janjgir-Champa	544206121	Mamta Yadav	28-07-18	01-07-73	45 years	18-04-74	44 years and 3 months	9 months
12	Janjgir-Champa	542336694	Mela Bai	14-04-18	01-07-67	50 years and 9 months	03-04-68	50 years	9 months
13	Janjgir-Champa	544364667	Shiv Kumari	04-04-17	01-07-69	47 years and 9 months	01-01-70	47 years and 3 months	6 months
14	Janjgir-Champa	544468345	Fiirteen Bai Devangan	31-05-17	01-07-69	47 years and 11 months	01-01-70	47 years and 5 months	6 months

15	Bilaspur	405350853	Nandkishor	02-02-18	01-07-68	49 years and 7 months	01-01-69	49 years and 1 months	6 months
16	Bilaspur	408703565	Sitaram Banjare	10-09-20	01-07-75	45 years and 2 months	10-08-75	45 years and 1 months	1 months
Age of beneficiaries entered in portal less than actual age(as per Aadhaar card)									
1	Janjgir-Champa	541674332	Dwarika Prasad	19-02-19	01-07-75	43 years and 7 months	06-05-75	43 years and 9 months	2 months
2	Janjgir-Champa	547310347	Baisakha Bai Kashyap	24-02-19	01-07-79	39 years and 8 months	01-01-79	40 years and 1 month	5 months
3	Janjgir-Champa	547873616	Malti Bai Sahu	21-03-18	01-07-67	50 years and 8 months	01-01-67	51 years and 2 months	6 months
4	Bilaspur	401814571	Susheela Manikpuri	24-08-18	01-07-73	45 years and 1 month	01-01-73	45 years and 7 months	6 months
5	Bilaspur	404196632	Poonam	18-01-17	01-07-90	26 years and 6 months	01-01-90	26 years	6 months
6	Janjgir-Champa	541268826	Ramhan Prasad Kashyap	18-08-18	01-07-65	53 years and 1 month	01-01-65	53 years and 7 months	6 months
7	Bilaspur	403971912	Vyasnarayan Ghritlahare	25-07-16	01-07-74	42 years	01-01-74	42 years and 6 months	6 months
8	Janjgir-Champa	544224664	Anandram Sahu	03-02-17	01-07-72	44 years and 7 months	01-01-72	44 years and 1 month	6 months
9	Janjgir-Champa	543936625	Gangotri Bai	05-08-18	01-07-80	38 years	01-01-80	38 years and 7 months	7 months
10	Bilaspur	401733198	Narmda Prasad	10-08-18	01-07-72	46 years and 1 month	01-01-72	46 years and 7 months	6 months
11	Janjgir-Champa	541801792	Poornima	07-08-18	07-07-78	40 years and 1 month	01-01-78	40 years and 7 months	6 months
12	Janjgir-Champa	541801792	Ramesh Kumar	14-05-16	01-07-79	36 years and 10 months	05-08-78	37 years and 9 months	11 months
13	Janjgir-Champa	543118094	Biras Bai	20-07-19	01-01-76	43 years and 6 months	01-01-75	44 years and 6 months	1 year
14	Bilaspur	404816748	Kanti Sahu	08-11-17	01-07-79	38 years and 4 months	22-05-78	39 years and 5 months	1 year and 1 month
15	Bilaspur	401300627	Tilak Kaushik	07-10-20	01-07-95	25 years and 3 months	01-01-94	26 years and 9 months	1 year and 6 months

Performance Audit Report on Welfare of Building and Other Construction Workers

16	Bilaspur	404387701	Devjani Druv	17-04-17	01-07-88	28 years and 9 months	01-01-87	30 years and 3 months	1 year and 6 months
17	Bilaspur	407070558	Sunita Suryavanshi	24-08-18	01-07-88	30 years and 1 month	08-05-85	33 years and 3 months	3 years and 2 months
18	Bilaspur	404766278	Jhulbai Kevat	10-01-17	01-07-67	49 years and 6 months	01-01-64	53 years	3 years and 6 months
19	Janjgir-Champa	541022517	Devnarayan Sahu	17-04-18	01-07-69	48 years and 9 months	01-07-65	52 years and 9 months	4 years
20	Bilaspur	404846466	Kanti Anant	23-11-17	01-07-77	40 years and 5 months	08-05-73	44 years and 6 months	4 years and 1 months
21	Bilaspur	404354220	Munni Bai Bhardwaj	29-03-17	01-07-74	42 years and 9 months	01-01-70	47 years and 2 months	4 years and 5 months
22	Janjgir-Champa	549937500	Dhanaram Khatkar	27-02-21	01-01-70	51 years and 2 months	01-01-65	56 years and 2 months	5 years
23	Bilaspur	404503965	Chandrika Bai	20-06-17	01-07-68	49 years and 11 months	01-01-63	54 years and 6 months	4 years and 7 months
24	Bilaspur	404894305	Shiv Kumar Yadav	15-12-17	01-07-77	40 years and 6 months	15-06-71	46 years and 6 months	6 years

Appendix 4.1

(Referred to in para 4.3.2.3)

Statement showing details of laptops distributed to department officials

Designation of Officials	Quantity	Unit Price (in ₹)	Amount (in ₹)
Chairman, Chhattisgarh BOCW Welfare Board	01	HP at the rate of ₹ 2,09,997	2,09,997
Chairman, Chhattisgarh BOCW Welfare Board	01	Lenovo at the rate of ₹ 1,26,400	1,26,400
Secretary, Chhattisgarh BOCW Welfare Board	01	Lenovo at the rate of ₹ 1,26,400	1,26,400
Labour Commissioner, Chhattisgarh	02	HP at the rate of ₹ 2,09,997 Lenovo at the rate of ₹ 1,26,400	3,36,397
Additional Commissioner, Office of the Labour Commissioner, Chhattisgarh	01	Lenovo at the rate of ₹ 1,26,400	1,26,400
Additional Commissioner, Office of the Labour Commissioner, Chhattisgarh	01	Lenovo at the rate of ₹ 1,26,400	1,26,400
Deputy Commissioner, Office of the Labour Commissioner, Chhattisgarh	01	Lenovo at the rate of ₹ 1,26,400	1,26,400
Deputy Commissioner, Office of the Labour Commissioner, Chhattisgarh	01	Lenovo at the rate of ₹ 1,26,400	1,26,400
Deputy Commissioner, Office of the Labour Commissioner, Chhattisgarh	01	Lenovo at the rate of ₹ 1,26,400	1,26,400
Deputy Director, Office of the Labour Commissioner, Chhattisgarh	01	Lenovo at the rate of ₹ 1,26,400	1,26,400
Deputy Director	01	Lenovo at the rate of ₹ 1,26,400	1,26,400
Total	12		16,83,994

Appendix 4.2
(Referred to in para 4.4)

Statement showing details of under-constructed waiting centres

Sl. No.	Name of District	Address of Under constructed waiting centers	Total Cost of Construction	Year of Construction	Present uses of waiting centers
1	Raigarh	Old Sarangarh Bus stand	10,00,000	2015	Not in use
2	Rajnand-gaon	Ambedkar Chowk, Shadev Nagar	39,05,000	2013	In use as Food distribution centre under <i>Shaheed Veer Narayan Singh Shram Ann Sahayata Yojana</i> .
3	Durg	Sikol Basti, Durg	20,00,000	2013	In use of Anganwadi
4		Supela, Bhilai	20,00,000	2013	
5	Raipur	Near Hanuman Mandir, Mahadev Ghat	20,00,000	2015	In use for imparting training under <i>Mukhyamantri Nirman Mazdoor Kaushal Vikash evam Parivar Sashaktikaran Yojana</i>
6	Jagdalpur	Forest school centre, Gidam road	10,00,000	2012	Used for keeping tool kits and for functioning of office
7	Korba	Near Collector office	20,00,000	2014	Used by Public Works Department
8	Bilaspur	Near Bhraspati Bazar	24,78,925	2013	In use as Food distribution centre under <i>Shaheed Veer Narayan Singh Shram Ann Sahayata Yojana</i> .
9	Surajpur	Near Bada Talab, Badakapara	27,09,000	2015	In use as Food distribution centre under <i>Shaheed Veer Narayan Singh Shram Ann Sahayata Yojana</i>
Total			19092925		

Appendix 6.1*(Referred to in para 6.1)***Statement showing receipt, expenditure and number of beneficiaries in schemes for the period 2017-18 to 2021-22***(₹ in crore)*

S.no	Scheme	Allotment	Expenditure	Beneficiaries
1	Mukhyamantri Cycle Sahayta Yojana	235.84	73.37	221012
2	Mukhyamantri Silai Machine Sahayta Yojana	61.00	14.75	4382
3	Mukhyamantri Shramik Auzar Sahayta Yojana	48.00	13.49	129725
4	Mukhyamantri Nirman Mazdoor Suraksha Upkaran Sahayta Yojana	90.00	20.09	106221
5	Naunihal Chatrvritti Yojana	151.27	99.15	504273
6	Medhavi Chatr/Chatra Shiksha Protsahan Yojana	50.00	6.2	14479
7	Bhagini Prasuti Sahayta Yojana	80.00	36.42	69435
8	Silicosys se Pidit Nirman Shramik ke liye Arthik Sahayta evam Punarvas Sahayta Yojana	0.61	0.24	8
9	Durghatna mein Chikitsa Sahayta Yojana	6.00	0.43	52
10	Nirman Shramik E-rickshaw Sahayta Yojana	44.50	6.11	678
11	Mukhyamantri Nirman Mazdoor Kaushal Vikas evam Parivar Sashaktikaran Yojana	156.00	104.10	54917
12	Bandhak Nirman Mazdoor Punarvas Sahayta Yojana	0.25	0.00	15
13	Pradhanmantri Ujjwala Yojana	42.00	15.00	16911
14	Mobile Registration Van Yojana	3.50	0.93	0
15	Nirman Shramikon ke Bachchon hetu utkrisht khel protsahan yojana	2.00	0.15	10028
16	Shaheed Veer Narayan Singh Shram Ann Sahayata Yojana.	21.00	2.30	701355
17	Shram Mitra Sahayata Yojana	25.00	1.60	228229
18	Mukhyamantri Nirman Shramik Mrityu evam Divyang Sahayata yojana	79.00	61.55	5245
19	Pradhanmantri Jeevan Jyoti Bima Yojana (Converged)	148.00	8.77	204843
20	Pradhanmantri Suraksha Bima Yojana	4.20	0.67	157854

S.no	Scheme	Allotment	Expenditure	Beneficiaries
21	Mukhyamantri Noni Sashaktikaran Sahayta Yojana	2.00	0.53	154
22	Mukhyamantri Nirman Shramik Nishulk Card Yojana	0.10	0.05	48086
23	Minimata Kanya Vivah Sahayata Yojana	130.45	91.39	47104
24	Mukhyamantri Atal Pension Yojana	5.00	0.0	130
25	Vishwakarma Durghatna Mrityu par Antyeshti evam Anugrah Rashi Bhugtan Yojana	46.00	28.29	12042
	Total	1431.72	585.58	1415070

Note: Vishwakarma Durghatna Mrityu par Antyeshti evam Anugrah Rashi Bhugtan Yojana (S.n 25) had been renamed (June 2020) as Mukhyamantri Nirman Shramik Mrityu evam Divyang Sahayata yojana (S.n.18).

Appendix 6.2

(Referred to in para 6.1.2)

Statement showing year-wise number of ineligible beneficiaries

District	Raipur		Bastar		Bilaspur		Janjgir-Champa		Raigarh		Chhattisgarh	
Year	Total	Ineli.	Total	Ineli.	Total	Ineli.	Total	Ineli.	Total	Ineli.	Total	Ineli.
2017-18	3141	0	2	0	427	0	0	0	1	0	5557	0
2018-19	12367	31	5847	14	14363	363	10316	355	10540	166	178280	2728
2019-20	1328	1	103	0	0	0	0	0	35	0	4786	20
2020-21	0	0	0	0	0	0	0	0	0	0	130	21
2021-22	127	3	0	0	0	0	0	0	0	0	127	3
Total	16963	35	5952	14	14790	363	10316	355	10576	166	188880	2772

Appendix 6.3

(Referred to in para 6.1.4)

Statement showing details of beneficiaries insured after death

S.no	Year	Name of district	Worker Name	Application Date	Reg ID	Date of issue of premium by BOCW	Date of Death
1	2017-18	Janjgir-Champa	Ashok Kumar	03-09-2017	541244979	04-09-2017	18-05-2017
2	2018-19	Janjgir-Champa	Rukhmani	02-12-2017	542002514	07-12-2017	07-08-2017
3	2017-18	Janjgir-Champa	Raheen	16-09-2017	542014801	25-09-2017	28-03-2017
4	2017-18	Janjgir-Champa	Manharan Kevat	26-07-2017	542728423	09-08-2017	18-08-2016
5	2018-19	Janjgir-Champa	Rajkapur Dhiraj	03-03-2018	542798931	30-03-2018	10-09-2017
6	2018-19	Janjgir-Champa	Dineshwari Bai Suryvanshi	20-10-2017	544119626	31-10-2017	12-09-2017
7	2017-18	Janjgir-Champa	Kirtan Lal Sahu	20-08-2017	544124039	24-08-2017	27-05-2017
8	2017-18	Janjgir-Champa	Lakshmi Bai	24-07-2017	544322590	09-08-2017	14-07-2017
9	2017-18	Janjgir-Champa	Radheshyam Bharadwaj	16-01-2018	544406239	28-02-2018	02-05-2017
10	2018-19	Janjgir-Champa	Amarnath	05-09-2017	544482981	13-09-2017	28-05-2017
11	2017-18	Janjgir-Champa	Madhuri Bai	06-01-2018	544511875	28-02-2018	04-12-2017
12	2018-19	Janjgir-Champa	Chatbai	09-04-2018	544662511	10-04-2018	16-02-2018
13	2018-19	Janjgir-Champa	Santukee Bai	11-10-2017	544694521	17-10-2017	18-08-2017

Appendix 6.4

(Referred to in para 6.1.4)

Statement showing deprival of beneficiaries from insurance coverage

S.no.	Year	District Name	Application Date	Worker Name	Registration ID	Registration Date	Death Date
1	2018-19	Bilaspur	15-02-2019	Prema Bai Maraavi	404867767	04-12-2017	18-04-2018
2	2018-19	Bilaspur	18-05-2018	Naresh singh Thakur	404900465	19-12-2017	20-04-2018
3	2017-18	Bastar	26-03-2018	Tula	451478610	12-07-2013	16-01-2018
4	2018-19	Bastar	27-09-2018	Subati Kashyap	452844790	08-05-2016	11-07-2018
5	2018-19	Janjgir-Champa	08-10-2018	Baleshwar	541530816	13-02-2018	10-09-2018
6	2017-18	Janjgir-Champa	28-11-2017	Puratan Bai	542374780	13-07-2015	18-10-2017
7	2017-18	Janjgir-Champa	08-01-2018	Jhool Bai Dheever	542620655	11-05-2015	27-11-2017
8	2018-19	Janjgir-Champa	30-03-2018	Rameshwari Bai	543945916	10-05-2013	31-01-2018
9	2018-19	Janjgir-Champa	26-10-2018	Seeta Devi Sahu	544202728	21-01-2017	10-08-2018
10	2017-18	Janjgir-Champa	12-12-2017	Firtin Bai	544345778	25-03-2017	29-10-2017
11	2018-19	Janjgir-Champa	11-05-2018	Uma Bai	544486225	13-05-2016	01-11-2017
12	2018-19	Janjgir-Champa	23-04-2018	Ravindra Pal	544497258	23-05-2016	19-03-2018
13	2018-19	Janjgir-Champa	15-07-2018	Leela Dhar Sahu	544537049	03-07-2017	21-05-2018
14	2017-18	Janjgir-Champa	22-03-2018	Jaagbali Tandan	544589645	17-02-2014	04-10-2017
15	2017-18	Janjgir-Champa	08-03-2018	Geeta Bai	544598952	26-07-2017	06-02-2018
16	2018-19	Janjgir-Champa	03-10-2018	Itvaara Bai	544611662	30-07-2017	31-08-2018
17	2018-19	Janjgir-Champa	12-10-2018	Kumari Bai	544682379	13-05-2017	19-09-2018
18	2017-18	Janjgir-Champa	29-11-2017	Narendra Kumar	544696594	04-09-2017	16-10-2017
19	2018-19	Janjgir-Champa	30-07-2018	Gurvari Bai	544731187	06-04-2017	16-05-2018
20	2018-19	Janjgir-Champa	05-10-2018	Shankar Lal	544735384	17-05-2017	20-09-2018
21	2017-18	Janjgir-Champa	08-02-2018	Jitendra Kumar	544778749	23-10-2017	15-12-2017

**© COMPTROLLER AND
AUDITOR GENERAL OF INDIA**
www.cag.gov.in

<https://cag.gov.in/ag/chhattisgarh/en>

