

APPENDICES

Appendix 1.1
(Reference: Paragraph 1.10.1/Page 6)

Year-wise breakup of outstanding Inspection Reports and Paragraphs issued up to 31 March 2019

Sl. No.	Department	Less than One Year		1 to 2 years		2 to 5 years		5 to 10 years		More than 10 years		Total	
		No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras
1	Advocate General	0	0	0	0	2	5	0	0	1	1	3	6
2	Agriculture (Corporations)	0	0	2	6	10	49	5	24	2	3	19	82
3	Animal Husbandry	0	0	0	0	3	24	4	23	0	0	7	47
4	Archaeology	0	0	4	25	8	67	1	1	5	8	18	101
5	Archives	0	0	0	0	2	4	0	0	0	0	2	4
6	Banks	2	23	2	17	5	32	2	4	0	0	11	76
7	Budget & Finance	0	0	0	0	6	45	16	29	0	0	22	74
8	Chief Administrative Officer, Law Commission	0	0	0	0	2	4	0	0	0	0	2	4
9	Chief Electoral Officer	0	0	0	0	0	0	4	14	0	0	4	14
10	Collegiate Education	0	0	18	205	82	482	33	65	23	50	156	802
11	DDPU-Department of Pre-University Education	0	0	20	355	127	521	23	42	26	39	196	957
12	DDWO -District Disabled Welfare Officer	0	0	13	90	20	142	9	14	8	14	50	260
13	Department of Empowerment for Persons with Disability	0	0	0	0	0	0	0	0	3	4	3	4
14	Department of Information and Public Relations	1	7	1	2	1	1	0	0	1	1	4	11
15	Director, Karnataka Judicial Academy	0	0	0	0	1	7	0	0	1	2	2	9
16	DPAR - Department of Personal & Administrative reforms	2	24	7	65	11	77	28	71	9	18	57	255
17	Drugs	0	0	11	37	11	16	0	0	3	3	25	56

Appendix 1.1 (contd.)

Sl. No.	Department	Less than One Year		1 to 2 years		2 to 5 years		5 to 10 years		More than 10 years		Total	
		No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras
18	Department of State Educational Research and Training & District Institute for Education and Training	1	6	19	129	91	301	24	45	5	5	140	486
19	Employment & Training	0	0	9	82	13	46	9	10	4	4	35	142
20	ESI -Employees' State Insurance	0	0	6	26	28	59	4	6	1	1	39	92
21	Health and Family Welfare	0	0	92	930	210	1131	82	188	33	70	417	2319
22	Higher Education	4	33	39	206	39	373	29	206	61	324	172	1142
23	Home	2	24	44	239	41	173	44	71	16	28	147	535
24	Housing	0	0	4	38	6	49	9	46	39	89	58	222
25	Information & Public Relations	5	39	0	0	7	45	4	5	5	10	21	99
26	ISMH Indian System of Medicine and Homoeopathy	0	0	6	40	37	146	6	9	10	12	59	207
27	Industrial Training Institute	5	32	6	38	33	121	18	30	4	6	66	227
28	Kannada and Culture Department	7	42	3	28	43	282	11	56	15	51	79	459
29	Karnataka Consumer Disputes Redressal Commission	0	0	2	9	0	0	1	4	0	0	3	13
30	Karnataka Government Secretariat	0	0	0	0	3	30	7	30	20	68	30	128
31	Karnataka Judiciary	0	0	2	10	15	71	78	195	75	145	170	421
32	KHSDRP Karnataka Health System Development & Reform Project	0	0	12	80	21	118	5	10	6	111	44	319
33	Karnataka Rural Infrastructure Development Limited	0	0	0	0	1	27	3	11	0	0	4	38

Appendix 1.1 (concl.)

Sl. No.	Department	Less than One Year		1 to 2 years		2 to 5 years		5 to 10 years		More than 10 years		Total	
		No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras
		34	Labour	19	95	6	127	7	52	4	43	0	0
35	Law and Justice	0	0	2	6	4	25	7	16	2	4	15	51
36	Libraries	8	64	4	30	38	177	6	17	1	1	57	289
37	Lokayukta	0	0	1	3	3	14	0	0	1	1	5	18
38	Mass Education	0	0	0	0	3	9	2	2	0	0	5	11
39	Medical Education	0	0	13	143	33	342	52	288	70	116	168	889
40	Parliamentary Affairs	0	0	0	0	1	5	2	2	0	0	3	7
41	Primary and Secondary Education	0	0	4	48	3	52	3	10	4	14	14	124
42	Printing & Stationery	0	0	0	0	8	25	4	15	14	20	26	60
43	Prosecution Department	0	0	0	0	2	11	1	1	0	0	3	12
44	Rural Development and Panchayat Raj	0	0	0	0	0	0	2	9	0	0	2	9
45	Registrar, Karnataka Administrative Tribunal	0	0	0	0	1	4	0	0	0	0	1	4
46	Registrar, Karnataka Appellate Tribunal	0	0	0	0	2	6	0	0	1	1	3	7
47	Revenue	5	83	98	1125	157	1897	222	1170	110	125	592	4400
48	Sainik Welfare	0	0	9	30	4	11	1	1	0	0	14	42
49	Social Welfare	0	0	5	29	17	159	6	38	2	3	30	229
50	State Election Commission	0	0	2	12	1	7	2	7	0	0	5	26
51	Technical Education	14	129	21	162	113	583	31	76	21	61	200	1011
52	Town & Country Planning	6	20	2	6	1	2	3	4	0	0	12	32
53	Urban Development	1	19	6	67	9	113	26	203	39	101	81	503
54	Urban Land Transport	0	0	2	21	3	22	2	3	0	0	7	46
55	Women and Child Development	0	0	14	157	18	202	27	110	31	51	90	520
56	Youth & Sports	0	0	0	0	1	9	1	2	1	3	3	14
	Grand Total	82	640	511	4,623	1,308	8,175	863	3,226	673	1,568	3,437	18,232

Source: Information derived from IR Registers maintained in PAG (Audit I) Office

Appendix 1.2
(Reference: Paragraph 1.10.3/Page 6)
Paragraphs (excluding General and Statistical) yet to be discussed by PAC as of 31 December 2019

Sl. No.	Department	95-96	98-99	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	Total
1.	Agriculture	-	-	-	-	-	-	-	-	-	1	-	-	-	1	-	-	-	-	-	-	2
2.	Animal Husbandry and Veterinary Services	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	2
3.	Education	-	-	-	-	-	-	-	1	1	-	2	-	-	-	-	1	1	-	1	4	11
4.	e-governance	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	1
5.	Finance	-	-	1	-	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	-	3
6.	Health and Family Welfare	1	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	2	1	5
7.	Home	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1	-	-	1	-	3
8.	Horticulture	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
9.	Housing	-	-	-	-	-	1	1	1	-	-	-	-	-	-	-	1	-	-	-	1	4
10.	Information, Tourism, Kannada and Culture	-	-	-	-	-	1	1	-	-	-	-	1	-	-	1	-	-	-	-	1	4
11.	Labour	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	1
12.	Minority Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
13.	Revenue	-	-	-	-	-	-	-	-	-	-	-	-	2	4	-	-	-	1	-	1	8
14.	Social Welfare	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
15.	Urban Development Department	-	-	-	-	-	-	-	-	1	-	1	4	4	4	3	4	-	2	3	-	22
16.	Women & Child Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1
17.	Forest, Ecology & Environment, Urban and H&FW	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	1
18.	Medical Education Department	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1	1	2	-	-	-	5
19.	Personnel and Administrative Reforms (DPAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1
20.	Empowerment of Differently Abled and Senior Citizens	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1
21.	Printing, Stationery and Publications	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	1
	Total	1	1	1	-	-	2	4	3	3	1	4	6	7	12	9	5	4	7	10	80	

Appendix 1.3
(Reference: Paragraph 1.11/Page 7)

Statement showing the rendering of accounts to CAG and submission of Audit Report to State Legislature by the Autonomous Bodies

Sl. No.	Name of the Body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year up to which accounts due	Period of delay in submission of accounts (up to 30 th June 2019)
1	Karnataka Urban Water Supply and Drainage Board, Bengaluru	2015-16 to 2019-20	2017-18	2016-17	2015-16	Nil	Nil
2	Karnataka Slum Development Board, Bengaluru	2017-18 to 2021-22	2017-18	2016-17	2016-17	Nil	Nil
3	Bangalore Water Supply and Sewerage Board, Bengaluru	2017-18 to 2021-22	2016-17	2015-16	2015-16	2017-18	One year
4	Karnataka Housing Board, Bengaluru	2016-17 to 2020-21	2016-17	2016-17	2016-17	2017-18	One year
5	Bengaluru Development Authority, Bengaluru	2015-16 to 2019-20	2017-18	2016-17	2015-16	Nil	Nil
6	Karnataka State Legal Services Authority, Bengaluru	As per Act	2016-17	2016-17	2015-16	2017-18	One year
7	Karnataka State Human Rights Commission, Bengaluru	As per Act	2017-18	2016-17	2016-17	Nil	Nil
8	Karnataka Building and Other Construction Workers' Welfare Board, Bengaluru	As per Act	2016-17	2015-16	Report not yet placed (2006-07 to 2015-16)	2017-18	One year
9	Karnataka Text Book Society (R), Bengaluru	2006-07 to 2020-21	2006-07	SAR issued on 24.01.2020	NA	NA	NA
10	Karnataka Real Estate Regulatory Authority, Bengaluru	As per Act	Accounts yet to be submitted				
11	Karnataka State Commission for Protection of Child Rights, Bengaluru	As per Act	Accounts yet to be submitted				

Source: Information compiled from records available with Audit

Appendix 2.1

(Reference: Paragraph 2.1.9.5/Page 21)

Emergency-wise response time taken during the period 2014-15 to 2018-19

Type of Emergency	< 11 min	11 to 20	21 to 30	> 30 min	NULL	Total
NULL	24	30	24	44	7,255	7,377
Accidental Poisoning	51,903	22,984	20,403	26,970	559	1,22,819
Acute Abdomen	1,67,729	1,54,177	1,28,663	1,73,780	2,918	6,27,267
Allergic Reactions	979	651	575	761	17	2,983
Animal Attack /Attack	20,341	8,649	8,138	11,004	173	48,305
Assault / Violence	14,774	11,370	11,221	17,444	194	55,003
Behavioural	2,940	2,740	2,077	2,423	104	10,284
Cancer	4	6	2	3	0	15
Cardiac/Cardiovascular	102,423	65,165	45,843	56,304	1,516	2,71,251
Diabetes	14,928	11,199	6,652	7,773	171	40,723
Disasters	218	150	112	160	7	647
Environmental	302	197	135	150	53	837
Epilepsy	23,200	15,311	9,550	12,074	389	60,524
Fevers / Infections	49,728	39,227	32,549	45,284	704	1,67,492
Fire/Burns	6,880	4,590	3,521	4858	112	19,961
Hazmat	47	25	18	25	0	115
Industrial	289	217	176	234	4	920
Neonatal (up to 1 month)	22,393	9,722	7,384	13,445	114	53,058
Others	69,251	54,376	38,678	53,761	1,573	2,17,639
Paediatric (1-12years)	2,209	1,204	891	1,272	18	5,594
Pregnancy related	3,54,958	2,76,349	3,13,331	5,08,142	5,003	14,57,783
Respiratory	79,693	58,004	42,267	56,636	1,282	2,37,882
Stroke/CVA	20,018	14,362	8,618	10,318	323	53,639
Suicide attempt	1,984	1,765	1,000	955	29	5,733
Trauma (non-vehicular)	70,248	48,761	32,586	39,408	984	1,91,987
Trauma (Vehicular)	1,50,179	1,42,530	80,467	70,429	1,845	4,45,450
Unconscious	26,383	27,591	16,376	17,355	570	88,275
Total	12,54,025	9,71,352	8,11,257	11,31,012	25,917	41,93,563

Source: Extraction and analysis of data provided by the Partner

Appendix 2.2
(Reference: Paragraph 2.1.9.5/Page 21)

Total time taken by ambulances to handover patients to definitive care centres for different types of emergencies

Type of emergency	NULL	< 11 min	11 to 20	21 to 30	31 to 40	41 to 50	51 to 60	> 60 min	Total
NULL	7,274	0	1	3	1	9	13	76	7,377
Accidental Poisoning	15,387	139	560	2,110	4,762	8,454	11,810	79,597	1,22,819
Acute Abdomen	76,154	715	3,771	14,732	29,200	47,639	64,133	3,90,923	6,27,267
Allergic Reactions	342	3	21	68	134	233	292	1,890	2,983
Animal Attack /Attack	5,346	58	255	866	1,990	3,589	5,021	31,180	48,305
Assault / Violence	6,304	58	315	1,213	2,383	4,142	5,750	34,838	55,003
Behavioural	1,881	12	41	157	361	555	704	6,573	10,284
Cancer	3	0	0	0	1	1	2	8	15
Cardiac/Cardiovascular	47,051	284	1,237	4,333	9,519	16,253	22,267	1,70,307	2,71,251
Diabetes	10,431	39	197	670	1,414	2,332	3,182	22,458	40,723
Disasters	126	1	5	10	27	29	56	389	643
Environmental	170	0	9	24	34	52	75	425	789
Epilepsy	9,206	55	415	1,367	2,554	3,777	5,005	38,089	60,468
Fevers / Infections	16,382	200	1,074	3,762	7,803	13,130	17,118	1,08,120	1,67,589
Fire/Burns	3,013	20	92	395	736	1,150	1,565	13,001	19,972
Hazmat	18	0	1	3	6	10	8	69	115
Industrial	180	0	7	14	43	54	89	533	920
Neonatal (up to 1 month)	4,155	67	175	836	1,760	2,913	4,171	38,981	53,058
Others	50,594	162	873	3,321	6,780	11,329	15,754	1,28,826	2,17,639
Paediatric (1-12 years)	713	9	40	135	247	413	495	3,542	5,594
Pregnancy related	1,12,479	1,288	4,941	23,972	58,607	1,08,181	1,55,194	9,93,121	14,57,783
Respiratory	32,683	230	1,069	4,402	9,649	15,593	21,304	1,52,952	2,37,882
Stroke/CVA	6,823	54	172	801	1,903	3,176	4,456	36,254	53,639
Suicide attempt	1,782	9	33	143	228	360	439	2,739	5,733
Trauma (non-vehicular)	35,642	203	1,579	4,944	8,751	12,948	16,662	1,11,258	1,91,987
Trauma (Vehicular)	1,06,093	594	5,037	18,092	30,236	38,677	41,352	2,05,369	4,45,450
Unconscious	25,680	75	654	2,261	4,124	5,797	6,997	42,687	88,275
Total	5,75,912	4,275	22,574	88,634	1,83,253	3,00,796	4,03,914	26,14,205	41,93,563

Source: Extraction and analysis of data provided by the Partner

Appendix 2.3 (a)

(Reference: Paragraph 2.1.9.9/Page 27)

List of instances of inadequate validation controls for 2018-19

Sl. No.	Parameter	Incorrect data found in the database
1	Age	In 181 records, the age was recorded as more than 120 years
2	EMT id	Invalid numbers such as 00, 000 were entered
3	Caller phone number	Blanks, text data, single, double and four digit numbers
4	Preferred contact number	Blanks, text
5	Call type	Null values found in the database.
6	Phone number	Entered Pilot Id instead of phone number during closure of cases.
7	Hospital id	Null Values in 1,57,477 records

Source: Extraction and analysis of data provided by the Partner

Appendix 2.3 (b)

(Reference: Paragraph 2.1.9.9/Page 27)

Number of instances that did not originate from CCMS

Year	Total number of calls received	Total Number of records with manual or back end insertions	Percentage of insertions
2014-15	51,07,455	32,76,070	64
2015-16	50,77,361	5,14,440	10
2016-17	53,53,336	2,53,711	5
2017-18	52,05,079	1,10,007	2
2018-19	45,86,524	93,604	2
Total	2,53,29,755	42,47,832	17

Source: Extraction and analysis of data provided by the Partner

Appendix 2.3 (c)

(Reference: Paragraph 2.1.9.9/Page 27)

List of instances that was inconsistent with the validation controls

Sl. No.	Validation Control available in the front end	Data found in the database not conforming to the validation control
1	A call from a telephone number initiates the generation of an incident id	Cases with NULL values of telephone numbers were found in the database.
2	The ERO application provides for a drop down menu for selection of call type in all the cases. Emergency call is marked as default value. It does not allow NULL Values and values should not contain any value beyond the listed values in the Input Screen.	2,26,369 cases with NULL values were found.
3	The ERO Application does not permit checking Fire related incidents without checking the Police option.	Records with only Fire options were found in the data tables in 4 cases.
4	The closure application interface validates the distance travelled by the Ambulance from base to scene, scene to hospital, hospital to base during closure data entry. The application alerts the data entry personnel if the distance between the base to scene is more than 50 kilometres (km). When the distance between the scene to hospital and hospital to base is more than 150 km, the system prevents input entries and prompts a message “the distance should not be more than 150 km.	We observed that entries beyond these ranges were available in the database in 90 and 247 cases respectively.
5	The DO Application interface does not allow entry of future dates while receiving inputs related to travel time of Ambulances.	The table contained an entry relating to the year 2035.
6	Call time and vehicle assign time are system generated values and call time should precede vehicle assign time.	The data tables contained 48 cases during the period 2014-15 to 2018-19, of which 12 cases were in 2018-19 alone, where assigned time preceded the call time.
7	The vehicle assign time and departure time are system generated values which should precede scene arrival time, scene departure time and hospital arrival and back to base time.	The tables contained values indicating scene arrival time preceding the vehicle assign time in 32 cases, scene departure time preceding the vehicle assign time in 19 cases and hospital arrival time preceding the vehicle assign time in 19 cases.
8	The data about the case closures were to be updated only through the application.	During 2017-18 and 2018-19, 44,256 and 7,14,548 closing records were updated respectively through the backend.

Source: Extraction and analysis of data provided by the Partner

Appendix 2.3 (d)

(Reference: Paragraph 2.1.9.9/Page 27)

Statement showing instances of manual insertion of cases

Sl. No.	Cl_called	cl_collected	cl_calldtm	cl_callerphone	cl_incident informer	cl_incidentdtm	cl_incident landmark
1	20180002589933	20180002589933	12/07/2018 14:18:59	9844935751	SANTHOSH	12/07/2018 14:18:58	VIJAYANAGAR= RPC LAYOUT
	20180002589975	20180002589975	12/07/2018 14:23:00	9844935751	SANTHOSH	12/07/2018 14:22:59	VIJAYANAGAR= RPC LAYOUT*VIJAYANAGAR - REFERRAL HOSPITAL*20180002589933
2	20180001625994	20269	28/04/2018 08:28:33	918277823075	MANJULA	28/04/2018 08:28:33	GOVT HOSP OPD TO SAVDATHI
	20180001626022	20180001626022	28/04/2018 08:31:04	918277823075	MANJULA	28/04/2018 08:31:04	20180001625994 REFER ID ASN THE GOVT HOSP OPD TO SAVDATHI CASE OFTER 20 MNT MANUVALLI AMBY
3	20180001498968	19427	19/04/2018 12:55:53	9008019339	kavitha	19/04/2018 12:55:53	phcopd to tlh == 15 min to kundgolamby
	20180001499531	20180001499531	19/04/2018 13:29:38	9008019339	kavitha	19/04/2018 13:29:37	phcopd to tlh 20180001498968 refer id
4	20180002803795	9854	30/07/2018 16:49:22	9886753016	SHRUTHI	30/07/2018 16:49:21	CHBH LAYOUT==WATER TANK NEAR
	20180002803835	20180002803835	30/07/2018 16:52:00		SHRUTHI	30/07/2018 16:52:00	CHBH LAYOUT==WATER TANK NEAR==VIJAYANAGAR - REFERRAL HOSPITAL==20180002803795
5	20180002010340	15430	25/05/2018 11:49:21	9845893593	DR HEGGADE	25/05/2018 11:49:21	BANKAPURA ROAD, HEGGADE HOSP NEAR
	20180002011320	9810	25/05/2018 12:53:02	9148435851	emt	25/05/2018 12:53:02	emt need refer id 2010340
6	20180001732735	16306	05/05/2018 21:36:50	918722292235	NANDISH	05/05/2018 21:36:50	KRISHNA HOSP === OPD=== HOSP JSS MYSORE
	20180001733853	20180001733853	05/05/2018 23:41:14	918722292235	SUNIL	05/05/2018 23:41:13	REFER4 ID 20180001732735 KRISHNA HOSP
7	20180002996643	19670	16/08/2018 06:16:23	919110487002	SANTHOSH	16/08/2018 06:16:23	NEAR SCHOOL
	20180002997223	20180002997223	16/08/2018 07:52:06	919110487002	SANTHOSH	16/08/2018 07:52:06	govt school refer id 20180002996643

Source: Extraction and analysis of data provided by the Partner

Appendix 2.4

(Reference: Paragraph 2.1.10.4/Page 30)

Statement showing the details of allotment of ambulances for critical emergencies

Year	ALS/BLS	Cardiac / Cardiovascular	Respiratory	Trauma (Vehicular)	Trauma (Non-vehicular)
2014-15	ALS	9,936	10,644	19,950	5,445
	BLS	25,647	27,260	48,834	13,601
	Total	35,583	37,904	68,784	19,046
2015-16	ALS	8,700	7,903	17,382	5,517
	BLS	26,055	22,753	50,375	16,963
	Total	34,755	30,656	67,757	22,480
2016-17	ALS	16,379	15,125	28,463	12,912
	BLS	53,046	44,376	86,362	41,922
	Total	69,425	59,501	1,14,825	54,834
2017-18	ALS	15,797	14,048	24,161	10,996
	BLS	54,740	43,124	78,001	36,689
	Total	70,537	57,172	1,02,162	47,685
2018-19	ALS	13,597	12,417	21,382	10,503
	BLS	47,354	40,232	70,540	37,439
	Total	60,951	52,649	91,922	47,942
Total	ALS	64,409	60,137	1,11,338	45,373
	BLS	2,06,842	1,77,745	3,34,112	1,46,614
	Total	2,71,251	2,37,882	4,45,450	1,91,987

Source: Extraction and analysis of data provided by the Partner

Appendix 2.5

(Reference: Paragraph 2.1.14.3/Page 43)

Statement showing the illustrative cases of overlapping of time visits

Evisit ID	EMP ID	location	district	Ambyregno	Ambymobno	sysdtm_vst	sysdtm_vet	cv_stime	cv_etime	Minutes
208001	27133	BASAVANAGUDI NR COLONY B	Bengaluru	KA51G5022	9148435519	18/01/2019 20:50:12	18/01/2019 20:50:56	18/01/2019 15:00:00	18/01/2019 15:30:00	30
208002	27133	AVALAHALLI MATERNITY CEN	Bengaluru	KA51G5225	9148435563	18/01/2019 20:51:11	18/01/2019 20:51:54	18/01/2019 15:30:00	18/01/2019 16:00:00	30
208003	27133	BIKE-KR PURAM PS	Bengaluru	KA02G1619	9148436267	18/01/2019 20:52:05	18/01/2019 20:52:50	18/01/2019 16:00:00	18/01/2019 16:30:00	30
208004	27133	MARATHALLI HAL PS	Bengaluru	KA51G5258	9148435569	18/01/2019 20:53:00	18/01/2019 20:54:01	18/01/2019 17:00:00	18/01/2019 17:30:00	30
208005	27133	VICTORIA HOSPITAL	Bengaluru	KA40G443	9148435534	18/01/2019 20:54:19	18/01/2019 20:55:26	18/01/2019 17:30:00	18/01/2019 18:30:00	60
208006	27133	VICTORIA HOSPITAL 2	Bengaluru	KA51G5234	9148435590	18/01/2019 20:55:37	18/01/2019 20:56:26	18/01/2019 18:30:00	18/01/2019 19:00:00	30
208007	27133	KENGERI PS	Bengaluru	KA40G448	9148435545	18/01/2019 20:56:35	18/01/2019 20:57:40	18/01/2019 19:30:00	18/01/2019 20:30:00	60

Source: Extraction and analysis of data provided by the Partner

Appendix 2.6

(Reference: Paragraph 2.1.15/Page 44)

Findings of the survey relating to Human Resource Management

During the survey,

- 88 *per cent* of pilots and 90 *per cent* of EMTs stated that they had to work for more than 12 hours.
- 38 *per cent* of pilots and 63 *per cent* of EMTs stated they did not get any holidays as they did not have relievers.
- 80 *per cent* of the pilots and 78 *per cent* of EMTs were not satisfied with the work and benefits provided by the Partner as the salary paid were very low.
- 74 *per cent* of the pilots stated that there was no washroom facility for them.
- 37 *per cent* of the EMTs stated that the ERCPs were not available during night times.
- 97 *per cent* of the emergency staff at destination hospitals felt that ambulance staff needs additional training for better pre-hospital care provided by them.
- 78 *per cent* of the emergency staff at destination hospitals stated that the ambulance staff did know how to exactly report about the pre-hospital treatment provided by them.
- 81 *per cent* of the emergency staff at destination hospitals stated that the ambulance staff did not know which were the vital signs to be reported for further treatment.

Appendix 3.1

(Reference: Paragraph 3.1.1.1/Page 53)

Eligibility conditions, nature and extent of benefits under welfare schemes (as of March 2019)

Sl. No.	Scheme name	Eligibility conditions	Amount of assistance
1	Pension (Rule 39)	<ul style="list-style-type: none"> Completed 60 years of age Paid subscription fee for a period of not less than three years Paid subscription fee until 60 years of age 	₹1,000 per month
2	Disability pension (Rule 40)	<ul style="list-style-type: none"> Partially disabled due to any disease or accident at worksite Should not have availed benefit under Rule 47 To be discontinued once the beneficiary attains the age of 60 years 	₹1,000 per month and ex gratia up to ₹2,00,000
3	<i>Shrama Samarthya</i> Toolkit with training scheme (Rule 41)	<ul style="list-style-type: none"> Beneficiary should be within 55 years of age Beneficiary should complete skill acquisition or skill upgradation training Available only once during entire membership 	Tool kit not exceeding ₹20,000
4	Assistance for purchase or construction of a house/ <i>Karmika Gruha Bhagya</i> (Rule 42)	<ul style="list-style-type: none"> Beneficiary to be at least 45 years of age and having 15 years of service for superannuation Should have been identified as a beneficiary under any housing scheme of Government 	Advance up to ₹2,00,000
5	Assistance for delivery of a child by a registered woman construction worker (Rule 43)	<ul style="list-style-type: none"> Only for first two deliveries Registered woman construction worker should have no dues payable to Board 	₹30,000 (for girl child) and ₹20,000 (for boy child)
6	Assistance for pre-school education and nutritional support of the child of the registered woman construction worker/ <i>Thayi Magu Sahaya Hastha</i> (Rule 43-A)	<ul style="list-style-type: none"> Available for a period of three years from the date of delivery Only for first two children 	₹6,000 (@₹500 per month)
7	Assistance to meet the funeral expenses of a registered construction worker (Rule 44)	<ul style="list-style-type: none"> Payable to the nominee of the registered worker 	₹4,000 and ex gratia of ₹50,000
8	Assistance for the education of the son or daughter of a registered construction worker (Rule 45)	<ul style="list-style-type: none"> Only for two children of registered worker For the current enrolment and only for the students enrolled in regular courses in recognised institutions located physically in Karnataka From Grade 1 to Doctoral Research 	₹2,000 to ₹30,000 (depending on the grade/course)
	Merit assistance	<ul style="list-style-type: none"> For having secured above 75% in SSLC/PUC/Degree/Master Degree 	₹5,000 to ₹15,000
9	Medical assistance/ <i>Karmika Arogya Bhagya</i> (Rule 46)	<ul style="list-style-type: none"> Available to registered workers and their dependents hospitalised in a Government/specified hospital Available towards hospitalisation for minimum 48 hours continuously 	₹300 per day to maximum of ₹10,000
10	Assistance to a beneficiary in case of accident resulting in death or partial disablement (incapacitation) (Rule 47)	<ul style="list-style-type: none"> Not available in case the accident happened during the course of employment i.e. available if accident happens outside the course of employment excluding few cases such as natural death, suicide, etc. 	₹5,00,000 (in case of death), ₹2,00,000 (for permanent disablement) and up to ₹1,00,000 (partial disablement)
11	Assistance of medical expenses for treatment of major ailments of a registered construction worker and his/her dependents (Rule 48)	<ul style="list-style-type: none"> Available for registered worker and dependents For specified ailments 	Up to ₹2,00,000

Appendix 3.1 (concl.)

Sl. No.	Scheme name	Eligibility conditions	Amount of assistance
12	Assistance for the 1 st marriage of the registered building or construction worker or his/her dependent children (Rule 49)	<ul style="list-style-type: none"> • Minimum one year of registration • Only for self or two dependent children • Assistance available only twice • Marriage must be in Karnataka 	₹50,000
13	Assistance of LPG connection to registered construction workers/ <i>Karmika Anila Bhagya</i> (Rule 49-D)	<ul style="list-style-type: none"> • Only one in each household • Should not have availed the facility of concessional or subsidised LPG connection 	₹4,040 (LPG-1,940+ double burner gas stove-1,000+ two free refills-1,100)
14	Assistance of concessional bus pass to registered construction workers in BMTc buses (Rule 49-E)	<ul style="list-style-type: none"> • Permanent resident of Bengaluru City or the place from where he travels to Bengaluru 	Complete pass fee
15	Assistance of student bus pass to children of registered construction workers travelling in KSRTC buses (Rule 49-F)	<ul style="list-style-type: none"> • Only for two children of a registered worker who is a permanent resident of a place in the State 	Complete pass fee

Source: Rules, 2006

Appendix 3.2

(Reference: Paragraph 3.1.1.1/Page 53)

Statement showing monetary limits under the various schemes (amendment-wise)

Scheme (Rule No.)	01.11.06	16.07.09	06.09.10	26.08.11	01.02.13	18.05.15	10.11.16	15.11.17	05.04.18
Pension (Rule 39)	300 p.m.	300 p.m.	300 p.m.	500 p.m.	500 p.m.	1,000 p.m.	1,000 p.m.	1,000 p.m.	1,000 p.m.
Disability pension (Rule 40)	300 p.m. + 5,000 (ex-gratia)	300 p.m. + 5,000 (ex-gratia)	300 p.m. + 5,000 (ex- gratia)	300 p.m. + 5,000 (ex- gratia)	500 p.m. + 5,000 (ex- gratia)	1,000 p.m. + up to 2,00,000 (ex-gratia)	1,000 p.m. + up to 2,00,000 (ex-gratia)	1,000 p.m. + up to 2,00,000 (ex-gratia)	1,00 p.m. + up to 2,00,000 (ex-gratia)
Shrama Samarthya Toolkit with training scheme (Rule 41)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	20,000	20,000
Assistance for purchase or construction of a house/Karmika Gruha Bhagya (Rule 42)	up to 50,000	up to 50,000	up to 50,000	up to 50,000	50,000 and interest above 5%	50,000 and interest above 5%	50,000 and interest above 5%	up to 2,00,000	up to 2,00,000
Assistance for delivery of a child by a registered woman construction worker (Rule 43)	4,000	6,000	6,000	6,000	15,000	15,000	15,000	30,000 (girl) and 20,000 (boy)	30,000 (girl) and 20,000 (boy)
Assistance for pre-school education and nutritional support of the child of the registered woman construction worker/Thayi Magu Sahaya Hastha (Rule 43-A)	-	-	-	-	-	-	-	-	6,000
Assistance to meet the funeral expenses of a registered construction worker (Rule 44)	2,000	4,000	4,000 + 15,000 (ex- gratia for natural death)	4,000 + 15,000 (ex-gratia for natural death)	4,000 + 50,000 (ex- gratia)	4,000 + 50,000 (ex- gratia)	4,000 + 50,000 (ex- gratia)	4,000 + 50,000 (ex- gratia)	4,000 + 50,000 (ex- gratia)
Assistance for the education of the son or daughter of a registered construction worker (Rule 45)	Passing 1 st , 2 nd and 3 rd	-	-	-	-	-	-	-	2,000
	Passing 4 th , 5 th and 6 th	-	-	-	2,000	3,000	3,000	3,000	3,000
	Passing 7 th and 8 th	-	-	-	1,000	3,000	4,000	4,000	4,000
	Passing 9 th	-	-	-	-	5,000	6,000	6,000	6,000
	Passing SSLC	750	3,000	3,000	3,000	-	-	6,000	6,000
	Passing PUC-I	1,000	3,000	3,000	2,000	5,000	5,000	6,000	6,000
Passing PUC-II	1,000	3,000	3,000	2,000	5,000	8,000	8,000	8,000	
Passing ITI/Diploma Course	2,000	3,600	3,600	3,600	5,000	5,000/6,000	5,000/6,000	7,000 each year	7,000 each year

Appendix 3.2 (contd.)

Scheme (Rule No.)	01.11.06	16.07.09	06.09.10	26.08.11	01.02.13	18.05.15	10.11.16	15.11.17	05.04.18
Passing Degree Course	1,500	3,000	3,000	2,000	5,000	5,000	5,000	10,000 each year	10,000 each year
Engineering/Medical Courses	-	10,000	10,000	5,000 for each semester	Term fee and 1,000 per month as attendance allowance	Term fee and 2,000 per month as attendance allowance	Term fee and 2,000 per month as attendance allowance	25,000/30,000 for entry and 20,000/25,000 after passing each year	25,000/30,000 for entry and 20,000/25,000 after passing each year
Post-graduation	5,000	6,000	6,000	10,000	15,000	20,000	20,000	20,000 for entry and 10,000 after passing each year	20,000 for entry and 10,000 after passing each year
Doctoral research	-	-	-	-	-	20,000	20,000	20,000 after completion of every year (max. 2 years) and additional 20,000 after acceptance of thesis	20,000 after completion of every year (max. 2 years) and additional 20,000 after acceptance of thesis
Medical assistance/Karmika Arogya Bhagya (Rule 46)	400-2,000	400-2,000	400-2,000	400-2,000	400-6,000	400-6,000	400-6,000	300-10,000	300-10,000
Assistance to a beneficiary in case of accident resulting in death or partial disablement (incapacitation) (Rule 47)	1,00,000	1,00,000	1,00,000	1,00,000	2,00,000	2,00,000	3,00,000	5,00,000	5,00,000
	1,00,000	1,00,000	1,00,000	1,00,000	2,00,000	2,00,000	3,00,000	2,00,000	2,00,000
	-	-	-	up to 1,00,000 (in proportion to the percentage of disablement)	up to 2,00,000 (in proportion to the percentage of disablement)	up to 2,00,000 (in proportion to the percentage of disablement)	up to 3,00,000 (in proportion to the percentage of disablement)	up to 1,00,000 (in proportion to the percentage of disablement)	up to 1,00,000 (in proportion to the percentage of disablement)
Assistance to the dependents of the unregistered building worker (Rule 47-A)	-	-	50,000	50,000	50,000	50,000	1,00,000	-	-
	-	-	10,000	10,000	10,000	10,000	20,000	-	-
Assistance of medical expenses for treatment of major ailments of a registered construction worker and his/her dependents (Rule 48)	10,000	50,000	50,000	50,000	2,00,000	2,00,000	2,00,000	2,00,000	2,00,000
	-	-	-	-	-	-	-	2,00,000	2,00,000

Appendix 3.2 (concl.)

Scheme (Rule No.)	01.11.06	16.07.09	06.09.10	26.08.11	01.02.13	18.05.15	10.11.16	15.11.17	05.04.18
Assistance for the 1 st marriage of the registered building or construction worker or his/her dependent children (Rule 49)	5,000	5,000	5,000	10,000	50,000	50,000	50,000	50,000 (FD/Bond)	50,000 (25,000 Bond + 25,000 DBT)
Assistance of LPG connection to registered construction workers/ Karmika Anila Bhagya (Rule 49-D)	-	-	-	-	-	-	-	4,040 (LPG-1,940+ double burner gas stove-1,000+ two free refills-1,100)	4,040 (LPG-1,940+ double burner gas stove-1,000+ two free refills-1,100)
Assistance of concessional bus pass to registered construction workers in BMTC buses (Rule 49-E)	-	-	-	-	-	-	-	Complete pass fee	Complete pass fee
Assistance of student bus pass to children of registered construction workers travelling in KSRTC buses (Rule 49-F)	-	-	-	-	-	-	-	Student component of bus pass	Student component of bus pass

Source: Rules, 2006 and subsequent amendments

Appendix 3.3

(Reference: Paragraph 3.1.2/Page 55)

Statement showing the relevant statutory provisions applicable to the audit findings

Para No.	Reference to the Act, Rules	Criteria
3.1.4.1	Sections 11 and 12 of the Act, 1996, read with Rules 20 and 21-A of the Rules, 2006	Every building worker between 18 and 60 years of age and engaged in construction work for not less than 90 days during the preceding 12 months should apply to the respective SLI/LI for registration as beneficiary and be entitled to benefits provided by the Board. The SLI/LI was to issue to every eligible beneficiary an identity card after due verification and maintain a register of beneficiaries (Form IX).
3.1.4.2	Section 2(d) of the Act, 1996	Defined different types of works which would be classified as building and other construction works.
3.1.4.3	Section 5 of the Act, 1996	Constitution of one or more Expert Committees consisting of persons specially qualified in building or other construction work for advising the Government in drafting the rules.
3.1.4.4	Hon'ble Supreme Court directions (18 th January 2010)	Awareness should be built up, about the registration of building workers and about the benefits available under the Act. There should be effective use of media, AIR and <i>Doordarshan</i> , for awareness programmes regarding the Act, the benefits available there under and procedures for availing the benefits.
3.1.4.5	Hon'ble Supreme Court directions (18 th January 2010)	Benefits under the Act should be extended to the registered workers within a stipulated time frame, preferably within six months.
3.1.5.2	State Government Notification dated 18 th January 2007	All government departments, public sector undertakings and other government agencies to deduct one <i>per cent</i> of the amount from running account bills in respect of building and other construction works undertaken by them and remit it to the Board within 30 days. In respect of works requiring the approval of local authorities, such authorities should collect upfront, by way of demand draft in favour of the Board, an amount of one <i>per cent</i> of the estimated cost while according plan approvals, and forward the demand draft to the Board. The Board also issued (September 2012, October 2013, January 2014 and June 2015) circulars instructing the departments concerned to deposit the collected cess amount through RTGS/NEFT.
3.1.5.3	Section 3 of the Cess Act, 1996	The cess collecting authorities should transfer to the Board the proceeds of cess collected within 30 days of its collection.
3.1.5.7	Sections 22 and 24 of the Act, 1996	At least 95 <i>per cent</i> of the funds should be utilised for the benefit of construction workers.
3.1.5.7	Hon'ble Supreme Court directions (21 st August 2015)	The expenditure incurred by some of the State Governments/Union Territories, particularly NCT of Delhi on advertisements with the amount collected is not at all appropriate and the amount that has been spent by the NCT of Delhi and other Union Territories and States on advertisements should be returned to the accounts of the construction workers.

Appendix 3.3 (concl.)

Para No.	Reference to the Act, Rules	Criteria
3.1.5.9	Hon'ble Supreme Court directions (7 th February 2012) read with Rule 36 of the Rules, 2006	All monies belonging to the Board may be invested in the Nationalised Banks.
3.1.6.1	Section 4 of the Act, 1996	The State Government was to constitute a State Advisory Committee to advise on such matters arising out of the administration of this Act as may be referred to it.
3.1.6.1	Rule 37-B of Rules, 2006 and Hon'ble Supreme Court directions (March 2018)	The Board should have its own mechanism for social audit and quality control through one or more qualified consultancies, chartered accountancy firms or NGOs having requisite experience.
3.1.6.2	Rule 27 of the Rules, 2006 read with Hon'ble Supreme Court directions (18 th January 2010)	Specified the terms and conditions of service of Secretary, other officers and employees of the Board. The Secretary, other officers and employees of the Board could be drawn from amongst the other services of the State Government. In case, the State Government did not appoint, the Board could, subject to the approval of the State Government, make appointments and determine their terms and conditions of service. The Hon'ble Supreme Court had also directed (January 2010) that the Welfare Boards should be constituted with adequate full staff.
3.1.6.2	State Government notifications dated March 2007, April 2007, July 2007, November 2009 and July 2014	The officials (ALCs, LOs, SLIs/Lis) of the Labour Department were entrusted with the duties of sanctioning social security benefits (except pension and disability pension), registering establishments, cess assessment, registering beneficiaries and cess collection.
3.1.6.3	Sections 1(4) and 7 of the Act, 1996, read with Rule 15	Every employer should apply to the respective LO for registration of his establishment, employing 10 or more construction workers.
3.1.6.3	Rule 17(3)	Every employer should intimate the LO about actual date of commencement/completion of work in Form IV.
3.1.6.3	Rule 260	Every employer should send annually a return in Form XLV to the LO.
3.1.6.3	Addendum dated 01.04.2013 to the notification dated 18.01.2007	All local bodies/government authorities should put a condition in the plan sanction order/tender agreements ensuring the registration of the builder/contractor.
3.1.6.3	Section 43 of the Act, 1996 read with Rule 268 of Rules, 2006	LOs were empowered to inspect the premises of any establishment where construction work was being carried out.

Source: the Act, 1996; the Cess Act, 1996; the Rules, 2006 and Hon'ble Supreme Court Directions in Writ Petition (Civil) No. 318 of 2006

Appendix 3.4

(Reference: Paragraph 3.1.3 /Page 55)

Follow-up on the observations included in Paragraph 3.3 of the Report for the year ended March 2013 (Report No. 3 of the year 2014)

Para No.	Observation/Action required	Compliance of Board and Audit remarks thereon
3.3.4.2	Whether the Board had contemplated/done any survey to identify building and other construction workers in the State and build a database?	It was submitted that the Board had requested the State Commission for backward classes to collect information about Building and other construction workers in the Socio Economic survey and the report was yet to be submitted to Board. As on March 2019, the Board did not have a database of registered beneficiaries.
3.3.4.2	The Sub-committee constituted in August 2009 had recommended for nominating the EEs/AEEs of PWD, KIADB, BDA, BMRDA, BBMP and ZPs undertaking several construction projects as registering authorities with the prior approval of these agencies. Action initiated in this regard may be intimated.	The Board stated that <i>Karmika Bandhus</i> had been appointed to work as volunteers on commission basis for registration. However, as seen from the status report, no payments were made by the Board to <i>Karmika Bandhus</i> . As a result, there was a considerable decrease in the number of <i>Karmika Bandhus</i> .
3.3.5.1	The State Government had stated (September 2013) that suitable instructions would be issued to the assessing officers to pass assessment orders within the stipulated time. Whether any such instructions were issued. If yes, a copy of the same may be furnished.	It was stated that the Board had taken action to enlighten the officials about various provisions under the Acts and Rules. However, out of 204 cases mentioned in the report, assessment orders were passed in 44 cases only. It was also stated that instructions had been issued to the officials to initiate action for speedy recovery.
3.3.5.3	What was the mechanism at the Board to ensure that the cess collected by the Government departments/public sector undertakings and other Government agencies were being promptly remitted to the Board's accounts?	It was stated that the Board was in constant touch with the Government Departments and other agencies for pursuing the cess remittance on regular basis. However, there was no such mechanism in place to ensure the cess receivable to the Board. This was also established by the fact that situation remained same even as on date on test-check of accounts of the ULBs.
3.3.5.3	Whether any directions had been issued to the assessing officers to monitor the cess collection and remittance in their jurisdiction? If yes, copies of such directions may be furnished.	It was replied that sufficient action had been taken to monitor the cess collection and remittance by the assessing officers. However, it was not being followed by the assessing officers despite the notification issued by the Board in this regard.
3.3.6.1 (i)	Six test-checked medical claims involving a sum of ₹3 lakh was fake. The Joint Secretary of the Board had stated (May 2013) that action would be taken after obtaining reports from the registering officers concerned. Details of action initiated may be furnished.	It was stated that local verification report by the SLI/LI made mandatory to ascertain the genuineness of the applicant before approval of the claim. However, local verification was not mandatory for claims related to education.

Appendix 3.4 (concl.)

Para No.	Observation/Action required	Compliance of Board and Audit remarks thereon
3.3.6.1 (ii)	What actions had been initiated by the Board in respect of 37 bogus medical claims (involving an amount of ₹0.74 lakh) at the office of Labour Officer, I Division, Hubballi?	It was stated that enquiry report in this regard was still awaited.
3.3.6.1 (iii)	Details of action taken by the Board 13 fake cases for funeral expenses (aggregating ₹2.47 lakh) pertaining to Bengaluru (Urban and Rural Districts).	It was stated that local verification before approval of the claims had been made mandatory.
3.3.6.3	Whether any action had been taken by the Board regarding irregular payment of ₹74.79 lakh in 146 cases pointed out by audit? If so, the details may be furnished.	It was submitted that strict action had been taken to reduce such incidents. However, such omissions still persisted as seen in the current audit.
3.3.6.4	What was the present status of the issue for extending Rashtriya Swasthya Bima Yojana (RSBY) to building and other construction workers?	It was submitted that since the Board had already medical schemes in place for workers, it was decided not to implement the RSBY scheme.
3.3.8	The Board had entrusted (September 2008) the software development (along with IVRS) to M/s Aum Infotech Pvt. Ltd. for which a sum of ₹84.42 lakh was paid. The Board had also entered into Annual Maintenance Contract (AMC) with KEONICS and agreed to pay ₹26 lakh to KEONICS. It was observed that the software developed by M/s Aum Infotech was not fully functional. (a) Reasons for such lacunae may be furnished. The corrective measures initiated by the Board in this regard may also be furnished. (b) What was the total amount incurred on this software development including the amount paid to KEONICS for AMC? Details may be furnished.	It was stated that after supplying the necessary hardware like laptops and printers, the software (KARMIKA) was put to use for registration and monitoring the cess collection. However, the Board stopped using this software since February 15, 2019. And June 2019 onwards, SEVA SINDHU, e-governance portal of GoK was being used for online registration.
3.3.9.2	Internal audit was not conducted. The Government had agreed (September 2013) to introduce a dedicated independent internal audit wing. Whether it had been introduced? If yes, the details of its formation and details of internal audits conducted during 2014-15 to 2018-19, along with copies of internal audit reports, may be furnished.	It was stated that internal audit of records of Head office was being allotted to Chartered Accountants in each year. Further, bank reconciliation for the period 2012-13 to 2015-16 was also assigned to one agency. It was further stated that one accounts and audit officer was also appointed on outsource basis. However, internal audit of field offices could not be carried out for want of required staff.

Source: Information furnished by the Board

Appendix 3.5

(Reference: Paragraph 3.1.4.1/Page 56)

(a) Statement showing scheme-wise number of claims sanctioned during the period from 2014-15 to 2018-19

Rule	Scheme	2014-15	2015-16	2016-17	2017-18	2018-19	Total	Percentage
39	Pension	0	0	413	343	520	1,276	0.35
40	Disability pension	0	0	5	6	7	18	0.00
41	Tools	11	5	1	0	0	17	0.00
41	<i>Shrama Samarthya</i>				-	-	0	0.00
43	Maternity	225	350	543	467	552	2,137	0.59
44	Funeral expenses	493	990	1,854	2,178	2,208	7,723	2.12
45	Education	19,943	40,048	80,412	79,256	95,637	3,15,296	86.54
46	Hospitalisation	54	30	37	44	192	357	0.10
47	Accidental benefits	19	34	51	56	58	218	0.06
47-A	Compensation to unregistered workers	-	-	-	-	-	0	0.00
48	Major ailments	300	508	704	696	530	2,738	0.75
49	Marriage	1,616	3,638	8,488	9,452	11,380	34,574	9.49
	Total	22,661	45,603	92,508	92,498	1,11,084	3,64,354	100

Source: Information furnished by the Board

(b) Statement showing scheme-wise assistance disbursed during the period from 2014-15 to 2018-19

(₹ in lakh)

Rule	Scheme	2014-15	2015-16	2016-17	2017-18	2018-19	Total	Percentage
39	Pension	-	-	36.85	62.12	113.55	212.52	0.51
40	Disability pension	-	-	7.41	8.26	12.14	27.81	0.07
41	Tools	-	-	-	-	-	-	0
41	<i>Shrama Samarthya</i>	-	-	-	839.95	569.73	1,409.68	3.35
43	Maternity	26.79	59.73	81.51	78.64	132.03	378.70	0.90
44	Funeral expenses	203.53	638.51	1,000.71	1,115.81	1,074.01	4,032.57	9.58
45	Education	710.29	2,169.02	3,566.69	4,058.43	6,168.14	16,672.57	39.63
46	Hospitalisation	0.59	87.00	0.71	0.52	76.23	165.04	0.39
47	Accidental benefits	18.20	51.42	76.94	122.70	259.96	529.22	1.26
47-A	Compensation to unregistered workers	-	-	-	-	14.30	14.30	0.03
48	Major ailments	72.79	58.28	193.00	205.28	143.07	672.43	1.60
49	Marriage	626.40	2,307.39	4,161.00	4,829.10	6,033.75	17,957.64	42.68
	Total	1,658.59	5,371.35	9,124.82	11,320.81	14,596.90	42,072.47	100

Source: Information furnished by the Board

Appendix 3.6

(Reference: Paragraph 3.1.5.4/Page 64)

Discrepancies in sanction of benefits in test-checked offices

1) Inadmissible assistance

(Amount in ₹)

Sl. No.	Name of Sanctioning authority	Rule	No. of cases selected for audit	Inadmissible financial assist.	No. of cases	Remarks
1	LO-1, Belagavi	Rule 43	7	15,000	1	Assistance disbursed for 3 rd child, assistance disbursed without ensuring renewal before the required date, assistance disbursed for disease not covered under the Rule, etc.
2	LO, Bagalkote		28	30,000	1	
3	LO, Bagalkote	Rule 49	42	2,00,000	4	
4	LO, Kalaburagi		80	1,00,000	2	
5	LO, Bidar		79	3,00,000	6	
6	LO-4, Bengaluru		14	2,50,000	5	
7	ALC, Chikkamagaluru	Rule 44	6	1,08,000	2	
8	ALC, Kalaburagi	Rule 47	12	80,000	1	
9	ALC, Chikkamagaluru		14	9,38,000	6	
10	LO-4, Bengaluru	Rule 45	108	3,000	1	
	Total		390	20,24,000	29	

Source: Information furnished by test-checked offices and scheme files

2) Excess payment

(Amount in ₹)

Sl. No.	Name of Sanctioning authority	Rule	No. of cases selected for audit	Inadmissible financial assist.	No. of cases	Remarks
1	ALC, Belagavi	Rule 47	17	1,00,000	1	Revised amount was disbursed from an earlier date than the effective date, education assistance disbursed despite child failing in 6 th term, etc.
2	ALC, Chikkamagaluru		14	1,00,000	1	
3	LO-2, Chikkamagaluru	Rule 45	34	8,000	1	
4	LO-1, Belagavi		7	10,000	1	
	Total		72	2,18,000	4	

Source: Information furnished by test-checked offices and scheme files

3) Short payment of assistance

(Amount in ₹)

Sl. No.	Name of Sanctioning authority	Rule	No. of cases selected for audit	Inadmissible financial assist.	No. of cases	Remarks
1	ALC, Belagavi	Rule 47	17	5,00,000	1	Eligible assistance under Rule 47 not disbursed and revised amount as per amendment not considered, etc.
2	ALC, Kalaburagi		12	2,00,000	2	
3	LO-2, Chikkamagaluru	Rule 45	34	94,090	6	
	Total		63	7,94,090	9	

Source: Information furnished by test-checked offices and scheme files

Appendix 3.7

(Reference: Paragraph 3.1.5.6/Page 65)

Statement showing avoidable liability towards income tax

(₹ in crore)

AY	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Total
FY	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	
Due date for filing ITR	30.09.2012	31.10.2013	30.09.2014	31.10.2015	17.10.2016	07.11.2017	31.10.2018	
Actual date of filing ITR	31.03.2013	29.01.2014	30.09.2015	13.03.2017	27.03.2018	31.03.2018	30.10.2018	
Actual date of filing Form 10	Not filed	Not filed	Not filed	29.12.2017	20.12.2018	20.12.2018	30.10.2018	
Total income	461.27	622.73	686.34	972.55	1,020.42	1,077.29	1,123.47	5,964.07
Total exp	8.35	12.00	14.23	27.07	66.07	102.01	127.93	357.66
TDS as per ITR filed	0.06	0.03	17.52	25.29	30.93	31.56	27.66	133.05
Amount to be accumulated	383.73	517.33	569.16	799.60	801.28	813.69	827.02	4,711.81
Tax payable at rate applicable for AoP	118.56	159.84	193.44	271.76	277.29	289.12	293.86	1,603.87
Levy of interest u/s 234A from	01.10.2012	01.11.2013	01.10.2014	01.11.2015	01.10.2016	01.11.2017	No delay	
Levy of interest u/s 234A upto	31.03.2013	31.01.2014	30.09.2015	31.03.2017	31.03.2018	31.03.2018		
Period for levy of interest u/s 234A in months	6	3	12	17	18	5	0	61
Interest u/s 234A	7.11	4.80	23.21	41.90	44.34	12.88	-	134.24
Levy of interest u/s 234B from	01.04.2012	01.04.2013	01.04.2014	01.04.2015	01.04.2016	01.04.2017	Not yet selected for scrutiny assessment.	
Levy of interest u/s 234B upto	31.12.2019	31.12.2019	31.12.2019	31.12.2017	31.12.2018	31.12.2019		
Period for levy of interest u/s 234B in months	93	81	69	33	33	33		342
Interest u/s 234B	110.26	129.47	133.47	81.34	81.30	84.99	-	620.83
Total IT payable if accumulation not opted for	235.93	294.11	350.12	395.00	402.93	386.99	293.86	2,358.94
To be taxed as income in FY if accumulation opted for	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
Tax payable without interest if accumulation opted for i.e. after completion of accumulation period	136.34	185.59	204.19	-	-	-	-	526.12
Interest u/s 234A	0	0	0	0	0	0		-

Appendix 3.7 (concl.d.)

AY	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Levy of interest u/s 234B from	01.04.2018	01.04.2019	-	-	-	-		
Levy of interest u/s 234B up to	31.12.2019	31.12.2019	-	-	-	-		
Period for levy of interest u/s 234B in months	21	9	0	0	0	0		30
Interest u/s 234B	28.63	16.70	-	-	-	-	-	45.33
Total IT payable if accumulation opted for	164.97	202.30	204.19	-	-	-	-	571.46

Source: Certified Annual Accounts for the years 2011-12 to 2015-16 and provisional figures for the years 2016-17 and 2017-18

Note: (i) It was assumed that assessments for FYs 2011-12, 2012-13, 2013-14 and 2016-17 would be concluded by 31.12.2019.

(ii) ITD refunded TDS amounts for FYs 2011-12 to 2013-14. Hence, these had not been considered while calculating penal interest.

(iii) It was assumed that ITRs for FY 2018-19 onwards would be filed in time as done for FY 2017-18.

Appendix 3.8 (a)**(Reference: Paragraph 3.1.5.9/Page 68)****Statement showing the details of FDs broken into smaller denomination**

Sl. No.	Bank Branch	FD A/c No	Period of FD	Amount in crore	Remarks
1	Andhra Bank, HAL 2nd Stage Branch, Bengaluru.	136620100036543	7.4.15 to 7.4.16	10	Principle was broken into 3 FDs of ₹4.5 crore, ₹4.5 crore and ₹1.00 crore. Board approval for the same was not furnished.
2	Andhra Bank, Ullal Main Road Branch, Bengaluru.	233720100001121	7.4.15 to 7.4.16	5	Principle broken into 2 FDs of ₹2.5 crore each. Board approval for the same was not furnished.
3	Andhra Bank, Singahalli Branch, Bengaluru.	207620100002306	7.4.15 to 7.4.16	5	Principle broken into 2 FDs of ₹2.5 crore each. Board approval for the same was not furnished.
4	Andhra Bank- Uttarahalli Branch Bengaluru	144820100125236	25.1.17 to 25.1.18	5	Principle was broken into 2 FDs of ₹4.99 crore and ₹0.10 crore
5	FD-1617288[Indian Bank- SSI Branch Bengaluru-2016-17]	6502497882	9.2.17 to 9.2.18	5	Principle was broken into 5 FDs of ₹1.00 crore each. Board approval for the same was not furnished.
	Total			30	

Source: Information furnished by the Board

Appendix 3.8 (b)**(Reference: Paragraph 3.1.5.9/Page 68)****Statement showing 13 cases where matured amount was untraceable**

Sl. No.	Bank Branch	FD A/c No	Period of FD	Amount in crore	Remarks
1	Details of Bank not available	6330036812	10.4.15 to 10.4.16	1	One single amount of ₹5 crore is credited.
2	Details of Bank not available	6330037544	10.4.15 to 10.4.16	1	The transaction details of bank reads as "FAILED INW RTGS TXN".
3	Details of Bank not available	6330037781	10.4.15 to 10.4.16	1	
4	Details of Bank not available	6330038140	10.4.15 to 10.4.16	1	
5	Details of Bank not available	6330038388	10.4.15 to 10.4.16	1	
6	Syndicate Bank, Sultanpalya Branch, Bengaluru.	06974520000035	24.6.15 to 25.6.16	10	
7	Andhra Bank, Vidyapeetha Circle Branch, Bengaluru.	6974580000035	23.6.15 to 23.6.16	10	The transaction details of bank reads as "FAILED INW RTGS TXN".
8	Syndicate Bank, BWSSB Branch, Bengaluru.	04464580000520/1	24.6.15 to 24.6.16	10	The credit details are same as the credit details FD A/c No: 06974520000035.
9	Vijaya Bank, Victoria Road Branch, Bengaluru.	138803311003058	23.12.15 to 23.12.16	5	Amount credited was ₹4,82,05,469.
10	Canara Bank- Vijayapura Branch Bengaluru	0438401002285/1	11.11.16 to 11.11.17	10	There were 2 FD of ₹10 crore created on the same day, credit has been received in case of 1 FDs of ₹10 crore.
11	PNB - Koramangala Branch, Bengaluru	397100PU00006221	3.12.16 to 3.12.17	10	There were 4 FD of ₹10 crore created on the same day, credit has been received in case of 3 FDs of ₹10 crore each.
12	Canara Bank- BDA Complex Branch Bengaluru	2828401001068/1	29.12.16 to 29.12.17	9	There were 17 FDs of ₹9 crore created on the same day, credit has come back in case of 15 FDs only, leaving a balance of 2 FDs of ₹9 crore each.
13	Details not available	Details not available	7.2.17 to 7.2.18	5	Credit details not furnished.
	Total			74	

Source: Information furnished by the Board

Appendix 3.9

(Reference: Paragraph 3.1.5.9/Page 68)

Statement showing the loss of interest on FDs due to injudicious investment

(₹ in lakh)

Sl. No.	Period of FD	Bank and Branch	Amount	Interest rate	Interest earned	Highest rate available	Interest at highest rate available	Loss of Interest
1.1/1	8.6.15 to 8.6.16	Syndicate Bank IAF Hebbal	1,000	8	82.43	8.2	84.56	2.13
1.2/2	8.6.15 to 8.6.16	Syndicate Bank Thanisandra	1,000	8	82.43	8.2	84.56	2.13
1.3/3	8.6.15 to 8.6.16	Canara Bank JP Nagar II Phase	1,000	8.2	84.56	8.2	84.56	0
2.1/4	1.3.16 to 1.3.17	Andhra bank Puttahalli Branch	1,000	7.75	79.78	7.75	79.78	0
2.2/5	2.3.16 to 2.3.17	Syndicate Bank, Dr. AIT Branch	1,000	7.41	76.18	7.75	79.78	3.60
2.3/6	2.3.16 to 2.3.17	Syndicate Bank, Gandhinagar Branch	1,000	7.41	76.18	7.75	79.78	3.60
2.4/7	2.3.16 to 2.3.17	Syndicate Bank, RMV 2nd Stage Branch	1,000	7.41	76.18	7.75	79.78	3.60
3.1/8	10.3.16 to 10.3.17	Andhra Bank, Kasavanahalli Branch	1,000	7.75	79.78	7.75	79.78	0
3.2/9	11.3.16 to 11.3.17	Canara Bank, Yelachenahalli Branch	1,000	7.4	76.08	7.75	79.78	3.70
3.3/10	11.3.16 to 11.3.17	Canara Bank, Jayanagar 9th Block Branch	1,500	7.4	114.12	7.75	119.67	5.55
4.1/11	10.5.16 to 10.5.17	Punjab National Bank, Peenya Industrial Area	1,000	7	71.86	7	71.86	0
4.2/12	11.5.16 to 11.5.17	Indian Overseas Bank, Cantonment	1,000	6.75	69.23	7	71.86	2.63
5.1/13	25.1.17 to 25.1.18	Andhra Bank, Uttarahalli	500	5.75	29.38	5.75	29.38	0
5.2/14	25.1.17 to 25.1.18	Bank of Baroda, ISRO Layout	2,000	5	101.89	5.75	117.50	15.61
6.1/15	17.3.17 to 17.3.18	Andhra Bank - R T Nagar	1,000	5.75	58.75	6.5	66.60	7.85
6.2/16	17.3.17 to 17.3.18	Andhra Bank - Yeshwanthpur	1,000	5.75	58.75	6.5	66.60	7.85
6.3/17	17.3.17 to 17.3.18	Andhra Bank - R R Nagar	1,000	5.75	58.75	6.5	66.60	7.85
6.4/18	18.3.17 to 18.3.18	Andhra Bank - Thanisandra	1,000	5.75	58.75	6.5	66.60	7.85
6.5/19	18.3.17 to 18.3.18	Andhra Bank - HAL 2nd Stage	1,000	5.75	58.75	6.5	66.60	7.85
6.6/20	18.3.17 to 18.3.18	Andhra Bank - Whitefield	1,000	5.75	58.75	6.5	66.60	7.85
6.7/21	18.3.17 to 18.3.18	Andhra Bank - Sahakaranagar	1,000	5.75	58.75	6.5	66.60	7.85
6.8/22	18.3.17 to 18.3.18	Indian Overseas Bank, Cantonment	1,000	6.25	63.98	6.5	66.60	2.62
7.1/23	22.3.17 to 22.3.18	Andhra Bank - Bagalur	1,000	5.75	58.75	6.3	64.50	5.75
7.2/24	22.3.17 to 22.3.18	Andhra Bank - Whitefield	1,000	5.75	58.75	6.3	64.50	5.75

Appendix 3.9 (concl.)

Sl. No.	Period of FD	Bank and Branch	Amount	Interest rate	Interest earned	Highest rate available	Interest at highest rate available	Loss of Interest
7.3/25	22.3.17 to 22.3.18	Andhra Bank - Lakshmpura	1,000	5.75	58.75	6.3	64.50	5.75
7.4/26	22.3.17 to 22.3.18	Andhra Bank - HAL 2nd Stage	1,000	5.75	58.75	6.3	64.50	5.75
7.5/27	22.3.17 to 22.3.18	Indian Overseas Bank - Cantonment	1,000	6.3	64.50	6.3	64.50	0
7.6/28	22.3.17 to 22.3.18	Central Bank of India - J C Road	1,000	5	50.95	6.3	64.50	13.55
8.1/29	23.3.17 to 23.3.18	Andhra Bank - Munekollal	1,000	5.75	58.75	6.3	64.50	5.75
8.2/30	23.3.17 to 23.3.18	Indian Overseas Bank - Cantonment	1,000	6.3	64.50	6.3	64.50	0
8.3/31	23.3.17 to 23.3.18	Canara Bank - Jayanagar 9th Block	1,500	4.85	74.08	6.3	96.75	22.67
8.4/32	23.3.17 to 23.3.18	Canara Bank - Jayanagar Shopping Complex Branch	1,000	4.85	49.39	6.3	64.50	15.11
9.1/33	28.3.17 to 28.3.18	Andhra Bank - Kannur	1,000	5.75	58.75	6.25	63.98	5.23
9.2/34	28.3.17 to 28.3.18	Andhra Bank - HAL 2nd Stage	1,000	5.75	58.75	6.25	63.98	5.23
9.3/35	28.3.17 to 28.3.18	Indian Overseas Bank - Cantonment	1,000	6.25	63.98	6.25	63.98	0
9.4/36	28.3.17 to 28.3.18	Syndicate Bank – Shoolay circle	1,000	5.75	58.75	6.25	63.98	5.23
10.1/37	5.5.17 to 5.5.18	Andhra Bank - Kalyananagar	10,000	5.25	535.43	5.65	577.08	41.65
10.2/38	5.5.17 to 5.5.18	Syndicate Bank - Gandhinagar	10,000	5.65	577.08	5.65	577.08	0
11.1/39	6.6.17 to 6.6.18	Andhra Bank - Kalyananagar	1,000	5.25	53.54	5.5	56.14	2.60
11.2/40	6.6.17 to 6.6.18	(Andhra Bank - Cantonment)	1,000	5.25	53.54	5.5	56.14	2.60
11.3/41	6.6.17 to 6.6.18	Union Bank of India - BTM Layout	1,000	5.5	56.14	5.5	56.14	0
12.1/42	18.7.17 to 18.7.18	Andhra Bank - K R Puram	1,000	5.25	53.54	5.55	56.67	3.13
12.2/43	18.7.17 to 18.7.18	Canara Bank - Hennur Road	1,000	5.55	56.67	5.55	56.67	0
		Total	62,500					245.87

Note: In respect of Sl. No. 15 to 22, quotation from Syndicate Bank, Yediyur Branch, valid for four days from 17.3.2017 offering interest rate of **6.50 per cent** for amount of ₹1 crore to ₹10 crore was not considered.

Source: Information furnished by the Board

Appendix 3.10

(Reference: Paragraph 3.1.6.3/ Page 70)

Status showing Board's compliance to model scheme and audit remarks thereon

Sl. No./Subject	Compliance submitted by the Board to GoI	Audit remarks
<p>1. <u>Machinery for registration of establishments.</u> c. Central and State governments should issue directions to all ministries/departments to timely forward a copy of allotment of work order to the relevant registration, cess collection and cess assessment authorities</p>	<p>It was planned that wherever a procurement of construction work was finalised on the e-procurement platform of the state a reference with details of the work would be sent to the registration, assessment and collection authorities.</p>	<p>The Board stated (August 2019) that the Government issued a circular <i>vide</i> No. KAE 116 LET 2013 (Part-2) dated 16.11.2018 in this regard. Audit observed that the circular contained directions for remittance of cess but it did not mention anything about forwarding copies of work orders to relevant authorities.</p>
<p>d. The State Governments should develop a mechanism for regular monitoring of construction activities going in the state and make use of GIS technology/mapping <i>etc.</i>, for the purpose. Specific care should be taken that the private sector was also covered.</p>	<p>The Board had already approved a project to collect building permission documents from all local bodies for the last 10 years. These would be digitalised and analysed for shortfalls in cess collection and would be recovered in arrears of land revenue.</p>	<p>The Board stated (August 2019) that the project did not take off.</p>
<p>e. The establishment registration authorities/licensing authorities under various labour laws should invariably share a copy of the registration certificate/license issued by them with the state registering/collecting/assessing authorities.</p>	<p>Action would be taken to issue directions to the authorities concerned to share a copy of the registration certificate / license issued by them.</p>	<p>The Board stated that a draft letter was submitted to Government on 08.01.2019 to instruct all the departments to forward the work orders/plan sanctions to the Board for monitoring the registration of establishments. However, no such letters were issued as on date.</p>
<p>4. Machinery for registration of workers f. The State Government may consider authorising DC/Magistrate to administer and facilitate implementation of BOC Act.</p>	<p>The Government had created a committee at district level under the DC to review and monitor welfare of all unorganised workers including construction workers.</p>	<p>The Board stated (August 2019) that District Level Tripartite Committees had been constituted <i>vide</i> GO dated 20.09.2018 to monitor the works related to Board. However, a copy of the GO was not furnished to substantiate the reply.</p>
<p>h. Source states should register the workers in their states and upload the data in their website. They should also create facilitation centres/help desk in the destination districts.</p>	<p>Already the State had agreed to create a help desk for Odisha State Migrant workers jointly with Labour Department of Odisha. The Board in partnership with Food & Civil Supplies Department had also started a special scheme to bear the cost of food grains from PDS drawn by migrant workers.</p>	<p>The Board stated (August 2019) that the Expert Committee did not approve this special scheme and the meeting held on 03.05.2019 resolved to drop this scheme.</p>

Appendix 3.10 (concl.)

Sl. No./Subject	Compliance submitted by the Board to GoI	Audit remarks
e. bifurcation of welfare fund collected should be maintained.	In Karnataka, welfare fund collected comprised the amount of cess collected, interest and penalty received on account of delay or less payment of cess and complete break up was available.	Details of penalty received on account of delay or less payment of cess for each year from 2014-15 to 2018-19 was not furnished.
GoI modified (October 2018) model scheme along with action plan with an instruction to furnish the compliance within 31 st December, 2018.		Copy of the compliance submitted was not furnished to Audit.

Source: Information furnished by the Board

Appendix 3.11

(Reference: Paragraph 3.1.6.3/Page 70)

Statement showing the shortfall in registration of establishments in the test-checked districts during the period from 2014-15 to 2018-19

District	Information furnished by ULB [¥]				Number of establishments registered with LO	Shortfall (Percentage)
	No. of works undertaken by ULB	No. of commercial building plans	No. of residential building plans (cost > ₹10 lakh)	Total		
Bagalkote	1,118	13	613	1,744	25	1,719 (99)
Belagavi	2,355	352	2,378	5,085	303	4,782 (94)
Bengaluru	5,820	NF	NF	5,820	216	5,604 (96)
Bidar	NF		797 [#]	797	16	781 (98)
Chikkamagaluru	537	43 [*]	549 [*]	1,129	33	1,096 (97)
Kalaburagi	NF		6,400 [#]	6,400	48	6,352 (99)

NF: Not furnished

Note: As the coverage of all the Government departments in the district was not feasible, we sought information from the highest level of urban local body (CC/CMC) in the selected districts to assess the extent of registration of establishments – *i.e.*, CCs in Belagavi and Kalaburagi; CMCs in Bagalkote, Bidar and Chikkamagaluru; BBMP (27 wards coming under the jurisdiction of LO-4) in Bengaluru.

[¥] In the absence of proper data with the ULBs/LOs, we could not verify whether 10 or more construction workers were employed in these works.

^{*} CMC, Chikkamagaluru did not furnish information for the years 2014-15 to 2016-17.

[#] CC, Kalaburagi and CC, Bidar did not give the bifurcation of commercial and residential plans.

Source: Information furnished by ULBs and LOs

Appendix 3.12

(Reference: Paragraph 3.2.1/Page 72)

Status of implementation of Social Audit in the State during the period 2016-17 to 2018-19

Sl. No.	Name of the programme / scheme	Mandate and periodicity	Year	Number of units
1	MGNREG Scheme	MGNREG Act, 2005 Twice a year in each GP	2016-17	2,986 GPs 5,961 GPs
			2017-18	5,899 GPs 5,902 GPs
			2018-19	5,872 GPs 1,258* GPs
2	National Rural Drinking Water Programme (NRDWP)	NRDWP Guidelines Twice a year in each GP	2016-17	Entire state
			2017-18	Not conducted
			2018-19	
3	Swachh Bharat Mission (SBM)	SBM Guidelines Twice a year in each GP	2016-17	Social audit was not conducted. Only a survey of toilets was conducted in respect of villages declared as Open Defecation Free.
			2017-18	
			2018-19	Not conducted
4	Mid-day Meal (MDM) Scheme	Instructions of Department of School Education and Literacy (MDM)	2016-17	2 districts (Bengaluru Urban and Belagavi)
			2017-18	Not conducted
			2018-19	
5	Public Distribution System (PDS)	National Food Security Act. All fair price shops 'Periodically'	2017-18	4 fair price shops in each taluk
			2018-19	Not conducted

*Social Audit for Phase 2 is under progress.

Source: Information furnished by Social Audit Directorate

Appendix 3.13

(Reference: Paragraph 3.2.3/Page 73)

Statement showing the names of PRIs selected for assessment of effectiveness of Social Audit

Name of the District	Name of the Taluk	Name of the GP	Name of the District	Name of the Taluk	Name of the GP
Belagavi	Belagavi	Hirebagewadi	Gadag	Gadag	Asundi
		Kakti			Binkadakatti
		Kednur			Kurtakoti
		Rangdoli			Lakkundi
		Sambra			Nagavi
	Chikkodi	Karoshi		Naragund	Hunsikatti
		Khadakalat			Kanakikoppa
		Mangur			Raddernaganur
		Nainglaj			Shirol
		Shirguppi			Surkod
Bidar	Bidar	Aliyember	Raichur	Lingasugur	Chitapur
		Chillargi			Honnalli
		Markunda			Maraladinni
		Rekulgi			Neeralkeri
		Sindol			Roudlabanda
	Humnabad	Changlera		Raichur	Bichali
		Dakulgi			Gunjahalli
		Itga			Kalmala
		Mangalgi			Purtipli
		Udbal			Sagamkunta
Chamarajaganagar	Chamarajanagar	Bisalavadi	Shivamogga	Sagar	Kandika
		Heggotara			S S Bhog
		Maleyooru			Kanale
		Mangala			Masuru
		Nagavalli			Tumari
	Kollegal	Ellemala		Shivamogga	Bidare
		M M Hills			Kudli
		Mulluru			Purudalu
		P G Palya			Thammadihalli
		Shettalli			Umbalebailu
Dakshina Kannada	Belthangadi	Aladangady	Tumakuru	Tiptur	Bajaguru
		Dharmasthala			Honnavalli
		Melanthabettu			Hunseghatta
		Padangady			Nellikere
		Thannirupantha			Rangapura
	Mangaluru	Kandavara		Tumakuru	Gangenahalli
		Kemral			Guluru
		Mennabettu			Hethenahalli
		Mutturu			Niduvalalu
		Pavoor			Sorekunte

Appendix 3.14

(Reference: Paragraph 3.2.3.1/Page 73)

Status of compliance for Social Audit process

Sl. No.	Reference number	Stipulation	Actual compliance
1	Paragraph 13.3.5 of Guidelines	The Gram Sabha shall be convened in a neutral public space and in any case not in the hamlet/village of the head of the panchayat.	The SAGS was conducted customarily in the GP headquarters except in two GPs (one instance in one GP of Chamarajanagar district and three instances in one GP of Belagavi district).
2	Paragraph 13.3.5 of Guidelines	The SAGS shall be chaired by an elderly villager who is not a part of Panchayat or any implementing agency.	This stipulation was not followed in any of the GPs test-checked. Instead the officials nominated by the DPC for supervision had chaired the meetings. The elderly villagers were allowed to preside in 20 out of 69 meetings held in 14 GPs of Belagavi and Shivamogga districts, only when the nominated official was absent.
3	Section 6(5) of Rules and Paragraph 13.3.7 of Guidelines	All the elected members of Panchayats and staff involved in implementing the schemes (including the staff of the Civil Society Organisations, the SHGs, and disbursing agencies) shall be present at the Gram Sabha and respond to queries from the members of the SAGS.	The stipulation was not complied with in the GPs. The SAU / DPCs / POs had not put in place any monitoring mechanism to ensure participation of implementing authorities in the SAGS.
4	Section 6(7) of Rules and Paragraph 13.3.6 of Guidelines	The DPC or his authorised representative shall supervise the Gram Sabha meeting for its smooth conduct.	94 instances of nominated officials not having attended the SAGS meetings were observed. Ineligible proxies attended meetings in their places.
5	Section 5(3) read with Section 7 of Rules and Paragraph 13.3.3 of Guidelines Section 6(9) of Rules and Paragraph 13.3.8 of Guidelines	The Programme Officer (PO) shall ensure that all the records and information of the implementing agencies including Action Taken Report (ATR) on the previous Social Audit are properly collated and provided along with photocopies to the SAU for facilitating conduct of Social Audit at least 15 days in advance of the scheduled date of meeting of the Gram Sabha conducting Social Audit. The ATR relating to the previous Social Audit shall be read out at the beginning of the meeting of each social audit Gram Sabha.	<ul style="list-style-type: none"> ▪ None of the POs had submitted ATRs to SAU. ▪ Copy of ATRs were not obtained by any of the TRPs 15 days prior to SAGS. ▪ Large number of GPs had not submitted ATRs but merely stated that ATRs would be submitted within a week / fortnight. But the same was not followed by TRPs/DRPs. ▪ The Social Audit teams had not verified the correctness of the ATRs during field visits.

Appendix 3.14 (concl.)

Sl. No.	Reference number	Stipulation	Actual compliance
6	Paragraph 13.3.11 of Guidelines	The entire proceeding of the SAGS shall be video recorded, compressed using latest compression techniques (to reduce space occupied by it) and uploaded without editing. The video recording will also be stored in the custody of DPC.	None of the GPs possessed the video recordings of SAGS meetings in full. Consequently, the video recordings were not stored in the custody of DPCs. Failure to upload video recordings of SAGS defeated the objective of transparency.
7	Paragraph 13.3.12 of Guidelines	The Social Audit Reports (SARs) shall be prepared in local language by the SAU. The SARs must be counter-signed by the chairperson of that particular SAGS. A copy of the report must be displayed on the notice board of the GP for at least seven days	Though the SARs were prepared in local language, they were not got countersigned by the Chairperson of that SAGS. The SAR was not displayed as required by all test-checked GPs except for six GPs under Shivamogga district.
8	Auditing standards and Paragraph 13.4.3(v) of Guidelines	The State Government/SAU shall be responsible to prepare common SAR formats to help in interpreting the results in a structured manner.	No common/standard format was prepared and communicated to SAGS. Thus, resource persons at village/taluk level prepared the SARs without adhering to any format.
9	Section 4(2)(f) of Rules and Paragraph 13.4.3(vii) of Guidelines	The SAU shall be responsible to host the SARs including action taken reports in the public domain.	Out of four/five SAGS meetings conducted during the years 2016-17 to 2018-19 in each GP, only three SARs of each GP were hosted on the public domain and were available for access by general public. The previous SARs were not available.

Source: Information furnished by test-checked GPs

Appendix 3.15

(Reference: Paragraph 3.2.3.2/Page 74)

Categorisation of Social Audit findings

Sl. No.	Category of observations
1.	Progress achieved in social audit cycle
2.	Abstract of amount kept under objection and recoveries
3.	Amount paid on fictitious works
4.	Amount paid in excess of approved action plan and recording higher measurement than actual
5.	Payments made in the name of persons who have not actually worked, expired, school children, Government/Private employees, under-aged, not residing in the jurisdiction of the GP, <i>etc.</i>
6.	Payment on works executed under other schemes
7.	Payment on ineligible works
8.	Payment on substandard works and execution using machinery, <i>etc.</i>
9.	Payment made on works without erecting name boards, non-remittance of deductions, <i>etc.</i>
10.	Other irregularities - Payment on works not approved by Gram Sabha, difference in name of material between invoice and MIS, in excess of 100 man-days, without invoice, execution through contractors, without recording measurements, without check measurement, without three stage photographs, without administrative/technical sanctions, works not executed at specified location, community works executed in private lands, without completion certificate, <i>etc.</i>
11.	Payment on works without following provisions of KTPP Rules
12.	Cases of non-issue of job cards, beneficiaries not in possession of job cards, non-recording the details in job cards, non-fixing of photographs of beneficiaries in job cards, <i>etc.</i>
13.	Cases of delay in payment of wages, non-payment of unemployment allowance, non-maintenance of records, non-furnishing of records to social audit, <i>etc.</i>

Source: Information furnished by SAU

Appendix 3.16

(Reference: Paragraph 3.3/Page 77)

Statement showing the details of vehicles involving fraudulent claim

Sl. No.	Vehicle no	Type of vehicle	Quantity supplied in kgs	Total amount* paid in ₹
1	AP21AP4634	TVS Motor Company LTD/TVS KL Super Heavy Duty BSIII	1,913	14,988
2	KA13 T 8985	Vehicle not found	4,347	33,132
3	KA13 TA 8985	Vehicle not found	6,516	49,072
4	KA10 TA 8050	Vehicle not found	2,144	16,515
5	KA09 T 6083	Vehicle not found	2,229	16,645
6	AP20 AQ 4643	Vehicle not found	2,007	15,194
7	KA55 T 606	Vehicle not found	2,084	16,635
8	TN 52 7212	Moped (2WN)	4,227	32,279
9	AP07 T 0075	Hero Honda Motors / Ambassador	2,263	16,699
10	KA09T320	Vehicle not found	23,076	1,82,546
11	KA093675	Three wheeler Passenger – Auto Rickshaw	2,212	17,071
12	KA10T4986	Vehicle not found	2,058	14,673
13	KA20AQ5203	Vehicle not found	6,328	49,413
14	TN49T0850	Vehicle not found	3,946	29,700
15	KA10T5284	Vehicle not found	7,891	60,957
16	KA14T5027	Vehicle not found	14,425	1,08,648
17	TN49B0850	Vehicle not found	2,024	15,739
18	KA59A2579	Vehicle not found	2,297	16,849
19	KA10T6967	Vehicle not found	13,588	99,672
20	TN59A2579	Motor Cab(LPV)/Ambassador	4,458	32,701
21	KA36T3654	Vehicle not found	6,866	50,364
22	KAB21AV4643	Vehicle not found	2,289	16,790
23	KA36TB2009	Vehicle not found	1,998	15,713
24	TB36TB3952	Vehicle not found	2,220	16,285
	Total		1,23,406	9,38,280

* Includes transportation cost

Source: Information furnished by Tahsildar, Kollegal

Appendix 3.17

(Reference: Paragraph 3.3/Page 78)

Statement showing the excess payment made to suppliers of fodder in Kollegal taluk, Chamarajanagar district

Sl. No.	Name of the Supplier	Quantity supplied in kgs	Amount payable @ ₹1.5/- per kg	Amount paid @ ₹6/- per kg	Excess amount paid in ₹
1	Sri Mahadev Bin Venkataranga Shetty	25,038	37,557	1,50,228	1,12,671
2	Sri Govindraju	31,786	47,679	1,90,716	1,43,037
3	Sri Chikkondaiah	40,026	60,039	2,40,156	1,80,117
4	Sri Nagappa	52,666	78,999	3,15,996	2,36,997
5	Sri Krishnareddy	10,358	15,537	62,148	46,611
6	Sri Madesh	26,269	39,403.5	1,57,614	1,18,210.5
7	Sri Kumar N	2,36,983	3,55,474.5	14,21,898	10,66,423.5
8	Sri Ravichandra N	30,737	46,105.5	1,84,422	1,38,316.5
9	Sri Siddaraju	45,391	68,086.5	2,72,346	2,04,259.5
10	Sri Sadashivamurthy	4,167	6,250.5	25,002	18,751.5
11	Sri S. G. Nanjundaswamy	20,334	30,501	1,22,004	91,503
12	Sri Rajendraprasad S	50,786	76,179	3,04,716	2,28,537
13	Sri M Kantharaju	28,233	42,349.5	1,69,398	1,27,048.5
14	Sri Basavanna K	1,06,027	1,59,040.5	6,36,162	4,77,121.5
15	Sri Parashivamurthy K B	14,339	21,508.5	86,034	64,525.5
16	Sri K M Mahadevaswamy	18,951	28,426.5	1,13,706	85,279.5
17	Sri A Mahadevaiah	71,233	1,06,849.5	4,27,398	3,20,548.5
18	Sri M Revanna	93,625	1,40,437.5	5,61,750	4,21,312.5
19	Sri Nataraju	25,082	37,623	1,50,492	1,12,869
20	Sri Sadashiva	14,355	21,532.5	86,130	64,597.5
21	Sri Dhanbalu K	25,467	38,200.5	1,52,802	1,14,601.5
22	Sri Basavanna B	35,366	53,049	2,12,196	1,59,147
23	Sri M Revanna	31,138	46,707	1,86,828	1,40,121
24	Sri Suresh	40,231	60,346.5	2,41,386	1,81,039.5
25	Sri Rangaiah	39,457	59,185.5	2,36,742	1,77,556.5
26	Sri Gopal	7,567	11,350.5	45,402	34,051.5
27	Sri Mallappa V	73,503	1,10,254.5	4,41,018	3,30,763.5
28	Sri Chandrashekar	1,25,787	1,88,680.5	7,54,722	5,66,041.5
29	Sri Govindraju	2,50,247	3,75,370.5	15,01,482	11,26,111.5
30	Sri Ravi	21,761	32,641.5	1,30,566	97,924.5
31	Sri M. Basavanna	59,012	88,518	3,54,072	2,65,554
32	Sri Lokesh	26,028	39,042	1,56,168	1,17,126
33	Sri Madesh	40,580	60,870	2,43,480	1,82,610
	Total	17,22,530	25,83,795	1,03,35,180	77,51,385

Source: Information furnished by Tahsildar, Kollegal

Appendix 3.18

(Reference: Paragraph 3.6/Page 87)

Statement showing the details of assessment and actual procurement of ICU equipment

Sl. No.	Name of the equipment	Quantity to be procured as per original tender					Quantity to be procured as per revised tender					Actual quantity procured
		No. of hospitals 25TH+ 2DH	Quantity assessed per hospital	Quantity for 27 hospitals	Quantity assessed for 19 DH	Total quantity	No. of hospitals 146TH+ 2DH	Quantity tendered per hospital	Quantity for TH hospitals	Quantity assessed for 19 DH	Total quantity	
1	2	3	4	5 (3*4)	6	7 (5+6)	8	9	10 (8*9)	11	12 (10+11)	13
1	ICU Cots	27	4	108	58	166	146	3	438	58	496	496
2	Multipara monitors	27	4	108	66	174	146	2	292	66	358	358
3	Ventilators	27	2	54	19	73	146	1	146	19	165	165
4	High flow nasal cannula therapy (C-pap)	27	2	54	16	70	27	2	54	16	70	70
5	Infusion pump	27	2	54	34	88	27	2	54	34	88	88
6	Suction apparatus	27	1	27	19	46	146	1	146	19	165	165
7	Defibrillator	27	1	27	1	28	146	1	146	1	147	147
8	Blood Gas Analyser	27	1	27	20	47	27	1	27	20	47	47
9	Crash cart	27	1	27	8	35	146	1	146	19	165	165
10	ECG Machine	27	1	27	19	46	146	1	146	19	165	165
11	100mA portable X-ray	27	1	27	19	46	27	1	27	19	46	46
12	Emergency trolley	27	1	27	19	46	27	1	27	19	46	46
13	Syringe pump*	27	2	54	59	113	146	3	438	59	497	0
14	AC 1.5 Ton*	27	2	54	32	86	146	4	584	32	616	0

* There were no bidders for Air conditioners and the technical bids of all the bidders who quoted for syringe pumps were rejected. Hence were not procured. Source: Information furnished by the Department of Health and Family Welfare



- Gold colour indicates comparison between assessed quantity and quantity procured per hospital
- Pink colour indicates excess procurement than initial assessment/requirement
- Green colour indicates non-procurement of equipment for 2 district hospitals
- Orange colour indicates non-procurement of equipment for 121 taluk hospitals

Appendix 3.19**(Reference: Paragraph 3.6/Page 88)****Equipment lying idle due to non-installation / lack of trained manpower**

Sl. No.	Hospital	Name of the equipment	Total cost (₹ in lakh)	Reason
1	District Hospital, Chikkamagaluru	Blood Component Segregation Unit	45.10	Though main equipment was supplied during April 2017 to July 2017, some of the parts of the equipment was yet to be supplied. License from Drug Controller to segregate the blood is yet to be received (June 2018). Hospital lacked technician to operate the equipment.
2		ICU ventilator	28.82	Non-availability of trained doctors and staff.
3	District Hospital Chikkamagaluru, Taluk Hospitals – Navalgund and Channarayapatna	Ultra sound scanners	23.80	Due to non-availability of radiologist, ultra sound scanners supplied during October 2017 yet to be installed.
4	Taluk Hospital, Srinivasapura	Ultra sound Doppler and Echo equipment	17.95	Due to non-availability of sinologist and technician, the equipment's supplied during February 2017 yet to be installed.
5	District Hospital Chikkamagaluru, Dharwad and General Hospital, Jayanagara	Malaria Detection Equipment	16.50	Non-commissioning of the equipment by the supplier.
	Total		132.17	
6	Taluk Hospitals – Mulbagal, Karkala, Kalaghatgi and Kadur	Telemedicine equipment	NA	Non- availability of Karnataka State Wide Area Network connectivity, sound proof enclosures and technicians.

Source: Information furnished by test-checked hospitals and joint inspection findings

Appendix 3.20
(Reference: Paragraph 3.11/Page 99)
Details of measurements of work - Adishakthi Madanaghattamma Temple as in Measurement Book No. 2140

Item No.	Name of the item	Quantity to be executed in Sy. Nos. as per work order	Rate as per work order	Quantity executed in Sy. Nos. which were part of the work order	Quantity executed in Sy. Nos. which were not part of the work order	Percentage of work	Value of work stated to have been executed in Sy.no. which were part of the work order
1	Clearing and Grubbing	11,392.50	6.18	8,375.50	3,253.60	28	51,760.59
2	Earthwork Excavation in ordinary soil	6,510.00	152.44	4,280.47	3,740.83	47	6,52,514.85
3	Earthwork Excavation for foundation	225.90	275.01	-	274.11	100	
4	Providing and Laying cement Concrete	56.48	4,835.85	-	70.50	100	
5	Providing and Constructing Granite size stone masonry in foundation	135.54	3,943.87	-	140.13	100	
6	Providing and Constructing Granite size stone masonry in basement	78.78	4,678.26	-	94.23	100	
7	Providing and laying in position plain cement concrete	45.46	5,326.52	-	50.64	100	
8	Providing ruled pointing to coursed stone masonry	451.8	94.76	-	210.50	100	
9	Supplying and fixing MS Rectangular poles	690.25	945.54	-	624.25	100	
10	Providing chain link fencing	1,004.00	665.38	-	872.00	100	
11	Providing and fixing MS Block Pipe of 38mm	1,506.00	322.39	-	1,308.00	100	
12	Conveying by loading and unloading of murram/debris	6,735.90	83.22	-	4,162.50	100	
	Total	28,832.61		12,655.97	14,801.29	54	7,04,275.44

Source: Information furnished by BDA

Appendix 3.21

(Reference: Paragraph 3.11/Page 100)

Details of measurements of work - Sri. Prasanna Ganapathi Temple as in Measurement Book No.2138

Sl. No.	Name of the Work item	Quantity [¥] to be executed as per Sch B	Rate (Unit Rs)	Value of work	Quantity executed in survey numbers/place as recorded in Measurement Book												Total quantity executed	Percentage of unapproved work
					Approved survey No. 15		Unapproved Survey No. 8/12, 121, 8/12 and 121			Both approved & unapproved survey 37/4 & 37/5, 36/2, 36/1B & 36/2			37/4 & 37/5 and 36/1B & 36/2					
					Qty	Value	Qty	Value	Qty	Value	Qty	Value	Qty	Value	Qty	Value		
1	Cleaning & grubbing	4,081.35	4	3*4	1,745.8	5	4*5	6	7	8	9	10	11	18.96				
2	Earthwork excavation	2,332.2	152.44	3,55,520.57	0	0	0	0	0	0	0	0	0	18.95				
3	Earthwork excavation for foundation	333.45	275.01	91,702.08	212.07	58,321.37	42.75	11,756.68	0	78.63	0	21,624.04	335.17	12.82				
4	Providing & laying cement concrete	172.31	4,835.85	8,33,265.31	114.27	5,52,592.58	38.24	18,492.29	0	19.8	0	95,749.83	173.36	22.19				
5	Providing & constructing granite size stone masonry in foundation	129.87	3,943.87	5,12,190.40	0	0	91.79	4,03,615.66	10.55	29.7	0	1,17,132.94	131.85	78.8				
6	Providing & constructing granite size stone masonry in basement with cement mortar	90.91	4,678.26	4,25,300.62	0	0	68.84	3,54,331.41	6.9	22.27	0	1,04,184.85	98.01	83.31				
7	Providing and constructing granite/trap/basalt	0.69	4,920.31	3,395.01	0.68	3,345.81	0	0	0	0	0	0	0.68	0				
8	Providing laying in position cement concrete mix	28.14	5,236.52	1,47,355.67	0	0	14.17	85,041.08	2.07	12.46	0	65,247.04	29.80	57.71				
9	Providing ruled pointing coursed stone masonry	451.26	94.76	42,761.40	0	0	301.5	30,531.67	20.7	98.1	0	9,295.96	420.3	71.4				
10	Supplying & fixing MS Rectangular poles	601.25	945.54	5,68,505.93	0	0	447.6	5,53,235.45	137.5	17.5	0	16,546.95	602.60	97.31				
11	Providing chain link fencing 50 mm	962	665.38	6,40,095.56	0	0	732	4,87,058.16	0	219	0	1,45,718.22	951	76.09				
12	Providing fixing MS block pipes	1443	322.39	4,65,208.77	0	0	1,014	3,53,984.22	84	328.5	0	1,05,905.12	1,426	76.09				
13	Conveying by loading & unloading murrum and debris	7.8	3,146.65	24,543.87	8.5	26,746.53	0	0	0	0	0	0	7.8	0				
14	Providing and laying in position plain cement concrete mix M20	78.8	5,714.44	4,50,297.87	78.8	4,50,297.87	0	0	0	0	0	0	79.34	0				
15	Providing and fixing pre cast solid cement concrete kerb	622	305.91	1,90,276.02	622	1,90,276.02	0	0	0	0	0	0	661	0				
16	Painting two coats	224	58.71	13,151.04	166.72	9,788.13	0	0	0	0	0	0	166.72	0				
17	Conveying by loading and unloading of murrum/debris	2,399	83.22	1,99,644.78	0	0	0	0	0	0	0	0	2,665.65	0				
	Total	13,958.03		49,88,437.64	2,948.84	13,02,157.35	3,966.89	25,36,639.04	261.72	4,114.71	306.37	9,83,728.23	14,305.6	47				

The recordings in the MBs indicate that the works were executed in both the survey numbers. However, the bifurcation of the exact quantity of work executed in each survey number was not available. Hence audit could not arrive at the extent of work done in unapproved survey numbers in these cases.

¥ Units of measurement- sq.mt for Sl. nos. 1,9,11,13 and 16; cum for Sl. nos. 2 to 8, 14 and 17; mt for Sl. nos. 10 and 12; and Sl. no 15 in numbers.

Source: Information furnished by BDA

Appendix 3.22

(Reference: Paragraph 3.12/Page 102)

Statement showing avoidable excess expenditure on construction of RCC drain works

(Amount in ₹)

Sl. No.	Description of the work and Job code	Name of the contractor	Executed quantity (in cum)	Rate adopted / paid	Amount paid	Amount paid for centering	Total (Col.6+7)	Rate ⁸⁷ applicable	Amount payable (Col.4x9)	Excess expenditure (Col. 8-10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Executive Engineer, Dasarahalli										
1	Shooting building road at Ravindranagara W-13; Job code 013-18-000011	M/s KRIDL	656.63	6,231.74	40,91,947.44	19,11,309	60,03,256	7,354.28	48,29,041	11,74,215
2	Prashanth Nagara, Mathushri layout in W-13; 013-18-000010	M/s KRIDL	563.68	5,874.52	33,11,349.43	16,96,140	50,07,489	7,354.28	41,45,461	8,62,028
3	Development of roads and drains in W 70; 070-17-000027	M/s KRIDL	437.55	6,965.26	30,47,649.51	10,29,542	40,77,192	7,354.28	32,17,865	8,59,327
4	Improvement to Roads at Muneswara temple area of Shambavinagara in W-70; 070-18-000011	BB Umesh	215.35	7,243.00	15,59,780.05	4,57,368	20,17,148	7,647.97	16,46,990	3,70,158
5	Development of roads and drains at 8th cross in Rajeswari Nagara W-70; 070-18-000015	BB Umesh	215.35	7,243.00	15,59,780.05	4,57,368	20,17,148	7,648.45	16,47,094	3,70,054
6	Improvement to Drains at Banyan Tree Main road; 070-18-000008	BB Umesh	215.35	7,243.00	15,59,780.05	4,57,368	20,17,148	7,647.97	16,46,990	3,70,158
7	Improvement to Drains at Lake view layout and Defence colony in W-13; 013-17-000078	M/s KRIDL	127.44	5,874.52	7,48,648.83	3,95,803	11,44,452	7,354.27	9,37,228	2,07,224
	Total				1,58,78,935.36	64,04,898	2,22,83,833		1,80,70,669	42,13,164
Executive Engineer, Yelahanka										
1	Development and improvements of roads and drains in ward no.01; 001-17-000041	Lokesh R.	1,719.66	11,804.75	2,03,00,156.39	0	2,03,00,156	7,869	1,35,32,005	67,68,151
	Grand Total				3,61,79,091.75	64,04,898	4,25,83,989		3,16,02,674	1,09,81,315

Source: Information furnished by BBMP divisions

⁸⁷ Rate includes basic rate *plus* area weightage (6 per cent for drain works) *plus* tender premium, wherever applicable.

Appendix 3.23

(Reference: Paragraph 3.13/Page 104)

Statement showing avoidable expenditure due to non-utilisation of waste plastic

Sl. No.	Name of the Division	Job Code	Executed quantity of BC (in cum)	Quantity of Bitumen @ 141 kg/cum# (Col. 4 x ₹141)	Quantity of Bitumen to be reduced by using 8% plastic (8% of Col.5)	SR Rate of Bitumen **	Available expenditure (Col.6 x 7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	EE, RI-Dasarahalli	304-14-000107 / 2 nd and Final bill	408.23	57,560.43	4,604.83	58.28	2,68,369
		304-14-000108 / 2 nd and Final bill	575.48	81,142.68	6,491.41	58.28	3,78,319
		304-14-000109 / 3 rd and final bill	800.77	1,12,908.57	9,032.68	58.28	5,26,425
		304-14-000110 / 2 nd and final bill	390.12	55,006.92	4,400.56	58.28	2,56,465
		304-14-000248 / 2 nd and final bill	825.27	1,16,363.07	9,309.05	58.28	5,42,531
2	EE, RI-West	304-14-000226 / 1 st and Final Bill	480.91	67,808.31	5,424.66	58.28	3,16,149
		304-14-000199 / 2 nd and Final bill	859.52	1,21,192.32	9,695.38	58.28	5,65,048
		304-14-000197 / 1 st and part bill	1,459.29	2,05,759.89	16,460.79	58.28	9,59,335
3	EE, RI, Bommanahalli	304-14-000194 / 2 nd and Part bill	381.03	53,725.23	4,298.02	58.28	2,50,489
		304-14-000086 / 3 rd and Final Bill	1,253.79	1,76,784.39	14,142.75	58.28	8,24,240
		304-14-000090 / 2 nd and Final Bill	695.00	97,995.00	7,839.60	58.28	4,56,892
		304-14-000259 / 2 nd and final bill	792.65	1,11,763.65	8,941.09	58.28	5,21,087
		304-14-000088 / 2 nd and Part bill	1,894.96	2,67,189.36	21,375.14	58.28	12,45,743
		304-14-000092 / 2 nd and Final Bill	1,124.94	1,58,616.54	12,689.28	58.28	7,39,531
		304-14-000253 / 3 rd and Final Bill	557.66	78,630.06	6,290.40	58.28	3,66,604
	Total						82,17,227

#The quantity of Bitumen requirement per Cum of Bituminous concrete would be 141 Kg (vide item No. 22 of chapter 21-Material requirement details of PWD SR 2013-14).

**SR rate of Bitumen vide item 98 is ₹53.971 (Material component of PWD SR 2013-14) + 8% Area weightage = ₹58.28

Source: Information furnished by BBMP divisions

Appendix 3.24 (a)

(Reference: Paragraph 3.14/Page 106)

Statement showing short deduction of royalty due to application of incorrect constant

(Amount in ₹)

Sl. No.	Name of the Division	No. of works	Royalty recovered	Royalty recoverable	Short recovery
1	Rural Infrastructure Division, Rajarajeshwari Nagar	7	1,21,18,644	2,01,07,245	79,88,601
2	Executive Engineer, ward division, Dasarahalli	11	3,90,098	9,17,956	5,27,858
Total					85,16,459

Source: Information furnished by BBMP divisions

Appendix 3.24 (b)**Statement showing short deduction of royalty due to application of incorrect rates**

(Amount in ₹)

Sl. No.	Name of the Division	No. of works	Royalty recovered	Royalty recoverable	Short recovery
1	Rural Infrastructure Division, Bommanahalli	11	19,68,940	53,18,495	33,49,555
2	Rural Infrastructure Division, Dasarahalli	10	17,52,652	34,93,519	17,40,867
3	Rural Infrastructure Division, East	6	9,79,468	17,55,093	7,75,625
4	Executive Engineer, ward division, Yelahanka	8	17,85,850	40,26,684	22,40,834
Total					81,06,881

Source: Information furnished by BBMP divisions

Appendix 3.24 (c)**Statement showing non-recovery of royalty**

(Amount in ₹)

Sl. No.	Description of the work	No. of works	Non recovery of royalty	Royalty recoverable
1	Comprehensive Development of roads and drains in W-139, 140 and 141 Package 2 (2017-18) Executive Engineers, Rural Infrastructure divisions, Chamarajapet	10	48,29,414	48,29,414
Total				48,29,414

Source: Information furnished by BBMP divisions

Appendix 3.25

(Reference: Paragraph 3.15/Page 108)

Non-payment of property tax by BMRCL

(Amount in ₹)

Year	Property tax (PT) payable	Interest @ 2 per cent per month on PT*	PT + Interest	Remarks
2014-15	4,05,108	4,86,130 (60 months)	8,91,238	PT for vacant land
2015-16	4,05,108	3,88,904 (48 months)	7,94,012	
2016-17	1,48,49,425	1,06,91,586 (36 months)	2,55,41,011	PT for building – Calculation given below
2017-18	1,48,49,425	71,27,724 (24 months)	2,19,77,149	
2018-19	1,48,49,425	35,63,862 (12 months)	1,84,13,287	
Total	4,53,58,491	2,22,58,206	6,76,16,697	

* Year-wise interest calculated from the date of PT due up to March 2019

Source: Information furnished by BBMP

Calculation of Property Tax for one year

(Amount in ₹)

Specification	Tax to be levied	Tax actually levied
Built up area	1,94,396 Sq. ft.	1,94,396 Sq. ft.
Service area @ 25% of built up area	NA	48,599 Sq. ft.
Monthly Unit Area Value	₹25/ Sq. ft.	12.50/Sq. ft.
Annual tax payable	4,85,99,000 [¥]	2,12,62,003 ^β
Depreciation (3 per cent)	14,57,970	6,37,862
Net Annual Tax Payable (NATP)	4,71,41,030	2,06,24,201
Property Tax (@ 25 per cent of NATP)	1,17,85,258	51,56,050
Cess (@ 26 per cent)	30,64,167	12,37,452
Tax Payable for one year	1,48,49,425	63,93,502

$$^{\text{¥}} 1,94,396 (\text{BUA}) * 25(\text{MUAV}) * 10 = 4,85,99,000$$

$$^{\text{β}} 1,45,797 * 12.50 * 10 = 1,82,24,625$$

$$48,599 * 6.25 * 10 = 30,37,438$$

$$\text{-----}$$

$$2,12,62,003$$

$$\text{-----}$$

Appendix 3.26

(Reference: Paragraph 3.16/Page 110)

Statement showing the licence fees collected without deducting scrutiny fee for the period 2014-15 to 2017-18 by BBMP

(Amount in ₹)

Zonal offices of ADTP	Period	Number of building plan sanctioned	Licence fee collected	Scrutiny fees collected in excess along with application or demanded and collected with other fees
(1)	(2)	(3)	(4)	(5)
West	2014-15 to 2017-18	2,648	17,21,89,061	86,09,454
RR Nagar	2014-15 and 2017-18	5,220	21,59,25,206	1,97,45,027
Yelahanka	2014-15 to 2017-18	2,791	19,38,61,122	99,55,495
Dasarahalli	2014-15 to 2017-18	361	2,18,17,511	21,94,027
Total		11,020	60,37,92,900	4,05,04,003

Source: Information furnished by BBMP divisions

Appendix 3.27

(Reference: Paragraph 3.17/Page 110)

Statement showing the details of penalty for premature withdrawal of fixed deposits

Sl. No.	Name of the scheme	Amount of Fixed Deposit	No. of days at the time of premature withdrawal	Rate of interest (%) ***	Interest to be earned for pre. closure period	Actual interest credited by Banks	Penalty for premature withdrawal (6-7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Cess Amount	1,00,00,000	248	7.75	5,26,575	4,43,508	83,067
2	JNNURM BSUP- Mysuru - I scheme	8,76,17,832	341	7.75	63,43,891	58,65,901	4,77,990
3		5,00,00,000	248	7.75	26,32,877	22,17,540	4,15,337
4	JNNURM BSUP- Mysuru - II scheme	4,00,00,000	248	7.75	21,06,301	17,74,032	3,32,269
5	General Receipts- rent amount	6,00,00,000	248	7.75	31,59,452	26,61,048	4,98,404
6	IHSDP Scheme	7,00,00,000	248	7.75	36,86,027	31,04,550	5,81,477
7		3,75,00,000	305	7.75	24,28,510	20,71,182	3,57,328
8		2,18,61,666	269	7.75	12,48,661	11,40,811	1,07,849
9	Slum improvement scheme	6,57,13,374	341	7.75	47,57,918	43,99,254	3,58,664
10		1,20,00,967	277	7.75	7,05,838	6,45,990	59,848
11		7,50,00,000	324	7.75	51,59,589	43,88,842	7,70,747
12		7,50,00,000	324	7.75	51,59,589	43,88,842	7,70,747
13		4,00,00,000	248	7.75	21,06,301	17,74,032	3,32,269
14		2,00,00,000	248	7.75	10,53,151	8,87,016	1,66,135
15		2,50,00,000	305	7.75	16,19,007	13,80,788	2,38,219
16		7,50,00,000	305	7.75	48,57,021	41,42,363	7,14,658
17		5,00,00,000	216	7.75	22,93,151	19,50,860	3,42,291
18	Vambay	1,54,00,000	305	7.75	9,97,308	8,50,565	1,46,743
	Total	83,00,93,839			5,08,41,167	4,40,87,124	67,54,043

***Rate of interest offered by bank for 181 to 365 days

Source: Information furnished by the Board

Appendix 3.28
(Reference: Paragraph 3.17/Page 110)
Statement showing the details of interest loss due to premature withdrawal of fixed deposits

Sl. No.	Name of the scheme	Amount of Fixed Deposit	Rate of Interest	Date of Investment	Date of maturity	Maturity Value	Actual Date of withdrawal	No. of days at the time of premature withdrawal	Actual Amount received	Days left for maturity	Probable interest for remaining period @ 6.9% **	Total loss on account of premature withdrawal
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Cess Amount	1,00,00,000	8	30-07-2016	30-07-2017	1,08,24,322	04-04-2017	248	1,04,43,508	118	2,32,962	1,47,852
2	JNNURM BSUP- Mysuru - I scheme	8,76,17,832	8.25	29-04-2016	29-04-2017	9,50,73,029	05-04-2017	341	9,34,83,733	25	4,41,807	11,47,489
3	JNNURM BSUP- Mysuru - II scheme	5,00,00,000	8	30-07-2016	30-07-2017	5,41,21,610	04-04-2017	248	5,22,17,540	118	11,64,809	7,39,261
4	General Receipts- rent amount	4,00,00,000	8	30-07-2016	30-07-2017	4,32,97,288	04-04-2017	248	4,17,74,032	118	9,31,847	5,91,409
5	IHSDP Scheme	6,00,00,000	8	30-07-2016	30-07-2017	6,49,45,932	04-04-2017	248	6,26,61,048	118	13,97,771	8,87,113
6	Slum improvement scheme	7,00,00,000	8	30-07-2016	30-07-2017	7,57,70,254	04-04-2017	248	7,31,04,550	118	16,30,732	10,34,972
7		3,75,00,000	8	03-06-2016	03-06-2017	4,05,91,206	04-04-2017	305	3,95,71,182	61	4,56,315	5,63,709
8		2,18,61,666	8	09-07-2016	09-07-2017	2,36,63,770	04-04-2017	269	2,30,02,477	97	4,21,796	2,39,497
9		6,57,13,374	8.25	29-04-2016	29-04-2017	7,13,04,771	05-04-2017	341	7,01,12,628	25	3,31,354	8,60,789
10		1,20,00,967	8.25	02-07-2016	02-07-2017	1,29,90,233	05-04-2017	277	1,26,46,957	89	2,12,781	1,30,495
11		7,50,00,000	8	15-05-2016	15-05-2017	8,11,82,414	04-04-2017	324	7,93,88,842	42	6,30,326	11,63,246
12		7,50,00,000	8	15-05-2016	15-05-2017	8,11,82,414	04-04-2017	324	7,93,88,842	42	6,30,326	11,63,246
13		4,00,00,000	8	30-07-2016	30-07-2017	4,32,97,288	04-04-2017	248	4,17,74,032	118	9,31,847	5,91,409
14		2,00,00,000	8	30-07-2016	30-07-2017	2,16,48,644	04-04-2017	248	2,08,87,016	118	4,65,924	2,95,704
15		2,50,00,000	8	03-06-2016	03-06-2017	2,70,60,804	04-04-2017	305	2,63,80,788	61	3,04,210	3,75,806
16		7,50,00,000	8	03-06-2016	03-06-2017	8,11,82,414	04-04-2017	305	7,91,42,363	61	9,12,631	11,27,420
17		5,00,00,000	8	31-08-2016	31-08-2017	5,41,21,610	04-04-2017	216	5,19,50,860	150	14,73,127	6,97,623
18	Vambay	1,54,00,000	8	03-06-2016	03-06-2017	1,66,69,455	04-04-2017	305	1,62,50,565	61	1,87,394	2,31,496
	Total	83,00,93,839				89,89,27,458			87,41,80,963		1,27,57,959	1,19,88,536
										Penalty (Appendix 3.27)		67,54,043
										Interest loss (Total loss - Penalty)		52,34,493

*** Interest calculated at 6.9 per cent as per the prevailing rates of interest for Sweep in Canara Bank during April 2017
Source: Information furnished by the Board