



SUPREME AUDIT INSTITUTION OF INDIA
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Dedicated to Truth in Public Interest

**Report of the
Comptroller and Auditor General of India
on
Welfare of Building and Other Construction
Workers
for the year ended 31 March 2023**

**Government of National Capital Territory of Delhi
Report No. 2 of 2025
(Performance Audit - Civil)**

**Report of the
Comptroller and Auditor General of India
on
Welfare of Building and Other Construction
Workers
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**Government of National Capital Territory of Delhi
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Preface

PREFACE

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Lieutenant Governor of National Capital Territory of Delhi under Section 48 of the Government of National Capital Territory of Delhi Act, 1991 for being laid before the Legislative Assembly of the National Capital Territory of Delhi.

Construction workers constitute one of the largest categories of workers in the unorganized sector. For providing safety, health and welfare measures to building and other construction workers (BOCW) through levy/collection of cess, the Government of India (GoI) enacted the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 and the Building and Other Construction Workers' Welfare Cess Act (Cess Act), 1996 and also framed the Building and Other Construction Workers Welfare Cess Rules (Cess Rules) in 1998. Government of NCT of Delhi notified (January 2002) the Delhi Building and Other Construction Workers Rules, 2002 (DBOCW Rules) and constituted Delhi Building and Other Construction Workers Welfare Board (Board) in September 2002 for providing various safety, health and welfare measures to BOC workers through various welfare schemes.

This Report has pointed out various shortcomings in the efforts made by the Government of National Capital Territory of Delhi in providing safety, health and welfare measures to construction workers. The audit findings include absence of data on number of workers, shortcomings in identification of establishments engaged in construction work and workers employed by them, discrepancies in the data of registered workers, deficiencies in assessment and collection of cess, inadequate welfare measures provided to construction workers etc.

Executive Summary

EXECUTIVE SUMMARY

Construction workers constitute one of the largest categories of workers in the unorganized sector. Considering the social importance and sensitivity towards their wellbeing, the present Performance Audit was taken up with the objective of assessing whether the Government of National Capital Territory of Delhi (GNCTD) has taken adequate measures for providing safety, health and welfare measures to construction workers through various welfare schemes.

The performance audit covered a period of four years from 2019-20 to 2022-23. For the purpose of audit, records of the offices of the Labour Department, Delhi; Building and Other Construction Workers Welfare Board (the Board) and Directorate of Industrial Safety and Health were test checked.

Main Audit Conclusions

- As per Section 7 of the 'Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 every employer engaged in construction activities is to apply for registration of his establishment, which employs ten or more workers in construction activities. Further, as per Section 10 of the Act, an establishment which is not registered shall not employ building workers in the establishment.
- Identification and registration of such establishments engaged in construction activity is the first step in ensuring that the Building and Other Construction Workers (BOCW) engaged in these establishments get registered and can avail the benefits of various welfare schemes of the Board related to providing them safety, health and welfare measures.
- The Government of NCT of Delhi did not have any reliable data relating to the number of BOCW in Delhi.
- Audit observed that in selected South and North West Districts, where 97 private establishments which deposited cess between April 2019 and March 2023 were not found registered. Similarly, 25 establishments involved in construction as per information available on Delhi Fire Service website, were also not found registered. It clearly shows lack of proactive action on the part of the Board to use various sources of information to identify and register eligible establishments.
- The Board could provide complete database of only 1.98 lakh out of 6.96 lakh BOC workers stated to be registered with it. Out of 1.98 lakh beneficiaries, for whom images were made available to Audit, 1.19 lakh beneficiaries were linked with 2.38 lakh images i.e. more than one image for individual beneficiary.
- Availability of duplicate images, images with no faces, and multiple registrations of the same face indicates several loopholes in the registration process. Since a robust computer algorithm would require exactly one face

in each image, this indicates failure of the IT system to detect such images during registration.

- In terms of renewals of registrations of the BOCW, Delhi was way behind the all India performance being only 7.3 *per cent* against All India 74 *per cent* renewals of registrations.
- Section 3 of the Building and Other Construction Workers' Welfare Cess Act (Cess Act), 1996 provides for mandatory levy and collection of cess on the cost of construction and as per notification issued (September 1996) by GoI, cess shall be levied at one *per cent* of the cost construction incurred by an employer which will be paid to the Board. As of March 2023, the Board had accumulated funds of ₹ 3579.05 crore.
- There was huge difference in figures of cess amount collected as per records of cess collectors, district records and the Board. The difference in figures of the cess as per District records and as per the Board for four years amounted to ₹ 204.95 crore. The differences were not found reconciled.
- The Department did not maintain a reconciled database of Cess assessed, collected and remitted and thus lacked a system to ascertain the quantum of Cess due and its timely collection. Cases of incorrect assessment, short/deposit/realisation of cess were observed.
- Expenditure on welfare schemes ranged between 9.53 and 11.33 *per cent* only of total receipts except in 2021-22 when ex-gratia payments were made to the BOCW for tiding over the Covid pandemic period.
- Benefits were given only under 12 out of 17 schemes during 2019-20 to 2022-23 as no expenditure was incurred in five schemes viz Financial assistance for miscarriage, Advance for purchase or construction of house, Loan for purchase of work related tools, Grant for the purchase of work related tools; and Insurance Policy.
- Financial assistance for education of children of construction workers for the years 2018-19 and 2019-20 amounting to ₹ 46.08 crore, for disbursement to 58,998 students, was released by the Board to the Directorate of Education only in March 2022. Benefits for subsequent years were yet to be paid as of September 2023. There were also delays ranging up to 1423 days in processing of applications for financial assistance in 134 out of 4017 claims relating to various schemes.
- Despite GoI advising the States (October 2018) to take proactive steps to facilitate transit accommodation/labour shed cum night shelter, mobile toilets and mobile crèches to BOC workers till they find work, the Board has taken no concrete steps to implement the same in Delhi.

- The Board had not provided any further training to BOC workers and their dependents except providing training to 350 beneficiaries in 2019-20 to help to upgrade their skills or diversify by acquiring new set of skills.
- The Board approved the implementation of the GoI directives in June 2019 but did not implement it and still continued to provide assistance of only ₹ 2 lakh in case of accidental death and ₹ 1 lakh in the event of natural death instead of payable ₹ 4 lakh and ₹ 2 lakh respectively.
- Ayushman Bharat/Pradhan Mantri Jan Arogya Yojana (AB PM-JAY) provides health insurance cover of ₹ 5 lakh per family per year in case of hospitalization with cashless health care services at any of the empaneled government and private hospitals across the country. The Department of Labour and the Board had taken no steps to cover the BOCW of NCT of Delhi under this beneficial scheme and thus they are eligible to a meagre medical assistance of a maximum of ₹ 10,000.
- No inspection of construction sites was carried out either by the selected districts of Labour Department to ensure availability of various facilities required to be provided by employers as per the BOCW Act nor by the Directorate of Industrial Safety & Health entrusted with the enforcement of safety and health measures for construction workers under the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act 1996 during four years of audit period.
- No *social audit* of implementation of the BOCW Act was conducted in Delhi (October 2023) even after five and half years of the Supreme Court directive.

What do we recommend?

1. Government should use all available sources for identifying all establishments involved in construction activities, ensure registration of all BOC workers thereunder in a time bound manner and maintain proper records of the eligible workers to whom benefit of welfare schemes is to be delivered.
2. The Board needs to coordinate with concerned government departments and harness technology in order to identify and register the BOC workers with ease within NCT Delhi so that all of them could be benefitted under the welfare schemes of the Board.
3. The Board needs to conduct a security audit of its application to plug loopholes in its registration system and exercise more vigour in authentication and reconciling its various databases as it is essential for the discharge of its core functions.
4. Government needs to utilize the online payment route for all cess collections to receive cess in real-time besides ensure better coordination

with the building plan-approving agencies to ensure that cess lying with them is remitted without delay.

5. A robust reconciliation mechanism, preferably online, should be developed to ensure that all dues are being collected and accurately accounted for.
6. The Government needs to institute a regular scheme for mitigating hardships of BOC workers when construction works are stopped and facilitate inter-state portability of data pertaining to registered migrant BOC workers.
7. The Board needs to adhere to the timelines prescribed so that financial assistance is provided to BOC workers in time.
8. The Board needs to take immediate steps to implement various GoI directions aimed at the welfare of BOCW residing in NCTD so as to improve their living conditions.
9. Board should meet at regular intervals to provide guidance and ensure that the functions and responsibilities of the Board are discharged efficiently and effectively.
10. Government may institute social audit as well as internal audit to strengthen its internal control mechanism.

Chapter 1
Introduction

Department of Labour

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

Chapter 1: Introduction

Construction workers constitute one of the largest categories of workers in the unorganized sector. With a view to providing safety, health and welfare measures to building and other construction workers (BOCW) through levy/collection of cess, the Government of India (GoI) enacted the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 [BOCW (RE&CS) Act, 1996] and the Building and Other Construction Workers' Welfare Cess Act (Cess Act), 1996 [BOCW Welfare Cess Act, 1996] and also framed the Building and Other Construction Workers Welfare Cess Rules (Cess Rules) in 1998. Government of NCT of Delhi notified (January 2002) the Delhi Building and Other Construction Workers Rules, 2002 (DBOCW Rules) and constituted Delhi Building and Other Construction Workers Welfare Board (Board) in September 2002 for providing various safety, health and welfare measures to BOC workers through various welfare schemes.

Section 3 of the Cess Act, 1996 provides for mandatory levy and collection of cess on the cost of construction and as per notification issued (September 1996) by GoI, cess shall be levied at one *per cent* of the cost of construction incurred by an employer which will be paid to the Board. As of March 2023, the Board had accumulated funds of ₹ 3579.05 crore from levy of cess, registration fee received from BOCW and interest earned thereon.

As per information furnished to the Audit, total 769 establishments¹ engaged in construction activities were registered with the Labour Department during the period 2019-20 to 2022-23, whereas the total number of construction workers registered with the Board till May 2023 stood at 12.90 lakh. As per Rule 266 (1) of BOCW Rules, 2022, every building worker in the age group of 18 to 60 years, who was not a member of any welfare fund established under any law and had completed a period of ninety days of service during the preceding twelve months as a construction worker in the State, could be registered as a beneficiary after paying the requisite fee². Moreover, the workers need to renew their registration every year as benefits are available to only those BOC workers who are registered and renewed their

¹ Establishment means any establishment belonging to, or under the control of, the 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 ₹ 10 lakh.

² Registration fees of ₹ 5 and a subscription of ₹ 20 for a year

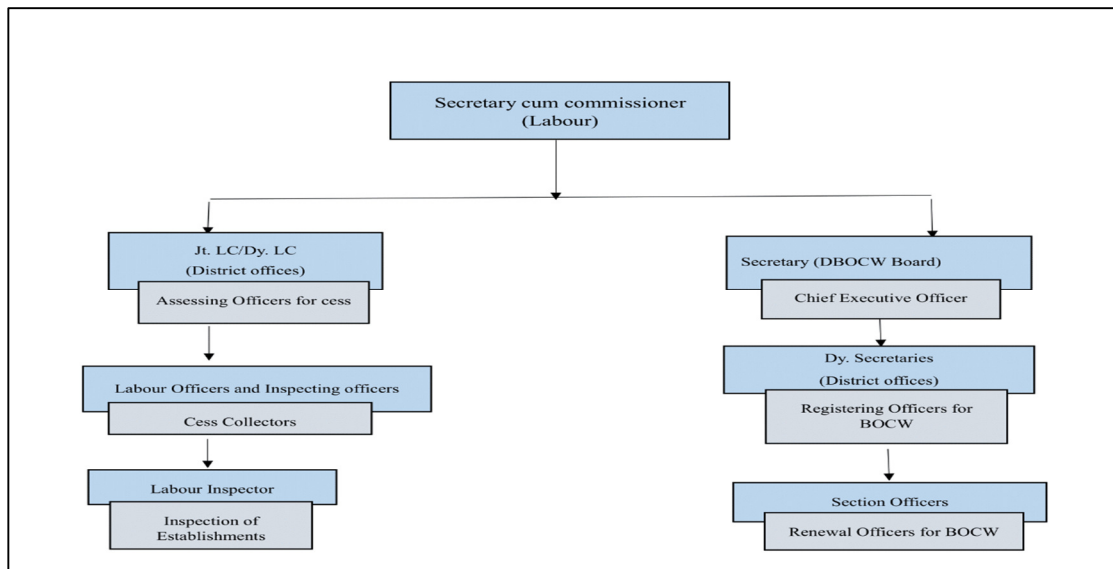
registration every year. The Board is responsible for implementing 17 schemes³ for the welfare of the registered BOC workers.

1.1 Organisational set up

At the government level, Labour Department, headed by Commissioner (Labour) is responsible for registration of establishment, collection and assessment of ‘Labour Welfare Cess (the cess)’ and inspection of establishments. At the district level, Deputy Labour Commissioners have been notified as Assessing Officers and Labour Officers and Inspecting Officers have been notified as Cess Collectors. Similarly, Assistant Labour Commissioners have been appointed as Registering Officers for registration of establishments.

The Delhi Building and Other Construction Workers Welfare Board (Board), functions under the administrative charge of the Labour Department, is chaired by the Labour Minister as ex-officio Chairman and is responsible for administration and investment of funds, registration of workers as beneficiaries, formulation of schemes and ultimate disbursement of benefits to the beneficiaries. The Board functions under the Secretary and is assisted by Deputy Secretaries and Section Officers in its functions. Deputy Secretaries and Section Officers have been appointed as registering and renewal officers respectively for registration of construction workers. An organizational chart of the Department is given in **Chart 1.1**.

Chart 1.1: Organisational Chart



³ (1) Maternity benefit (2) Pension benefit (3) Advance for purchase or construction of house (4) Disability pension (5) Loan for purchase of work related tools (6) Grant for the purchase of work related tools (7) Payment for funeral assistance (8) Death benefit (9) Medical assistance (10) Financial assistance for education (11) Financial assistance for marriage (12) Family pension (13) Imparting vocational training & Construction of academy for skill development (14) Financial assistance for travel pass (DTC) (15) Insurance Policy (16) Financial assistance for miscarriage and (17) Ex-gratia in case of permanent disability.

Office of Labour Commissioner, GNCTD issued an order on 16 August 2005 directing all Government Departments, Public Undertakings and other Government Bodies to remit one *per cent* of the amount of cost of construction approved as per the tender notification from the bills as 'Labour Cess' at the time of making payment to the contractors. Besides, Delhi BOCW Rules, 2002, as amended from time to time, provide for collection of one time registration fee of ₹ 5 and annual membership fee of ₹ 20 from registered workers.

An audit report on the Functioning of Delhi Building and Other Construction Workers Welfare Board was included in the Report of the Comptroller and Auditor General of India (CAG) for the year ended 31 March 2019 (Report 1 of 2021). Most of the shortcomings pointed out in the earlier CAG Report ended March 2019 still persist as it would be seen in the subsequent paras incorporated in this report.

1.2 Audit Objective

The primary objectives of the performance audit were to assess:

- Whether there was an effective system for registration of establishments and beneficiaries;
- Whether assessment and collection of cess was efficient;
- Whether administration of the cess fund was effective and was as per the provisions of relevant Act and Rules.
- Whether cess fund was utilized exclusively for implementation of various welfare schemes and as per rules/act.

1.3 Audit Criteria

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

- Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act 1996;
- Delhi Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Rules, 2002;
- Building and Other Construction Workers' Cess Act 1996 and Cess Rules, 1998;
- Resolutions passed in the Board meetings from time to time; and
- Orders and guidelines issued by Government of India and Government of National Capital Territory of Delhi (GNCTD).

1.4 Audit Scope and Methodology

The audit of welfare of 'Building and Other Construction Workers' under Government of National Capital Territory of Delhi (GNCTD) covering financial years 2019-20 to 2022-23, was conducted between April 2023 and November 2023 through test check of records in the offices of the Labour Department, Delhi;

Building and Other Construction Workers Welfare Board (the Board) and Directorate of Industrial Safety and Health.

A detailed audit was conducted in two districts out of nine districts viz South District having the highest cess collection and North West District having the highest registered workers. Fifteen *per cent* of registered establishments and Assessment Orders were selected from the two selected districts (South and North West Districts) for detailed audit. Thirteen divisions of five departments being major cess deductor departments⁴ were selected using Simple Random Sampling Without Replacement. Ten welfare schemes based on the quantum of financial assistance were selected (top 5, 3 with medium and 2 with negligible financial assistance), along with 150 beneficiaries from each district were selected in this performance audit using the method of 'SRSWOR'.

Audit methodology involved scrutiny of records, document analysis, audit queries and beneficiary survey of selected beneficiaries for end-user satisfaction. Besides, data received from the Board was also analysed.

An Entry Conference was held on 28 April 2023 with the officials of the Board wherein audit objectives, audit criteria, audit scope and methodology were discussed in detail. An exit conference was also held on completion of audit with the stakeholders on 27 February 2025 to discuss the audit findings. Replies received from the Government have been suitably incorporated in the Report.

1.5 Acknowledgement

Audit acknowledges the cooperation of the departments concerned and its field functionaries for assisting in the smooth conduct of the audit.

⁴ Public Works Department, Irrigation & Flood Control Department, Delhi Tourism & Transportation Development Corporation, Delhi Jal Board and Delhi Urban Shelter Improvement Board.

Chapter 2
Registration of Establishments and
Construction Workers

Chapter 2

Registration of Establishments and construction workers

- As per Section 7 of the 'Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 every employer engaged in construction activities is to apply for registration of his establishment, which employs ten or more workers in construction activities. Further, as per Section 10 of the Act, an establishment which is not registered shall not employ building workers in the establishment.
- Identification and registration of such establishments engaged in construction activity is the first step in ensuring that the Building and Other Construction Workers (BOCW) engaged in these establishments get registered and can avail the benefits of various welfare schemes of the Board related to providing them safety, health and welfare measures.
- The Government of NCT of Delhi did not have any reliable data relating to the number of BOCW in Delhi.
- Audit observed that in selected South and North West Districts, where 97 private establishments which deposited cess between April 2019 and March 2023 were not found registered. Similarly, 25 establishments involved in construction as per information available on Delhi Fire Service website, were also not found registered. It clearly shows laxity on the part of the Board to use various sources of information to identify and register eligible establishments.
- The Board could provide complete database of only 1.98 lakh out of 6.96 lakh BOC workers stated to be registered with it. Out of 1.98 lakh beneficiaries, for whom images were made available to Audit, 1.19 lakh beneficiaries were linked with 2.38 lakh images i.e. more than one image for individual beneficiary.
- Availability of duplicate images, images with no faces, and multiple registrations of the same face indicates several loopholes in the registration process. Since a robust computer algorithm would require exactly one face in each image, this indicates failure of the IT system to detect such images during registration.
- In terms of renewals of registrations of the BOCW, Delhi was way behind the all India performance being only 7.3 *per cent* against All India 74 *per cent* renewals of registrations.

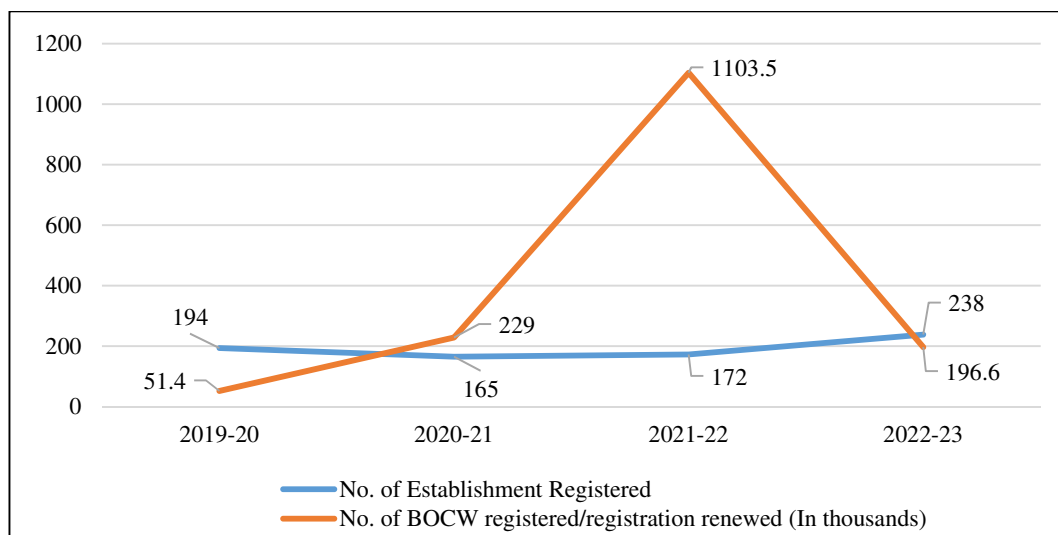
As per Section 7 of BOCW Act, every employer is to apply for registration of his establishment, which employs ten or more workers in construction activities, within sixty days from the date on which the Act becomes applicable to the establishment.

As per Section 10 of the Act, an establishment which is not registered shall not employ building workers in the establishment. Assistant Labour Commissioners of the Labour Department in each District have been appointed as Registering Officers for registration of establishments. Total 769 establishments engaged in construction activities were registered with the Labour Department during the period 2019-20 to 2022-23 as given in **Table 2.1**.

Table 2.1: Number of establishments and BOCW registered

Year	Number of Establishments registered	Number of BOCW registered/renewed registration
2019-20	194	51,398
2020-21	165	2,29,022
2021-22	172	11,03,552
2022-23	238	1,96,590

Chart 2.1: Number of establishments and BOCW registered



Source: Information furnished by Labour Department and Board

It can be seen from the data above that in year 2019-20, only 0.51 lakh BOC workers were registered. The number of registered BOC workers rose sharply in 2021-22 by 382 *per cent* and it became 11.03 lakh. In the subsequent year 2022-23, it fell by 82 *per cent* and only 1.97 lakh BOC workers were got registered. The above data of registration/renewal of BOC workers as provided to the audit does not appear genuine/reliable due to high fluctuation in the data.

In its reply, the Board stated that the Act does not allow for *suo moto* registration and therefore, application by eligible and interested worker is necessary for registration. Reply needs to be seen in the light of the fact that creating awareness amongst the BOCW also was the responsibility of the Board and despite instructions (November 2018) of GoI to organize Camps for spreading awareness, camps were organized only twice¹ in four years from 2019-20 to 2022-23.

¹ From 24.8.2020 to 11.9.2020 at 70 locations and from 15.2.2021 to 15.3.2021 at 45 locations.

Deficiencies observed in registration of establishments are discussed in the succeeding paragraphs.

2.1 Lapses in Identification of establishments

The identification and registration of establishments engaged in construction activity is the first step in ensuring that workers engaged in these establishments get registered and can avail the benefits of the welfare schemes of the Board. Thus, a reliable data base of all establishments falling under the ambit of the Act and an effective mechanism to update it regularly, is essential for effective implementation of the welfare schemes of the Board.

- (i) The issue regarding absence of data relating to actual number of establishments associated with construction activities was pointed out in earlier Report of the Comptroller and Auditor General of India for the year ended 31 March 2019 (Report no. 1 of 2021) Para 3.2.9.1. However, the data available with the Department is patchy and it continues to primarily rely on the owners of the establishments to apply for registration. The Department, in reply (September 2023) to an audit query, stated that it did not have the requisite information.
- (ii) It was observed that cess collectors were not properly maintaining District Master Register (DMR) as directed by Secretary (Labour) in respect of depositors of cess wherein information like name and address of employer, number and date of sanction of building plan by local authority, address of construction site, etc. were required to be filled in. North West District replied (November 2023) that DMR is being maintained properly as per the proforma but audit examination revealed otherwise.

In its reply, Government stated (March 2025) that the Board has launched an online portal for cess deposition and therefore maintenance of physical records is not required. Reply is not satisfactory as the DMR not only provides information on the cess deposited but also facilitates in keeping a track on how many assessments were done during the year and cess deposited against them. Moreover, provision for depositing cess online was started from 1 April 2024.

- (iii) There are different sources from where details of establishments engaged in construction could be obtained and data could also be cross-checked such as the projects undertaken/to be undertaken by Government organizations/local bodies (quarterly consolidated reports were to be sent to Secretary (Board) by these organisations), building plans approved by local authorities (to be collected by Labour Officers and Inspecting Officers who have been notified as Cess Collectors), private establishments which deposited cess at the District Offices and details of construction activities maintained by the local SHOs and available at the website of Delhi Fire Service.

Audit observed that the Government did not use any of these sources to identify establishments. This was corroborated in sampled South and North West

Districts, where 97 private establishments which deposited cess between April 2019 to March 2023 were not found registered. Similarly, 25 establishments involved in construction as per information available on Delhi Fire Service website, were also not found registered.

In its reply, Government stated (March 2025) that MCD was sharing the data of building plans sanctioned by them to the concerned cess collector of Labour Department. Regarding details of construction activities maintained by the local SHOs, it was stated that the office order was redundant as MCD was sending information regarding approved building plans to the Cess collectors and cess collectors may not require information from SHO. As far as non-registration of establishments which had deposited Cess is concerned, it was informed that establishments falling under the jurisdiction of Central Government are registered by the concerned Regional Labour Commissioner Office (Central Office), however, the cess is deposited with the BOCWW Board of the State only.

However, the reply does not give any assurance that all of the establishments involved in construction works have been identified and registered.

2.2 Lapses in Registration of establishments

As per Delhi BOCW (Regulation of Employment and Conditions of Services) Rules, 2002, the registering officers were to maintain a register in Form III, showing the particulars of establishments which were registered. However, no such register was being maintained by the South District. Thus, the system in place to keep track of establishments to whom registration certificates had been issued was not being followed.

Government stated (March 2025) that the registration of establishment under section 7 of BOCW Act 1996 is done online on e-district portal which has details of all registrations.

The Department neither shared online records during audit to substantiate the factual position nor did it share a few copies as documentary proof along with the reply.

Other deficiencies observed in the process of registration of establishments and maintenance of records thereof are as follows:

(i) E-district is a web portal through which various services provided by the Government are available online. The establishments and BOCW can apply for registration through this portal too. Test check of records of e-district portal of North West district revealed that in 23 out of 24 sampled establishments (total 152 were registered during 2019-23), registration certificates were issued by the Registering Officer despite the fact that mandatory documents² as per BOCW (RE&CS) Act

² Copy of notice of commencement in Form IV [Rule 26(3)], Self-declaration/Undertaking regarding Memorandum and Articles of Association/Partnership deed/Proprietors ID in case of company/firm and contractor agreement with owner/PE in case of construction by contractor along-with authorization of Resolution of the Board in favour of person filing the application

were not uploaded. The district office stated (November 2023) that in future, all mandatory documents uploaded shall henceforth be checked while issuing registration certificates.

In its reply (March 2025) the Government attributed the lapse to limitation of server and space on e-district portal. It further stated that the issue of providing more space on e-district portal for uploading sufficient documents was being taken up with IT Cell of the Department.

(ii) As per BOCW Act, an employer was required to send a notice to the Inspector, Labour Department containing place of construction, number of workers likely to be employed, details of construction works to be executed, at least thirty days before the commencement of a new work. Further, every employer was to apply for the registration of his establishment within a period of sixty days from the date on which the Act becomes applicable to the establishment. Non-compliance to the same as per rules attracted a penalty of ₹ 2000 per instance.

North West District failed to provide information related to notice of commencement of work submitted by the employers during 2019-23. In South District, 44 out of 47 employers in respect of whom assessments made by the Assessing Officer and 75 private unregistered establishments from whom it had received cess did not furnish notice of the commencement of work but the District did not levy aggregate penalty of ₹ 2.38 lakh (₹ 2,000 in each case) on these employers.

South District, while admitting the facts, stated (September 2023) that, in future, at the time of assessment, details of the commencement of work will be asked from the establishment concerned. The issue of non-furnishing of information relating to commencement of work was pointed out in the earlier Report of the CAG also (para 3.2.9.3).

Government stated (March 2025) that in case of non-submission of notice by the employer, the Inspector is required to file prosecution through the Public Prosecutor before the Metropolitan Magistrate (empowered to impose penalty) after obtaining the permission of Chief Inspector of construction, which is a very tedious process requiring manpower and pursuance of challans by the Public Prosecutor before the Magistrate concerned.

Reply is not acceptable as the Department needs to be proactive in pursuing such cases of lapses.

(iii) DBOCW Rules stipulates that the Registering Officer shall register the establishment and issue a certificate of registration to the applicant within fifteen days of receipt of the application. Audit observed delay in issuing the certificates ranging from 4 to 143 days in 20 out of 42 (48 *per cent*) cases examined in audit. The delay in issuing registration certificates was also flagged in the earlier Report of the CAG (para 3.2.9.2).

Government stated (March 2025) that in case of deficiency of documents or information error in the application, objections are raised by concerned registering

officer and in a few cases, the same remains pending at the applicant's end which results in delay in granting registration certificate. Reply is not acceptable as audit had pointed out specific cases in the selected districts. Moreover, in 96 per cent of the cases seen in audit, registration certificates were, in fact, being issued even without mandatory documents.

Recommendation 1: Government should use all available sources for identifying all establishments involved in construction activities, ensure registration of all BOC workers thereunder in a time bound manner and maintain proper records of the eligible workers to whom benefit of welfare schemes is to be delivered.

2.3 Identification and registration of construction workers

Rule 266 (1) of BOCW Rules, 2022 provides that every building worker in the age group of 18 to 60 years, subject to some condition mentioned therein, could be registered as a beneficiary after paying the requisite fee. Moreover, the workers need to renew their registration every year. Since benefits are available only to those BOCW who are registered and renew registration every year, failure to do so renders them ineligible for benefits under various schemes of the Board.

The government did not have any data relating to the number of BOCW in Delhi. The issue regarding absence of mechanism for identification of all construction workers was flagged in earlier Report of the CAG for the year ended March 2019. However, the Department failed to evolve any mechanism to identify all construction workers in Delhi.

Government stated (March 2025) that registration of construction workers is an ongoing process and the number of construction workers cannot be fixed at any point of time as some persons may not continue to be construction workers. It was further stated that the process of registration/renewal has been simplified by introduction of self-certification by the worker as well as tele-verification. Moreover, the Board also launches awareness camps, distribute pamphlet displays banners etc. at labour chowks about the benefits of registering with the Board.

The contention of the Government on launching of awareness camps etc. is also not valid in view of deficiencies in awareness activities undertaken by the Department, as pointed out at para no.2.4 of the report. Further, the reply is silent on the issue of identification of construction workers.

Deficiencies in identification and registration of all the BOCW in Delhi were as under:

- (i) All Assistant Engineers (AEs) of government organizations/local bodies/public sector undertakings were authorized as Registering Officers to facilitate online registration of construction workers working in their projects through login IDs and passwords provided. However, no construction worker was registered with the Board through AEs of the selected 13 divisions of various Departments engaged in construction works. The

Department stated (September 2023) that login IDs, and passwords were not provided to AEs by the Board.

Government stated (March 2025) that the issue of identifying and registering all construction workers will be taken up in the next Board meeting as recommended by audit.

- (ii) Section 43 of the Act empowers the Inspector of Labour Department to inspect the premises of any establishment where construction work is being carried out which would have facilitated identification of BOCW employed at the site. It was observed that no such inspection was carried out in the selected districts during the years under review, despite it being pointed out in the earlier CAG report (para 3.9.2.5). Further, in compliance to orders of the Hon'ble High Court, Delhi, a special inspection team was constituted (October 2021) by the Secretary (Board) for inspection of construction sites across Delhi to ensure safety, health and welfare etc. of construction workers. The Board also did not provide details of total number of inspections conducted by the special inspection team, however, scrutiny of five³ inspection files made available revealed that no action was taken on the inspection reports except issuing of notice to the employers⁴ concerned. In reply to an audit query, the Department stated that no Central Inspection was conducted by it during the period under audit scrutiny.

Government stated (March 2025) that the Labour Department has initiated Central Inspection System (CIS) under various Labour Laws to randomly select an establishment for inspection. Further, inspection under BOCW Act 1996 is also being brought under CIS to make it more effective.

- (iii) From November 2018 onwards, workers could register/renew registration online through the e-District portal. However, till November 2022, data of only 1.39 lakh out of total 5.39 lakh workers (as of 30 September 2018) have been migrated to the web portal. In the absence of complete registration data on the portal, most of workers could not avail the facility of online renewal and thus deprived from the benefits of the welfare schemes of the Board. Thus, Audit could not derive an assurance that the Department as well as the Board are making sincere efforts for identifying construction workers to whom benefits of the schemes are to be delivered and more importantly they actually need such benefits. Reply is awaited as of March 2025.

Recommendation 2: The Board needs to coordinate with concerned government departments and harness technology in order to identify and register the BOC workers with ease within NCT Delhi so that all of them could be benefitted under the welfare schemes of the Board.

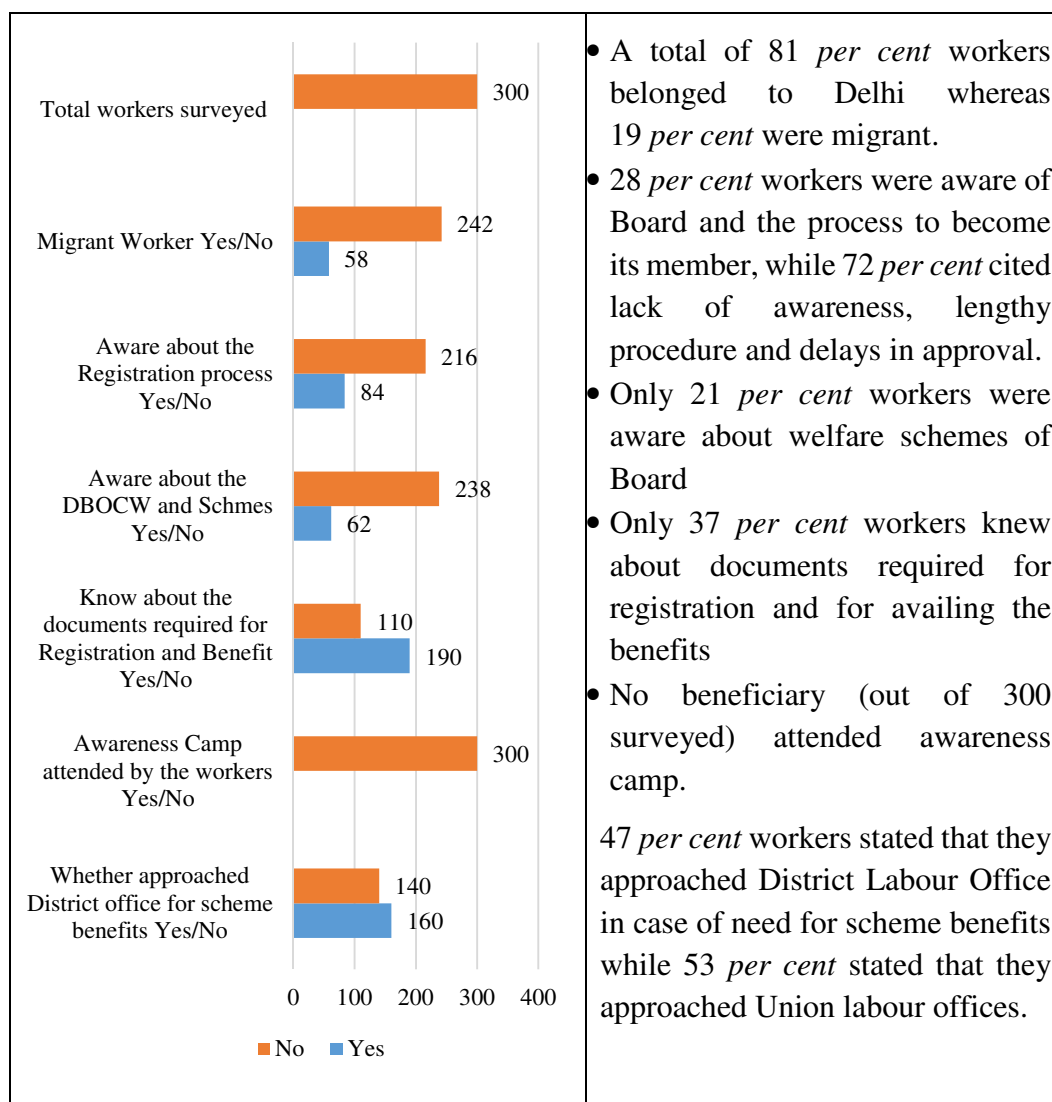
³ Two inspection files pertained to West Delhi and one each to North, North West and South Delhi Districts.

⁴ M/s Raheja Developers Ltd., M/s North Delhi Metro Mall Pvt. Ltd., M/s Sam (India), Gulermark JV, M/s JMC Projects India Ltd. and M/s Tata Projects Ltd.

2.4 Beneficiary Survey of construction workers

Audit conducted a beneficiary survey of 300 beneficiaries in the two selected districts to assess the extent of awareness among the BOC workers about the Board and the benefits of registering with it. **Chart 2.2** depicts the findings of the beneficiary survey.

Chart 2.2: Findings of Beneficiary Survey



The above facts show that the efforts made by the Department to disseminate information about benefits of registration and welfare schemes run by the Board were inadequate, which need to be augmented by using all available tools of information and media.

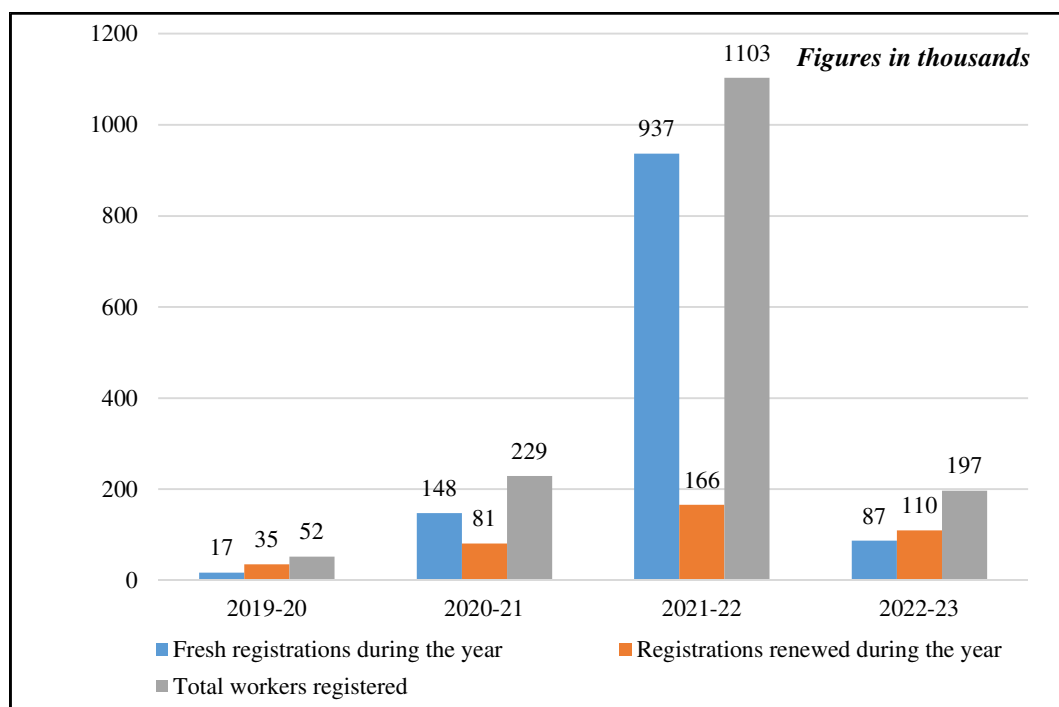
Government stated (March 2025) that DBOCWW Board has developed a web portal namely dbocwwb.delhi.gov.in for the benefit of construction workers of Delhi. This portal covers various benefits available to construction workers, and the process of registration, renewal and migration in the form of video footage to create awareness among BOC workers. DBOCWW Board also organizes various camps at construction sites, labour chowks to create awareness among BOC workers.

However, the fact remains that the results of the survey indicated lack of awareness about the Board and its welfare activities amongst the construction workers.

2.5 Inconsistency in data on registration and renewal of construction workers

Details of year-wise number of construction workers registered/registrations renewed by the Board are shown in **Chart 2.3**.

Chart 2.3: Registration and Renewal of Beneficiaries



Source: Information provided by the Board.

The above chart shows a variation in the number of construction workers registered by the Board coupled with disproportionate registration and renewal between 2020-21 and 2022-23.

Government stated (March 2025) that the number of registered workers is not fixed as registration/renewal is an ongoing process. It was further stated that the registration/renewal is application based and that the Board is renewing the registration for lapsed period also after collecting late fee. Besides, the workers of Delhi could also renew their registrations by directly logging into the Board's web portal.

Reply is not acceptable as it does not clarify the reasons for the remarkable jump in registrations in 2021-22.

Further, Audit observed difference in the data on the number of BOCW registered and renewed maintained with the Board, on e-district portal and the information available in the Annual Report of the Board. Details in **Table 2.2**.

Table 2.2: Difference in data of registration and renewal of registration by BOCW

Fresh Registration				
	2019-20	2020-21	2021-22	2022-23
Figures as per Board	16,858	1,47,998	9,37,285	86,999
Figures as per e-district portal	42,728	1,89,541	9,95,556	93,848
Figures as per Annual Report	42,672	1,47,803	9,13,537	Not prepared
Renewals				
Figures as per Board	34,540	81,024	1,66,267	1,09,591
Figures as per e-district portal	25,343	41,487	58,345	1,04,078
Figures as per Annual Report	9,171	80,939	1,64,814	Not prepared

Thus, the veracity of beneficiary data available with the authorities entrusted with the BOCW welfare is suspected/not reliable.

Further, the audit had obtained (July 2023) dump data of the beneficiaries from the Board. Image analysis of the database of beneficiaries revealed the following further discrepancies:

- (a) Despite the fact that online registrations and renewals were stated to be Aadhar verified, the Board could provide complete database (including image links and images) of only 1.98 lakh out of 6.96 lakh BOC workers stated to be registered with it.
- (b) Out of 1.98 lakh beneficiaries, for whom images were made available to Audit, 1.19 lakh beneficiaries were linked with 2.38 lakh images i.e. more than one image for individual beneficiary.
- (c) In the database, 45 images were linked to 97 workers, with one image linked to more than one beneficiary.
- (d) In 29,453 (14.8 *per cent*) out of 1.98 lakh images, either multiple (several) faces were available, or no face was available. Since a robust computer algorithm would require exactly one face in each image, this indicates failure of the IT system to detect such images during registration.
- (e) Audit matched faces in the image universe (1.69 lakh images/faces) using a 20 *per cent* threshold (face similarity probability between 80-100 *per cent*) and as well as a 30 *per cent* threshold. It was found that 1,440 faces appeared in 3,116 images at the 0.20 threshold and 2,495 faces appeared in 5,595 images at 0.30 *per cent* threshold, indicating that the same image was used multiple times.

Availability of duplicate images, images with no faces, and multiple registrations of the same face indicates several loopholes in the registration of beneficiaries and indicates weak IT protocol.

Government stated (March 2025) that the complete data base was available and the same may be provided to the CAG audit team, if required. It was further stated that

the discrepancies pertained to the issue of downloading data from e-district portal and creating link, had been rectified now. Government also stated that as a remedial measure, video of each registered worker was being made mandatory at the time of migration and fresh registration in new portal of the Board.

The fact remains that the Department failed to provide complete and credible database for scrutiny during audit.

Recommendation 3: The Board needs to conduct a security audit of its application to plug loopholes in its registration system and exercise more vigour in authentication and reconciling its various databases as it is essential for the discharge of its core functions.

Chapter 3

Assessment, Collection and Remittance of Cess

Chapter 3

Assessment, collection and remittance of Cess

- Section 3 of the Building and Other Construction Workers' Welfare Cess Act (Cess Act), 1996 provides for mandatory levy and collection of cess on the cost of construction and as per notification issued (September 1996) by GoI, cess shall be levied at one *per cent* of the cost of construction incurred by an employer which will be paid to the Board. As of March 2023, the Board had accumulated funds of ₹ 3,579.05 crore.
- There was huge difference in figures of cess amount collected as per records of cess collectors, district records and the Board. The difference in figures of the cess as per District records and as per the Board for four years amounted to ₹ 204.95 crore. The differences were not found reconciled.
- The Department did not maintain a reconciled database of Cess assessed, collected and remitted and thus lacked a system to ascertain the quantum of Cess due and its timely collection. Cases of incorrect assessment, short/deposit/realisation of cess were observed.

An order was passed by the Office of Labour Commissioner, GNCTD on 16 August 2005 directing all Government Departments, Public Undertakings and other Government Bodies to remit one *per cent* of the amount of construction cost approved as per the tender notification from the bills as Labour Cess at the time of making payment to the contractors by way of A/c Payee Cheque, in favour of the Delhi Building and Other Construction Workers Welfare Board (Board) within 30 days of making such payment. Later, the Board issued (November 2017) instructions to transfer the collected cess directly through RTGS/NEFT into its bank account of concerned district. Additionally, registration fee of ₹ 5 and annual membership fee of ₹ 20 from registered workers were to be collected.

It was seen in Audit that Cess was collected by the Cess Collectors (Labour Officers and Inspecting Officers of the Labour Department) in the District offices through cheques, demand drafts and RTGS/NEFT in the bank account of the Board in each district and also online mode through a link provided for this purpose on the websites of Labour Department and the Board. The cheques and drafts are handed over to staff of the Board in the District by the Cess Collectors who in turn deposit the same in the account of the Board. Cess in respect of private constructions is collected by the local authority (Municipal Corporation of Delhi, New Delhi Municipal Council and Delhi Development Authority) at the time of approval of building plans and remitted to Board whereas, government departments, public undertakings and other government

bodies carrying out any construction work are required to deduct labour cess from the contractors' bills and remit the same to the Board.

Assessment of cess due in respect of cess deposited by establishments is done by the jurisdictional Dy. Labour Commissioners of the Labour Department who have been appointed as Assessing Officers.

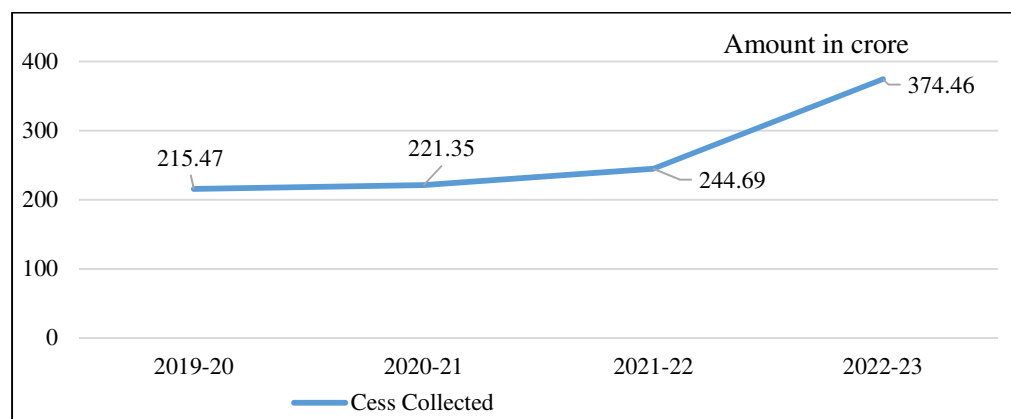
Cess collected by the Board during the years from 2019-20 to 2022-23 is as per **Table 3.1**.

Table 3.1: Details of cess collected

(₹ in crore)

Year	Cess collected
2019-20	215.47
2020-21	221.35
2021-22	244.69
2022-23	374.46
Total	1055.97

Chart 3.1: Details of cess collected



Deficiencies noticed during the audit in the assessment, collection, and administration of cess funds are discussed in the ensuing paragraphs.

3.1 Cess funds being kept outside Consolidated Fund or Public Account

Article 266 (1) of Constitution of India, subject to the provisions of Article 267, provides that all revenues received by the Government of a State, all loans raised by the Government by issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be titled the Consolidated Fund of the State. Article 266 (2) provides that all other public moneys received by or on behalf of the Government of a State shall be credited to the Public Account of the State.

Delhi is not a full-fledged State and Government of National Capital Territory of Delhi (GNCTD) doesn't have a separate public account. Instead, transactions related to deposits, advances, remittances and suspense are merged into the Public Account of the Union Government.

Audit observed that all the cess collected under the BOCW Act in Delhi is credited to the account of the Board as per the extant orders of the Government/Board, the latest being of 3 April 2023. This procedure of remitting cess directly to the accounts of the Board is not in conformity with the spirit of the above provisions of the Constitution. Further, BOCW Cess Rules, 1998 provides that the cess collected shall be transferred to the Board in the head of account of the Board under the accounting procedures of the State. Accordingly, the collected cess should be depicted firstly in Public Account (even though managed by the Union Government) and transferred to the Board Account from there.

Thus, the procedure of Labour Cess accounting and utilisation is not in conformity with the extant procedures.

3.2 Assessment of cess

As per Section 6 of the Cess Rules, 1998, every employer who is carrying out any building or other construction work is required to furnish a return to the Assessing Officer (AO) to enable assessment of the amount of cess payable.

Shortcomings in assessment of cess was pointed out in para 3.2.5.4 of the Report of the CAG for the year ended March 2019. However, there still remained discrepancies in assessment of cess as follows:

(i) Scrutiny of records revealed that the AOs were not in possession of complete information viz the cost of construction, cost of borrowing, cost of designing and technical assistance, complete information on ongoing work etc., required for proper assessment of cess, in any of the nine test checked cases in South District. The South District, while admitting the facts, stated (September 2023) that complete information will be asked for in future. North West District did not provide the requisite information to audit. Further, the Government stated (March 2025) that it had issued detailed orders regarding the cess amount to be paid by the establishment in 2005 and again in 2021-22. The cess is calculated on the basis of information furnished by the establishment/contractor and as per the aforesaid order.

Reply is untenable as AOs of the selected districts were not in possession of requisite information for assessing the cess in compliance to the Orders.

(ii) For assessment of cess, the cost of construction to be considered is the cost indicated by the owner or that worked out by the Assessing Officer (AO) at rates prescribed for this purpose, whichever is higher. Audit observed underassessment of cess in two cases due to mistakes in calculation of construction cost by the AOs.

(a) In South district, cess due for construction of a commercial complex by M/s Sam Diecasting LLP was assessed taking rates for residential building instead of commercial building (Mall or Star Hotel) while working out the cost of construction. The construction cost at prescribed rates was worked

out to ₹ 14.49 crore (**Annexure I**). Assessment of cess on the basis of lower construction cost resulted in under assessment of cess by ₹ 4.45 lakh. Government stated (March 2025) that rates for residential buildings were taken as no separate rates for commercial building was given in the order dated 2 January 2006 except for malls, 5-star hotels, guest house and private hospitals.

The reply is not tenable as the building was not declared as residential building and being a commercial complex, application of rate for residential building was not in order.

- (b) In the case of construction of commercial complex and offices completed in February 2019 by M/s Puri Buildwell Private Limited in North West district, the cost of construction was calculated by the AO as per rates prescribed for hospitals, colleges and private schools instead of that for shopping malls and star hotels. The under assessment was to the tune of ₹ 2.30 lakh. The district authority while accepting (November 2023) the observation, stated that the notice has been issued to the employer/ assessee. Further, the Government stated (March 2025) that the assessment file of M/s Puri Buildwell Private Limited was being re-examined.

3.3 Short deposit/realisation of cess

Rules 7 (2) and 12 of the DBOCW Rules stipulates that the assessment order passed by AO shall specify the amount of cess due, cess already paid or deducted at source and the balance amount payable along with due date for payment. Penalty not exceeding the amount of cess can be imposed for delayed payments. Audit observed the following cases of non-realisation of cess due:

- (i) AO had assessed ₹ 11.38 lakh as cess payable in two¹ cases (out of nine selected for audit) during 2019-23 against which only ₹ 11.10 lakh was paid as advance cess resulting in short deposit of cess by ₹ 1.35 lakh including interest of ₹ 1.07 lakh. Besides, penalty was also not levied. The district office, while accepting the facts, stated (September 2023) that notice will be issued to the concerned and amount due shall be recovered. Further, the Government stated (March 2025) that the Code on Social Security 2020 provides for self-declaration of Cess and that a system would be adopted for automated/random selection of some of such declaration for assessment.
- (ii) Cess amounting to ₹ 142.18 crore collected by MCsD during the period under review was yet to be deposited (September 2023). Non-remittance of cess by MCD was flagged in the earlier Report of CAG also (para 3.2.5.3) but the Government was yet to sort out the issue. Absence

¹ M/s BMB Developers and M/s Nehru Place Hotels Ltd.

of any penal provisions in the Act/Rules for delayed remittance of Cess abet the local bodies to retain cess funds with them for long periods.

The Government stated (March 2025) that MCD had remitted (November 2023) an amount of ₹ 144.57 crore. It further stated that the Board was also continuously taking up this issue with MCD and other agencies for remitting the collected cess.

- (iii) There were delays ranging from 1 to 21 months in remitting cess deducted from contractor's bills during 2019-23 in seven test checked divisions of Public Works Department, Irrigation and Flood Control Department and Delhi Jal Board (**Annexure II**). However, no penalty was imposed and recovered.

Government stated (March 2025) that a press release/circular was released to all concerned to remit the cess collected in Board's bank account online.

- (iv) In district offices, cess is collected by the cess collectors (Labour Officers and Inspecting Officers) through account payee cheques and other modes and then remitted to the Board. As per records of the Board, 283 dishonored cheques amounting to ₹ 9.58 crore were under re-issue/revalidation as of March 2023, some of which pertained to even 2017-18. These included 178 cheques/demand drafts pertaining to the period from April 2019 to October 2020 which expired as they were not deposited within the validity period of the cheque. In its reply, the Board stated that it had returned the dishonored cheques to the DLC offices for their revalidation.

Out of 203 dishonoured/expired cheques/demand drafts involving ₹ 7.20 crore as of March, 2023 in South District, no corrective action was found on record to make recovery of ₹ 6.50 crore from the relevant departments and agencies whereas, for the remaining cases, the district authorities stated (September 2023) that it had taken-up the matter with the employers concerned.

Government stated (March 2025) that the Board has developed a mechanism to collect cess directly from depositors through online mode only via a payment link on its web portal.

Recommendation 4: Government needs to utilize the online payment route for all cess collections to receive cess in real-time besides ensuring better coordination with the building plan-approving agencies to ensure that cess lying with them is remitted without delay.

3.4 Amount of cess realized not reconciled

Difference in figures of cess amount as per records of cess collectors, districts and Board was pointed out in the Report of the CAG for the year ended

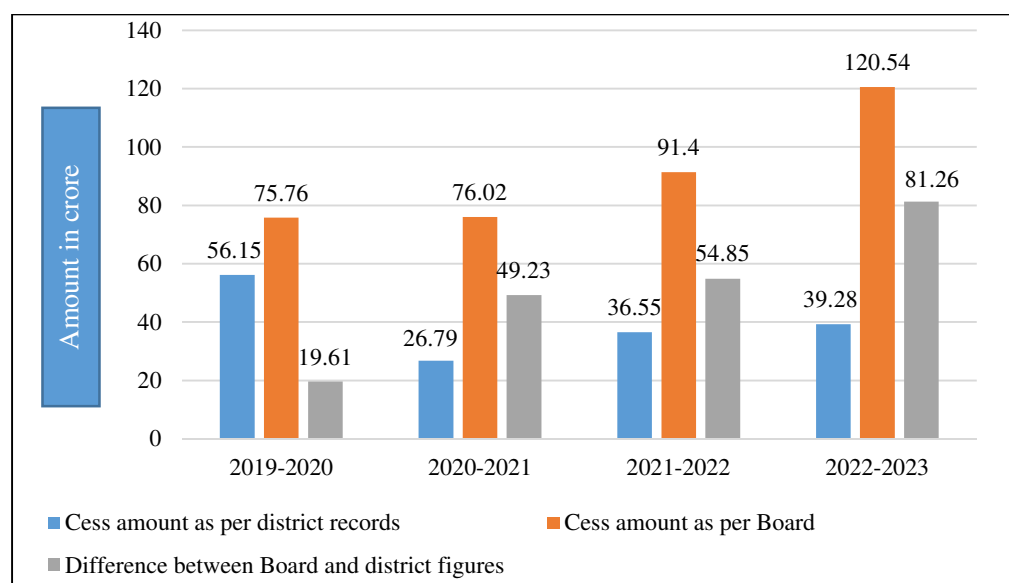
March 2019 vide para 3.2.5.2. The Government then (September 2023) stated that all the districts were reconciling the cess collection with the Board on a monthly basis. However, the issue still remains un-addressed as there was differences between figures of cess collected as per records of South and North West District offices and the Board as shown in **Table 3.2**.

Table 3.2: Cess collected as per records of South and North West Districts and Board

(₹ in crore)

Year	Cess amount as per district records	Cess amount as per Board	Difference between Board and district figures
1	2	3	4 (3-2)
2019-2020	56.15	75.76	19.61
2020-2021	26.79	76.02	49.23
2021-2022	36.55	91.40	54.85
2022-2023	39.28	120.54	81.26
Total	158.77	363.72	204.95

Chart 3.2: Cess collected as per records of South and North West Districts and Board



The difference in figures of the cess as per District records and as per the Board for four years amounted to ₹ 204.95 crore. As the differences were not reconciled, the correctness of the figures could not be verified in audit.

Government stated (March 2025) that now the cess collection process has mandatorily been made online.

Recommendation 5: A robust reconciliation mechanism, preferably online, should be developed to ensure that all dues are being collected and accurately accounted for.

Chapter 4

Utilisation of Cess Funds and Implementation of Welfare Schemes by the Board

Chapter 4

Utilisation of cess funds and implementation of welfare schemes by the Board

- Expenditure on welfare schemes ranged between 9.53 and 11.33 *per cent* only of total receipts except in 2021-22 when ex-gratia payments were made to the BOCW for tiding over the Covid pandemic period.
- Benefits were given only under 12 out of 17 schemes during 2019-20 to 2022-23 as no expenditure was incurred in five schemes¹.
- Financial assistance for education of children of construction workers for the years 2018-19 and 2019-20 amounting to ₹ 46.08 crore, for disbursement to 58,998 students, was released by the Board to the Directorate of Education only in March 2022.
- Despite GoI advising the States (October 2018) to take proactive steps to facilitate transit accommodation/labour shed cum night shelter, mobile toilets and mobile crèches to BOC workers till they find work, the Board has taken no concrete steps to implement the same in Delhi.
- The Board had not provided any further training to BOC workers and their dependents except providing training to 350 beneficiaries in 2019-20 to help to upgrade their skills or diversify by acquiring new set of skills.
- The Board approved the implementation of the GoI directives in June 2019 but did not implement it and still continued to provide assistance of only ₹ 2 lakh in case of accidental death and ₹ 1 lakh in the event of natural death instead of payable ₹ 4 lakh and ₹ 2 lakh respectively.
- Ayushman Bharat/Pradhan Mantri Jan Arogya Yojana (AB PM-JAY) provides health insurance cover of ₹ 5 lakh per family per year in case of hospitalization with cashless health care services at any of the empaneled government and private hospitals across the country. The Department of Labour and the Board had taken no steps to cover the BOCW of NCT of Delhi under this beneficial scheme and thus they are eligible to a measly medical assistance of a maximum of ₹ 10,000.

The cess collected by the Board, interest earned on the same and the registration/renewal fee etc. collected from the BOCW is at the disposal of the Board for providing social and health benefits to the registered construction workers and their families through 17 welfare schemes such as financial

¹ (a) Financial assistance for miscarriage (b) Advance for purchase or construction of house (c) Loan for purchase of work related tools (d) Grant for the purchase of work related tools (e) Insurance Policy.

assistance in case of accident, old age pension, housing loans, children’s education, medical and maternity benefits etc.

As of March 2023, the Board had accumulated funds of ₹ 3,579.05 crore.

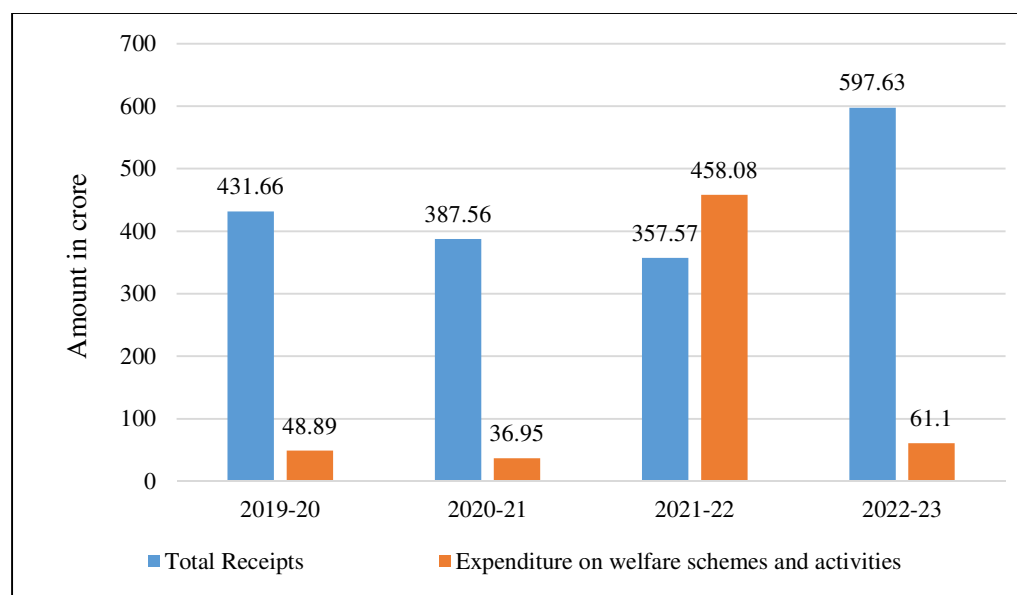
Against this, the details of expenditure incurred on welfare schemes and activities by the Board during 2019-20 to 2022-23 were as shown in **Table 4.1**.

Table 4.1: Details of expenditure incurred on Welfare schemes and activities in comparison to total receipts of the Board

(₹ in crore)

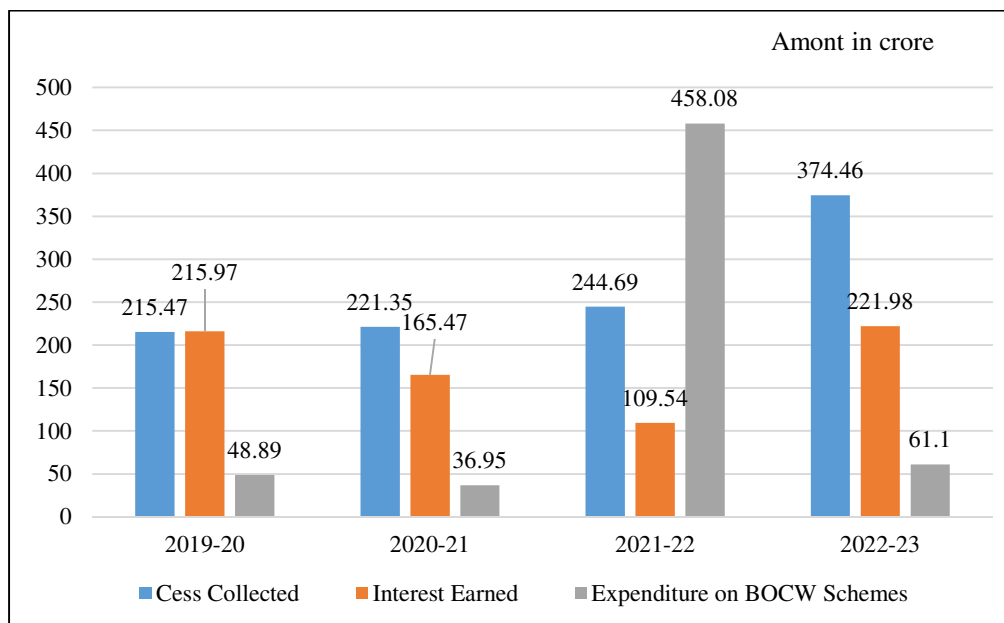
Year	Total Receipts	Expenditure on welfare schemes and activities	Expenditure in comparison to total receipts (in per cent)
2019-20	431.66	48.89	11.33
2020-21	387.56	36.95	9.53
2021-22	357.57	458.08 ²	128.11
2022-23	597.63	61.10	10.22
Total	1774.42	605.02	

Chart 4.1: Details of expenditure incurred on Welfare schemes and activities in comparison to total receipts of the Board



² It includes ex-gratia payments made to the BOCW for tiding over the Covid pandemic period.

Chart 4.2: Expenditure incurred on Welfare schemes and activities in comparison to Cess collected and interest earned thereon



As can be seen, expenditure on welfare ranged between 9.53 and 11.33 per cent of total receipts except in 2021-22 when ex-gratia payments were made to the BOCW for tiding over the Covid pandemic period. Thus, out of the total assistance of ₹ 605.02 crore during the years 2019-23, ₹ 527.42 crore (87 per cent) was on account of ex-gratia payments and only 12.83 per cent of total expenditure (Less than 0.05 per cent of the total receipts) was made on regular welfare activities. Further, benefits were given only under 12 out of 17 schemes (**Annexure III**) during 2019-20 to 2022-23 as no expenditure was incurred in five schemes³.

The Government stated (March 2025) that the benefits under claims are application based, and that the Board has developed a web portal which provides a video footage to create awareness among BOC Workers about various benefits available to construction workers, the process of registration, renewal and migration. The Board also organizes various camps at construction sites, labour chowks to create awareness among BOC Workers for effective implementation of schemes and bringing maximum BOCW into the Board's fold.

However, the fact remains that very few workers are availing benefits indicating that the efforts made by the Board are inadequate.

Audit observed shortcomings on the part of the Board in providing welfare measures for BOCW which are discussed in the succeeding paragraphs.

³ (a) Financial assistance for miscarriage (b) Advance for purchase or construction of house (c) Loan for purchase of work related tools (d) Grant for the purchase of work related tools (e) Insurance Policy.

4.1 Functioning of the Board during Covid-19 and adherence to GoI directions

In view of the unprecedented tribulation faced by the BOCW due to outbreak of Covid-19, GoI triggered a fast-track time bound Mission Mode Project (Project) in July 2020. GoI estimated that registration of only half of the estimated BOC workers were renewed as on 14 July 2020 and all States/UTs were directed to register all left-out BOC workers by easing out the processes within three months.

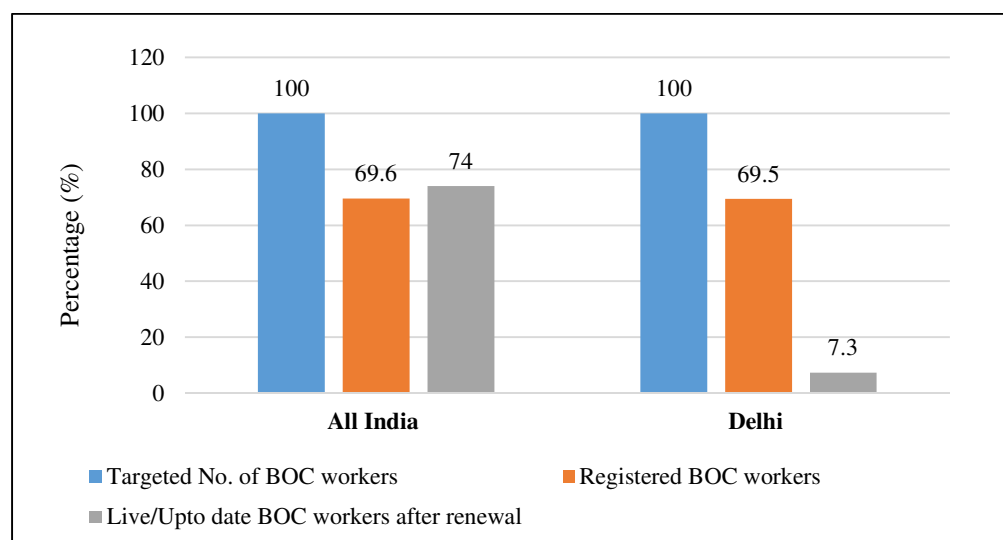
As per GoI (July 2020), the status of registration of BOC workers in Delhi against collective figures of all states is shown in **Table 4.2**.

Table 4.2: Status of registered BOC workers in India and Delhi

(Numbers in lakh)

Particulars	Targeted number of BOC workers	Number of BOC workers registered	Number of BOC workers who renewed their registration as on 14 July 2020
All India	500	347.75 (69.6 %)	257.55 (74%)
Delhi	7.89	5.49 (69.5%)	0.40 (7.3%)

Chart 4.3: Status of registered BOC workers in India and Delhi



As per the above data, Delhi was way behind the all India performance in terms of renewals of registrations being only 7.3 per cent against All India 74 per cent renewals of registrations. It also did not frame and implement any scheme for providing subsistence allowance during crisis such as Covid-19 or developed the facility of instantaneous online transfer of registration of BOCW migrating across states as suggested by GoI. However, to support construction workers through periods when construction activities were stopped on account of Covid-19 and due to high level of pollution during 2019-20 to 2022-23, the Board made ex-gratia payment aggregating to ₹ 528.42 crore to 9.48 lakh

beneficiaries (₹ 5000 each on four occasions, three during Covid-19 and the fourth when construction activities were prohibited). The details of payments made to BOCW are as given in **Table 4.3**.

Table 4.3: Details of ex-gratia payments made during the audit period

Instalment	Date of payment	Number of Beneficiaries (in lakh)		Amount (₹ in crore)
		Approved for payment	Actually paid	
First and second	31.03.2020 to 07.01.2022	1.18	1.10	109.57
Third	22.04.2021 to 04.05.2022	3.17	2.98	148.87
Fourth	27.11.2021 to 19.07.2022	6.17	5.40	269.98
Total		10.52	9.48	528.42

As can be seen, these payments, intended to help the BOCW tide over immediate crisis, were spread over long periods thereby reducing its effectiveness. The deficiencies/irregularities observed in making ex-gratia payment were as under:

- (a) The ex-gratia payments, intended to provide immediate relief to BOCW, were delayed in all the four tranches. Audit observed that in the last tranche, the payment was made to 1,25,437 construction workers four to eight months after the orders were issued.
- (b) As per the table above, only 90 per cent of the BOC workers who were eligible to receive ex-gratia payments actually received it. In the fourth instalment, the Board failed to provide subsistence allowance amounting to ₹ 38.62 crore to 77,230 construction workers as it did not have the correct and updated bank details with it. Further, same amount was paid to all construction workers though payment was to be made as per the wages notified under the Minimum Wages Act for the respective categories of workers.
- (c) A comparison of data of these BOC workers with the CGHS and VAHAN data revealed that 47 cases related to those registered workers who were also CGHS beneficiaries and 1,204 beneficiaries were owners of four-wheeler vehicles registered for private use.
- (d) It was also observed that payments in the first three instalments amounting to ₹ 18.33 crore could not be disbursed to 27,970 identified beneficiaries due to payment failures, indicating that bank account details were not obtained/updated by the Board.
- (e) Though construction activities are stopped every year due to high levels of pollution during the winter months, subsistence allowance was not sanctioned by the Board after 2021.

The above facts show failure of the Government/Board in discharging its mandate effectively. Pollution caused work stoppages are an annual feature now and a more robust system needs to be implemented so that the needy get their dues.

Government stated (March 2025) that

- the Board was in the process of framing a scheme for mitigating hardships of BOC workers when construction works are stopped owing to natural calamities.
- Board was also in the process of integration of its data base with e-Shram Data to ensure portability of data that may be accessed by any State.
- The Board registers/renews membership of construction workers on the basis of aadhar validation, and as per Rule 266 of DBOCW (RE&CS), 2002. It further stated that cross checking with CGHS and VAHAN data was not feasible. However, Audit is of the view that the Board should ensure that only genuine BOCW are given benefits.
- All the 11 district offices of the Board have been directed to update the Aadhar seeded bank details of BOC Workers for timely delivery of benefits. Further, a help desk has been established in each district office to facilitate the same.

Recommendation 6: The Government needs to institute a regular scheme for mitigating hardships of BOC workers when construction works are stopped and facilitate inter-state portability of data pertaining to registered migrant BOC workers.

Recommendation 7: The Board needs to adhere to the timelines prescribed so that financial assistance is provided to BOC workers in time.

4.2 Implementation of welfare schemes for BOCW

Deficiencies observed in implementation of the 10 selected schemes⁴ of the Board are as under:

(i) ***Financial assistance for education of children of construction workers*** for the years 2018-19 and 2019-20 amounting to ₹ 46.08 crore, for disbursement to 58,998 students, was released by the Board to the Directorate of Education only in March 2022 and benefits for subsequent years were yet to be paid as of September 2023. There was also delays ranging up to 1,423 days in processing of applications for financial assistance in 134 out of 4,017 claims relating to various schemes. Further, payment in respect of 15 sanction orders issued in

⁴ (i) Pension Benefit, (ii) Maternity Benefit, (iii) Death Benefit, (iv) Financial Assistance for Education, (v) Financial Assistance for Marriage, (vi) Disability pension, (vii) Funeral assistance, (viii) Medical assistance, (ix) Imparting vocational training, and (x) Loan for purchase of work related tool.

October 2021 or earlier were pending with the North West District. Apart from this, status of 137 sanction orders returned by the Board (Headquarter) to the districts due to deficiencies was not available.

Government stated (March 2025) that due to involvement of more than one department, it takes a little longer to disburse the amount. It was further stated that endeavour shall be made to provide these benefits in minimum possible time. Delay in processing of applications was attributed to delay in attending to the deficiencies issued by the district officer by the applicant.

(ii) As per directions of the M/o Labour and Employment, GoI, the Board was to either provide minimum coverage of ₹ 4 lakh in case of accidental death and ₹ 2 lakh in the event of natural death to the dependent(s) of the deceased beneficiary or cover BOC workers up to the age of 50 years under ***Pradhan Mantri Jeevan Jyoti Bima Yojana and Pradhan Mantri Suraksha Bima Yojana*** by making contribution of premium amount. The Board approved the implementation of the GoI directives in June 2019 but did not implement it and still continued to provide assistance of only ₹ 2 lakh in case of accidental death and ₹ 1 lakh in the event of natural death.

The Board stated (September 2023) that it has approved assistance of ₹ 10 lakh in case of natural death and ₹ 12 lakh in case of accidental death in place of insurance in May 2023 and the same was under process. The Government, however, stated (March 2025) that the Board has its own welfare schemes for life and disability covers for construction workers of Delhi. The fact remains that despite adopting the GoI norms, the Board did not provide the envisaged quantum of benefits to the dependent(s) of 782 workers deceased during the years 2019-20 to 2022-23.

Further, the register containing details of deceased beneficiaries for processing claims in a time bound manner was not being maintained in the selected districts. In its reply (August 2023), North West District office stated that it has now started to maintain the register.

(iii) ***Ayushman Bharat/Pradhan Mantri Jan Arogya Yojana (AB PM-JAY)*** provides health insurance cover of Rupees five lakh per family per year in case of hospitalization with cashless health care services at any of the empanelled government and private hospitals across the country. The National Health Authority (NHA) and M/o Labour and Employment (MoLE) had entered into collaboration to extend the benefits under the scheme to BOCW registered under the State Welfare Boards (SWBs). However, the Department of Labour and the Board had taken no steps to cover the BOCW of NCT of Delhi under this beneficial scheme and thus they are eligible to a measly medical assistance of a maximum of ₹ 10,000. Reply was awaited as of March 2025.

(iv) Despite GoI advising the States (October 2018) to take proactive steps to facilitate ***transit accommodation/labour shed cum night shelter, mobile toilets***

and mobile crèches to BOC workers till they find work, the Board has taken no concrete steps to implement the same in Delhi. The Government stated (March 2025) that the Board has its own dedicated scheme for providing assistance for housing the eligible applicants.

Reply is not acceptable as no deliberations were found on record to implement the scheme to provide transit accommodation, mobile toilets and mobile crèches and no expenditure was incurred by the Board on the scheme for giving advance for purchase or construction of house.

(v) GOI envisaged (October 2018) convergence of *skill development activities* of the Board with those of the State Skill Development Missions/Ministry of Skill Development and Entrepreneurship and National Skill Development Corporation so as to help BOC workers and their dependents to upgrade their skills or diversify by acquiring new set of skills. Audit observed that the Board had not provided any further training to them except providing training to 350 beneficiaries in 2019-20. The Government stated (March 2025) that the recommendation has been noted for implementation.

(vi) As per DBOCW (RE&CS) Rule, 2002, a BOC worker registered for not less than one year was eligible for pension of ₹ 3,000 per month on completion of sixty years of age with an increase of ₹ 300 every year. In terms of the Model Welfare Scheme for BOC Workers issued (November 2018) by GoI, eligibility period for pension was 10 years and the Board was to formulate pension schemes depending upon its financial capacity. Disregarding the Model Scheme, the Board approved (June 2019) pension to a BOC worker with eligibility period of three years only. In spite of this, pension was being paid to workers who remained registered only for one year.

In its reply (September 2023), the Board attributed the anomaly to difference of eligibility period in the Act (three years) and Rules⁵ and that the matter was sub-judice before the Hon'ble Delhi High Court. Government further stated (March 2025) that Board is bound to abide by the decisions taken in its board meetings and as per the directions of Delhi High Court from time to time for disbursement of pension to BOC workers who had remained registered for a period of three years (instead of existing period of one year) after getting approval from the competent authority.

Reply is not acceptable as pension is being paid on the basis of eligibility period of one year against three years approved by the Board.

Recommendation 8: The Board needs to take immediate steps to implement various GoI directions aimed at the welfare of BOCW residing in NCTD so as to improve their living conditions.

⁵ Three years in Act and One year in the Rules

4.3 Administrative expenditure in excess of limit

Section 24(3) of the BOCW Act, 1996 provides that administrative expenses of the Board, in any financial year, should not exceed five *per cent* of the total expenditure incurred during that year. However, the administrative expenditure, except in 2021-22, ranged between 7.19 and 11.01 *per cent* of the total expenditure during 2019-20 to 2022-23 as shown in **Table 4.4**.

Table 4.4: Details of administrative expenses vis-à-vis total expenditure

(₹ in crore)

Year	Administrative expenses	Total expenditure	Administrative expenditure as a percentage of total expenditure
2019-20	3.79	52.68	7.19
2020-21	4.57	41.52	11.01
2021-22	7.05	465.13	1.52
2022-23	5.08	66.18	7.67

Audit had raised the issue in the report of the CAG for the year ended 31 March 2019 also (para no. 3.2.10.1). The Board needs to curtail its administrative expenditure within the permitted limits.

Government stated (March 2025) that the Board was taking utmost efforts to limit its administrative expenditure within the limit of five *per cent* of total expenditure and that steps were being taken to increase the welfare expenditure.

Chapter 5
Monitoring and Internal Control
Mechanism

Chapter 5

Monitoring and internal control mechanism

- No inspection of construction sites was carried out either by the selected districts of Labour Department to ensure availability of various facilities required to be provided by employers as per the BOCW Act or by the Directorate of Industrial Safety & Health (DISH) entrusted with the enforcement of safety & health measures for construction workers under the BOC (RE&CS) Workers Act, 1996 during the four years of audit period.
- No *social audit* of implementation of the BOCW Act was conducted in Delhi (October 2023) even after five and half years of the Supreme Court directive.

Internal control within organisations are established to ensure that activities in its various constituent units are proceeding as planned. Thus, internal controls are a prerequisite for effective management of functions in any organisation and it provide a degree of assurance to the stakeholders that its functions are being adequately monitored. Issues noticed in the setup and management of the internal control and monitoring mechanism of the Department/Board are as under:

(i) On the directions (March 2018) of the Hon'ble Supreme Court, a framework for *social audit*¹ of implementation of BOCW Act was developed for being implemented by all States/UTs. No social audit of implementation of the BOCW Act was conducted in Delhi (October 2023) even after five and half years of the Supreme Court directive. Government stated (March 2025) that the Board was in the process of finalizing an agency for conducting Social Audit of beneficiaries under its schemes.

(ii) No inspection of construction sites was carried out either by the selected districts of Labour Department to ensure availability of various facilities required to be provided by employers as per the BOCW Act or by the Directorate of Industrial Safety & Health (DISH) entrusted with the enforcement of safety & health measures for construction workers under the

¹ Social Audit is an audit that is conducted by the people, especially by those who are affected by or are the intended beneficiaries of the scheme and thus can be described as verification of the implementation of a programme/scheme and its results by the community.

BOC (RE&CS) Workers Act, 1996 during the audit period. Government stated (March 2025) that the Department would bring the inspection of construction sites under Central Inspection System so that the same could be done in a transparent manner. It was also stated that DISH was also conducting awareness programmes for sensitizing the employers and workers in respect of safety and health of workers for which it had prepared safety manual.

(iii) DBOCW (RE&CS) Rules, 2002 provide that the Board shall ordinarily meet once in two months to monitor the activities. However, only four² Board meetings were conducted during the four year period covered by Audit. Government stated (March 2025) that the Board conducts meetings at regular interval as required.

Reply is not acceptable as the Board is required to meet once in two months to monitor its activities.

(iv) BOCW Act provides that the Board shall submit an annual report, giving a full account of its activities during the previous financial year, to the State Government and the Central Government which was to be laid before the State Legislature also. Audit noted that the Annual Reports for 2020-21 and 2021-22 were yet to be submitted to the government and the certified accounts of the Board (FYs 2020-21 and 2021-22) were not submitted to the State legislature. Government stated (March 2025) that annual reports were approved till 2021-22. It was further stated that annual report for the years 2022-23 and 2023-24 shall be put up before the Board in next meeting.

(v) Internal audit acts as an effective tool in exercising check on expenditure as well as on various activities and thus is an important mechanism for ensuring the smooth working of an organization. Audit scrutiny revealed that the Board had not established an internal audit wing to ensure effective control on various activities. No audit of Board has been conducted by Directorate of Audit, GNCTD either. Government stated (March 2025) that the Board has hired a Chartered Accountant (CA) for preparation of Balance Sheet, Income and Expenditure Statement, Receipts and Payment Accounts. It was further stated that the CA plays the role of internal auditor and exercises usual checks on various activities like finances, collection of cess, investment of cess and welfare schemes.

² 14.06.2019, 07.07.2020, 21.01.2021 and 01.08.2022

Reply is not acceptable as checks exercised during preparation of accounts and internal audit are different.

Recommendation 9: Board should meet at regular intervals to provide guidance and ensure that the functions and responsibilities of the Board are discharged efficiently and effectively.

Recommendation 10: Government may institute social audit as well as internal audit to strengthen its internal control mechanism.



New Delhi
Dated: 27 May 2025

(ROLI SHUKLA MALGE)
Accountant General (Audit), Delhi

Countersigned



New Delhi
Dated: 05 June 2025

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

Annexures

Annexure I
(Referred to in paragraph 3.2(ii)(a))
Calculation Sheet for Cess in South District

Type of Building: Commercial Complex

(Amount in ₹)

Sl. No.	Particulars of construction items/ head	Area in Sq. mtrs.	Cost of construction declared by Assessee	Cost of Construction as per schedule Rates vide Order dated 02-01-2006 of Secy. Labour	Final cost of construction (higher one) taken for the purpose of calculation of cess	Cost of Construction (higher one) Calculated by Assessing officer
1	Total constructed covered area (Up to 4 storeys including Mezzanine Floor)	4715.76	3,87,99,040	4715.76 x 20,000= 9,43,15,200	9,43,15,200	3,87,99,040
2	Additional constructed covered area (Beyond 4 Storeys)	623.92	55,45,251	623.92 x 20,000= 1,24,78,400	1,24,78,400	55,45,251
3	Total Constructed covered area of basement	1283.71	1,58,42,637	1283.71 x 20,000 = 2,56,74,200	2,56,74,200	1,58,42,637
4	Total cost of Civil work in case of repairs/alteration/maintenance	Nil	Nil	Nil	Nil	Nil
5	Total Cost of Demolition	Nil	Nil	Nil	Nil	Nil
6	Type of flooring and total area	8400	72,23,771	Nil	Nil	72,23,771
7	Cost of Wood panelling work	Nil	Nil	Nil	Nil	Nil
8	Cost of wood work other than wood panelling	Nil	Nil	Nil	Nil	Nil
9	Cost of false ceiling work	Nil	Nil	Nil	Nil	Nil
10	Cost of central Air Conditioning	Nil	Nil	Nil	Nil	Nil
11	Cost of Lift Installation	Nil	51,92,641	Nil	Nil	51,92,641
12	Cost of Boundary Wall including railing/gates	Nil	42,25,722	42,25,722	42,25,722	42,25,722
13	Total Cost of Swimming Pool	Nil	Nil	Nil	Nil	Nil
14	Cost of Electric work along with fitting & Fixtures (Cost calculated at 15% of Sl. No. 1+2+3)	Nil	92,55,217	Nil	Nil	92,55,217
15	Cost of Plumbing Work alongwith fitting & fixtures (Cost Calculated at 10% of Sl. No. 1+2+3)	Nil	60,92,521	Nil	Nil	60,92,521
16	Cost of other development work including sewerage,external roads, approach roads, firefighting, landscaping, etc.	Nil	81,89,852	81,89,852	81,89,852	81,89,852
Total Cost			10,03,66,652		14,48,83,374	10,03,66,652

Difference in Cost of Construction (₹ 14,48,83,374 - ₹ 10,03,66,652) = ₹ 4,45,16,722

Cess @ 1% of ₹ 4,45,16,722= ₹ 4,45,167

Annexure II
(Referred to in paragraph 3.3(iii))
Details of delayed deposit of labour cess

Year	Months in which Labour Cess was deducted from contractors' bills	Total amount of Labour Cess deducted from contractors' bills	Date of remittance of Labour Cess to the Board	Delay in remittance
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North West Building Division, PWD

2019-20	April	8,310	20.06.2019	1 month
	August	3,27,575	01.11.2019	1 month
	Dec. to January	4,25,713	31.03.2020	1 to 2 months
2020-21	April to January	12,41,024	31.03.2021	1 to 10 months
2021-22	April to January	33,60,962	31.03.2022	1 to 10 months
2022-23	April to January	36,99,014	28.04.2023	1 to 11 months

South Road Division-2 (M-411) Division, PWD

2019-20	April to March	21,37,369	04.07.2020	2 to 13 months
2020-21	July to Jan	13,57,092	31.03.2021	1 to 7 months
2021-22	April to Jan	31,12,415	31.03.2022	1 to 10 months
2022-23	April to August	18,61,425	31.10.2022	1 to 5 months
	October to November	2,82,482	24.01.2023	1 to 2 months
	January	3,03,555	31.03.2023	1 month

Civil Division-VI, IFCD

2019-20	January to May	30,41,949	16.07.2019	1 to 5 months
	November	6,45,469	14.02.2020	1 to 2 months
	Feb. to March	29,71,411	06.11.2020	6 to 7 months
2020-21	July to August	8,54,199	06.11.2020	1 to 2 months
	October to January	77,43,235	31.03.2021	1 to 4 months
2021-22	May to September	21,29,851	04.12.2021	1 to 5 months
	January	23,47,150	31.03.2022	1 month
2022-23	May to November	81,41,388	10.02.2023	1 to 7 months
	February & March	38,48,561	Yet to be remitted (August, 2023)	4 to 5 months

Civil Division-V, IFCD

2019-20	July to August	28,86,810	05.11.2019	1 to 2 months
	November to January	35,72,178	31.03.2020	1 to 3 months
2020-21	July to August	2,68,239	10.11.2020	1 to 2 months
	November	6,12,207	28.01.2021	1 month
2021-22	May to July	17,30,924	20.09.2021	1 to 3 months
	Sept. to January	37,41,256	29.03.2022	1 to 5 months
2022-23	May to July	12,07,862	20.09.2022	1 to 3 months
	September to October	55,16,981	16.12.2022	1 to 2 months
	December to January	17,71,048	29.03.2023	1 to 2 months

South-I Division, DJB

2019-20	October	42,617	04.01.2020	1 month
	February to March	1,81,000	22.08.2020	4 to 5 months
2022-23	May to August	7,13,404	01.11.2022	1 to 4 months

SDW-I Division, DJB

2019-20	August to December	1,70,339	26.02.2020	1 to 5 months
	March	84,026	01.09.2020	4 months
2020-21	November	1,83,707	30.01.2021	1 month

North West-I Division, DJB

2019-20	June to July	3,31,098	16.09.2019	1 to 2 months
	Sept. to March	14,11,969	25.11.2020	7 to 13 months
2020-21	Aug. to Sept.	3,86,135	25.11.2020	1 to 2 months
	Dec. to March	15,58,426	01.11.2022	18 to 21 months
2021-22	June to March	27,59,088	01.11.2022	6 to 15 months
2022-23	April to July	13,74,482	14.10.2022	1 to 4 months

Annexure III
(Referred to in Chapter 4)
Details of beneficiaries and expenditure incurred on welfare schemes and activities

Sl. No.	Name of schemes	2019-20		2020-21		2021-22		2022-23	
		No. of Claims/workers	Amount Paid	No. of Claims/workers	Amount Paid	No. of Claims/workers	Amount Paid	No. of Claims/workers	Amount Paid
1.	Maternity Benefit (Rule 271)	7	2,10,000	230	67,60,000	758	2,25,70,000	1926	5,78,00,000
2.	Financial assistance in case of miscarriage (Rule 271 {A})	0	0	0	0	0	0	0	0
3.	Pension benefit (Rule 273)	200	66,47,131	364	3,80,71,267	481	3,90,30,090	415	3,03,55,593
4.	Advance for purchase or construction of house	0	0	0	0	0	0	0	0
5.	Disability Pension	0	0	0	0	5	9,02,000	1	2,16,000
6.	Ex-Gratia Payment in case of permanent disability (Rule 275)								
7.	Loan for purchase of work related tool (Rule 276)	0	0	0	0	0	0	0	0
8.	Grant for purchase of work related tools (Rule 276 {A})	0	0	0	0	0	0	0	0
9.	Funeral assistance (Rule 277)	120	11,35,000	117	10,35,000	277	26,95,000	200	19,95,000
10.	Death benefit (Rule 278) A) Natural Death B) Accidental Death	126	1,22,56,860	124	1,17,58,752	302	2,95,72,258	230	2,29,63,740
11.	Medical assistance (Rule 280)	0	0	4	15,400	182	9,43,840	0	0
12.	Financial assistance for education (Rule 281) & Financial assistance through DOE	10	4,03,033	150	88,54,112	194	1,25,66,255	53	46,86,124
		*43747	31,96,37,197					**14844	11,46,72,329
13.	Financial assistance for marriage (Rule 282)	18	9,38,000	31	14,88,000	67	34,10,000	78	38,28,000

Sl. No.	Name of schemes	2019-20		2020-21		2021-22		2022-23	
		No. of Claims/workers	Amount Paid	No. of Claims/workers	Amount Paid	No. of Claims/workers	Amount Paid	No. of Claims/workers	Amount Paid
14.	Family pension (Rule 283)	0	0	1	1,00,387	1	18,764	1	18,000
15.	Yatra pass in DTC non ac bus (Rule 283 {c})	0	0	0	0	0	0	2152	48,08,789
16.	Imparting vocational training & Construction of Academy for skill development (Rule 283 {A})	0	13,54,080	0	0	0	0	0	***15,76,000
17.	Insurance policy (Rule 286)	0	0	0	0	0	0	0	0
18.	Ex-Gratia Payment on account of Covid 19 and stoppage of construction activities due to pollution in Delhi	32358	145895000	45966	3,00,06,5000	575753	4,46,09,30,000	41434	36,73,40,000
19.	Food provided to construction workers during Covid 19	0	0	0	0	0	67,57,118	0	4,54,897
20.	Workers Awareness (Expenses on Advertisement, Leaflets, SMS for awareness among workers, Hiring of Laptop/Printer for Conducting camps for registration and renewal of workers)		427429		13,88,809		14,13,033		3,76,656
	Total		48,89,03,730		36,95,36,727		4,58,08,08,358		61,10,91,128

*This data belongs to Financial Assistance through Directorate of Education for the period 2017-18.

** This data belongs to Financial Assistance through Directorate of Education for the period 2018-19, 2019-20.

***Advance given to Delhi Skill and Entrepreneurship University for training to registered Construction Workers.

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