



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

**Report of the
Comptroller and Auditor General of India
on
Welfare of Building and Other Construction Workers**



**Government of Jharkhand
Report No. 6 of 2024
(Performance Audit-Civil)**

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Preface

PREFACE

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of Jharkhand under Article 151 of the Constitution of India for being laid before the State Legislative Assembly.

This Audit Report covering the period 2017-22, contains the results of the Performance Audit on 'Welfare of Building and Other Construction Workers'.

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

The audit has been conducted in conformity with the Auditing Standards, Performance Auditing Guidelines and Regulations on Audit and Accounts issued by the Comptroller and Auditor General of India.

Audit wishes to acknowledge the cooperation received from the Department of Labour, Employment, Training and Skill Development at each stage of the audit process.

Executive Summary



Executive Summary

About the Report:

Building and Other Construction Workers are the most numerous and vulnerable segments of unorganised labour in India. Their work is characterised by its casual nature, temporary relationship between the employers and employees, uncertain working hours, lack of basic amenities and inadequacy of welfare facilities.

To regulate the wages, working conditions, safety, health and welfare measures, applicable to such workers, the Government of India (GoI) enacted (August 1996) the Building and Other Construction Workers' (Regulation of Employment and Condition of Service) Act (BOCW Act), 1996. The BOCW Act applies to every establishment¹ which employs ten or more building workers. Every such establishment is to be registered, under the Act, within sixty days from the commencement of work. Further, under the Act, every State Government is required to constitute a Building and Other Construction Workers' Welfare Board, to provide benefits to every building worker, registered as a beneficiary under the Act, from its Fund. GoI also enacted (August 1996) the Building and Other Construction Workers' Welfare Cess Act, 1996 (the Cess Act) which envisages levy and collection of cess, for the purpose of the BOCW Act.

The Government of Jharkhand (GoJ) notified (August 2007) the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Jharkhand Rules, 2006 (the Jharkhand Rules) and constituted (July 2008) the Jharkhand Building and Other Construction Workers Welfare Board (the Board). The Board operates a fund, known as the Jharkhand Building and Other Construction Workers' Welfare Fund.

Why did we take up this Report?

Considering the criticality of achieving the intended objectives of safety, health and welfare, of the building and other construction workers, this performance audit on the "Welfare of Building and Other Construction Workers", covering the period from FY 2017-18 to FY 2021-22, was carried out, between October 2022 and January 2023.

¹ Any establishment belonging to, or under the control of, Government, any body corporate or firm, an individual or association or other body of individuals, which or who employs building workers in any building or other construction work; and includes an establishment belonging to a contractor, but does not include an individual who employs such workers in any building or construction work in relation to his own residence, the total cost of such construction not being more than rupees ten lakh.

The main objectives of this performance audit were to assess whether: (i) the Rules notified by Government of Jharkhand (GoJ) were consistent with the spirit of the Act (ii) there was an effective system for registration of establishments and beneficiaries (iii) the assessment of cess, as well as its collection and transfer to the Welfare Fund, had been carried out in an efficient manner (iv) GoJ had prescribed appropriate health and safety norms and had been able to ensure an environment of compliance to these norms, by Employers (v) GoJ had implemented a transparent and effective system of inspections, to check evasion of Labour cess and ensure compliance to health and safety norms, by Employers and (vi) the administration and utilisation of funds, on the implementation of welfare schemes by the Board, had been efficient and effective.

What did we find and what do we recommend?

Planning and Control

GoJ had notified (August 2007) the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Jharkhand Rules, 2006, ten years after the enactment (August 1996) of the BOCW Act by the GoI. This had resulted in delay in creation (July 2008) of the Board and the Welfare Fund. Schemes relating to two benefits, *i.e.* : (i) loans and advances to beneficiaries for construction of houses and (ii) premium of Group Insurance Schemes of beneficiaries, mandated under the BOCW Act, had not been implemented even after more than 10 years of the creation of the Board. The State Advisory Committee, required to advise the State Government on any matter arising out of the administration of the BOCW Act, had not been reconstituted at regular intervals of time. There were a large number of vacancies in the Department, especially in the posts of the officials responsible for implementation of the BOCW Act. There had not been any Cess Assessing Officers, in the State, since FY 2019-20. A large number of beneficiaries were not aware of the benefits available to them, through the Welfare Fund. The Board had also failed to gather information of construction activities carried out in the State and to pass orders of assessment, during FYs 2017-18 to 2021-22. The Board had not revised the plinth area rates, since July 2016, resulting in short levy of cess at source, by the building plan approving authorities. Further, *sarees* and cloth for shirt and pants, valued at ₹ 5.57 crore, purchased for distribution amongst beneficiaries, had remained lying in the district offices, for more than three years after their purchase.

Recommendation 1: State Government may deploy adequate manpower at all levels of responsibility, by delegating relevant powers to officers from the concerned departments.

Recommendation 2: The Board may undertake awareness activities to disseminate information regarding available welfare schemes to the registered workers.

Recommendation 3: State Government may develop a standard operating procedure, for departments/other organisations, to share information relating to construction activities, with the Board.

Budget and management of funds

The Board had not prepared Annual Budgets for FYs 2017-18 to 2021-22. In addition, it had not utilised funds allocated for implementation of welfare schemes, during FYs 2017-18 to 2021-22 and the average expenditure had remained at 50 *per cent* of the allocated funds. The Board had not prepared annual accounts during FYs 2017-18 to 2021-22, as required under the provisions of the BOCW Act. The State Government had also not ensured preparation and audit of annual accounts, for laying them before the State Legislature. In compliance with the orders of the Hon'ble Supreme Court of India, GoI had forwarded (October 2018) a Model Welfare Scheme and Action Plan (MWS&AP), prioritising welfare functions, which were to be given precedence over other benefits. However, instead of prioritising the stated functions, like housing, awareness, skill development and pension, the Board had incurred 42 *per cent* of expenditure on additional benefits, *viz.* bicycle assistance, tool-kits assistance, marriage assistance, sewing machine assistance and distribution of *sarees* and cloth for shirt and pants. The Board had not completed the required formalities to get itself notified as an exempted entity for levy of Income Tax, even after 12 years of its creation, leading to deduction of ₹ 91.15 lakh, as TDS, from its Welfare Fund, by the Bank.

Recommendation 4: The Board may prioritise implementation of schemes relating to priority functions, including Housing and Awareness.

Registration of establishments and workers

The BOCW Act stipulates that establishments have to be registered, under the Act, within 60 days from the commencement of the construction work. However, the Board had failed to ensure registration of such establishments. None of the 1,869 construction works, undertaken by the Building and Road Construction Divisions, in the four test-checked districts, were found to have been registered under the BOCW Act. The Board had not coordinated with the concerned administrative departments/plan approving authorities, for obtaining details of ongoing or approved construction works, to assess the applicable amount of cess. As per the forty-fourth Report of the Parliamentary Standing Committee on construction workers, presented (March 2014) to the Parliament, the estimated number of construction workers, in Jharkhand, as of June 2013, was 16.99 lakh. Against this, there had been 5.96 lakh and 12.57 lakh registered workers, in Jharkhand, as on 31 March 2017 and 31 March 2022, respectively. As such, a large number of workers were yet to be registered under the BOCW Act. The Board had failed to conduct awareness campaigns and set up facilitation centres at prominent places, as required under the Act, for registration of workers. The Board had also failed to ensure allocation of unique identification numbers (UINs) to each beneficiary which had led to instances of the same beneficiaries availing benefits under welfare schemes, more than once. The timelines fixed under the Right to Guaranteed Services Act, 2011, had not been adhered to in ensuring the registration of workers within the prescribed time. The Registering Officers had approved applications of registration, without verifying age or occupation related documents. Instances of registration

of underage and non-BOC workers, were noticed in audit. In the offline mode of registration, instead of UIN, block-wise registration numbers had been assigned to workers. Instances of workers with the same credentials, registered in more than one block, and availing the same benefits more than once, were noticed. For roll out of Direct Benefit Transfer, the required details (*Aadhaar* Number and bank account details) of only *26 per cent* of workers had been updated. The Board had not reviewed the registration status of workers who had ceased to be registered workers, due to their death or attaining the age of 60 years. Despite a significant decrease in the number of paid members over the years, neither the Board, nor its field offices, had taken any steps to encourage workers to make regular contributions. Identity cards had not been issued in a passbook or employment diary form, which would have ensured recording of the employment details on the cards itself.

Recommendation 5: State Government may fix responsibility on the officials of Government Departments/PSUs/Local Bodies, who have not shared information of employers with the Board. The State Government may also consider inserting a clause in the bidding documents, relating to all construction works to be undertaken by the State Government/State PSUs/Autonomous Bodies, for ensuring mandatory registration of establishments under the BOCW Act.

Recommendation 6: The Board may expedite integration of the offline database in the web portal incorporating all credentials, including *Aadhaar* number and bank accounts mapped with *Aadhaar*.

Recommendation 7: The database of the web portal may be periodically updated, in respect of registered workers who had attained pensionable age, died or had ceased to remain BOC workers.

Recommendation 8: The Board may ensure issue of identity cards to workers, in passbook or employment diary form, with enough space for employers to record the details of the works carried out by the workers. Provision of benefits to registered workers, may be linked with the details of works recorded in the identity cards.

Implementation of welfare schemes

The Board had not aligned the amount of assistance to be paid to the dependents of the deceased registered workers, with the recommendations of the MWS &AP. In the absence of insurance coverage for the beneficiaries, the Board had paid death assistance of only ₹ one lakh, instead of the recommended ₹ two lakh or ₹ four lakh. The Board had not ensured delivery of all post-death benefits, to all eligible beneficiaries or their dependents. The Board had also not ensured payment of post death benefits to the dependents of the deceased workers within 60 days. In *97 per cent* of cases, the payment of death assistance had been made with delays up to more than three years, against the prescribed period of 60 days. In the test-checked districts, post-death assistance of ₹ 10.30 lakh had been paid to non-dependents, in 11 cases, whereas ₹ 37 lakh had been paid to ineligible beneficiaries, in 37 cases. Implementation of the pension scheme had remained

ineffective. In the test-checked districts, out of 10,710 registered workers, who had attained the pensionable age of 60 years, during FYs 2017-18 to 2021-22, pension had been sanctioned to only 159 workers (one *per cent*). Disability and orphan pensions had not been paid regularly. Maternity benefits of ₹ 1.23 lakh had been paid on the basis of doubtful documents or without obtaining the required documents. Besides, maternity benefits of ₹ 2.84 lakh had been paid, in excess of entitlement. The Board had paid tool-kit and safety kit assistance of ₹ 0.89 lakh, to 71 ineligible beneficiaries. Bicycle assistance of ₹ 7 lakh was not supported by the required cash receipts and 15 ineligible beneficiaries had been paid ₹ 52,500. The Board had not ensured repayment of benefits to beneficiaries, in cases where banks had returned back the amounts to the account of the sanctioning authority, due to discrepancies in the bank details of the beneficiaries.

Recommendation 9: The Board may ensure that the minimum coverage, as recommended under the MWS&AP, is provided to registered workers against accidental/natural death. The Board may also ensure that payments of post-death benefits, not less than the amount and within the time frame as recommended under the MWS&AP, are made to the dependents of the registered workers.

Recommendation 10: The Board may review the implementation of the pension schemes, to ensure provision of pension coverage to all eligible beneficiaries.

Impact Assessment

The Board had not ensured mandatory registration of employers, inspection of construction sites, provision of protective measures, as well as provision of basic facilities, such as temporary living accommodation, latrines, urinals and first-aid boxes, to construction workers, at the construction sites. Instances of workers working without wearing appropriate protective gear, such as helmets, shoes, jackets *etc.*, were noticed, during Joint Physical Verification of construction sites. It was further seen that the Board had not conducted inspections, of the selected construction sites.

Recommendation 11: The Board may make annual plans for inspection of construction sites, for identifying violations of the provisions of the BOCW Act and ensuring appropriate action thereon.

Collection and deposit of cess

GoJ had not transferred collected cess, amounting to ₹ 504.67 crore, to the Board, as of March 2022. The Ranchi Regional Development Authority (a local body) had accepted cheques of commercial banks, for realisation of cess in place of crossed demand drafts. This had led to non-realisation of cess, of ₹ 28.79 lakh, as 53 cheques had been dishonoured by the banks. The local bodies had not deposited cess, amounting to ₹ 37.47 crore (collected between FYs 2017-18 and 2021-22), in the account of the Board, though it was required to be deposited within 30 days of collection. The Board had also failed to ensure

follow-up of certificate cases, to recover cess amount of ₹ 75.48 lakh, in respect of 16 applicants.

Recommendation 12: State Government may ensure transfer of the collected amount of cess to the Board. The Board may co-ordinate with the Local Bodies, to ensure timely deposit of the amount of cess collected, to its account.

Chapter 1
Introduction

1 Introduction

Government of India (GoI) enacted (August 1996) the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service), Act, 1996 (BOCW Act), to regulate the employment and conditions of service of building and other construction workers, and to provide measures for their safety, health, welfare, and for other matters connected therewith or incidental thereto.

Under the BOCW Act, every State Government is to constitute a Building and Other Construction Workers' Welfare Board, to provide benefits to every building worker registered as a beneficiary. For this purpose, the Board is to constitute a Building and Other Construction Workers Welfare Fund, comprising of: (i) any grants and loans made to the Board by the Central Government (ii) all contributions made by the beneficiaries and (iii) all sums received by the Board, from such other sources, as may be decided by the Central Government. Every building worker, between the age of 18 and 60 years, who has been engaged in any building or other construction work², for not less than ninety days, during the preceding twelve months, is eligible for registration as a beneficiary under the BOCW Act. The BOCW Act also applies to every establishment³ which employs ten or more building workers. Every establishment is to be registered under the Act, within sixty days from the date of commencement of work.

GoI also enacted (August 1996) the Building and Other Construction Workers' Welfare Cess Act, 1996 (the Cess Act), which envisages levy and collection of a cess, for the purpose of the BOCW Act, at rates not exceeding two *per cent*, but not less than one *per cent* of the cost of construction, incurred by an employer. GoI notified (September 1996) levy of the cess at the rate of

² Refers to the construction, alteration, repairs, maintenance or demolition, of or, in relation to, buildings, streets, roads, railways, tramways, airfields, irrigation, drainage, embankment and navigation works, flood control works (including storm water drainage works), generation, transmission and distribution of power, water works (including channels for distribution of water), oil and gas installations, electric lines, wireless, radio, television, telephone, telegraph and overseas communications, dams, canals, reservoirs, watercourses, tunnels, bridges, viaducts, aqueducts, pipelines, towers, cooling towers, transmission towers and such other work as may be specified in this behalf by the appropriate Government, by notification, but does not include any building or other construction work, to which the provisions of the Factories Act, 1948 or the Mines Act, 1952, apply.

³ Refers to any establishment belonging to, or under the control of, Government, any body corporate or firm, an individual or association or other body of individuals, which or who employs building workers in any building or other construction work; and includes an establishment belonging to a contractor, but does not include an individual who employs such workers in any building or construction work, in relation to his own residence, the total cost of such construction not being more than rupees ten lakh.

one *per cent* of the cost of construction. GoI also framed the Building and Other Construction Workers' Welfare Cess Rules, 1998 (the Cess Rules), for implementation of the Cess Act.

The Government of Jharkhand (GoJ) notified (August 2007) the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Jharkhand Rules, 2006 (the Jharkhand Rules) and constituted (July 2008) the Jharkhand Building and Other Construction Workers' Welfare Board (the Board). The Board has a Jharkhand Building and Other Construction Workers' Welfare Fund. It is chaired by the Labour Commissioner and comprises of 16 other members, nominated by: (i) the Central Government (one) (ii) the State Government (five) (iii) representatives of workers (five) and (iv) representatives of employers (five).

1.1 Organisational structure

The Labour, Employment, Training and Skill Development Department (the Department), GoJ, facilitates the Board in the implementation of the BOCW Act, the Cess Act and the Rules framed thereunder. Cess is collected by various offices of the Central/State Government, Local Bodies, PSUs and Autonomous Bodies *etc.* located in the State. Details of responsibilities, of the Board/Government/PSUs, and functions assigned to different authorities of the Department, are shown in **Charts 1** and **2**, respectively.

Chart 1: Responsibilities of the Board/Government/PSUs

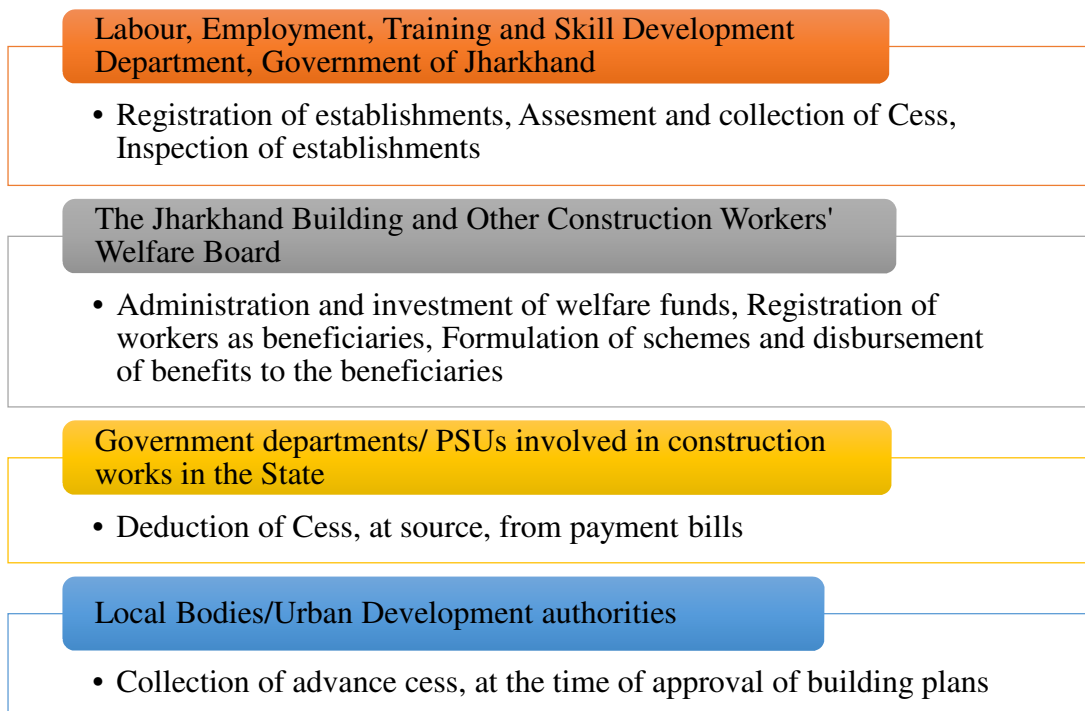


Chart 2: Functions assigned to the authorities of the Department

1.2 Audit Objectives

The Performance Audit was undertaken to assess whether:

- (i) the Rules notified by GoJ, under the Act, were consistent with the spirit of the Act.
- (ii) there was an effective system, in place for registration of establishments and beneficiaries.
- (iii) cess assessment, collection and transfer of collected cess to the Welfare Fund, had been carried out in an efficient manner.
- (iv) GoJ had prescribed appropriate health and safety norms and had been able to ensure an environment of compliance, to these norms, by Employers.
- (v) GoJ had implemented a transparent and effective system of inspections, to check evasion of Labour cess and ensure compliance to health and safety norms, by Employers.
- (vi) the administration and utilisation of funds, on the implementation of welfare schemes, by the Board, had been efficient and effective and as per the Act and Rules framed by GoJ.

1.3 Audit Criteria

Criteria against which the audit findings were benchmarked have been derived from the following sources:

- (i) The Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996;
- (ii) The Building and Other Construction Workers' (Regulation of Employment and Conditions of Service), Jharkhand Rules, 2006;
- (iii) The Building and Other Construction Workers' Cess Act, 1996, and The Building and Other Construction Workers' Cess Rules, 1998;
- (iv) Jharkhand Financial Rules;
- (v) Resolutions passed by the Board; and
- (vi) Jharkhand *Rajya Sewa Dene Ki* Guarantee Act, 2011
(Jharkhand State Guarantee to Service Act, 2011)

1.4 Scope of Audit and methodology

The Performance Audit was conducted through an examination of records of the Labour Commissioner-cum-Chairman of the Board, at the State level, covering the period from FY 2017-18 to FY 2021-22. Four⁴, out of the 24 districts in the State, were selected for examination of records of the field units. Two districts (Bokaro and Dhanbad) were selected on the basis of amount of disbursement for welfare schemes, while the remaining two districts (Ranchi and East Singhbhum) were selected on the basis of amount of collection of cess. Additionally, 10⁵, out of 22 welfare schemes were selected, for analysing their implementation, based on high, moderate and low amount of disbursement, involved in these schemes. From the selected schemes, 400 registered beneficiaries⁶ were selected randomly, for analysing their eligibility and timely disbursements of benefits. Records of the Executive Engineers, Road/ Building Construction Divisions (BCDs); Municipal Commissioners/ Vice Chairmen of Urban Local Bodies; the Deputy Labour Commissioner and the Labour Superintendents of the selected districts, were examined, to evaluate the collection of cess and implementation of the Act. Audit also visited 24 establishments⁷, along with the officials of the Department, to assess the facilities regarding security, health and other welfare measures, available for workers at the construction sites therein. Audit evidence was gathered through photographs, issue of audit questionnaires and audit memos.

⁴ Bokaro, Dhanbad, East Singhbhum and Ranchi.

⁵ **Highest disbursement:** (1) Meritorious children scholarship (2) Maternity benefits (3) Labour Tool Kit assistance (4) Death/Funeral assistance (5) Labour Safety Kit assistance, **Moderate disbursement:** (6) Bicycle assistance (7) *Aam Admi Bima Yojana/ Pradhan Mantri Jeevan Suraksha Bima Yojana/ Pradhan Mantri Jeevan Jyoti Bima Yojana* (8) Family Pension and **Lowest disbursement:** (9) Disability Pension and (10) Orphan Pension Scheme.

⁶ From each of the four selected districts, 10 beneficiaries each, for each of the 10 selected schemes.

⁷ Construction sites/ establishments were selected from information obtained from Building Construction Divisions and Urban Local Bodies.

An Entry Conference was held on 18 August 2022, with the Secretary of the Board, wherein the objectives, criteria, scope and methodology, of the Performance Audit, were discussed.

An Exit Conference was also held on 13 September 2023, with the Secretary of the Department and Labour Commissioner-cum-Chairman (LC-cum-Chairman) of the Board, wherein audit observations pertaining to the period from FY 2017-18 to FY 2021-22, were discussed. The Secretary assured that remedial action would be taken to improve the delivery of welfare, security and health services to the construction workers as well as assessment and collection of cess. The replies of the Department have been incorporated in the Report.

1.5 Structure of the Report

This Report has been structured on the basis of the overall functions of the Board. The audit findings under the themes have been reported in seven chapters, as follows:

- Chapter 2: Planning and Control
- Chapter 3: Budget and Management of Funds
- Chapter 4: Registration of Establishments and Workers
- Chapter 5: Implementation of Welfare Schemes
- Chapter 6: Impact Assessment; and
- Chapter 7: Collection and deposit of Cess

Chapter 2
Planning and Control

2 Planning and Control

The Board bears overall responsibility for the implementation of the Act, planning of welfare schemes, disbursement of benefits to workers and management of the Welfare Fund. There is a State Advisory Committee⁸ (SAC), constituted under Section 4 of the BOCW Act, to advise the State Government on any matters arising out of the administration of the BOCW Act.

Audit noticed deficiencies in planning on the part of the State Government, the Department and the Board, as discussed in the succeeding paragraphs.

2.1 Non-implementation of welfare schemes

Section 22 of the BOCW Act lays down the functions⁹ of the Board regarding extension of benefits to building workers. The Board may grant loan or subsidy or pay annually, grants-in-aid, to a local authority or an employer, who provides welfare measures and facilities, of the standard specified by the Board, to the building workers and their families.

Audit noticed that GoJ had notified (August 2007) the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Jharkhand Rules, 2006 (the Jharkhand Rules), after 10 years of enactment (August 1996) of the BOCW Act, by GoI. Delay in the notification of the Jharkhand Rules, resulted in delay in creation (July 2008) of the Board and the Welfare Fund, which ultimately delayed disbursement of benefits to building workers.

It was also seen that the Board had neither identified eligible beneficiaries, for providing loans and advances for construction of houses, nor had it framed any schemes, to ensure payment of premiums, against Group Insurance schemes for beneficiaries, as of March 2022. Further, the Board had notified (March 2011)

⁸ Comprising of : (a) Chairperson, to be appointed by the State Government (b) two members of the State Legislature, to be elected from among the State Legislature-members (c) a member to be nominated by the Central Government (d) the Chief Inspector - member, ex-officio (e) Such number of other members, not exceeding eleven, but not less than seven, as the State Government may nominate, to represent the employers, building workers, associations of architects, engineers, accident insurance institutions and any other interests, which, in the opinion of the State Government, ought to be represented on the State Advisory Committee.

⁹ (a) immediate assistance to a beneficiary, in case of accident (b) pension to the beneficiaries, after they attain the age of 60 years (c) sanctioning loans and advances to beneficiaries for construction of houses (d) payment of premium, for Group Insurance Scheme of the beneficiaries, as it may deem fit (e) financial assistance, for the education of children of beneficiaries (f) medical expenses, for treatment of major ailments of a beneficiary or his dependents (g) maternity benefits, to female beneficiaries and (h) such other welfare measures and facilities, as may be prescribed.

schemes related to provision of scholarships to the children of beneficiaries, after more than two years of creation of the Welfare Fund.

The Board had also not evolved any mechanism to ensure that the local authorities or the employers provided welfare measures and facilities, to workers and their families.

Thus, the State Government had delayed implementation of the Act for more than 10 years. The Board had also not ensured provision of all benefits to workers or their families, although this had been envisaged under the BOCW Act, even after more than 14 years of its creation (July 2008), as of March 2022.

2.2 State Advisory Committee

Rule 11 of the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Jharkhand Rules, 2006 (the Jharkhand Rules) envisages that the State Advisory Committee (SAC) be reconstituted after every three years. It also prescribes the tenure of the Chairperson and every member as being three years¹⁰. Further, Rule 20 (1) provides that the SAC should meet at least once in six months, or, as and when any matter is referred to it, by the Government, for advice.

GoJ initially constituted the SAC in July 2008, after which, it remained functional for six years, till July 2014, without being reconstituted after every three years. Though, the Government reconstituted the SAC in June 2014, the reconstituted SAC started functioning from August 2014 and remained functional for more than three years, till it was again reconstituted in October 2018. The SAC constituted in October 2018 remained functional for more than four years, till December 2022. Audit observed that SAC had conducted only five¹¹ meetings, out of the required 27 meetings, between July 2008 and December 2022.

Further, scrutiny of the minutes of the SAC meetings (September 2016, December 2018 and June 2021), revealed that the SAC had evaluated the financial progress of the Board and discussed issues relating to the welfare of workers, such as improvement in the number of workers registered; provision of benefits through the Direct Benefit Transfer (DBT) mode, instead of distribution of benefits in kind; creation of additional welfare schemes; coverage of left out regions; organising workshops for spreading awareness among workers; linking the beneficiaries with the *Ayushman Bharat Yojana*; appointment of *Shramik Mitras* to facilitate the registration of workers and transfer of benefits to them; preparation of workers' registration cards, improvement in the collection of cess *etc.*

¹⁰ Except members of the State Legislature, who are to hold office for three years, or till they remain members of the Legislative Assembly, whichever is earlier.

¹¹ July 2014, March 2016, September 2016, December 2018 and June 2021

While accepting the facts, the Department stated (October 2023) that the State Advisory Committee had been reconstituted on 4 July 2023 and that a proposal for regular reconstitution of the SAC, and conducting timely meetings, would be placed before the SAC, in their forthcoming meeting.

2.3 Lack of manpower

As per Section 19 of the BOCW Act, read with Rule 273 of the Jharkhand Rules, the Board, with the prior concurrence of the State Government, was to appoint such other officers and employees of any other department, as it considered necessary, for the efficient discharge of its functions.

Further, the Hon'ble Supreme Court of India had reviewed the implementation of the BOCW Act and the Cess Act, in connection with a Writ Petition¹² and directed (March 2018) the Ministry of Labour and Employment, GoI, to frame a composite model scheme for the welfare of construction workers. Accordingly, the Ministry had framed (September 2018) a Model Welfare Scheme and Action Plan (MWS&AP) and, with the order of the Hon'ble Supreme Court, forwarded (October 2018) it to the Chief Secretaries of the States, for compliance. The MWS&AP recommended that the State Governments may further delegate the powers of the Cess Collector and the Assessing Officer, to officers at the local/municipal/panchayat level, for the purpose of assessment and collection of cess, in their respective jurisdictions. MWS&AP had also suggested authorising the District Collectors/Magistrates, to administer and facilitate the implementation of the BOCW Act, in their areas.

Audit noticed that the Board was implementing its schemes through the officers of the Labour, Employment, Training and Skill Development Department (the Department). The sanctioned strength (SS) and persons-in-position (PIP), in regard to the Authorities of the Department, responsible for the implementation of the BOCW Act, during FYs 2017-18 to 2021-22, is detailed in **Table 2.1**.

Table 2.1: Sanctioned strength and men-in-position

Year	Deputy Labour Commissioner (Sanction of benefits)			Assistant Labour Commissioner (Assessment of Cess)			Labour Superintendent (Sanction of benefits and Registration)			Labour Enforcement Officer (Registration and collection of Cess)		
	SS	PIP	Vacancy (per cent)	SS	PIP	Vacancy (per cent)	SS	PIP	Vacancy (per cent)	SS	PIP	Vacancy (per cent)
2017-18	10	4	6 (60)	14	1	13 (93)	43	27	16 (37)	203	75	128 (63)
2018-19	10	4	6 (60)	14	1	13 (93)	43	22	21 (49)	203	56	147 (72)
2019-20	10	1	9 (90)	14	Nil	14 (100)	43	22	21 (49)	203	42	161 (79)
2020-21	10	1	9 (90)	14	Nil	14 (100)	43	22	21 (49)	203	32	171 (84)
2021-22	10	1	9 (90)	14	Nil	14 (100)	43	20	23 (54)	203	18	185 (91)

(Source: Data provided by the Board)

¹² W.P. No-318/2006 -National Campaign Committee for Central Legislation on Construction Labour Vs. Union of India and Others.

It can be seen from **Table 2.1** that there were significant vacancies, against all posts of officers responsible for the implementation of the BOCW/Cess Act. There had not been any Assessing Officers in the State, since FY 2019-20. Vacancies in the posts of Labour Superintendents and the Labour Enforcement Officers, who were the authorities responsible for registration of beneficiaries and establishments, ranged between 37 and 91 *per cent*.

The Board had not sent any proposal, to the State Government, to delegate powers to officers of other departments, or to authorise the concerned District Collectors, to administer and facilitate the implementation of the BOCW Act, despite the huge shortage of officers in the Department.

Thus, absence of manpower had affected the registration of beneficiaries and establishments; inspection of construction sites; assessment and collection of cess; and distribution of benefits, to a large numbers of beneficiaries, as discussed in **Chapters 4, 5 and 7**.

In reply, the Department stated (October 2023) that the requisition for recruitment of Labour Superintendents and Labour Enforcement Officers has been submitted (February 2023) to the Department of Personnel, Administrative Reforms and Rajbhasha, Jharkhand.

The fact, however, remains that the Department had failed to take action for such a long period of time for appointment of sufficient manpower, which has hampered the efficient functioning of the Board.

Recommendation 1: State Government may deploy adequate manpower at all levels of responsibility, by delegating relevant powers to officers from the concerned departments while following up on the proposal for recruitment of officers.

2.4 Lack of awareness among beneficiaries

As per Section 11 of the BOCW Act, every building worker, registered as a beneficiary, was entitled to the benefits provided by the Board, from its Welfare Fund. As per Rule 277 of the Jharkhand Rules, a beneficiary of the Welfare Fund, has to contribute to the Welfare Fund, on a half yearly or yearly basis. If a beneficiary commits default in the payment of contribution, continuously for a period of one year, he shall cease to be a beneficiary of the Welfare Fund. However, with the permission of the Secretary, or an officer authorised by him, in this behalf, the membership may be resumed, on repayment of arrears of contribution, with fine.

Details of the registered beneficiaries, *vis-à-vis* the number of beneficiaries to whom benefits were given, during FYs 2017-18 to 2021-22, is shown in **Table 2.2**.

Table 2.2: Details of registered beneficiaries, vis-à-vis the number of beneficiaries to whom benefits were given

Sl. No.	Financial Year	Number of workers registered during the financial year		Number of registered workers, as on 31 March of FY (cumulative)	Number of workers benefited ¹³ (per cent of total workers)
		New registrations	Renewals (per cent of total registered workers [#])		
1	2016-17	NA	NA	5,96,178	NA
2	2017-18	1,53,627	52,300 (9%)	7,49,805	4,78,539 (64%)
3	2018-19	1,29,377	92,563 (12%)	8,79,182	9,37,213 (107%)
4	2019-20	89,406	45,787 (5%)	9,68,588	69,146 (7%)
5	2020-21	1,93,531	51,024 (5%)	11,62,119	1,06,568 (9%)
6	2021-22	95,833	56,453 (5%)	12,57,952	2,09,435 (17%)

(Source: Data provided by the Board)

Registered as on 31 March of the previous financial year

It can be seen from **Table 2.2** that only five to 12 per cent of the beneficiaries had paid their annual contributions during the FYs 2017-18 to 2021-22. Also, only seven to 17 per cent of workers had been provided with any benefits, during any financial year, from FY 2019-20 to FY 2021-22. Further, the beneficiary survey revealed that, out of 400 beneficiaries, 39 (10 per cent) were aware of benefits to be provided to them, from the Welfare Fund.

In reply, the Department stated (October 2023) that the Board had already taken up an extensive awareness campaign which was aimed at promoting registration and the renewal of registration, as well as highlighting the various benefits offered by the BOCW Board, Jharkhand, through its diverse schemes.

The fact, however, remains that only 39 (10 per cent) out of 400 beneficiaries, covered in the beneficiary survey, were aware of benefits being provided from the Welfare Fund.

Recommendation 2: The Board may undertake awareness activities to disseminate information regarding available welfare schemes to the registered workers.

2.5 Non-assessment of cess

As per Rules 6 and 7 of the Building and Other Construction Workers' Welfare Cess Rules, 1998 (the Cess Rules), every employer, within thirty days of commencement of his work, or payment of cess, as the case may be, had to furnish the details to the Assessing Officer, in Form I¹⁴. The Assessing Officer, on receipt of the said information, was to undertake a scrutiny of such information and issue an order of assessment, indicating the amount of cess

¹³ A beneficiary receiving multiple benefits, has been counted as multiple beneficiaries.

¹⁴ Contains the name of the establishment, name of work, number of workers employed, date of commencement of work, estimated cost of construction, details of payment of cess, date of completion, date of assessment etc.

payable, within a period not exceeding six months from the date of receipt of such information, endorsing the copy to the employer, the Board and the Cess Collector.

Further, to optimise the collection of cess, MWS&AP stipulates that all departments/State undertakings/local bodies, were to forward a copy of the work order, of a construction activity to be carried out, to the relevant registration, cess collection and cess assessment authorities. The State was required to develop a mechanism, for regular monitoring of the construction activities, making use of Geographical Information System (GIS) technology/mapping *etc.*, for this purpose. The establishment registration/labour licence issuing authorities, under different labour laws, were to invariably share a copy of the registration certificate/licence, issued by them, with the cess collection, cess assessment and workers registration authorities.

Audit, however, noticed that employers were not submitting information of construction activities, to the Board. The Board had also failed to collect copies of work orders from the departments of the State, or the Ministries of GoI, that were executing construction works within the State. Further, the Board had not assessed the cess, for any construction work, during FYs 2017-18 to 2021-22. Instead, the executing agencies/local bodies had been collecting cess, at source, during execution of works, or at the time of approval of the construction plans, and transferring the collected amounts to the Board.

Audit further noticed that the Labour Superintendent was the labour licence issuing authority, under the labour laws, and also the establishment registration authority, under the BOCW Act. During FYs 2017-18 to 2021-22, Labour Superintendents had issued 13,872 labour licences, to different employers in the State, but had registered only 1,023 establishments under the BOCW Act. The Labour Superintendents had also not cross-checked labour licences, with the establishment registration data, to assess the liability of cess, on the establishments to whom these licences had been issued.

Thus, the Board had failed to ensure collection of complete information of construction activities carried out in the State, or to pass orders of assessment, during FYs 2017-18 to 2021-22. In addition, the Labour Superintendents had failed to cross-check different documents available with them, to assess the liability of cess.

While accepting the facts, the Department stated (October 2023) that the Assessing Officers at the district level, have been notified by the Government of Jharkhand, for assessment of cess in their respective jurisdictions. It was further stated that, the departments/PSUs/Autonomous bodies of the Central and State Government *etc.*, would be requested to share copies of all work orders/contract orders, with the Board, for the construction activities being undertaken in the State.

Recommendation 3: State Government may develop a standard operating procedure, for departments/other organisations, to share information relating to construction activities, with the Board.

2.6 Non-revision of the plinth area rate of buildings

Rule 4(4) of the Cess Rules provides that, wherever the approval of a construction work, by a local authority, was required, every application, for such approval, was to be accompanied by a crossed demand draft, in favour of the Board, for an amount of cess, at the notified rates, on the estimated cost of construction.

Audit noticed that the Board had approved (August 2008) a minimum rate of ₹ 800 per square feet (sq. ft.), for assessment of cess, on the estimated cost of construction work, on the basis of the plinth area rates published by the Central Public Works Department (CPWD), and after analysing the estimates for the cost of construction of staff quarters, prepared by various departments of the State. The rate was revised (July 2016) to ₹ 1,400 per sq. ft., by the Board, on the recommendation of a committee. The committee, while recommending the minimum rate, had considered the plinth area rate (₹ 14,500 per square meter) published (October 2012) by the CPWD, for construction of residential buildings and also the rate (₹ 1,457 per sq. ft.) for construction of Grade-III staff quarters, in the State.

Audit noticed that the CPWD had published the revised plinth area rates of ₹ 1,542, ₹ 1,561, and ₹ 1,639 per sq. ft., for the FY 2019-20, FY 2020-21 and FY 2021-22 respectively. When compared with the rate (₹ 1,348 per sq. ft.) of October 2012, CPWD had increased its plinth area rate by about 22 *per cent* (₹ 291 per sq. ft.) in FY 2021-22. However, the Board had not revised its rates (as of March 2023) and the responsible authorities had continued to levy cess, at source, at the rate of ₹ 1,400 per sq. ft.

Audit scrutiny of 670 building plans¹⁵ registered with Jharkhand Real Estate Regulatory Authority¹⁶ (JRERA) from FYs 2019-20 to 2022-23, revealed that the Board incurred loss of ₹ 9.29 crore due to levy of cess at the lower rates.

Thus, the failure of the Board to revise the plinth area rate, approved more than six years back (July 2016), resulted in short levy of cess, at source, by the building plan approving authorities.

¹⁵ 2019-20: 30 Building plans (Total plinth area: 2,86,64,689 sq. feet) @ ₹ 142 per sq. feet; 2020-21: 173 building plans (Total plinth area: 32,95,434 sq. feet) @ ₹ 161 per sq. feet; 2021-22: 209 building plans (Total plinth area: 86,64,783 sq. feet) @ ₹ 239 per sq. feet and 2022-23: 261 building plans (Total plinth area: 1,09,49,116 sq. feet) @ ₹ 239 per sq. feet.

¹⁶ Constituted under Real Estate (Regulation and Development) Act, 2016 for regulation and promotion of the real estate sector in Jharkhand.

While accepting the facts, the Department assured (October 2023) that the proposal for reviewing the rate of estimated cost of construction for the purpose of assessment of cess would be placed in the meeting of the Board.

2.7 Short/non-distribution of benefit

The Board decided (June 2019) to provide *sarees*, to all registered female workers, and cloth for shirt and pants, to registered male workers. Based on an open tender (September 2019), the Board placed (September 2019) a purchase order, for supply of 4.97 lakh *sarees* and cloth for 3.89 lakh pair of shirt and pants, to be delivered to the Labour Superintendents in the districts, for distribution among the beneficiaries. The Board also paid (between December 2019 and February 2020) ₹ 46.29 crore, to the vendor concerned, against the supply order.

Audit scrutiny revealed that, out of the purchased 4.97 lakh *sarees* and cloth for 3.89 lakh pairs of shirt and pants, 4.69 lakh *sarees* and cloth for 3.08 lakh pairs of shirt and pants, had been distributed to the beneficiaries, till June 2022. The remaining 26,759 *sarees* and cloth for 80,722 pairs of shirt and pants, valued at ₹ 5.57 crore, had remained lying in the districts, for more than three years after purchase, as of February 2023.

The stockpile of *sarees* and cloth for shirt and pants, kept in the office of the Deputy Labour Commissioner, Bokaro, is shown in **Photographs 1 and 2**.



The Department stated (October 2023) that the Board had already directed the respective Labour Superintendents to distribute the procured items, promptly.

Chapter 3
Budget and Management of
Funds

3 Budget and Management of Funds

The Board is required to prepare the budgets for the forthcoming financial years, under the BOCW Act, and is responsible for identifying beneficiaries, formulating various welfare schemes and allocating funds for implementation of these schemes. The Board is also required to communicate the district-wise allocation of funds, for implementation of various schemes, along with physical targets, to the concerned district authorities.

Audit noticed deficiencies in the preparation of budgets and management of funds, by the Board, as discussed in the succeeding paragraphs.

3.1 Non-preparation of budgets and short utilisation of funds

As per Section 25 of the BOCW Act, the Board is required to prepare its budget, showing the estimated receipts and expenditure, for the next financial year, and forward the same to the State Government and the Central Government.

Audit scrutiny revealed that the Board had not prepared annual budgets, during FYs 2017-18 to 2021-22. Instead, it had approved the estimated costs of welfare schemes to be taken up during the year, on the basis of the estimated number of targeted beneficiaries, under each scheme, for the year. Based on this approval, it had allocated funds, to the responsible authorities. Details of the funds available with the Board, allocation of funds, expenditure incurred and the number of ongoing welfare schemes, during FYs 2017-18 to 2021-22, is given in **Table 3.1**.

Table 3.1: Details of funds available, allocation of funds and expenditure on schemes during FYs 2017-18 to 2021-22

(₹ in crore)

Sl. No.	Financial year	Funds available, as on 1 April	Approved cost of schemes during the financial year	Funds allocated during the financial year [#] (per cent of available funds)	Expenditure during the financial year (per cent of allocated funds)	Number of welfare schemes
1	2017-18	171.67	100.31	86.63 (50)	41.64 (48)	22
2	2018-19	168.94	122.43	152.35 (90)	59.19 (39)	17
3	2019-20	306.88	147.34	105.65 (34)	75.77 ¹⁷ (72)	18
4	2020-21	325.77	157.96	137.89 (42)	62.21 (45)	14
5	2021-22	342.94	185.07	195.24 (57)	102.56 (53)	14
Total			713.11	677.76	341.37 (50)	

(Source: Data provided by the Board)

[#] the figure includes the allocations and savings of the previous financial year

It can be seen from **Table 3.1** that the Board had not taken up welfare schemes, commensurate with the available funds. Further, the Board had not even been

¹⁷ Includes ₹ 46.29 crore incurred on purchase of sarees and cloth for shirt and pants

able to utilise the funds allocated for the implementation of ongoing welfare schemes, and the utilisation had ranged between 39 and 72 *per cent*, during FYs 2017-18 to 2021-22. Short utilisation of funds was mainly due to short-coverage of targeted beneficiaries for granting benefits under different schemes, as seen during test-check of selected schemes (**Paragraph 5.2**).

Thus, the Board had not ensured preparation of annual budgets, as provided under the BOCW Act. The Board had also not approved welfare schemes, commensurate with the availability of funds, and had failed to utilise the funds, which had been allocated for the purpose of providing benefits to the targeted beneficiaries.

While accepting the facts, the Department assured (October 2023) that the proposal for preparation of budget, taking into account the estimated revenue, and reviewing the scope of the ongoing welfare schemes commensurate with the available resources of the Board, would be placed before the SAC and the Board in their forthcoming meeting.

3.2 Non-preparation of Annual Accounts

As per Sections 26 and 27 of the BOCW Act, the Board was required to maintain proper accounts and other relevant records and prepare an annual statement of accounts. The accounts of the Board were required to be audited annually and the Board was to furnish the audited copy of the accounts, to the State Government, together with the Auditor's Report, for being laid before the State Legislature. Rule 293 of the Jharkhand Rules provides for maintenance of an Interest Suspense Account, containing details of all interest, rent and other income realised and profit or losses on investments. In addition, Rules 276 and 277 provide for collection of registration fee and annual contribution from the members of the Fund.

Audit noticed in this regard that:

- The Board had not prepared annual accounts and Interest Suspense Account, during FYs 2017-18 to 2021-22. In the absence of annual accounts, the nature of year-wise receipts and payments, *i.e.* fee receipts, cess collection, administrative expenses, welfare expenses *etc.*, (as reported by the Board, to the State Government/Monitoring Committee of GoI), was not ascertainable. The State Government had also not ensured regular preparation and audit of annual accounts, for laying the same before the State Legislature.
- The members of the Welfare Fund were depositing registration or membership fee in the bank account of the Board and submitting the deposit receipts to the Registration Authorities stationed at the district level. However, the Board had not developed any mechanism to obtain details of such deposit receipts from the field offices, in order to cross-verify the actual receipts with the Bank.

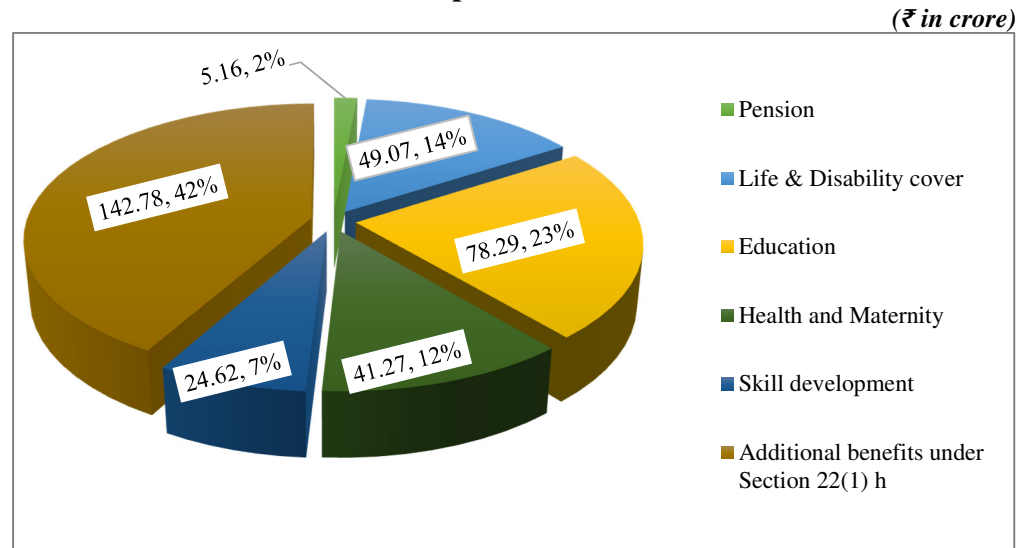
While accepting the facts, the Department stated (October 2023) that a Chartered Accountancy Firm had been appointed, by the Department, for preparation of Annual Accounts of the Board. The firm has prepared accounts for the financial years 2016-17 to 2021-22 and accounts for 2022-23 is under preparation.

3.3 Failure to execute priority functions

Section 22 of the BOCW Act entrusts different types of welfare functions, to the Board. Further, the MWS&AP had focused on prioritisation of seven types¹⁸ of welfare functions, to be given precedence over all other existing benefits. After meeting these priority expenses, the balance funds, if any, were to be utilised on additional benefits.

As shown in **Table 3.1**, the Board had implemented 14 to 22 schemes¹⁹, in each financial year, during FYs 2017-18 to 2021-22. Audit analysed the trends of expenditure on these schemes to assess the prioritisation of functions, as recommended in the MWS&AP, which has been shown in **Chart 3.1**.

Chart 3.1: Trends of expenditure on different functions



(Source: Data provided by the Board)

It can be seen from **Chart 3.1** that the Board had incurred an amount of ₹ 142.78 crore (42 per cent), out of the total expenditure of ₹ 341.18 crore, on

¹⁸ (1) Life and Disability cover (2) Health and Maternity cover (3) Education (4) Housing (5) Skill Development (6) Awareness Programme and (7) Pension.

¹⁹ Schemes for (1) bicycle assistance (2) labour tool-kit assistance (3) sewing machine assistance (4) scholarship to meritorious children (5) medical reimbursement (6) marriage assistance (7) pension (8) family pension (9) orphan pension (10) disability pension (11) maternity benefits (12) *Aam Admi Bima Yojana* (13) funeral assistance (14) medical assistance (15) employment training (16) *Saraswati Yojana* for education of girl child (17) death assistance (18) safety kit scheme (19) *Pradhan Mantri Jeevan Suraksha Bima Yojana* (20) *Pradhan Mantri Jeevan Jyoti Bima Yojana* (21) NPS Scheme and (22) *Sarees/cloth* for shirt and pants distribution.

additional benefits²⁰ and had not taken up any scheme related to two functions, *i.e.* Housing and Awareness, which were to be given priority over additional benefits, as per the MWS&AP. Further audit scrutiny revealed that the Board had not focused on skill development, as employment training programs had been organised in only six out of the 24 districts in the State. Similarly, pension had also not been given much importance, as, out of 10,710 registered workers, attaining the pensionable age, from FY 2017-18 to FY 2021-22, in the four test-checked districts, only 159 workers had been sanctioned pension.

In reply, the Department stated (October 2023) that the ongoing welfare schemes are proposed to be reviewed in the forthcoming meetings of the Board, in view of MWS & AP, so that requirements under Section 22 (1) (a) to 22 (1) (g) are met, before incurring expenditure on additional benefits under Section 22 (1) (h).

The reply is not convincing as the Board had not focused on functions, which were to be prioritised for implementation of the welfare schemes, through the MWS&AP, as directed by the Hon'ble Supreme Court.

Recommendation 4: The Board may prioritise implementation of schemes relating to priority functions, including Housing and Awareness.

3.4 Avoidable deduction of Income Tax

As per Section 18 (2) of the BOCW Act, the Board shall be a body corporate. Further, as per Section 10 (46) of the Income Tax Act, 1961, income arising to a body or authority or board or trust or commission, established or constituted by, or under a Central or State Act, or by a Central or State Government, with the object of regulating or administering any activity, for the benefit of the general public, would be exempted from tax, subject to the condition that the said entity is not engaged in any commercial activity. For this purpose, an application has to be filed before the Commissioner of Income Tax of the area concerned, followed by which the name of entity is to be published in the gazette of GoI, exempting the entity from income tax.

As per the BOCW Act, the Board is a body corporate, constituted under a Central Act, and works for the benefit of workers engaged in construction activities. Audit noticed that the bank had deducted ₹ 91.15 lakh, during FYs 2018-19 and 2019-20, as TDS, against income tax, from the bank account of the Board, operated for the Welfare Fund. The Board had not completed the required formalities, to get itself notified as an entity exempted from levy of Income Tax, even after 12 years of its creation (July 2008). The Board was also not in a position to claim the refund, as it was yet to be notified in the official gazette of GoI, as a tax exempted entity.

²⁰ (1) Bicycle assistance (2) Labour tool-kit assistance (3) Marriage assistance (4) Labour safety kit assistance (5) Sewing machine assistance and (6) Sarees/cloth for shirt pants distribution.

In reply, the Department stated (October 2023) that application for getting the name of the Board notified as an exempted entity under Section 10 (46) of the Income Tax Act 1961 has been submitted (June 2023).

The fact, however, remains that the Board had delayed applying for tax exemption, leading to avoidable deduction of TDS of ₹ 91.15 lakh from the Welfare Fund.

Chapter 4
Registration of Establishments
and Workers

4 Registration of Establishments and Workers

The BOCW Act mandates every employer to get his/her establishment registered and to report to the Board regarding the commencement and completion dates of the work, availability of health and safety facilities at the workplace, periodicity of payment of wages *etc.* Commencement of work, without submitting such a report to the Board, is liable to attract penalty. In addition, workers engaged in construction activities are entitled to benefits under the various welfare schemes, framed by the Board. A worker can avail welfare facilities only when he/she is registered as a beneficiary of the Fund.

Audit scrutiny of records revealed shortcomings in the registration of establishments and workers, as discussed in the succeeding paragraphs.

4.1 Registration of establishments and workers

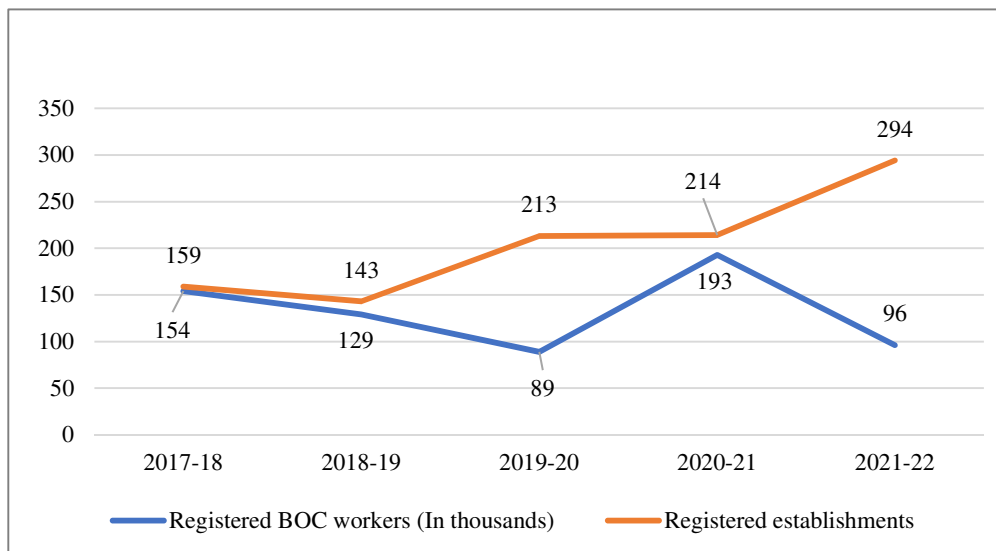
Section 7 of the BOCW Act stipulates that every employer, undertaking construction work, should make an application to the Registering Officer, for registration of the concerned establishment, within 60 days from the commencement of the work. Further, as per Section 12, every building worker, who has completed 18 years of age, but has not completed 60 years, and has been engaged in any building or other construction work, for not less than ninety days during the preceding twelve months, is eligible for registration as a beneficiary, under the Act.

Construction activity in the State is undertaken by the departments of the State Government, State and Central PSUs, Autonomous Bodies and Local Bodies. In addition, the plans for construction of private and government buildings are approved by the plan approving authorities²¹ of the local government and the department concerned respectively.

The trends in regard to new registrations of establishments, *vis-à-vis* newly registered building workers, during FYs 2017-18 to 2021-22, are depicted in **Chart 4.1**.

²¹ Regional Development Authorities and Municipal Corporations.

Chart 4.1: Registration of new establishments and workers, during FYs 2017-18 to 2021-22



(Source: Data provided by JAP-IT and the district offices)

It can be seen from **Chart 4.1** that the number of newly registered workers had actually gone down with the increase in the number of newly registered establishments during FYs 2017-18 to 2021-22. This can be attributed to non-identification of workers by the Board, after taking into account construction activities being carried out in the State, and lack of co-ordination between the Board and the administrative departments, as well as plan approving authorities.

During joint physical verification along with the representatives of the Board, it was noticed that, out of 220 workers surveyed at 24 construction sites/establishments (eight registered and 16 non-registered), only 34 workers were registered with the Board, as discussed in **Paragraph 6.1**.

Audit further noticed, in four²² test-checked districts, that the Building Construction Divisions (BCD) and the Road Construction Divisions (RCD) had executed 1,869 works²³. However, the divisions had not shared information of the establishments with the Board, as required under MWS&AP (discussed in **Paragraph 2.5**). The contractors (employers) also had not ensured registration of their establishments after commencement of works, though stipulated under the BOCW Act. Further, the Board also failed to obtain related information, from the concerned divisions, though the divisions were realising labour cess, at source, under the directions of the Board. Moreover, the Inspecting Authorities of the Board also did not inspect these works, to assess their commencement and to get the establishments and the workers engaged thereon, registered under the Act.

²² Bokaro, Dhanbad, East Singhbhum and Ranchi

²³ RCD: 151 works and BCD: 1,718 works

Thus, the Board failed to ensure registration of building and other construction works as establishments and identify and register workers engaged in these works for providing welfare benefits under the BOCW Act.

Recommendation 5: State Government may fix responsibility on the officials of Government Departments/PSUs/Local Bodies, who have not shared information of employers with the Board. The State Government may also consider inserting a clause in the bidding documents, relating to all construction works to be undertaken by the State Government/State PSUs/Autonomous Bodies, for ensuring mandatory registration of establishments under the BOCW Act.

4.2 Delays in the registration of establishments

As per Rule 24 of the Jharkhand Rules, the registering officer, after receiving an application for registration of an establishment, is required to register the establishment and issue a Certificate of Registration (CoR), to the applicant, within fifteen days of receipt of the application.

In the State, 1,023 establishments had been registered, during FYs 2017-18 to 2021-22. Of these, in 412 cases (40 *per cent*), CoRs had been issued after the prescribed period of 15 days, as shown in **Table 4.1**.

Table 4.1: Delays in issuing CoRs

Financial Year	Total registrations	Registrations involving delays	Delays (<i>per cent</i> of total registrations)				
			More than two years	One to two years	90 days to 180 days	30 to 90 days	16 to 30 days
2017-18	159	69	0	2	21	22	24
2018-19	143	85	4	4	14	28	35
2019-20	213	89	4	5	14	25	41
2020-21	214	81	9	7	22	21	22
2021-22	294	88	11	4	30	20	23
Total	1,023	412	28 (3)	22 (2)	101 (10)	116 (11)	145 (14)

(Source: Data provided by the Board)

It can be seen from **Table 4.1** that there were delays of more than 90 days, in issuance of CoRs, in 15 *per cent* cases (including five *per cent* cases, where the delays were more than one year).

While accepting the facts, the Department stated (October 2023) that incorporation of mandatory provisions in the contracts/SBDs, for registration of works as establishments under BOCW Act, is under consideration. It was further stated that the Labour Superintendents of the respective districts have been directed to ensure timely disposal of applications for registrations of establishments, in addition to conducting inspections of the unregistered establishments and initiating appropriate action.

4.3 Registration of building workers

Section 2 (d) of the BOCW Act empowered the State Government to specify a work, as 'building and other construction work', for registration of workers under Section 12 of the BOCW Act.

GoJ had notified (April 2011 and November 2015) 54 categories of works (**Appendix 4.1**) as 'building or other construction work'. The Board had also decided (March 2011) to register MGNREGA workers, as building and other construction workers. Further, as per the forty-fourth Report of the Parliamentary Standing Committee on construction workers, presented (March 2014) to the Parliament, there were an estimated 16.99 lakh construction workers in Jharkhand, as of June 2013. Audit noticed deficiencies in the process of identification, registration and issue of identity cards to workers, as discussed in the following paragraphs.

4.3.1 Identification of workers for registration

To bring maximum workers under the coverage of welfare schemes under the BOCW Act, the MWS&AP directed the Board to conduct awareness campaigns and facilitate registration of workers, by holding regular camps and setting up facilitation centres at prominent labour *chowks/addas*.

Audit noticed that the Board had not conducted awareness programmes, or set up any facilitation centres, in the four test-checked districts. Audit scrutiny revealed that there were 5.96 lakh and 12.57 lakh registered workers in Jharkhand, as on 31 March 2017 and 31 March 2022, respectively, which were below the estimated figure of 16.99 lakh workers in June 2013, as per the Report of the Parliamentary Committee.

Though, the number of registered workers in the State had increased from 5.96 lakh in FY 2017-18 to 12.57 lakh in FY 2021-22, the Board had still not covered a large number of left out workers, including all MGNREGA workers and other categories of workers²⁴, who were required to be covered as beneficiaries of the Welfare Fund.

Thus, the Board had failed to conduct awareness campaigns and set up facilitation centres at prominent labour *chowks/addas*, for registration of workers, resulting in a large number of eligible construction workers remaining deprived of the benefits of the welfare schemes run by the Board.

4.3.2 Unique Identification Number and online mode of registration

The Department had directed (May 2016) all Registering Authorities in the State to register workers only in the online mode, with effect from May 2016, on the

²⁴ Watchmen, Sewerage workers, workers involved in installation and repair of fire extinguishers, installation and repair of lifts, escalators *etc.*

dedicated web portal called ‘*Shramadhan*²⁵, developed and maintained by the Jharkhand Agency for Promotion of Information Technology²⁶ (JAP-IT). Further, the MWS&AP envisages portability of welfare benefits for the workers. It provides that every State should allot a Unique Identification Number (UIN) to each construction worker and upload the complete details on the State and National web portals.

Audit, however, noticed that registration had continued in the offline mode till March 2021. Details regarding registration made under the offline and online modes, in the test-checked districts, for the period from FYs 2017-18 to 2021-22, are given in **Table 4.2**.

Table 4.2: Registration of BOC workers

Financial Year	Ranchi		Dhanbad		East Singhbhum		Bokaro		Total		
	Offline	Online	Offline	Online	Offline	Online	Offline	Online	Offline	Online	Total
2017-18	3,246	4,075	9,577	4,764	8,879	699	9,395	927	31,097	10,465	41,562
2018-19	0	7,008	6,568	5,162	12,332	967	15,180	1,399	34,080	14,536	48,616
2019-20	10,443	3,243	1,469	3,034	0	3,085	4,319	90	16,231	9,452	25,683
2020-21	11,284	3,345	0	3,626	0	3,747	0	3,192	11,284	13,910	25,194
2021-22	0	4,713	0	5,508	0	7,646	0	9,910	0	27,777	27,777
Total	24,973	22,384	17,614	22,094	21,211	16,144	28,894	15,518	92,692	76,140	1,68,832

(Source: Data provided by the District Offices and JAP-IT)

It can be seen from **Table 4.2** that, out of 1,68,832 registrations, 92,692 registrations (55 per cent) had been done in the offline mode. Further, the Board had also not provided UINs to any of the workers registered through the online or the offline modes.

Audit further noticed that, in the case of registrations done in the offline mode, the Registration Officers (ROs) had allotted block-wise registration numbers, to the workers. The Board had also computerised the data of offline registrations, for uploading on the web portal. Scrutiny of the computerised offline data, pertaining to 1.93 lakh registered workers, in the four test-checked districts, revealed that 2,374 registration numbers had been issued to only 1,306 workers. Out of these 1,306 workers, 65 workers were found to have registered in more than one block, with different registration numbers and 67 registrations involved more than one worker registered with the same *Aadhaar* number.

Thus, the Board had failed to ensure UIN to each beneficiary, through online registration, which had also led to double benefit of welfare schemes to the same beneficiaries, from different Blocks, as discussed in **Paragraph 5.5.1**.

²⁵ A dedicated portal used for online registration of establishments as well as building workers. The portal also provides information of various welfare schemes and facilitates application by the beneficiaries for availing welfare benefits under the Schemes.

²⁶ Nodal agency for propelling IT growth & implementation of IT & e-Governance projects, in the State of Jharkhand.

4.3.3 Delays in the Registration of workers

The Department of Personnel, Administrative Reforms and Rajbhasha, GoJ, issued (December 2015) a notification, under Section 4 of the *Jharkhand Rajya Sewa Dene ki Guarantee Adhinium, 2011* (Right to Guarantee of Service Act or RTGS Act), stipulating that the Labour Superintendent would provide the service of registration, to workers, under the BOCW Act, within 30 days. Section 7 of the RTGS Act also provides that failure to provide the service, without sufficient and reasonable cause, within the stipulated time frame, shall attract a lump sum penalty of ₹ 500 to ₹ 5,000.

Further, Section 12 (5) of the BOCW Act stipulates that applicants may prefer an appeal before the Secretary of the Board, or any other person specified by the Board, within 30 days, if they are aggrieved with the decision of the Registration Officer.

Out of the 92,692 offline registrations, made during FYs 2017-18 to 2021-22, in the four test-checked districts, Audit test-checked 300 applications (75 from each of the four districts). It was seen that the dates of submission had not been mentioned on any of these applications. Further, the Registering Officers had not maintained any register, to record or acknowledge the receipt of these applications. As such, Audit could not ascertain the compliance of the RTGS Act, by the Registering Officers.

In case of the 76,140 online registrations, made in the four test-checked districts, 9,546 registrations (13 *per cent*) had been completed with delays of up to 1,356 days, beyond the prescribed 30 days, as shown in **Tables 4.3 and 4.4**.

Table 4.3: Delays in the registration of workers

Financial Year	Dhanbad		Ranchi		Bokaro		East Singhbhum		Total		
	Total registrations	Delayed registrations	Total registrations	Delayed registrations	Total registrations	Delayed registrations	Total registrations	Delayed registrations	Total registrations	Delayed registrations	Per cent of delayed registrations
2017-18	4,764	0	4,075	107	927	359	699	189	10,465	655	6
2018-19	5,162	3	7,008	471	1,399	162	967	112	14,536	748	5
2019-20	3,034	161	3,243	406	90	28	3,085	516	9,452	1,111	12
2020-21	3,626	404	3,345	339	3,192	264	3,747	1,458	13,910	2,465	18
2021-22	5,508	155	4,713	754	9,910	2,153	7,646	1,505	27,777	4,567	16
Total	22,094	723 (3%)	22,384	2,077 (9%)	15,518	2,966 (19%)	16,144	3,780 (23%)	76,140	9,546 (13%)	13

(Source: Data provided by JAP-IT)

Table 4.4: Range of delays in the registrations of workers

District	Total registrations	Registrations involving delays (percentage)	Delays (percentage)				
			More than 400 days	301 to 400 days	201 to 300 days	101 to 200 days	31 to 100 days
Bokaro	15,518	2,966 (19)	8	29	41	95	2,793
Dhanbad	22,094	723 (3)	0	0	8	33	682
East Singhbhum	16,144	3,780 (23)	81	21	84	218	3,376
Ranchi	22,384	2,077 (9)	99	192	84	128	1,574
Total	76,140	9,546 (13%)	188 (2%)	242 (3%)	217 (2%)	474 (5%)	8,425 (88%)

(Source: Data provided by JAP-IT)

It can be seen from **Tables 4.3** and **4.4** that the delays in registrations had increased over these years. Further, the delays were much higher in the East Singhbhum district, compared to other districts. It can also be seen that the registration applications of 430 workers had been approved after delays of more than 300 days.

It was further noticed that the provision of registration within 30 days, or penalty, in cases of delays, under the RTGS Act, or the provision regarding appeal against the decision of the Registering Officer, had not been publicised, for information to the stakeholders at large, to enable them to be aware of their rights, in this regard. No mention of these provisions was found available, either on the web portal *Shramadhan*, or in the pamphlets being distributed by the Board.

Thus, the Board had not ensured that all registrations were completed within the prescribed period, nor had it created awareness among workers regarding their right to get themselves registered without undue delay.

4.3.4 Registration of workers without ascertaining their age

As per Section 12 of the BOCW Act, read with Rule 276 of the Jharkhand Rules, every building worker, between the ages of 18 years to 60 years, is eligible for membership of the Welfare Fund. The workers are required to submit any one of the three prescribed documents²⁷ in support of age along with the application for registration.

Audit scrutinised the applications of 300 beneficiaries (75 from each of the four test-checked districts), who had registered offline, during FYs 2017-18 to 2021-22, and noticed the following deficiencies:

- The prescribed documents, in support of age, were not found enclosed with any of the 300 applications. Instead, copies of *Aadhaar* Cards (which were

²⁷ (i) School records (ii) Certificate from the Registrar of Births and Deaths and (iii) Certificate issued by a Medical Officer, not below the rank of Assistant Civil Surgeon or Assistant Chief Medical Officer.

not part of the prescribed list of documents for proof of age) were found enclosed with the applications. Audit also noticed that some *Aadhaar* cards indicated only the year of birth and not the exact date of birth.

- The Board, had decided (May 2016) to register building workers only in the online mode, through the web portal '*Shramadhan*'. The portal facilitates workers to apply online to register themselves, along with details of bank accounts, *Aadhaar* numbers, dates of birth, occupation *etc.*, by uploading the supporting documents. These details were to be verified with the uploaded documents and approved by the concerned Registering Officers, after which identity cards, bearing unique registration numbers, were to be generated.

Audit, however, noticed that the portal did not have any validation controls for restricting ineligible workers, who were not in the age group of 18 years to 60 years, to apply online. Analysis of online registration data in the four test-checked districts, revealed that the ages of 91 registered workers, were below 18 years, whereas the ages of 106 workers, were more than 60 years, on the dates of their registration.

Thus, the Registering Officers were carrying out registrations, without proper verification of the age-related requirements of workers.

4.3.5 Registration of workers without verifying their occupation

As per Section 12 (1) of the BOCW Act, a building worker, who has been engaged in any building and other construction work, for not less than 90 days, during the preceding 12 months, is eligible for registration under the BOCW Act. Further, Rule 276 (3) of the Jharkhand Rules provides that, in support of employment: (i) a certificate from the employer or contractor or (ii) a certificate issued by the registered Construction Workers Unions or (iii) a certificate issued by the Assistant Labour Commissioner/Deputy Labour Commissioner of the concerned area, is to be enclosed, with the application.

- Test-check of the applications of 300 registered workers, in the four test-checked districts, revealed that 'building and other construction worker' had been recorded, against the field 'occupation', on their applications. However, the bank pass books of 176 of these beneficiaries²⁸ indicated their occupation as students; housewives; and persons involved in agriculture or private business; self-employed persons *etc.* Out of these 300 beneficiaries, only 111 beneficiaries had submitted the prescribed documents in support of occupation. The remaining 189 beneficiaries had either not submitted any documents, or had submitted self-certificates regarding their occupation. During the beneficiary survey, 20 out of 400 registered workers were found to be engaged as weavers/housewives/tailors, or engaged in agriculture (**Appendix 4.2**), but had been registered as building workers.

²⁸ Ranchi: 48, Dhanbad: 54, East Singhbhum: 40 and Bokaro: 34.

- In two out of the four test-checked districts, 111 applications²⁹ were found to be supported (number of days engaged in any building and other construction work) by the certificates issued by the registered Workers Union or Employers. However, in East Singhbhum, it was seen that the front leaves of the MGNREGA job cards, from which the days of employment were not verifiable, had been enclosed with 39 applications. Further, in Ranchi and Bokaro, all 150 applications were supported by self-certificates of employment, without mentioning even the name of the work. Moreover, in 16 applications of Ranchi, the workers had themselves declared that they had done work for only 67 to 89 days, which was less than the 90 days required for registration.

Thus, the likelihood of registration and extension of benefits to ineligible workers, could not be ruled out, as workers had been registered without ensuring that they met the prescribed conditions regarding occupation or the number of days of employment.

4.3.6 Incomplete credentials for Registration for Direct Benefit Transfer (DBT)

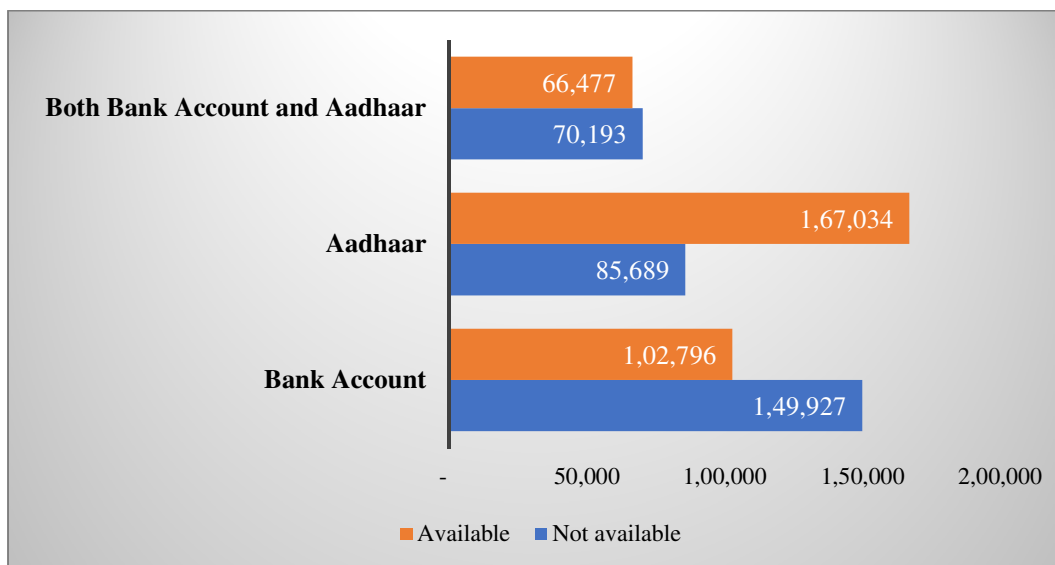
The Department decided (April 2016) to provide all benefits of schemes, implemented by the Board, through DBT. The Board, accordingly, directed (May 2016) all Assistant Labour Commissioners and Labour Superintendents, to update the details of the beneficiaries, with their *Aadhaar* numbers and Bank Accounts in the database maintained by the Board, so that DBT could be rolled out.

Audit, however, noticed that the Board was not providing benefits in the DBT mode (as of December 2022). Instead, assistance under various schemes (except distribution of *sarees* and cloth for shirt and pants) was being provided by transferring the amounts directly into the Bank Accounts of the beneficiaries, through NEFT (National Electronic Fund Transfer), as of March 2022.

Audit analysed the computerised data of 2,52,723 beneficiaries, who had been registered in the offline mode, in the State, up to 31 March 2022, to ascertain availability of their *Aadhaar* number and bank account. Findings are summarised in **Chart 4.2**.

²⁹ Dhanbad: 75 and East Singhbhum: 36.

Chart 4.2: Status of availability of Aadhaar and bank account of the beneficiaries



(Source: Data provided by the Board)

It can be seen from **Chart 4.2** that both *Aadhaar* numbers and bank accounts were available only for 66,477 (26 per cent) beneficiaries. *Aadhaar* details were not available for 85,689 beneficiaries (34 per cent), bank details were not available for 1,49,927 beneficiaries (59 per cent) and bank details and *Aadhaar* details were not available for 70,193 beneficiaries (28 per cent).

In the absence of bank account details, 59 per cent of beneficiaries were not being provided benefits even through NEFT. In addition, the Board had failed to update both the *Aadhaar* and bank account details of 74 per cent of the beneficiaries, even though these details were necessary for providing benefits in the DBT mode.

Recommendation 6: The Board may expedite integration of the offline database in the web portal incorporating all credentials, including *Aadhaar* number and bank accounts mapped with *Aadhaar*.

4.3.7 Discrepancies in the reported number of registered workers

As per Section 14 (1), of the BOCW Act, a building worker, who has been registered as a beneficiary under the BOCW 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. Further, Section 57 of the BOCW Act stipulates that, the Board is to furnish, from time to time, to the Central Government and to the State Government, such returns, as they may require.

The field offices of the Board were required to submit monthly returns of registered workers, to the Board. After compilation of the data, the Board was required to submit reports to the Monitoring Committee of GoI, on a quarterly

basis. As per the reports submitted by the Board, there were 12.57 lakh registered workers in the State, as of March 2022.

Audit scrutiny revealed that the Board, since its inception in July 2008, had paid death assistance benefits, in respect of 3,589 registered workers, up to March 2022. Further, in the four test-checked districts, there were 10,710 registered workers, who had attained the age of 60 years, during FYs 2017-18 to 2021-22. However, both the above-mentioned categories of workers had been considered as registered workers, in the reports of the Board.

Thus, the Board had failed to review the registration details of workers, whose memberships were liable to cease, under the provisions of the BOCW Act.

While accepting the facts, the Department stated (October 2023) that directions have been issued to all Labour Superintendents of the districts, to coordinate with the agencies empanelled under Municipal Corporations and the offices of the Information and Public Relations Department, for display of boards/hoardings *etc.* at prominent places with concentration of workers/large construction sites, *Chowk/Adda etc.*, advertising the schemes of the Board. It was further stated that the Secretary, BOCW Board, had also issued directions to the Registration Officers for timely disposal of applications for registration after ensuring that the required eligibility, prescribed under Section 12 of the Act, are met. Presently, registrations are being carried out only through online mode for which *Aadhaar* and Bank Account numbers are mandatory. Instructions have also been issued for updation of *Aadhaar* and Bank Account numbers for registrations which had been made through offline mode earlier. Further, all Labour Superintendents of the districts have been instructed to provide information of active/inactive workers, who have completed the age of 60, and workers who have received death benefits, since the Board's inception. The compiled data would be placed before the SAC and the Board for taking appropriate decisions on the status of their registration.

Recommendation 7: The database of the web portal may be periodically updated, in respect of registered workers who have attained pensionable age, died or had ceased to remain BOC workers.

4.4 Non-payment of contribution

Section 16 (1) of the BOCW Act envisages payment of contribution, by a registered beneficiary, as may be specified by the State Government. Further, Section 17 of the BOCW Act stipulates that, non-payment of contribution, for a continuous period of one year, would lead to cessation as a beneficiary, until the beneficiary is restored by the Secretary of the Board, after being satisfied that the non-payment of contribution was for a reasonable ground, and the worker was ready to pay the arrears. The State Government had notified (September 2011) that every registered beneficiary was required to contribute to the Welfare Fund, at the rate of ₹ 100 annually, or ₹ 50 half-yearly.

Audit noticed that a large number of registered workers, in the test-checked districts, were not paying annual contribution regularly, as shown in **Table 4.5**.

Table 4.5: Status of contribution

Financial Year	Details of workers paying contribution									
	Ranchi		Dhanbad		Bokaro		East Singhbhum		Total	
	Number of workers liable to pay	Number of workers who paid	Number of workers liable to pay	Number of workers who paid	Number of workers liable to pay	Number of workers who paid	Number of workers liable to pay	Number of workers who paid	Number of workers liable to pay	Number of workers who paid (per cent)
2017-18	21,581	1,012	42,458	16,750	45,406	2,220	42,585	3,699	1,52,030	23,681 (16%)
2018-19	28,902	314	56,817	24,136	55,563	9,536	53,329	2,173	1,94,611	36,159 (19%)
2019-20	34,955	1,950	68,582	2,251	70,958	285	68,109	3,032	2,42,604	7,518 (3%)
2020-21	48,641	5,913	74,391	0	75,353	1,471	70,587	4,283	2,68,972	11,667 (4%)
2021-22	63,270	5,116	74,391	4,386	78,492	1,357	73,587	544	2,89,740	11,403 (4%)

(Source: Information provided by district offices)

It can be seen from **Table 4.5** that only three to 19 per cent of workers had paid their annual contributions during FYs 2017-18 to 2021-22. Despite a significant decrease in the number of paid members over the years, neither the Board, nor the field offices, had taken steps to encourage workers to contribute regularly to the Welfare Fund.

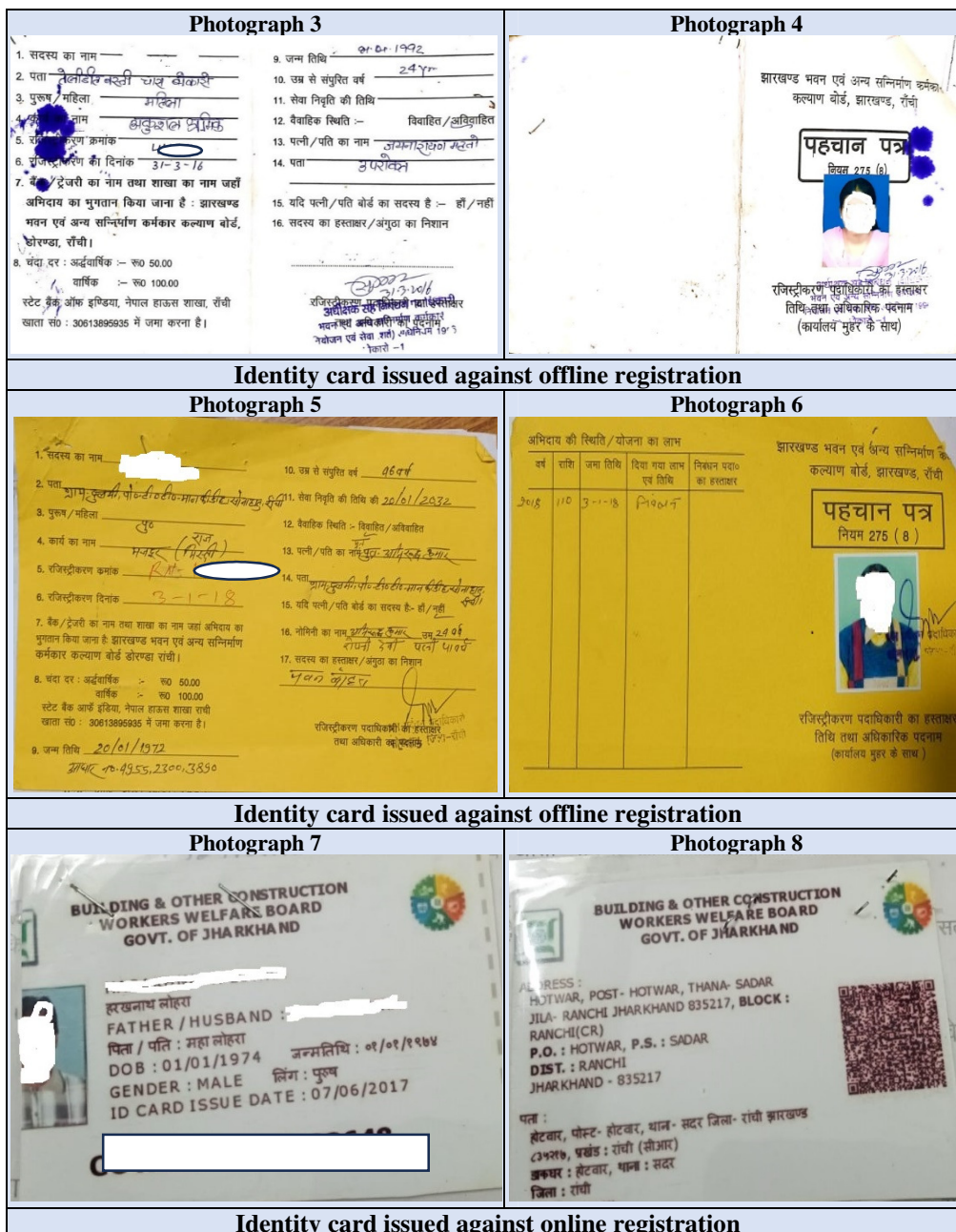
The Department did not submit specific replies to the audit observation.

4.5 Non-Issue of identity cards in consonance with the provisions of the Act

As per Section 13 of the BOCW Act, the Board was to give every beneficiary an identity card, with his/her photograph duly affixed thereon, and with enough space for entering the details of the building and other construction work done by him/her. Every employer was required to enter, in the identity card, the details of works done by the beneficiary and to authenticate the same. The MWS&AP also stipulated that the registering authorities were to provide identity cards, in a form of a passbook or employment diary, for getting the employment details entered therein.

To assess the employment details available in the issued identity cards, Audit scrutinised 300 identity cards (75 from each of the four test-checked districts), comprising of 200 cards issued after offline registration and 100 cards issued after online registration. It was seen that, in case of offline registration, a single page (leaflet) hard card had been issued, containing the details of the beneficiary³⁰, photograph of the beneficiary and the seal and signature of the Registering Officer. In case of online registration, the identity cards were in the form of a smart card, containing details and photographs of the beneficiary. The different types of identity cards issued, are shown in **photographs 3 to 8**.

³⁰ Name, date of birth, father's/husband's name, date of retirement, photograph, signature/thumb impression



From the photographs above, it is evident that identity cards had not been issued in a passbook or employment diary form, to ensure recording of the employment details on the cards, for the purpose of ascertaining that the worker had been employed in building or other construction work for the requisite number of days. Further, no separate arrangements had been made for recording the number of days a worker had remained engaged in construction work.

Thus, the Board had not issued identity cards in the required form, with sufficient space for recording the number of days of work, so that engagement of registered workers, for at least 90 days during the preceding year, which was necessary for continuation of membership of the Fund, could be verified.

While accepting the facts, the Department stated (October 2023) that the identity cards are issued in the form of smart cards. However, the proposal of

issue of identity card in the form of passbook/employment diary, would be placed before the Board/SAC for appropriate decision. It was further stated that State level unique registration numbers are being provided to the workers which are in the process of being uploaded on the National portal '*e-shram*'.

Recommendation 8: The Board may ensure issue of identity cards to workers, in passbook or employment diary form, with enough space for employers to record the details of the works carried out by the workers. Provision of benefits to registered workers, may be linked with the details of works recorded in the identity cards.

Chapter 5
Implementation of Welfare
Schemes

5 Implementation of Welfare Schemes

The Department had notified (August 2007) eight welfare schemes, related to payment of pension, family pension, orphan pension, disability pension, maternity benefits, funeral assistance, medical assistance and marriage assistance, along with the notification of the Rules. The Board had, thereafter, further notified (between March 2011 and December 2021) another fourteen welfare schemes³¹. Audit selected 10 out of these 22 welfare schemes, for analysing their implementation, during FYs 2017-18 to 2021-22. In addition, Audit conducted a survey of 400 beneficiaries³², to ascertain the impact of the benefits provided to them.

5.1 Assistance on the death or disability of workers

In the event of the natural death of a registered worker, the dependent of the worker was entitled to receive the benefit of a lump sum amount of ₹ thirty thousand, from November 2015 to June 2017, under the Jharkhand Building Workers Death/Disability Assistance (JBWDDA) Scheme. This amount was enhanced to ₹ one lakh, from July 2017 onwards.

Besides, the beneficiary's spouse was eligible for a family pension of ₹ five hundred per month (revised from July 2017) and the dependent/nominee was entitled to receive a lump sum amount of ₹ ten thousand, as funeral assistance (notified in March 2018).

The dependents of the beneficiaries are required to submit three separate applications for availing the three kinds of assistance *viz.*, death assistance (DA), funeral assistance (FA) and family pension (FP). Death and funeral assistance are to be sanctioned by the Labour Superintendent at the district level, whereas family pension is to be sanctioned by the Deputy Labour Commissioner at the Commissionerate level.

5.1.1 Non-alignment of the amount of assistance with MWS&AP

The MWS&AP stipulates that the State Welfare Board should provide a minimum coverage of ₹ four lakh, in case of accidental death, and ₹ two lakh, in the event of natural death, to the dependents of the deceased beneficiary.

³¹ (1) Bicycle assistance (2) labour toolkit assistance (3) sewing machine assistance (4) meritorious children scholarship (5) medical reimbursement (6) *Aam Admi Bima Yojana*, (7) employment training scheme, (8) child labour education assistance (9) *Saraswati Yojana* for education of girls, (10) death assistance (11) labour safety kit assistance (12) *Pradhan Mantri Jeevan Suraksha Bima Yojana* (13) *Pradhan Mantri Jeevan Jyoti Bima Yojana* (14) *Saree/cloth* for shirt and pants distribution.

³² Ten beneficiaries of each selected scheme, from each of the four test-checked districts.

MWS&AP had also recommended coverage of workers between the age of 18 and 50 years, under the *Pradhan Mantri Jeevan Jyoti Bima Yojana*³³ (PMJJBY), and *Pradhan Mantri Suraksha Bima Yojana*³⁴ (PMSBY) as an alternate measure, with 50 per cent of the premium being borne by the Central Government.

The sanctioned cases of death assistance, during FYs 2017-18 to 2021-22, in the test-checked districts, are detailed in **Table 5.1**.

Table 5.1: Sanctioned cases of death assistance, during FYs 2017-18 to 2021-22

Sl. No.	Financial Year	Ranchi	Bokaro	Dhanbad	East Singhbhum	Total
1	2017-18	11	Nil	58	Nil	69
2	2018-19	35	Nil	87	10	132
3	2019-20	10	Nil	29	18	57
4	2020-21	57	69	63	46	235
5	2021-22	83	115	147	56	401
Total		196	184	384	130	894

(Source: Data provided by the district offices)

Audit scrutiny revealed that the Board had directed (April 2016) the responsible authorities to transfer a lump sum amount³⁵ of ₹ 5,202, directly into the bank accounts of the beneficiaries, for paying their regular annual premium³⁶ and approved (April 2017) ₹ 15.65 crore³⁷ for the purpose. The Board had further released ₹ 29.23 crore³⁸, during FYs 2017-18 to 2020-21, to different authorities, for payment of renewal of premium, or for direct transfer of the premium amount into the bank accounts of the beneficiaries. However, no premium was paid to the Insurance Company³⁹, by the Board, on behalf of beneficiaries, during FYs 2019-20 to 2021-22. The Board also did not have data of the beneficiaries into whose bank accounts the premium amount had been transferred directly.

Further, the Life Insurance Corporation (LIC) of India intimated (May 2020) the Board that it would not renew any policy in respect of which *Aadhaar* seeded data had not been received and premium up to June 2019 had not been

³³ With coverage of ₹ two lakh, on death due to any reason, at the premium of ₹ 330 per annum.

³⁴ With coverage of ₹ two lakh, on accidental death, at the premium of ₹ 12 per annum.

³⁵ A lump sum amount of ₹ 201 for PMSBY and ₹ 5,001 for PMJJBY.

³⁶ After convergence (June 2017) of the *Aam Admi Bima Yojana* (AABY) with PMJJBY, members in the age group of 18 to 50 years, were to be covered under PMJJBY, while members in the age group of 51 to 59 years, were to continue in the AABY. In addition, members in the age group of 18 to 50 years, were to be covered under PMSBY also.

³⁷ ₹ 15 crore for 29,994 beneficiaries for PMJJBY and ₹ 65 lakh for 32,000 beneficiaries for PMSBY.

³⁸ Including the unspent balance of ₹ 9.05 crore, as on 31 March 2017.

³⁹ The Life Insurance Corporation (LIC) of India was running AABY and PMJJBY on its own. For PMSBY, LIC had a tie-up with the New India Assurance Company (NIAC).

paid, under the converged PMJJBY and the *Aam Aadmi Bima Yojana* (AABY) scheme⁴⁰. LIC further intimated that it would not commence any new policy, under the converged PMJJBY and AABY, with effect from July 2019. LIC also requested the Board to furnish the bank account details, into which the unutilised premium amount of ₹ 4.24 crore, could be refunded. As the bank account details were not provided by the Board to LIC, the amount had not been refunded to the Board (as of March 2023). As such, no beneficiary was covered under any insurance scheme, as of March 2022.

In two⁴¹, out of the four test-checked districts, it was seen that the Labour Superintendents had paid (between April 2017 and August 2018) premium of ₹ 120.86⁴² lakh, to LIC, for coverage of 78,123 beneficiaries⁴³, under different insurance schemes, but had not submitted the required data⁴⁴ of these beneficiaries. In the absence of the required data, the beneficiaries could not get insured. Further, the two districts had not transferred the premium amount as well, into the bank accounts of any of the beneficiaries, to enable them to pay the premium on their own. This had led to the beneficiaries being deprived of getting insurance coverage.

Thus, without insurance coverage of the beneficiaries, the Board had paid only death assistance of ₹ one lakh each to the dependents of the beneficiaries under JBWDDA Scheme since FY 2019-20, though they were eligible to receive ₹ two lakh, in case of natural death, or ₹ four lakh, in case of accidental death from LIC as stipulated in the Scheme. Besides, the amount of assistance for natural/accidental death under the JBWDDA Scheme, framed by the Board, has also not been aligned, as recommended under the MWS&AP.

5.1.2 Non-payment of post-death benefits to dependents of beneficiaries

Audit noticed that spouses are eligible for post-death benefits for the other two schemes also, while dependents, other than the spouse, are eligible for only one of the other two schemes.

Details of death assistance (DA) and funeral assistance (FA) provided to dependents, during FYs 2017-18 to 2021-22, in the four test-checked districts, are shown in **Table 5.2**.

⁴⁰ Under the convergence scheme, the Ministry of Finance and Ministry of Labour and Employment, GoI, decided to merge the beneficiaries of AABY (for age group of 18 to 50 years) with PMJJBY. However, beneficiaries in the age group of 51 to 59 years, were allowed to continue in the existing format of AABY.

⁴¹ Bokaro and Dhanbad

⁴² Dhanbad: ₹ 78,59,450 and Bokaro: ₹ 42,26,320.

⁴³ Dhanbad: 52,306 and Bokaro: 25,817

⁴⁴ Beneficiary details with *Aadhaar* numbers, bank account details and mobile numbers.

Table 5.2: Number of beneficiaries to whom DA and FA sanctioned and paid

District	Assistance	Number of beneficiaries sanctioned					Total		
		2017-18	2018-19	2019-20	2020-21	2021-22	Paid	Minimum eligible ⁴⁵	Not paid
Ranchi	Death assistance	11	35	10	57	83	196	222	26
	Funeral assistance	22	28	25	52	83	210		12
Dhanbad	Death assistance	58	87	29	63	147	384	437	53
	Funeral assistance	64	108	40	78	69	359		78
Bokaro	Death assistance	0	0	0	69	115	184	245	61
	Funeral assistance	24	28	8	70	97	227		18
East Singhbhum	Death assistance	0	10	18	46	56	130	192	62
	Funeral assistance	21	33	36	39	54	183		9
Sub total	Death assistance						894	1,096	202
	Funeral assistance						979		117

(Source: Data provided by the respective sanctioning authorities)

It can be seen from **Table 5.2** that death assistance and funeral assistance had been paid, to the dependents of 894 and 979 beneficiaries, during FYs 2017-18 to 2021-22, respectively. Thus, the dependents of the remaining 319, out of the minimum 1,096 eligible beneficiaries, had remained deprived of death assistance (202) and funeral assistance (117).

Audit further analysed the applications of 778 out of 894 beneficiaries paid death assistance in the test-checked districts, and noticed that spouses of 672 deceased beneficiaries were eligible for family pension. However, family pension had been sanctioned to only 217 spouses of eligible beneficiaries. Thus, the remaining 455 spouses, though eligible for pension, had also remained deprived of the benefit.

During joint physical verification, the spouses of eight⁴⁶ deceased workers requested the Board officials, accompanying Audit for joint verification, to start their family pension.

It was further noticed in Audit that the applications for availing benefits had not been diarised in the district offices after they were received from the dependents of the beneficiaries. Also, there was no system in place to ascertain that the applications for all the three benefits were received simultaneously and processed in a synchronised manner, so that the dependents could avail all the admissible benefits on the demise of the registered workers.

Thus, absence of a system for proper documentation of receipt of the submitted applications led to eligible beneficiaries being deprived of grant of all the three benefits. Moreover, the Board had also not ensured provision of all post-death benefits, to the dependents of the deceased workers.

⁴⁵ Total of the maximum number of beneficiaries, paid assistance, under any of the two schemes in a FY, during the period 2017-22 (2017-18: 131; 2018-19: 204; 2019-20: 109; 2020-21: 251; and 2021-22: 401)

⁴⁶ Parxxx Dxxi, Fxcxu Bxuxi, Vxxkax Kxmrx, Sxbxaxh Mxhxo, and Axtx Kxmrx, from the Silli block, Ranchi; and Kaxxj Fxxxa, Mxxxxh Praxxx Baxxxwxx and Md. Mxxkxax xlax, from the Baliapur block, Dhanbad.

5.1.3 Delays in payment of assistance

As per the MWS&AP (issued in October 2018), post-death assistance is to be provided within 60 days of the demise of the worker.

Test-check of 778 applications of death assistance, in the four test-checked districts, revealed delays in provision of benefits, during FYs 2017-18 to 2021-22, as shown in **Table 5.3**.

Table 5.3: Delays in payment of assistance

Sl. No.	District	Total applications	Total cases delayed (per cent)	Spells of delay (per cent of total cases delayed)				
				More than three years	Two to three years	One to two years	Six months to one year	61 days to six months
1	Dhanbad	384	381 (99%)	18	94	135	98	36
2	Bokaro	184	170 (92%)	11	31	41	51	36
3	Ranchi	80	78 (98%)	2	16	41	14	5
4	East Singhbhum	130	130 (100%)	0	6	20	75	29
Total		778	759 (97%)	31 (4)	147 (20)	237 (31)	238 (31)	106 (14)

(Source: Data provided by the concerned Labour Superintendents)

Table 5.3 shows that there had been delays in 97 per cent of the cases, including 55 per cent of cases, where the delay had been more than one year.

Thus, the Board had not ensured payment of assistance to the dependents of the deceased workers within 60 days, as required in the MWS&AP.

5.1.4 Payments to ineligible beneficiaries

Audit scrutiny of 320 applications, (80 from each test-checked district), to verify the eligibility of beneficiaries for post-death benefits, revealed the following:

(a) Payment of death assistance to non-dependents

Death Assistance was to be paid to the dependents of the deceased registered workers. Further, as per Section 2 (d) of the Workmen' Compensation Act, 1923, 'dependent'⁴⁷ does not include nephew/niece/daughter-in-law, brother and sister (above 18 years of age).

Audit noticed that, in 11 cases, death assistance of ₹ 10.30 lakh (**Appendix 5.1**), had been paid to brothers/sisters (above 18 years of age), as well as nephews and nieces of the deceased workers. Further, death assistance, amounting to ₹ five lakh, had been paid to third parties, on the basis of affidavits, without

⁴⁷ (i) a widow, a minor legitimate or adopted son, an unmarried legitimate or adopted daughter or a widowed mother (ii) if wholly dependent on the earnings of the workman at the time of his death, a son or a daughter who has attained the age of 18 years and who is infirm (iii) if wholly or in part dependant on the earnings of the workman at the time of his death- (a) a widower (b) a parent other than a widowed mother (c) a minor illegitimate son, an unmarried illegitimate daughter or a daughter legitimate or illegitimate or adopted if married and a minor or if widowed and minor (d) a minor brother or an unmarried sister or a widowed sister, if a minor (e) a widowed daughter-in-law (f) a minor child of a pre-deceased son (g) a minor child of a pre-deceased daughter where no parent of the child is alive or (h) a paternal grandparent if no parent of the workman is alive.

obtaining any authoritative documents, like lineage certificates or legal heirs' certificates.

(b) Payment of death assistance to ineligible beneficiaries

Section 16 (1), read with Section 24 (1) (b), of the BOCW Act, requires every registered worker to contribute to the Fund annually, at the specified rate. Further, Section 17 stipulates that non-payment of contribution, for a continuous period of one year, would lead to cessation as a beneficiary, until restored by the Secretary of the Board, being satisfied that the suspension of contribution was due to reasonable ground and the worker is ready to pay the arrears.

Audit noticed that:

- Dependents of 17 workers (**Appendix 5.2**), who had not contributed for a continuous period of one year, had been paid death assistance of ₹ 17 lakh.
- Sixteen applications (**Appendix 5.2**) were not found supported by payment receipts of registration fees, as required under Section 3(3) of the BOCW Act. However, these beneficiaries had been paid death assistance of ₹ 16 lakh.
- Dependents of a worker⁴⁸, who had been registered when he was below the age of 18 years, and another worker⁴⁹, who had died after the age of 60 years, had been paid ₹ two lakh.
- The bank passbooks of two dependents⁵⁰, who had been paid death assistance of ₹ two lakh, showed that they were Public Sector Undertaking (PSU)/ Government employees (**Appendix 5.2**). Further, the applications for availing the benefits revealed that the applicants were widowers of the registered workers. A widower is considered as a dependent under Section 2 (d) of the Workmen' Compensation Act, 1923, only when he is wholly or partly dependent on the earnings of the worker. The benefits were allowed to these applicants as dependents, despite the fact that they were Government/PSU employees, without ascertaining their financial dependency on the registered workers.

Thus, ineligible dependents, of 37 beneficiaries, had been paid death assistance of ₹ 37 lakh.

While accepting the facts, the Department stated (October 2023) that: (i) the proposal for rationalisation of amounts of post death benefits, with those contained under the MWS&AP, and unification of schemes, would be placed before the Board and the SAC (ii) Secretary, BOCW Board, has also issued directions to the sanctioning authorities for timely disbursal of all post death benefits and for ensuring its payment only after verification of eligibility of the

⁴⁸ Dhanbad: Reg No-3x24/12.

⁴⁹ Dhanbad: Reg No-COW1xM001x27x546.

⁵⁰ Dhanbad: Reg No- BLP-2x56/14 and NIS-4xx5/16.

applicants in all respects and (iii) in addition, directions have been issued to examine the applications, wherein ineligibility has been pointed out by Audit.

Recommendation 9: The Board may ensure that the minimum coverage, as recommended under the MWS&AP, is provided to registered workers against accidental/natural death. The Board may also ensure that payments of post-death benefits, not less than the amount and within the time frame, as recommended under the MWS&AP, are made to the dependents of the registered workers.

5.2 Pension Coverage

Section 22 (1) (b) of the BOCW Act, read with Rule 282 of the Jharkhand Rules, envisages that pension shall be paid to beneficiaries, who have been working as building workers, for not less than three years, from the succeeding month of completion of the age of sixty years. Besides, Rules 284, 289 and 290 of the Jharkhand Rules, provide for disability pension to the beneficiaries, family pension to the spouses and orphan pension to the dependents, respectively.

Audit scrutiny of records in the four test-checked districts revealed the following:

5.2.1 Poor coverage of pensioners under normal pension

The number of registered workers, who had completed 60 years, of age, as on 31 March of the years 2018 to 2022, and the year-wise normal⁵¹ pensions sanctioned, are shown in **Table 5.4**.

Table 5.4: Coverage of pensionable workers under normal pension

Financial Year	Ranchi		Dhanbad		Bokaro		East Singhbhum		Total		
	No. of workers who had completed 60 years	No. of sanctioned pensions	No. of workers who had completed 60 years	No. of sanctioned pensions	No. of workers who had completed 60	No. of sanctioned pensions	No. of workers who had completed 60 years	No. of sanctioned pensions	No. of workers who had completed 60	No. of sanctioned pensions	Percentage of sanctioned pensions
2017-18	797	13	683	4	717	2	1,133	9	3,330	28	1
2018-19	278	10	230	14	322	2	315	4	1,145	30	3
2019-20	383	2	538	3	392	1	698	6	2,011	12	1
2020-21	507	5	466	5	446	9	726	21	2,145	40	2
2021-22	481	3	458	26	529	6	611	14	2,079	49	2
Total	2,446	33	2,375	52	2,406	20	3,483	54	10,710	159	1

(Source: Data provided by the district offices)

From **Table 5.4**, it is evident that during FYs 2017-18 to 2021-22, only one to three *per cent* of registered workers had been sanctioned pensions, on attaining the age of 60 years. Thus, the implementation of the pension scheme had been

⁵¹ Regular/normal pension (other than family pension/disability pension/orphan pension).

ineffective. Further, the Board had not undertaken any review of the reasons behind the negligible coverage of pensioners, during FYs 2017-18 to 2021-22.

Recommendation 10: The Board may review the implementation of the pension schemes, to ensure provision of pension coverage to all eligible beneficiaries.

5.2.2 Non-payment of pension

There were 440 cases⁵² of sanctioned pensions, in the four test-checked districts. Audit noticed that, though the first payments had generally been made immediately after sanction, subsequent payments were not being made regularly. It was also seen that, though the Life Certificates of pensioners were required to be submitted in November every year, through the concerned Labour Superintendents, for continuing the pensions, they had been submitted by only 54 (12.27 per cent), out of 440, pensioners.

Audit further noticed that the payments of pension, in 384 (87 per cent) out of 440 cases, had remained outstanding, for periods ranging from one month to more than three years, as on 31 March 2022, as detailed in **Table 5.5**.

Table 5.5: Non-payment of pensions, as on 31 March 2022

Name of District	Payments due for					
	More than three years	Two to three years	One to two years	Six months to one year	Three to six months	One to three months
Ranchi	16	15	54	28	0	13
Bokaro	0	0	4	0	16	0
Dhanbad	7	5	8	0	130	0
East Singhbhum	0	0	0	42	46	0
Total	23	20	66	70	192	13

(Source: Data provided by the respective District Labour Commissioners)

It can be seen from **Table 5.5** that, in 109 cases (25 per cent of 440), payments to pensioners had remained due for more than one year. This includes 23 cases, where payments had remained due for more than three years.

During the beneficiary survey, 11⁵³ out of 40 pensioners, of the Silli Block, in Ranchi district, complained about facing problems in obtaining life certificates, due to lack of knowledge about the issuing authorities or difficulties in obtaining the same from the district offices, that were located far away.

⁵² Normal pension: 159, Family pension: 276, Disability and orphan pension: 5.

⁵³ (1) Kxkxlx Dxxv (2) Sxdxix Mxhxtx (3) Nxxn Lxl Maxxo (4) Sxxrlx Dxxi (5) Rxxkxa Dxxi (6) Sxxnxotx Dxxv (7) Sxxixesxxwxr Mxhxtx (8) Pxxshxa Dxxv (9) Rxxkxanx Dxxv (10) Mxxhxxn Dxxi and (11) Ixxdxanxth Mxxhxo.

Further, during the COVID pandemic⁵⁴, GoI had directed⁵⁵ (July 2020) the Boards not to insist on physical presence of workers, ease out procedures and incentivise workers to cope with the pandemic. However, the Board had not ensured regular payment of pensions, even during the pandemic period.

5.2.3 Disability and orphan pension

Disability Pension (DP) is to be provided to beneficiaries who are permanently disabled due to paralysis, leprosy, T.B., accidents *etc.* It was initially payable at the rate of ₹ 500 per month (from March 2011), but was subsequently revised (April 2018) to ₹ 1,000 per month. In case of permanent partial disability, the concerned beneficiaries were eligible for monthly pension, to be calculated on loss of earning capacity, in proportion to the total pension, depending upon the percentage of disability. In addition, the beneficiary was also eligible for an *ex-gratia* payment of ₹ 10,000, depending upon the percentage of disability. Similarly, in the event of death of the beneficiary or the pensioner, his/her orphan children, below eighteen years of age, were eligible for payment, equal to the amount of family pension per month, as orphan pension, to be distributed equally among all the children. The rate of family pension, being ₹ 500 per month from July 2017, the orphan pension was also payable at the rate of ₹ 500 per month.

Audit scrutiny of records of the four test-checked districts revealed that:

- There were four cases⁵⁶ of disability pension and one case⁵⁷ of orphan pension, but, in none of the cases, had pension been paid regularly. As of March 2022, it had been paid only for 132 months, against the admissible 244 months, since the sanction of pension, in each case. Further, in one case⁵⁸, disability pension had been calculated considering disability of 100 *per cent*, instead of disability of 75 *per cent*, although this had been mentioned in the application for benefit. Further, in two cases⁵⁹, disability pension had not been paid at the revised rates (₹ 1,000 per month) for 8 months (April 2017 to November 2017) and, in one case⁶⁰, for seven months (April 2017 to October 2017).
- *Ex-gratia* amount of ₹ 30,000, had not been paid, in three⁶¹ out of the four identified cases, in the Ranchi district.

⁵⁴ March 2020 to January 2021 and March 2021 to July 2021.

⁵⁵ BOCW Advisory Guidelines, issued by the Department of Labour and Employment, GoI, to the Chief Secretary of each State (vide D.O No-Z-20012/09/2020-BOCW dated 14 July 2020).

⁵⁶ Ranchi: (1) Reg. No- RNxxx/SON/2016 (2) RNx15/TMR/2017 (3) RNx46/SON/2017 and Dhanbad: (4) COW17M000xxx3548.

⁵⁷ Dhanbad: GOV- 6x1/13.

⁵⁸ Dhanbad: COW17M000xxx3548.

⁵⁹ Ranchi: Rxx43/SON/2016 and (2) Rxx46/SONxx17.

⁶⁰ Ranchi: RNxx5/TMR2017.

⁶¹ Ranchi: RNxx3/SON 2016, Rxx15/TMR 2017, and RNxx6/SON 2017.

While accepting the facts, the Department stated (October 2023) that a proposal would be placed before the Board for constitution of a Committee to examine the issue of large number of workers not turning up with applications for availing pension and the method of sorting out the issue of submission of life certificates by the pensioners.

5.3 Maternity benefits

The Jharkhand Rules provide for *ex-gratia* payment of ₹ 1,500, to registered female beneficiaries, each for the first two children, to be paid during the period of maternity. The application for availing the benefit was required to be submitted along with the medical certificate, in original. The amount to be paid was revised, first in March 2011, to an amount equivalent to the wages of unskilled labour for six weeks and again revised (April 2018) to ₹ 15,000. The Labour Superintendents were the sanctioning authorities, in such cases.

In the four test-checked districts, 6,042 beneficiaries⁶² had been provided maternity benefits, during FYs 2017-18 to 2021-22. Audit scrutiny of 200 applications (50 from each test-checked district), revealed the following:

- One beneficiary⁶³ had been paid maternity benefits of ₹ 30,000, for two children, in May 2021 and in March 2022, respectively. The application, in respect of the first child, was found to have been certified by the Senior Resident (Gynaecology and Obstetrics Department), Patliputra Medical College and Hospital, Dhanbad, with the date of birth being mentioned as 27.09.2020. The application, in respect of the second child, was found to have been certified by the Medical Officer, Primary Health Centre, Tundi, Dhanbad, without mentioning the date of birth. However, as per the birth certificate attached with the application, the date of birth, of the second child was 30.01.2021. As such, the gap in the dates of birth between the two children, was only four months. Similarly, another beneficiary⁶⁴ had been provided ₹ 30,000, for two children, with a gap of only four months⁶⁵ between the stated dates of delivery of the two children. Thus, irregular payment of benefits could not be ruled out.
- Ten beneficiaries had been paid maternity benefits of ₹ 1.50 lakh (₹ 15,000 each) twice, for the same child. Twenty beneficiaries had been paid ₹ 1.34 lakh in excess, due to payment at revised rates, at later dates, instead of the payment being made at the rates applicable at the time of birth. Thus, 30 beneficiaries had been paid ₹ 2.84 lakh (**Appendix 5.3**) over and above their entitlements.

⁶² Ranchi: 868, Dhanbad: 1,901, Bokaro: 1,657 and East Singhbhum: 1,616.

⁶³ Dhanbad: Registration No-TUN -2xx1/19.

⁶⁴ Bokaro: Registration No-1016.

⁶⁵ 04.09.2020 and 02.01.2021, as per the birth certificates.

- On the other hand, five beneficiaries⁶⁶ had been paid less by ₹ 22,000, due to payments at pre-revised rates.
- Five beneficiaries⁶⁷ had been paid ₹ 48,000, without submission of any medical certificate issued by an authorised medical officer, as required under Rule 281 of the Jharkhand Rules.
- One beneficiary⁶⁸, registered on 01.08.2019, had been paid (March 2021) ₹ 15,000, for a child born on 09.11.2018, *i.e.* prior to the registration date, as per the report of the Labour Enforcement Officer, Baliapur, Dhanbad. However, the birth certificate, issued on 22.01.2019, indicated the date of birth as 09.11.2019, which was also mentioned in the application. As such, the benefit was paid on the basis of contradictory reports and documents.

Thus, benefits of ₹ 0.93 lakh⁶⁹ had been paid on the basis of doubtful documents or without obtaining the required documents and, hence, misappropriation of this amount, could not be ruled out. Besides, ₹ 2.84 lakh had been paid in excess of entitlements.

5.4 Financial Assistance to the children of workers, for education

Section 22 (1) (e) of the BOCW Act provides for financial assistance for education to the children of the beneficiaries. The Board had formulated (March 2011) a scheme in this regard, named the “*Medhavi Putra/Putri Chatravriti Yojana*” (Meritorious child scholarship scheme), for various classes of study.

Audit observed in the test-checked districts that, during FYs 2017-18 to 2021-22, a total of 35,943 children⁷⁰ had been disbursed scholarships totalling ₹ 20.80 crore for pursuing studies. Scrutiny of sanctioned⁷¹ applications in respect of 3,123 children⁷², revealed that ₹ 1.89 crore had been disbursed to them during FYs 2017-18 to 2021-22, of which only 16 children had received scholarships of ₹ 3.20 lakh for pursuing post-graduation courses and four children had received scholarship of ₹ two lakh for engineering courses in FY 2018-19. The remaining children had been sanctioned scholarship for pursuing studies up to graduation level, except Engineering courses.

Thus, the coverage of scholarships, for higher education, was minimal.

⁶⁶ (i) COW17F0xx3xx3643 (ii) COW17F00xxxx3640 (iii) RN-2xx4/SIL (iv) RN-8x3/SIL (v) RN-2xx1/SIL

⁶⁷ RN-xx3/TMR, RN-5xx/BUN, RN-xx8/SON, RN-6xx/TMR and RN-xx7/TMR

⁶⁸ Dhanbad: Registration No-BIP-7x8x-019.

⁶⁹ (₹ 0.15 lakh + ₹ 0.15 lakh + ₹ 0.48 lakh + ₹ 0.15 lakh)

⁷⁰ Ranchi: 2,834, Dhanbad: 15,437, Bokaro: 10,088 and East Singhbhum: 7,584.

⁷¹ Disbursed through 20 sanction letters

⁷² Provided scholarships through 20 sanction letters,

5.5 Other Welfare Schemes

Apart from death/disability assistance, pension/family pension, maternity benefits and scholarship scheme, as detailed in the preceding paragraphs, audit observations with regard to three⁷³ other welfare schemes, are discussed below:

5.5.1 Excess/ineligible payments

As per BOCW Rules, a registered worker is eligible for purchase of tool kits, related to the concerned trade of work, for which an *ex-gratia* amount of ₹ 2,500 was payable to the worker, on submission of receipt for purchase of tool kit, from August 2017 onwards. The amount was revised to ₹ 3,000, from December 2021 onwards. In addition, the workers are also eligible for purchase of safety kits (helmet, shoes *etc.*), for which an *ex-gratia* amount of ₹ 1,000, was payable from April 2016 onwards.

Audit noticed in the four test-checked districts that 51,673 and 77,438 beneficiaries, had been paid assistance for procuring tool kits and safety kits, respectively, during FYs 2017-18 to 2021-22. Test-check of 400 applications each, of tool kits and safety kits (100 applications, from each of the four test-checked districts), revealed that:

- Out of 400 beneficiaries, 77 (19 *per cent*) beneficiaries had been provided assistance for safety kits, in the test-checked districts. Of these, 68 beneficiaries had been provided assistance for safety kits twice, leading to inadmissible payment of ₹ 68,000. Further, out of 68 beneficiaries, 59 had availed the benefits from the same block and nine from different blocks. Apart from the above 68 beneficiaries, nine ineligible beneficiaries had been paid assistance of ₹ 9,000. Audit noticed that one beneficiary⁷⁴ had been paid assistance, despite being above sixty years of age at the time of availing the benefit, four beneficiaries⁷⁵, who were above 60 years of age, at the time of their registration and four beneficiaries⁷⁶, with ages below 18 years, though they were not entitled for the same.
- Further, out of 400 test-checked applications for the labour tool kit assistance scheme, Audit noticed that nine beneficiaries were provided tool kit assistance of ₹ 9,000 for procuring tool kits. Out of these, six beneficiaries⁷⁷ had been provided assistance of ₹ 15,000 for the benefits twice, two beneficiaries⁷⁸, who were above sixty years of age, at the time of

⁷³ (1) Labour Toolkit Scheme; (2) Bicycle Assistance Scheme; and (3) Construction workers Safety Kit Assistance Scheme.

⁷⁴ Ranchi: RN (SDR) 0xx1246

⁷⁵ (1) Reg No- COWxxM001xxx3576 (2) COW17F000xxx3571 (3) COW19M00xxxx3574 and (4) COW17Fxx03xx3571

⁷⁶ (1) Reg No-COW20Mxx016xx573 (2) COW20Mxx04xx3579 (3) COW17Mxx00xx3574 and (4) COW2xx00xx33xx73

⁷⁷ Bokaro: (1) Reg No-4xx5 (2) 2xx4 (3) 3xx4 and East Singhbhum: (4) 38x1 (5) 4xx4 and (6) 3xx3

⁷⁸ Reg No: COW17Fxx19xx3649 and COW17Mxx102xx6x0

availing the benefits, of ₹ 5,000 and one beneficiary⁷⁹, above 60 years of age at the time of registration, of ₹ 2,500. As such, three ineligible beneficiaries had been paid assistance of ₹ 7,500 and six beneficiaries had been paid ₹15,000, over and above their entitlements.

Thus, 74 beneficiaries had been provided benefits of ₹ 83,000, in excess of their entitlements as well as 12 ineligible beneficiaries had also been paid assistance of ₹ 16,500.

5.5.2 Bicycle Assistance Scheme (BAS)

The Board decided (January 2015) to make payment of ₹ 3,500 each, to female registered workers, aged between 18 and 45 years and to all male registered workers, of all age groups, for purchase of bicycles. The beneficiaries were required to provide purchase receipts within 15 days of receipt of the said cash benefit. This time period was subsequently revised (April 2018) to three months, with the rate of payment also being revised (December 2021) to ₹ 5,000.

Audit noticed, in the four test-checked districts, that 15,854 beneficiaries⁸⁰ had been paid cash benefits for purchase of bicycles, during FYs 2017-18 to 2021-22. Test-check of 200 applications (50 from each of the test-checked districts) revealed that:

- The 200 beneficiaries had been paid a total amount of ₹ 7 lakh between December 2018 and May 2020. However, none of them had submitted cash receipts, as of March 2022.
- Out of 200 beneficiaries, 14 female workers, who were above the age of 45 years, on the date of sanction, had been paid ₹ 49,000, and one male worker had been paid ₹ 3,500, despite being above 60 years of age, on the date of sanction (**Appendix 5.4**).

Thus, payment of benefits amounting to ₹ 7 lakh, was not supported by the required purchase receipts. This also included 15 ineligible beneficiaries who had been paid ₹ 0.53 lakh.

While accepting the facts, the Department stated (October 2023) that the Secretary, BOCW Board, has issued directions to all the sanctioning authorities in the State to allow payments of all types of benefits, only after thorough examination of applications, with respect to the eligibility criteria, set under each scheme. In addition, the sanctioning authorities have been directed to examine the cases of ineligible payments and take appropriate action thereon. Further, ₹ 3,500 paid to ineligible beneficiaries against the bicycle assistance scheme, has been recovered.

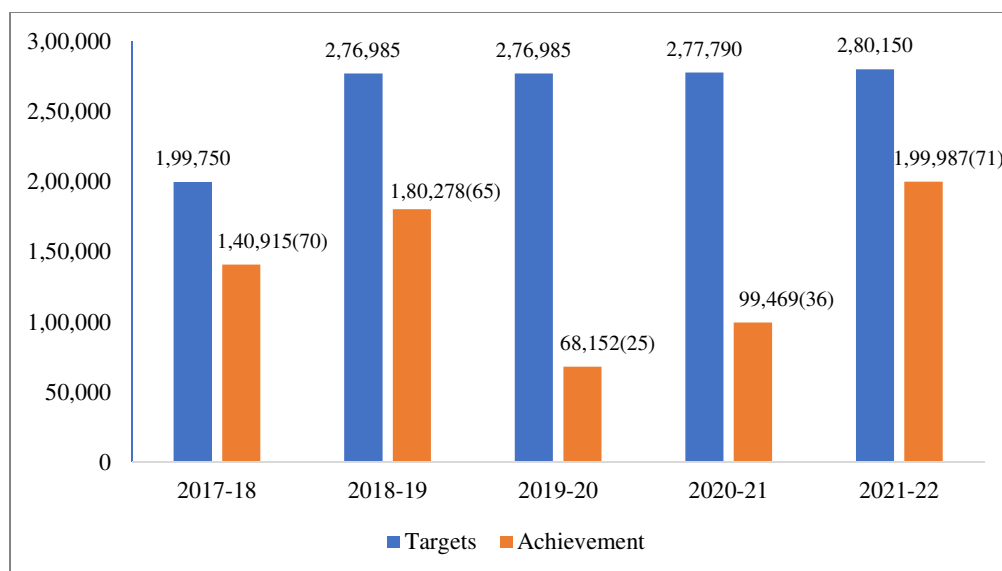
⁷⁹ COW20M0004x2x579

⁸⁰ Dhanbad: 5,905, East Singhbhum: 5,514, Bokaro: 2,290 and Ranchi: 2,145.

5.6 Shortfall in the coverage of beneficiaries

The Board had fixed targets, in regard to the number of beneficiaries to be covered each year, under different schemes. Details of the targets and coverage of beneficiaries, under 10 welfare schemes⁸¹, during FYs 2017-18 to 2021-22, is shown in **Chart 5.1**.

Chart 5.1: Targets and achievements



(Source: Data provided by the Board. Figures in brackets represent the percentage of achievement)

It can be seen from **Chart 5.1** that the achievements had ranged between 25 and 71 per cent, during FYs 2017-18 to 2021-22. The achievement drastically fell from 65 per cent in FY 2018-19 to 25 per cent in FY 2019-20. Despite being directed (June 2020) by the Department of Labour and Employment, GoI, to provide the benefits due, to all eligible construction workers, by optimally utilising cess funds, in the wake of COVID 19, the achievement during FY 2020-21 remained only 36 per cent.

Further audit analysis revealed that the Labour Superintendents (LSs) had issued cheques to banks along with the list of beneficiaries, for transfer of benefits into their bank accounts, through NEFT. However, scrutiny of the statements of bank accounts (operated by the LSs) revealed that there had been reverse credits⁸² of ₹ 163.61 lakh⁸³, pertaining to 2,268 beneficiaries⁸⁴, during FYs 2017-18 to 2021-22, in three⁸⁵ test-checked districts (except Ranchi). The

⁸¹ In which targets were provided to the field offices, by the Board, during FYs 2017-18 to 2021-22.

⁸² The amounts returned back to the account of the sanctioning authority, by the bank, instead of crediting them into the bank accounts of the beneficiaries, due to errors in the bank details of the beneficiaries.

⁸³ LS, Dhanbad: ₹ 38.82 lakh, LS, Bokaro: ₹ 48.31 lakh and DLC, Bokaro: ₹ 29.03 lakh, LS, East Singhbhum: ₹ 28.52 lakh, DLC, East Singhbhum: ₹ 18.93 lakh

⁸⁴ Dhanbad-570, Bokaro-86 and East Singhbhum-1,612

⁸⁵ Dhanbad, Bokaro and East Singhbhum

concerned sanctioning authorities had also entered the unpaid amounts as receipts in their cash books.

Further scrutiny of the Cash Book of the Labour Superintendent, Bokaro, revealed receipt back of three transactions (29.11.2017 and 26.05.2021) of ₹ 17.20 lakh, pertaining to different schemes⁸⁶, which could not be transferred, due to wrong bank accounts, wrong IFSC codes and other reasons. However, in a maximum number of cases, reasons for the failed transactions, or details of the relevant schemes, were not found mentioned in the Cash Book. Despite non-transfer of benefits, the Labour Superintendent concerned had not assessed details of the deprived beneficiaries, to ensure re-payment, in future.

Thus, the Board had not ensured payment of benefits to those beneficiaries, to whose bank accounts, benefits could not be transferred.

⁸⁶ Tool kits: ₹ 8.88 lakh, Bicycle: ₹ 3.22 lakh, Sewing machine: ₹ 5.10 lakh

Chapter 6
Impact Assessment

6 Impact Assessment

Audit conducted (between October 2022 and January 2023) Joint Physical Verification⁸⁷ (JPV) of 24 construction sites (**Appendix 6.1**), in the four test-checked districts. During the site visits, comments of the workers available (220 workers) at the construction sites, regarding their registration status and the facilities made available to them, were obtained. In addition, for evaluating the performance of the Board in providing benefits to the registered workers and redressing their grievances (if any), Audit conducted (between October 2022 and January 2023) a beneficiary survey of 400 registered workers, who had availed any benefit under the 10 welfare schemes. The survey was conducted through a customised questionnaire, based on the schemes run by the Board.

Joint Physical Verification and beneficiary survey, conducted by Audit, revealed the following:

6.1 Absence of basic facilities

Section 40 of the BOCW Act requires that the State Government make rules regarding the measures to be taken for the safety and health of building workers, in the course of their employment, as well as the equipment and appliances that need to be provided to them. GoJ had notified (August 2007) the Jharkhand Rules, incorporating measures related to the safety, health and protection of the workers.

Audit noticed that:

- Out of the 220 workers working at the 24 construction sites visited, only 34 workers (15 *per cent*) were found to have been registered with the Board. The remaining workers were found unregistered and had no idea about any welfare schemes run by the Board. Thus, 186 workers were not aware of registration and remained deprived of the benefits provided by the Board.
- As per Rules 47 and 55 of the Jharkhand Rules, employers were required to ensure that workers wear appropriate protective gear, like safety shoes, waterproof boots/coats, helmets, jackets *etc.*, while doing construction work. However, at no site, were the workers found to have been working with proper protective gear, as can be seen from **Photographs 9 to 12**.

⁸⁷ Comprising of members from the audit team, one personnel from the Labour, Employment, Training and Skill Development Department and one personnel from the Building Construction Department.

<p style="text-align: center;">Photograph 9</p> 	<p style="text-align: center;">Photograph 10</p> 
<p>Construction site of the centralised kitchen at Daladali, Ranchi (23 November 2022)</p>	
<p style="text-align: center;">Photograph 11</p> 	<p style="text-align: center;">Photograph 12</p> 
<p>Construction site of the Help Plus Hospital behind Amritpar, Chas, Bokaro (2 December 2022)</p>	<p>Construction site of the Zila School, Dhanbad (23 December 2022)</p>

- Section 33 of the BOCW Act, provides that in every place, where building or other construction work is being carried on, the employer shall provide sufficient latrines and urinals, of such types as may be prescribed, and they shall be so conveniently situated, as may be always accessible to the building workers, while they are in such place. However, latrines and urinals were not found at any of the construction sites visited.
- Section 34 of the BOCW Act, provides that the employer shall provide, free of charge, and within the work site or as near to it as may be possible, temporary living accommodation to all building workers, employed by him for such period as the building or other construction work is in progress. However, temporary living accommodation for the construction workers, were found at only four sites out of the 24 sites visited. Workers were, instead, seen to have been residing in under-construction buildings, as shown in **Photograph 13**.

Photograph 13



Workers residing in an under-construction building, at the construction site of the PM Awas Yojana, at Birsa Nagar, East Singhbhum (23 November 2022)

- As per Rule 241 and 255 of the Jharkhand Rules, an employer shall ensure that a notice, showing the period for which wages are to be paid, place and time of disbursement of such wages, is displayed at a conspicuous place of his/her construction site, in English, in Hindi and in a local language understood by the majority of building workers employed at such construction sites. However, no such notices were found at any of the construction sites visited.
- Rule 234 (a) of the Jharkhand Rules stipulates that the employer shall ensure sufficient number of first-aid boxes or cupboards for providing first-aid to the building workers at his/her construction site. However, first-aid boxes/cupboards were not found available at any of the sites visited.
- Under the BOCW Act, every establishment was to be registered within a period of 60 days from the date of its commencement. However, out of the 24 construction sites visited, only eight sites had been registered as establishments.
- Rule 40 of the Jharkhand Rules stipulates that every establishment employing 50 or more building workers shall prepare a written statement of policy, in respect of safety and health of building workers, and submit the same for the approval of the Chief Inspector. Such policy is to contain the intentions and commitments of the establishment regarding health, safety and environmental protection of building workers, organisational arrangements, responsibilities of the principal employer, contractor, sub-contractor, transporter or other agencies involved, techniques and methods for assessment of risk to safety, health and environmental and remedial measures thereof and arrangements for training of building workers, trainers, supervisors or other persons engaged in the construction work.

Five construction sites⁸⁸ had employed more than 50 workers but had not submitted written statements regarding the health and safety of construction workers, to the Board.

- Four employers⁸⁹ had been issued the required labour licenses, under the Contract Labour (Regulation & Abolition) Act, 1970, but had not been registered under the BOCW Act.
- Rule 107 of the Jharkhand Rules, stipulates that the employer shall ensure, at a construction site of a building or other construction work, that a person responsible for supervision of concrete work, makes regular inspection of the work and keeps all records of inspection, for further production to the Inspector, during inspection.

Audit noticed during JPV that no such records were being maintained at any of the sites visited. Moreover, inspections were also not being conducted by the designated authority of the Board.

Thus, the Board had not ensured the mandatory registration of employers, awareness amongst engaged workers for registration, inspection of construction sites and provision of protective equipment for construction workers. In addition, basic facilities for construction workers, such as temporary living accommodation, latrines, urinals and first-aid boxes had not been provided at the construction sites.

While accepting the facts, the Department stated (October 2023) that the Board has issued directions (November 2022) to all the field offices, mandating the registration of employers, inspection of construction sites, enforcement of safety protocols and essential amenities to be provided such as shelters, toilets, and first-aid kits for workers at construction sites.

6.2 Findings of beneficiary survey of 400 registered workers

Beneficiary survey of 400 registered workers revealed the following:

- Twenty workers (**Appendix 4.2**) were found to be engaged in non-BOCW work, though they had been registered as building workers and benefits of different welfare schemes, amounting to ₹ 2.48 lakh, had been extended to them.
- Out of the 40 surveyed dependents who had received death assistance on demise of registered workers, six dependents acknowledged that they had

⁸⁸ (1) M/s KxC International Ltd., Chandxxkyxxi, Bokaro (2) NCC Ltd., Sulxxngxxar, Bokaro (3) Railway Inxxasxxuctxxe for Maitxxn Project Limited, Nixxa, Dxxanxxd (4) Construction of 5x0-bxxded MxM Mexxxcal Collxxe and Hospital, Dxxna, Jxxshexxxur and (5) Construction of Academic Building at Manixxl Tata Medixxl Colxxge, Baxxdih, Jamxxexxur.

⁸⁹ (1) Gloxxl Inxxa, Axgxxa, Ranxxi (2) Construction of 3x0 dwexxxng uxxts, Bixxa Nxxxx, Jamxxedxxr (3) Proposed construction of centxxlixxxd kxxcxxn, Rxxchi and (4) Construction of 3x0-bexxxd Hoxe Guards bxxrack, Dxxrwa, Ranchi.

siblings also. However, it was noticed that the death assistance had been paid to only one dependent, without obtaining concurrence of the other dependents/ siblings, though the amount of death assistance was payable to all dependents, as per the notification⁹⁰ of GoJ.

While accepting the facts, the Department stated (October 2023) that the Secretary, BOCW Board, has issued directions to all sanctioning authorities in the State, to allow payments of all types of benefits only after thorough examination of the applications, with respect to the eligibility criteria set under each scheme. Besides, the sanctioning authorities have been directed to examine the cases of ineligible payments and take appropriate action thereon.

Recommendation 11: The Board may make annual plans for inspection of construction sites, for identifying violations of the provisions of the BOCW Act and ensuring appropriate action thereon.

⁹⁰ Memo No.02/(BOCW Act)-11/2015 dated 04.11.2015

Chapter 7
Collection and deposit of Cess

7 Collection and deposit of Cess

As per the notification (October, 1996) of GoI, cess was to be levied and collected at the rate of one *per cent* of the cost of construction. As per Rule 3 of the Cess Rules, 1998, cess was to be deducted at source in relation to a building and other construction work, of a government or of a public sector undertaking. The local authority concerned was to collect the cess, in advance, where construction works were to be approved by it.

Further, as per Rule 5 of the Cess Rules, proceeds of the cess were to be transferred to the Board, under the accounting procedures of the State, within 30 days of their collection.

7.1 Non-transfer of Cess collected

GoJ started (December, 2008) collection of cess, after creating a Revenue Receipt head, under “Major Head 0230 - Minor Head 106 (Contract Labour (Regulation & Abolition) Act, 1970) - Subheads 02 and 03 (Receipt of Cess under BOCW Cess Act). Government offices transferred the cess amounts, deducted at source, to this Receipt Head, either through book transfers, or through direct remittances.

Subsequently, GoJ approved (March 2010) the proposal of the Board, to deposit the amount of cess, deducted by different offices at source, directly into the bank account of the Board. Accordingly, a bank account was opened and the Labour, Employment, Training and Skill Development Department, requested (March 2011) all departments, to deposit the amount of the cess, directly in the designated bank account.

However, as of March 2022, cess was being deposited through both routes, *i.e.* through book transfers by the works divisions⁹¹ and by direct deposits into the said bank account of the Board, by other offices. The position regarding the cess amounts collected under the designated Revenue Receipt Head and the outstanding amounts to be transferred to the Board, is shown in **Table 7.1**.

⁹¹ As per the State Public Works Accounts Code.

Table 7.1: Status of cess collected and transferred to the Board*(₹ in crore)*

Financial Year	Amount deposited in the Revenue Receipt Head*	Amount pertaining to the Contract Labour Act	Amount pertaining to the BOCW Act	Amount transferred to the Board	Outstanding amount of cess to be transferred
Up to 31 March 2017	312.90	4.25	308.64	Nil	308.64
2017-18	80.77	0.05	80.72	Nil	80.72
2018-19	79.81	0.26	79.55	Nil	79.55
2019-20	76.70	0.33	76.36	Nil	76.36
2020-21	59.15	0.30	58.85	Nil	58.85
2021-22	54.86	0.31	54.55	Nil	54.55
Total	664.19	5.50	658.67	Nil	658.67

(*Source: Departmental data and the Finance Accounts of the respective years)

Table 7.1 shows that the State Government had not transferred the cess amount of ₹ 658.67 crore, to the Board. The Board raised (September 2021) a demand of ₹ 468.90 crore, in regard to the cess collected up to FY 2018-19, from GoJ. GoJ agreed to (October 2021) release the cess amount in three instalments, in the next three financial years, commencing from FY 2022-23 and released ₹ 154 crore to the Board. The remaining amount of ₹ 504.67 crore, was yet to be transferred to the Board (as of March 2023). Non-transfer of cess to the Board, by GoJ, had also been highlighted in **Paragraph 4.1** of the State Finances Audit Report of the Comptroller and Auditor General of India for the year ended 31 March 2022.

In reply, the Department stated (October 2023) that, out of the total collection of cess amount of ₹ 468.91 crore by the Government of Jharkhand through book transfer up to 31 March 2019, an amount of ₹ 308 crore has been received by the Board. The balance amount of ₹ 160.91 crore is yet to be received. In addition, the matter regarding transfer of the balance amount of cess collected for the period from 2019-20 to 2021-22 has been taken up by the Chairman, BOCW Board, with the Department of Finance, Government of Jharkhand.

The fact, however, remains that the Board was yet to receive (as of October 2023) the balance amount of ₹ 350.67 crore of cess collected till 2021-22 from GoJ. In addition, the Board had lost the opportunity to invest the surplus funds in nationalised banks or securities, as permitted under Rule 294 of the Jharkhand Rules.

7.2 Collection and deposit of cess by Local Bodies

Audit scrutinised records related to building plans, approved during FYs 2017-18 to 2021-22, of eight building plan approving Urban Local Bodies (ULBs)⁹², in the four test-checked districts. In addition, information was collected from the local bodies of other districts, through the Board. Audit findings, in this regard, are discussed in the following paragraphs.

7.2.1 Non-realisation of cess

Rule 4 (4) of the Cess Rules provides that applications for approval of building plans are to be submitted to the local authorities, with crossed demand draft, in favour of the BOCW Board, payable at the station at which the Board is located.

Audit noticed that the Ranchi Regional Development Authority (RRDA), Ranchi, had accepted cheques of commercial banks, including post-dated cheques⁹³, against collection of cess, in its own name. It was seen that 53 such post-dated cheques, for an amount of ₹ 28.79 lakh (**Appendix 7.1**), had not been honoured by the concerned banks and could not be realised.

Non-insistence, by RRDA, Ranchi, on submission of crossed demand drafts, in favour of the Board, led to non-realisation of cess, amounting to ₹ 28.79 lakh.

7.2.2 Non-deposit of cess by local bodies

Rule 5 (3) of the Cess Rules mandates that the cess collecting authorities deposit the collected amount of cess with the Board, within 30 days.

Audit noticed, in this regard, that:

- Four local bodies⁹⁴ had collected cess amounting to ₹ 13.19 crore, during FYs 2017-18 to 2021-22, against approval of building plans. However, they had not deposited the amount of cess, with the Board, as of December 2022.
- Rule 4 (3) of the Cess Rules provides that, where the levy of cess pertains to building and other construction work of a Government or of a Public Sector Undertaking, such Government or the Public Sector Undertaking shall deduct, or cause to be deducted, the cess payable at the notified rates, from the bills paid for such works. Accordingly, five ULBs had undertaken construction activities and collected cess, amounting to ₹ 24.18 crore, from the payment bills of vendors/contractors, during FYs 2017-18 to 2021-22. However, they had not deposited the amount into the account of the Board, as of March 2022 (**Appendix 7.2**).

⁹² (1) Ranchi Municipal Corporation (2) Ranchi Regional Development Authority, (3) Deoghar Municipal Corporation (4) Dhanbad Municipal Corporation (5) Jamshedpur Notified Area Committee (6) Jugsalai Nagar Parishad, Jamshedpur (7) Chas Municipal Corporation, Bokaro (8) Mango Municipal Corporation, Jamshedpur.

⁹³ Post-dated cheques were accepted to realise labour cess as and when plans were approved.

⁹⁴ Ranchi Regional Development Authority, Ranchi: ₹ 6.60 crore, Deoghar Municipal Corporation: ₹ 0.40 crore, Chas Municipal Corporation, Bokaro: ₹ 1.57 crore and Dhanbad Municipal Corporation: ₹ 4.62 crore.

- Twenty-six local bodies had collected (FYs 2017-18 to 2021-22) cess, amounting to ₹ 10.33 lakh (**Appendix 7.3**), on construction activities undertaken by them. However, they had retained the amount with them, as of March 2022. They stated that the amounts had not been deposited, in the absence of information and details of the bank account of the Board.
- The Board had not developed any mechanism for obtaining periodic reports and returns of the cess collected by the cess collecting authorities, even though MWS&AP had recommended that the Board may co-ordinate with Local Bodies, for the assessment, collection and deposit of cess.

Thus, local bodies had not deposited collected cess, amounting to ₹ 37.47 crore, in the account of the Board, even though it was required to have been deposited within 30 days of collection.

While accepting the facts, the Department stated (October 2023) that the Chairman, BOCW Board, has requested the Secretary/Principal Secretary, Urban Development & Housing Department and Rural Development Department, Government of Jharkhand, to issue directions to all its sub-ordinate offices for collection of cess in accordance with the provision of the Building and Other Construction Workers Welfare Cess Act, 1998 and the Cess Rules, while approving the building plan and ensure its deposit into the bank account of the Board, within a period of thirty days. Also, efforts are being made to coordinate with the plan approving authority for periodic supply of information with regards to details of the area/location of the approved plan and the amount of cess deposited into the bank account of the Board.

Recommendation 12: State Government may ensure transfer of the collected amount of cess to the Board. The Board may co-ordinate with the Local Bodies, to ensure timely deposit of the amount of cess collected, to its account.

7.3 Non-recovery of cess

Section 10 of the Cess Act provides that the recovery of amounts due under the Act, including any interest or penalty, from an employer, may be made in the same manner, as an arrear of land revenue. Further, Rule 13 of the Cess Rules provides that, for the purpose of recovery of sums due on account of unpaid cess, interest or penalty, the assessing officer is to prepare a certificate, signed by him, specifying the amount due, and send it to the Collector of the district concerned, who shall proceed to recover the amount, as an arrear of land revenue⁹⁵.


Audit noticed that the Mining Area Development Authority, Dhanbad, had intimated (October 2013 to July 2018) the Assessing Officer (the Assistant Labour Commissioner, Dhanbad), that 16 applicants had deposited ₹ 25.16 lakh,

⁹⁵ Sections 4 and 6 of the Public Demand Recovery Act, 1913, lay down the process for recovery of public demand (arrears of land revenue).

as partial cess, at the time of approval of building plans, against the total payable cess of ₹ 100.64 lakh. The Assessing Officer had issued notices to the concerned applicants (November 2014 to May 2019), to deposit the remaining amount of cess of ₹ 75.48 lakh. Ultimately, the Assessing Officer had issued provisional assessment orders, in each case, with total outstanding demand of ₹ 75.48 lakh (**Appendix 7.4**) and filed certificate cases (September 2015 to June 2019) with the District Certificate Officer, Dhanbad, against each applicant, for recovery of the outstanding cess. However, the Assessing Officer did not follow-up the certificate proceedings and the dues were yet to be recovered, as of December 2022, after a lapse of over three to eight years.


While accepting the facts, the Department stated (October 2023) that the Chairman, BOCW Board, has issued directions to the Assistant Labour Commissioner, Dhanbad to examine the case and report to the Board.

Ranchi
The 30 September 2024


(INDU AGRAWAL)
Principal Accountant General (Audit),
Jharkhand

Countersigned

New Delhi
The 23 October 2024


(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Appendices

Appendix 4.1

(Referred to in paragraph 4.3; page 30)

Categories of workers notified as BOC workers in the State

Sl. No.	Category of workers
1	Workers engaged in stone cutting, breaking and grinding
2	Mason or those engaged in laying bricks
3	Painter for construction works
4	Carpenter
5	Fitter or bar bender
6	Plumbers engaged in pipe repair on roads
7	Electrician
8	Mechanic
9	Well diggers
10	Welder
11	Main labourer
12	Sprayman or mixer man in road construction
13	Wood / stone packers
14	Scum remover divers from wells
15	Hammer man
16	Thatchers
17	Technician
18	Blacksmith
19	Saw operator
20	Call kar
21	Mixer (Machine) operator
22	Pump operator
23	Concrete mixture maker
24	Roller operator
25	Helper involve in operations of heavy machinery
26	Chowkidar (watchman)
27	Mosaic polisher
28	Tunnel worker
29	Marble worker
30	Road construction worker
31	Those engaged in breaking rocks or mine
32	Those engaged in mud works in construction works
33	Workers engaged in production of lime
34	All those class of workers engaged in flood management
35	Those engaged in planning related to the construction of dams, bridges, roads, or any other building
36	Those workers engaged in works other than production of bricks under the Factories Act, 1948 (Central Act 63)
37	Workers engaged in construction of pandals
38	Sewerage works
39	Electric works (including wiring, distribution, and panel fixing <i>etc.</i>)
40	Installation and repair of fire-fighting system
41	Installation and repair of cooling and heating system
42	Installation and repair of safety equipment machine
43	Installation and repair of lift, escalator <i>etc.</i>
44	Installation and repair of grills/doors/windows made of iron or any other metal
45	Installation and repair of water conservation structures
46	Internal works and carpeting, false ceiling, lighting, plaster of Paris workers <i>etc.</i>
47	Installation, cutting and glazing of glass panels
48	Installation of energy conservation structure including solar panels
49	Installation of modular units including those used in kitchens
50	Construction and installation of pre-fabricated concrete modules
51	Construction of sports/entertainment facilities (swimming pool, golf course <i>etc.</i>)
52	Construction of road signs, road accessories, bus stops, depot, stands, indication system <i>etc.</i>
53	Construction and installation of rotary, fountains
54	Construction of public parks walking tracks, landscaping <i>etc.</i>

(Source: Notification No-1051 dated 05/04/2011 and Notification No-1951 dated 04/11/2015, issued by GoJ)

Appendix 4.2*(Referred to in Paragraph 4.3.5 & 6.2; page 34 & 60)***List of registered workers who had admitted to being engaged in non-BOC work, during Joint Physical Verification**

Sl. No.	Name of worker	Name of Block	Registration No.	Name of schemes/benefits	Occupation	Benefits received (₹)
1	Sxbtxt Kxxarx	Nawadih	1x2/NWD/16	Cycle/Labour tool kit/Saree	Housewife	6,600
2	Sxaxtx Dxxv	Nawadih	2x4/NWD/16	Cycle/ Labour tool kit/Safety Kit	Housewife	7,600
3	Uxx Dxxi	Nawadih	5xx/NWD/16	Cycle/ Labour tool Kit/Safety Kit	Housewife	7,600
4	Lxlxtx Dxxi	Nawadih	3xx/NWD/15	Cycle/ Labour tool kit/Sari	Housewife	6,600
5	Txxsx Hembrum	Potka	xx83/01.09.22	Cycle/ Labour tool kit/ Death assistance	Agriculture	1,06,000
6	Sxx. Barxx Txxu	Dhalbhumgarh	xx34DH	Safety kit/ Labour tool kit/Cycle	Agriculture	7,000
7	Sxt. Mexxa Mahto	Dhalbhumgarh	xx30DH	Safety kit/ Labour tool kit/Cycle	Agriculture	7,000
8	Sxx. Chmxmx Dxx	Dhalbhumgarh	xx61DH	Labour tool kit/ safety kit/ Cycle	Agriculture	7,000
9	Bxxrxm Dxs	Dhalbhumgarh	COW22Mxx07xx3577	Safety kit	Hotel Labourer	1,000
10	Sxaxxaz Pxavxxn	Dhalbhumgarh	COW19Fxx06xx3579	Safety kit	Weaver	1,000
11	Nxxxa Kxaxoxn	Dhalbhumgarh	COW22Fxx02xx3571	Safety kit	Weaver	1,000
12	Sxx. Chxxni Nxxek	Dhalbhumgarh	xx39DH	Safety kit/ Labour tool kit, Cycle	Agriculture	7,000
13	Sxx. Josxxhna Maxtx	Dhalbhumgarh	xx26/DH	Safety kit/ Labour tool kit/ Cycle/Stipend	Agriculture	22,000
14	Sxx Bxxanxx Mahxx	Dhalbhumgarh	xx25/DH	Safety kit/ Labour tool kit/ Cycle/Stipend	Agriculture	22,000
15	Kxtxxun	Musaboni	COW22FOxxxxx3571	Cycle	Weaver	3,500
16	Jaxilx Kxaxoxn	Musaboni	xx44/18	Safety/ Labour tool kit/Cycle	Weaver	7,000
17	Sxxgxxta Mxxto	Beko	COWxxx000xxx3578	Safety kit/ Labour tool kit	Weaver	3,500
18	Sxxmxxad Axxm	Musaboni	COxxxF00xxxx3575	Safety/ Labour tool kit	Weaver	3,500
19	Sxaxxtxi Devi	Bokaro	1xx/JRD/Lxx7BKR	Safety kit/ Labour tool kit/Saree/ Scholarship	Tailor	14,100
20	Kxnxix Devi	Bokaro	8xx/7RxxL/18BKR/28.09.18	Safety kit/ Saree/ Scholarship	Agriculture	6,600
					Total	2,47,600

Appendix 5.1
(Referred to in Paragraph 5.1.4 (a); page 45)

Payment of Death Assistance to non-dependents

Sl. No.	Applicant's Name	Name of the deceased Registered Worker	Registration No.	Date of Registration	Relationship with the deceased	Date of Death	Amount paid (₹)
1	Panxxj Sxx	Tuni Kxxaxi, Village-Ganjagali, Post-Chirkunda Dist. Dhanbad	NIS-xx20/15	29/04/2015	Sister	16/05/2016	30,000
2	Axxl Bxxri	Parwati Bauri, Village Tantikalani, Chirkunda, Dhanbad	NIS-xx49/15	26/10/2015	Nephew	18/02/2018	1,00,000
3	Chuxxu Sxx	Seema Khatoon, Village-Taldanga, Chirkunda, Dhanbad	COW16xx00xxx3547	16/11/2016	Brother	27/05/2018	1,00,000
4	Pxxul Baxxi	Suresh Bauri, Village-Aamkunda, Maithan, Dhanbad	NIS-xx52/14	24/11/2014	Sister	19/11/2017	1,00,000
5	Shaxxxar Mxlxxck	Safal Mallik, Village- Upar Kanda, Chakaripada, Motinagar, Jhariya, Dhanbad	JHA-xx40/17	19/12/2017	Nephew	05/05/2018	1,00,000
6	Ratxx Dxxar	Mamoni Dheebar, Village- Layakdih, Chirkunda, Dhanbad	COWxxF000xxx3546	19/03/2017	Brother	17/01/2019	1,00,000
7	Sxxdix Kxxar Maxxto	Pradeep Kxxax Mahato, Village- Aamkuda, Maithan, Dhanbad	COW17M000xx x3542	04/03/2017	Brother	24/11/2019	1,00,000
8	Kaxxai Bxxri	Alka Bauri, Village- Bathanbadi, Chirkunda, Dhanbad	NIS-xx60/15	30/05/2015	Nephew	29/07/2019	1,00,000
9	Yaxxodx Baxxi	Bulani Bauri, Village- Gopinathpur, Mugma, Dhanbad	COW18Fxx1xxx3544	26/07/2018	Nephew	29/09/2019	1,00,000
10	Nixxa Dxxi	Prahalad Mahato, At-Bara Jamua, Kalyanpur, Barwadda, Dhanbad	GOV-xx93/18	30/11/2018	Sister	12/07/2019	1,00,000
11	Mixxxla Dxxi	Dukhani Dxxx, At-Raidih, Tamar	RN(TMR)xxx2691	06/02/2020	Daughter-in - law	20/10/2021	1,00,000
Total							10,30,000

(Source : Records provided by district offices)

Appendix 5.2

(Referred to in Paragraph 5.1.4 (b); page 46)

Payment of Death Assistance to ineligible beneficiaries

Sl. No.	District	Worker's Name	Registration No.	Date of death	Amount paid (in ₹)	Comments	
						7	8
1	2	3	4	5	6	7	8
1	Dhanbad	Tuxxli Dxx	BAG-3xx8/15	30/01/2019	1,00,000	2016	2017
2		Chxxta Dxx	DHN-1xx7/13	04/01/2020	1,00,000	2016	2017
3		Nirxxla Dxx	DHN-5xx3/16	17/02/2020	1,00,000	2017	2018
4		Rexxa Dxxi	NIS-5xx9/16	09/04/2021	1,00,000	2017	2018
5	Bokaro	Sonxxa Dxxi	6xx0/Bokaro	26/01/2020	1,00,000	2017	2019
6		Suxxi Dxxi	1xx1	29/10/2020	1,00,000	2016	2018
7		Nxxkxth Goxxi	4xx7	06/03/2021	1,00,000	2014	2018
8		Mahaxxv Sixxh	1xx5	21/11/2020	1,00,000	2018	2020
9		Parwxxi Dxxi	CBHS/3xx4	23/03/2021	1,00,000	2018	2020
10	East Singhbhum	Paixxo Sarxxr	6xx8	20/06/2017	1,00,000	2018	2020
11		Amxxda Sxxdar	40x2	03/02/2016	1,00,000	2017	2020
12		Gxxu Chaxxn Maxxto	7xx3	20/12/2015	1,00,000	2016	2018
13		Gangxxhar Maxxto	1xx6	25/03/2013	1,00,000	2014	2018
14		Surxxali Hanxxda	3xx9	30/04/2016	1,00,000	2017	2019
15		Kaxxli Prxxanik	3xx5	2011	1,00,000	2012	2017
16		Nuxxr Bxxa Mxxto	7x26	24/12/2012	1,00,000	2013	2017
17		Kuxxm Prxxanik	4xx3	20/02/2012	1,00,000	2014	2018
18	Dhanbad	Shxxdhxxi Rxm	3xx4/12	08/11/2019	1,00,000	Date of birth was mentioned as 01/01/1958 in the enclosed Aadhaar Card; the worker was above 60 years of age, on the date of his demise	
19		Praxxv Mallxxk	COW18M001 127xx46	05/10/2020	1,00,000	Underage registration, as on 26/07/2018	
20		Txxali Dxxi	BAG-3xx8/15 (30/11/2015)	30/01/2019	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid on 30/11/2015	
21		Bhxxhali Dxxi	BAG-2xx6 (30/04/2014)	12/03/2019	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid	
22		Sanxxsh Bauri	BLP-2xx5/14 (24/05/2014)	20/06/2019	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid on 24/06/2014	
23		Mxxti Dxxi	BLP-6x2/13 (27/07/2013)	28/06/2019	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid 30/07/2013	
24		Suxxa Dxxi	BLP-2xx6/14 (25/07/2014)	30/09/2019	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid on 25/06/2014	

Sl. No.	District	Worker's Name	Registration No.	Date of death	Amount paid (in ₹)	Comments
						Beneficiaries under Sl. No-1 to 17 were ineligible, due to break in contribution exceeding one year (from the year under Col. 7 to Col. 8)
25		Chixxa Dxxi	DHN-1xx7/13 (19/08/2013)	04/01/2020	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid on 19/08/2013
26		Virenxxa Kumar	DHN-1xx9/13 (19/08/2013)	27/06/2020	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid on 30/12/2013
27		Nirxxla Dxxi	DHN-5xx3/16	17/02/2020	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid on 19/09/2016
28		Lilxxni Dxxi	DHN-7xx9/13 (28/05/2013)	30/06/2020	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid on 21/08/2014
29		Kixxn Turi	NIS-4xx5/16 (31/03/2016)	29/04/2021	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid on 22/06/2016
30		Rexxa Dxxi	NIS-5xx9/16 (02/05/2016)	09/04/2021	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid
31		Bxu Rxxi Rajak	COW20Fxx04 68xx75 (02/09/2020)	15/11/2020	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid
32		Anjxxi Bxxkat	9xx9 (15/05/2018)	10/02/2019	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid
33		Mexxa Sxxdar	6xx0 (24/08/2017)	16/04/2021	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid
34		Bxxo Saxxar	5xx8 (01/06/2017)	01/05/2021	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid
35		Sxxan Mxxdi	2xx2 (16/10/2015)	27/11/2018	1,00,000	No registration fees paid; only annual subscription of ₹ 100 paid
36		Suxxa Dxxi	BLP-2xx6/14 (25/07/2014)	30/09/2019	1,00,000	The dependent is a Government employee
37		Kxxan Txxi	NIS-4xx5/16 (31/03/2016)	29/04/2021	1,00,000	The dependent is a PSU employee
Total					37,00,000	

(Source : Records provided by district offices)

Appendix 5.3

(Referred to in paragraph 5.3; page 50)

Ineligible payments under the Maternity Benefit Scheme

Sl. No.	Beneficiary	Registration No.	District	Date of delivery	Amount admissible (in ₹)	Amount paid (in ₹)	Ineligible amount paid (in ₹)	Comments
1	Prxtxxa Dxxi	BLP-4xx0/16		04/03/2018	8,276	15,000	6,724	Excess payment due to payment at enhanced rates
2	Rxxxa Praween	BAG-5xx3/17		18/08/2021	8,276	15,000	6,724	
3	Puxxl Gxxe	5xx6	East Singhbhum	26/03/2018	8,276	15,000	6,724	
4	Pxxa Sarxxr	5xx8		14/03/2018	8,276	15,000	6,724	
5	Sxxbharxxi Pxxmaxxxk	COW17F000409xx71		13/03/2018	8,276	15,000	6,724	
6	Lxxmi Pxxya Bxaxxt	8xx8		10/03/2018	8,276	15,000	6,724	
7	Sunxxa Gxxe	8xx8		09/03/2018	8,276	15,000	6,724	
8	Sxxhaxxa Paxxa	82x1		01/01/2018	8,276	15,000	6,724	
9	Bxxdxa Bxxkat	7xx3		22/02/2018	8,276	15,000	6,724	
10	Renxxa Ho	87x7		26/01/2018	8,276	15,000	6,724	
11	Mexxa Kxxixxi	6xx6		26/02/2018	8,276	15,000	6,724	
12	Bisxxu Prxxa Dxxr	COW21F003227xx73		08/03/2022	8,276	15,000	6,724	
13	Rxxu kumxxi	1xx3	Bokaro	08/10/2017	8,276	15,000	6,724	
14	Sxxbejan Khxxoon	COW17F0000x8xx59		17/01/2018	8,276	15,000	6,724	
15	Bxxxy Dxxi	2xx8		08/03/2018	8,276	15,000	6,724	
16	Nxxu Dxxi	3x0		30/03/2018	8,276	15,000	6,724	
17	Rxxa Dxxi	3xx6		10/02/2018	8,276	15,000	6,724	
18	Gaxxtri Dxxi	3x1		01/02/2018	8,276	15,000	6,724	
19	Sajxxa Bxxi	6x1		07/02/2018	8,276	15,000	6,724	
20	Pxxki Dxxi	341/BRM/L/XX		26/09/2017	8,276	15,000	6,724	
21	Baxxita Sxxdar	5xx6	East Singhbhum	23/07/2018	15,000	30,000	15,000	Double payment
22	Mxxa Sxxgh	5xx5		02/08/2018	15,000	30,000	15,000	
23	Kxxla Sxxgh	5xx3		30/11/2018	15,000	30,000	15,000	
24	Bxxmai Hxxsada	1xx2		18/04/2019	15,000	30,000	15,000	
25	Nxlu Pxxar	6x0		24/01/2019	15,000	30,000	15,000	
26	Bxxuwxxa Pxl	5x9		09/11/2018	15,000	30,000	15,000	
27	Sxxulmxxi Mxxali	2xx7		17/08/2019	15,000	30,000	15,000	
28	Rexxarxxi Bxxkat	COW19F0007x8xx76		15/11/2019	15,000	30,000	15,000	
29	Bharxxi Gxpe	8x00		07/07/2018	15,000	30,000	15,000	
30	Raxi Dexi	474/GOM/L/xx	Bokaro	02/10/2019	15,000	30,000	15,000	
Total					3,15,520	6,00,000	2,84,480	

(Source : Records provided by district offices)

Appendix 5.4

(Referred to in paragraph 5.5.2; Page 53)

List of ineligible beneficiaries who received payment for the Bicycle Assistance Scheme

Sl. No.	Block	Beneficiary	Name of Father/Husband	Date of birth	Registration No./Date	Amount paid (in ₹)	Reason for ineligibility	
1	Chas	Chxxu Dxxi	Shxxruxxan Mxxto	01/01/1972	7X7/29-04-16	3,500	Over-age	
2		Mxxa Dxxi	Mukxxshxxr Mxxto	01/01/1969	4XX8/31-03-2016	3,500		
3		Uxxila Dxxi	Kxlu Mxxto	01/01/1968	4XX3/31-03-2016	3,500		
4		Axxri Dxxi	Lxxu Pxxmixxxk	01/01/1964	2XX8/07-01-2016	3,500		
5		Nixxala Dxxi	Shxxu Napit	01/01/1961	2XX0/07-01-2016	3,500		
6		Chxxta Dxxi	Mexxu Mxxto	01/01/1973	2XX2/15-09-2016	3,500		
7		Chxxa Dxxi	Duryxxhan Mxxto	01/01/1969	4XX3/31-03-2016	3,500		
8		Raxxa Bxxi	Faxxd Anxxri	01/01/1973	1XX8/15-09-2015	3,500		
9		Axuxa Bxxi	Maxrxxdxn Ansxxri	01/01/1971	1XX7/15-09-2015	3,500		
10		Yxtxi Dxxi	Doxxn Mxxi	01/01/1967	1X0/26-04-2016	3,500		
11	Ormanjhi	Mxni Dxxi	Adxxnu Baxxha	01/01/1974	COW18F0001XX3XX/10.02.2018	3,500	Over-age	
12		Sixxwa Dxxi	Sukxxam Bxxiya	01/01/1973	RN(ORM)0000XX4/06.01.2018	3,500		
13	Kanke	Jxmxxa Khxxun	Sohixxn Axxari	01/01/1967	COW17F00XX403XX8/14.09.2017	3,500		
14	Bundu	Jxy Sixxh Mxxda	Sukhxxl Sxxgh Muxxa	01/01/1959	RN(Bun)000XX0/06.09.2016	3,500		
15	Ratu	Sxxrda Dxxi	Gaxxsh Sxxu	01/01/1975	RN(RTU)0001XX6/28.09.2019	3,500		
Total						52,500		

(Source: Records provided by district offices)

Appendix 6.1

(Referred to in paragraph 6; page 57)

List of work sites visited for Joint Physical Verification

Sl. No.	District	Name of Site	Registered/Unregistered
1	East Singhbhum	1. L&x Conssxucxxon. Conssxucxxon of MxM Medixxl Cxlxxge & Hxxpical 5x0-Bedxxd, Mxxgo, Jaxxhdxrr	Registered
2		2. PxxA Rxxurxxs at Mxxipxl Txxa Mxxical Cxlxxge Baxxdih, Jaxxhdxrr	Registered
3		3. Proposed Conssxucxxon of 3x2 dxexing units in 1 Number of G 8+ block, including Structural Design, under <i>Pradhan Mantri Awas Yojana</i> (Urban), at Birxxnaxr, Jaxxhdxrr (Package-1)	Unregistered
4		4. Proposed Conssxucxxon of 3x2 dwelxxng units in 1 Number of G 8+ block, including Structural Design, under <i>Pradhan Mxxtri Awas Yojana</i> (Urban), at Bxxsanxxar, Jaxxhdxrr (Package-2)	Unregistered
5		5. Proposed Conssxucxxon of 3x2 dwelxxng units in 1 Number of G 8+ block, including Structural Design, under <i>Pradhan Mxxtri Awas Yojana</i> (Urban), at Bxxsanxxar, Jaxxhdxrr (Package-3)	Unregistered
6		6. Proposed Conssxucxxon of 3x2 dwelxxng units in 1 Number of G 8+ block, including Structural Design, under <i>Pradhan Mxxtri Awas Yojana</i> (Urban), at Bxxsanxxar, Jaxxhdxrr (Package-4)	Unregistered
7		7. Axxha Residency, Maxxo, Jamxxedxxr	Unregistered
8	Bokaro	8. M/S KxC Internatioxxl Ltd. in Pxxmisxs of ESL Siyal Jori Jogixxh, Bokxxo	Registered
9		9. RxxA, Axxo Pvt. Ltd. Kaxxatxxn Cxxs, Bokaro	Registered
10		10. Rx Buxxdcon Pvt. Ltd. Sulxxn Naxr, Cxxs, Bokaro	Registered
11		11. Rxxovatxxn of KxB Rxxdenxxal School, CxY, Bokaro	Registered
12		12. NCC Ltd. (Electrification) Suxxan Naxr, Bokaro	Registered
13		13. Woxxn's Collxxe, Boxxro	Unregistered
14		14. PxxA SxxA Raxxway Infra, Jogidih, CKY, Bokaro	Unregistered
15		15. Buildxxg Conssxuctxxn of Cxas Nxxar Nxxam, in front of Amxxt Park, Bokaro	Unregistered
16	Dhanbad	16. L&T Rxxlway Infxxstruxxure for MPL, Nxxsa Dhanbad	Registered
17		17. Bxxamxxi Swxxaxxm Bxxquet Hall, Dhanbad	Unregistered
18		18. Beside Bxxxmuri HP Petxxl Pxmp, New Axxrtxxnt Cxxstrucxxon, Dhanbad	Unregistered
19		19. In front of Axhaxxi Hoxxital Nawaxxh, New Axartmxxt, Dhanbad	Unregistered
20		20. Sxrixm Coxstrucxxn, near Naxxdih Axxarfi Hxxpital, Dhanbad	Unregistered
21	21. In the premises of Building Constrxtion, Zxxa Schxxl, Dhanbad	Unregistered	
22	Ranchi	22. Construction of cexxralxxd kixxhen at Ranchi, for the year 2021-22	Unregistered
23		23. Glxxal Ixxra Argxxa Kaxxal Mxxe, Ranchi	Unregistered
24		24. Proposed Cxnsxxuctxxn of 3x0-Bdxdd Hoxe Guaxd Bxxrxxk Dxuxxa, Ranxxi	Unregistered

Appendix 7.1

(Referred to in paragraph 7.2.1; page 65)

Details of post-dated cheques not honoured by banks

Sl. No.	File Number	Name of Owner	Amount (in ₹)	Cheque.No.	Date
1	RXXA/XX/0xx7/201x	Sxxsxuxxl Sxnxh	5,90,581	027682	21/08/2020
2	RXXA/XX/0xx8/20x8	Zrxxxa Kxatxxn	8,689	033062	14/12/2020
3	RXXA/XX/0xx1/2xx8	Shxxm Kxxhxxe Txwxy	26,350	000523	10/01/2021
4	RXXA/XX/0xx4/2xx8	Rxnxxt Txxkxy	15,717	125954	15/03/2021
5	RXXA/XX/0xx4/2xx9	Kxmxxhxxr Pxxdxxn	73,966	073299	19/06/2021
6	RXXA/XX/0xx3/2xx9	Sxxvxxanxxr Mxxsxxa	69,165	000025	19/07/2021
7	RXXA/XX/0xx9/2xx0	Axxdxxa Kxmxxi	1,15,666	000767	14/08/2021
8	RXXA/XX/0xx3/2xx0	Prxxi Dxxi	14,019	382901	11/08/2021
9	RXXA/XX/0xx9/2xx0	Sxxjxxa Kuxxr	11,560	782260	08/10/2021
10	RXXA/XX/0xx1/2xx0	Txxaxxti Dxxi	9,729	033056	03/01/2022
11	RXXA/XX/0xx4/2xx0	Rxmxxhxxr Daxxl Sxnxh	11,538	948265	22/12/2021
12	NXXC/XX/0xx3/202x	Raxxshxxr Daxxl Sixxh	11,350	948257	22/12/2021
13	RXXA/XX/0xx4/xx20	Mxxsxxm	8,250	169976	10/01/2022
14	RXXA/XX/0xx0/20x0	Bxuxxan Visxxl	2,06,944	021051	08/01/2022
15	RXXA/XX/xx8/20x8	Axhxxh Lx Bxxtxa	2,35,178	018190	24/08/2021
16	RXXA/XX/00xx/2xx9	Shxxhuxxl Sxnxh	5,90,581	027684	22/08/2021
17	RXXA/XX/0xx3/2xx0	Axxt Muxxa	19,844	000009	09/02/2022
18	RXXA/XX/0xx8/2xx1	Apxxxa Sxaxxa	11,033	377833	01/03/2022
19	RXXA/XX/0xx8/2xx1	Pxxsxxa Sxxrxa	10,784	748500	21/03/2022
20	RXXA/XX/0xx2/2xx1	Kxmxxhxxr Sxw	18,270	373381	09/04/2022
21	RXXA/XX/0xx3/2xx0	Rxnxn & Oxxexs	1,37,700	285467	24/08/2022
22	RXXA/XX/0xx8/2xx1	Gxxvexxa Kxmxxi	4,025	233641	03/08/2022
23	RXXA/XX/0xx8/2xx1	Apxxxa Shaxxa	11,033	377832	01/07/2022
24	RXXA/XX/0xx2/2xx0	Laxxa Dxxi	14,396	742722	15/07/2022
25	RXXA/XX/0xx3/2xx0	Prxxi Dxxi	14,019	382902	11/08/2022
26	RXXA/XX/xx13/2xx0	Sxxtoxh Praxxd	15,250	549388	17/11/2022
27	RXXA/XX/0xx2/2xx0	Bhxxu Cxauxxn	10,948	000000	17/11/2022
28	RXXA/XX/0xx3/2xx0	Axxk Kxxcxp	13,042	064257	04/12/2022
29	RXXA/XX/0xx8/2xx0/ALT-I	Kxyanxxd Tixxy	42,825	000358	01/12/2021

Sl. No.	File Number	Name of Owner	Amount (in ₹)	Cheque.No.	Date
30	RXXA/XX/0xx1/2xx0	Axxutxxh Kr. Sixxh	16,150	789119	22/11/2022
31	RXXA/XX/0xx5/2xx0	Rxmexxwxr Dxyxl Sxxgh	11,538	948261	22/12/2022
32	RXXA/XX/0xx4/2xx0	Rxmxxhxxr Dxyxl Sxxnh	11,538	948264	22/12/2022
33	RXXA/XX/0xx3/2xx0	Rmxsxxar Dxyxl Sxxnh	11,350	948254	22/12/2022
34	RXXA/XX/0xx1/2xx9	Asxxk Kr Mxxxr And Oxxexs	1,32,785	044327	15/12/2022
35	RXXA/XX/0xx8/2xx0	Rxxexxwxr Dxyxl Sixxh	11,538	948267	22/12/2022
36	RXXA/XX/0xx0/2xx0	Rxmxxhxxr Dxyxl Sxxnh	11,538	948255	22/12/2022
37	RXXA/XX/0xx2/2xx0	Rmxsxxar Dxyxl Sxxnh	11,538	948268	22/12/2022
38	RXXA/XX/0xx9/2xx0	Rmxsxxar Dxyxl Sxxnh	11,538	948263	22/12/2022
39	RXXA/XX/0xx1/2xx0	Rmxsxxar Dxyxl Sxxnh	11,350	948258	22/12/2022
40	RXXA/XX/0xx1/2xx1	Txxawxxi Dxxi	9,279	033057	03/01/2023
41	RXXA/XX/0xx7/2xx0	Saxxi Sxmxxn Gxxh	18,881	000024	12/01/2023
42	RXXA/XX/0xx0/2xx9	Prexxn Rxm	7,467	311691	20/01/2023
43	RXXA/XX/0xx2/2xx0	Kxrxxd Kxan	12,485	093461	25/01/2023
44	RXXA/XX/0xx4/2xx1	Pxxtixxa Kxmxxi	25,236	833162	22/01/2023
45	RXXA/XX/0xx6/2xx1	Rexx Pxxna	17,663	222451	22/01/2023
46	RXXA/XX/0xx9/2xx1	Sarxxexxa Kxmxxi	12,852	083864	05/01/2023
47	RXXA/XX/0xx8/2xx2	Axxu Dxxi	8,307	087182	27/01/2023
48	RXXA/XX/0xx5/2xx1	Kxshxxe Rxm	21,976	013819	08/02/2023
49	RXXA/XX/0xx0/2xx1	Pxxdxxp Kr Bxagxt	16,762	672301	10/02/2023
50	RXXA/XX/0xx9/2xx1	Anxl Kxmxxr	1,20,575	304415	10/02/2023
51	RXXA/XX/0xx6/2xx1	Bxxj Kxshxxe Rxxa	12,859	251355	07/02/2023
52	RXXA/XX/0xx3/2xx1	Kxxpxna Sxxnh	10,347	058435	03/02/2023
53	RXXA/XX/0xx0/2xx0	Rxxinxxa Kr. And Oxxers	21,104	736944	20/12/2022
		Total	28,79,108		

(Source: Records provided by Ranchi Regional Development Authority)

Appendix-7.2*(Referred to in paragraph 7.2.2; page 65)***List of urban local bodies that had not transferred Labour Cess collected from contractors, to the account of the BOCW***(₹ in crore)*

Sl. No.	Department	Office	From (FY)	To (FY)	Non-transfer of Labour Cess collected to the account of the BOCW
1	Urban Development & Housing	Deoghar Municipal Corporation	2017-18	2021-22	0.65
2	Urban Development & Housing	Nagar Parishad, Jhumri Telaiya	2019-20	2021-22	0.28
3	Urban Development & Housing	Assistant Municipal Commissioner, Ranchi	2017-18	2021-22	22.26
4	Urban Development & Housing	Mango Municipal Corporation, East Singhbhum	2017-18	2021-22	0.20
5	Urban Development & Housing	Chas Municipal Corporation, Bokaro	2017-18	2021-22	0.79
Total					24.18

(Source: Information provided by the respective local bodies)

Appendix 7.3

(Referred to in paragraph 7.2.2; page 66)

Amount of labour cess deducted from bills, for execution of schemes, but not deposited with the Welfare Board

(Amount in ₹)

Sl. No.	District	Panchayat Samiti	Gram Panchayat	No. of Schemes	Estimate	Expenditure	Labour Cess deducted
1	Bokaro	Chas	Hesabatu	4	14,55,400	14,52,851	12,792
2			Pupunki	7	21,79,300	21,71,564	19,093
3			Ulgora	4	13,10,450	13,06,132	12,404
4		Nawadih	Goniyato	20	44,29,500	43,90,743	43,619
5			Mungoranga mati	4	3,49,000	3,35,798	3,358
6	East Singhbhum	Potka	Hathibinda	3	4,41,127	4,31,904	8,457
7			Kalikapur	1	1,36,000	1,35,500	1,178
8	Giridih	Tisri	Palmaruwa	3	10,80,682	9,02,092	8,959
9	Hazariabag	Barkattha	Chechkapi	4	10,83,350	10,81,029	10,763
10			Gangpancho	7	13,38,500	12,74,779	13,283
11			Tuiyo	40	92,47,659	88,80,371	3,31,293
12		Chouparan	Tajpur	13	28,43,200	28,23,698	27,373
13			Belahi	43	80,30,100	78,43,959	76,378
14			Jagdishpur	10	28,38,900	24,61,025	23,965
15		Katkamdag	Katkamdag	10	20,79,300	20,57,048	20,542
16		Sadar	Oriya	28	71,67,900	64,93,007	60,452
17			Chutiyaro	12	32,52,782	29,24,964	28,876
18			Bhelwara	7	24,23,500	23,97,460	23,680
19	Ranchi	Ratu	Tigra	1	2,48,900	2,48,361	2,459
20			Ratu East	3	7,47,100	7,34,700	6,966
21			Chatakpur	5	19,23,455	15,74,450	11,650
22	Sahibganj	Barharwa	Harihara	68	96,74,300	94,26,435	88,899
23			Patna	63	98,08,059	89,24,727	91,497
24		Rajmahal	Kaswa	6	10,54,200	9,90,900	10,214
25			Saidpur	15	21,43,311	19,06,327	19,535
26			Udhwa	Radha Nagar	51	1,41,12,095	1,36,43,066
Total							10,32,625

(Source: Information provided by the respective local bodies)

Appendix-7.4

(Referred to in paragraph 7.3; page 67)

Cess assessment cases against which certificates were issued under the
PDR Act

Sl. No.	Name of the Certificate Debtors	Address of Certificate Debtor	Amount (₹ in lakh)	Cess outstanding since	Date of signing certificates
1	Sri Goxxl Pxaxxd Sxxgh, S/o Sri Brxxmoxxn Sxxnh & Smt.Sxxoj Sxxha, W/O Sri x.x.Sxxha	Jhaxxdih, Carxxx Scxxl Rxxd, Dhaxxad	10.19	15/05/2015	19/09/2015
2	Shri. Rxxexh Sxxgh, S/o Shri Pxxsxuxxm Sixxh & Smt. Nxxhi Sxxnh, W/o Shri. Raxexh Sxxnh	Raxxaxwxxi Dvxxxopxxx, Axbxxa Apartments, Srxxxdhxxa, Dxxnxxd	2.04	30/11/2017	09/01/2018
3	Shri Pxxrxuxxm Sxxnh, S/o Lt. Kaxixdxv Nxrxyxn Sxxgh & Shri Jyxxixas Pxxdxy, S/o Lt. Yxxmxxa Pxxnxy	Nxxr Lxxdxy Cxub, Dxxnxxd	2.13	30/11/2017	09/01/2018
4	Smt Pxxam Sxxnh, W/o Sri Naxxndxa Kxxmr Sxxnh & Sri Rxxexh Chxxdhxxi, S/o Sri xm Pxaxaxh Chxxdhxxi	Koxxkuxxa, Srxxxdhxxa	2.33	07/12/2018	24/05/2019
5	Sri Umxxh Kuxxr Axrxwvl, S/o Lt. Sxxnxxr Pxxxd Axxawxxl, Sri Vxxek Kxxmr Axxaxl, S/o Sri Vxxal Kuxxr Axxaxl, Sri Mxxxxh Kuxxr Dxx, S/o Sri Rmxxxxanxxa Dxx & Sri Nxxexra Kuxxr, S/o Lt. Daxxdx Pxxsd	Sxxalxxr, Dxxnxxd	5.82	07/12/2018	29/05/2019
6	Sri Axvxxd Kuxxr Sxxnh, S/o Sri Saxxa Rxx Sxxnh & Sru Axixh Kxxar, S/o Bxlxxm Pxxsd Sxxra	Coxxextxxe Cxlxy, Srxxxdhxxa, Dhxxbxd	5.46	29/09/2018	22/05/2019
7	Sri Pxxvxxn Kxxar Jxxn, Sri Axvxxd Kuxxr Jxxn, Sri Sanjay Kxxr Jxxn, S/o Lt. Suxxchxxa Dxxi Jxxn, Sri x.x. Jxxn Sri Axxrxxh Kxxar, S/o Sri Bxaxxanxxn Pxaxd Sixxa	Bhxxhnxxh Rxxd, Pxxa	8.70	01/11/2018	22/05/2019
8	Smt Rxxi Axraxl, W/o Sri Moxxn Lxl Axxaxl.	Sxxaxdhxxa, Dxxnxxd	11.04	30/09/2018	19/06/2019
9	Sri Nandkishor Sawaria, S/o Lt. Ramniwas Sawaria, Sri Pxxdxxp Kuxxr, S/o Lt. Muxhnxxy Sxxnh & Sri Jxxmxxgxl Sxxnh, S/o Lt. Mxxbxxh Sixxh	Maa Vxxshxxv, Ixfxstxxctxxe Pxxrxxrxxp Fxxm, Rxxi Sxxi Jxxwxxexs, Axxlpxxa, Jhariya, Dxxnbxd	9.25	07/12/2018	22/05/2019
10	Sri Kxisxxn Mxxxi Cxxudxxry, S/o Sri Raxxrnxxa Chxxdhxxi	Hxxpxr, Dxxnxxd	2.20	28/09/2018	19/06/2019
11	Sri Rxjxxh Mxxan Maxxal, S/o Sri Hixnxxu Moxxn Mxxnl, Smt Rxxhaxxni Maxxal, W/o Sri Hxxanxxu Mxxn Mxxnl & Sri Gxuxxv Kixxn Pxxdxy, S/o Sri Axdhxxh Kxxr Pxxxy	Nxx Cxxny Srxxxdhxxa, Dhxxbxd	4.20	29/09/2018	22/05/2019

Sl. No.	Name of the Certificate Debtors	Address of Certificate Debtor	Amount (₹ in lakh)	Cess outstanding since	Date of signing certificates
12	Smt Jxxi Gupta, W/o Sri Mxxoj Guxxa,	Nxxaxxnaxxr, Dxxnbxd	1.89	30/09/2018	31/05/2019
13	Smt Sxxa Dxxi, W/o Sri Lxx Sixxh, Prxxixa Dxxi, W/o Sri Sxxvbaxxn Sixxh & Sri Rxxikxxt Sixxh, S/o Sri Kxxexxwr Sixxh	Oxxixxr Cxlxny, Luxi Cixxuxxr Rxxd, Dxxnxxd	1.17	30/09/2018	31/05/2019
14	Smt Rxxaxi Mxxdxl, W/o Sri Dxxsxth Mxxdxl	Kuxxm Bxxar, BxxL, Toxxsxpx Sxxxdxxla, Dxxnxxd	4.74	20/03/2015	04/07/2015
15	Sri Bhxxesxxr Yaxxv, S/o Late Raxxwrxp Yaxxv, Sri Saxxoxh Kuxxr, S/o Sri Sxxar Gxxe & Sri Axrxxdxxa Khxxdexxal, S/o Lxxe Maxxn Lxl Khxxdexxal	Sxxyxxi Pxxpxrtxxs Pxx. Lxx., x.x Mxlxxk Road, Hxrxxur, Dxxnxxd	2.34	20/09/2015	06/11/2015
16	Sri Yoxxndxr Sxxxa, S/o Sri Sxxyxm Lal Singh, Smt Sxxgxxa Saxxa W/o Sri Rxxexh Kxxar & Smt. Rxxju Dxxi, W/o Yxxenxxr Saxxa	Baxxdxi, P.O.- B. Pxlxxchxxc, Dxxnxxd	1.98	20/09/2015	06/11/2015
Total			75.48		

(Source: Records provided by district offices)

Abbreviations

Abbreviations	
AABY	<i>Aam Admi Bima Yojana</i>
BAS	Bicycle Assistance Scheme
BOCW	Building and Other Construction Workers
COR	Certificate of Registration
CPWD	Central Public Works Department
DBT	Direct Benefit Transfer
GIS	Geographical Information System
GoI	Government of India
GoJ	Government of Jharkhand
JAP-IT	Jharkhand Agency for Promotion of Information Technology
JPV	Joint Physical Verification
LIC	Life Insurance Corporation
LTKAS	Labour Tool Kit Assistance Scheme
MWS&AP	Model Welfare Schemes and Action Plan
NIAC	New India Assurance Company
PIP	Persons-in- position
PMJJBY	<i>Pradhan Mantri Jeevan Jyoti Bima Yojana</i>
PMSBY	<i>Pradhan Mantri Suraksha Bima Yojana</i>
RRDA	Ranchi Regional Development Authority
SAC	State Advisory Committee
SKS	Safety Kit Scheme
SS	Sanctioned Strength
TDS	Tax Deduction at Source
UIN	Unique Identification Number

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