



Reflection over unspent Special-Purpose Funds in India: A Case of Building and other Construction Workers (BOCW) Welfare Fund

Kamlesh Bansal

Research Scholar, Department of Public Administration,
Panjab University, Chandigarh
India

ABSTRACT

The Building and Other Construction Workers (BOCW) Welfare Fund was established under the BOCW (Regulation of Employment and Conditions of Service) Act, 1996 and the BOCW Welfare Cess Act, 1996 to provide social security benefits to construction workers, one of the most vulnerable labour groups in India. Despite the significant accumulation of funds through a mandatory cess on construction projects, a large portion remains unspent or underutilised, drawing attention to governance failures, administrative inefficiencies, and policy bottlenecks. This paper critically examined the issue of underutilisation of BOCW cess funds along with its reasons and their diversion for other purposes, particularly during emergencies such as the COVID-19 pandemic when large sums were repurposed for relief efforts. While such reallocation may have provided temporary support to the affected populations, it raises fundamental legal and ethical questions regarding the use of special-purpose welfare funds to meet alternative needs. Over the years, several audit reports of the Comptroller and Auditor General of India, judicial directives, and parliamentary committees have highlighted gross mismanagement, bureaucratic hurdles, regulatory constraints, poor implementation, and weak accountability mechanisms in fund administration. Despite these observations, concrete policy actions have remained slow. Thus, this study recommends for policy reforms and enhanced administrative efficiency in managing BOCW funds through structural changes in fund disbursement mechanisms, increased worker enrolment and awareness, and stronger legal safeguards to prevent the diversion of funds, ensuring that welfare entitlements effectively reach the construction workers.

Key Words: BOCW Welfare Fund, Fund Diversion, Governance and Policy Issues, Social Security, Construction Workers, Unspent Funds.

1. INTRODUCTION

In India, the persistent issue of unspent special-purpose funds has attracted increasing scrutiny, particularly in the case of BOCW Welfare Fund. Established under the BOCW (Regulation of Employment and Conditions of Service) Act, 1996 and the BOCW Welfare Cess Act, 1996, this fund was envisioned as a social security mechanism for one of the most vulnerable segments of the workforce—construction workers. Its primary objective includes providing financial support, medical assistance, educational benefits, pensions, and other welfare measures for the registered workers of the unorganised construction sector (Desai & Randeria, 2020; Desai et al., 2022; Karanth, 2022).

Despite a robust legal framework and substantial fund collection over the years, a large portion remains unspent (Karanth, 2022; Upadhyaya, 2022). As of March 31, 2024, the cumulative cess collection across State and Union Territory (UT) BOCW Welfare Boards had reached ₹112,331.09 crores, yet only 57.15 percent of these funds has been spent so far (Ministry of Labour and Employment, 2024b). Such underutilisation has brought into sharp focus failures in policy design and administrative execution.

Concerns regarding delays in claim disbursements, bureaucratic bottlenecks, underutilisation, and the diversion of funds have been repeatedly raised through discussions in parliament, judicial interventions, and CAG reports (Standing Committee on Labour, 2017; Supreme Court of India, 2018; Karanth, 2022; Comptroller and Auditor

General of India [CAG], 2024a; 2024b). The Supreme Court of India has often directed authorities to ensure better utilisation of these resources (Supreme Court of India, 2018); however, challenges endure due to convoluted administrative frameworks, low beneficiary registration and awareness, and ineffective implementation of welfare schemes (CAG, 2019; Karanth, 2022; Upadhyaya, 2022).

In recent years, misallocation and diversion of BOCW funds have become more pronounced. There have been cases where the money allocated for workers' welfare was redirected to disaster relief (Desai & Randeria, 2020; Karanth, 2022) or other unrelated expenditures, such as the buying of washing machines or laptops (Dubbudu, 2018). The COVID-19 pandemic exposed these systemic flaws at an alarming rate, highlighting deep-rooted inefficiencies in financial management. During this period some state governments attempted to use BOCW funds for emergency relief through direct benefit transfers, but 65 percent of workers still received no assistance due to issues like Aadhaar-seeding failures and non-renewal of yearly BOCW board memberships (Jha, 2021).

2. OBJECTIVES OF THE STUDY

This paper primarily deals with the issue of underutilisation of BOCW Welfare Funds in India and their diversion during emergencies, thus, the main objectives of the study are:

- 1) To examine the factors behind the underutilisation of BOCW Welfare Funds and the difficulties of construction workers accessing it.
- 2) To investigate whether diverting funds to alternative purposes conforms to the fundamental goals of the BOCW Acts or jeopardizes the long-term social security of workers.

Given the sheer size of the construction workforce in India—estimated to be over 70 million workers (Shree, 2023), many of whom are often in hazardous and poorly paid jobs—the effective deployment of BOCW funds is critical. Without robust reforms, these welfare funds risk becoming another cautionary tale of a well-meaning but inadequately executed social protection strategy (Karanth, 2022). By spotlighting these challenges and recommending actionable solutions, this research aims to advance broader conversations on effective welfare fund management and social security provisions to improve the socio-economic conditions of informal labour, ensuring that it does not remain an underutilised financial resource.

3. DATA SOURCES AND RESEARCH METHODOLOGY

The study has adopted an analytical descriptive research approach using primarily government sources to examine the issue of underutilisation of the BOCW Welfare Fund over time. Key data was drawn from state-wise BOCW cess collection and expenditure data compiled by the Labour Ministry. Parliamentary Standing Committee reports and CAG audit reports were reviewed for qualitative insights. Judicial directives, notably the Supreme Court's orders in Writ Petition (Civil) 318/2006 were examined to understand legal mandates affecting fund utilisation. Thus, this approach helped to identify implementation gaps and administrative practices, not just to examine how much welfare cess has been used, but also to understand why utilisation has been suboptimal and what systemic factors contribute to these trends. Additionally, this aided in evaluating whether the diversion of funds for other purposes aligns with the core objective of BOCW Funds or jeopardises the social protection of vulnerable construction workers.

4. RESULTS AND DISCUSSION

The BOCW Welfare Fund was established by imposing a 1–2 percent cess on construction projects to finance welfare schemes for construction workers (Ministry of Labour and Employment, 1996). As a result, over the years, a significant corpus has accumulated under this fund. The analysis regarding cess collection and its utilisation over time, variations in fund utilisation across states, reasons for underutilisation, and their diversion are presented as under:

4.1 Cess Fund Collection and Utilisation

Every State/UT BOCW Welfare Board has its system of cess collection and utilisation including state-level designed welfare schemes. So, keeping aside these variations across States/UTs, Table 1 presents the cumulative cess collection and expenditure at the national level (compiled by Labour Ministry) over specific periods, illustrating how the fund has grown with time and to what extent it has been utilised so far.

Table 1

Cumulative Cess Collection and Utilisation at the National Level under State/UT Building and Other Construction Workers Welfare Boards

As of Date	Cumulative Cess Collection (₹ crore)	Cumulative Expenditure (₹ crore)	Utilisation Rate (%)
March 2014	14,099.16	2,382.15	16.89
March 2017	32632.96	7516.52	23.03
March 2020	61,049.00	22,167.00	36.31
July 2022	87478.79	49269.20	56.32
March 2024	1,12,331.09	64,193.90	57.15

Source: Records on State BOCW Welfare Boards cess data (see references)

Several insights on fund collection and its utilisation can be depicted in Table 1. First, the total fund collection under BOCW Welfare Boards has risen steadily, reflecting a booming construction sector and improved cess compliance. There has been a significant growth from ₹14099.16 crores in 2014 (Lok Sabha, 2014) to over ₹1.12 lakh crore in 2024, nearly an increase of 8 times in ten years indicating that substantial resources have been mobilised for construction workers' welfare.

Second, fund utilisation (expenditure) had also risen sharply, increasing from ₹ 2,382.15 crores in 2014 to ₹ 64,193.90 crores in 2024 which is nearly an increase of 27 times in a decade. Though expenditure growth (27 times) is higher than the growth of fund collection (8 times) indicating better fund deployment, but roughly 43 percent of the funds remain unspent and have always consistently lagged behind the cess collection as Table 1 shows. This persistent gap underscores the issue of underutilisation of cess funds.

Third, though, there has been improvement in fund utilisation over time increasing from 16.89 percent in 2014 to 57.15 percent in 2024. Notably, a surge in fund utilisation occurred after March 2020, largely due to the COVID-19 crisis. Before the pandemic, the states hardly utilised any money for workers' welfare (16.89 percent in 2014, 23.03 percent in 2017, and 36.31 percent in 2020), leaving a large portion of funds unspent. Following a directive to use the welfare funds for emergency relief to provide direct financial aid, around ₹ 7413 crore was disbursed to 3.06 crore construction workers as direct cash assistance to the registered workers from the accumulated cess (Ministry of Labour and Employment, 2022).

Thus, the use of welfare funds at speedy rates during COVID pushed up the cumulative expenditure significantly from 36.31 percent in March 2020 to 56.32 percent in July 2022 (Ministry of Labour and Employment, 2023), approximately an improvement of 20.01 percentage points. So, it can be deciphered that before the pandemic the expenditure increased by 19.42 percent points in six years (16.89 percent in March 2014 to 36.31 percent in March 2020) while during the COVID-19 period (March 2020–July 2022), as state governments were pushed to tackle emergency circumstances, there was an increase of 20.01 percent points in expenditure just in two years. Additionally, the influx of new beneficiaries during the COVID period and emergency measures temporarily improved the utilisation rate.

However, post-COVID-19 (July 2022 to March 2024) utilisation of funds slowed down and only a marginal increase of 0.83 percent points can be seen (from 56.32 percent to 57.15 percent), suggesting that BOCW Welfare Boards have a long history of underutilisation of funds largely due to low coverage of beneficiaries, cumbersome registration process, bureaucratic delays in claim approvals, and other administrative hurdles and implementation challenges (CAG, 2019). Thus, despite some progress, the fact remains that roughly 57 percent of funds had been used by 2024 indicating that the majority of the welfare funds collected over decades are yet to be translated into benefits on the ground.

4.2 Variations in Fund Utilisation across States/UTs

Since the BOCW welfare cess is collected and spent by individual State/UT Welfare Boards, a closer look at state-wise data on cess fund collection and utilisation revealed significant variations across states largely due to administrative inefficiencies, lack of awareness, bureaucratic delays, and implementation gaps. Many states have accumulated substantial amounts of funds but ended up spending only a few thousand crores (Banerjee & Raibagi, 2019).

For example, as of March 31, 2024, states such as Gujarat and Delhi have accumulated substantial amounts of funds (₹ 5549.46 crores and ₹ 3731.36 crores respectively) but ended up spending only ₹ 1012.22 crores (18.24 percent) and ₹ 816.27 crores (21.88 percent) respectively (Ministry of Labour and Employment, 2024b) despite having huge construction sector. Such cases reflect serious implementation bottlenecks, where workers received only a tiny fraction of the intended benefits. Another observation showed that states like Maharashtra and Uttar Pradesh having huge corpus (₹ 18579.82 crores and ₹ 10668.42 crores respectively) were somewhat better in utilising (69.48 percent and 73.33 percent respectively) their funds.

On the other hand, a state like Kerala demonstrates better practices in fund utilisation and is frequently cited for effective use of BOCW funds as it had disbursed all (100 percent) of its cess proceeds to welfare programs by 2024, achieving one of the highest utilisation rates in the country. A smaller state like Arunachal Pradesh also stood out, spending almost 98–99 percent of its cess collection on worker welfare schemes (Ministry of Labour and Employment, 2024b), indicating efficient fund use. These examples show that with proactive governance, the cess can be channelised to the intended beneficiaries.

In summary, the discussion indicates that fund collection has consistently outpaced actual welfare spending. According to CAG reports, for many years the patterns of underutilisation have been consistent across different states irrespective of which political party is in power except Kerala (Sharma, 2020). Keeping aside the variations in fund utilisation across states, the trends over the period depict that regardless of the availability of (approximately ₹1.1 lakh crore) funds, nationally, less than 60 percent has been utilised for the workers' welfare. These findings point to deeper causes that explain why BOCW funds have remained underused.

4.3 Reasons for Underutilisation of Cess Funds

From the above discussion, it is clear that despite substantial cess collection under BOCW Welfare Boards they have remained unutilised for a long time; also there are significant variations in cess utilisation across states primarily due to multiple factors pinpointing implementation gaps, bureaucratic hurdles, and legal constraints. The following sub-sections elaborate on these points.

4.3.1 Implementation Gaps and Ground-Level Challenges

Several implementation gaps and ground-level challenges have been highlighted by CAG audit reports and other academic studies that prevented the effective use of BOCW funds. One major issue that has directly impacted the fund utilisation rate is the low coverage of eligible beneficiaries (Kamra, 2024). Till now (as of March 31, 2024) out of an estimated 7.1 crores construction workers (Shree, 2023) approximately 5.65 crores workers (79.60 percent) have been registered (Ministry of Labour and Employment, 2024b) with the BOCW Welfare Boards nationally. Generally, large proportions of construction workers are migratory, illiterate, and part of informal sector where they work temporarily for shorter periods without any formal or written contract and any social protection, thus, due to out of work for longer periods makes it challenging to register and continuously engage them with welfare activities (Jha, 2021).

Another reason for low funds utilisation and low coverage of workers is that many of them are not aware about the existence of BOCW Welfare Boards and their entitlements, a gap attributable to minimal awareness campaigns by the authorities (CAG, 2020). Additionally, due to unawareness even those who are registered often fail to renew their membership or update documents, resulting in a drop-off in “active” beneficiaries over time (Kamra, 2024). This directly leads to underutilisation that is workers fail to come forward or remain ineligible for claim benefits, consequential the funds lie untouched.

The other implementation problem has been the lack of robust data systems. Until recently, records were poorly digitised. During the pandemic relief effort (2020), it emerged that only about 1.8 crore registered workers had

Aadhaar-seeded bank accounts (Ministry of Labour and Employment, 2020), thus, limiting the direct benefit transfers. Some states could not send any relief initially due to the absence of digital records. Such gaps in beneficiary databases and verification processes slowed down the disbursements.

Furthermore, cess collection and enforcement issues indirectly contribute to underutilisation. Many establishments (especially smaller contractors) evade or underpay the cess due to weak inspection regimes. This means potential funds never enter the welfare pool, and also unregistered worksites never register their labourers for benefits (Standing Committee on Labour, 2017).

In essence, ground-level execution failures—insufficient outreach, lack of awareness, inadequate record-keeping, lack of robust data system, and weak inspection system—have resulted in a scenario where money is available but not reaching workers efficiently causing large unspent balances.

4.3.2 Bureaucratic and Administrative Hurdles

In addition to implementation gaps and ground-level challenges, bureaucratic inefficiencies have also significantly impeded the fund utilisation. In many states, the Welfare Boards were formed very late or have remained inactive, delaying the rollout of benefit schemes (Standing Committee on Labour, 2017). Even after the formation, several BOCW Welfare Boards failed to prepare annual plans or budgets for utilising the cess. For example, an audit in Jharkhand found that no annual budget was formulated for five years and on average only 50 percent of the allocated funds were actually spent (CAG, 2024c).

Even where funds are ample, welfare delivery mechanisms have been found weak. Procedural bottlenecks in disbursing benefits such as multiple documentation requirements, slow claim approval process, and inadequate staffing further slowed down the spending (CAG, 2020) (Karanth, 2022). Few states arranged mandated facilitation centres at worksites to help workers to apply for benefits but the claim approval process has been intimidating for casual labourers (involving forms, IDs, and certificates), leading to low uptake of schemes like pensions or maternity benefits (CAG, 2024c). In a reply to Right to Information (RTI) Union Labour Ministry expressed that an enormous fund of ₹ 70,744.16 crore remains unspent across the states (Jigeesh, 2025).

Additionally, poor coordination between departments meant that data on ongoing construction projects and eligible workers often did not reach the Boards, hampering both cess collection and scheme delivery (CAG, 2024a). In short, bureaucratic and administrative hurdles—lack of planning, poor inter-agency coordination, complicated benefit disbursement procedures, and slow decision-making—have translated into low fund utilisation.

4.3.3 Legal and Regulatory Constraints

Certain legal and regulatory provisions and their poor enforcement have also led to underutilisation. The BOCW Act (1996) mandates that welfare funds can only be used for specific worker benefits, and only registered construction workers are eligible. While this framework ensures targeted use of funds, in practice, it became a constraint when registration drives lagged and unregistered workers could not be aided even if the funds were available.

Moreover, many states initially failed to frame appropriate rules or schemes under the Act, leaving them unsure of how to spend the cess funds. It took a Supreme Court intervention over 20 years after the Act for a comprehensive Model Welfare Scheme to be issued in 2018, guiding states on the utilisation of funds (Supreme Court of India, 2018). Until then, legal ambiguity and caution prevailed with officials fearing audit objections if funds were spent outside the clear guidelines. There have also been court directives emphasising that the collected cess must be used strictly for workers' welfare and not diverted elsewhere (CAG, 2019), which is a necessary rule but sometimes has led the states to hold back spending for want of “proper” schemes.

In some instances, Welfare Boards were not reconstituted in time after their tenure lapsed due to political or administrative neglect, leaving no legally authorised body to approve the expenditures. Finally, concerns over compliance with financial norms (e.g., tedious auditing and approval processes) made officials risk-averse. These legal and regulatory issues—lack of clarity, strict but necessary safeguards on fund usage, and patchy enforcement of the Act—contributed to the accumulation of funds resulting underutilisation over time.

Thus, in combination, these bureaucratic, implementation, and legal factors explain why the BOCW welfare funds have not been optimally utilised. The underutilisation is not due to a single factor but is a systemic issue, a welfare architecture that, despite good intentions and plentiful funding, is struggling with administrative will and capacity to deliver the benefits at scale.

4.4 Diversion of Cess Funds

Since the huge corpus under BOCW Welfare Boards has been lying idle for many years, their diversion during disasters as emergency aid and relief such as during COVID-19 emerged as a quick fix for the governments to tackle the crisis immediately. Yet, at the same moment, gave rise to unexpected political and institutional ramifications, signalling a shift in the conventional understanding of both 'social' and 'welfare' (Lutringer et al., 2020).

The nationwide lockdown in 2020 brought a severe migrant crisis in India, which included the majority of construction workers, and disproportionately impacted the poor informal sector workers where a majority of them lost their only source of livelihood due to the closure of workplaces. Thus, the state governments rushed through to use BOCW funds to provide immediate relief in the form of direct cash assistance to all the registered construction workers to meet their basic needs during the crisis (Lutringer et al., 2020). Around ₹ 7413 crore was disbursed to 3.06 crore construction workers as direct cash assistance to registered workers from the accumulated cess during COVID-19 (Ministry of Labour and Employment, 2022). Additionally, some state governments used BOCW funds to buy ration kits (groceries), food packets (cooked food), sanitisers, masks, gloves, etc. for the construction workers (Karanth, 2022).

These changes, made without involving public opinion, have reshaped democratic accountability and the role of the state in defining societal priorities. Changes in how administrators exercise their discretionary powers over spending these funds in India are also reshaping the state-citizen relationships. Thus, these shifts are gradually eroding forms of citizenship that were based on the state's responsibility to care for vulnerable populations and its accountability for addressing their needs.

This redistribution has also reemphasised pre-existing bureaucratic challenges such as difficulties in the identification and registration of eligible beneficiaries, limited institutional capacity to maintain data records and manage such a huge fund, and complicated benefit disbursement procedures. Such diversion of funds can be seen as an attempt to bypass the difficult and cumbersome regulatory mechanisms that govern these funds. However, these legally established regulations serve as safeguards for ensuring accountability and democratic control over public funds. Thus, weakening or bypassing them may bring risks undermining the fundamental democratic principles and values such as participatory governance, transparency, accountability, responsiveness, efficiency, and effectiveness.

Now, in India, the phenomenon of welfare which meant long-term social protection such as pensions has turned into short-term support such as one-time cash transfers, and the meaning of 'social' has transformed from concerns for specific poor vulnerable groups to broader general public health (Lutringer et al., 2020).

5. POLICY RECOMMENDATIONS

The issue of underutilisation of BOCW funds requires a multi-pronged approach targeting administrative, legal, and operational issues. In this concern, the policy recommendations are discussed below:

5.1 Strengthening Institutional Accountability and Planning

Each State BOCW Welfare Board should be encouraged for rigorous annual planning and budgeting for welfare schemes with clear targets for fund utilisation. A Central Monitoring Committee (already constituted under Section 60 of the BOCW Act) must actively review these plans and follow up on low-performing states. Holding states accountable can be incentivised by performance-based measures. For example, states that consistently utilise a high percentage of funds on genuine welfare schemes could receive additional grants or recognition, while those with poor utilisation may face stricter audits until funds are deployed. Such accountability will push bureaucracies to prioritize the welfare of workers over apathy, indifference, and unwillingness.

5.2 Simplification of Worker Registration System

The registration of construction workers is the key to increase the fund utilisation. Outreach drives at worksites and urban labour hubs to register workers (including migrants) and follow-up to regularise the lapsed registrations should be conducted at regular intervals by involving other stakeholders like NGOs, self-help groups, trade unions, etc. along with the concerned authorities. In addition, simplification of the registration process is crucial and this could include mobile vans or camps for on-site registration, minimal documentation requirements, and longer validity of registration before renewal is due. Integration with the national e-Shram database should be expedited to avoid duplicate efforts (Ministry of Labour and Employment, 2024a). When a worker is on the e-Shram portal, their information can feed into the BOCW Board database, ensuring the portability of benefits across states. Thus, by lowering the barriers to registration and making the process worker-friendly, the pool of eligible beneficiaries will naturally increase leading to higher uptake of welfare benefits.

5.3 Digital Management Information System (MIS) and Transparency

Building a robust Management Information System (MIS) for BOCW funds will improve utilisation through better tracking and transparency. Recently, a centralized BOCW MIS portal was launched in August 2024 (Ministry of Labour and Employment, 2024a) where all the states/UTs are required to update real-time data on cess collection, availability of funds, number of registered beneficiaries, and benefits disbursed. A real-time dashboard accessible to policymakers (and possibly to public also) can highlight utilisation gaps. When data on fund usage or non-usage is transparently available, it creates pressure on authorities to utilise funds effectively and also helps to identify various implementation bottlenecks quickly. The MIS can also be configured to send alerts to BOCW Welfare Boards that are holding excessive unspent balances, prompting timely action.

5.4 Improvement in Delivery of Welfare Schemes

The portfolio of welfare schemes should be reviewed and revitalised in line with workers' needs. States must implement the Model Welfare Scheme circulated by the Centre in letter and spirit prioritizing areas like pension, health insurance, education for workers' children, skill development, and housing (CAG, 2024c). By focusing on these high-impact schemes, states can allocate larger amounts of cess funds. For example, funding group insurance or housing initiatives can absorb significant funds and provide tangible benefits.

Procedural simplifications are needed like setting up one-stop help desks so that workers can easily apply for multiple benefits at once. Ensuring that every rupee spent reaches an intended beneficiary requires a streamlining of the entire delivery chain that is from raising awareness of entitlements to assisting workers in applications to timely sanctions and payments. Investments in IT systems (for application tracking, SMS updates to workers, and grievance redressal) would further enhance scheme uptake. Overall, making welfare schemes accessible, relevant, and efficiently managed will naturally drive up fund utilisation.

5.5 Tackling Administrative and Legal Bottlenecks

Finally, specific bottlenecks must be removed by updating rules and enforcing compliance. State governments should fix responsibility on officials in relevant departments (labour, building approvals, etc.) to ensure that every construction project is registered for cess and every major contractor registers their workers (CAG, 2024c). Any legal ambiguities in the Act or Rules should be clarified. For example, simplifying what constitutes proof of 90 days of work for eligibility can widen the scope for applying welfare schemes.

Regarding the reconstitution of Welfare Boards on time the law could be amended to state that even if a Board's tenure has lapsed, the existing Board or a provisional committee continues to function so that the disbursement of funds does not stall. The central government may also consider setting minimum utilisation benchmarks, if a Board persistently fails to spend a significant portion of its funds, targeted interventions such as special officers or task forces could be deployed to that state to expedite the scheme implementation. Thus, ensuring the legal framework is enabling (not disabling) and that the bureaucracy is proactive (not hesitant) is critical to fully realise the objectives of the BOCW Welfare Fund.

6. CONCLUSION

In conclusion, the BOCW Welfare Fund holds immense promise for improving the lives of millions of construction workers in India. The analysis showed that while funds are being collected in large volumes but their utilisation has lagged due to systemic issues. By implementing the above recommendations—improving governance and accountability, expanding outreach and data integration, enhancing transparency, focusing on impactful welfare schemes, and removing bottlenecks—the gap between cess collection and welfare delivery can be bridged. With stronger political will and administrative commitment, the BOCW funds can be more efficiently channelled into social security measures, thereby fulfilling the legislative intent of providing tangible welfare benefits to one of the most vulnerable segments of India's workforce. The emphasis must be on learning from well-performing states, adhering to judicial and legislative directives, and continuously monitoring outcomes. Such sustained efforts will ensure that the BOCW welfare cess truly serves its purpose as a safety net for construction workers, rather than merely accumulating in government coffers unused.

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