



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 in Goa



Government of Goa
Report No. 2 of 2025
(Performance Audit Report-Civil)

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Comptroller and Auditor General of India
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TABLE OF CONTENTS		
Paragraph Number	Contents	Page Number
Preface		iii
Executive Summary		v
Chapter 1: Introduction		
1.1	Overview	1
1.2	Organizational set-up	1
1.3	Audit Objectives	3
1.4	Audit Criteria	3
1.5	Scope of Audit and Sampling Methodology	3
1.6	Acknowledgement	4
1.7	Structure of the Report	4
Chapter 2: Framing and Implementation of Act & Rules		
2.1	Delay in framing of State Rules	5
2.2	Deficiency in provision for fee structure for registration of establishment in the BOCW Rules	5
2.3	Delay in constitution of the State Advisory Committee (SAC) and shortfalls of meetings	6
2.4	Delay in constitution/re-constitution of the Board	7
2.5	Substantial shortfall in conducting meetings of the Board	8
Chapter 3: Registration of Establishments and BOC Workers		
3.1	Registration of establishments	11
3.1.1	Low registration of establishments	11
3.1.2	Intimation of the date of commencement and completion of any building or other construction work	14
3.1.3	Non-imposition of fine for delayed application for registration of establishments	15
3.1.4	Delay in issue of Establishment Registration Certificates	16
3.1.5	Non-submission of returns by registered establishments	16
3.2	Registration of workers as beneficiaries of BOCW fund	18
3.2.1	Low registration of BOC Workers	18
3.2.2	Lack of proactive efforts for registration of BOC workers	19
3.2.3	Non-submission of assessment reports by Labour Inspectors	20
3.2.4	Non-holding of regular camps/facilitation centres for registration of workers	20
3.3	Registration of migrant workers as a Beneficiary of the Welfare Fund	21
Chapter 4: Assessment, Collection and Remittance of Cess		
4.1	Non-assessment of cess	23
4.2	Loss of revenue due to delayed commencement and non-collection of cess by Village Panchayats	25

Paragraph Number	Contents	Page Number
4.3	Non-remittance of the collected cess to the Board	26
4.4	Delay in remittance of labour cess amounting to ₹ 4.79 crore	27
4.5	Collection of cess through cash or cheque by Village Panchayats in violation of provisions of cess rules	28
Chapter 5: Welfare, Health and Safety of Workers and Inspection of Establishments		
5.1	Non-formulation of health and safety policy by the employers	31
5.2	Inspections relating to welfare, health and safety of construction workers	31
5.3	Joint site inspection of establishments	33
5.3.1	Non-availability of canteen facility	33
5.3.2	Use of head protection and other protective apparel	33
5.3.3	Non-availability of accommodation	33
5.3.4	Non-maintenance of workers and beneficiary register	34
5.3.5	Non-display of registration certificate	34
Chapter 6: Management of Welfare Fund & Implementation of Welfare Schemes		
6.1.1	High administrative expenditure incurred by the Board	37
6.1.2	Non-preparation annual statement of accounts and annual reports	38
6.1.3	Loss of revenue due to parking of funds in saving bank accounts	39
6.1.4	Shortage of staff	40
6.2	Implementation of welfare schemes	41
6.2.1	Non-implementation of major schemes prescribed under the Act since inception	41
6.2.2	Deficient implementation of welfare schemes by the Board	43
6.2.3	Non-publicity of welfare schemes among workers	45
6.2.4	Irregularities observed in implementation of Training of BOC Workers and Purchase/Distribution of tool kits	46
6.2.4.1	Irregular payment in Training of BOC Workers	47
6.2.4.2	Non-payment of wage loss compensation to BOC Workers	47
6.2.4.3	Irregularities in procurement and distribution of toolkits	48
6.3	Non-conduct of social audit	49
6.4	Beneficiary Survey for Impact Assessment	49
Appendices		
I	List of unregistered establishments which were liable for registration	53
II	Establishment who did not display the Registration Certificate at appropriate place	54
III	Details of Beneficiaries who have not received benefit in their Bank Accounts	55
IV	Details of Beneficiaries who are not BOC Workers	58

PREFACE

This Report for the year ended March 2022 has been prepared for submission to the Governor of Goa under Article 151 (2) of the Constitution of India, for being laid before the State Legislature.

The Report of the Comptroller and Auditor General of India contains the results of Performance Audit on Welfare of Building and Other Construction Workers in Goa covering the period from 2017-22.

The instances mentioned in the Report are those which came to notice in the course of the Performance Audit conducted during January 2023 to June 2023. Matters relating to the periods outside the audit period have also been reported in places where they were found necessary.

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

Executive Summary

Executive Summary

Introduction

Building and other construction workers are among the most vulnerable segments of unorganised labour in India. Their work is temporary, the employer-employee relationship is short-term, basic amenities and welfare facilities are inadequate and there is a significant risk to life and limb. These workers often face poor working conditions, lack of job security and limited access to social security benefits. Despite contributing significantly to the country's infrastructure and development, they frequently receive low wages and lack representation or bargaining power. In this context, the Government of India (GoI) enacted the Building and Other Construction Workers' (BOCW) Act in 1996 for the welfare of building and other construction workers. Accordingly, the Government of Goa (GoG) constituted the Goa Building and Other Construction Workers' Welfare Board (Board) in 2004 to oversee the implementation of the Act and notified the Goa Building and Other Construction Workers (GBOCW) Rules in 2008.

Why this Performance Audit?

The absence of effective regulation and enforcement exacerbates the vulnerability of the workers, making it crucial to implement policies to improve their working conditions and provide access to essential services and protections. This Performance Audit was carried out to evaluate whether the rules notified by the Government aligned with the 1996 Acts and to assess the effectiveness of the systems for registration, cess management and fund utilization, and also to examine the enforcement of health, safety norms, and inspection systems for compliance. It also scrutinized the efficiency of the administration and utilization of funds on effective implementation of welfare schemes by the Board as per the Act and State rules.

Period of audit: 2017-18 to 2021-22

Sample:

Both districts of the State (North Goa and South Goa districts) were selected for audit. Records of the Goa Building and Other Construction Workers' Welfare Board (GBOCWWB), Labour Department, Deputy Labour Commissioner's (DLCs) office in North Goa and South Goa districts, three¹ Assistant Labour Commissioner's offices (ALC) were selected for test check. Further, records of three Public Works Department offices and one PSU (cess

¹ Ponda, Vasco and Tiswadi

deductors) based on the highest amount of work expenditure in the last three years were also selected for test check. The only Municipal Corporation in the State, *i.e.* Corporation of the City of Panaji was selected, along with three² Municipal Councils and four³ Village Panchayats (cess collectors) for test check.

What audit found?

The chapter-wise findings that led to audit conclusions and recommendations are as follows:

Chapter 2: Framing and Implementation of Act & Rules

The Government notified the State BOCW Rules and commencement of cess collection with a substantial delay of about 12 years. Fee structure for registration of establishments employing more than 500 workers was not prescribed in the rule. The State Advisory Committee (SAC) to advise the Government on the implementation of the Act, was also constituted with a delay of 12 years. Substantial shortfall in conducting Board meetings impacted the functioning of the Board.

Recommendations:

- *The State Rules may be amended to include fee structure for registration of establishments with more than 500 workers, in line with Central BOCW Rules, 1998.*
- *The State Government may reconstitute the State Advisory Committee and the Board in a timely manner and ensure their functioning as per the Act/Rules.*

Chapter 3: Registration of Establishments and BOC Workers

Registering authorities had no information about number of construction works going on in their respective areas. There was no co-ordination and data sharing between the construction licence issuing authority and the registering authority. Prescribed returns were not furnished by the registered establishments and intimation for commencement of construction/completion of work was not given as required under the Act. Registration of beneficiaries to avail benefit under the schemes was quite low which can be attributed to the Board's failure to conduct awareness programmes among the workers.

² Ponda, Curchorem-Cacora and Quepem

³ Calangute, Aldona, Betoda and Sancoale

Recommendations:

- *The Department may take immediate measures to increase the enrolment of establishments including a mechanism with Local Bodies and works executing departments to get the data of construction licences issued and work orders executed respectively.*
- *The Board may conduct periodic surveys for identifying unregistered BOC workers and regular drives to improve awareness among workers to increase registration.*

Chapter 4: Assessment, Collection and Remittance of Cess

Assessing officers appointed by the Government in the year 2007 for assessment of cess, had not done any assessment in their respective zones. Commencement of cess collection was notified by State Government *w.e.f.* 01 January 2009, however, Village Panchayats started collecting cess only in 2021-22, resulting in less collection of cess for welfare of workers. Cases of non-remittance, delayed remittance by local bodies and Goa State Infrastructure Development Corporation Limited and unauthorized mode of collection of cess were also observed.

Recommendations:

- *The Government should fix responsibility for non-assessment of cess and ensure commencement of cess assessment at the earliest.*
- *The State Government may issue necessary directions to local bodies and PSUs for ensuring that cess is duly assessed, levied, collected and remitted to the Board within specified time of 30 days as per the Cess Act. The Board may strictly monitor timely collection and remittance of the cess.*

Chapter 5: Welfare, Health and Safety of Workers and Inspection of Establishments

Establishments employing more than 50 workers have not formulated Health and safety policy as required under the Goa BOCW Rule, 2008. Despite the availability of full strength of Labour Inspectors (LIs), the number of inspections to check health and safety issues were not carried out adequately. Discrepancies like non-availability of canteen facility for workers, absence of head and safety gears on work site, non-availability of accommodation, *etc.*, were observed during joint site inspection.

Recommendations:

- *The Department may ensure the formulation of health and safety policies by the employers who employed more than 50 workers as required under GBOCW Rules.*
- *The Department may strengthen mechanisms for conducting regular inspection of establishments.*
- *The Department may take appropriate action on employers for non-providing the canteen facility to the workers where 250 or more workers are employed.*

Chapter 6: Management of Welfare Fund and Implementation of Welfare Schemes

The Board did not prepare annual statement of accounts from 2018-19 and annual report on the functioning of the Board was not prepared since inception. No Internal Auditor was appointed. Board incurred financial loss due to parking of funds in savings accounts which indicated ineffective financial management. Non-receipt of benefit was reported by the beneficiaries and lack of awareness about the welfare schemes was observed during beneficiary survey. Key positions of Chief Accounts Officer and Accountant required to manage the fund effectively, remained vacant and the recruitment rules for various posts are yet to be notified by the Government. Social and welfare schemes for the intended beneficiaries were not implemented adequately. Five major welfare schemes⁴ were not implemented by the Board since inception. In other schemes also the number of beneficiaries who availed benefit was quite low. Instances of distribution of identical toolkits among workers were observed. Social audit of the schemes as directed by the Hon'ble Supreme Court was not conducted.

Recommendations:

- *The Government may fix responsibility for non-preparation of accounts, instruct the Board to finalise all pending accounts and submit the same for Audit.*
- *The Board may ensure the appointment of the Internal Auditor in a time bound manner.*
- *A report on the functioning of the Board may be prepared and submitted to the Government annually as per the provisions of the Act.*

⁴ Maternity benefit, Pension benefit, Grant for repair and interest rebate for the construction of new house, Disability pension and medical assistance to beneficiaries.

- *The Government may expedite the notification of recruitment rules and accordingly, the Board may take immediate steps to appoint the required personnel to enable its effective functioning.*
- *The Board may institute a mechanism for carrying out periodic evaluation of scheme implementation and take prompt corrective action as required to improve implementation.*
- *The Board may implement social audit mechanism to enhance transparency and accountability in the implementation of schemes.*

CHAPTER-1

Introduction

Chapter 1: Introduction

1.1 Overview

Building and other construction workers (BOCW) are among the most vulnerable segments of unorganised labour in India. The nature of their work being temporary, the relationship between the employer and employee is temporary, basic amenities/welfare facilities provided to workers are inadequate and risk to life and limb is inherent. Although the provisions of certain central acts were applicable to the building and other construction workers, Government of India (GoI) enacted (August 1996) the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (Act) to regulate the employment and conditions of service of building and other construction workers and to provide for their safety, health and welfare.

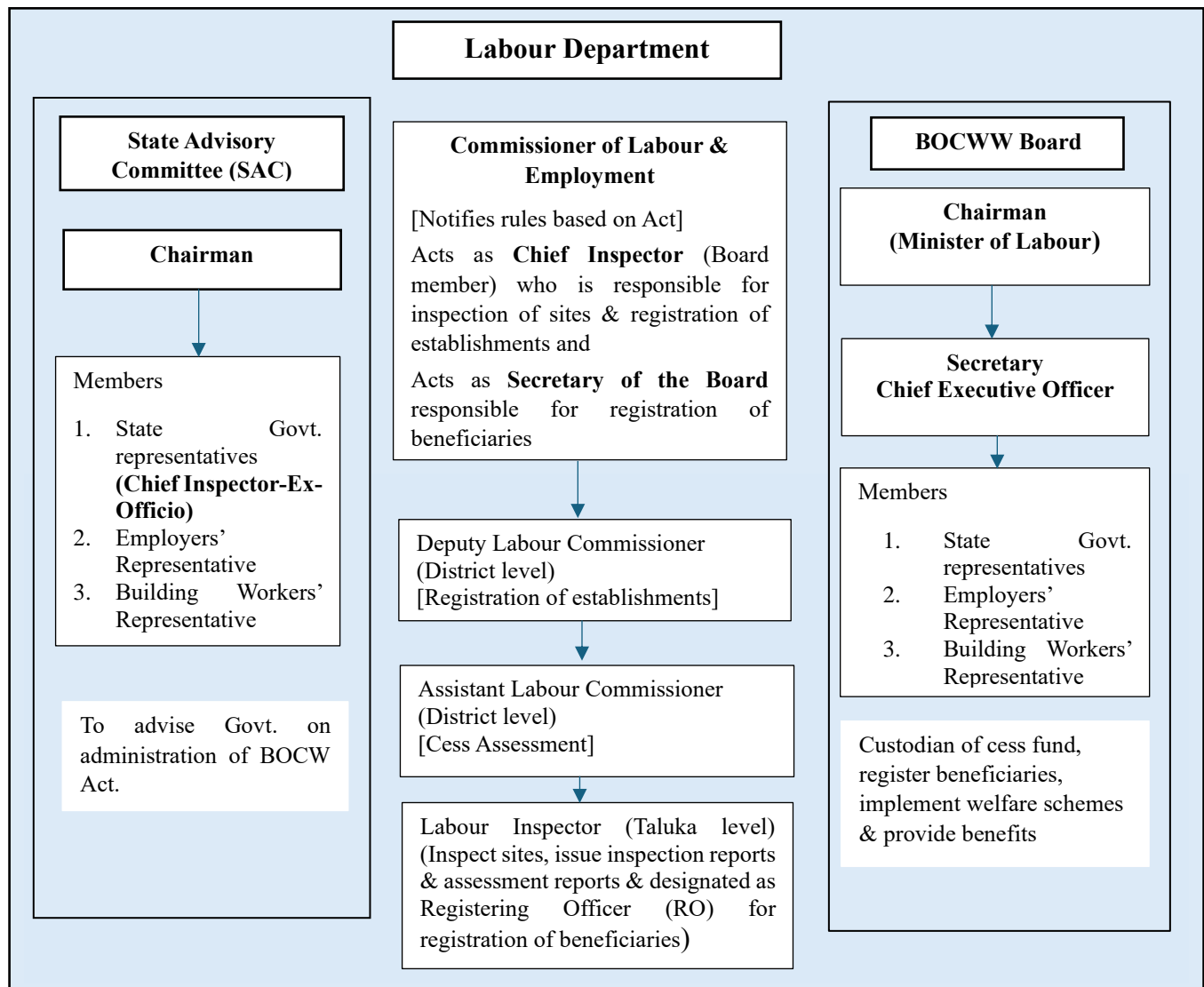
Under the Act, State Governments were to constitute the Building and Other Construction Workers' Welfare Boards (BOCWWB). To augment resources of the Building and Other Construction Workers' Welfare Boards, GoI enacted (August 1996) the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act). Ministry of Labour, GoI notified (September 1996) the levy of cess at the rate of one *per cent* of the total cost of construction. For implementing provisions of the Cess Act, the Building and Other Construction Workers Welfare Cess Rules, 1998 (Cess Rules), was enacted (March 1998) by the GoI.

For implementation of the Act in the State, the Government of Goa (GoG) constituted (December 2004) the Goa Building and Other Construction Workers' Welfare Board (GBOCWWB) and framed (December 2008) the Goa Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2008 (GBOCW Rules). In keeping with the provisions of the Act and Rules, the Board constituted (April 2011) the Goa Building and Other Construction Workers' Welfare Fund (GBOCWWF) for grant of benefits to building and other construction workers and also for meeting its establishment/operational expenses.

1.2 Organisational set-up

The Board comprises the Chairperson and 16 other members appointed by the State Government and is under administrative control of the Labour Department. While the Hon'ble Minister-in-Charge of the Labour Department is the Chairperson, the Labour Commissioner, Government of Goa (GoG) serves as the Member Secretary of the Board.

Figure 1: Organizational Chart



The Deputy Labour Commissioners (DLCs) in the districts (one in each district) were responsible for employer registration. DLC-South Goa (for South Goa district) and four Assistant Labour Commissioners (ALCs) in the districts (two in each in North and South Goa district) were entrusted with the work of assessment of cess and Labour Inspectors (LIs) posted at talukas were entrusted with the work of beneficiary registration and benefit disbursement under the Board in their respective jurisdiction.

1.3 Audit Objectives

This audit was carried out to examine whether:

- i. the GBOCW Rules, 2008 notified by the State Government under the Act was consistent with spirit of the BOCW Act of 1996;
- ii. there was an effective system for registration of establishments and beneficiaries;
- iii. cess assessment, collection and transfer of collected cess to the Fund was efficient;
- iv. the Government prescribed appropriate health and safety norms and could ensure an environment of compliance to those norms by employers;
- v. the Government implemented transparent and effective system of inspections to check evasion of Labour cess; and
- vi. the administration and utilization of funds on implementation of welfare schemes by the Board was efficient and effective and as per the Act and rules framed by the State Government.

1.4 Audit Criteria

Following are the sources of the criteria against which the audit findings have been benchmarked:

- i. Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996;
- ii. Goa Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules;
- iii. Building and Other Construction Workers' Cess Act, 1996 and Cess Rules, 1998;
- iv. General Financial Rules;
- v. Resolutions passed by the Board;
- vi. Inspection Policy notified by State Government; and
- vii. Model Welfare Scheme for Building and Other Construction Workers.

1.5 Scope of Audit and Sampling Methodology

Audit covered the five-year period from 2017-18 to 2021-22. Both districts of the State (North Goa and South Goa districts) were selected for audit. Records of the Goa Building and Other Construction Workers (GBOCW) Board, Labour department, Deputy Labour Commissioner's (DLC) office in North Goa and South Goa district, three¹ Assistant Labour Commissioner's offices (ALC) were test

¹ Ponda, Vasco and Tiswadi

checked. Further, records of three Public Works Department offices and one PSU² (cess deductors) based on the highest amount of work expenditure in the last three years were selected and test checked. The only Municipal Corporation in the State, Corporation of the City of Panaji (CCP) was selected and three³ Municipal Councils and four⁴ Village Panchayats (cess collectors) were selected by simple random sampling method and were also test checked.

Apart from this, the Audit team conducted joint physical inspection of 16⁵ randomly selected construction sites to verify the registration of construction workers and establishments as well as implementation of the provisions of the Act and Rules relating to safety, health and welfare of workers. The Audit team also conducted a beneficiary survey of 200 construction workers.

Entry conference was held in January 2023 with the Labour Commissioner-cum-Member Secretary of the Board to discuss the audit objectives, scope and sampling methodology. The audit findings were discussed in the exit conference held in March 2024 with the Secretary (Labour). The replies of the Department have been suitably incorporated in the report.

1.6 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the officers and staff of the State Government and the Board in conducting the audit.

1.7 Structure of the Report

Chapter 1: Introduction

Chapter 2: Framing and Implementation of Act & Rules

Chapter 3: Registration of Establishments and BOC Workers

Chapter 4: Assessment, Collection and Remittance of Cess

Chapter 5: Welfare, Health and Safety of Workers and Inspection of Establishments

Chapter 6: Management of Welfare Fund and Implementation of Welfare Schemes

² Goa State Infrastructure Development Corporation Limited (GSIDCL)

³ Ponda, Curchorem-Cacora and Quepem

⁴ Calangute, Aldona, Betoda and Sancoale

⁵ Eight unregistered construction sites selected from the selected local bodies based on higher estimated construction cost where licence issued during 2021-22. Eight registered construction sites randomly selected through IDEA from the database of construction sites which were registered during 2021-22.

CHAPTER-2

Framing and Implementation of Act & Rules

Chapter 2: Framing and Implementation of Act & Rules

The main objective of the BOCW Act, 1996, is to regulate wages, working conditions, safety, health and welfare measures of the construction workers. The Act applies to every establishment which employs 10 or more building and other construction workers in any day of a year. The Act provides for establishment of Building and Other Construction Workers' Welfare Board (BOCWWB) and Building and Other Construction Workers' Welfare Fund (BOCWWF). The Cess Act, 1996 provides that cess at the rate not exceeding two *per cent* and not less than one *per cent* is to be collected from each employer. The cess so collected forms the Fund, governed by the Board.

2.1 Delay in framing of State Rules

Sections 40 and 62 of BOCW Act, 1996 provide that the appropriate Government¹ may, by notification, make rules regarding the measures to be taken for safety and health of construction workers in the course of their employment and the equipment and appliances necessary to be provided to them for ensuring their safety, health and protection during such employment. However, the State Government framed (December 2008) the Goa Building and Other Construction workers (Regulation of Employment and Condition of Service) Rules, 2008 (GBOCW Rules) after a delay of 12 years from the enactment of BOCW Act. Further, the State Government notified levy and collection of labour cess with effect from 01 January 2009 but the BOCW Welfare Fund was constituted only in 2011.

While the GBOCW Rules, 2008 were consistent with the BOCW Act, 1996, delay of 12 years in framing of State rules resulted in lack of regulation for ensuring health and safety of construction workers, apart from non-implementation of schemes for their welfare, during this period.

The Government replied (April 2024) that the Board required additional time to formulate schemes in accordance with the Rules and it will be ensured that no delay occurs in future amendments to these Rules.

2.2 Deficiency in provision for fee structure for registration of establishment in the BOCW Rules

Fee structure for registration of establishments is governed by Rule 27 of the 'The Goa Building and Other Construction Workers Rules, 2008', on the basis of number of workers employed by them as given in the **Table 2.1**.

¹ Central Government for Central Government establishments and Central PSUs, for rest other establishments- State Government

Table 2.1: Fee Structure for Registration of Establishment

Sl. No.	No. of Workers	Fee (in ₹)
1	Up to 50	500
2	51 to 100	1000
3	101 to 200	2000
4	201 to 300	3000
5	301 to 400	4000
6	401 to 500	5000
7	501 and above	Not Specified

(Source: GBOCW Rules, 2008)

The Central BOCW Rules, 1998 prescribes fee structure for registration of establishments employing more than 500 workers, however, there was no such fee structure prescribed by GBOCW Rules, 2008.

Audit observed that no establishment employing more than 500 workers was found registered with the Department. Only one establishment employing exactly 500 workers was found registered (March 2020). However, audit is of the view that there should be provision for registration fee for establishments more than 500 employees in line with central BOCW rules as well as keeping in view the future requirements.

The Government acknowledged (April 2024) the audit observation and assured that necessary amendments to the rule will be carried out to incorporate fee structure for registration of establishments employing more than 500 workers.

2.3 Delay in constitution of the State Advisory Committee (SAC) and shortfalls of meetings

As per Section 4 of the BOCW Act, 1996, the State Government has to constitute a State Advisory Committee (SAC) to advise the State Government on matters arising out of the administration of the Act. The SAC shall comprise 16 members including the Chairperson and Member-Secretary, be re-constituted every three years and meet at least once in six months as per Rule 20 of the State Rules. However, the SAC was constituted in July 2008 after a delay of 12 years from the enactment of BOCW Act in 1996 and was re-constituted only in January 2016 after eight years. The SAC conducted only two meetings since its constitution in 2008, whereas it should have conducted at least 29² meetings till the year 2022 as mandated under the Act. No meeting was conducted during the audit period, *i.e.*, 2017-22. This was in violation of

² One meeting in 2008 and two meetings each from the year 2009 to 2022.

repeated directions of the Hon'ble Supreme Court of India, the latest such judgement/direction having been issued in March 2018³.

Non-reconstitution of the SAC and non-convening of meetings was in contravention of the provisions of the Act and Rules, which impacted the Government's capacity to resolve the issues arising out of administration of the Act and to promote the welfare of construction workers.

During the exit conference, the Secretary (Labour) acknowledged (March 2024) the facts and directed the Commissioner (Labour & Employment) and Member Secretary, GBOCW Board (CLE) to take necessary steps to conduct the meetings as prescribed under the Act.

The Government further replied (April 2024) that the SAC was constituted on (January 2016) for a period of three years. Since the SAC was not re-constituted after that, meetings could not be held.

The reply is not tenable as no meeting was held during the entire term of the SAC constituted in 2016 and the SAC was not re-constituted after 2019, which was in contravention of BOCW Act/GBOCW Rules.

2.4 Delay in constitution/re-constitution of the Board

As per Section 18 of the Act and Rule 271(4) of GBOCW, the State Government shall constitute a Board to perform the functions such as implementation of welfare schemes for building and other construction workers, registration of beneficiaries, fund management, *etc.* assigned to it under the Act. As per Sub-rule (2) of Rule 256 of State Rules, the term of office of the Chairperson and members of the Board other than the official members shall be three years from the date of their appointment and in no case the members shall continue in office beyond a period of four years.

During scrutiny it was observed that three members of building workers representatives were re-appointed by the Board in the subsequent re-reconstituted Boards and they continued in the office for more than four years.

The Board replied (July 2024) that they will adhere to the Rule while re-constituting the Board and assured that no member will continue in office beyond the period of four years from the date of their appointment.

Further, it was observed that the State Government constituted the Board in December 2004, after a delay of eight years from enactment of the Act.

³ Against a Writ Petition No. 318 of 2006

However, even thereafter, re-constitution of the Board was delayed as given in **Table 2.2**.

Table 2.2: Delay in re-constitution of Board

Sl. No.	Occasions of Board's re-constitution	Scheduled date of re-constitution	Actual date of re-constitution	Delay in re-constitution (in months)
1	1 st re-constitution	15/12/2008	01/07/2008	No delay
2	2 nd re-constitution	01/07/2012	12/06/2013	11
3	3 rd re-constitution	12/06/2017	08/09/2017	02
4	4 th re-constitution	08/09/2021	19/08/2022	11

(Source: Government notifications regarding constitution of the Board)

As seen above, the re-constitution of the Board was delayed on three occasions, violating the extant provisions of Rules.

The State Government replied (April 2024) that henceforth re-constitution of the Board shall be done as per Rule provisions.

2.5 Substantial shortfall in conducting meetings of the Board

As per Rule 258 of GBOCW Rules, 2008, the Board shall ordinarily meet once in two months. However, scrutiny of records of Board meetings indicated that as against 30 meetings mandated during 2017-22, the Board conducted only eight meetings (27 *per cent*) and during 2020-2021, no meetings were conducted at all. The details of Board's meetings conducted is shown in **Table 2.3**.

Table 2.3: Details of Board's meetings conducted during the period 2017-22

Year	Number of Board's meetings required	Number of Board's meetings conducted	Shortfall of Board's meetings
2017-18	6	2	4
2018-19	6	2	4
2019-20	6	1	5
2020-21	6	Nil	6
2021-22	6	3	3
Total	30	8	22

(Source: Information furnished by the Board)

Further, it was also observed that only two Board meetings were conducted in 2022-23, which were also four short in numbers than prescribed under the Act.

The State Government acknowledged (April 2024) the audit observation and stated that meetings would be convened as mandated under the Rules henceforth.

Conclusion:

The Government notified the State BOCW Rules and commencement of cess collection with a substantial delay of about 12 years. Fee structure for registration of establishments employing more than 500 workers was not prescribed in the Rule. The State Advisory Committee (SAC) to advise the Government on the implementation of the Act, was also constituted with a delay of 12 years. Substantial shortfall in conducting Board meetings impacted the functioning of the Board.

Recommendation 1: The State Rules may be amended to include fee structure for registration of establishments with more than 500 workers, in line with Central BOCW Rules, 1998.

Recommendation 2: The State Government may re-constitute the State Advisory Committee and the Board in a timely manner and ensure their functioning as per the Act/Rules.

CHAPTER-3
Registration of
Establishments and BOC
Workers

Chapter 3: Registration of Establishments and BOC Workers

Registration of establishments¹ and building workers are crucial steps in the implementation of the Act and Rules, with a direct bearing on the welfare of workers to ascertain the cess assessed and collected by Local Bodies and number of workers employed in the establishments. Employers of any establishment that employs or has employed ten or more building workers in any building or other construction work on any day in the preceding twelve months are required to obtain an establishment registration certificate from the Labour Department. Every building worker between the age of 18 years and 60 years, who has worked in building or other construction activities for at least 90 days in the past twelve months, may apply to the Board for registration as a beneficiary of the welfare fund.

In Goa, Deputy Labour Commissioners (DLCs) in the districts are responsible for employer registration and Labour inspectors (LIs) posted at talukas are entrusted with the work of beneficiary registration in their respective jurisdiction.

3.1 Registration of establishments

As per Section 7 of the Act, every employer to which this Act applies on its commencement, within a period of sixty days from such commencement, shall apply for registration of the establishment to the Registering officer (RO) of the area in which the building or other construction work is to be carried out. Every such application shall be accompanied by the fees as prescribed in the Rules. The respective Deputy Labour Commissioner (DLC) being the RO, shall issue a certificate of registration if such applicant has complied with all requirements within fifteen days of receipt of the application.

Taluka-wise Labour Inspectors are deputed to inspect construction sites in their respective areas. If any unregistered sites are found, show cause notices are issued to ensure the registration of the establishments.

3.1.1 Low registration of establishments

Registration of establishment is done online through the Goa Online Portal². As per Section 10 of the Act, an employer of an unregistered establishment shall not employ workers in the establishment. Number of establishments

¹ Means any establishment belonging to, or under the control of, Government, anybody 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 lakhs.

² Website: <https://goaonline.gov.in/public/Login>

registered under both the registering authorities in the State during 2017-22 is given in **Table 3.1**.

Table 3.1: Details of registration of establishments during the year 2017-22

Name of Registering Officer	2017-18	2018-19	2019-20	2020-21	2021-22	Total
DLC-North Goa	71	57	35	10	33	206
DLC-South Goa	37	11	18	04	09	79
Total	108	68	53	14	42	285

(Source: Information furnished by the Labour Department)

As seen in the table above, while 206 establishments were registered in North Goa, only 79 establishments were registered by DLC-South Goa during the period 2017-22 out of which 37 (46.84 *per cent*) pertained to the year 2017-18 only. Only four and nine establishments during 2020-21 and 2021-22 respectively, were found to have been registered with DLC-South Goa. Further, during 2020-21, only 10 establishments were found to have been registered under DLC-North Goa.

In Goa, permissions from the respective Planning and Development Authorities and Local Bodies are mandatory for any development or alteration of land, under the respective Acts³. Local Bodies (ULBs and VPs) are responsible for issue of construction licenses in their jurisdictions and information about all permissions for construction activity can be readily obtained from the Local Bodies.

During scrutiny of records of eight test checked VPs/MCs, it was noticed that 1,169 construction licenses were issued by these Local Bodies during the period 2017-22 whereas only 75 construction sites were registered as establishments with their respective ROs as detailed in **Table 3.2**.

Table 3.2: Number of construction work licences issued in test checked Local Bodies and registered with the Labour Department during 2017-22

Sl. No.	Name of LBs	No. of construction licenses issued by LBs	No. of construction works/sites registered with the DLCs (RO)
1	Curchorem-Cacora MC	81	03
2	Ponda MC	81	08
3	Corporation of the City of Panaji	151	31
4	Quepem MC	113	00
5	Calangute VP	334	01
6	Aldona VP	144	00

³ Section 44 under Goa, Daman and Diu Town and Country Planning Act, 1974. Section 184 under Municipal Act, 1968 and Section 66 under The Goa Panchayat Raj Act, 1994

Sl. No.	Name of LBs	No. of construction licenses issued by LBs	No. of construction works/sites registered with the DLCs (RO)
7	Sancoale VP	223	31
8	Betoda VP	42	01
Total		1169	75

(Sources: Registers of construction license and data of registered establishments)

From the above table, it can be seen that the percentage of registration of construction sites was very low *i.e.* 6.42 *per cent* during the period 2017-22.

Audit conducted joint physical inspection of eight selected⁴ unregistered construction sites, four each under the jurisdiction of DLC-North Goa and DLC-South Goa. It was found that six construction sites (**Appendix I**) out of eight (75 *per cent*) were liable for registration under Section 7 of the Act as they employed 10 or more building workers on any day of the preceding 12 months. It was noticed that though these six construction sites had employed between 15 and 48 workers on any day of the preceding 12 months, the construction works were going on without valid registration.

It is evident that all construction sites had not applied for registration. In this context, analysis of the reasons for low registration of establishments indicated the following:

- ❖ There was no co-ordination between the registering authorities (DLCs) and the authorities responsible for issue of construction licences. The Department had not issued any instructions to the licence issuing authorities to communicate the relevant details to them.
- ❖ No awareness campaigns/programme were conducted by the Department to ensure compliance with registration requirements.
- ❖ None of the employers intimated the dates of commencement and completion of works to the Labour Department, as discussed in succeeding Para 3.1.2.
- ❖ Inadequate number of inspections of construction sites conducted by labour inspectors. As discussed in Para 5.2, no targets were fixed for the LIs regarding number of inspections to be conducted. Only 102 unregistered construction sites were inspected during the period 2017-22. Out of these, 84 establishments registered with the Department subsequently.
- ❖ Employers took the risk of not registering on account of low penalty, as discussed in Para 3.1.3.

⁴ Selected on the basis of highest amount of estimated construction cost for ongoing works of 2021-22 at the time of Audit.

Registration of fewer establishments also resulted in low beneficiary registrations and a large number of construction workers being left out of the social security cover envisaged under the Act.

The Secretary (Labour) directed the CLE and DLC to coordinate with the Local Bodies and obtain information about construction licenses issued by them, when the matter was raised during the exit conference (March 2024).

Further, the Government replied (April 2024) that registration of establishments was low due to Covid-19 pandemic which had a significant impact on construction activity. Regarding absence of mechanism to identify construction works going in the area it was replied that due to shortage of Labour Inspectors the work of inspection was adversely affected and once the number of inspectors are increased coverage of all the work sites would be ensured. Regarding work sites found unregistered during joint site inspection, it was replied that out of the six unregistered sites found, four have since been registered.

The Government's reply is not acceptable, as the number of establishment registrations was low even during pre and post Covid-19 periods. Further, despite the availability of the full strength of LIs, no targets were set for carrying out adequate number of inspections.

3.1.2 Intimation of the date of commencement and completion of any building or other construction work

As per Section 46 of the BOCW Act, 1996, read with Rule 26 of the GBOCW Rules, 2008, an employer in connection with any building or other construction work shall before 30 days of the commencement and completion of any building or other construction work submit a written notice to the Inspector intimating the actual date of the commencement and completion of such building or other construction work. Further, as per Section 48 of the Act, where an employer fails to give notice of the commencement of the building or other construction work, he shall be punishable with imprisonment for a term which may extend to three months, or with fine up to two thousand rupees, or with both.

Scrutiny revealed that a total of 285 establishments⁵ were registered by DLC-North Goa and DLC-South Goa during 2017-22. None of the registered employers had intimated the actual date of commencement or completion of such building or other construction work. Even in the year 2022-23, out of 36 establishments registered in both the districts⁶, none of the employers had intimated the actual date of commencement or

⁵ 206 in North Goa and 79 in South Goa

⁶ Thirty in North Goa and six in South Goa

completion. However, the Department neither imposed penalty⁷ nor took any other action as per the provisions contained in the Act *ibid*.

The Government replied (April 2024) that the observation has been complied with and all the establishments are now submitting notices of commencement and completion of works.

Reply has to be viewed against the fact that the Department neither imposed any penalty against the employer nor fixed any responsibility of Labour Inspectors for not conducting inspection of construction works going on in their jurisdiction.

3.1.3 Non-imposition of fine for delayed application for registration of establishments

As per Section 7 of the BOCW Act, every employer undertaking construction by engaging construction workers shall make an application to the RO of the district for registration of the establishment within 60 days from the commencement of the work. Provided that the RO may entertain any such application after the expiry of the period aforesaid, if he is satisfied that the applicant was prevented by sufficient cause from making the application within such period. Failure/delay in registration may attract a fine which may extend to ₹ 1,000⁸.

DLC-South Goa and DLC-North Goa registered 79 and 206 establishments respectively during the period 2017-22, out of which only 70 and 137 applications were made available to Audit. It was observed that 66 applications of DLC-South Goa and 89 applications of DLC-North Goa were received after the due date.

The establishments were registered without seeking the reasons for delay in applications and without evaluating if there was sufficient cause for the delay.

The State Government replied (April 2024) that efforts are made to avoid such situations and due procedure will be followed as per the existing Rules. It was also assured to carry out necessary modifications in the registration portal to identify the delay in date of application and commencement.

The reply is not tenable as the Department not only failed to ensure the implementation of the relevant provisions of the Act but also failed to carry out due diligence for imposition of the applicable penalty.

⁷ ₹ 5.70 lakh (285 establishments x ₹ 2,000 fine each establishment as per Act)

⁸ Under Section 50 of the Act

3.1.4 Delay in issue of Establishment Registration Certificates

As per Rule 24 of the GBOCW Rules, 2008, the RO, shall register the establishment and issue a certificate of registration to the applicant within 15 days of receipt of the application if applicant has complied with all the requirements.

Out of total 285 registrations done in North Goa (206) and South Goa (79) during 2017-22, 46 registration certificates (16 *per cent*) were issued with a delay ranging from 13 days to 1,094 days as detailed in **Table 3.3**.

Table 3.3: Number of registration certificates issued with delay

Registering Authority	Delay range (in days)			Total
	Upto 100	100-500	> 500	
DLC- North Goa	20	07	01	28
DLC-South Goa	14	04	Nil	18
Total	34	11	01	46

(Source: Information furnished by the Labour Department)

The delay was attributed to server problems and procedural delays in the Department. Delay in registration absolved the employer from the responsibilities under the Rules, including those for registration of workers and compliance to health, safety and other welfare measures of the workers.

The State Government replied (April 2024) that in most of the cases, delay in issuance of registration certificates was due to online and software issues. The issues are being streamlined in consultation with Goa Electronics Limited.

The reply is not tenable as in one fourth cases applications were processed by the Department with delay.

3.1.5 Non-submission of returns by registered establishments

As per Rule 247 of the GBOCW Rules, 2008, employer of every registered establishment shall annually send a return⁹ relating to such establishment in duplicate in Form XXV annexed to the rules to the RO so as to reach him not later than the 15th of February, following the end of each calendar year, with a copy to the Labour Inspector (LI). The return provides vital information such as the maximum number of building workers employed on any day during the year, total number of days during the year on which building workers were employed, number of incidents/accidents that took place during the year, *etc.*

⁹ The annual returns are to be submitted online through Goa Online portal maintained by Goa Electronics Limited.

Scrutiny, however, revealed that only 39 annual returns out of 197 were submitted by the employers during 2017-21 as detailed in **Table 3.4**.

Table 3.4: Details of returns furnished by registered establishments during 2017-21

Calendar Year	DLC-North Goa			DLC-South Goa		
	No. of returns due	No. of returns received	Percentage of submission of returns	No. of returns due	No. of returns received	Percentage of submission of returns
2017	Not maintained	NA	NA	43	Not maintained	NA
2018	25	Nil	NA	12	7	58.33
2019	30	10	33.33	22	6	27.28
2020	14	09	64.29	06	2	33.33
2021	38	04	10.53	07	1	14.29
Total	107	23		90	16	

(Source: Information provided by DLCs)

DLC-North Goa received only 23 returns, out of 107 whereas DLC-South Goa received only 16 returns, out of 90 due from the employers during the calendar year 2017-21. This shows the employer had submitted only 20 *per cent* returns to DLCs.

Annual returns were not furnished to DLC-North Goa by any of the registered establishments for the calendar year 2018. None of the DLCs maintained the record of returns for the year 2017. DLCs did not monitor the timely submission of returns and compliance in case of deviations or lapses observed during scrutiny of returns.

In the absence of returns, the DLCs did not have any information about the number of building workers employed, those entitled to be registered as beneficiaries, number of days of employment, accident/incident cases, *etc.*, which hindered effective monitoring of the registration and implementation of welfare schemes for the workers.

DLC-South Goa replied (February 2023) that the process for checking details in respect of non-submission/late submission of returns was being streamlined in consultation with Goa Electronics Limited. The Board replied (July 2023) that directions would be issued to the LI to monitor annual returns.

The Government replied (April 2024) that returns were submitted through offline process and no separate records were maintained. Also, submission of return is linked to registration of establishments and registration of establishments is being revamped. The annual return process shall also be streamlined for timely submission of returns.

The reply is not acceptable as though the number of registered establishments in a year was available with the Department, submission of returns against these establishments were neither properly registered/maintained nor monitored by the Department.

3.2 Registration of workers as beneficiaries of BOCW fund

As per GBOCW Rule 28 read with Rule 30, every building worker who has completed 18 years of age, but has not completed 60 years of age, and who has been engaged in any building or other construction work for not less than 90 days during the preceding 12 months shall be eligible for registration as a beneficiary and shall cease to be a beneficiary when he attains the age of 60 years or not engaged in building or other construction work for not less than 90 days in a year, and has not paid his contribution¹⁰ for a continuous period of one year.

3.2.1 Low registration of BOC workers

The registration of beneficiaries is managed by the Board. Workers are required to submit an application in the prescribed form, along with necessary documents¹¹ to the Registering Officers (RO) who are appointed by the Labour Department. In taluka, LIs are RO for registration of beneficiaries.

After verification of the application, the respective RO issues a Registration Certificate. The registration process is also monitored by the Board through monthly returns submitted by the employers giving full details of workers currently employed by them and entitled to be registered as a beneficiary.

Year-wise information on building and other construction workers registered as beneficiaries with the State Board is depicted in **Table 3.5**.

Table 3.5: Number of building and other construction workers registered with the Board during 2017-22

Year	Number of registered beneficiaries at the beginning of the year	Number of new registrations during the year	Total number of registered beneficiaries at the end of the year
2017-18	1934*	Nil	1934
2018-19	1934	2080	4014
2019-20	4014	11991	16005
2020-21	16005	1989	17994
2021-22	17994	51*	18045
Total		16111	

(Source: Information provided by the Board)

*Data maintained offline.

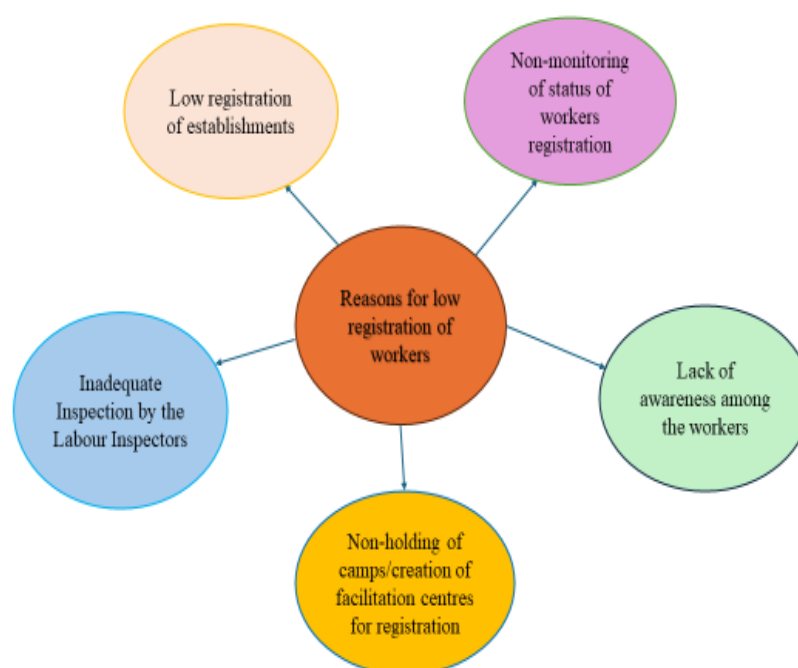
¹⁰ ₹10 per month

¹¹ Experience certificate, ID proof and the requisite fees in the form of a Demand Draft

It could be seen from the **Table 3.5**, that registration of workers was quite low during the period 2017-22, except for the year 2019-20, wherein 11,991 workers were registered. Further, there was a sharp decline noticed in the workers registration during the year 2021-22, whereas only 51 workers were enrolled as beneficiaries.

Further, increased registration of beneficiaries during 2018-20 was attributed to awareness programmes and training conducted by the Board during the year 2018-19. However, the Board did not conduct any further training and awareness activities among the workers for registration after 2019, which resulted in poor registration in the subsequent years. It was also observed that no workers were registered as a beneficiary during 2022-23.

Figure 2: Reasons for low registration of workers



3.2.2 Lack of proactive efforts for registration of BOC workers

Audit noticed that during the Registration of Establishments (2017-22) under Section 7 of the Act, 21,284¹² workers were engaged in building and other construction works. However, only 16,111 workers (76 *per cent*) were registered as beneficiaries and this showed that all the workers were not registered even in the cases of registered establishments, despite the fact that number of workers employed in these registered establishments were available with the Department.

¹² Total number of workers as per registration certificates issued to establishments during 2017-22

Further, the Department does not have any information about work carried out by unregistered establishments and the number of workers employed by them. As mentioned in para 3.1.1, during the joint site inspection of eight test checked unregistered establishments, it was noticed that six establishments employing a total of 165 workers were liable for registration under Section 7 of the Act.

However, as the establishments themselves were not registered, the registration of beneficiaries was also not done.

3.2.3 Non-submission of Assessment reports by Labour Inspectors

As per Labour Department order (November 2018), all LIs/ROs were required to submit the details of registration of building workers in their monthly assessment reports to the Board.

However, none of the LIs submitted their monthly assessment reports to the Board, which also failed to monitor the same. No action was taken on non-submission of assessment reports by the LIs.

3.2.4 Non-holding of regular camps/facilitation centres for registration of workers

As per Model Welfare Scheme for Building and Other Construction Workers and Action Plan, the State Labour Department/Welfare Board may issue directions to workers' registration authorities, to hold regular camps/create facilitation centres at prominent labour chowks/addas for the purpose of conducting awareness campaigns and facilitating registration of workers. Further, Board in its 13th meeting held in November 2018 decided to create awareness through advertisement on FM radio, announcement at Kadamba Bus stand across the State and spreading pamphlets, displaying hoardings, brochures and street plays at VPs level.

However, Audit observed that no such instructions were issued by the Labour Department/GBOCWWB to the workers' registering officers (Labour Inspectors) to hold regular camps/create facilitation centres at prominent labour chowks/addas for the purpose of conducting awareness campaigns and facilitating registration of workers during the period 2017-22.

The Board accepted (July 2023) the observations and stated that they would fix the responsibility as this was a legacy issue, which has grown over a period.

The State Government replied (April 2024) that audit observation is noted for compliance. It was also stated that cess collectors/labour inspectors will be directed to ensure registration of all unregistered workers by carrying out sensitization at construction sites and by surprise inspections. Further, the Board also decided to authorize all Labour Inspectors, all Village

Panchayats, Municipalities, Assistant/Junior Engineers of work executing departments as registering officers under the Act for registration of workers. The Board has forwarded this proposal for consideration to the expert committee.

3.3 Registration of migrant workers as a beneficiary of the Welfare Fund

Pursuant to the directions of the Hon'ble Supreme Court (July 2018), Model Scheme for Building and Other Construction Workers and Action Plan (for Strengthening Implementation Machinery) was placed on the official website of the Government of India, Ministry of Labour and Employment for compliance by State Governments and Union Territory Administrations.

As per the above-mentioned Scheme, to facilitate registration of BOC migrant workers under the Act, the destination State may be directed to conduct special drive with focus on migrant BOC workers and ensure that the migrant workers from outside the State are not discriminated at the time of registration and delivery of benefits. The authorities responsible for registration of migrant workers must share information with the respective State Welfare Board so that their registration/renewal/delivery of welfare benefits is monitored by the Boards of the source states.

As per information provided by the registering authorities, 4,967 migrant workers were registered under *inter-state* migrant workers Act, 1979, who were employed in Building and Other constructions works in the State during the period 2017-22. Under BOCW Act, it was noticed that 3,748 migrant workers (75.46 *per cent*) were registered with the GBOCWFF. Further, it was also observed that in the year 2022-23, 798 *inter-state* migrant workers were employed in building and other construction works in the State, however none of them were registered as beneficiary with GBOCWFF. Neither did the GBOCWFB receive any data/information of the registered migrant workers under the BOCW Act from the source State Welfare Boards nor did they share any data/information of the registered migrant workers to the source State Welfare Boards so that their registration/renewal/delivery of welfare benefits could be monitored by the respective Boards.

Due to absence of non-sharing of data between the Welfare Boards, registration/renewal/delivery of welfare benefits of all the *inter-state* migrant workers employed in the State could not be ensured.

The Board replied (September 2024) that henceforth, data on registration/renewal/delivery of welfare benefits of all *inter-state* migrant workers employed in the State will be shared between the Welfare Boards.

Reply has to be viewed against the fact that the Board had not taken immediate action to comply with the Hon'ble Supreme Court's Order.

Conclusion:

Registering authorities had no information about number of construction works going on in their respective areas. There was no co-ordination and data sharing between the construction licence issuing authority and the registering authority. Prescribed returns were not furnished by the registered establishments and intimation for commencement of construction/ completion of work was not given as required under the Act.

Registration of beneficiaries to avail benefit under the schemes was quite low which can be attributed to the Board's failure to conduct awareness programmes among the workers.

Recommendation 3: The Department may take immediate measures to increase the enrolment of establishments including a mechanism with Local Bodies and works executing departments to get the data of construction licences issued and work orders executed respectively.

Recommendation 4: The Board may conduct periodic surveys for identifying unregistered BOC workers and regular drives to improve awareness among workers to increase registration.

CHAPTER-4

Assessment, Collection and Remittance of Cess

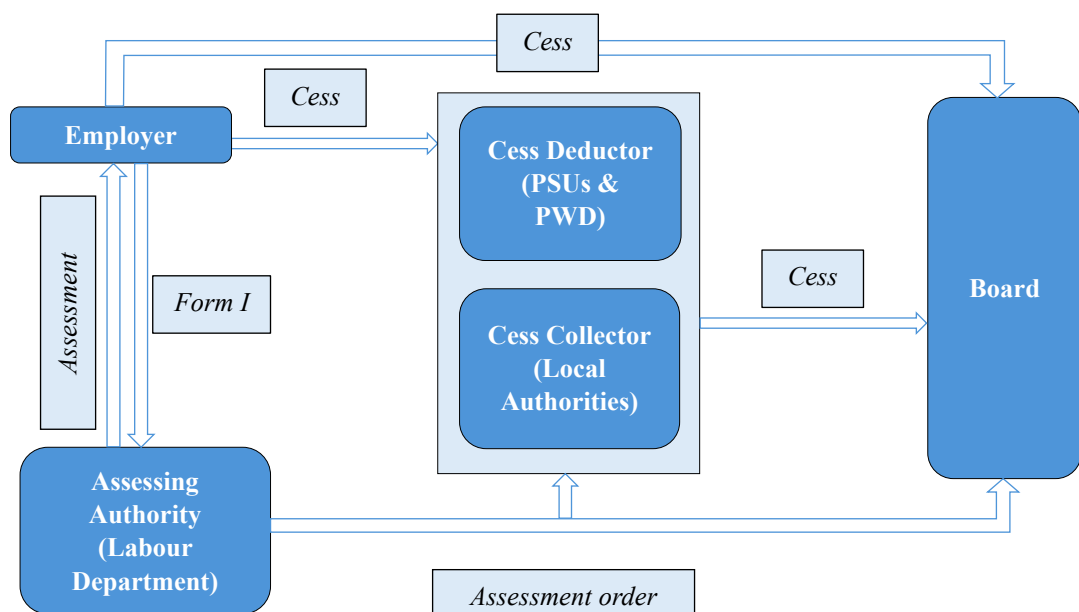
Chapter 4: Assessment, Collection and Remittance of Cess

A cess was to be levied and collected for the purposes of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (27 of 1996), at such rate not exceeding two *per cent* but not less than one *per cent* of the cost of construction incurred by an employer.

The main sources of cess were - deduction at source from contractor's Running Account bill in case the work is executed by the Government departments or Public Sector Undertakings and in other cases, advance cess collection by the construction licence issuing authorities (Local Bodies). The proceeds of the cess collected were to be paid by the local authority or the State Government agency collecting the cess to the Board after deducting the cost of collection, not exceeding one *per cent* of the amount collected. Further, an employer may also pay in advance an amount of cess calculated on the basis of estimated cost along with the notice of commencement of work to the Board.

The cess was to be collected at a uniform rate as prescribed on the basis of the quantum of the building or other construction work involved and was subject to final assessment made by assessing officers. The cess collection mechanism is depicted in **Figure 3** given below:

Figure 3: Cess collection mechanism



4.1 Non-assessment of cess

The Cess Act, 1996 requires every employer carrying on building or other construction works to pay cess (Section 3 of the Act) and to furnish returns to the prescribed Authority/Officer within 30 days (Section 4 of the Act). In

case of default, the Authority shall give notice to furnish the return within a specified date. The Cess Act further provides that in absence of any return, the Authority shall assess the amount of cess payable after inquiry and issue an order specifying a date for payment. In case of non-payment, such an employer shall be liable to pay interest on the amount to be paid at the monthly rate of two *per cent* (Section 8 of the Act). If any amount of cess is not paid within the specified date (30 days), the authority may impose a penalty not exceeding the amount of cess. Deputy Labour Commissioners (DLCs) and Assistant Labour Commissioners (ALCs) were appointed (February 2007) as Assessing Officers (AOs) under their jurisdiction for assessment of cess under the Cess Act (Section 9 of the Act).

Local Bodies collect the advance cess @ one *per cent* at the time of issue of construction license. Advance cess is levied based on estimated cost submitted by the valuers/engineers.

In case of variation in estimated cost, as per section 6, 7 and 8 of the Cess Rules, 1998, the employers are to furnish to the AO within 30 days of commencement or modification of work regarding the same through Form I, which is then to be assessed by the AO within six months. Under-assessment and over-assessment so identified would lead to the employer having to pay the additional cess calculated or being eligible for refund of the excess cess collected respectively.

Audit observed the following:

- ❖ The prescribed returns as per the Cess Act were not received from any of the registered employers by the four test-checked AOs during 2017-22. The AOs appointed for the purpose did not carry out any assessments/issued Assessment Orders in their jurisdictions. The same was the case in all other jurisdictions across the State.
- ❖ The AOs did not issue any notice to employers under the Cess Act.
- ❖ The test-checked AOs had no information about the number of building and other construction works undertaken in their jurisdiction.
- ❖ Enquiries of work sites were not conducted by any officer authorized by the AOs to estimate the cost of construction.
- ❖ Revised Goa Schedule of Rates (GSR) were not followed by VPs to determine the estimated cost of construction.

As a result, the overall cost of construction, the cess realizable or penalty/interest on unrealized cess, was not ascertained by the Assessing Officers. AOs appointed for the purpose have not done any assessment in the State since their appointment and consequently, the Board remained

unaware of the quantum of cess assessed as well as unrealized cess. Further, AOs did not issue notices in instances where employers failed to submit the required returns under the Cess Act.

The Government replied (April 2024) that it was observed by the Board that Village Panchayats are not collecting cess as per the revised GSR and the Board has informed the Director of Panchayat to issue necessary instructions to all Village Panchayats to collect cess as per revised GSR. It was also stated that ALCs and DLCs are notified as AOs and it shall be ensured that these officials will do the assessment work hereafter.

The reply is not tenable as the Labour Department did not take any action against the AOs for disregarding Government orders and failing to perform their assigned duties. As a result, realization of actual cess amount payable to the Board could not be ascertained.

4.2 Loss of revenue due to delayed commencement and non-collection of cess by Village Panchayats

A test check was conducted to verify whether the correct amount of cess as notified (January 2009) by the State Government was being collected and remitted to the Goa Building and Other Construction Workers Welfare Board in a timely manner. However, scrutiny of records in four VPs¹ revealed that even though cess collection was notified by the State Government with effect from 01 January 2009, the VPs started collecting cess only from 2021-22 onwards. The inordinate delay in commencement of cess collection resulted in a huge loss of revenue to the BOCW fund. In the case of the test checked VPs, ₹ 383.53 lakh was to be collected against 348 applications for which construction licenses were issued during 2017-21. Details of non-collection of cess are given in Table 4.1.

Table 4.1: Issue of construction license without collecting cess by VPs during 2017-21

Sl. No.	Name of VPs	No. of construction licenses where cess was due	No. of construction licenses issued without collecting cess	Estimated cost of construction where cess was not collected (₹ in lakh)	Amount of cess not collected @one per cent of estimated cost (₹ in lakh)
1	Calangute	122	122	24504.05	245.04
2	Aldona ²	51	51	2039.85	20.40
3	Sancoale	168	168	11548.06	115.48
4	Betoda ³	20	07	261.13	2.61
Total		361	348	38353.09	383.53

(Source: Information furnished by the test checked VPs)

¹ Calangute, Aldona, Sancoale & Betoda

² Cess collection started from 2020-21

³ In 13 cases of 2017-21, demand were raised and cess collected during 2021-22.

The VPs could not furnish any reason for delayed commencement of cess collection in disregard of Government notification in January 2009. Non-collection of cess by the VPs was not taken up by the Board for action by the Government.

The State Government replied (April 2024) that the Board has taken active steps and instructed (August 2021) the Directorate of Panchayats to direct panchayat secretaries to recover the cess. The Board had also brought it to the notice of the Government and published notice in local dailies to raise awareness about cess collection. Regarding collection of cess for prior period, it was stated that the matter would be placed in the Board's meeting for appropriate decision.

Reply has to be viewed against the fact that the Board failed to instruct Director of Panchayats in time for issuing directive to VPs for cess collection which was effective from January 2009, resulted in delayed collection of cess commencing from 2021-22 onwards. Moreover, neither the Board and Director of Panchayats had taken follow up action nor any step was taken by VPs for recovery of cess except by VP Betoda.

4.3 Non-remittance of the collected cess to the Board

Rule 5(3) of the Cess Rules provides that the cess collected should be remitted to the Board within 30 days of collection. Scrutiny of records of 12 test checked units (cess collectors/cess deductors)⁴ revealed that two VPs (Calangute and Aldona) did not remit cess amounting to ₹ 39.81 lakh to the Board as detailed in **Table 4.2** while the other two VPs (Betoda and Sancoale) had deposited the entire collected amount to the Board.

Table 4.2: Non remittance of cess to the Board

(₹ in lakh)

Name of the VPs	Year of cess collection	Amount of cess collected by VPs	Amount of cess deposited to Board by VPs	Amount of cess not deposited with the Board
Calangute	2021-22	24.33	Nil	24.33
Aldona	2021-22 ⁵	22.17	6.69	15.48
Total		46.50	6.69	39.81

(Source: Information furnished by the test checked VPs)

As seen in the table above, an amount of ₹ 39.81 lakh was not deposited with the Board by Calangute VP and Aldona VP, which was in contravention of Cess Rules. Reasons for non-remittance of cess to the Board were not furnished to Audit by the VPs. Further, as the Board did not have any mechanism for monitoring and ensuring cess collection and its

⁴ Four test checked VPs- Aldona, Calangute, Betoda, Sancoale, four ULBs- CCP, Ponda, Curchorem-Cacora, Quepem, and four work executing departments - GSIDCL, PWD Div. III, Div. VI & Div. XII

⁵ VP Aldona collected cess of 2020-21 by issuing demand notices in 2021-22.

remittance by cess collectors, the possibility of unauthorized utilisation of cess amounts could not be ruled out.

The State Government replied (April 2024) that Directorate of Panchayat has passed necessary instructions to all Village Panchayats to remit the cess within 30 days of collection.

The Government's reply is not tenable as both the VPs still had not deposited the collected cess in violation of the extant Rules and no action was taken by the Government to address the issue.

4.4 Delay in remittance of labour cess amounting to ₹ 4.79 crore

Rule 5 of the BOCW Cess Rules, 1998 provides that the cess amount collected shall be transferred to the Board within 30 days of its collection. Government of Goa notified collection of cess @ one *per cent* of construction cost (above ₹10 lakh) with effect from 01 January 2009.

Records of four work executing departments (cess deductors)⁶, four Municipal Councils/Corporations⁷ and four Village Panchayats (cess collectors)⁸ were test checked to verify whether the correct amount of cess was deducted/collected and remitted to the Board in a timely manner. It was observed that out of the 12 selected units, three remitted cess with a delay ranging up to 1,000 days during 2017-22 as detailed in **Table 4.3** while remaining nine units remitted cess in time.

Table 4.3: Details of delayed remittance of cess

(₹ in lakh)

Name of the unit	Amount remitted with delay (up to 100 days)	Amount remitted with delay (101 to 500 days)	Amount remitted with delay (501 to 1000 days)	Total
GSIDCL	50.97	138.95	67.91	257.83
CCP	215.68	-	-	215.68
VP Betoda	1.98	3.20	-	5.18
Total				478.69

(Source: Information provided by the selected units)

As seen in the table above, there was a substantial delay in remittance of cess by the GSIDCL. Reasons for delayed remittance of cess to the Board were not furnished to Audit. The GSIDCL replied (July 2023) that due to financial constraints which were faced by the company over the past few years, the accumulated cess amount was not remitted to the Board.

⁶ GSIDCL, PWD Div. III, Div. VI & Div. XII

⁷ CCP, Ponda, Curchorem-Cacora, Quepem

⁸ Aldona, Calangute, Betoda, Sancoale

Delayed remittance of cess to the Board is a violation of the provisions of the Act and carries the risk of unauthorized utilization of cess amounts by the cess collecting entities.

The Secretary (Labour) assured (March 2024), to take up the matter with the Managing Director of GSIDCL, during the exit conference.

The Government replied (April 2024) that the Board has also planned to discuss the issue with the concerned cess collectors/cess deductors and ask them to adhere with the provisions of the Cess Act, 1996.

Reply is not tenable as action taken by the Government does not fully address the problem, as no mechanism to monitor the timely remittance of cess has been considered amidst possibility of utilization of cess collected by the collectors/deductors for other purposes. In the absence of a robust monitoring mechanism within the Board to ensure timely and accurate collection and remittance of cess, the Board would not have any control over realising the proceeds of the cess.

4.5 Collection of cess through cash or cheques by Village Panchayats in violation of provisions of Cess Rules

According to Rule 4(4) of the Building and Other Construction Workers' Welfare Cess Rules, 1998 (BOCWW Cess Rules), where the approval of a construction work by a local authority is required, every application for such approval shall be accompanied by a crossed DD in favour of the Building and Other Construction Workers Welfare Board for the applicable amount of cess.

During scrutiny of records in test checked VPs⁹, it was observed that the VPs started collecting cess from the year 2021-22 onwards. The entire amount (₹ 97.99 lakh) was collected either in cash or in cheque/DDs in favour of VP.

Collection of cess in cash or by cheques, other than that prescribed under the Rules *ibid* is fraught with the risk of cheque bounce/unauthorized holding/use of cess amount by the cess collectors.

The Government replied (April 2024) that Directorate of Panchayat has passed (June 2023) necessary instructions to all VPs to collect cess by crossed demand draft and now compliance is being done by all the VPs. Further, the Board instructed (June 2024) Directorate of Panchayats to collect cess through electronic mode (RTGS/NEFT). Accordingly, the Directorate of Panchayat issued (July 2024) an order to implement the instructions of Board by all VPs.

⁹ Aldona, Calangute, Betoda and Sancoale

Audit is of the view that compliance of instruction to collect cess by crossed demand draft/electronic mode need to be ensured by the Department to avoid the risk of unauthorized holding/use of cess amount.

Conclusion:

Assessing Officers appointed by the Government in the year 2007 for assessment of cess, had not done any assessment in their respective zones. Commencement of cess collection was notified by State Government *w.e.f.* 01 January 2009, however, Village Panchayats started collecting cess only in 2021-22, resulting in less collection of cess for welfare of workers. Cases of non-remittance, delayed remittance by Local Bodies and Goa State Infrastructure Development Corporation Limited and unauthorized mode of collection of cess were also observed.

Recommendation 5: The Government should fix responsibility for non-assessment of cess and ensure commencement of cess assessment at the earliest.

Recommendation 6: The State Government may issue necessary directions to Local Bodies and PSUs for ensuring that cess is duly assessed, levied, collected and remitted to the Board within specified time of 30 days as per the Cess Act. The Board may strictly monitor timely collection and remittance of the cess.

CHAPTER-5
Welfare, Health and Safety
of Workers and Inspection of
Establishments

Chapter 5: Welfare, Health and Safety of Workers and Inspection of Establishments

The Health and Safety policy outlined in the Rules specifies the establishment's responsibility towards the health, safety and environmental protection of building workers. It assigns responsibilities to all parties involved in construction works including the principal employer, contractors and sub-contractors. The State Government appoints a gazetted officer to serve as the Chief Inspector of building and construction, for ensuring the effective implementation of the provisions of this Act within the State.

5.1 Non-formulation of health and safety policy by the employers

As per GBOCW Rule 44 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 of Inspection of Building and other Construction work.

It was observed that though the Department registered 51 establishments during 2018-22¹, where 50 or more workers were employed in any day of a year, none of these registered establishments had submitted any written statement of policy in respect of building workers.

The submission of such a policy by the employers was not monitored by the Department and no notices were issued for non-compliance.

The Government accepted (April 2024) the audit observation and assured that necessary instructions will be issued to all Labour Inspectors, Assistant Labour Commissioners to sensitize the employers about formation of the policy.

5.2 Inspections relating to welfare, health and safety of construction workers

According to Rule 303 of the Rules, an Inspector may, *inter alia*, examine a construction site or place or premises used for a building or other construction work. He may issue show-cause notice or warning to employers regarding safety, health or welfare of building workers provided under the Act or the Rules. Further, he may hold an enquiry into the cause of any accident or dangerous occurrence due to any operation connected with or incidental to such building or other construction work, or of non-compliance with any of provisions of the Act and Rules and give directions in this regard.

¹ Data for the year 2017-18 was not produced

The Labour Commissioner was appointed (January 2007) as the Chief Inspector of Inspection of Building and Construction under the Act and seven LIs specified with local limits appointed (February 2007) as inspectors for all provisions of the Act and Rules.

Taluka-wise details of inspections of unregistered construction sites carried out during 2017-22 are given in **Table 5.1**.

Table 5.1: Taluka-wise inspection of unregistered construction sites

Name of the Taluka	2017-18	2018-19	2019-20	2020-21	2021-22	Total
Pernem	Nil	Nil	Nil	Nil	34	34
Bardez	Nil	Nil	Nil	Nil	23	23
Bicholim	Nil	Nil	Nil	Nil	02	02
Sattari	Nil	Nil	Nil	Nil	01	01
Sanquelim	Nil	Nil	Nil	Nil	01	01
Tiswadi	Nil	Nil	Nil	Nil	15	15
Mormugao	Nil	Nil	Nil	Nil	04	04
Ponda	Nil	Nil	Nil	Nil	01	01
Sanguem	Nil	Nil	Nil	Nil	Nil	Nil
Quepem	06	Nil	Nil	Nil	Nil	06
Canacona	02	Nil	Nil	Nil	Nil	02
Salcete	01	Nil	Nil	02	10	13
Total	09	Nil	Nil	02	91	102

(Source: Information provided by the Board)

As it can be seen from the table above, no inspections were carried out in the years 2018-19 and 2019-20. A total of 102 inspections were carried out between 2017 and 2022, out of which 89 *per cent* inspections were carried out in 2021-22. All 102 inspections were exclusively conducted for unregistered construction sites. Scrutiny of the inspection reports test checked by audit revealed that none of the inspected establishments had sent notices for commencement/completion of work to LIs and the employers did not maintain documents such as register of workers, wage register, muster roll and register of overtime. However, no cases of accidents were reported during the audit period.

As per the updated position (June 2024) furnished by the Department, 84 establishments were registered subsequent to the inspection. Further, despite having the full strength of LIs during 2017-22, none of the registered establishments were inspected during this period.

It was also observed that the monthly/annual target for inspection was not fixed by the Department. No reasons were given for non-performance of mandated duties by the LIs. The supervisory officers failed to monitor and take any action for non-compliance with the Act and Rules. The Department did not have systems to ensure the regular inspection of establishments by LIs and failed to

ensure that all establishments were in compliance with the health, safety and welfare provisions under the Act and Rules for building and other construction workers.

The Government replied (April 2024) that necessary instructions will be issued to all LIs to conduct inspections related to health, safety and welfare. Further, the ALCs and DLCs will monitor the inspection reports and set the targets for the LIs.

Thus, despite the availability of full strength of LIs, inspections were not carried out. Directions were not issued by higher authorities to DLCs/ALCs for monitoring of inspection reports and targets were not set for LIs for inspection. Further, no reasons for non-compliance of rules by the officials and authorities concerned have been provided.

5.3 Joint site inspection of establishments

Joint site inspections of eight selected registered establishments were conducted to check compliance with health, safety and welfare measures as contained under the Act and Rule. The discrepancies observed during the joint site inspection are discussed in subsequent paras.

5.3.1 Non-availability of canteen facility

As per Rule 249 of the Rules, in every place where not less than 250 building workers are ordinarily employed, the employer shall provide an adequate canteen in the manner specified in this rule for the use of such building workers. Two out of eight construction sites inspected, employed more than 250 workers. However, no canteen facility (100 *per cent*) was provided by the employers.

5.3.2 Use of head protection and other protective apparel

Rule 51 provides that every building worker required to pass through or work within areas at building or other construction work where there is a hazard of being struck by falling objects or materials, shall be provided by the employer with safety helmets and waterproof boots. However, it was observed that suitable protective equipment like safety boots, helmets, *etc.*, were not provided by the employer at three construction sites (37.50 *per cent*).

5.3.3 Non-availability of accommodation

As per Section 34 of the Act, 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 work is in progress.

Audit observed that one out of eight test checked sites, accommodations were not being provided by the employer.

5.3.4 Non-maintenance of workers and beneficiary register

Rule 245 requires that every employer maintains in respect of each registered establishment where he employs building workers, a register in Form XV, containing vital information regarding the employment of building and other construction workers and their registration as a beneficiary with the Board. However, none of the inspected establishments maintained this essential register (Form XV). Hence, the registration status of workers could not be verified.

5.3.5 Non-display of registration certificate

As per Rule 26(5), a copy of the certificate of registration shall be displayed at a conspicuous place at the premises where the building and other construction work is being carried out. At five out of eight inspected establishments, the certificate of registration was not displayed at the work site (**Appendix II**).

While the Board had not provided point-wise replies to the above observations made during joint site inspection, it was stated (July 2024) that the Department had already initiated action for compliance of the provisions of the Act and further an Office Memorandum was issued (June 2024) for implementation of BOCW Acts and Rules.

Conclusion:

Establishments employing more than 50 workers have not formulated health and safety policy as required under the Goa BOCW Rules, 2008. Despite the availability of full strength of LIs, the number of inspections to check health and safety issues were not carried out adequately. Discrepancies like non-availability of canteen facility for workers, absence of head and safety gears on work site, non-availability of accommodation, *etc.*, were observed during joint site inspection.

Recommendation 7: The Department may ensure the formulation of health and safety policies by the employers who employed more than 50 workers as required under GBOCW Rules.

Recommendation 8: The Department may strengthen mechanisms for conducting regular inspection of establishments.

Recommendation 9: The Department may take appropriate action on employers for non-providing the canteen facility to the workers where 250 or more workers are employed.

CHAPTER-6
Management of Welfare
Fund & Implementation of
Welfare Schemes

Chapter 6: Management of Welfare Fund and Implementation of Welfare Schemes

6.1 Financial Management

6.1.1 High administrative expenditure incurred by the Board

Section 24(1) and 24(2) of the BOCW Act provides that the Board's fund was to be constituted from the contributions made by the beneficiaries and the amount of cess received by the Board. The fund so constituted was to be utilised for meeting expenses of the Board in discharge of its functions¹. Section 24(3) of the Act provides that the administrative expenditure was to be kept within a limit of five *per cent* of the total expenditure. Details of income and expenditure as well as administrative expenses are given in **Table 6.1**.

Table 6.1: Details of receipts and expenditure of the Board for the period 2017-22

(₹ in lakh)

Year	Receipts			Expenditure			Percentage of Admin exp. to total exp.
	Cess collected	Other/ misc. receipt	Total	Admin Expenditure	Expenditure on schemes	Total expenditure	
2017-18	3472.24	7.27	3479.51	19.56	00.08	19.64	99.59
2018-19	3051.23	8.58	3059.81	78.33	00.05	78.38	99.93
2019-20	3117.60	27.76	3145.36	65.99	111.98	177.97	37.08
2020-21	4087.20	6.60	4093.80	55.64	656.93	712.57	7.81
2021-22	6070.24	9.49	6079.73	53.68	299.35	353.03	15.21
Total	19798.51	59.70	19858.21	273.20	1068.39	1341.59	20.36

(Source: Information provided by the Board)

It could be seen from the above table, that as against the income of ₹ 198.58 crore, an expenditure of ₹ 13.42 crore was incurred during 2017-22.

Audit observed that the administrative expenditure during 2017-22 ranged between 7.81 and 99.93 *per cent* against the ceiling of five *per cent*. It was also noticed that a meagre share (5.38² *per cent*) was incurred on welfare schemes and a huge amount of ₹ 184.57 crore remained unutilised. Further, in 2022-23 also, against the total cess collection of ₹ 84.60 crore, only a meagre expenditure of ₹ 3.76 lakh (0.04 *per cent*) was made on Scheme implementation.

¹ Welfare measures for the benefit of construction workers and salaries, allowances and other remuneration of the members, officers and other employees of the Board.

² ₹ 1,068.39 lakh spent on welfare schemes / ₹ 19,858.21 lakh collected on account of cess and other receipts during 2017-18 to 2021-22 * 100 = 5.38 *per cent*.

The issue of idling of cess fund was also pointed out in the Inspection Report of GBOCWWB for the period April 2014 to October 2020 but no corrective measures were initiated by the Board.

The Government accepted (April 2024) the observation and stated that the Board shall increase the registration of building workers so that more and more beneficiaries receive the benefits under all the welfare schemes. Further, it was stated (April 2024) that the Board has also revised the amount of benefits under different schemes, to ensure that expenditure on different schemes allows the permissible limit of five *per cent* administrative expenditure.

Thus, the Board failed to prioritize workers' welfare and utilization of funds for essential benefits, such as health and safety measures, skill development, housing and financial assistance which defeated the purpose of setting up the Fund.

6.1.2 Non-preparation of annual statement of accounts and annual reports

Section 26 of the BOCW Act stipulates that the Board shall prepare an annual report, giving a full account of its activities during the previous financial year and submit a copy thereof to the State Government and the Central Government.

Section 27 of the BOCW Act stipulates that the Board shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed in consultation with the Comptroller and Auditor General of India (CAG). The CAG audits the accounts of the Board under Section 19(2) of the CAG's DPC Act read with Section 27(3) of the BOCW Act, 1996 and prepares a Separate Audit Report which is placed in the State Legislature.

Audit observed that annual accounts of the Board were prepared only till the year 2017-18 and accounts had not been prepared since 2018-19. Further, even the annual accounts up to 2017-18, were not furnished to the CAG for audit. Thus, Separate Audit Reports were neither prepared nor laid in the State Assembly till date.

Further, it was also observed that the Board decided (October 2021) to appoint an Internal Auditor from Directorate of Accounts, Government of Goa, however, Internal Auditor was not appointed.

Annual reports on the functioning of the Board had not been prepared since the constitution of the Board.

The Government replied (April 2024) that the Board had engaged a Chartered Accountant (CA) who failed to complete the task. The same will be taken up

for completion by availing the services of any other reputed CA and it will be ensured that annual statement of accounts and annual report will be prepared.

The reply is not acceptable as non-preparation of accounts since 2018-19, not ensuring their timely audit and non-preparation of annual reports on the functioning of the Board contravened the provisions of the Act and diluted the accountability of the Board.

Further, the Government replied (April 2024) that request for Internal Auditor was made to Directorate of Accounts in December 2021. Further it was informed (December 2024) by the Board that a reminder has been issued (June 2024) to the Directorate of Accounts in this regard.

Reply is not tenable as follow up action was not taken up by the Board with Directorate of Accounts after three and half years of initial request.

6.1.3 Loss of revenue due to parking of funds in saving bank accounts

The Board in its 8th meeting (27 April 2016) discussed about the huge amount (₹ 8.21 crore) accumulated in its savings bank account³ and observed that it incurred considerable revenue loss by way of difference of interest rates in savings bank accounts *vis-a-vis* fixed deposit accounts. To avail optimum benefit by way of interest it was decided to adopt auto sweep facility in the above-mentioned account whereby any amount above ₹ five lakh lying in the savings bank account is automatically transferred to the fixed deposit account.

During scrutiny of records and bank statements of the two bank accounts⁴ held by the Board, it was observed that there was a balance of ₹ 15.12 crore in the Canara Bank account as of 30 June 2022 and auto sweep/FD from this account was not initiated since opening of the account. FDs were initiated only in July 2022. Further, in another saving account held by the Board (Union Bank), there was a balance of ₹ eight crore as of May 2023.

The Government replied (April 2024) that presently the Board is availing the auto sweep facility from Indian Overseas Bank-Taleigao Branch. Further it was stated (April 2024) that due to higher rate of interest the money is being put in Term Deposit Receipt in the said bank presently.

The reply is not tenable as bank statements relating to Indian Overseas Bank were not produced to audit for verification. Further, the reply is silent about the balances in saving bank accounts held in Canara Bank of India.

³ A/c No. 324902010019535 of Union Bank of India, Patto, Panaji

⁴ Board opened another savings accounts no. 110024727359 in Canara Bank on 25/11/2021.

Thus, the Board was unable to effectively monitor its idle funds and issue timely instructions to banks for transferring the surplus amount (above threshold limit) to fixed deposits, losing higher interest income.

6.1.4 Shortage of staff

Section 19 of the BOCW Act provides that the Board shall appoint a Secretary and such officers and employees as it considers necessary for the efficient discharge of its functions under this Act. The terms and conditions of appointment and the salary and allowances payable to the Secretary and the other officers and employees of the Board shall be such as may be prescribed.

Audit observed that appointments of a Chief Accounts Officer and an Accountant were approved in Board's meeting held in July 2018, however, these key positions remained unfilled. This resulted in serious deficiencies such as non-maintenance of accounts, non-preparation of annual accounts, non-realization of time barred cheques/DDs and parking of funds in savings accounts as discussed in previous paragraphs.

Board in its 14th meeting held in November 2019 decided for automation and strengthening of account section by installing Tally ERP software to reduce the burden of managing the manual accounts.

Further, in the 18th Board meeting (March 2023) a resolution was passed to formulate recruitment rules for both existing and newly created positions. Accordingly, a proposal was submitted to the Government seeking approval for the formulation of recruitment rules. However, recruitment rules have not yet been approved/notified by the Government.

The Government replied (April 2024) that order has been placed to install Tally software but the concerned officials have not been trained to operate the system. Regarding framing of recruitment rules it was replied that the draft recruitment rules for existing as well as new posts has been framed (February 2024) and is under approval.

The reply has to be viewed against the fact that without the required training to staff, the automated accounting tool would serve no purpose.

The Government's reply was silent about the vacancies of accounts staff, though its functioning had been impacted by the absence of key functionaries like Chief Accounts Officer and Accountant.

Key positions of Chief Accounts Officer and Accountant required to manage the fund effectively, remained vacant and the recruitment rules for various posts are yet to be notified by the Government.

6.2 Implementation of welfare schemes

Section 22 of the BOCW Act, 1996 stipulates various social security and welfare schemes for the benefit of building and other construction workers. In pursuance to the Act, the State Government notified Goa BOCW Rules, 2008 read with amendment Rules 2018, which prescribed 11 welfare schemes *viz.* (i) Financial assistance for education of children (ii) Death benefit (iii) Funeral assistance (iv) Financial assistance for marriage (v) Maternity benefit (vi) Pension benefit (vii) Grant for purchase of house (viii) Disability Pension (ix) Grant for purchase of tools (x) Medical assistance to beneficiaries (xi) Family Pension.

Further, State Government notified eight additional welfare schemes *viz.* (i) Subsistence allowance for mentally challenged and spastic children of building workers (2018) (ii) Interim relief to beneficiaries affected by disaster (2018) (iii) Menstrual hygiene scheme (2018) (iv) Mobile health dispensary scheme (2018) (v) Setting up of women's hostel scheme (2018) (vi) Mobile toilet scheme (2018) (vii) GBOCWWB Assistance scheme Covid-19 (2020) (viii) Covid-19 Procurement of ration items under BOCWW fund (2020).

6.2.1 Non-implementation of major schemes prescribed under the Act since inception

Out of 19 welfare schemes, only nine were being implemented in the State as discussed in para 6.2.2. Out of 10 unimplemented schemes, five were more crucial welfare and security schemes for construction and building workers which were never implemented by the Board. The detail of these five unimplemented schemes is given in **Table 6.2**.

Table 6.2: Details of five major unimplemented schemes

Sl. No.	Name of Scheme	Rule/provision (Read with Amendment Rule 2018)	Eligibility & Benefit
1	Maternity benefit	GBOCW Rule 276	The Board may on application made by the women beneficiaries, sanction ₹ 10,000 each as maternity benefit during the period of maternity, provided that this benefit shall not be allowed more than twice.
2	Pension benefit	GBOCW Rule 277	A member of the Fund who has been working as a building worker for not less than one year after the commencement of these rules shall on completion of 55 years of age for men and 50 years of age for women be eligible for pension.
3	Grant for repair and interest rebate for the construction of new house	GBOCW Rule 279	The Board may on application by a member, grant an amount of ₹ One lakh for repairs of existing house and an amount up to ₹ five lakh towards the interest rebate on loans sanctioned to beneficiary by bank, financial institutions, <i>etc.</i>
4	Disability pension	GBOCW Rule 280	The Board may sanction an amount of ₹ 2,000 per month for partial disability and ₹ 5,000 per month for total disability to the beneficiary who got disabled due to paralysis, leprosy, TB, accident, <i>etc.</i> In addition to the pension, he will be eligible for an ex-gratia payment of not more than ₹ One lakh depending upon the percentage of disability and subject to such conditions as may be fixed by the Board.
5	Medical assistance to beneficiaries	GBOCW Rule 285	The Board may sanction financial assistance to the beneficiaries who are hospitalized for five or more days due to accident or any disease. This assistance shall also be given to beneficiaries who met with accidents. If disability is due to accident, the worker shall be eligible for financial assistance up to a maximum of ₹15,000 depending upon the percentage of disability.

These five crucial schemes like maternity benefit, pension benefit, grants for housing repairs, disability pension and medical assistance to beneficiaries were not implemented by the Board since the inception.

Further, the Board in its meeting decided (November 2019) to pay 100 *per cent* contribution on behalf of beneficiaries for registration under Pradhan Mantri-Shram Yogi Maan-Dhan Scheme. However, it was observed that this decision was not implemented.

The Government replied (April 2024) that out of the five schemes benefits were given to some of the beneficiaries under medical assistance, maternity benefit, pension and disability schemes. As regards Grant for repair and interest rebate for the construction of new house, it was stated that there was no beneficiary meeting the eligibility criteria for availing benefit of Scheme.

Reply is not tenable because, as per the records produced to audit, no beneficiary was given benefit under these schemes. In case of Grant for repair and construction of new house scheme, there was no eligibility criteria for the members of the fund as per amendment of Rule 279 (2018). Thus, Board was unaware of amendments to the rules and failed to implement major schemes in the State, consequently deprived the BOCWW fund members from availing intended benefits of the scheme.

Regarding implementation of Pradhan Mantri-Shram Yogi Maan-Dhan Scheme it was replied (April 2024) that the scheme would be implemented after getting administrative approval from the Chairman.

The reply is not tenable as even after lapse of four years, the decision taken by the Board is yet to be implemented.

6.2.2 Deficient implementation of welfare schemes by the Board

The basic purpose of collecting cess was to finance various social security and welfare measures for the intended beneficiaries. The number of beneficiaries of welfare schemes during 2017-22 are given in **Table 6.3**.

Table 6.3: Beneficiaries of welfare schemes during the period 2017-22⁵

Sl. No.	Name of welfare schemes	Total number of beneficiaries
1	Financial assistance for education	159
2	Death benefit	2
3	Funeral benefit	2
4	Subsistence allowance for mentally challenged child	2
5	Financial assistance for marriage	1
6	Grant for purchase of toolkits	5000 ⁶
7	Covid-19 procurement of ration under BOCW fund	11360 ⁷
8	Assistance scheme Covid-19	7304
9	Menstrual hygiene scheme	Not specified ⁸
	Total	23830

(Source: Information provided by the Board)

Audit observed that 11,360 beneficiaries under Covid-19 procurement of ration under BOCW fund were unregistered workers and benefits were provided during Covid-19 pandemic. Further, database for 5,000 beneficiaries benefited under Grant for purchase of toolkits was not maintained by the Board. Beneficiaries under Menstrual hygiene scheme were not specified as beneficiaries data was not available with the Board.

Year-wise data of remaining 7,470 registered beneficiaries benefited under various welfare schemes is given in **Table 6.4**.

⁵ In 2022-23, 17 more beneficiaries were benefited under two schemes.

⁶ Database of beneficiaries not maintained by Board

⁷ These are unregistered workers and benefits were provided during Covid-19 pandemic.

⁸ Under this scheme, sanitary pad dispensers and the incinerators were installed at 50 locations on rental basis for a period of two years to provide awareness and access to the female BOC workers and their daughters studying from Class VII onwards regarding use of eco-friendly sanitary pads and disposal methods.

Table 6.4: Registered beneficiaries benefited under the welfare schemes

Year	Total number of registered beneficiaries at end of the year	Number of beneficiaries benefited during the year	Number of schemes in which beneficiaries got benefit	Name of schemes where benefits were delivered to registered beneficiaries (no. of beneficiaries)
2017-18	1934	01	01	Financial assistance for education (1)
2018-19	4014	01	01	Financial assistance for education (1)
2019-20	16005	424	04	Financial assistance for education (157), Death benefit (2), Funeral benefit (2) and Assistance scheme Covid-19 (263)
2020-21	17994	7025	01	Assistance scheme Covid-19
2021-22	18045	19	03	Subsistence allowance for mentally challenged child (2), Assistance scheme Covid-19 (16) and Financial assistance for marriage (1)
Total		7470		

(Source: Information provided by the Board)

It can be seen from the above table that number of beneficiaries who availed the benefits from the Board under various schemes was quite low.

Thus, Board did not prepare any long-term plan or annual plan to ensure maximum registration of beneficiaries and provide benefits for their welfare. Also, there was no system for monitoring/reporting the total number of applications received for assistance under various schemes.

Accepting the audit observation, the Government replied (April 2024) that the Board was in the process to authorize all Gram Panchayats, Municipalities, Junior Engineers/Assistant Engineers from various work executing departments as Registering Officers under the Act to carry out registration of BOC workers. Further, it would also be ensured that a long-term plan and annual plan is prepared to augment the registration of construction workers as beneficiaries under the welfare schemes.

6.2.3 Non-publicity of welfare schemes among workers

As per the Hon'ble Supreme Court's directive on 18 January 2010, the States were required to effectively use media, All India Radio and Doordarshan, for creating awareness about the registration of building workers and benefits available under the BOCW Act.

Audit observed that no regular efforts⁹ were made for publicizing the welfare schemes among the target population by the Board. It indicated an inactive approach of the Board towards registration of beneficiaries and creation of awareness among the intended beneficiaries to avail the benefits available under the various schemes.

6.2.4 Irregularities observed in implementation of Training of BOC workers and Purchase/Distribution of toolkits

In pursuance to guidelines of the Ministry of Labour and Employment, the Board initiated a Skill Development Programme which had to identify Recognition of Prior Learning and Training to the BOC workers. These guidelines mandated that during such training period, the worker should be given financial assistance in the form of stipend and training expenses.

Rule 281 of GBOCW Rules, 2008 read with amendment notification dated 28 September 2018, stipulates that an amount of ₹ 5,000 would be sanctioned as grant to the member of the Workers' Welfare fund for purchase of tools who have regularly contributed to the fund for a minimum period of three months.

Subsequently, the above rule was modified by the Board for its better implementation with approval (August 2019) of the Chairman. The Board decided (November 2019) to procure and distribute safety and common toolkit¹⁰ worth ₹ 5,000 to the beneficiaries instead of grant of ₹ 5,000 as cost of purchase of toolkit to the trained beneficiary as per his own choice and work requirement.

For Training of BOC Workers, an MoU on January 2019 was signed between M/s Labournet and Board to train the workers to whom the safety and common toolkit was to be distributed. Further, for procurement of toolkits, Board entered into an MoU (February 2020) with M/s Labournet Service India Pvt. Ltd. Bangalore (M/s Labournet) for supply, delivery and distribution of safety and common toolkits for the registered and trained workers of GBOCW. As per MoU, it was the responsibility of the Board to provide details of sites and list of eligible registered workers to M/s Labournet to carry out the distribution of toolkits among these workers. Audit observed some

⁹ One-time special drive (October 2018) which was conducted (02 October 2018) at two locations (Porvorim and Ponda) for launching of new schemes and special registration drive for BOC workers' registration.

¹⁰ Safety shoes, safety jacket, safety helmet, cotton hand gloves, safety goggles, nose mask, ear plug, tool bag, safety harness, combination pliers, claw steel hammer, screwdriver, pointed trowel, brick trowel, measuring tape, hacksaw frame, magnetic line tester.

irregularities in training of BOC workers and purchase/distribution of toolkits as discussed in subsequent paras.

6.2.4.1 Irregular payment in Training of BOC Workers

Scrutiny of bills/invoices and payment approval note provided by Board, it was revealed that expenditure incurred on training of BOC workers amounted to ₹ 3,08,54,400 (₹ 309 lakh). As per Board's statement, the number of trained workers were 10,699 but after scrutiny of invoices/bills of training following irregularities were revealed:

- i. These bills consist of invoices for training of 6,985 workers, assessment of 714 workers and registration and generation of ID for 3,000 workers. Therefore, actually trained workers were 6,985 only. As per MoU there was a clause stating that successful completion of training of minimum 10,000 construction workers had to be done, failing which MoU would be treated as null and void. However, payments were made by Board in violation of this clause.
- ii. As per MoU for training, Regional Director of Apprenticeship Training (RDAT) was the authority for assessment of candidates. However, Board irregularly paid an amount of ₹ 7,14,000 @ ₹ 1,000 per candidate to M/s Labournet for assessment of 714 candidates.
- iii. Bill no. LNKAINV20000017 dated 22/07/2019 amounting to ₹ 4.50 lakh was charged towards registration and generation of ID for 3,000 candidates @ ₹ 150 per candidate which was not a part of the MoU and irregularly paid by the Board.
- iv. As per MoU, bills were to be submitted along with training attendance sheet and assessment results declared by the assessing body RDAT. However, audit observed that assessment details were not found attached with the paid bills.
- v. Only 49 out of 201 attendance sheets were produced to audit. On examination of these attendance sheets, it was found that out of approved six skills *i.e.* bar bending, carpentry, masonry, plumbing, painting & scaffolding, training on only one skill *i.e.* masonry was imparted.

6.2.4.2 Non-payment of wage loss compensation to BOC Workers

The MoU provided for payment of wage loss compensation to workers to be given to the each worker @ ₹ 35 per hour in lieu of getting training and losing their daily wages.

During scrutiny of records, it was observed that wage loss compensation was not paid to the workers. Board stated that matter was kept on hold.

Thus, non-payment of wage loss compensation was in violation of provision of MoU as well as extant guidelines¹¹ of Ministry of Labour and Employment.

6.2.4.3 Irregularities in procurement and distribution of toolkits

Board had procured (June 2020) 5,000 toolkits @ ₹ 4,909 amounting to ₹ 2,45,45,000 (₹ 245 lakh) and an amount of ₹ 7.20 lakh was spent towards distribution and lab test charges of toolkits. The Board acquired identical toolkits for all categories of construction workers in contravention to Rule 281 of GBOCW Rules. Distribution of identical toolkits to different categories of workers was injudicious and the expenditure made from the fund for the procurement and distribution of toolkits was in violation of the rule mentioned *ibid*.

Toolkits were distributed to the workers without ensuring the registration of beneficiary as the applications submitted by the workers were not supported by registration ID. Further, the Board did not maintain database/register and registration details of beneficiaries to whom toolkits were distributed. In the absence of these details, audit could not verify whether the beneficiaries were actually construction workers and bonafide members of the Fund.

It indicated the deficiencies in implementation of scheme and poor monitoring by the Board. Possibility of generation of fake bills without training of BOC workers and ineligible individuals availing benefits under the scheme cannot be ruled out.

The Board replied (July 2023) that the entire process of registration and distribution was handled by the outsourced partner and the Board was in the process of getting the application forms from the outsourced partner and will be uploaded in the system to generate registration ID.

The Government replied (April 2024) that the issues of irregularities will be taken up in the next Board meeting and appropriate action would be taken.

The reply has to be viewed against the fact that no corrective measures were taken by the Government to avoid recurrence of such irregularities by GBOCW in future. Instead, the Government referred the matter to GBOCW, which itself was involved in the irregularities. No reasons were

¹¹ Ministry of Labour and Employment guidelines mandated that during RPL training period, the worker should be given financial assistance in the form of stipend and training expenses.

offered for implementation of the toolkit distribution scheme without Government notification by the Board.

6.3 Non-conduct of social audit

Social audit is the verification of the implementation of a programme/scheme and its results by the community, with the active involvement of the primary stakeholders and helps strengthen the scheme by deterring corruption and improving implementation.

Specific direction was given (March 2018) by the Hon'ble Supreme Court in response to a writ petition¹² to conduct a social audit on the implementation of the Act so that in future there is better and more effective implementation of the Act. However, social audit was never conducted for welfare schemes for construction and other building workers.

During the exit conference, the CLE assured (March 2024) that necessary steps would be taken to conduct social audit.

6.4 Beneficiary Survey for Impact Assessment

Section 22 of the BOCW Act empowers the Board to provide welfare measures and facilities for beneficiaries. Accordingly, the Board formulated 19 welfare schemes for registered workers till March 2022. The Board had extended benefits to workers in nine schemes during the audit period 2017-22.

Audit conducted joint survey¹³ of 200 beneficiaries who received benefits during the period 2017-22 under four schemes (Covid-19 Cash Assistance, Children Education Benefit, Death Benefit and Marriage Benefit). 182 beneficiaries under Covid-19 cash assistance, 15 under education scheme, one under marriage scheme and two under death scheme were surveyed to test-check the receipt of benefits, mode of payment, awareness about the welfare schemes and labour welfare card, present occupations of the beneficiaries, etc.

Following cases were noticed:

- i. **Non-receipt of benefits:** Forty-nine beneficiaries (24.50 *per cent*) out of 200 surveyed stated that they did not receive the benefits (**Appendix III**).

Board replied (July 2024) that on verification of bank details, 44 out of the 49 beneficiaries had received the benefit. It also assured that five cases of non-receipt of benefit would be taken up with the bank appropriately.

¹² WP No 318 of 2006

¹³ Beneficiary survey was conducted during April-May 2023

- ii. **Benefit to ineligible non-construction workers:** Out of 200 beneficiaries, 94 (47 *per cent*) were not found to be engaged in building and other construction work during the survey period. They were engaged in other activities/ occupations such as tailoring, working at factories/labs, farmers, vegetable vendors, shopkeepers, housewives, *etc.* Thus, the authenticity of employment certificates submitted at the time of registration was doubtful (details of beneficiaries in **Appendix IV**). The Board agreed (July 2023) that authenticity of employment certificates was not verified by the concerned LIs at the time of registration. It was also stated in July 2023 and July 2024 that LIs were instructed to re-verify the employment certificates of the 94 cases identified by Audit.
- iii. **Lack of awareness of the schemes:** Out of 200, 176 beneficiaries were not aware of any of the schemes run by the Board. The remaining 24 workers were aware of three to four schemes. Out of 200 surveyed, only 16 beneficiaries were aware about the purpose of labour welfare card.

Board replied (July 2024) that an OM has been issued to LIs to improve registration and also stated that sensitization programme and camps would be initiated for raising awareness among beneficiaries.

The reply is to be seen against the fact that majority of the beneficiaries surveyed were unaware of the schemes run by the Board.

Conclusion:

The Board did not prepare annual statement of accounts from 2018-19 and annual report on the functioning of the Board was not prepared since inception. No Internal Auditor was appointed. Board incurred financial loss due to parking of funds in savings accounts which indicated ineffective financial management. Non-receipt of benefit was reported by the beneficiaries and lack of awareness about the welfare schemes was observed during beneficiary survey. Key positions of Chief Accounts officer and Accountant required to manage the fund effectively, remained vacant and the recruitment rules for various posts are yet to be notified by the Government. Social and welfare schemes for the intended beneficiaries were not implemented adequately. Five major welfare schemes were not implemented by the Board since inception. In other schemes also, the number of beneficiaries who availed benefit was quite low. Instances of distribution of identical toolkits among workers were observed. Social audit of the schemes as directed by the Hon'ble Supreme Court was not conducted.

Recommendation 10: The Government may fix responsibility for non-preparation of accounts, instruct the Board to finalise all pending accounts and submit the same for Audit.

Recommendation 11: The Board may ensure the appointment of the Internal Auditor in a time bound manner.

Recommendation 12: A report on the functioning of the Board may be prepared and submitted to the Government annually as per the provisions of the Act.

Recommendation 13: The Government may expedite the notification of recruitment rules and accordingly, the Board may take immediate steps to appoint the required personnel to enable its effective functioning.

Recommendation 14: The Board may institute a mechanism for carrying out periodic evaluation of scheme implementation and take prompt corrective action as required to improve implementation.

Recommendation 15: The Board may implement social audit mechanism to enhance transparency and accountability in the implementation of schemes.

Panaji
The **17 MAR 2025**


(ETISHUKLA)
Accountant General

Countersigned

New Delhi
The **24 MAR 2025**


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

Appendices

APPENDIX I

List of unregistered establishments which were liable for registration

(Refer paragraph 3.1.1)

Sl. No.	Name of Establishment	Construction license No.	Estimated cost of construction (₹ in crore)	VPs/MCs	Date of Joint Site Inspection	No. of workers employed in any day in a year
1	M/s Sidharth Constructions, Verna	30/2021-22	4.73	VP, Sancoale	16/05/2023	22
2	JMD Developers, Gurudevmention, FF2 Near KTC Bus stand Curchorem, Goa	4/2021-22	3.83	MC, Curchorem	17/05/2023	48
3	M/s Pradeep Kakodkar, Curchorem	5/2021-22	3.81	MC, Curchorem	17/05/2023	30
4	M/s Khalil Fazal, Aldona	15/2021-22	2.46	VP, Aldona	20/04/2023	15
5	Avtara Homes, Calangute	37/2021-22	9.24	VP, Calangute	19/04/2023	35
6	M/s Saldana Homes, Calangute	45/2021-22	9.55	VP, Calangute	19/04/2023	15

APPENDIX II

Establishments who did not display the Registration Certificate at appropriate place

(Refer paragraph 5.3.5)

Sl. No.	District	Name of Establishment	Establishment Registration No.	Address of Establishment	Date of Joint Site Inspection
1	North Goa	Olalian Estate Private Limited	BOCW/(NG)/5/2022	Olalian Estate Pvt. Ltd. : La Masseria, S. No. 197/4-A, Siolim, Bardez, Goa.	12/05/2023
2	North Goa	Vianaar Infra LLP	BOCW/(NG)/10/2022	Vianaar Infra LLP : Villa De Fiore, S. No. 11/13, Bardez, Goa	12/05/2023
3	North Goa	Realcon Residency LLP	BOCW/(NG)/11/2022	Realcon Residency LLP: La Branca, S. No. 361/2-A, Siolim, Bardez, Goa	12/05/2023
4	South Goa	M/S Shetye Estate	BOCW/SG/787/21	Shetye Avenue: Surveyed Under Chalta No. 67, P T Sheet No. 245, Margao, Salcete, Goa	16/05/2023
5	South Goa	Tricon Buildwell Private Limited	BOCW/SG/791/21	Mananam Foundation: BITS Pilani K K Birla Goa Campus, NH 17B, Zuarinagar, Mormugao, Goa	15/05/2023

APPENDIX III

Details of Beneficiaries who have not received benefit in their Bank Accounts

[Refer paragraph 6.4 (i)]

Sl. No.	Name of the Scheme	District	Taluka	Registration No.	Mode of Payment	Beneficiary statement regarding payment
1	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00014102	DBT	Not Received
2	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00010126	DBT	Not Received
3	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00010651	DBT	Not Received
4	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00010465	DBT	Not Received
5	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00014139	DBT	Not Received
6	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00074661	DBT	Not Received
7	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00010118	DBT	Not Received
8	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00072705	DBT	Not Received
9	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00011760	DBT	Not Received
10	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00014092	DBT	Not Received
11	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2020/00080297	DBT	Not Received
12	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00074621	DBT	Not Received
13	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00010122	DBT	Not Received
14	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00014084	DBT	Not Received
15	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00014134	DBT	Not Received
16	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00073997	DBT	Not Received
17	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00072707	DBT	Not Received
18	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00072411	DBT	Not Received
19	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00072665	DBT	Not Received
20	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00071701	DBT	Not Received
21	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00071937	DBT	Not Received

Performance Audit on Welfare of Building and Other Construction Workers in Goa

Sl. No.	Name of the Scheme	District	Taluka	Registration No.	Mode of Payment	Beneficiary statement regarding payment
22	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00071860	DBT	Not Received
23	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00071888	DBT	Not Received
24	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00070681	DBT	Not Received
25	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00073991	DBT	Not Received
26	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00071951	DBT	Not Received
27	Assistance Scheme Covid-19	South Goa	Mormugao	LBR/LE/2020/000804772	DBT	Not Received
28	Assistance Scheme Covid-19	South Goa	Mormugao	LBR/LE/2020/00080520	DBT	Not Received
29	Financial assistance for education	South Goa	Velim	NA	DBT	Not Received
30	Financial assistance for education	South Goa	Velim	NA	DBT	Not Received
31	Financial assistance for education	South Goa	Velim	LBR/LE/2019/00027608	DBT	Not Received
32	Financial assistance for education	South Goa	NA	NA	DBT	Not Received
33	Assistance Scheme Covid-19	North Goa	NA	LER/LE/2019/00073173	DBT	Not Received
34	Assistance Scheme Covid-19	North Goa	NA	LER/LE/2020/00080182	DBT	Not Received
35	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00077774	DBT	Not Received
36	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00084959	DBT	Not Received
37	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2019/00073373	DBT	Not Received
38	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2019/00071847	DBT	Not Received
39	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2019/00070310	DBT	Not Received
40	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00080697	DBT	Not Received
41	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00085720	DBT	Not Received
42	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00077539	DBT	Not Received
43	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00077573	DBT	Not Received
44	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2019/00071237	DBT	Not Received
45	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00080692	DBT	Not Received

Sl. No.	Name of the Scheme	District	Taluka	Registration No.	Mode of Payment	Beneficiary statement regarding payment
46	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00085720	DBT	Not Received
47	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00078628	DBT	Not Received
48	Assistance Scheme Covid-19	North Goa	Tiswadi	LER/LE/2019/00052570	DBT	Not Received
49	Assistance Scheme Covid-19	North Goa	Tiswadi	LER/LE/2020/0080838/7	DBT	Not Received

APPENDIX IV

Details of Beneficiaries who are not BOC workers

[Refer paragraph 6.4 (ii)]

Sl. No.	Scheme	District	Taluka	Registration No.	Present Occupation
1	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2020/00080384	Agriculture
2	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2020/000080316	Housewife
3	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2020/00080419	Housewife
4	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00010465	Agriculture
5	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2020/00080309	Housewife
6	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00014019	Unemployed
7	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00014139	Agriculture
8	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00074661	Unemployed
9	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2020/00080299	Housewife
10	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00011769	Housewife
11	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00072705	Driver
12	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00014092	Gardener
13	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00074655	Housewife
14	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2020/00080384	Agriculture
15	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2020/00080297	Housewife
16	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00074621	Agriculture
17	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00011747	Agriculture
18	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00074637	Housewife
19	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00074647	Housewife
20	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2020/00080310	Farmer
21	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2019/00014134	Working in Hotel
22	Assistance Scheme Covid-19	South Goa	Quepem	LBR/LE/2020/00080296	Housewife
23	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00073997	Unemployed
24	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00072408	Housewife
25	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00072411	Agriculture
26	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2020/00085235	Working in Garage
27	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00073996	Agriculture
28	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00072671	Housewife
29	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00070486	Housewife
30	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00071704	Agriculture
31	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2020/00084932	Working Abroad
32	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00072676	Agriculture
33	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00072659	Agriculture
34	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00070479	Unemployed
35	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00071965	Housewife
36	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00071937	Housewife
37	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00072279	Working in Factory
38	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00071888	Unemployed
39	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00070681	Working as Security Guard

Sl. No.	Scheme	District	Taluka	Registration No.	Present Occupation
40	Assistance Scheme Covid-19	South Goa	Sanguem	LBR/LE/2019/00073991	Unemployed
41	Financial assistance for education	South Goa	Dharbandora	NA	Housewife
42	Financial assistance for education	South Goa	Dharbandora	NA	Housewife
43	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2019/00073173	Unemployed
44	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2019/00072013	Service Shop
45	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2019/00074251	Housewife
46	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2019/00074234	Housewife
47	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2019/00076360	Fruit Vendor
48	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2020/00073375	Service /Part time Job
49	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2020/00083752	Tailoring
50	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2020/00076926	Housewife
51	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2019/00072265	Driver
52	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2019/00076296	Housewife
53	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2019/00076275	Housewife
54	Assistance Scheme Covid-19	North Goa	Bardez	NA	SHG Worker
55	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2019/00060303	Working at Shop
56	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2019/00060421	Housewife
57	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2019/00072337	Shopkeeper
58	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2019/00072375	Unemployed
59	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2020/00076997	Shopkeeper
60	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2020/00077076	Gardener
61	Assistance Scheme Covid-19	North Goa	Bardez	LER/LE/2020/00080182	Shopkeeper
62	Financial assistance for education	North Goa	Morjim	LEM010165305	Handicraft Work
63	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00078146	Tailoring
64	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2019/00070292	Unemployed
65	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00080455	Unemployed
66	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2019/00070320	Unemployed
67	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00084959	Unemployed
68	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00085862	Unemployed
69	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2019/00070310	Unemployed
70	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00080697	Unemployed
71	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00080831	Tailor
72	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00082446	Unemployed
73	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00085720	Unemployed
74	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00077539	Unemployed
75	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00085564	Unemployed
76	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00082941	Working in Company
77	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00080886	Unemployed
78	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00080692	Unemployed
79	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2019/00073185	Unemployed
80	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00084745	Unemployed
81	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00085720	Unemployed
82	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00080681	Unemployed
83	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00084632	Housewife

Sl. No.	Scheme	District	Taluka	Registration No.	Present Occupation
84	Assistance Scheme Covid-19	North Goa	Ponda	LER/LE/2020/00078628	Housewife
85	Assistance Scheme Covid-19	North Goa	Tiswadi	LER/LE/2019/00045694	Housewife
86	Assistance Scheme Covid-19	North Goa	Tiswadi	LER/LE/2019/00075352	Housewife
87	Assistance Scheme Covid-19	North Goa	Tiswadi	LER/LE/2019/00075072	Working in factory
88	Assistance Scheme Covid-19	North Goa	Tiswadi	LER/LE/2019/00045750	Housewife
89	Assistance Scheme Covid-19	North Goa	Tiswadi	LER/LE/2019/00075601	Coconut Seller
90	Assistance Scheme Covid-19	North Goa	Tiswadi	LER/LE/2019/00075860	Tailor
91	Assistance Scheme Covid-19	North Goa	Tiswadi	LER/LE/2019/00074498	Housewife
92	Assistance Scheme Covid-19	North Goa	Tiswadi	LER/LE/2019/01008876	Lab Technician
93	Assistance Scheme Covid-19	North Goa	Tiswadi	LER/LE/2020/0080838/7	Housewife
94	Assistance Scheme Covid-19	North Goa	Tiswadi	LBR/LE/2019/00059103	Housekeeping (Sweeper)

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