



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

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



**Government of Madhya Pradesh
Report No. 11 of 2024
(Performance Audit-Civil)**

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

Government of Madhya Pradesh

Report No. 11 of 2024

(Performance Audit-Civil)

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PREFACE

This Report for the year ended March 2022 has been prepared for submission to the Governor of Madhya Pradesh under Article 151 of the Constitution of India for being laid before the Legislature of the State.

The Report contains significant results of Performance Audit on "Welfare of Building and Other Construction Workers" pertaining to Labour Department, Madhya Pradesh, covering the period from April 2017 to March 2022. The Audit has been conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The instances mentioned in the Report are those which came to notice in the course of test audit.

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



Executive Summary

Executive Summary

Government of India (GoI) enacted (August 1996) the Building and Other Construction Workers (Regulation of Employment and Conditions of Service Act, 1996 (BOCW Act) to regulate wages, working conditions, safety, health, and welfare measures of the construction workers. Further, the GoI enacted (August 1996) the Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act) which provides collection of building and other construction workers' welfare Cess at the rate of one *per cent* on the cost of construction.

Government of Madhya Pradesh (GoMP), in exercise of the powers conferred under the BOCW Act, notified (January 2003) the Madhya Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2002 (BOCW Rules 2002). Further, the GoMP constituted (April 2003) the Madhya Pradesh Building and Other Construction Workers' Welfare Board (Board) under Section 18 of the BOCW Act. The BOCW Rules 2002 empowers the Board for administration of Cess fund and to operate schemes for the welfare of the building and other construction workers and their family members. Accordingly, the Board implemented 23 Schemes through *Panchayati Raj Institutions* (PRIs), Urban Local Bodies (ULBs), Public Health and Family Welfare Department, School Education Department and Labour Department.

As of March 2022, the total number of registered building and other construction workers in the State was 13.33 lakh. Further, the Board extended benefit of ₹1,568.71 crore to 11.81 lakh beneficiaries during 2017-18 to 2021-22.

We conducted the Performance Audit to assess the effectiveness of the system for registration of establishments and beneficiaries, Cess assessment, collection and remittance of collected Cess to the Board, health and safety norms for building workers, administration and utilization of the Cess fund for implementation of the schemes. The significant findings of the Performance Audit are given below:

1. Implementation of the BOCW Act in the State

GoMP notified (January 2003) the BOCW Rules 2002 and constituted (April 2003) the Board with a delay of six years from the notification of the BOCW Act.

(Paragraph 2.1)

The BOCW Rules 2002 did not contain penalty provisions for lack of safety measures, as envisaged in the BOCW Act. We observed that the Department did not take any action against the employers of building and other construction workers in 18 cases of accidental deaths.

(Paragraph 2.2)

We observed that GoMP did not open field office of the Board in any of the districts, since last 20 years after the establishment of the Board in 2003, though provided in the Rules. GoMP also did not appoint adequate full-time staff in violation of the Hon'ble Supreme Court order (January 2010).

(Paragraph 2.3)

GoMP did not appoint representatives of the workers and the employers in the Board during 2014-15 to 2022-23 leading to non-availability of any inputs/concerns of the workers and the employers.

(Paragraph 2.4.1)

The Department did not establish any mechanism to get details of the works, construction workers engaged in such works and their employers from the state government departments, state PSUs and ULBs/PRI for registering the construction workers and the employment sites to ensure compliance with the provisions of the BOCW Act especially health and safety measures to protect the construction workers through inspections.

(Paragraph 2.5.1)

Assistant Labour Commissioners (ALCs)/District Labour Officers (DLOs) of selected districts did not register 10,985 works executed by offices of selected works departments during 2017-18 to 2021-22.

(Paragraph 2.5.2)

The Board did not have any data regarding total number of workers involved in building and other construction works. Joint physical verification of 223 workers at 40 worksites revealed that only one out of 223 workers was registered with the Board and remaining 222 workers were unregistered. The Board did not initiate awareness drives to register construction workers who reside in remote areas through effective use of media, AIR and Doordarshan. Further, we noticed registration of under and over aged beneficiaries indicating non-existence of checks and validations on Portal to stop such registrations.

(Paragraph 2.6)

2. Cess collection, assessment and transfer of collected Cess

The Board did not submit 59 cheques/demand drafts in bank for realisation which resulted in non- realisation of Cess of ₹50.67 lakh. Further, ALC, Gwalior did not levy Cess of ₹19.57 lakh due to wrong calculation.

(Paragraphs 3.1.1 and 3.1.2)

ALCs/DLOs of five out of selected six districts did not issue Revenue Recovery Certificates (RRCs) against the defaulter employers even after the lapse of 17 to 52 months leading to non-recovery of Cess and interest of ₹4.68 crore during 2017-18 to 2021-22.

(Paragraph 3.1.3)

We observed in six audited districts that the ALCs/ DLOs allowed credit of Cess ₹2.68 crore in 54 cases without verifying actual deposit of the Cess to the Board by the employers.

(Paragraph 3.2.1)

GoMP appointed (November 2011) Commissioners of *Nagar Nigams* and Chief Municipal Officers (CMO) of *Nagar Palikas/Parishads* as Assessing Officers for assessment of Cess cases. In selected districts, 11 out of selected 12 Commissioners/CMOs issued

52,855 permissions for construction of buildings in their jurisdiction during 2017-18 to 2021-22, however, they did not issue assessment orders for deposit of Cess in any of these cases.

(Paragraph 3.2.2)

Commissioners/CMOs of audited ULBs either did not collect/remit or short collected Cess of ₹11.40 lakh during 2017-18 to 2021-22.

(Paragraphs 3.3.1 and 3.3.2)

Selected 12 offices of works departments remitted Cess of ₹3.62 crore deducted by them to the Board with a delay ranging between 15 days and 1,744 days beyond the permissible time period of 30 days.

(Paragraph 3.3.3)

Designated Officers did not remit contribution (application fee) of ₹1.14 crore collected from workers to the Board.

(Paragraph 3.3.4)

3. Compliance to health and safety norms

Joint physical verification of worksites revealed non-compliance of health and safety norms by the employers at worksites. In eight worksites, the workers were working in high rise buildings and other construction worksites without safety nets and without wearing safety equipment like helmet, safety belts and shoes. Further, we observed departmental inaction on reported cases of accidents.

(Paragraphs 4.1 and 4.2)

Labour Commissioner, Madhya Pradesh did not fix targets for inspections of establishments registered under the BOCW Act during 2017-18 to 2021-22. Further, there was discrepancy in number of inspections reported by the Labour Commissioner and the ALCs/DLOs of audited districts.

(Paragraph 4.3)

4. Administration and utilization of funds

Audit observed funds, in the range of ₹1,839 crore to ₹2,453.70 crore, remained idle in Fixed Deposit Receipts/Bank accounts. Utilization of funds ranged between 13 *per cent* and 37 *per cent* during 2017-18 to 2021-22.

(Paragraph 5.1.1)

The Board, in violation of the provisions of the BOCW Act, the Hon'ble Supreme Court order and GoI direction, allowed diversion of Cess fund of ₹416.33 crore for schemes implemented by the State government for Below Poverty Line consumers and beneficiaries of *Sambal Yojna*.

(Paragraph 5.1.2)

The Board did not file income tax returns during 2017-18, 2018-19, 2019-20 and 2020-21. This resulted in non-refund of Tax Deducted at Source (TDS) of ₹4.43 crore as the income of the Board was exempted from income tax.

(Paragraph 5.1.4)

Commissioners, *Nagar Nigam*, Bhopal and Jabalpur and CEOs, JPs of Jabalpur, Morena and Singrauli districts made suspected fraudulent payments of ₹2.07 crore for funeral and ex-gratia assistance and marriage assistance in bank accounts of unauthorised persons.

(Paragraph 5.2.1)

The Board, in violation of the provisions of the BOCW Act, notified (December 2014) scheme for funeral and ex-gratia assistance for unregistered workers. During 2017-18 to 2021-22, the Board sanctioned ₹5.01 crore in 153 cases.

(Paragraph 5.2.2)

The Board implemented Project, 2016 for identification, verification and registration of construction workers residing in villages. However, the expenditure of ₹18.71 crore incurred on the Project remained unfruitful as not a single construction worker could be registered as a result of the survey.

(Paragraph 5.2.4)

The Board failed in obtaining utilization certificate to adjust ₹ 80.47 crore transferred to National Health Mission during 2017-18 and 2019-20 for implementation of *Prasuti Sahayata Yojna*.

(Paragraph 5.2.10)

Commissioners/CMOs of audited ULBs sanctioned the benefit of marriage assistance, funeral assistance and ex-gratia assistance with delays ranging from 18 to 523 days.

(Paragraph 5.2.11)

Summary of Recommendations

- *GoMP should review the BOCW Rules 2002 to rectify the disparity between the BOCW Rules 2002 and the BOCW Act.*
- *GoMP should ensure representation of the building and other construction workers and employers in the Board and regular Board meetings as per norms.*
- *GoMP should ensure registration of all eligible establishments falling under the purview of the BOCW Act.*
- *GoMP should ensure adequate advertisement through effective use of media, AIR and Doordarshan to make the workers aware about the benefits provided by the Board.*
- *The Board should ensure inclusion of checks and validations in Shramsewa portal to stop registration of ineligible beneficiaries and set periodicity of data cleaning to analyze and remove incorrect or incomplete data. Further, the Board should also*

ensure preventive measures for non-engagement of children in building and other construction works.

- *GoMP should ensure timely issue of Revenue Recovery Certificates in cases where the employer failed to deposit the Cess.*
- *GoMP should invariably ensure assessment of Cess by all the Assessing Officers.*
- *GoMP should fix targets for Inspectors to ensure regular inspections of worksites to check compliance with health and safety norms.*
- *The Board should ensure maximum utilization of welfare fund for welfare of the building and other construction workers.*
- *GoMP should investigate the cases of suspected fraudulent payments and fix responsibility of officials and persons involved in sanction/receipt of these payments apart from immediate recovery of the defrauded amount.*
- *The Board should ensure timely payment of assistance to the beneficiaries under welfare schemes.*



Chapter-I

Overview

Chapter-I

Overview

1.1 Introduction

Government of India (GoI) enacted (August 1996) the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (BOCW Act) to regulate wages, working conditions, safety, health, and welfare measures of the construction workers. Further, the GoI enacted (August 1996) the Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act) which provides collection of building and construction workers' welfare Cess at the rate of one *per cent* on the cost of construction. The Cess is collected by deduction at source from the contractor bill or as advance Cess at the time of approval of building plan by a local authority or be deposited on self-assessment basis and/or in compliance to assessment order (by Assessing Officer) to the Cess Collector.

Government of Madhya Pradesh (GoMP), in exercise of the powers conferred under the BOCW Act notified (January 2003) the Madhya Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2002 (BOCW Rules 2002). Further, the GoMP constituted (April 2003) the Madhya Pradesh Building and Other Construction Workers' Welfare Board (Board) under Section 18 of the BOCW Act.

The BOCW Rules 2002 empowers the Board to operate schemes for the welfare of the building and other construction workers and their family members. Accordingly, the Board implemented 23 Schemes through *Panchayati Raj Institutions* (PRIs), Urban Local Bodies (ULBs), Public Health and Family Welfare Department, School Education Department and Labour Department for providing benefits to registered building and other construction workers during 2017-18 to 2021-22. The Board started (August 2013) *Shramsewa* portal for registration of workers and processing the cases of welfare schemes.

As of March 2022, the total number of registered building and other construction workers in the State was 13.33 lakh. During 2017-18 to 2021-22, the Board extended benefit of welfare schemes amounting to ₹1,568.71 crore to 11.81 lakh beneficiaries.

1.2 Organizational Set-up

The Board consists of the Labour Minister as ex-officio Chairman; Welfare Commissioner, Jabalpur nominated as member by the Central Government; 10 members nominated by the State Government representing building workers and employers (five each) as members of the Board. Four members i.e. Principal Secretary, Labour Department and Principal Secretary or Deputy Secretary level officer nominated by the Finance Department, Urban Administration and Development Department and Public Works Department are ex-officio members of the Board.

GoMP appointed (February 2001) the Labour Commissioner as Chief Inspector for inspection of building and other construction works. The Secretary (Deputy Commissioner level officer) oversees the day-to-day affairs of the Board and is responsible for

administration of the fund and implementation of various welfare schemes. The district and below level set-up for collection of Cess, registration of establishments, registration and sanction of benefit of welfare schemes to registered workers are detailed in **Table-1.1**:

Table-1.1: District and below level set-up for collection of Cess, registration of establishments/workers and sanction of benefit	
Name of the authority	Functions and responsibilities
Assistant Labour Commissioner (ALC)/ District Labour Officer (DLO), Labour Department	<ul style="list-style-type: none"> • Designated as Registering Officers (ROs) for registration of establishments and also act as Assessing Officer (AO) for assessment of Cess. • Collection and remittance of Cess. • Supervision of implementation of provisions of the BOCW Act. • Inspection of establishments.
Drawing and Disbursing Officers of all government departments/Public Sector Undertakings (PSUs)	<ul style="list-style-type: none"> • Deduction of Cess from the payments of building and other construction works. • Remittance of Cess to the Board.
Labour Inspectors	<ul style="list-style-type: none"> • Appointed as Inspector under the BOCW Act. • Inspection of establishments.
Commissioner, <i>Nagar Nigam</i> (NN)/ Chief Municipal Officer (CMO), <i>Nagar Palika/ Parishad</i> In rural areas, Chief Executive Officer (CEO) <i>Janpad Panchayat</i> (JP)	<ul style="list-style-type: none"> • Appointed as Cess collectors for collection of Cess from building and other construction work and Assessing Officer for assessment of Cess. • Registration and uploading data of building and other construction workers in the Portal. • Sanction of benefit of welfare schemes to the registered building and other construction workers.
District and below level officials of Public Health and Family Welfare Department and School Education Department	<ul style="list-style-type: none"> • Sanctioning of scheme benefit i.e. <i>Prasuti Sahyata Yojna</i> and <i>Shiksha Protsahan Yojna</i> etc. to eligible beneficiaries

1.3 Audit objectives

The audit objectives were to ascertain whether:

1. Rules notified by the State Government under the Acts were consistent with the spirit of both the Acts?
2. There was an effective system for registration of establishments and beneficiaries?
3. Assessment, collection, and remittance of collected Cess to the fund was efficient?
4. The Government prescribed appropriate health and safety norms and could ensure an environment of compliance to those norms by Employers?
5. Regular inspections were conducted as per norms to check evasion of Labour Cess and compliance to health and safety norms by Employers? and
6. Administration and utilization of funds for implementation of welfare schemes by the Board was efficient and effective and as per Act and Rules framed by the State Government?

1.4 Audit criteria

The sources of audit criteria for assessment of implementation of various provisions of the Act/Rules are as under:

1. Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996;
2. Madhya Pradesh Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Rules, 2002;
3. Building and Other Construction Workers' Welfare Cess Act 1996 and Cess Rules, 1998;
4. Resolutions passed by the Board and Labour Commissioner; and
5. Orders/directions issued by Hon'ble Supreme Court on implementation of the BOCW Act.

1.5 Audit scope and methodology

We conducted the Performance Audit on "Welfare of Building and Other Construction Workers" by covering the period from 2017-18 to 2021-22. We audited records of the Madhya Pradesh Building and Other Construction Workers Welfare Board, Bhopal and the Labour Commissioner, Madhya Pradesh. Further, we sampled six¹ districts (three based on maximum disbursement of benefit on welfare schemes and three based on maximum Cess collection). At district level, we audited records of Assistant Labour Commissioner (ALC)/ District Labour Officer (DLO) and Deputy Director, Industrial Health and Safety. Besides, in each sampled district, we sampled two *Nagar Nigam/Palika/Parishad* and

¹ Bhopal, Gwalior, Indore, Jabalpur, Morena and Singrauli

two offices of works department as detailed in **Appendix-1.1**. Moreover, we selected 10 welfare schemes on the basis of Stratified Random Sampling. We also examined records of *Sharamoday Vidyalayas* in four districts (Gwalior, Bhopal, Indore and Jabalpur).

Further, we conducted joint beneficiary survey of 299 registered workers and their family members, 222 un-registered workers and 40 establishments in selected districts to ascertain registration and payment of assistance to eligible beneficiaries. Moreover, we also analysed National Informatics Centre (NIC) data of *Shramsewa* Portal.

We conducted (September 2022) an Entry Conference with the Principal Secretary, Labour Department to discuss audit objectives, methodology and scope of audit. Further, we conducted (June 2023) Exit Conference with the Principal Secretary, Labour Department to discuss the audit findings. The Government furnished (June 2023 and June 2024) replies which have been suitably incorporated in the report.

1.6 Action on findings included in earlier Audit Report

The Report of the C&AG of India on General and Social Sectors for the year ended 31 March 2016, Government of Madhya Pradesh (Report No. 3 of the year 2017) included Audit on “Madhya Pradesh Building and Other Construction Workers’ Welfare Board” for the period 2011-16. We observed that the shortcomings pointed out in the Audit Report such as unrealistic budget estimates, annual accounts not prepared, field offices not established and shortfalls in implementation of schemes etc. were still persistent. The Labour Department submitted reply (April 2018) on observations in the Report. The recommendations of Public Accounts Committee (PAC) remained awaited (August 2024).

1.7 Acknowledgement

The Office of the Principal Accountant General (Audit-I), Madhya Pradesh, Gwalior wishes to acknowledge the co-operation and assistance rendered by the officials of the State Government during the course of conduct of Audit.



Chapter-II

Implementation of the BOCW Act in the State

Chapter-II

Implementation of the BOCW Act in the State

2.1 Delay in notification of State Rules/constitution of the welfare Board

The Government of Madhya Pradesh, in exercise of the powers conferred under the BOCW Act notified (January 2003) the Madhya Pradesh Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Rules, 2002 (BOCW Rules 2002). Further, the GoMP constituted (April 2003) the Madhya Pradesh Building and Other Construction Workers' Welfare Board (Board) under Section 18 of the BOCW Act. The GoMP notified the BOCW Rules 2002 and constituted the Board with a delay of six years after the notification of the BOCW Act in 1996.

Government did not furnish specific reply to the audit observation.

2.2 Disparity between the BOCW Act and the BOCW Rules 2002

Scrutiny of the BOCW Act and the BOCW Rules 2002 revealed the followings disparities between the BOCW Act and the BOCW Rules 2002:

- Section 47 of the BOCW Act provides for penalty such as imprisonment up to three months or fine up to two thousand rupees, or with both for contravention of provisions regarding safety measures to be provided by the employer to the worker during the course of employment. We noticed that BOCW Rules 2002 did not include penalty provision for contravention of safety measures by the employer. We observed that the Department did not take any action against the employers of building and other construction workers in 18 cases of accidental deaths occurred due to lack of safety measures at worksites.
- Section 35(1) of the BOCW Act provides for providing and maintaining creches (for the children upto six years) in every place wherein, more than fifty female building workers are ordinarily employed. However, the BOCW Rules 2002 did not provide provision of creches.
- Section 32 of the BOCW Act provides that the employer shall make in every place where building or other construction work is in progress, effective arrangement to provide and maintain at suitable points conveniently situated for all persons employed therein, a sufficient supply of wholesome drinking water. However, we noticed that Madhya Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2002 did not include provision for drinking water facilities at worksites.

Thus, GoMP while framing the Rules did not consider these significant provisions of the BOCW Act.

Government did not furnish specific reply to the audit observation.

Recommendation-2.1: GoMP should review the BOCW Rules 2002 to rectify the disparity between the BOCW Rules 2002 and the BOCW Act.

2.3 Non-establishment of field offices of the Board

BOCW Rules 2002 provides for establishment of field offices at district level for discharging functions of the Board effectively. Further, Hon'ble Supreme Court also directed (18 January 2010) for constitution of the Board with adequate full-time staff within three months.

We observed that GoMP sanctioned 25 and 310 posts respectively for head office and district level offices of the Board. The sanctioned strength and deployment of staff in headoffice and field offices of the Board are detailed in **Appendix-2.1**. However, we noticed that the Board did not establish any field offices at district level. Further, instead of deploying regular staff, the Board deployed (July 2017) 57 Labour Inspectors on deputation to the Board as Welfare Supervisors who were performing field works related to the Board. We noticed that above Labour Inspectors were repatriated (June 2022) from the Board duties to their parent department. Non-establishment of field offices and non-deployment of required field staff for functioning of the Board at field level resulted in deficiencies in collection of Cess and also impacted implementation of the welfare schemes as discussed in the succeeding paragraphs.

This issue was also raised in para 3.2.4.2 of the previous CAG Audit Report for the year ended 31 March 2016 (Report No. 3 of the year 2017). However, despite lapse of 12 years from the Hon'ble Supreme Court's directions to constitute the Board with full time staff, the Board neither deployed/appointed full time staff nor established field offices as per BOCW Rules 2002 for efficient functioning.

Government stated (June 2023 and June 2024) that the Board published Service and Recruitment Rules in 2012 and as per the Rules, services of Welfare Officer and Welfare Supervisor were to be taken on deputation basis. Accordingly, the Board took services of Welfare Supervisors from Labour Department on deputation basis. In 2022, the Government cancelled the deputation of Welfare Supervisors. Action to submit proposal for establishing regional offices of the Board and amendment in the Recruitment Rules for appointment of sufficient staff to the Board is under process. Further, Government intimated (June 2024) that Labour Commissioner, Madhya Pradesh assigned (January 2024) additional charge of Welfare Officer and Welfare Supervisor to Assistant Labour Officers and Labour Inspectors. At Board office level, vacant posts of Assistant Grade-3 cum Steno-typist cum Computer Operators were being filled through Madhya Pradesh Staff Selection Commission. Implementation of schemes of the Board/supervision and Cess collection and various activities of the Board at district level are being done through Divisional and District Labour Offices. Board provides allotment from administrative fund and other basic facilities to Labour offices for implementation of activities of the Board. Further, the Board has delegated power for registration of workers and sanction of benefits under various welfare schemes to *Janpad Panchayats/ULBs/Labour offices*. Therefore, there is no need to establish separate district level offices.

The reply is not acceptable as the BOCW Rules 2002 provides for establishment of field offices at district level for discharging functions of the Board effectively. However, even after lapse of almost 20 years and despite being pointed out the similar issue in earlier Audit

Report (Report No. 3 of 2017) wherein the Government assured (October 2016) for establishment of field offices shortly, the Government failed in establishing field offices and appointing required staff.

Recommendation-2.2: *GoMP should ensure opening of field offices of the Board and deployment of adequate number of staff.*

2.4 Constitution and meetings of the Board

As per Rule 251 of the BOCW Rules 2002, the Board shall consist of a person appointed by the State Government to act as Chairperson, a member to be nominated by the Central Government, the Chief Inspector (as an ex-officio member), four members to be appointed by the State Government representing Government departments, five members to be appointed by the State Government representing building workers, at least one of whom should be a woman and five members to be appointed by the State Government representing employers of the building workers. Further, Section 22 of the BOCW Act elaborates functions of the Board.

We noticed that GoMP cancelled (December 2013) the appointments/ nominations of all members of the Board and nominated (January 2014) the Labour Minister as Chairman of the Board for execution of administrative, financial and general works. The Board was re-constituted in January 2020 after a lapse of six years. During non-existence of the Board (January 2014 to December 2019), eight new schemes/programmes¹ were launched without the approval of the Board. We further noticed that:

- Budget of the Board for 2017-18 to 2019-20 remained unapproved till 31st meeting of the Board held in February 2020.
- Madhya Pradesh Building and Other Construction Worker (Awareness, Identification, Registration and providing benefits to eligible beneficiaries in various schemes) Project, 2016 could not be properly implemented.
- Administrative reports of Board for the year 2013-14 to 2017-18 remained unapproved and could not be laid down in the legislature till its 31st meeting held in February 2020.
- Annual accounts of the Board for the year 2013-14 to 2017-18 remained unapproved till 32nd meeting of the Board held in January 2021.

Further, Rule 256 of the BOCW Rules 2002 provides that the Board shall meet once in every three months. As against the required nine meetings, only three meetings of the Board were held during January 2020 to March 2022 resulting in shortfall in Board meetings.

¹ (a) Madhya Pradesh Building and Other Construction Worker (Awareness, Identification, Registration and providing benefits to eligible beneficiaries in various schemes) Project 2016, (b) Bicycle Grant Scheme 2014, (c) Funeral and Ex-gratia Payment to unregistered Worker 2014, (d) *Khiladi Protsahan Yojana*, 2014, (e) *Foreign Study Yojana* 2019, (f) Two-Wheeler Purchase Grant Scheme 2014, (g) Coaching Grant Scheme 2014 and (h) Tools/Equipment Purchase Grant Scheme, 2014.

Shortfall of the Board meetings resulted in delay in approval of budget and accounts of the Board and further the implementation of the schemes could not be reviewed periodically.

The Government stated (June 2023) that the State Government re-constituted the Board through notification dated 3 July 2013. General Administration Department (GAD), GoMP cancelled (December 2013) the appointments of the Board until further orders therefore the Board could not be re-constituted. GAD, GoMP through order dated 03.01.2014 entrusted the charge of Chairman of the Board to the Hon'ble in-charge Minister of the department. The Hon'ble Minister approved eight schemes, budgets, annual reports and accounts. After re-constitution of the Board in 2020, approval of these budgets, annual reports and annual accounts were taken in the meetings of the Board. The meetings of the Board could not be organized due to Covid-19.

The reply is not acceptable as the Department should have pursued the matter of re-constitution of the Board with the GAD. Thus, the Department failed in ensuring proper representation of workers and employers during 2014-20 for effective implementation of the welfare schemes of the Board. Further, the Board meeting could have been conducted online through MS Team and Google Meet etc. during Covid-19.

2.4.1 Non-appointment of representatives of workers and employers in Board

Section 18 (3) of BOCW Act states that the Board shall include an equal number of members for representation of the State Government, the employers, and the building workers. Further, Rule 251(v) & (vi) of BOCW Rules 2002 envisaged that five members representing building workers (including at least one woman) and five employers of building workers were to be appointed by the State Government.

Gazette notification issued (January 2020) for the constitution of Board envisaged that a separate notification regarding appointment of representatives of workers and employers of building workers would be issued. We, however, noticed that no notification was issued in this regard even after lapse of three years since the constitution of the Board (as of January 2023).

Further, the Board meetings² were held without representation of building and other construction workers and employers of building workers. As a result, the Board was deprived of the valuable inputs of these stakeholders in formulation and effective implementation of welfare schemes.

Government stated (June 2023 and June 2024) that the Board forwarded (September 2019) proposal for nomination of representatives of workers and employers to the Government. However, notification was issued (*Gazette* notification dated 17 January 2020) only by including Government members. In notification it was mentioned that appointment of workers and employers would be separately notified. The Board again submitted (April 2023) proposal for nomination of workers and employers to the Government on which action is under process at Government level. Government further intimated that through

² 31st meeting in February 2020, 32nd meeting in January 2021 and 33rd meeting in November 2021.

MP Gazette dated 19 July 2023, the Board was constituted and representatives of employers, and building and other construction workers were also appointed.

The reply is not convincing as the Government did not furnish reasonable reasons for non-appointment of representatives of the workers and employers for almost 10 years (since January 2014). Further, the Board submitted (September 2019) proposal for appointment of representatives of the workers and employers after lapse of five years indicating laxity of the Board in ensuring proper representation of the workers and employers.

Recommendation-2.3: *GoMP should ensure representation of the building and other construction workers and employers in the Board and regular Board meetings as per norms.*

2.5 Registration of establishment

The BOCW Act applies to any establishment belonging to, or under the control of, Government, any body corporate or firm, an individual or association or other body of individuals which or who employs building workers in any building or other construction works; and includes an establishment belonging to a contractor. However, it does not include an individual who employs such workers in any building or construction work in relation to his own residence and the total cost of such construction not being more than ₹10 lakh.

2.5.1 No system for identification of un-registered establishments

To ensure registration of all eligible establishments, a formal mechanism ensuring linkages with the Government and planning authorities including local bodies in the State authorizing construction activities, was essential to identify prospective establishments to be covered under the BOCW Act. However, no such mechanism was in place to ensure registration of the eligible establishments. We further noticed that the Labour Commissioner, MP also did not place system to ensure whether all building and other construction works being executed by Government departments/PSUs/Autonomous bodies were essentially registered as establishments under the BOCW Act. Further, no information in respect of works being executed by the departments/permissions accorded by the ULBs/PRI for constructions, were forwarded to labour department for registration of establishments. The Board did not even maintain the data of builders/developers. Thus, there was no-mapping of building and other construction worksites which resulted in non-registration of worksites as establishments. Due to non-registration of the worksites, the worksites escaped from inspections to ensure compliance with health and safety measures for construction workers and monitoring over assessment and collection of Labour Cess.

Government did not furnish specific reply to the audit observation.

2.5.2 Non-registration of building and other construction works executed by Government departments

Scrutiny of records of ALCs/DLOs of selected districts revealed that the ALCs/DLOs being registering officers for registration of establishments, registered only 520 establishments (works executed by private persons/ firms) whereas 12 selected offices of works department executed 10,985 construction works during 2017-22 and these works were not registered under the BOCW Act. The details are given in **Table-2.1**.

Table-2.1: Number of works executed by the selected works departments and total number of registered establishments in selected districts during 2017-22				
Districts	Name of the works departments	Works executed during 2017-22 by the selected works departments	Total no. of works executed by the selected works departments	No. of registered establishments (in the labour office)
Bhopal	Public Health Engineering (PHE), Bhopal Division	412	1,209	96
	Public Works Department (PWD), Maintenance Division-2	797		
Gwalior	PHE, Thatipur Division	314	2,370	47
	PWD, Division-1	2,056		
Indore	PHE, Division-2	3,560	5,135	225
	PWD, Division-1	1,575		
Jabalpur	PWD, Division-1	957	1,544	58
	PWD, Division-2	587		
Morena	PWD, Division	210	377	32
	Water Resources Department (WRD), Jaura Division	167		
Singrauli	PWD, Singrauli Division	337	350	62
	WRD, Division-2	13		
Total		10,985		520

(Source: Information collected from the records of works departments and ALCs/DLOs)

It is evident from the above table that the ALCs/DLOs failed in complying with the provisions of the BOCW Act and BOCW Rules 2002. Due to non-registration,

the employers of the establishments completely escaped from the compliance of the provisions of the BOCW Act and Rules specifically regarding health and safety norms for the workers.

Government did not furnish specific reply to the audit observation.

Recommendation-2.4: *GoMP should ensure registration of all eligible establishments falling under the purview of the BOCW Act.*

2.6 Registration of the building and other construction workers

Section 12 of the BOCW Act provides that every building worker who has completed eighteen years of age, but has not completed sixty years of age and who has been engaged in any building or other construction works for not less than ninety days during the preceding twelve months shall be eligible for registration as a beneficiary.

We noticed that the Board did not have any data regarding total number of workers involved in building and other construction works in the State. Further, we conducted joint physical verification of 40 worksites in selected districts and surveyed 223 workers engaged in these works. We found only one worker out of 223 workers surveyed at worksites registered with the Board and the remaining 222 workers engaged in building works were not registered with the Board. We noticed that the Board launched (August 2016) Madhya Pradesh Building and Other Construction Workers (Awareness, Identification, Registration and providing benefits to eligible beneficiaries in various schemes) Project, 2016 for identification, verification and registration of workers residing in villages to register and provide the benefits to eligible beneficiaries. The Board incurred unfruitful expenditure of ₹18.71 crore on the Project as not a single worker could be registered as a result of survey in the project (discussed in detail in **Paragraph 5.2.4**).

Labour Department, GoMP issued (January 2022) instructions for registration of temporary workers/migrant laboures in different schemes (Sambal/BOCW etc.) of the State Government. However, the Board did not register any temporary worker/migrant as of December 2022. Further, the Board did not maintain data separately for Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) workers registered as building and other construction worker.

Government stated (June 2023 and June 2024) that all eligible building workers were registered by the designated officers. Labour and Employment Department, GoI estimated 18.15 lakh building workers (in unorganized sector) in the State. Based on this number, the Board registers eligible workers through special campaign from time to time. Data of MGNREGS workers is available with Panchayat and Rural Development Department. 64,220 workers were registered through special campaigns under *Jan Seva Abhiyan*. Presently, 17,82,839 construction workers are registered in the State.

The reply is generic as the Board should have its own survey data of building workers in the State. Further, relevant records indicating efforts of the Board to register eligible building and other construction workers through special campaign have not been submitted for verification by Audit.

2.6.1 Lack of awareness creation for building and other construction workers

Hon'ble Supreme Court directed (January 2010) that awareness should be built up, about the registration of building workers and about the benefits available under the BOCW Act. There should be effective use of media, AIR and Doordarshan, for awareness programmes regarding the BOCW Act, the benefits available there under and procedures for availing the benefits.

We noticed from the records produced to audit that the Board did not initiate awareness drive to register building and other construction workers who reside in remote areas through effective use of media, AIR and Doordarshan regarding benefits of the BOCW Act during 2017-18 to 2021-22. The Board, however, did advertisement by fixing of flax boards on government buildings by incurring an expenditure of ₹10.15 crore³ during 2017-18 to 2021-22. Thus, the Board did not take adequate steps to create awareness among building and construction workers residing in remote areas by effective use of media, AIR and Doordarshan despite directions of Hon'ble Supreme Court.

Government replied (June 2023 and June 2024) that the Board advertised to make the beneficiaries aware of the Board schemes through Radio Jingle and TV Spot during September 2022 to March 2023. Further, as the beneficiaries visit Labour Offices, *Nagar Nigam/Nagar Palika/Nagar Parishad* and JPs for various works, therefore, hoardings relating to information of the Schemes were installed in these buildings in 2018. Besides, all labour Offices distributed pamphlets provided by the Board for distribution in various programmes e.g. *Ratrichaupal, Lokkalyan shivir* etc. organized at district and local bodies level. Further, the Board published guidebooks containing details of all schemes of the Board in 2021-22 which was also available on the website of the Board.

The reply is not acceptable as the Board did not furnish documentary evidence regarding advertisement through Radio Jingle, TV Spot and through various programmes e.g. *Ratrichaupal, Lokkalyan shivir* etc.

Recommendation-2.5: *GoMP should ensure adequate advertisement through effective use of media, AIR and Doordarshan to make the workers aware about the benefits provided by the Board.*

2.6.2 Registration of ineligible persons

Section 12 of the BOCW Act, 1996 provides that every building worker who has completed eighteen years of age, but has not completed sixty years of age and who has been engaged in any building or other construction work for not less than ninety days during the preceding twelve months shall be eligible for registration as a beneficiary under this Act. The Board started (August 2013) *Shramsewa* portal for registration of workers and processing the cases of welfare schemes.

³ 2017-18: ₹3.16 crore, 2018-19: ₹3.21 crore and 2019-20: ₹3.78 crore

Analysis of *Shramsewa* portal data provided by the Board revealed the following:

- The *Shramsewa* portal accepted registration of 556 applicants as building and other construction workers who were aged less than 18 years at the time of registration. We further noticed out of these 556 registrations, 10 registrations were of children aged less than 14 years on the date of registration as building and other construction worker. Further, we also noticed registration of 134 ineligible applicants aged more than 60 years on the date of registration. Thus, the authorities responsible for registration did not observe the provisions of the BOCW Act at the time of verification of eligibility of these applicants and registered under and over aged persons. Further, the *Shramsewa* portal lacked checks and validations to stop such registration.
- The Board did not have monitoring mechanism to trace registration of ineligible persons. Further, the Board did not fix periodicity of data cleaning for analysis and removing or modifying data that is incorrect or incomplete.

Evidently, the Board failed in complying with the provisions of the BOCW Act and registered under and over aged persons as beneficiaries.

Government replied (June 2024) that workers were registered online through the portal. The portal had adequate checks and validations for registration of workers aged between 18 years and 60 years. Audit observations are based on dummy data and these workers are not actually registered. After attaining the age of 60 years, the registration of the worker is automatically cancelled.

The reply is not accepted as before audit scrutiny, data marked as dummy was excluded from the data provided by the Board to Audit. Audit verified payment of benefits to these beneficiaries and noticed instances of payment of benefits of welfare schemes to these beneficiaries indicating that the beneficiaries were not dummy. Further, Government did not furnish data (excluding dummy data) along with reply for verification by audit.

Recommendation-2.6: *The Board should ensure inclusion of checks and validations in Shramsewa portal to stop registration of ineligible beneficiaries and set periodicity of data cleaning to analyze and remove incorrect or incomplete data. Further, the Board should also ensure preventive measures for non-engagement of children in building and other construction works.*



Chapter-III

**Cess collection,
assessment and transfer
of collected Cess**

Chapter-III

Cess collection, assessment and transfer of collected Cess

3.1 Collection of Cess

Section 3 of the Building and Other Construction Workers' Welfare Cess Act 1996 (Cess Act), read with Central Government notification (September 1996) provides for levy and collection of building and other construction workers' Cess at the rate of one *percent* of the cost of construction incurred by an employer. The Cess levied would be paid to the Cess collector by an employer within 30 days of completion of the construction project and shall be transferred to the Board within 30 days of its collection.

3.1.1 Non-realization of Cess due to dishonored cheques/demand drafts

Rule 264 (e) of the BOCW Rules 2002 envisages that the Board would be responsible for proper and timely recovery of amounts due to the Board.

Scrutiny of records of the Board revealed that during 2017-18 to 2021-22, the Board did not submit 59 cheques/demand drafts in bank for realisation which resulted in non-realisation of Cess of ₹50.67 lakh. As a result cheques/demand drafts became time barred (detailed in ***Appendix-3.1***) and the amount of Cess could not be realised by the Board. Thus, Cess amounting to ₹50.67 lakh could not be realised due to laxity of the Board. No further action was on record for collection of the dues against above cheques/demand drafts.

Government stated (June 2023) that the Board issued letters to concerned district/divisional labour offices/other offices to collect the information regarding remittance of amounts of the 59 dishonored cheques.

The action does not appear to be timely and effective.

Recommendation-3.1: *The Board should ensure realisation of Cess in these cases without any further delay.*

3.1.2 Irregular exemption from Cess

GoMP notification (June 2016) envisaged a list of exempted 12 items from the cost of construction incurred by the employer. Further, the notification does not infer exemption of subsidy/grant being provided to any agency by the Government from Cess.

Scrutiny of Cess assessment records revealed that ALC, Gwalior issued (June 2020) assessment order for Cess on construction of road from Gwalior-Jhansi to Ghongha via Billua Road. We noticed from the records enclosed with assessment order that as per Chartered Accountant (CA) report, total cost incurred on construction was ₹49.68 crore. Further, the CA report deducted subsidy (grant) amount of ₹19.57 crore, profit of ₹4.97 crore and financial expenses of ₹1.08 crore from the cost of the work and showed the cost of construction as ₹24.06 crore. We noticed that the ALC, Gwalior issued assessment order of ₹24.06 lakh by considering cost of construction as ₹24.06 crore. We noticed that the ALC, Gwalior provided interim relief from deduction of Cess on subsidy (grant) amount of ₹19.57 crore without ensuring utilization of the subsidy (grant)

on construction work. Thus, the ALC, Gwalior irregularly exempted the grant from levy of Cess as per norms which resulted in evasion of Cess of ₹19.57 lakh.

Government did not furnish specific reply to the audit observation.

3.1.3 Non-issuance of Revenue Recovery Certificate

Section 8 of Cess Act states that if any employer fails to pay any amount of Cess payable under section 3 within the time specified in the order of assessment, shall be liable to pay interest on the amount to be paid at the rate of two *per cent*, for every month or part of a month comprised in the period from the date on which such payment is due till such amount is actually paid. Rule 13 of the Building and Other Construction Workers' Welfare Cess Rules, 1998 (Cess Rule 1998) states that the collector of the district concerned shall proceed for recovery of sums due on account of unpaid Cess and penalty from employer as if it is an arrear of land revenue. Further, GoMP delegated (January 2012) powers of the *Tehsildar* to the ALCs and DLOs within their respective jurisdiction for recovery of all dues under the BOCW Act.

We observed that the ALCs/DLOs of five out of selected six districts did not issue Revenue Recovery Certificates (RRCs) against the defaulter employers even after expiry of 17 to 52 months from the issue of assessment order in 43 Cess assessment cases (**Appendix-3.2**) leading to non-recovery of Cess and interest amounting to ₹4.68 crore during 2017-18 to 2021-22 as detailed in **Table-3.1**:

Table-3.1: Statement showing district-wise cases pending for issue of RRC						
(₹ in lakh)						
Sl. No.	District	No. of cases pending for issue of RRC	Delay in issue of RRC (in months)	Cess amount due for deposit by employer	Interest @ 2 per cent per month (upto 12/2022)	Total amount (pending Cess amount and interest)
1	Bhopal	12	17 to 52	122.02	107.83	229.85
2	Gwalior	4	17 to 34	19.35	12.97	32.32
3	Jabalpur	17	22 to 46	103.12	84.01	187.13
4	Morena	06	36 to 48	9.56	7.79	17.35
5	Singrauli	04	22 to 39	1.06	0.74	1.80
Total		43	17 to 52	255.11	213.34	468.45

(Data source: Records of six ALC/DLO offices)

Thus, ALCs/DLOs did not take timely action for recovery of dues of Cess resulting in non-recovery of Cess amounting to ₹2.55 crore and interest amounting to ₹2.13 crore.

Government did not furnish specific reply to the audit observation.

Recommendation-3.2: GoMP should ensure timely issue of RRCs in cases where the employer failed to deposit the Cess.

3.2 Assessment of Cess

3.2.1 Irregular adjustment of Cess

Rule 7 of the Cess Rules 1998 provides that the Assessing Officer, on receipt of information in Form I from an employer shall make a scrutiny of such information furnished and, if he is satisfied about the correctness of the particulars so furnished, he shall make an order of assessment. The order shall inter-alia specify the amount of Cess due, Cess already paid by the employer or deducted at source, the balance amount payable and the date. Further, Labour Department, GoMP issued (January 2017) directions for on-line Cess collection through “*Shramseva Portal*” (www.labour.mp.gov.in) from 1st April 2017.

(i) Scrutiny of the records of ALC, Gwalior revealed that the total construction cost of Hotel Radisson of Gwalior was ₹13.00 crore and accordingly ALC, Gwalior being assessing officer assessed (June 2020) Cess of ₹13.00 lakh. Further, the bank statement furnished by the employer showed that the employer deposited (January 2018) ₹12.85 lakh in bank account of *Nagar Nigam*, Gwalior and aforesaid payable Cess was adjusted against it. On scrutiny of bank payment vouchers of Hotel Radisson, it was also revealed that the employer deposited (January 2018) ₹8.39 lakh and ₹4.46 lakh (total of ₹12.85 lakh) in bank account of *Nagar Nigam*, Gwalior on account of payment for issue of completion certificate and fee respectively. The employer deposited (June 2020) the remaining amount of Cess ₹0.15 lakh in the bank account of the Board through portal. Thus, the ALC, Gwalior irregularly adjusted the payment made towards fee and issue of completion certificate ₹12.85 lakh towards due Cess of ₹13 lakh without verifying the payment of Cess and onward remittance of amount to the Board.

(ii) ALC, Gwalior assessed (April 2021) Cess of ₹3.32 lakh on total construction cost of ₹3.32 crore (M/s Royal Kia, Gwalior). The employer presented (September 2021) the bank statement regarding deposit of Cess to the Board and the ALC, Gwalior accepted the same without verifying the actual deposit of amount in Cess fund. Similarly, ALC, Jabalpur in two cases reported payment of ₹4.48 lakh¹ deposited in the bank account of the Board by employer through RTGS/NEFT. However, an enquiry from the Board revealed that the Cess amount stated to be deposited by the employers, was not deposited in the bank account of the Board. Thus, the Assessing Officers without verifying actual deposit of advance Cess into bank account of the Board, allowed adjustment which resulted in evasion of Cess.

(iii) We further noticed that ALCs/DLOs of Bhopal, Gwalior, Morena, Indore, Jabalpur and Singrauli allowed credit of Cess of ₹2.47² crore in 50 cases against the assessment orders

¹ M/s Navkar Enterprises (Case Registration Number 24/2017) ₹59,456/- and Jitender Jamadar (Case Registration Number 45/2019) ₹3,88,044/-

² Bhopal (₹1.22 crore), Gwalior (₹1.19 lakh), Morena (₹18.31 lakh), Indore (₹50.95 lakh), Jabalpur (₹18.23 lakh) and Singrauli (₹36.14 lakh)

issued without obtaining receipts of Cess payments from the employers and verification thereof from the Board.

Thus, Assessing Officers (ALCs/DLOs) allowed credit of Cess of ₹ 2.68 crore in 54 cases without verifying actual deposit of Cess to the Board by the employers. The details are given in **Appendix-3.3**. Further, acceptance of modes of payments of Cess other than online portal was also against the departmental orders.

Government did not furnish specific reply to the audit observation.

3.2.2 Non-assessment of Cess

Rule 6 of Cess Rules 1998 provides that every employer shall furnish information in Form-I within 30 days to Assessing Officer (AO) regarding commencement of works or payment of Cess (as the case may be). Further, Rule 7 provides that on receipt of information in Form-I, AO will scrutinize its correctness and, if satisfies, shall make an assessment order within a period not exceeding six months from the date of receipt of such information. GoMP through gazette notification (November 2011) appointed the Commissioners of *Nagar Nigams* and CMOs of *Nagar Palikas/Parishads* as AOs for assessment of Cess within their jurisdictions.

Scrutiny of records of selected ULBs revealed that during 2017-18 to 2021-22, 11 out of selected 12 ULBs issued 52,855 permissions for construction of buildings. We noticed that the Commissioners of *Nagar Nigams* and CMOs, *Nagar Palikas/Parishads* did not issue assessment order in any of these cases. The status of building permissions issued by selected ULBs are detailed in **Table-3.2**:

Sl. No.	Name of the district	Name of the selected ULBs	Number of building construction permission issued during 2017-22
1.	Bhopal	<i>Nagar Nigam</i>	23,818
		<i>Nagar Palika, Bairasiya</i>	453
2.	Gwalior	<i>Nagar Nigam</i>	2,830
		<i>Nagar Parishad, Antri</i>	2
3.	Indore	<i>Nagar Nigam</i>	21,276
		<i>Nagar Parishad, Depalpur</i>	55
4.	Jabalpur	<i>Nagar Nigam</i>	2,896
		<i>Nagar Parishad, Barela</i>	26
5.	Morena	<i>Nagar Nigam</i>	686
		<i>Nagar Parishad, Kailaras</i>	19
6.	Singrauli	<i>Nagar Nigam</i>	794
Total			52,855

(Source: Information collected from records of selected ULBs)

Thus, the Commissioner, *Nagar Nigam* and CMO, *Nagar Palika/Parishad*, appointed as AO failed in assessing the building permission cases for the purpose of levy of Cess payable by the employers which resulted in possible evasion of Cess to that extent. This defeated the very purpose of delegation of powers vide above referred notification.

Government did not furnish specific reply to the audit observation.

Recommendation-3.3: *GoMP should invariably ensure assessment of Cess by all the Assessing Officers.*

3.3 Transfer of Cess to the Board

3.3.1 Non-remittance of deducted Cess to the Board

Rule 5(3) of Cess Rules 1998 states that the proceeds of the Cess collected shall be transferred to the Board within thirty days of its collection.

Scrutiny of records of *Nagar Parishad*, Antri (Gwalior) revealed that during 2017-18 to 2021-22 the CMO, *Nagar Parishad*, Antri (Gwalior) deducted Cess amount of ₹3.95 lakh from the bills of construction works in its jurisdiction. However, we noticed that the amount was not remitted to the Board as of February 2023. The pending amount of cess was admitted by the ULB also. Thus, the CMO violated the Rule by not remitting the Cess within the stipulated timeline of 30 days.

Government did not furnish specific reply to the audit observation.

3.3.2 Non/short deduction and non-remittance of Cess

As per Section 3 of the Cess Act, there shall be levied and collected a Cess for the purposes of the BOCW Act and the local authority or the State Government shall remit the proceeds of the Cess collected to the Board. Further, Rule 5 of the Cess Rules 1998 envisages that proceeds of the Cess shall be transferred to the Board within thirty days of its collection.

Scrutiny of 110 (out of 52,855) building permission cases in selected ULBs during 2017-18 to 2021-22 revealed the followings:

- *Nagar Palika*, Bairasiya (Bhopal) and *Nagar Parishad*, Antri (Gwalior) did not collect Cess on the estimated cost of the building constructions leading to evasion of Cess amounting to ₹0.99 lakh as detailed in **Table-3.3**.

Table-3.3: Details of non-collection of Cess from building permissions					
(Amount in ₹)					
Sl. No.	Name of the Cess collector	Name of the applicant	Date of building permission	Estimated cost of construction as per document provided by the applicant	Payable Cess
1.	<i>Nagar Palika</i> , Bairasiya, Bhopal	Rajesh Kumar Maheshwari	27 June 2017	14,12,563	14,126

Table-3.3: Details of non-collection of Cess from building permissions					
(Amount in ₹)					
Sl. No.	Name of the Cess collector	Name of the applicant	Date of building permission	Estimated cost of construction as per document provided by the applicant	Payable Cess
2.	Nagar Parishad, Antri, Gwalior	M/s D V Green Fuels	26 December 2018	85,24,000	85,240
Total					99,366

- Nagar Nigam, Bhopal and Nagar Parishad, Barela, Jabalpur, however, collected Cess amounting to ₹0.62 lakh at the time of granting building permissions in four cases but not remitted the same to the Board as of January 2023. The details are given in **Table-3.4:**

Table-3.4: Details of non-remittance of Cess to the Board					
(Amount in ₹)					
Sl. No.	Office name	Name of the applicant	Date of building permission	Estimated cost of construction	Amount of Cess collected by the ULBs
1.	Nagar Parishad, Barela, Jabalpur	Santosh Kumar Panday	25-06-2019	18,00,000	18,000
2.	Nagar Parishad, Barela, Jabalpur	Sudheer Kumar Khandelwal	07-10-2019	15,00,000	15,000
3.	Nagar Parishad, Barela, Jabalpur	Rajnesh Dubey	18-12-2019	13,30,000	13,300
4.	Nagar Nigam, Bhopal	Vishal Singh Thakur	18-11-2019	15,97,100	15,975
Total					62,275

- The Board issued (June 2020) instruction to ULBs that Cess would be collected either as per prevailing collector guidelines or total estimated cost whichever is higher in ABPAS-II Software³. We noticed that five ULBs violated the instructions of the Board by not determining cost on higher side from estimated cost of construction or as per prevailing collector guidelines in 20 cases leading to short collection of Cess amounting ₹5.84 lakh as detailed in **Appendix-3.4.**

Thus, Commissioners/CMOs of selected ULBs either did not collect/remit or short collected Cess of ₹7.45 lakh during 2017-18 to 2021-22.

Government did not furnish specific reply to the audit observation.

³ Automated Building Plan Approval System-II

3.3.3 Delay in transfer of Cess to the Board

Rule 5 of the Cess Rules 1998 envisages that proceeds of the Cess shall be transferred to the Board within thirty days of its collection.

Scrutiny of 60⁴ works executed in works departments (two offices of works departments in each selected districts) revealed that the departments executed works costing to ₹362.02 crore and deducted Cess of ₹3.62 crore during 2017-18 to 2021-22. We noticed that the departments remitted the deducted Cess to the Board with a delay ranging between 15 and 1,744 days beyond permissible time period of 30 days. The department wise details are given in **Table-3.5**:

Table-3.5: Detail of delay in remittance of Cess by the offices of selected works departments during 2017-22				
(₹ in lakh)				
District	Name of the works department	Amount of work done/paid	Amount of Cess deducted	Delay in remitting the Cess (in days)
Bhopal	PHE, Bhopal Division	484.64	4.85	15 to 557
	PWD, Maintenance Div.-2	3,313.54	33.14	16 to 87
Gwalior	PHE, Thatipur Division	878.99	8.79	27 to 421
	PWD, Division-1	1,674.07	16.74	45 to 331
Indore	PHE, Division-2	19.47	0.19	279
	PWD, Division-1	8,350.85	83.51	145 to 1,686
Jabalpur	PWD, Division-1	5,565.19	55.79	509 to 1,744
	PWD, Division-2	811.44	8.18	30 to 1,425
Morena	PWD, Division	12,807.63	128.13	15 to 390
	WRD, Jaura Division	717.28	7.17	15 to 363
Singrauli	PWD Division	1,028.67	10.29	16 to 776
	WRD, Division-2	550.49	5.50	62 to 430
Total		36,202.26	362.28	15 to 1,744

(Source: Information collected from the records of the works departments)

Thus, selected 12 offices of works departments remitted deducted Cess of ₹3.62 crore to the Board with a delay ranging between 15 days and 1,744 days beyond the permissible time period of 30 days..

Government did not furnish specific reply to the audit observation.

⁴ Five works in each office of works department

Recommendation-3.4: *GoMP should devise a mechanism to monitor timely deposit of Cess to the Board.*

3.3.4 Non-remittance of contribution of workers to the Board, ₹1.14 crore

As per Rule 274 of the BOCW Rules 2002, every beneficiary shall contribute to the fund at such monthly rate as may be specified by the government. The GoMP, however, vide gazette notification (September 2013) fixed a contribution of ₹15/- for each beneficiary for registration under the Act. However, the notification did not prescribe specific amount of monthly contribution as required in the BOCW Rules 2002. Further, the Board through notification (July 2008) directed the designated officers to remit the collected contribution to the Board.

We noticed that during 2017-18 to 2021-22, the designated officers registered 7.58 lakh workers in the State and collected contribution of ₹1.14 crore at the rate of ₹15/- per beneficiary. We further noticed that out of collected contribution of ₹1.14 crore, the designated officers remitted only ₹9,000 towards contribution collected from the workers and the remaining amount was pending with the designated officers. We noticed that the Board did not make any correspondence for remittance of balance amount of contributions indicating laxity of the Board. Further, the selected ULBs also confirmed that they did not remit the contribution amount to the Board.

Government stated (June 2023) that designated officers collected registration and contribution fee from workers. In rural areas, there is provision to deposit the registration and contribution fee into fund of the concerned body. The reply further stated that action was being taken to collect the registration and contribution fee from ULBs.

The reply is not acceptable as Rule 274(1) of the BOCW Rules 2002 provides that the contribution should be remitted (monthly, quarterly, half yearly or yearly basis) in the banks specified by the Board. Further, the action of collecting registration and contribution fee from ULBs does not appear to be timely and effective.



Chapter-IV

Compliance to health and safety norms

Chapter-IV
Compliance to health and safety norms

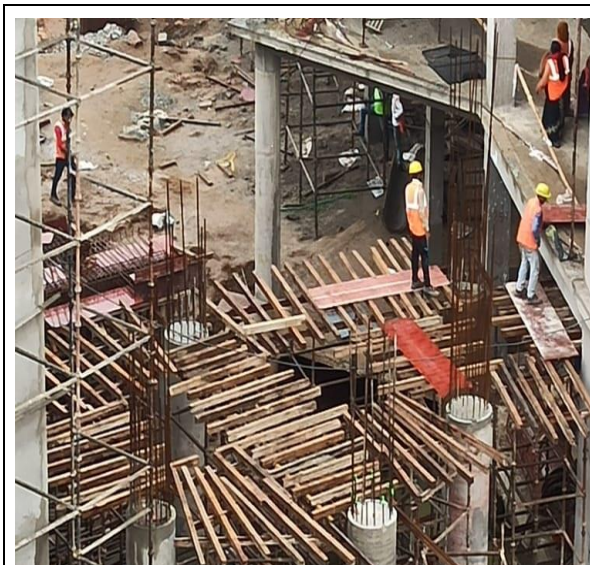
4.1 Non-compliance of health and safety norms

Rule 42 (6) of BOCW Rules 2002 provides that whenever building workers at a building or other construction work are exposed to hazards of falling from height while employed on such work, they shall be provided by the employer with adequate equipment or means for saving them from such hazards.

Joint physical survey of randomly selected 10 worksites revealed that the workers were working in high rise buildings and other construction works without wearing safety equipment like helmet, safety belts, safety nets and shoes as detailed in **Table-4.1** and **Picture-1 to 6**:

Table-4.1: Status of non-compliance of safety measures at worksites		
Sl. No.	Issues noticed	Number of worksites
1.	No inspection of Labour Department to ensure health and safety measures and registration of workers	10
2.	Building workers not wearing shoes while working	07
3.	Building workers working in high rise buildings without helmets	01
4.	Building workers working in high rise buildings without safety belt	08
5.	Non-availability of safety net	07
6.	Non-availability of firefighting system	06

Picture-1 to 6 showing non-compliance of health and safety norms:



(1) Workers engaged without safety net and wearing safety belt in construction of high rise building at Global Skill Park, Bhopal



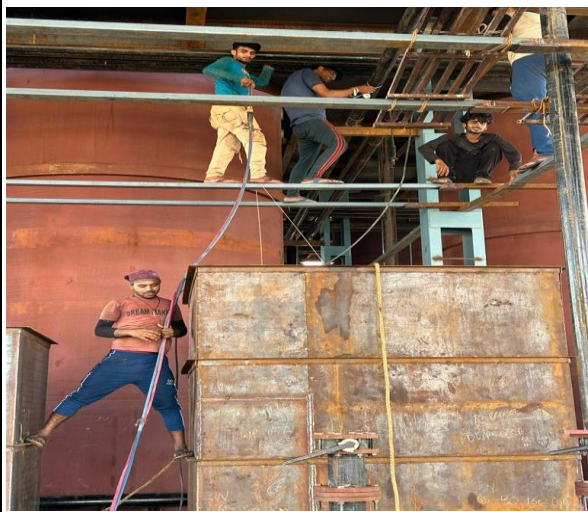
(2) Workers engaged without safety net and wearing safety belt in construction of high rise building at M/s Virasha Nisarga, Bhopal



(3) Workers engaged without safety net and wearing safety belt in construction of high rise building at One Business Centre, Gwalior



(4) Workers engaged without safety net and wearing safety belt in construction of high rise building at The Landmark, Indore



(5 & 6) Workers engaged without safety net, wearing helmet and safety belt in construction of high rise building at Gupta Solvent Pvt. Ltd, Morena



Evidently, the employers of these construction sites did not ensure compliance of health and safety measures for the workers. Further, the departmental authorities also did not conduct regular inspections of the construction sites to ensure compliance with health and safety norms by the employers thereby raising risk of life and limb to the workers and also resulted in accidental deaths as discussed in succeeding **Paragraph 4.2.**

4.2 Departmental inaction on non-compliance of health and safety norms

Gazette notification (March 2001) of the Labour Department provides that Industrial Health and Safety (IHS) offices under their jurisdiction will ensure compliance to the health and safety provisions envisaged in BOCW Act at establishments. Further, as per Rule 210 and 211 of the BOCW Rules 2002 the employer would furnish notice of any accident on the construction site causing loss of life within four hours and enquiry in this regard is to

be commenced within 15 days of the receipt of notice of accident occurrence. Further, BOCW Rules 2002 envisages that the employer shall ensure availability of Ropes, Safety belt, Safety net and Helmet etc. at construction site for the safety of workers.

Scrutiny of Inspection Reports of five¹ IHS offices, revealed that 18 workers died at 16 worksites in accidents occurred during 2017-18 to 2021-22 (*Appendix-4.1*). Further, the causes of accidents as reported in inspection reports, were various deficiencies in safety measures at the establishments. Further scrutiny revealed the followings:

- 15 out of 16 establishments wherein the incidents happened were un-registered establishments.
- The employers of these 16 establishments did not inform IHS offices as desired in BOCW Rules 2002 and IHS officers took notice of accidents through newspapers and other sources.
- Records submitted to audit by IHS offices did not show commencement of enquiry of establishments wherein incidents of accident occurred.
- In Bhopal district, in the same establishment second accident resulting in death of another worker, happened. This indicates that even after incident of accident, the IHS office and the Labour Department could not ensure health and safety norms.
- Deputy Directors of IHS offices intimated that they did not conduct any inspection of worksites until occurrence of incident at the worksite.

Thus, there was no system in place for regular inspection of establishments of construction works by the authorities of labour department to ensure compliance of health and safety measures at the establishments as per norms provided in the BOCW Act and BOCW Rules 2002.

Government did not furnish specific reply to the audit observation.

Recommendation-4.1: *GoMP should ensure compliance to health and safety norms by the employers through regular inspections of the worksites.*

4.3 Non/short inspection of establishments

Rule 282 of BOCW Rules 2002 defines the power of Inspectors to be exercised while inspecting any establishment to check the compliance of health and safety norms prescribed or welfare of building workers as provided under the Act or the Rules. Further, GoMP appointed (March 2001) the Labour Commissioner, Madhya Pradesh as the Chief Inspector for inspection of buildings and construction works and Labour Inspectors as Inspector for the purpose of the BOCW Act. The Labour Commissioner, Madhya Pradesh issued (July 2019) instructions to all inspectors to conduct inspections.

During 2017-18 to 2021-22, the total number of inspections of establishments in selected district are detailed in **Table-4.2:**

¹ Bhopal, Gwalior, Indore, Jabalpur and Singrauli

Table-4.2: Number of inspection of establishments conducted during 2017-18 to 2021-22 in selected districts								
Name of Labour Office	No. of inspections (as informed by the Labour Commissioner, Madhya Pradesh)						No. of inspections reported by respective labour offices	Difference in inspections
	2017-18	2018-19	2019-20	2020-21	2021-22	Total		
ALC, Bhopal	05	07	16	0	0	28	19	09
ALC, Gwalior	0	0	01	0	0	01	05	-04
ALC, Jabalpur	01	01	04	3	0	09	11	-02
ALC, Indore	04	05	04	0	0	13	Did not furnish	–
ALC, Morena	0	0	0	0	0	0	0	0
ALC, Singrauli	0	0	0	0	0	0	0	0

(Source: Data collected from Labour Commissioner office and district labour offices of selected districts)

It may be noted that there was a discrepancy in inspection data provided by the Labour Commissioner office and district labour offices. It was noticed that there was no symmetry in the number of inspections conducted by the district Labour offices. Further, Labour Commissioner, Madhya Pradesh intimated (April 2023) that no targets for inspections of establishments was fixed under BOCW Act during 2017-18 to 2021-22.

Thus, the Labour Commissioner office and District Labour offices did not conduct regular inspections. Non/short inspections of establishments indicates that the Labour Commissioner/inspectors failed in ensuring compliance with the health and safety norms by the employers.

Government did not furnish specific reply to the audit observation.

Recommendation-4.2: GoMP should fix targets for Inspectors to ensure regular inspections of worksites to check compliance with health and safety norms.



Chapter-V

Administration and utilization of fund

Chapter-V
Administration and utilization of fund

5.1 Administration of fund

Section 24 (1) and 24 (2) of the BOCW Act provide that the Board's fund would be constituted from the contributions made by the beneficiaries and the amount of Cess received by the Board. The fund so constituted was to be utilized for meeting expenses of the Board in discharge of its functions, welfare measures for the benefit of construction workers etc.

5.1.1 Short utilisation of available funds

Details of available fund with the Board and expenditure thereof during 2017-18 to 2021-22 are given in **Table- 5.1**.

Table 5.1: Available Cess fund with the Board and expenditure during 2017-18 to 2021-22					
(₹ in crore)					
Year	Opening Balance	Receipts during the year¹	Available fund	Expenditure (percentage to available fund)	Fund remained idle in Fixed Deposits/Bank Account
2017-18	1,687.02	494.40	2,181.42	342.42 (15.70)	1,839.00
2018-19	1,839.00	682.49	2,521.49	333.75 (13.24)	2,187.74
2019-20	2,187.74	708.57	2,896.31	584.33 (20.17)	2,311.98
2020-21	2,311.98	577.92	2,889.90	436.20 (15.09)	2,453.70
2021-22	2,453.70	634.50	3,088.20	1,128.57 (36.54)	1,959.63

(Source: Balance Sheet and Receipt & Payment A/c of the Board for the respective years)

It is evident from the above Table that the Board had idle funds ranging from ₹1,839 crore to ₹2,453.70 crore during 2017-18 to 2021-22 and utilisation of the fund during the above period ranged between 13 per cent and 37 per cent of the available funds. Instead of utilising the funds for the welfare of building and other construction workers, the Board kept funds in fixed deposits/bank accounts.

Government stated (June 2023 and June 2024) that the Board implemented 20 welfare schemes, four *Shramoday Vidyalyas* and one *Shramoday Adarsh* ITI for social security and welfare of the workers. The expenditure was incurred on schemes in proportion to the number of workers and their family members. Further, the registered workers and their family members were provided free medical treatment upto ₹5 lakh per year under *Ayushman Bharat Yojana* from 2022-23 for which the Board paid ₹445 crore annual premium to State Health Agency for 2022-24. Moreover, the Board is in process to implement new schemes for workers and their dependents.

¹ Including interest on funds kept in bank accounts.

The reply is not acceptable as despite having funds available for welfare of the building workers, the Board is still in the process of framing new welfare schemes which indicates failure in ensuring optimum utilisation of the available funds for welfare of the building and other construction workers.

Recommendation-5.1: *The Board should ensure maximum utilisation of welfare fund for welfare of the building and other construction workers.*

5.1.2 Payment from Cess fund for the schemes not notified by the Board, ₹416.33 crore

Hon'ble Supreme Court in orders dated 21.08.2015 and 04.09.2015 noted that the Cess fund was not being utilised for the benefit of persons for whom it was collected. In compliance to the orders of Hon'ble Supreme Court, the Ministry of Labour and Employment, GoI directed (June 2016) all the State Governments that section 22 (1) (h) of the BOCW Act does not allow diversion of building and other construction workers' Cess fund for any purpose other than the welfare of workers and their families exclusively. Further, in case of any violation, immediate corrective steps should be taken and the fund so spent should be recouped in the Building and Other Construction Workers' Welfare Cess fund with immediate effect under intimation to the Central Government.

Scrutiny of the records of the Board revealed that the Secretary of the Board paid (October 2021) ₹416.33 crore from Cess fund to Madhya Pradesh Power Management Company Limited, Jabalpur (MPPMCL) towards payment of subsidy provided in "*Mukhya Mantri Bakaya Bijli Bill Mafi Yojna, 2018*" for Below Poverty Line (BPL) consumers and "*Saral Bijli Bill Yojna, 2020*" to the beneficiaries registered under *Mukhya Mantri Jan Kalyan (Sambal) Yojna 2018*. We noticed that the Board neither notified above schemes for providing electricity subsidy to the registered building and other construction workers nor these schemes were implemented exclusively for building and other construction workers. Thus, the expenditure on these schemes was not eligible to be covered from the Cess fund meant exclusively for the welfare of building and other construction workers.

We further noticed that Welfare Officer of the Board submitted (17 September 2021) that it was not possible to incur expenditure on benefits other than mentioned in Section 22 (1) (a) to (g) of the BOCW Act. Despite this, the Secretary of the Board took approval (30 September 2021) of the Chairperson of the Board and paid (October 2021) ₹416.33 crore to the MPPMCL. The Secretary took post facto approval of Board in November 2021. Thus, the Board in violation of provisions of the BOCW Act, the Hon'ble Supreme Court order, and the GoI directions, allowed diversion of Cess fund of ₹416.33 crore for schemes implemented by the State government for BPL consumers and beneficiaries of *Sambal Yojna*. Further, the amount has not been recouped into the Cess fund (as of February 2023).

Government stated (June 2023 and June 2024) that the council of ministers ordered (2018) to provide benefits of *Saral Bijli Bill Yojna* and *Mukhya Mantri Bakaya Bijli Bill Mafi Yojna* to registered workers of the Board and the amount of subsidy was to be borne by the Board. In continuation to this decision, the Energy Department demanded subsidy of ₹416.33 crore given to registered workers of the Board by the three electricity distribution companies of Madhya Pradesh. Thereafter, the Board paid (October 2021) ₹416.33 crore

to Energy Department after administrative approval of the Labour Department, GoMP. Energy department forwarded utilisation certificate of the amount. Additional information regarding utilisation certificates has been sought from Energy Department.

The reply is not acceptable as the Board paid ₹416.33 crore without verifying the details of beneficiaries (registered building workers) and still did not have the list of beneficiaries. Besides, as per BOCW Act and Rules the Board was required to notify its own Scheme for providing benefit of electricity subsidy to the building and other construction workers. Thus, in absence of details of beneficiaries, audit could not verify whether the benefit was provided from the Cess fund to the registered beneficiaries only.

5.1.3 Unrealistic budget estimates and non-implementation of Welfare Schemes

Rule 269 of BOCW Rules 2002, envisaged that the Board shall prepare and approve, before 10th of March every year its budget for the next financial year, showing its estimated receipts and expenditure.

The year-wise budget estimates and actual receipts and expenditure during 2017-18 to 2021-22 are shown in **Table-5.2**.

Table-5.2: Statement showing estimated and actual receipts/expenditure during 2017-22						
(₹ in crore)						
Year	Cess Receipts			Expenditure		
	Estimated	Actual	Shortfall/ excess (in per cent)	Estimated	Actual	Shortfall/ excess (in per cent)
2017-18	400.00	377.80	(-) 5.55	1,636.14	342.42	(-) 79.07
2018-19	400.00	548.32	(+) 37.08	1,663.51	333.75	(-) 79.94
2019-20	400.00	565.38	(+) 41.35	880.16	584.33	(-) 33.61
2020-21	400.00	437.39	(+) 9.35	286.01	436.20	(+) 52.51
2021-22	400.00	522.53	(+) 30.63	677.36	1,128.57	(+) 66.61
Total	2,000.00	2,451.42		5,143.18	2,825.27	

(Source: Budget document and Receipt and Payment A/c of the Board for the respective years)

It may be seen from **Table-5.2** that there was significant shortfall/excess in estimated vis-a-vis actual receipt and expenditure. It is evident that the budgets approved by the Board for the period from 2017-18 to 2021-22 were unrealistic. Scrutiny of budget documents of the Board revealed the following:

- Section 22(1)(b) of the BOCW Act read with the Rule 277(1) of the BOCW Rules 2002 empowers the Board to make a scheme for pension payment to the beneficiaries who have completed the age of sixty years. We noticed that the Board made provisions (₹500 crore each year in 2017-18 and 2018-19, ₹50 crore in 2019-20) for implementation of pension scheme. Further, no budget provision was made during 2020-21 and finally the Board closed the scheme in 2021-22.
- The Board did not make any budget provision for the implementation of Group Insurance Scheme for the workers as required in Rule 277(1) of the BOCW Rules 2002 during 2017-18 to 2021-22.

- Non-adoption of Form-27 for the preparation of Board's budget as prescribed in Rule 269 of the BOCW Rule 2002, led to omission of the interest received ₹516.42 crore² on Fixed Deposit Receipts (FDRs) and savings accounts during 2017-18 to 2020-21 from the budget.
- The Board incurred excess expenditure of ₹5.54 crore³ beyond permissible limit of 20 percent prescribed in Rule 280(2) of the BOCW Rules 2002 on general welfare activities during 2018-19.

Despite highlighting the similar issues in para 3.2.3.2 of previous Audit Report, shortfall in receipts and expenditure is still persistent.

Government stated (June 2023 and June 2024) that the Board prepared budget for next year on the basis of receipts and expenditure of previous year. Difference in estimated expenditure was due to change in number of registered workers and all schemes were demand based. Similarly, difference in estimated receipts was due to sanction of new construction works. The reply further stated that the Board notified (2013) Pension Scheme which was identical to *Swavalamban* Scheme of GoI. Due to closure of *Swavalamban* Scheme in 2015, the Scheme could not be implemented. During 2017-18 to 2021-22, due to notification of the Scheme and possible modification in the Scheme, budget provision was made. Presently, the Scheme is closed. Further, due to implementation of ex-gratia assistance, no separate Group Insurance scheme was notified. Moreover, from 2022-23 the interest earned on FDRs and saving bank accounts are shown in prescribed format 27 of the budget. In respect to expenditure of ₹5.54 crore beyond permissible limit of 20 percent, the Government replied that expenditure beyond permissible limit was mainly due to construction of *Shramoday Vidyalays/ITIs* which was one time expenditure. Further, Government intimated (June 2024) that in view of audit recommendation the Board decided (in 37th Board meeting) to register workers in *Pradhan Mantri Shram Yogi Maan-dhan* Scheme and pay first premium amount.

The reply is not acceptable as it may be seen from **Table-5.2** that the estimated receipts of the Board remained same (₹400 crore) during 2017-18 to 2021-22 while the actual receipts ranged between ₹377.80 crore and ₹565.38 crore. Further, the shortfall in expenditure ranged between 34 and 80 percent during 2017-18 to 2021-22 indicating that the budget estimates were neither realistic nor based on previous year expenditure. Reasons stated for non-implementation of Pension Scheme and Group Insurance Scheme are not acceptable as despite having huge funds, the Board deprived the registered workers from benefits of these schemes. Further, reasons furnished for excess expenditure beyond the permissible limit is also not acceptable as the Board violated Rule 280(2) of BOCW Rules 2002.

² ₹116.29 crore in 2017-18, ₹112.93 crore in 2018-19, ₹147.91 crore in 2019-20 and ₹139.29 crore in 2020-21

³ ₹75.44 crore (21.58 percent) on total expenditure of ₹349.52 crore

5.1.4 Non-receipt of refund due to non-filing of Income Tax Returns, ₹4.43 crore

Under the provision of Section 10 of Income Tax Act, in computing the total income of previous year of any person, any income falling within clause (23C) (iv) shall not be included any income received by institution established for the charitable purposes which may be approved by the prescribed authority, having regard to the objects of institution and its importance throughout India or throughout any State or States. Under Section 139(4C)(e) of Income Tax Act, every institution referred to in sub-clause (iv) of clause (23C) of section 10, shall furnish a return of its income of the previous year in the prescribed form if the total income of institution is assessable. Further, Rule 264(e) of BOCW Rules 2002 envisaged the duties and functions of the Board for timely recovery of due amounts.

Scrutiny of the Board's audited balance sheet revealed that balance sheet for the financial years 2017-18 to 2020-21 of the Board showed Tax Deducted at Source (TDS) claims of ₹4.43 crore⁴ as receivable. We further noticed that the Board did not file Income Tax Returns (ITRs) during the above period. However, the Board had filed (October 2022) the income tax return for the financial year 2021-22, wherein the Board claimed its income exempted from tax under section 10(23C)(iv) along with a refund of ₹1.45 crore. As the Board's income was exempted under section 10(23C) (iv) of Income Tax Act, ₹4.43 crore deducted as TDS, should have been claimed for refund by filing of income tax returns for the above financial years. Thus, due to failure of the Board in filing the income tax returns resulted in non-refund of ₹4.43 crore deducted during the financial years 2017-18, 2018-19, 2019-20 and 2020-21.

Government stated (June 2023 and June 2024) that ITRs could not be filed as audit of annual accounts (from 2017-18 onwards) of the Board were not completed. The reply further stated that the Board requested the Commissioner, Income Tax for condonation of delay. Audit of annual accounts of 2017-18 to 2020-21 were completed in 2022. Through the letter dated 18.09.2023, Income Tax office has been requested for condonation of delay in submission of ITR, Form No. 10, 10BB. The matter is under consideration at the Income Tax Office, Bhopal.

The reply is not acceptable as the Board did not furnish reasons for delay in audit of annual accounts to check the rationale of delay by the Audit.

Recommendation-5.2: *The Board should fix responsibility for non-filing of the income tax returns.*

5.1.5 Non-transfer of idle scheme fund to the Board, ₹4.41 lakh

The Board implemented e-PO system for the processing of payments under the schemes and administrative expenses since April 2018. Accordingly, the Board issued (November 2018) instructions for closure of bank accounts operated at districts/ULBs/Janpad Panchayats for implementation of welfare schemes of the Board. The unspent amounts remained in these bank accounts were to be remitted to the Board.

⁴ ₹2.03 crore in 2017-18, ₹0.97 crore in 2018-19, ₹1.20 crore in 2019-20 and ₹0.23 crore in 2020-21

Scrutiny of records of *Nagar Parishad*, Antri (Gwalior) revealed that the CMO did not transfer the unutilized scheme funds of ₹4.41 lakh to the Board as of February 2023. Thus, the CMO violated the directions of the Board and kept the scheme fund idle in its bank account.

The Government stated (June 2023) that information was being collected from Assistant Labour Commissioner, Gwalior.

No further reply furnished by the Government.

Recommendation-5.3: GoMP should ensure remittance of funds lying idle with the ULBs/PRI.

5.1.6 Improper accounting of Cess

Rule 264 (c) of BOCW Rules 2002 provides that the Board would be responsible for proper maintenance of accounts.

Scrutiny of records relating to receipts of Cess to the Board revealed that the Board received an amount of ₹2,451.42 crore of Cess remittances during 2017-18 to 2021-22. Of the total receipts of Cess amounts, the Board accounted for ₹1,110.57 crore as direct deposits and the details of depositors were not available with the Board. Absence of details of depositors and amounts collected from them and accounting of receipts as direct deposit of Cess indicates that the Board did not account for the receipts properly and in case of any dispute it could not ensure the actual depositor of Cess.

Government replied (June 2023) that the Board received Cess directly in the bank account of the Board, therefore, details of depositors i.e., departments/undertakings/boards/private construction agencies were not clear. In this regard, the Board and the Government conducted regular meetings with all Government construction agencies. Besides, the Board sent letters regularly to all concerned to pay Cess through prescribed process i.e. payment gateway, departmental portal of the Board etc. so that details of the depositor may be clear. The Board was also collecting details of Cess deposited in previous years from banks. Further, from 2023-24 the Board is maintaining systemic accounts of Cess receipts.

The Government accepted the audit observation and is taking corrective action.

5.2 Utilization of funds on implementation of welfare schemes

Under section 22 of the BOCW Act, the Board implemented 23 welfare schemes during 2017-18 to 2021-22. Audit of selected 10 welfare schemes in selected districts revealed significant findings as discussed below:

5.2.1 Suspected fraudulent payments from welfare scheme fund, ₹2.07 crore

(a) Suspicious payments in funeral assistance and ex-gratia assistance

As per notification for ex-gratia assistance, on death of the registered worker the funeral assistance and ex-gratia assistance would be provided to the successor of registered worker. For ex-gratia assistance, the eligible nominee of the registered worker was required to submit application in prescribed proforma to the designated

officers. The designated officer would sanction the application after scrutinizing/verifying the genuineness of the applicant and pay the amount of funeral assistance⁵ and ex-gratia assistance⁶ into the bank account of the successor of the deceased registered worker.

Scrutiny of case files of funeral/ex-gratia payments in selected ULBs and analysis of *Shramseva* Portal data revealed that in 142⁷ cases the designated officers⁸ sanctioned and deposited benefit of funeral assistance and ex-gratia assistance of ₹1.68 crore in 52 bank accounts which did not pertain to the registered workers/nominees as detailed in *Appendix-5.1*. We noticed that the copies of bank accounts enclosed in these cases were either manipulated or the bank account did not pertain to the applicant. We further noticed that the designated officer verified the cases and noted that the genuineness of the claimants and their bank account details were verified from the original bank passbook of the claimant. The details are given in Table-5.3:

Name of the designated officer	Modus operandi for suspected fraud	No. of cases	No. of bank accounts used for deposit of suspected fraudulently drawn amount	Amount (₹ in lakh)
Commissioner, Nagar Nigam, Bhopal	Copy of bank passbook enclosed with the applications were manipulated. Verification of the bank account revealed that the bank accounts wherein amount of ex-gratia assistance were deposited did not pertain to the successor of the deceased worker.	84	27	100.40
Commissioner, Nagar Nigam, Jabalpur		38	14	39.14
Commissioner, Nagar Nigam, Bhopal	The unauthorised person edited his Aadhar identity and entered the name of deceased worker in place of his father's name to claim ex-gratia assistance of the deceased worker.	2	1	2.06
CEO, JP, Pahargarh, Morena	Verification of bank accounts (collected from e-Payment Order) wherein the ex-gratia	3	2	6.00

⁵ ₹5,000 (during 14 August 2015 to 14 February 2019) and thereafter ₹6,000

⁶ During January 2017 to June 2018- Amount of assistance under ex-gratia assistance in case of natural death - ₹2.00 lakh if the age of worker less than 45 years and if age exceeds 45 then ₹1.00 lakh and further in case of accidental death- ₹4.00 lakh. During July 2018 to March 2022 - in case of natural death - ₹2.00 lakh and in case of accidental death - ₹4.00 lakh

⁷ Claim raised against 77 Shramik registration card numbers.

⁸ Commissioner, Nagar Nigam, Bhopal and Jabalpur; and Chief Executive Officer, JP, Chitrangi (Singrauli), Kailaras (Morena), Pahargarh (Morena) and Waidhan (Singrauli).

Name of the designated officer	Modus operandi for suspected fraud	No. of cases	No. of bank accounts used for deposit of suspected fraudulently drawn amount	Amount (₹ in lakh)
CEO, JP, Kailaras, Morena	assistance was deposited revealed that the bank account did not pertain to the successor of the deceased worker.	2	1	2.05
CEO, JP, Waidhan, Singrauli		9	4	10.22
CEO, JP, Chitrangi, Singrauli		4	3	8.00
Total		142	52	167.87

Evidently, the designated officers in collusion with unauthorised persons committed suspected fraudulent disbursement of funeral assistance and ex-gratia assistance of ₹1.68 crore.

(b) Suspicious payments of marriage assistance

As per notification for marriage assistance, the marriage assistance would be provided to the registered worker for self-marriage (in case of female worker) and for marriage of the two daughters of the registered worker. For marriage assistance, the eligible registered worker was required to submit application in prescribed proforma to the designated officers. The designated officer would sanction the application after scrutinizing/verifying the genuineness of the applicant and pay the amount of marriage assistance⁹ in the bank account of the registered worker.

Scrutiny of case files of marriage assistance in selected ULBs and analysis of *Shramseva* Portal data revealed that in 86¹⁰ cases the designated officers sanctioned and deposited benefit of marriage assistance of ₹38.92 lakh in 41 bank accounts which did not pertain to the registered workers as detailed in *Appendix-5.2*. The designated officers used the same modus operandi as were used for suspected fraudulent drawal of funeral and ex-gratia assistance. We noticed that the designated officer verified the case and noted that the bank account details were verified from the original bank passbook of the claimant. The details are given in Table-5.4:

⁹ Assistance under Marriage Assistance- ₹25,000 during July 2014 to January 2019 and thereafter ₹51,000 during February 2019 to March 2022.

¹⁰ Claim raised against 64 Shramik registration card number.

Table-5.4: Detail of suspected fraudulent payment of marriage assistance				
Name of the designated officer	Modus operandi for suspected fraud	No. of cases	No. of bank accounts used for deposited of suspected fraudulently drawn amount	Amount (₹ in lakh)
Commissioner, Nagar Nigam, Bhopal	Copies of bank passbooks enclosed with the applications were manipulated. Verification of the bank accounts revealed that the bank accounts wherein amount of marriage assistance were deposited did not pertain to the applicants.	28	16	14.28
Commissioner, Nagar Nigam, Jabalpur		10	3	5.10
CEO, JP, Kundam, Jabalpur		2	1	1.02
CEO, JP, Pahargarh, Morena	Verification of bank account (collected from e-Payment Order) wherein the marriage assistance was deposited revealed that the bank account did not pertain to the registered workers.	13	5	5.85
CEO, JP, Kailaras, Morena		27	12	10.13
CEO, JP, Waidhan, Singrauli		2	1	0.50
CEO, JP, Waidhan, Singrauli	The designated officer paid (February 2019) marriage assistance of ₹25,000 to a worker. The designated officer again paid (August 2020) marriage assistance of ₹51,000/- to the same worker for marriage of the same daughter.	1	1	0.51
CEO, JP, Chitrangi, Singrauli	The designated officer paid ¹¹ marriage assistance twice to two registered workers. We noticed that in both cases, the marriage assistance was claimed using different <i>Shramik</i> registration card number.	3	2	1.53
Total		86	41	38.92

Evidently, the designated officers in collusion with the unauthorised persons committed suspected fraudulent disbursement of marriage assistance of ₹38.92 lakh.

¹¹ First payment of ₹1.53 lakh was made in October 2020 and April 2021. Further, the same registered workers were paid (May 2021 and August 2021) again ₹1.53 lakh for marriage of same daughters.

Thus, Commissioner, Nagar Nigam, Bhopal and Jabalpur and CEO, JPs of Jabalpur, Morena and Singrauli districts made suspected fraudulent payment of ₹2.07 crore of funeral, ex-gratia assistance and marriage assistance in bank accounts of unauthorized persons.

Government stated (June 2023) that information was being collected from Assistant Labour Commissioner, Bhopal, Jabalpur, Singrauli and Morena.

No further reply furnished by the Government

Recommendation-5.4(a): GoMP should investigate the cases of suspected fraudulent payments and fix responsibility of officials and persons involved in sanction/receipt of these payments apart from immediate recovery of the defrauded amount.

(b) GoMP should investigate all cases sanctioned in these ULBs/PRI to rule out the possibility of suspicious payments in other cases. Further, the Board should establish a mechanism for regular checking of cases sanctioned by the designated officers.

5.2.2 Irregular extension of benefit to un-registered workers, ₹5.01 crore

Section 11 of the BOCW Act provides that every building worker registered under the Act shall be entitled to avail the benefits to be provided by the Board from the funds under the Act.

We noticed that in violation of provisions of the BOCW Act, the Board notified (December 2014) scheme for funeral assistance and ex-gratia assistance in case of death of unregistered worker at construction worksite. Under the Scheme, the Board sanctioned ex-gratia payment of ₹5.01 crore¹² to the successors of 153 un-registered workers in violation of provisions of the BOCW Act during 2017-18 to 2021-22.

Government stated (June 2023) that the Board notified (2014) scheme to provide benefit of ex-gratia assistance in case of death of un-registered worker at worksite. These workers were actual workers who could not be registered due to lack of awareness. This scheme was as per the BOCW Act read with the BOCW Rules 2002 and implemented after administrative approval of the GoMP.

The Government accepted the fact that the eligible workers could not be registered due to lack of awareness indicating thereby that the Board failed in creating awareness among the workers. Thus, the notification issued by the Board for unregistered workers was not in line with provisions of BOCW Act/Rules.

5.2.3 Irregular sanction of ex-gratia assistance

Guidelines for funeral and ex-gratia assistance for building and other construction workers provided that the funeral and ex-gratia assistance was payable in case of death of the registered building and other construction workers to his/her nominees/successors.

¹² ₹75.11 lakh in 31 cases during 2017-18, ₹141.86 lakh in 41 cases during 2018-19, ₹80.58 lakh in 21 cases during 2019-20, ₹140.99 lakh in 40 cases during 2020-21 and ₹62.60 lakh in 20 cases during 2021-22

Scrutiny of records of Commissioner, *Nagar Nigam*, Singrauli revealed that a registered worker (registration card no. VK1635347) raised claim of ex-gratia assistance against death of his wife and the Commissioner, *Nagar Nigam*, Singrauli irregularly sanctioned (March 2019) ex-gratia assistance of ₹2 lakh. The sanction of ex-gratia assistance to the registered worker was irregular as according to Scheme guidelines, ex-gratia assistance was to be sanctioned in case of death of the registered worker only.

Government stated (June 2023) that information was being collected from ALC, Singrauli.

No further reply furnished by the Government

Recommendation-5.5: *The Department should fix responsibility of the authority responsible for irregular payment.*

5.2.4 Unfruitful expenditure on the project for registration of workers

The Board launched (August 2016) Madhya Pradesh Building and Other Construction Workers (Awareness, Identification, Registration and providing benefits to eligible beneficiaries in various schemes) Project, 2016 for identification, verification and registration of workers residing in villages so as to register and provide the benefits to eligible beneficiaries of the Board. The project was to be implemented through Madhya Pradesh *Jan Abhiyan Parishad (Parishad)*. The Board executed (January 2017) a Memorandum of Understanding (MoU) with the *Parishad* and as per the MoU the *Parishad* had to provide real time data of activities carried out in each village to the Board through a mobile application and payment to *Parishad* was to be made in two installments.

Scrutiny of records of the Board revealed that the Board paid (February 2017) ₹20.54 crore (against agreed total amount of ₹27.39 crore) to the *Parishad* as first instalment. We noticed that the *Parishad* conducted survey of 13 per cent persons (51.89 lakh persons against required 3.94 crore persons). However, the *Parishad* neither provided any data to the Board nor registered any building and other construction worker. The *Parishad* produced (September 2018) utilization certificates of ₹18.71 crore without mentioning the detail of work done. As the Project did not meet the desired objectives, therefore, Principal Secretary, Labour Department requested (February 2019) Member Secretary, Planning Commission, Bhopal to return the amount paid to the *Parishad* with interest. The *Parishad* returned (February 2019) only ₹2.05 crore (including interest amount of ₹0.21 crore) to the Board.

Thus, the expenditure of ₹18.71 crore incurred on identification, verification and registration of workers remained unfruitful as not even a single construction worker could be registered as a result of the survey carried out by the *Parishad*. The Board accepted (December 2022) that the *Parishad* did not complete targeted works and did not furnish real time data on activities carried out in each village.

Government stated (June 2023 and June 2024) that the Board implemented Madhya Pradesh Building and Other Construction Workers (Awareness, Identification, Registration and providing benefits to eligible beneficiaries in various schemes) Project, 2016. Due to non-achievement of intended target and desired results, the then Principal Secretary, Labour Department requested (February 2019) the *Jan Abhiyan Parishad* to return the

amount of first installment. Thereafter, the Board sought (September 2019) information of utilization of 90 per cent of first installment of ₹20.54 crore. The *Jan Abhiyan Parishad* returned only ₹2.05 crore. Further, *Jan Abhiyan Parishad* furnished (August 2023) details of expenditure of remaining amount and utilization certificate which are being scrutinized.

The reply is not acceptable as non-achievement of intended targets and desired results indicates that the Board implemented the Project without knowing the feasibility of the Project. Further, the Board did not monitor the Project and remained wholly dependent on the *Parishad* which resulted in unfruitful expenditure of ₹18.71 crore.

5.2.5 Irregular payment made under skill training scheme

The Board notified (October 2012) Madhya Pradesh Building and Other Construction Workers Skill Training Scheme, 2012. Sub-para (7) of clause (e) of the Scheme envisaged that the Board shall pay prescribed fees¹³ to training institutes for issue of certificates. Subsequently, the Board through a notification (March 2014) deleted sub-para (7) of clause (e) of the scheme.

Scrutiny of records in selected districts revealed that ALCs/DLOs of three districts¹⁴ irregularly paid ₹7.94 lakh¹⁵ to the training institutes on account of issue of certificates under Skill Training Scheme during 2018-19.

Government stated (June 2023) that information was being collected from ALC, Bhopal, Jabalpur and Indore.

No further reply furnished by the Government.

5.2.6 Excess payment for getting affiliation

Labour Department constituted (August 2017) *Shramoday Sanchalan Samiti (Samiti)* for operation of *Shramoday Vidyalays* established under the Act. One of the main objectives of *Samiti* was to provide facilities of approved curriculum of Central Board of Secondary Education (CBSE) in *Shramoday Vidyalays*. Accordingly, *Shramoday Vidyalays* were to be affiliated with CBSE. As per the norms of CBSE, the schools run by Government were to pay ₹20,000/- for regular affiliation.

However, we noticed that Principals of four *Shramoday Vidyalays* applied (December 2018) for affiliation with CBSE as a non-government institutions by paying ₹10 lakh (₹2.50 lakh for each school). We further noticed that the *Samiti* clarified (March 2019) to CBSE that *Shramoday Vidyalays* were government institutions. Thus, the *Shramoday Vidyalays* made excess payment to the tune of ₹9.20 lakh to CBSE. No action was found on record for refund of excess amount paid to the CBSE.

Government stated (June 2023 and June 2024) that the concerned Principals took all actions to affiliate *Shramoday Vidyalays* with CBSE. Principals of *Shramoday Vidyalays* intimated that School Education Department, GoMP classified *Shramoday Vidyalays* as

¹³ ₹500 for the duration of the course up to 90 hours and for above ₹800 per certificate

¹⁴ Bhopal, Jabalpur and Indore district.

¹⁵ ₹4.42 lakh (Bhopal), ₹2.72 lakh (Jabalpur) and ₹0.80 lakh (Indore)

non-Government schools during session 2018-19. At the time of application for CBSE affiliation, the application was made considering schools to be non-government and CBSE affiliation fee at the rate of ₹2.50 lakh per school instead of ₹20,000 per school was paid.

The reply is not acceptable as *Shramoday Sanchalan Samiti* in March 2019 clarified to CBSE that *Shramoday Vidyalays* were government institutions.

5.2.7 Non-reimbursement of electricity charges and damage of School Property

Shramoday Sanchalan Samiti instructed (July 2020) to school administration that district administration/ chief medical and health officer would bear the cost of all facilities including electricity charges to be provided for Quarantine Centre in premises of school buildings. The copy of the instruction was also endorsed to the district Collectors.

Scrutiny of records of *Shramoday Vidyalay*, Bhopal revealed that during April 2020 to November 2020, the *Shramoday Vidyalay*, Bhopal was used as Quarantine Centre and the School paid electricity bill of ₹9.25 lakh from the Cess fund. We further noticed that *Shramoday Vidyalay* administration claimed (December 2020 and January 2021) ₹29.56 lakh¹⁶ from district Collector towards expenses relating to use of school building as quarantine centre. The above payment was still pending even after lapse of two years indicating that the school administration did not make sufficient efforts to obtain the refund of the expenses. Thus, the funds were diverted to that extent for the purpose other than welfare of registered building and other construction workers.

Government stated (June 2023 and June 2024) that the Board wrote letter (November 2020 and January 2023) to Collector, Bhopal for reimbursement of expenses. Efforts are being made to reimburse the amount.

The reply is not acceptable as the Board failed to pursue the matter regularly with Collector, Bhopal and collecting expenses.

5.2.8 Sanction of Bicycle Assistance to ineligible beneficiaries

The Board introduced (March 2015) 'Bicycle Grant Scheme'. Further, as per amendment (vide notification dated 29th July 2016) made by the Board, a worker could avail the benefit of scheme after completion of two years from their registration. Under Bicycle Grant Scheme, the Board would provide monetary assistance to the registered workers up to 90 per cent of the cost of bicycle or ₹4,000 (whichever is less) on the submission of bill of bicycle.

Scrutiny of records of *Nagar Nigam*, Bhopal and Jabalpur and *Nagar Parishad*, Kailaras, Morena revealed that Zonal Officer/Commissioner/CMO of the ULBs irregularly sanctioned bicycle assistance of ₹0.28 lakh in seven¹⁷ cases. We noticed that the registered workers did not complete the period of two years from their registration and therefore were not eligible for sanction of bicycle assistance. The details are given in **Appendix-5.3**.

¹⁶ ₹9.25 lakh against the dues of electricity bills and ₹20.31 lakh for damages of school property.

¹⁷ Four out of 10 surveyed beneficiaries of *Nagar Nigam*, Bhopal, two out of 10 surveyed beneficiaries of *Nagar Nigam*, Jabalpur and one out 16 surveyed beneficiaries of *Nagar Parishad*, Kailaras, Morena.

Thus, designated officers of ULBs did not observe the scheme provisions while sanctioning the cases which resulted in irregular payment of ₹0.28 lakh.

Government stated (June 2023) that information was being collected from ALC, Bhopal, Jabalpur and Morena.

No further reply furnished by the Government.

5.2.9 Irregular procurement of vehicles from Cess fund

Section 24(2) of the BOCW Act provides that the building and other construction workers welfare fund shall be applied for meeting (a) expenses of the Board in discharge of its functions under section 22; (b) salaries, allowances and other remuneration of the members, officers and other employees of the Board; and (c) expenses on objects and for purposes authorised by this Act.

Scrutiny of records of the Board revealed that the Board purchased (June 2016 and May 2018) two vehicles at a total cost of ₹34.30 lakh¹⁸ from the Cess fund. These vehicles were not in use of the Board and provided for use in department/organisation other than the Board. The Board made available POL bills of these vehicles only for February 2022 wherein the Board paid ₹0.30 lakh on account of POL charges of these vehicles from Cess fund.

Thus, Secretary of the Board incurred irregular expenditure of ₹34.30 lakh on purchase of these vehicles from administrative fund during the period in which Board was dissolved¹⁹. The payment of POL of these vehicles by the Board was also irregular as the Board did not submit records indicating use of these vehicles for the objectives of the Board. Evidently, Secretary of the Board diverted the welfare funds for the purpose other than welfare of building and other construction workers and their families.

The Government stated (June 2023 and June 2024) that both the vehicles were used as pool vehicles for inspection of labour offices and for government visits like single click programme, Cess collection, review of implementation of schemes, supervisions etc. Due to supervision at Government level, the Cess collection has increased, therefore, in regard to both pool vehicles, there is no misutilisation of Cess fund.

The reply is not acceptable as documentary evidence indicating utilization of vehicles for inspection/supervision was not submitted along with the reply for verification by Audit.

5.2.10 Non-adjustment of advance for implementation of Prasuti Sahayata Yojana

The Board launched (2004) *Prasuti Sahayata Yojana* for providing 50 per cent of minimum wages of 12 weeks to female workers during the last quarter of pregnancy.

Scrutiny of records of the Board revealed that the Board transferred ₹25.00 crore (during 2017-18) and ₹55.47 crore (during 2019-20) to National Health Mission (NHM) for providing benefit of *Prasuti Sahayata Yojana* to the registered workers. We noticed that

¹⁸ Innova Crysta in 2016 and 2018 with a cost of ₹18.01 lakh and ₹16.29 lakh respectively.

¹⁹ From January 2014 to December 2019

the Board did not adjust the amounts provided to NHM for implementation of *Prasuti Sahayata Yojana* in absence of receipt of utilisation certificates and details of workers benefitted under the scheme indicating thereby laxity of the Board. Further, in absence of details/list of beneficiaries, the audit could not verify the assistance disbursed under *Prasuti Sahayata Yojana* to the eligible beneficiaries.

Government stated (June 2023 and June 2024) that Public Health and Family Welfare Department merged *Prasuti Sahayata Yojana* of the Board with its Scheme in 2018. As per demand of NHM, the Board remitted ₹80.47 crore for its registered workers during 2017-20. The utilization certificate and list of beneficiaries have been sought through various letters. On raising the issue through Principal Secretary, Labour Department, NHM has provided year-wise and district-wise number of beneficiaries. NHM has been intimated again to provide beneficiary wise information.

The reply is not acceptable as the Board is taking corrective action only after being pointed out by Audit. Further, even after lapse of four years the Board failed in verifying utilization of welfare fund on registered building and other construction workers.

Recommendation-5.6: *The Board should adjust the payments by obtaining UCs and also verify the benefits provided to genuine beneficiaries.*

5.2.11 Delay in settlement of claims under schemes

As per the *Gazette* notification (July 2014), the designated officers were required to sanction benefits under Marriage Assistance and Ex-gratia Assistance to the beneficiaries/successors of the beneficiaries within 15 working days and 30 working days respectively from the date of receipt of application. Further, in case of death of the registered worker, the designated officers were required to pay the funeral assistance on the day of death of the registered worker.

Scrutiny of records in selected districts revealed that in 69 cases (out of 169) the designated officers sanctioned the benefit of marriage assistance, funeral assistance and ex-gratia assistance with delays as detailed below:

- In three districts (Singrauli, Gwalior and Jabalpur), the designated officers sanctioned 22 cases (out of 90 cases) of marriage assistance with delay ranging between 28 and 396 days.
- In all selected districts, the designated officers sanctioned 23 cases (out of 55 cases) of ex-gratia assistance with delay ranging between 18 and 523 days.
- In all selected districts, the designated officers failed to provide the benefit of funeral assistance on the same day of death in all 24 selected cases. We noticed that the designated officers delayed the payment ranging between 20 and 396 days.

Thus, the designated officers (Commissioner/CMO of the respective *Nagar Nigams/Nagar Palikas/Parishads*) failed in timely payment of legitimate dues to the beneficiaries.

Government stated (June 2023) that information was being collected from concerned ALC, Singrauli, Gwalior and Jabalpur.

No further reply furnished by the Government.

Recommendation-5.7: *The Board should ensure timely payment of assistance to the beneficiaries under welfare schemes.*

5.3 Conclusion

Performance Audit on "Welfare of Building and Other Construction Workers" revealed that the GoMP notified the Rules and constituted the Board with a delay of six years. The BOCW Rules 2002 did not contain penalty provisions for lack of safety measures, as envisaged in the BOCW Act. We observed that the Department did not take any action against the employers of building and other construction workers in 18 cases of accidental deaths despite having penalty provision in the BOCW Act. GoMP did not appoint representatives of the workers and the employers in the Board during 2014-23 leading to non-availability of any inputs/concerns of the workers and the employers. Further, ALCs/ DLOs of selected districts did not register 10,985 works executed by offices of selected works departments during 2017-22. The Board did not initiate awareness drives to register construction workers who reside in remote areas through use of media, AIR and Doordarshan.

The Board did not submit cheques/demand drafts in bank for realisation resulting in non-realisation of Cess of ₹50.67 lakh. Further, the ALCs/DLOs of selected districts did not issue RRCs against the defaulter employers even after the expiry of 17 to 52 months leading to non-recovery of Cess and interest of ₹4.68 crore. The Assessing Officers (ALCs/DLOs) irregularly adjusted Cess of ₹2.68 crore in 54 cases without verifying actual deposit of Cess to the Board by the employers. Moreover, we noticed instances of non-remittance of deducted Cess, non/short deduction of Cess and delay in transfer of Cess to the Board.

The Board, in violation of provisions of the BOCW Act, the Hon'ble Supreme Court order, and GoI direction, allowed diversion of Cess fund of ₹416.33 crore for schemes implemented by the State Government for BPL consumers and beneficiaries of *Sambal Yojna*. Further, the Board did not file income tax returns during 2017-18, 2018-19, 2019-20 and 2020-21. This resulted in non-refund of TDS of ₹4.43 crore as the income of the Board was exempted from income tax.

Commissioner, *Nagar Nigam*, Bhopal and Jabalpur and CEOs, JPs of Jabalpur, Morena and Singrauli districts made suspected fraudulent payments of ₹2.07 crore for funeral assistance, ex-gratia assistance and marriage assistance in bank accounts of unauthorised persons. Further, the Board in violation of provisions of BOCW Act, notified (December 2014) scheme for funeral and ex-gratia assistance for unregistered workers. During 2017-22, the Board paid ₹5.01 crore in 153 cases. The Board implemented Project, 2016 for identification, verification and registration of workers residing in villages.

However, the expenditure of ₹18.71 crore incurred on the Project remained unfruitful as not even a single construction worker could be registered as a result of the survey. Further, the Board failed in obtaining utilization certificate to adjust ₹80.47 crore transferred to National Health Mission during 2017-18 and 2019-20 for implementation of *Prasuti Sahayata Yojna*. The Commissioners/CMOs of audited ULBs sanctioned the benefit of marriage assistance, funeral assistance and ex-gratia assistance with delays ranging between 18 days and 523 days indicating weak monitoring of the Board.

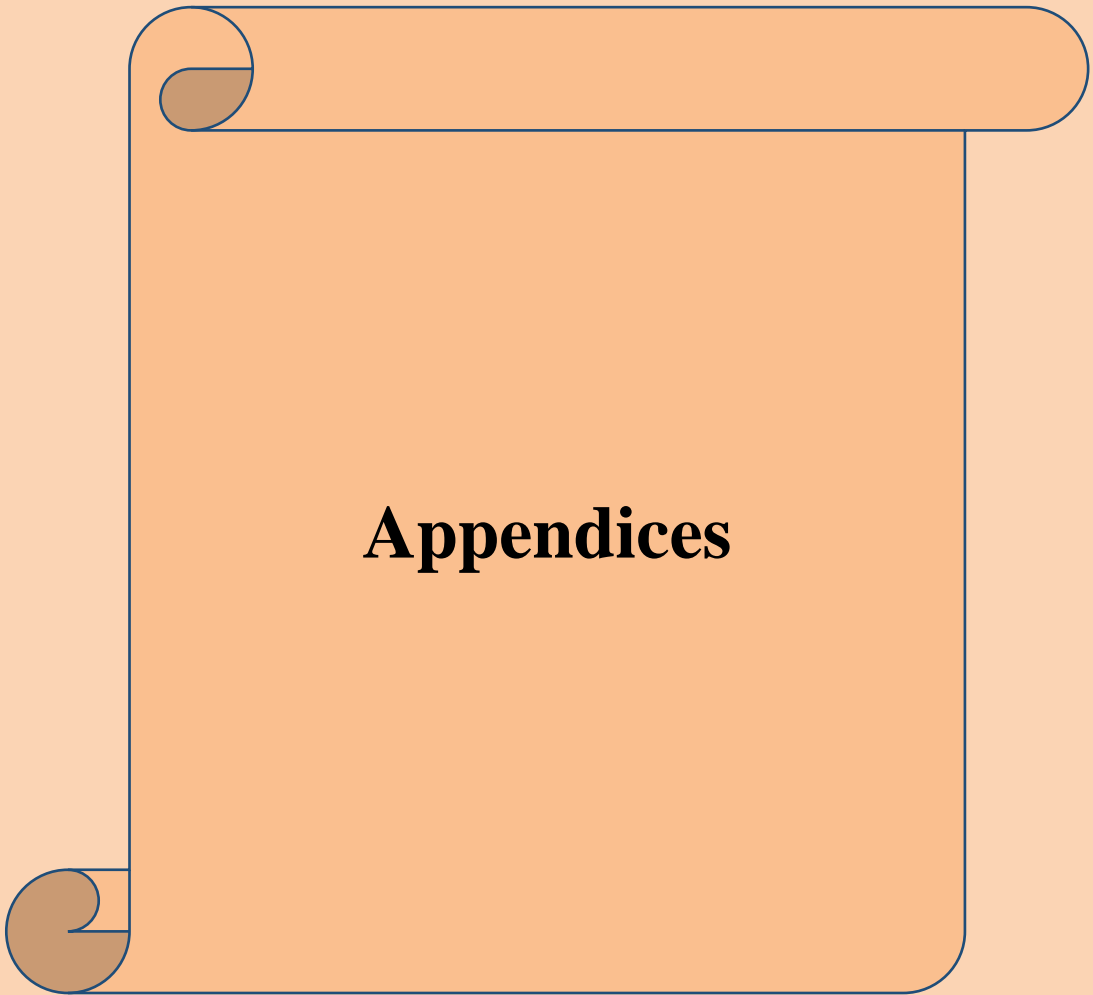
Gwalior
The : 16 December 2024

(PRIYA PARIKH)
Accountant General (Audit-I),
Madhya Pradesh

Countersigned

New Delhi
The : 24 December 2024

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



Appendices

Appendix-1.1

(Reference: Para No. 1.5, Page No. 4)

(A) Detail of sampled districts, *Nagar Nigams/Palikas/Parishads* and offices of works department

Sl. No.	Name of District (basis of selection)	Name of two selected ULBs (selected using random sampling)		Detail of two offices of works department (selected on the basis of higher expenditure on building and other construction works)
		Nagar Nigam	Nagar Palika/Parishad	
1.	Bhopal (on the basis of maximum Cess collection)	<i>Nagar Nigam</i> , Bhopal	<i>Nagar Palika</i> , Bairasiya	Executive Engineer (EE), PWD, Maintenance Division-2, Bhopal
2.	Gwalior (on the basis of maximum Cess collection)	<i>Nagar Nigam</i> , Gwalior	<i>Nagar Parishad</i> , Antri	EE, PWD, Division-1, Gwalior
3.	Indore (on the basis of maximum Cess collection)	<i>Nagar Nigam</i> , Indore	<i>Nagar Parishad</i> , Depalpur	EE, PWD, (B/R) Division-1, Indore
4.	Jabalpur (on the basis of maximum expenditure on welfare schemes)	<i>Nagar Nigam</i> , Jabalpur	<i>Nagar Parishad</i> , Barela	EE, PWD (B/R) Division-1, Jabalpur
5.	Morena (on the basis of maximum expenditure on welfare schemes)	<i>Nagar Nigam</i> , Morena	<i>Nagar Parishad</i> , Kailaras	EE, PWD, Morena Division
6.	Singrauli (on the basis of maximum expenditure on welfare schemes)	<i>Nagar Nigam</i> , Singrauli	<i>Nagar Parishad</i> , Bargawan	EE, WRD, Jaura Division, Morena
				EE, WRD Division-2, Singrauli

(B) Detail of 10 welfare schemes selected through Stratified Random Sampling

Sl. No.	Name of selected schemes
1.	Marriage Assistance Scheme, 2014
2.	Funeral Assistance and Ex-gratia Assistance in case of death of the registered worker Scheme, 2004
3.	Expenditure on Operation and Maintenance of <i>Shramoday Vidyalaya</i> (Bhopal, Indore, Gwalior and Jabalpur)
4.	Skill Training Scheme, 2012
5.	Scheme for Advertising and Printing
6.	Bicycle Grant Scheme, 2014
7.	Chief Minister Building and Construction Worker Urban Housing Scheme, 2013
8.	Scheme for Award on success in MPPSC & UPSC Examination, 2012
9.	Chief Minister Building and Construction Worker Rural Housing Scheme, 2013
10.	Building and Other Construction Workers Pension Scheme, 2013

Appendix-2.1

(Reference: Para No. 2.3, Page No. 6)

Statement showing sanctioned strength and deployment of staff at Board headquarters and in field offices (status as of March 2022)

Sl. No.	Post	For Board office			For field offices		
		Sanction strength	Working strength	Excess/shortfall	Sanction strength	Working strength	Excess/shortfall
1.	Secretary	01	01	00	00	00	00
2.	Assistant Secretary	02	02	00	00	00	00
3.	Account Officer	01	01	00	00	00	00
4.	District Welfare Officer (Asst. Labour Officer)	01	01	00	50	01	(-) 49
5.	Welfare Supervisor (Labour Inspector)	03	02	(-) 01	110	57	(-) 53
6.	Accountant, Grade-1	01	00	(-) 01	00	00	00
7.	Assistant Grade-3 cum Steno typist cum Computer operator	07	06	(-) 01	50	01	(-) 49
8.	Driver	03	03	00	50	00	(-) 50
9.	Peon cum <i>Chowkidar</i>	06	08	(+) 02	50	00	(-) 50
Total		25	24	(-) 03/ (+) 02	310	59	(-) 251

Appendix-3.1

(Reference: Para No. 3.1.1, Page No. 15)

Detail of cheques/demand drafts which were not submitted in bank for realisation of Cess

Sl. No.	Year	Name of Cess depositor	District	Cheque/Demand Draft (DD) No.	Date of Cheque/DD	Amount (in ₹)
1.	2017-18	MP Poorv Khetra Vidhut Vitran Company Ltd.	Sagar	574536	12-05-2017	5,59,442
2.	2017-18	Nagar Palika Nigam	Sagar	369764	20-10-2017	20,246
3.	2017-18	Nagar Palika Nigam	Sagar	369644	02-08-2017	3,582
4.	2017-18	Nagar Palika Nigam	Sagar	369642	01-08-2017	9,841
5.	2017-18	Nagar Palika Parishad	Sagar	1031	12-10-2017	2,678
6.	2017-18	Chhavani Parishad	Sagar	952964	09-10-2017	1,866
7.	2017-18	Assistant Labour Commissioner	Sagar	521267	25-08-2017	27,571
8.	2017-18	Ordnance Factory	Jabalpur	756995	13-06-2017	5,10,528
9.	2017-18	Jawahar Lal Nehru Krishi University	Jabalpur	682	01-09-2017	4,330
10.	2017-18	MP Audyogik Kendra	Jabalpur	781985	06-10-2017	2,65,239
11.	2017-18	Aspa Engineering	Bhopal	108939	06-04-2017	17,091
12.	2017-18	Assistant Labour Commissioner	Bhopal	263	25-05-2017	2,64,011
13.	2017-18	Assistant Labour Commissioner	Bhopal	262	20-04-2017	2,00,000
14.	2017-18	Public Works Department	Bhopal	706257	11-09-2017	6,950
15.	2017-18	Nagar Parishad	Rewa	549481	12-01-2018	62,143
16.	2017-18	Web Agency	Hoshangabad	32359	02-06-2017	4,791
17.	2017-18	Web Agency	Hoshangabad	32370	04-04-2017	99,109
18.	2017-18	Bhartiya Container Nigam Ltd.	Dhar	522284	08-06-2017	3,03,369
19.	2017-18	Bhartiya Container Nigam Ltd.	Dhar	522292	13-07-2017	44,168
20.	2017-18	Chief Hospital Superintendent	Balaghat	8164	09-06-2017	221

Sl. No.	Year	Name of Cess depositor	District	Cheque/Demand Draft (DD) No.	Date of Cheque/DD	Amount (in ₹)
21.	2017-18	Garrison Engineer	Gwalior	83670	25-11-2017	4,03,413
22.	2017-18	Garrison Engineer	Gwalior	80073	23-12-2017	2,00,049
23.	2017-18	Garrison Engineer	Gwalior	83681	23-12-2017	6,22,820
24.	2017-18	<i>Krishi Upaj Mandi</i>	Raisen	65485	18-07-2017	3,596
25.	2017-18	<i>Zila Sarkari Kendriya Maryadit</i>	Raisen	4051	14-06-2017	7,276
26.	2017-18	<i>Zila Sarkari Kendriya Maryadit</i>	Raisen	4058	14-06-2017	1,418
27.	2017-18	<i>Zila Sarkari Kendriya Maryadit</i>	Raisen	4054	14-06-2017	506
28.	2017-18	<i>Zila Sarkari Kendriya Maryadit</i>	Raisen	4042	14-06-2017	9,500
29.	2017-18	<i>Zila Sarkari Kendriya Maryadit</i>	Raisen	4048	14-06-2017	6,991
30.	2017-18	<i>Zila Sarkari Kendriya Maryadit</i>	Raisen	4045	14-06-2017	9,661
31.	2017-18	<i>Sarkari Kendriya Bank Maryadit</i>	Raisen	2499	15-06-2017	19,324
32.	2017-18	<i>Sarkari Kendriya Bank Maryadit</i>	Raisen	2493	15-06-2017	7,796
33.	2017-18	<i>Sarkari Kendriya Bank Maryadit</i>	Raisen	2496	15-06-2017	1,416
34.	2017-18	<i>Sarkari Kendriya Bank Maryadit</i>	Raisen	2502	15-06-2017	2,644
35.	2017-18	<i>Krishi Upaj Mandi</i>	Raisen	68081	25-09-2017	4,961
36.	2017-18	<i>Krishi Upaj Mandi</i>	Vidisha	24727	03-10-2017	92,638
37.	2017-18	<i>Krishi Upaj Mandi</i>	Vidisha	24737	10-10-2017	15,590
38.	2017-18	<i>Krishi Upaj Mandi</i>	Vidisha	24936	10-10-2017	40,152
39.	2017-18	Vimal Kumar Jain	Chhatarpur	471	07-04-2017	8,366
40.	2017-18	M.P. G.S.V. Private Ltd.	Khargone	304084	31-10-2017	40,634
41.	2017-18	Forest Officer	Mandla	333991	03-06-2017	16,533
42.	2017-18	<i>Nagar Parishad</i>	Satna	817547	02-12-2017	25,101
43.	2017-18	<i>Nagar Palika Parishad</i>	Satna	913155	20-07-2017	1,86,164
44.	2017-18	<i>Krishi Upaj Mandi</i>	Tikamgarh	508617	17-05-2017	2,059

Sl. No.	Year	Name of Cess depositor	District	Cheque/Demand Draft (DD) No.	Date of Cheque/DD	Amount (in ₹)
45.	2017-18	Krishni Upaj Mandi	Tikamgarh	333322	23-08-2017	8,523
46.	2017-18	Krishni Upaj Mandi	Tikamgarh	333331	06-12-2017	1,191
47.	2017-18	Labour Officer	Bhind	989078	12-05-2017	9,960
48.	2017-18	Nagar Palika Parishad	Dewas	995	16-09-2017	17,860
49.	2017-18	MP Power Generating Company	Anuppur	48966	10-07-2017	42,681
50.	2018-19	Krishni Upaj Mandi	Satna	Not available	07-04-2018	11,439
51.	2018-19	Garrison Engineering	Jabalpur	Not available	06-06-2018	5,73,404
52.	2019-20	Assistant Labour Commissioner	Indore	279813	04-03-2019	5,000
53.	2020-21	Assistant Labour Commissioner	Ujjain	1943	13-03-2020	1,00,000
54.	2020-21	Assistant Labour Commissioner	Sagar	574045	11-02-2020	2,363
55.	2020-21	Assistant Labour Commissioner	Sagar	950297	04-03-2020	26,786
56.	2021-22	Kalptaru Power	Not available	314348	02-07-2021	1,13,086
57.	2021-22	Agar Parishad	Not available	688157	06-08-2020	4,111
58.	2021-22	Plus Logistic Private Ltd.	Not available	562	05-04-2021	10,000
59.	2021-22	Nagar Nigam, Bhopal	Bhopal	502252	22-02-2021	4,730
Total						50,66,918

Appendix-3.2

(Reference: Para No. 3.1.3, Page No. 16)

Detail of assessment cases wherein collection of Cess was pending due to non-issue of Revenue Recovery Certificates

(Amount in ₹)

Sl. No.	Name of Assessing Officer	Name of the contractor/ establishment	Registration Number	Date of assessment order	Assessed amount of Cess	Amount of Cess pending for recovery	Delay in months (as on December 2022)	Interest on pending amount of Cess (@ 2% per month)	Total amount due (Cess + interest)
1.	ALC, Bhopal	Vikalp Construction	45/2019	31-12-2020	3,92,020	3,92,020	23	1,80,329	5,72,349
2.		Vyanktesh Developers	16/2019	29-10-2020	11,97,000	36,772	25	18,386	55,158
3.		Sh. Mahmud Ali	05/2019	31-10-2019	29,09,005	18,95,189	37	14,02,440	32,97,629
4.		M/s Kumar Infratech	34/2018	27-06-2019	44,67,600	29,42,057	41	24,12,487	53,54,544
5.		Umesh Tiwari, Shubh Ester	24/2018	24-12-2019	7,31,250	7,31,250	35	5,11,875	12,43,125
6.		Dr. Radhasharan Goswami	02/2018	30-06-2021	2,00,812	95,812	17	32,576	1,28,388
7.		Ms. Rajkumari Jain and Mr. Rajendra Kumar Jain	47/2017	20-08-2018	3,58,425	2,78,058	52	2,89,180	5,67,238
8.		M/s Shravan Homes	36/2017	28-08-2018	38,00,000	31,64,224	51	32,27,508	63,91,732
9.		M/s Giriraj Construction	31/2017	31-07-2018	3,12,450	62,750	52	65,260	1,28,010
10.		Shobhit Builders	16/2017	29-07-2018	6,61,207	6,61,207	52	6,87,655	13,48,862
11.		Agrawal Construction	11/2017	30-10-2018	16,13,156	10,80,776	49	10,59,160	21,39,936
12.		Amaltas India Pvt. Ltd.	09/2017	20-08-2018	13,88,760	8,61,510	52	8,95,970	17,57,480
13.		Verma Hospital and Fertility Centre	01/2018	28-06-2021	50,670	50,670	17	17,228	67,898
14.		Berger Paints India Ltd.	64/2019	21-01-2020	8,00,000	8,00,000	34	5,44,000	13,44,000

Sl. No.	Name of Assessing Officer	Name of the contractor/ establishment	Registration Number	Date of assessment order	Assessed amount of Cess	Amount of Cess pending for recovery	Delay in months (as on December 2022)	Interest on pending amount of Cess (@ 2% per month)	Total amount due (Cess + interest)
15.	ALC, Gwalior	Vedansh Speciality Hospital Multi	02/2020	14-02-2020	10,04,646	10,04,646	34	6,83,159	16,87,805
16.		Gwalior Glory High School High	70/2019	03-03-2020	95,010	80,010	33	52,807	1,32,817
17.	ALC, Morena	Mr. Aditya Goyal S/o Shri Kishori Goyal, Narayan Public School	39/2013	09-10-2019	1,51,500	1,51,500	38	1,15,140	2,66,640
18.		Academic Height School Karuagaon, A. B. Road, Morena	76/2017	09-10-2019	3,40,500	3,40,500	38	2,58,780	5,99,280
19.		M/s G. R. Vivars Company, Industrial Area, Banmore	04/2018	13-12-2019	75,385	75,385	36	54,277	1,29,662
20.		M/s Punj Loid, Malanpur	13/2018	26-02-2019	20,00,925	3,57,093	45	3,21,384	6,78,477
21.		Dr. Avnish Maheshwary	29/2012	31-12-2018	15,653	15,653	47	14,714	30,367
22.		Mr. Tikaram Gupta	21/2012	24-11-2018	15,717	15,717	48	15,088	30,805
23.	ALC, Jabalpur	Mrs. Saroj Trivedi & Dr. A. Trivedi	36/2018	30-03-2019	66,888	66,888	44	58,861	1,25,749
24.		Shri Ashok Paharia, Arthav Real Efran Pvt. Ltd.	46/2018	30-03-2019	4,35,000	4,35,000	44	3,82,800	8,17,800
25.		Ms. Mamta Pathak, Adbila Developers and Promoters Pvt. Ltd.	48/2018	30-03-2019	35,95,820	35,95,820	44	31,64,322	67,60,142

Sl. No.	Name of Assessing Officer	Name of the contractor/ establishment	Registration Number	Date of assessment order	Assessed amount of Cess	Amount of Cess pending for recovery	Delay in months (as on December 2022)	Interest on pending amount of Cess (@ 2% per month)	Total amount due (Cess + interest)
26.	ALC, Jabalpur	Golden Buildcon, Me. Everest Enterprises, M/s Global Builders & Promoters	52/2018	25-02-2019	4,61,000	92,192	45	82,973	1,75,165
27.		Ashoka Developers	56/2018	30-03-2019	1,48,890	1,48,890	44	1,31,023	2,79,913
28.		Shri Sudhir Dutt & Vishal Dutt, Dutt Associates	64/2018	11-03-2019	1,00,830	1,00,830	45	90,747	1,91,577
29.		Ms. Neelam Yadav, 1803-1804, Gokul, Dhobhi Ghat	77/2018	11-03-2019	3,40,000	3,40,000	45	3,06,000	6,46,000
30.		Ms. Aarti Jaiswal, Om Sai Arksh Construction	78/2018	30-03-2019	7,34,000	7,34,000	44	6,45,920	13,79,920
31.		Jasuja Enterprises Pvt. Ltd.	86/2018	25-01-2019	9,20,000	9,20,000	46	8,46,400	17,66,400
32.		M.K. Builder and Developers, Amanpur	95/2018	25-01-2020	1,75,000	1,75,000	34	1,19,000	2,94,000
33.		Shri Aman Sahu, Palak Vihar	97/2018	11-03-2019	1,05,830	1,05,830	45	95,247	2,01,077
34.		Shri Akshay Vais Balaji Realities	122/2018	25-01-2019	3,35,000	3,35,000	46	3,08,200	6,43,200
35.		Mr. Jagjit Bhasin F/o Late. Shri Surendra Mohan Bhasin	13/2019	24-09-2019	1,69,366	1,69,366	38	1,28,718	2,98,084
36.		Shri Sunil Khatri, Napier Town, Jabalpur	23/2019	30-01-2021	1,80,000	1,80,000	22	79,200	2,59,200

Sl. No.	Name of Assessing Officer	Name of the contractor/ establishment	Registration Number	Date of assessment order	Assessed amount of Cess	Amount of Cess pending for recovery	Delay in months (as on December 2022)	Interest on pending amount of Cess (@ 2% per month)	Total amount due (Cess + interest)
37.	ALC, Jabalpur	Shruti Play Bud, Ravana Park Road, Ranjhi	43/2019	31-12-2020	86,990	86,990	23	40,015	1,27,005
38.		Shri Mayank Sharma, 2394, Azad Nagar, Ranjhi	44/2019	28-02-2020	39,008	39,008	33	25,745	64,753
39.		Mr. M.N. Goyal S/o Mr. D.D. Goyal	51/2019	29-01-2020	27,87,550	27,87,550	34	18,95,534	46,83,084
40.	ALC, Singrauli	Mr. Neeraj Singh S/o Bhism Singh, Waidan	11/2019	27-12-2019	80,657	80,657	35	56,460	1,37,117
41.		Mr. Manish Agarwal S/o Ramratan Agarwal, Waidan	05/2019	18-03-2020	70,560	10,160	32	6,502	16,662
42.		Shiv Shankar Electricals	01/2018	29-08-2019	86,181	12,859	39	10,030	22,889
43.		Ashoka Construction, Sonbhadra, UP	47/2021	15-01-2021	3,90,000	2,180	22	959	3,139
Total						2,55,11,019	17 to 52	2,13,34,059	4,68,45,078

Appendix-3.3

(Reference: Para No. 3.2.1, Page No. 18)

Detail of cases wherein the Assessing Officer allowed advance deposit of Cess without verifying actual deposit in Board's bank account

(Amount in ₹)

Sl. No.	Name of the Assessing Officer	Registration number	Name of the establishment	Date of assessment order	Total assessed Cess	Assessing Officer allowed deposit of Cess without verifying actual deposit
1.	ALC, Gwalior	09/17	St. Peter School	15-05-2017	65,100	65,100
2.		70/19	Gwalior Glory High School	03-03-2020	95,010	15,000
3.		02/21	Lokwani Sales Pvt. Ltd.	09-04-2021	97,600	38,884
4.		20/19	Hotel Radisson	01-06-2019	12,99,750	12,84,579
5.		01/20	M/s Royal Kia	15-04-2021	3,32,400	3,32,400
Total						17,35,963
6.	ALC, Morena	35/2013	Mr. Shaejad Khan S/o Haji Karimuddin	18-10-2018	6,041	6,040
7.		10/2017	Nova Factory, Sunderpur, Morena	12-10-2018	27,184	27,184
8.		60/2017	Victor Convent High School	16-11-2017	1,54,392	1,54,392
9.		13/2018	M/s Punj Loyd Malanpur	26-02-2019	20,00,925	16,43,832
Total						18,31,448
10.	ALC, Bhopal	16/2019	Vyanktesh Developers	29-10-2020	11,97,000	11,60,228
11.		01/19	Shreejee Infraspace Pvt. Ltd.	07-03-2020	14,96,281	14,96,281
12.		69/2019	M/s Capital Construction (Vardhaman Yarns)	29-10-2020	15,51,696	15,51,696

Sl. No.	Name of the Assessing Officer	Registration number	Name of the establishment	Date of assessment order	Total assessed Cess	Assessing Officer allowed deposit of Cess without verifying actual deposit
13.	ALC, Bhopal	46/2018	G.B. Construction (bridge construction)	27-06-2019	5,97,990	5,97,990
14.		34/2018	M/s Kumar Infratech	27-06-2019	44,67,600	15,25,543
15.		27/2018	Aakar Builders and Developers	30-06-2021	27,56,840	27,56,840
16.		36/2017	M/s Shravan Homes	28-08-2018	38,00,000	6,35,776
17.		31/2017	M/s Giriraj Construction	31-07-2018	3,12,450	2,49,700
18.		23/2017	Khayaldas Construction	27-03-2018	17,41,800	17,41,800
19.		11/2017	Agrawal Construction	30-10-2018	16,13,156	5,32,380
Total						1,22,48,234
20.	ALC, Indore	37/17	Nirmal Jain Readymade Karkhana	03-08-2018	68,653	68,653
21.		18/17	Sandeep Gupta, Soficated and Material Analytics Lab Pvt. Ltd.	20-09-2018	14,90,000	48,413
22.		390/17	Mr. Ajay Tanwani	30-01-2019	1,26,136	1,26,136
23.		90/20	Sachiv, Catholic Diocese of Indore	22-12-2020	1,82,423	1,82,423
24.		13/16	Chandra Kant Shinday, Gratia hights	13-09-2018	2,46,868	1,27,049
25.		04/19	Swa Awasiya Banglow	17-12-2020	11,76,400	10,23,900
26.		50/17	Mihas, Plot Number 1003, Sector D, Sudama Nagar	14-09-2018	68,522	68,522

Sl. No.	Name of the Assessing Officer	Registration number	Name of the establishment	Date of assessment order	Total assessed Cess	Assessing Officer allowed deposit of Cess without verifying actual deposit
27.	ALC, Indore	308/17	Bhawan Nirman, Kadambari Nagar	30-09-2020	26,98,689	26,98,689
28.		387/17	Karkhana Bhawan	08-01-2019	5,34,500	5,000
29.		169/18	Khasra No. 81/1/2/5/k Bicholi Mardana	19-12-2018	1,17,590	1,11,769
30.		260/17	CDSCO's Sub-zonal office	21-02-2019	2,87,695	2,73,238
31.		316/18	Geetanjali Residency	22-12-2020	3,61,265	3,61,265
Total						50,95,057
32.	ALC, Jabalpur	02/2017	(1) Mr. Jai Prakash Dalal Prop. (2) Mr. Virendra Jat's father Mr. Satveer Singh	26-10-2017	50,478	50,478
33.		03/2018	Shubh Motors Pvt. Ltd., Jabalpur M/s Kemtani Projector Pvt. Ltd., Grand Kaushalya Campus	29-11-2018	7,43,088	7,43,088
34.		52/2018	Golden Buildcon, Me. Everest Enterprises	25-02-2019	4,61,000	3,68,808
35.		67/2018	M/s Anmol Builders And Developers	18-01-2019	4,81,330	4,81,330
36.		78/2018	Ms. Aarti Jaiswal, Om Sai Arksh Construction	30-03-2019	7,34,000	1,79,754
37.		24/2017	M/s Navkar Enterprises	30-08-2018	59,456	59,456
38.		45/2019	Mr. Jitendra Jamadar	26-09-2020	2,60,656	3,88,044
Total						22,70,958

Sl. No.	Name of the Assessing Officer	Registration number	Name of the establishment	Date of assessment order	Total assessed Cess	Assessing Officer allowed deposit of Cess without verifying actual deposit
39.	ALC, Singrauli	85/17 02-06-2017	M/s Ashoka Construction Co., Sombhadra, UP	06-07-2017	23,66,956	23,66,956
40.		112/17 01-08-2017	M/s Sarswati Enterprises, Singrauli	29-08-2017	551	551
41.		84/17 02-06-2017	M/s Ashoka Construction Co., Sonbhadra, UP	06-07-2017	94,565	94,565
42.		2/19 18-04-2019	Mubarak Husain (Bajar India), Singrauli	08-05-2019	49,220	49,220
43.		103/17 29-08-2017	M/s R.S. Shukla Construction, Deosar	29-08-2017	7,681	7,681
44.		15/19 27-12-2019	Kalpataru Power Transmission Ltd.	27-12-2019	5,12,363	5,12,363
45.		26/17 02-06-2017	M/s Vikadis Consulting Engineering, Bhopal	06-07-2017	1,08,410	1,08,410
46.		41/17 02-06-2017	M/s Jha Power Corporation Prayagraj, UP	06-07-2017	6,802	6,802
47.		132/17 01-08-2017	M/s Pooja Construction Company, Bargawan	29-08-2017	1,68,657	1,68,657
48.		4/18 30-11-2018	Life Insurance Company of India, Waidhan Branch	29-08-2019	1,00,000	1,00,000
49.		96/17 01-08-2017	M/s Shamik Sahakari Samiti, Bargawan	29-08-2017	5,000	50,000
50.		44/17 02-06-2017	M/s J. S. Construction Guruwara Singrauli	06-07-2017	10,581	10,581

Sl. No.	Name of the Assessing Officer	Registration number	Name of the establishment	Date of assessment order	Total assessed Cess	Assessing Officer allowed deposit of Cess without verifying actual deposit
51.	ALC, Singrauli	111/17 01-08-2017	Sarvodaya Industrial, Bargawan	29-08-2017	46,250	46,250
52.		73/17 02-06-2017	M/s Newtech constructions, Waidhan	06-07-2017	14,780	14,780
53.		119/17 01-08-2017	M/s Shivam Construction Company, Singrauli	29-08-2017	3,562	3,562
54.		1/18 30-11-2018	Shiv Shankar Electricals, Singrauli	29-08-2019	86,181	73,322
Total						36,13,700
Grant Total						2,67,95,360

Appendix-3.4

(Reference: Para No. 3.3.2, Page No. 20)

Statement showing short collection of Cess

Sl. No.	Details of the applicant	Ward No.	Building permission date	Total built up area (in sq. meter)	Rate of construction as per Collector Guidelines (per sq. meter)	Cost of construction as per Collector Guidelines	Cess on cost of construction as per Collector Guidelines	Estimated cost of construction of building as submitted by Architect/ employer	Amount of Cess as per documents of the owner	Actual deposit of Cess	Short collection of Cess
1	2	3	4	5	6	7 (5*6)	8 (7*1%)	9	10 (9*1%)	11	12 (8-11)
Nagar Nigam, Jabalpur											
1.	Select Motors Pvt. Ltd. through Director Mr. Ishendra Kumar Jain S/o Sharad Kumar Jain & other	72	13-12-2021	2044.50	12,000	2,45,34,000	2,45,340	40,00,000	40,000	2,04,450	40,890
2.	Rohit Kumar Dubey-Krishupaj Mandi, Sancharnagar, Jabalpur	72	23-11-2020	169.74	12,000	20,36,880	20,369	16,87,000	16,870	16,973	3,396
3.	Smt. Divya Pathak firm Radha Govind Construction Company	32	07-02-2022	7004.29	12,000	8,40,51,480	8,40,515	3,68,45,200	3,68,452	7,00,429	1,40,086
4.	1. Smt. Leena Choudhary W/o Late Shri Ramoranjan Choudhary, 2. Aasama Choudhary D/o Late Shri Ramoranjan Choudhary,	35	18-09-2020	195.50	12,000	23,46,000	23,460	15,64,837	15,648	15,649	7,811

Sl. No.	Details of the applicant	Ward No.	Building permission date	Total built up area (in sq. meter)	Rate of construction as per Collector Guidelines (per sq. meter)	Cost of construction as per Collector Guidelines	Cess on cost of construction as per Collector Guidelines	Estimated cost of construction of building as submitted by Architect/ employer	Amount of Cess as per documents of the owner	Actual deposit of Cess	Short collection of Cess
1	2 Akash Vihar, Vijay Nagar	3	4	5	6	7 (5*6)	8 (7*1%)	9	10 (9*1%)	11	12 (8-11)
5.	Akeel Ahmed Khan, Layout Plot No-94 Rajul Dream City, Amkhera, New Ward No. 74	74	22-08-2020	120.05	12,000	14,40,600	14,406	12,50,000	12,500	12,500	1,906
6.	Shri Santosh Kumar Agrawal S/o Shri Ram Chand Agrawal, Plot no-53 Hanumaltal	24	10-03-2022	316.42	12,000	37,97,040	37,970	28,83,525	28,835	31,642	6,328
7.	Shri Sanjay Kumar Kakwani S/o Late Shri Ved Prakash Kakwani Plot No. 106 Vaishali Parisar Colony, Ward No. 04, Jabalpur	4	20-09-2021	133.11	12,000	15,97,320	15,973	13,11,000	13,110	13,311	2,662
8.	Mr. Sunil Patel S/o Shri Madan Lal Patel	73	01-01-2021	7313.10	12,000	8,77,57,200	8,77,572	4,69,19,200	4,69,192	7,31,310	1,46,262
9.	Maa Padma Construction through Partner Shri Pawan Sandariya and Shri Kuber Sandariya, Napier Town	30	25-02-2021	4769.96	12,000	5,72,39,520	5,72,395	12,00,000	12,000	4,76,996	95,399

Sl. No.	Details of the applicant	Ward No.	Building permission date	Total built up area (in sq. meter)	Rate of construction as per Collector Guidelines (per sq. meter)	Cost of construction as per Collector Guidelines	Cess on cost of construction as per Collector Guidelines	Estimated cost of construction of building as submitted by Architect/ employer	Amount of Cess as per documents of the owner	Actual deposit of Cess	Short collection of Cess
1	2	3	4	5	6	7 (5*6)	8 (7*1%)	9	10 (9*1%)	11	12 (8-11)
10.	Mr. Jahid Hussain S/o Late Ali Hussain	11	10-03-2021	145.91	12,000	17,50,920	17,509	16,50,000	16,500	14,591	2,918
CMO, Nagar Parishad, Kailaras, Morena											
11.	Mr. Mangi Lal Sharma	14	06-01-2022	175.49	7,500	13,16,175	13,162	Not found	Not found	0	13,162
Nagar Palik Nigam, Morena											
12.	Shri. Dinesh Shivhare S/o Shri. Pyarelal Shivhare	45	09-12-2020	96.87	11,000	10,65,570	10,656	Not found	Not found	0	10,656
13.	1. Smt. Usha Mittal W/o Shri Suresh Chand Mittal 2. Mr. Neelesh Mittal S/o Shri Suresh Chand Mittal 3. Smt. Pinki Mittal W/o Shri Neelesh Mittal	39	24-06-2021	493.58	11,000	54,29,380	54,294	Not found	Not found	44,423	9,871
14.	Mr. Aditya Sharma S/o Murari Lal Sharma	46	15-02-2021	188.31	11,000	20,71,410	20,714	Not found	Not found	16,948	3,766
15.	Smt. Uma Devi Tomar W/o Shivraj Singh Tomar	42	16-07-2021	204.88	11,000	22,53,680	22,537	Not found	Not found	14,300	8,237
Nagar Nigam, Gwalior											
16.	Mr. Pravesh Mittal	29	27-10-2020	310.18	12,000	37,22,160	37,222	Not found	Not found	24,815	12,407

Sl. No.	Details of the applicant	Ward No.	Building permission date	Total built up area (in sq. meter)	Rate of construction as per Collector Guidelines (per sq. meter)	Cost of construction as per Collector Guidelines	Cess on cost of construction as per Collector Guidelines	Estimated cost of construction of building as submitted by Architect/ employer	Amount of Cess as per documents of the owner	Actual deposit of Cess	Short collection of Cess
1	2	3	4	5	6	7 (5*6)	8 (7*1%)	9	10 (9*1%)	11	12 (8-11)
Nagar Nigam, Singrauli											
17.	Mr. Yashwant Kumar Singh	28	26-11-2020	335.40	11,000	36,89,400	36,894	22,11,840	22,118	22,119	14,775
18.	Mr. Basudeo Ram Prajapati S/o Shiv Pujan Ram Prajapati	41	10-12-2020	576.28	11,000	63,39,080	63,391	38,24,496	38,245	38,245	25,146
19.	Ms. Geeta Devi W/o Shri Dev Pratap Dwivedi	40	25-06-2020	180.88	11,000	19,89,680	19,897	9,95,000	9,950	0	19,897
20.	Mr. Ram Lallu	42	26-11-2020	167.05	11,000	18,37,550	18,376	9,85,970	9,860	0	18,376
Total											5,83,951

Appendix-4.1

(Reference: Para No. 4.2, Page No. 25)

Detail of work sites wherein incidence of accidental death occurred

Sl. No.	Name of the establishment	Whether the establishment was registered in Labour Office	Name of the deceased (Late)	Date of accident	Whether the employer reported the accident within four hours	Information received through	Date of inspection by officials of the Department	Whether any inspection done prior to the accident	Whether the employer followed the safety provisions and provided safety belt, helmets, shoes, ropes, safety net etc. to the workers
Bhopal									
1.	Bhopal Smart City Development Corporation Limited, Bhopal	Yes	Raju Medha	15-02-2020	No	Not available	02-03-2020	No	No
Gwalior									
2.	Pradhan Mantri Awas Yojna, Gwalior	No	Babu Adiwasi	03-10-2021	No	Not reported by employer	10-10-2021	No	No
Jabalpur									
3.	Under construction Multi-story Building (Pvt.), 215 Prem Nagar, Gupteshwar Ward, Jabalpur	No	Deepak Pasi	06-02-2017	No (Intimated on 12-05-2017)	Newspaper	15-05-2017	No	No
4.	Under construction Multi-story Hotel (Kemtani Group), Tilwaraghat Road, NH 7, Jabalpur	No	1. Vinay Bari 2. Sunect Dubey	16-04-2018	No (Intimated on 16-04-2018)	News Agency	16-04-2018	No	No
5.	Under construction Multi-story Drytech Processors India Ltd. (Unit-2), Pandhurna, Chhindwara	No	Akash Vaghela	16-04-2018	No (Intimated on 24-04-2018)	Employer	24-04-2018	No	No

Sl. No.	Name of the establishment	Whether the establishment was registered in Labour Office	Name of the deceased (Late)	Date of accident	Whether the employer reported the accident within four hours	Information received through	Date of inspection by officials of the Department	Whether any inspection done prior to the accident	Whether the employer followed the safety provisions and provided safety belt, helmets, shoes, ropes, safety net etc. to the workers
6.	Under construction Medicine Market, Shastri Bridge, Napier Town Road, Jabalpur	No	Rani Bai	22-05-2018	No (Intimated on 28-05-2018)	Newspaper	28-05-2018	No	No
7.	Under construction District Hospital, Chhindwara	No	Rameela	28-01-2019	No (Intimated on 29-01-2019)	Newspaper	29-01-2019	No	No
8.	Under construction Water Tank, Village Tilhari, Thana Gorabazar, Jabalpur	No	Rajkumar Shah	07-01-2019	No (Intimated on 08-02-2019)	Newspaper	08-02-2019	No	No
9.	Under construction (Multi-story Building) Govt. Medical College, Jabalpur	No	Mohd. Jaddu	21-04-2021	No (Intimated on 23-04-2021)	Newspaper	23-04-2021	No	No
10.	Under construction (Multi-story Building), opp. Dutt Tower, Sunil Jasuja Sites, Jabalpur	No	Brijesh Gatharia	20-05-2021	No (Intimated on 22-05-2021)	Newspaper	22-05-2021	No	No
11.	Under construction Factory Sheila foams, adjacent to HPCL, Medhi Maneri Industrial Area Mandla	No	Phool Singh Jharia	25-12-2021	No (Intimated on 26-12-2021)	Newspaper	26-12-2021	No	No
12.	Under construction (Multi-story Building) Govt. Higher Secondary School, Jabalpur	No	1. Mahendra Burman 2. Rajendra Choudhary	23-08-2022	No (Intimated on 24-08-2022)	Newspaper	24-08-2022	No	No
Indore									
13.	B-Zone Business Space, Indore	No	Rezaz Mandol	21-04-2018	No	Newspaper	07-07-2018	No	No

Sl. No.	Name of the establishment	Whether the establishment was registered in Labour Office	Name of the deceased (Late)	Date of accident	Whether the employer reported the accident within four hours	Information received through	Date of inspection by officials of the Department	Whether any inspection done prior to the accident	Whether the employer followed the safety provisions and provided safety belt, helmets, shoes, ropes, safety net etc. to the workers
14.	Anand Green, M-Block, Indore	No	Devi Singh	15-07-2018	No	Newspaper	01-09-2018	No	No
Singrauli									
15.	Athena Jaipur Solar Polar Pvt. Ltd., Singrauli	No	Kush Kumar	09-07-2018	No	Not available	17-07-2018	No	No
16.	Mantena Bahuti Tunnel, Singrauli	No	Sisra Bisoyi	13-07-2019	No	Not available	17-07-2019	No	No

Appendix-5.1

(Reference: Para No. 5.2.1(a), Page No. 33)

Detail of suspected fraudulent payment of funeral and ex-gratia assistance

(Amount in ₹)

Sl. No.	Name of the Designated Officer	BOCW card number	e-Payment Order date	Suspected fraudulently deposited amount
1.	Commissioner, Nagar Nigam, Bhopal	D1920181	04-03-2020	6,000
2.		D1920181	04-03-2020	2,00,000
3.		R2057477	07-06-2021	2,00,000
4.		R2057477	07-06-2021	6,000
5.		RV1940660	21-01-2020	4,00,000
6.		RV1940660	21-01-2020	6,000
7.		SN1915451	19-11-2019	2,00,000
8.		SN1915451	19-11-2019	6,000
9.		LB2287585	02-03-2022	6,000
10.		LB2287585	02-03-2022	2,00,000
11.		ST2018045	12-05-2021	2,00,000
12.		ST2018045	12-05-2021	6,000
13.		SS1971395	14-06-2021	2,00,000
14.		SS1971395	14-06-2021	6,000
15.		A1922052	09-03-2020	2,00,000
16.		A1922052	09-03-2020	6,000
17.		D2019750	29-10-2021	2,00,000
18.		PS1920275	08-08-2020	6,000
19.		PS1920275	08-08-2020	4,00,000
20.		B1988392	16-03-2020	4,00,000
21.		B1988392	17-03-2020	6,000
22.		KB1914345	01-06-2021	2,00,000
23.		KB1914345	01-06-2021	6,000
24.		RN1894492	11-02-2021	6,000
25.		RN1894492	11-02-2021	2,00,000
26.		SY2233155	29-11-2021	2,00,000
27.		SY2233155	29-11-2021	6,000
28.		CK1901916	29-10-2020	2,00,000
29.		CK1901916	29-10-2020	6,000
30.		ZH2010278	09-07-2020	2,00,000

Sl. No.	Name of the Designated Officer	BOCW card number	e-Payment Order date	Suspected fraudulently deposited amount
31.	Commissioner, Nagar Nigam, Bhopal	ZH2010278	09-07-2020	6,000
32.		HS2063115	06-04-2021	2,00,000
33.		HS2063115	06-04-2021	6,000
34.		JM1402406	08-04-2021	2,00,000
35.		JM1402406	08-04-2021	6,000
36.		RA2264596	09-02-2022	2,00,000
37.		RA2264596	09-02-2022	6,000
38.		S1923386	25-10-2019	2,00,000
39.		S1923386	25-10-2019	6,000
40.		S1923359	18-09-2020	2,00,000
41.		S1923359	18-09-2020	6,000
42.		MR2202960	04-12-2021	2,00,000
43.		MR2202960	04-12-2021	6,000
44.		S2267140	30-12-2022	2,00,000
45.		S2267140	30-12-2022	6,000
46.		SK2074946	03-01-2022	6,000
47.		SK2074946	03-01-2022	2,00,000
48.		SB1923381	18-09-2020	6,000
49.		SB1923381	18-09-2020	2,00,000
50.		SB2074971	05-07-2021	2,00,000
51.		MR2105836	17-01-2022	6,000
52.		MR2105836	17-01-2022	2,00,000
53.		MJ2003145	19-07-2021	6,000
54.		MJ2003145	19-07-2021	2,00,000
55.		AR2337348	09-02-2022	2,00,000
56.		MN2368314	22-02-2022	2,00,000
57.		MN2368314	22-02-2022	6,000
58.		DS1901545	29-01-2021	2,00,000
59.		DS1901545	29-01-2021	6,000
60.		F2097594	25-09-2021	2,00,000
61.		AS2175312	22-02-2022	2,00,000
62.		AS2175312	22-02-2022	6,000
63.		SB1873213	25-09-2020	2,00,000
64.		SB1873213	25-09-2020	6,000

Sl. No.	Name of the Designated Officer	BOCW card number	e-Payment Order date	Suspected fraudulently deposited amount	
65.	Commissioner, <i>Nagar Nigam</i> , Bhopal	VS1894893	12-09-2019	2,00,000	
66.		VS1894893	12-09-2019	6,000	
67.		DS1923361	07-11-2020	2,00,000	
68.		DS1923361	07-11-2020	6,000	
69.		PK2021201	01-07-2021	2,00,000	
70.		PK2021201	01-07-2021	6,000	
71.		RA2027269	21-02-2021	2,00,000	
72.		RA2027269	21-02-2021	6,000	
73.		AD1936403	10-07-2021	2,00,000	
74.		AD1936403	10-07-2021	6,000	
75.		BD2114435	30-12-2021	6,000	
76.		BD2114435	30-12-2021	2,00,000	
77.		AG1864277	29-09-2021	2,00,000	
78.		AG1864277	29-09-2021	6,000	
79.		R1855580	12-01-2022	4,00,000	
80.		R1855580	12-01-2022	6,000	
81.		PS1965014	21-01-2020	4,00,000	
82.		PS1965014	21-01-2020	6,000	
83.		SB1914372	18-11-2019	2,00,000	
84.		SB1914372	18-11-2019	6,000	
85.		SB2340357	28-02-2022	2,00,000	
86.		SB2340357	28-02-2022	6,000	
87.		Commisioner, <i>Nagar Nigam</i> , Jabalpur	AK2305831	15-01-2022	6,000
88.			AK2305831	15-01-2022	2,00,000
89.			SB1893378	05-07-2019	6,000
90.			SB1893378	05-07-2019	2,00,000
91.	RS1769693		19-03-2021	6,000	
92.	RS1769693		19-03-2021	2,00,000	
93.	SK2047654		07-01-2022	6,000	
94.	SK2047654		07-01-2022	2,00,000	
95.	PS2126543		27-05-2021	6,000	
96.	PS2126543		27-05-2021	2,00,000	
97.	KK2258651		02-11-2021	6,000	
98.	KK2258651		02-11-2021	2,00,000	

Sl. No.	Name of the Designated Officer	BOCW card number	e-Payment Order date	Suspected fraudulently deposited amount
99.	Commissioner, Nagar Nigam, Jabalpur	RJ2013490	14-08-2020	6,000
100.		RJ2013490	14-08-2020	2,00,000
101.		SV2165920	15-01-2022	6,000
102.		SV2165920	15-01-2022	2,00,000
103.		SC2113923	28-09-2021	2,00,000
104.		SC2113923	28-09-2021	6,000
105.		RR1956145	20-08-2020	6,000
106.		RR1956145	20-08-2020	2,00,000
107.		SY2042913	05-10-2021	6,000
108.		SY2042913	05-10-2021	2,00,000
109.		SA2099856	08-06-2021	2,00,000
110.		SA2099856	08-06-2021	6,000
111.		RS2018692	02-11-2021	6,000
112.		RS2018692	02-11-2021	2,00,000
113.		MA1926076	28-09-2021	6,000
114.		MA1926076	28-09-2021	2,00,000
115.		HS2013488	28-08-2020	6,000
116.		HS2013488	28-08-2020	2,00,000
117.		MS2272840	07-01-2022	6,000
118.		MS2272840	07-01-2022	2,00,000
119.		SA1871081	15-05-2019	2,00,000
120.		SA1871081	15-05-2019	6,000
121.		AB2258554	18-12-2021	6,000
122.		AB2258554	18-12-2021	2,00,000
123.	NB2018276	29-09-2020	6,000	
124.	NB2018276	29-09-2020	2,00,000	
125.	CEO, Janpad Panchayat, Pahargarh, Morena	MM1858746	27-11-2018	2,00,000
126.		BA1955564	12-06-2020	2,00,000
127.		BE1841270	26-08-2018	2,00,000
128.	CEO, Janpad Panchayat, Kailaras, Morena	KY1168986	30-12-2018	2,00,000
129.		KY1168986	30-12-2018	5,000
130.	CEO, Janpad Panchayat, Waidhan, Singrauli	RS1645952	20-09-2019	2,00,000
131.		RS1645952	20-09-2019	6,000
132.		DS1645951	18-07-2019	2,00,000

Sl. No.	Name of the Designated Officer	BOCW card number	e-Payment Order date	Suspected fraudulently deposited amount
133.	CEO, Janpad Panchayat, Waidhan, Singrauli	SY1681821	14-09-2018	2,00,000
134.		SY1681821	14-09-2018	5,000
135.		SY967829	05-09-2019	2,00,000
136.		SY967829	05-09-2019	6,000
137.		JP1671871	18-07-2019	2,00,000
138.		JP1671871	18-07-2019	5,000
139.		CEO, Janpad Panchayat, Chitarangi, Singrauli	BK1762349	01-10-2021
140.	CK2045704		09-10-2020	2,00,000
141.	FD2062479		17-10-2020	2,00,000
142.	GS1654543		22-04-2019	2,00,000
Total				1,67,87,000

Appendix-5.2

(Reference: Para No. 5.2.1(b), Page No. 34)

Detail of suspected fraudulent payment of marriage assistance

(Amount in ₹)

Sl. No.	Name of the Designated Officer	BOCW card number	e-Payment Order date	Suspected fraudulently deposited amount
1.	Commissioner, Nagar Nigam, Bhopal	RB2111150	02-09-2021	51,000
2.		AS2337333	06-10-2021	51,000
3.		AS2337333	06-10-2021	51,000
4.		J2107313	08-09-2021	51,000
5.		KS2317298	14-09-2021	51,000
6.		KS2317298	14-09-2021	51,000
7.		YS2306035	04-09-2021	51,000
8.		YS2306035	04-09-2021	51,000
9.		JG2318090	06-10-2021	51,000
10.		LS2137726	14-09-2021	51,000
11.		SB2298317	21-12-2021	51,000
12.		SB2298317	21-12-2021	51,000
13.		S2339444	31-12-2022	51,000
14.		S2339444	31-12-2022	51,000
15.		AR2248719	28-06-2021	51,000
16.		AR2248719	28-06-2021	51,000
17.		AN2253135	15-09-2021	51,000
18.		AN2253135	15-09-2021	51,000
19.		AP2186109	08-03-2021	51,000
20.		AP2186109	08-03-2021	51,000
21.		NK2315162	06-10-2021	51,000
22.		VS2337336	06-10-2021	51,000
23.		MK2252116	22-12-2021	51,000
24.		MK2252116	22-12-2021	51,000
25.		BB2406541	25-01-2022	51,000
26.		BB2406541	25-01-2022	51,000
27.		SN2260937	28-08-2021	51,000
28.		SN2260937	08-09-2021	51,000
29.	Commissioner, Nagar Nigam, Jabalpur	MB2171930	15-05-2021	51,000

Sl. No.	Name of the Designated Officer	BOCW card number	e-Payment Order date	Suspected fraudulently deposited amount
30.	Commissioner, <i>Nagar Nigam</i> , Jabalpur	MB2171930	15-05-2021	51,000
31.		MN2194444	21-12-2021	51,000
32.		MN2194444	21-12-2021	51,000
33.		MS2273545	17-08-2021	51,000
34.		MS2273545	17-08-2021	51,000
35.		MB2271256	27-08-2021	51,000
36.		RB2026882	23-07-2021	51,000
37.		JB1891675	18-04-2019	51,000
38.		JB1891675	18-04-2019	51,000
39.		CEO, <i>Janpad Panchayat</i> , Kundam, Jabalpur	DS1898050	21-08-2019
40.	DS1898050		21-08-2019	51,000
41.	CEO, <i>Janpad Panchayat</i> , Kailaras, Morena	SS1101536	30-03-2019	51,000
42.		AY943980	04-08-2019	51,000
43.		BD958176	04-08-2019	51,000
44.		KD1728473	17-01-2019	25,000
45.		RK1720162	03-06-2019	51,000
46.		RD1143677	21-02-2019	25,000
47.		SD1835481	26-02-2019	25,000
48.		BR1706465	17-01-2019	25,000
49.		GJ1900454	09-09-2019	51,000
50.		MJ1809988	12-02-2019	25,000
51.		VP971151	14-02-2019	25,000
52.		BR976527	26-02-2019	25,000
53.		RK1493009	17-01-2019	25,000
54.		BD1789686	21-02-2019	25,000
55.		AS1004031	26-02-2019	25,000
56.		MD1374980	02-03-2019	25,000
57.		MD971142	04-08-2019	51,000
58.		BK1675532	15-04-2019	51,000
59.		SS1730732	03-06-2019	51,000
60.		BA1694143	03-06-2019	51,000
61.		BR976553	26-02-2019	25,000
62.		BK959979	26-02-2019	25,000
63.	VJ1643478	03-06-2019	51,000	

Sl. No.	Name of the Designated Officer	BOCW card number	e-Payment Order date	Suspected fraudulently deposited amount
64.	CEO, Janpad Panchayat, Kailaras, Morena	AS951945	04-08-2019	51,000
65.		MK1676175	15-04-2019	51,000
66.		MD1068249	26-02-2019	25,000
67.		MK1695372	03-06-2019	51,000
68.	CEO, Janpad Panchayat, Pahargarh, Morena	MN1598494	16-03-2020	51,000
69.		MN1598494	16-03-2020	51,000
70.		NJ1982482	07-03-2020	51,000
71.		BI1958973	16-01-2020	51,000
72.		BI1958973	16-01-2020	51,000
73.		RS1909746	27-11-2019	51,000
74.		RS1909746	25-11-2019	51,000
75.		KS1984657	25-03-2020	51,000
76.		KS1984657	17-08-2020	51,000
77.		AT1899572	01-07-2019	51,000
78.		JH1812784	15-04-2019	25,000
79.		VT1816593	10-12-2018	25,000
80.		VT1816593	07-12-2018	25,000
81.		CEO, Janpad Panchayat, Waidhan, Singrauli	LS1348843	20-02-2019
82.	AP1411992		09-10-2018	25,000
83.	AS1410902		17-08-2020	51,000
84.	CEO, Janpad Panchayat, Chitarangi, Singrauli	SV2261739	12-08-2021	51,000
85.		RB2231421	04-05-2021	51,000
86.		RB2231421	04-05-2021	51,000
Total				38,92,000

Appendix-5.3

(Reference: Para No. 5.2.8, Page No. 39)

Statement showing sanction of bicycle assistance to ineligible beneficiaries

Sl. No.	Office name	Registration number of the worker	Date of registration	Amount paid to beneficiary (in ₹)	Date of payment	Duration between BOCW card registration and bicycle assistance payment (in days)	Audit observation
1.	Commissioner, Nagar Nigam, Bhopal	AL1364007	28-02-2017	4,000	11-09-2018	560	As per Scheme guidelines, the registered workers were not eligible for bicycle assistance as they had not completed the required two years' eligibility.
2.		BR1119173	26-09-2016	4,000	07-09-2018	711	
3.		KA1759974	02-04-2018	4,000	10-09-2018	161	
4.		UB1285510	16-01-2017	4,000	14-08-2018	575	
5.	CMO, Nagar Parishad, Kailaras, Morena	DG1375510	06-03-2017	3,600	06-06-2018	457	
6.		IA1895204	21-05-2019	4,000	19-12-2020	577	
7.	Commissioner, Nagar Nigam, Jabalpur	AB1926691	09-09-2019	4,000	25-08-2020	349	
Total				27,600			

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Glossary

Glossary

Abbreviation	Full Form
ALC	Assistant Labour Commissioner
AO	Assessing Officer
BOCW	Building and Other Construction Worker
BPL	Below Poverty Line
CA	Chartered Accountant
CBSE	Central Board of Secondary Education
CEO	Chief Executive Officer
CMO	Chief Municipal Officer
DDO	Drawing and Disbursing Officer
DLO	District Labour Officer
GAD	General Administration Department
GoI	Government of India
GoMP	Government of Madhya Pradesh
IHS	Industrial Health and Safety
JP	<i>Janpad Panchayat</i>
LC	Labour Commissioner
NHM	National Health Mission
NIC	National Informatics Centre
NN	<i>Nagar Nigam</i>
NPP	<i>Nagar Palika Parishad</i>
PAC	Public Accounts Committee
PHE	Public Health Engineering
PRIs	<i>Panchayati Raj Institutions</i>
PS	Principal Secretary
PSU	Public Sector Undertakings

Abbreviation	Full Form
PWD	Public Works Department
RO	Registering Officer
RRC	Revenue Recovery Certificate
TDS	Tax Deducted at Source
UADD	Urban Administration and Development Department
ULBs	Urban Local Bodies
WRD	Water Resources Department
ZO	Zonal Officer

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