

CHAPTER II

PLANNING AND FINANCIAL MANAGEMENT

Chapter-II: Planning and Financial Management

The State Government delayed notifying the RPWD Rules which led to delayed implementation of the Act and Rules. The Department failed to conduct a comprehensive survey covering all disabilities as mentioned in the RPWD Act due to which it did not have a database on the number of persons with various disabilities. Failure to make UDID cards mandatory and fixing a time frame to obtain UDID cards, was dissuading PwDs to go for UDID cards. The Department failed to utilise the entire funds provided for the empowerment and rehabilitation of the PwDs. The State Government failed to avail of the central assistance and therefore had to incur expenditure from out of its own sources. Without adequate monitoring mechanism, the reservation of funds in the budgetary allocations of other departments prescribed or its utilisation were not ensured, thereby depriving the rightful benefits to the disabled persons. The institutional mechanism established in the State for implementation of the provisions of the Act and Rules existing from time to time was inadequate and lacking in its efforts.

Non-conducting social audit and periodical internal audit to ensure adherence to its policies, plans and guidelines prescribed for implementation of the schemes led to ineffective monitoring of implementation of the Act by the office of State Commissioner.

2.1 Planning

Planning ensures efficient utilization of resources, timely compliance to policies, preparedness in execution of schemes and facilitates informed decision making. It involves stakeholder engagement and setting clear objectives and targets.

Office of State Commissioner for RPWD Act in-coordination with Department should list specific, measurable goals and targets. Planning should also include a reasonable time frame for these tasks to be accomplished as implementation of Act needs coordination of both the offices. Audit observed lack of coordination between both the offices as a result of which, pace of implementation of the provisions of the Act was slow such as delay in notification of rules, non-conducting survey of disabled persons, delay in issue of Unique Disability ID (UDID) cards for Persons with Disabilities, non-establishment of District Early Intervention Centres, non-framing Corporate Social Responsibility policy to ensure better infrastructural facilities in schools as detailed in succeeding paras.

2.1.1 Delay in notification of State Rules

Section 101 of the RPWD Act stipulated framing of Rules by the State Governments for carrying out the provisions of the Act, not later than six months from the date of the commencement of the Act. Audit observed that the State Government had notified the Karnataka Rights of Persons with Disabilities Rules, 2019 in August 2019 after a delay of more than two years. Consequently, the implementation of the provisions of the revised Act and Rules were delayed. This indicates that the State Government had not

accorded adequate priority for welfare of differently abled persons. The State Government (May 2023) while accepting the finding stated that lack of expertise in the field of disability and inexperience in newly identified disabilities caused delay in framing the said rules.

2.1.2 Survey for identification of persons with specific disabilities

As per Ministry of Statistics and Programme Implementation (GoI), the main objective of the “Survey of Persons with Disabilities” is to estimate indicators of incidence and prevalence of disability, cause of disability, age at onset of disability, facilities available to the persons with disability, difficulties faced by persons with disability in accessing public building/public transport, arrangement of regular care giver, out of pocket expense relating to disability, etc.

Following the announcement in the budget speech for 2018-19 for provision of ₹5 crore for survey of disabled persons covering all the 21 disabilities, the State Government accorded (September 2018) sanction to incur ₹5 crore for conducting the survey. This survey would enable creation of a database of PwDs.

Audit observed that neither the Government nor the State Commissioner had prescribed any guidelines for conducting the survey. Capturing details of all types of disabilities required the services of medical experts. The Department without engaging any experts conducted (February-March 2021) the survey through Village Rehabilitation Workers² (VRWs) at Gram Panchayat (GP) level and captured details of eight to nine disabilities instead of 21 disabilities. Further, in Bengaluru Urban district, the survey conducted was negligible as only 3,860 disabled persons were surveyed as against 2.74 lakh disabled persons as per Census 2011. The incomplete coverage rendered the survey ineffective and did not serve the intended purpose. As a result, the Department did not have comprehensive data on the number of persons with each of the 21 disabilities identified under the RPWD Act even after six years of the Act coming into force.

Further, Section 17 (a) of the RPWD Act mandates the appropriate Government and local authorities to conduct survey of school going children once in every five years for identification of children with disabilities, ascertaining their special needs and the extent to which these are being met. The first survey, to be conducted within a period of two years from the date of commencement of this Act, is yet to be done (March 2023). The State Government did not offer its comments. The failure of the Government to carry out the survey results in a large population of persons with disability being deprived of welfare measures which would empower them.

² A disabled person in the 18-45 age group, who studied up to class 10 and is staying within that gram panchayat, is appointed as VRW.

2.1.3 Non-availability of database

The PwD and RPWD Acts provide for creating educational, employment, and rehabilitation opportunities by the State Governments, which are being carried out through implementation of the various schemes. Consequently, the Department is required to maintain data regarding the number of PwDs in the State, the benefits availed from Government including scholarships, pensions and other financial assistance for setting up projects, and the details for various schemes introduced by the Central and State Governments *etc.*

Audit observed that the Department did not have a comprehensive database of the PwDs, the schemes implemented, the benefits availed *etc.*, which would have enabled the planning process, monitoring and decision making.

The State Government stated that Department had decided to implement all the beneficiary-oriented schemes through online portal.

The reply of the Government does not address the requirement of the database of PwDs which would enable smoother and official implementation of the schemes for PwDs.

2.1.4 Delay in issue of Unique ID for Persons with disabilities

GoI launched (March 2016) a project *viz.*, Unique ID for Persons with Disabilities (UDID) with a view to create a national database and build a holistic end-to-end integrated system for issuance of Universal ID and Disability Certificates for PwDs with their identification and disability details.

The Application Software provides an online platform for issuance of disability certificates. The project would encourage transparency, efficiency and ease of delivering the Government benefits to PwDs and also help in monitoring of physical and financial progress of beneficiary at all levels of hierarchy– *i.e.*, village level, block level, District level, State level and National level. The database captures personal details, identity details, disability details (type of disability, *per cent* of disability *etc.*), education status, employment details, Income level (BPL/ APL, *etc.*) scheme related details *etc.*

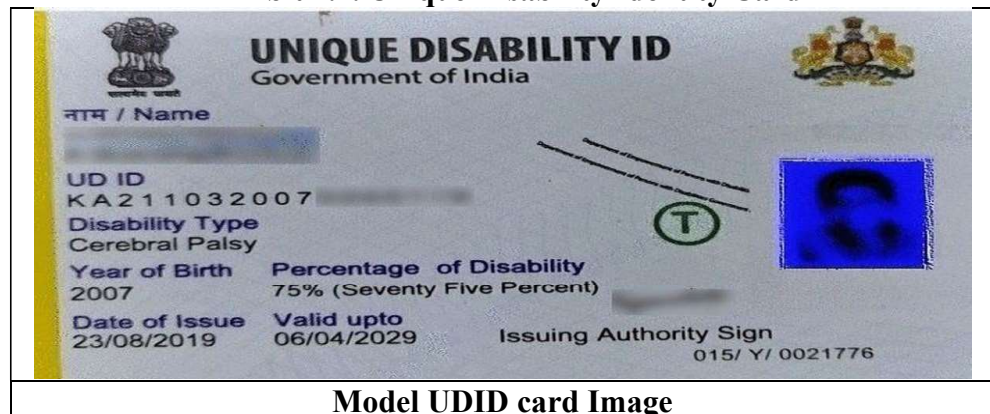
PwDs are required to register with the UDID portal. Once registered, after the login is complete, PwDs will be able to apply online for Disability Certificate and UDID card and will also be able to track the status of their application. PwDs can also request for renewal of Disability Certificate/UDID Card and request for another card in case of loss of their UDID Card. PwDs can download and print the copy of their respective Disability Certificate/UDID Card.

One of the unique features of UDID shall be the ability to locate their Chief Medical Officer Office/Medical Authority for assessment of disability, District Welfare Officer to receive assistance and to know about the various schemes for Persons with Disabilities besides, viewing latest news/announcements pertaining to disabilities.

Disability Certificate Issuing Authorities (CMO Office/Medical Authority) will use this application to record the details of Persons with Disabilities (PwDs) and issue Disability Certificate/UDID Card electronically. Application from the PwD will be received by the CMO Office/Medical Authority. After necessary verification, the PwDs will be referred to designated Specialist/Medical board for disability assessment and once the assessment is over, the assessment details are submitted and Disability Certificate/UDID Card will be issued electronically. As assessment has to be done by the CMO, which will take time, automating Disability Certificate/UDID Card issue process will significantly reduce the time and ensure timely delivery of the Disability Certificate/UDID Card. Sample image of UDID is shown in **Exhibit 2.1**

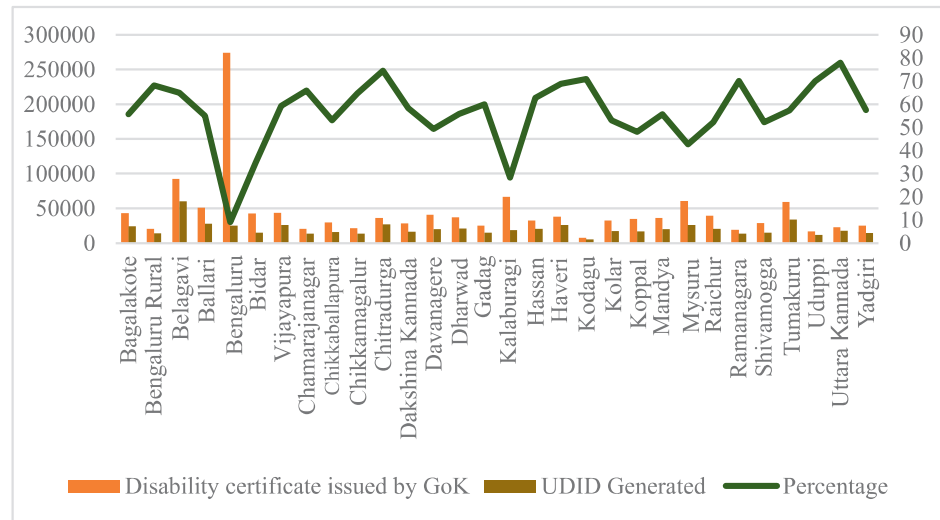
District Welfare Officer/District Social Welfare Officers shall use the UDID portal for facilitating PwDs in getting Disability Certificate/UDID Card by means of providing application receiving counter, facilitating in camps. The web portal would also facilitate smooth implementation of schemes meant for PwDs.

Exhibit 2.1. Unique Disability Identity Card



In Karnataka UDID project commenced in April 2019, Audit observed that the pace of implementation of UDID project in the State was slow. As of 31 December 2022, only 46 per cent of the differently abled persons were issued with UDIDs in the State.

The district-wise status of UDIDs issued as of 31 December 2022 is shown in **Chart 2.1**



Source: Information furnished by the Department

Analysis showed that while Uttara Kannada district topped the list with an achievement of 78 per cent of applications, Bengaluru Urban district which has a population of 2.74 lakh PwDs occupied the last position with a dismal performance of nine per cent. The Department also failed to initiate action to link benefits/concessions availed with UDID as suggested by GoI and practiced by other States (Gujarat and Uttar Pradesh).

The State Government, (May 2023), while mentioning that 8.11 lakh out of 9.90 lakh received applications were disposed of, stated that a joint circular was issued (August 2022) for expeditious distribution of Unique Identity Card after holding a meeting with the officials of Health and Family Welfare Department and a nodal officer was appointed by the Department for the progress of this project.

While the State Government's strides in processing applications for the Unique Identity Card are notable, the fact remains that 1.79 lakh applications are still pending without disposal. A comprehensive review of the process, transparency, accountability, and effectiveness of implemented measures is imperative. This scrutiny is essential to offer a thorough response and to ensure efficient delivery of quality services to the disabled.

Recommendation 1: The State Government should prepare comprehensive data base by conducting a detailed survey with expert engagement capturing details of PwDs under 21 categories. It should also ensure that all the identified PwDs are issued with Unique ID cards with consent linking to Aadhaar for DBT under State/Central Scheme.

2.1.5 Corporate Social Responsibility

Corporate Social Responsibility (CSR) is a strategic philanthropy linked with responsibility and veering towards community development through various projects and looking beyond financial performance, and to integrate social and environmental concerns into their strategic management. The Companies Act,

2013 mandates providing a contribution of two *per cent* of the average net profits (for companies having ₹5 crore as net profit for a year). One of the suggested areas of activity as per Schedule VII was promoting special education and employment enhancing vocation skills especially among the differently abled and livelihood enhancement projects.

Audit scrutiny revealed that CSR funds for special educational schools were primarily concentrated in Bengaluru with only seven institutes receiving grants amounting to ₹207.65 crore during 2016-17 to 2021-22.

The Department had neither framed any guidelines to ensure equitable distribution of funds across the State nor encouraged corporates to invest in areas outside Bengaluru. This limited the improvement of infrastructure and access to education for differently abled individuals.

Illustration

In one case of misuse of CSR funds, Karnataka Welfare Association for Blind, Bengaluru (KWAB), which is presently taking care of 37 visually impaired students, had paid a social activist/consultant ₹13.37 lakh, a whopping 45 per cent of the total CSR fund of ₹ 33.00 lakh (Cheque number: 607261 dated 26-07-2017 for ₹13,36,500) received by it. Even TDS was deducted before making payment. The consultant helps the corporates in disbursing CSR funds on commission basis. The consulting fee was returned to KWAB later (023981 dated 16-07-2018 ₹13.37 lakh) only after filing FIR (April 2018). Audit noticed that legal opinion was taken before paying fee demanded by consultant and legal experts had mentioned that it was not proper for the association to pay the said percentage or anything in excess of 10 to 15 per cent.

The State Government stated that office of State Commissioner had requested (March 2023) all the industrial sectors, banking sectors to create platform for CSR support for PwDs and a meeting also was being convened with lead bank managers and other corporate sectors to formulate guidelines to ensure the proper utilisation of CSR fund.

While the State Government's initiative to encourage CSR support for PwDs is a step in the right direction, there is a need for accountability, and accessibility in the formulation and implementation of these initiatives. By addressing these considerations, the government can ensure that CSR funds are utilised effectively to improve the lives of PwDs and promote inclusivity and equality in society.

2.2 Institutional Framework

For effective implementation of the RPWD Act, it is essential to have an efficient institutional structure. This required a revamp of the Department by posting technical persons having knowledge (persons possessing Bachelor's/Post Graduate degree in Rehabilitation Counselling, Social Work, Counselling, Psychology, Special Education or related field, with four-five years' experience working with students/people with designated disabilities

and program coordination) in disability related issues at least on outsourcing basis as was done in the UDID Project. This was, however, not done by the Department.

The institutional framework existing in the State apart from the State Commissioner is indicated in **Table 2.1**. Audit observed that the State Government belatedly constituted the committees required as per the Act. Further, meetings were not held regularly which led to non-consideration of important issues needing immediate attention such as creating awareness about the Act, recommend/monitor action taken to ensure accessibility, non-discrimination for PwDs, design disability-wise specific policies and programmes *etc.*

Table 2.1: Status of institutional structure overseeing the implementation of RPWD Act as on January 2023

Sl. No.	Section of the Act	Committee (Chairperson)	Purpose	Remarks
1	66	State Advisory Board (Minister in charge of the Department)	To advise the State Government on legislation, programmes, projects and to facilitate the continuous evolution of a comprehensive policy for the empowerment of PwDs and the full enjoyment of rights	Constituted in March 2018. Conducted only one virtual meeting in July 2020. No follow-up action is taken thereafter on the decisions taken in the meeting.
2	72	District Level Committee on disability	To perform such functions as prescribed by State Government	Formed between October 2019 and November 2020 in 27 districts of the State, and meetings were conducted in 10 districts out of 11 test checked districts.
3	79(7)	State Level Advisory Committee comprising of not more than five members drawn from experts in the disability sector	To assist the State Commissioner in such manner as may be prescribed by the State Government	Constituted in December 2018. The Committee conducted a meeting only once in June 2019.
4	23	Grievance Redressal Officer	To register grievances/complaints, investigate it and take up the matter with the establishment for corrective action.	No Grievance Redressal Officer was appointed.

Source: Information furnished by the Department

The State Government stated that proposal was submitted to hold State Level Advisory Board and all Departments concerned were instructed to obtain compliance reports on the issues discussed in meeting held in July 2020. However, compliance reports are yet to be received. Further, it was also stated that District Level Committees were set up in 30 districts and all District Level Committees were directed to submit progress reports to State Commissioner.

The office of the State Commissioner for RPWD Act had also conducted the State Level Advisory Committee meeting (August 2022) at the All-India Institute of Speech and Hearing (AIISH) Mysuru to discuss the issues for implementation of the Act.

In respect of appointment of Grievance Redressal Officer, State Government stated that following issue (January 2023) of a circular directing Departments/Boards/Corporations/Commissions to appoint a Grievance

Redressal Officer as per the provisions of the Act, most of the State Government Departments Boards and Corporations had appointed the grievance redressal officers.

From the above it is evident that actions were taken only at the instance of audit which indicates that institutional intervention of the Department was not effective / or absent for the implementation of the various schemes.

2.2.1 State Commissioner for PwDs

2.2.1.1 Appointment of State Commissioner

As per provisions of Section 79 of the Act, there shall be a State Commissioner for PwDs for the implementation of this Act. After the completion of the term of the State Commissioner in February 2021, the Director of the Empowerment of Differently Abled and Senior Citizens is functioning as in-charge Commissioner. Even though notifications are being issued from time to time, the post is yet to be filled (May 2023).

As per Section 60 of PwD Act, 1995 and Section 79 of the RPWD Act 2016, 'a person shall not be qualified for appointment as the State Commissioner unless he has special knowledge or practical experience in respect of matters relating to rehabilitation'.

Audit also noticed that since inception of the Office of the State Commissioner for PwDs in January 1999, only 5 out of 17 officers appointed as Commissioners were persons with special knowledge or practical experience in matters relating to rehabilitation. The remaining 12 were officers of the State Government, such as Principal Secretaries and Directors. Even the post of Assistant Commissioner was being filled up from other Departments. Thus, the objective of Act to appoint specially qualified officers to the top management was not adhered to on many occasions.

The State Government stated that as the applications for eligible candidates were invited for the post of State Commissioner, filling the State Commissioner Post is under process. However, the fact remains that office of State Commissioner has remained vacant for the last 27 months, since February 2021.

2.2.1.2 Functioning of the State Commissioner

(a) As per Section 80 of the RPWD Act, the State Commissioner shall (a) identify, *suo moto* or otherwise, provision of any law or policy, programme and procedures, which are inconsistent with this Act, and recommend necessary corrective steps; and (b) inquire, *suo moto* or otherwise deprivation of rights of PwDs and safeguards available to them in respect of matters for which the State Government is the appropriate Government and take up the matter with appropriate authorities for corrective action.

As per Section 81, whenever the State Commissioner makes a recommendation to an authority in pursuance of Section 80, that authority shall take necessary action on it, and inform him of the action taken within three months from the date of receipt of the recommendation and in case

authority does not accept a recommendation, it has to convey reasons for non-acceptance to the State Commissioner and the aggrieved person within the period of three months.

The State Commissioner as part of his duties visits the districts and reviews the implementation of the Act in force and recommends necessary corrective steps. However, the proceedings of the meetings with the district heads/authorities of the departments were not being prepared and kept on record, as a result, there was no follow up on the recommendations.

Audit further observed that the State Commissioner was not uploading the details of all the cases registered and disposed of on the website of the department on the lines of the Chief Commissioner for PwDs of GoI.

In respect of cases registered and judgements delivered, the action taken by the departments concerned on the recommendation of the State Commissioner within three months was not on record and follow up action was also not taken by the office of State Commissioner; thereby, the entire process of registering of cases and delivering of judgements had become, by and large, ineffective. The State Government did not offer its comments.

(b) Section 40 to 45 of Rights of Persons with Disabilities Act 2016 states that Chief Commissioner should formulate rules for persons with disabilities laying down the standards of accessibility for the physical environment, transportation, information and communications.

Scrutiny of the records in the office of the Commissioner, audit observed an instance of accessibility problems such as accessible pathways for PwDs, braille numbers in elevators, specific parking slots for PwDs *etc.*, in a private residential building.

The State Commissioner (September 2020) instructed the owners of the apartments to create necessary barrier free features as per RPWD Act to ensure that rights of PwDs are protected and directed the Department to issue notifications to the Local Authorities to ensure that before issuing the Occupancy Certificates to the multi-storeyed buildings, had to provide accessible pathways for PwDs, braille numbers in elevators, specific parking slots for PwDs *etc.*, and the rights of PwDs are protected.

The State Government stated that the State Commissioner for RPWD Act-directed owner of prominent residential welfare association to provide the necessary accessibility in the said building. However, the reply was silent about whether owner of the building had complied with the directions.

2.2.2 Committee for Research on Disability

In accordance with Section 6 of the RPWD Act, no person with a disability shall be made a subject of any research without the acquisition of their free and informed consent through accessible modes, means, and formats of communication, and without the prior permission of a Committee for Research on Disability. The Committee is to be constituted with the Chairperson being

an eminent person with vast experience in the field of science and medical research, along with members nominated for the purpose. The Committee shall frame guidelines on timeline and research norms subject to approval of the Government.

Audit observed that the State Government had not constituted a Committee for Research on Disability despite a lapse of two and a half years since framing of Rules. As a result, detailed guidelines prescribing the procedure to be followed for conducting clinical investigations/research through obtaining consent before making any PwD for a subject of research, were not in place.

The State Government stated that the proposal submitted by the Department (February 2023) to constitute a committee for research on disability is under process.

2.2.3 Equal Opportunity Policy

As per Section 21 of RPWD Act, every establishment is to notify equal opportunity policy for PwDs detailing measures proposed to be taken by it as per the Act and is to register a copy of the said policy with the State Commissioner. Rule 8 of the Rights of Persons with Disabilities Rules, 2017 of GoI mandate that every establishment shall publish equal opportunity policy for persons with disabilities and shall display the equal opportunity policy preferably on their website, failing which, at conspicuous places in their premises.

Every establishment (Further, the policy of private establishments having twenty or more employees and all the Government establishments) is to contain provisions for assistive devices/barrier free accessibility, appointment of liaison officer, identification of posts for PwDs and facilities and amenities to be provided for such employees.

Though the State Government brought out the Karnataka State Rights of Persons with Disabilities Rules, 2019 (KRPWD Rules) and stipulated publishing of equal opportunity policy and its display, it was silent on the other provisions of the Act mentioned above. Consequently, there was no binding on private establishments to maintain the details of PwDs appointed and facilities and amenities provided to them. Audit also observed that these establishments had not registered the copy of the policy with the State Commissioner.

On being pointed out by Audit, the State Government stated that office of the State Commissioner had issued (March 2023) a circular along with guidelines about the procedure to be followed by every establishment to publish the equal opportunity policy.

2.2.4 Authority for PwDs with high support needs

Person with disability having High Support needs means a person with benchmark disability who needs intense support - physical, psychological or otherwise, to carry out activities of daily living, access facilities/services and

to take decisions including education, employment, family, treatment, community life and therapy.

As per Section 38 of RPWD Act and Rule 14A of RPWD Rules 2017, any person with benchmark disability, who considers himself to need high support may apply to an authority, to be notified by the appropriate Government, requesting to provide high support. On receipt of an application, the authority shall refer it to an Assessment Board consisting of District Chief Medical Officer, District Social Welfare Officer, five rehabilitation specialists, Occupational therapist or Speech therapist or Clinical psychologist or Physiotherapist (as per requirement) as may be prescribed by the State Government. The Assessment Board invites the applicant for clinical assessment and sends a report to the authority certifying the need of high support and its nature and on receipt of a report, the authority shall take steps to provide support in accordance with the report.

Audit observed that the KRPWD Rules neither notified the authority to whom a person with benchmark disability could apply for high support requirement nor had specified the procedure to be adopted in such instances. This omission resulted in depriving the persons with benchmark disabilities of high support.

The State Government (May 2023) stated that it had notified (November 2022) the authority and assessment board as per the provisions of the Act to provide high support to the needy disabled persons. Further, it was stated that the office of State Commissioner had also issued directions (May 2023) to district authorities to constitute the assessment boards. However, the reply is silent about whether district authorities had constituted assessment boards or are initiating steps to constitute assessment boards as per directives.

2.2.5 Human Resource Management

2.2.5.1 Inadequate Human Resources

As per the information furnished by the Director, out of the total 464 sanctioned posts, only 162 posts were filled up, and the balance of 302 posts were vacant as of 31 March 2023. The status of sanctioned strength and men in position in the Department is indicated in **Table 2.2**

Table 2.2: Status of sanctioned and working strength of the Department (2022-23)

Cadre	Sanctioned strength	Person in position	Vacant	Remarks
Director	01	01	00	These posts were temporary posts and not permanent posts and were filled up through deputation from other Departments.
Joint Director	01	01	00	
Deputy Director	02	00	02	
Assistant Director	01	00	01	
District Disabled Welfare Officers /Superintendent	35	14	21	The 21 vacant posts are managed by in charge staff and staff from WCD and other Departments

Cadre	Sanctioned strength	Person in position	Vacant	Remarks
Superintendent – Special Schools	08	00	08	-
Non-Gazetted Assistants	12	05	07	-
Programme Assistants / First Division Assistants	51	32	19	06 posts of Programme Assistants are filled through deputation
Graduate Assistants	34	15	19	-
Vocational/Computer Teachers	09	01	08	-
Second Division Assistant / Warden / Storekeeper	39	19	20	-
Others	271	74	197	-
Total	464	162	302	-

Source: Information furnished by the Department

As can be seen from the above, 60 *per cent* of the vacant posts in the cadres of DDWO/Superintendent were filled up either through in charge arrangements or through deputation. The Superintendent post in all the special schools were vacant. Similarly, the posts of Director, Joint director, Deputy directors are filled through deputation from other Departments. As a result, audit observed that the officers recruited as DDWO, which is a Group B post, continue to remain as DDWOs without any promotional opportunity.

Resorting to in charge or stopgap arrangements, especially at the district level in Departments which deal with the vulnerable sections of the society may slow down the effective functioning of the departments in implementation and monitoring the activities as laid down in the Acts/Rules.

The State Government stated (May 2023) that action would be taken to fill up all the vacant posts as per norms.

2.2.5.2 Capacity Building

As per Section 47 of the RPWD Act, mandatory training is to be imparted on disability rights in all courses for training of stakeholders and care providers such as Asha workers, Anganwadi workers, colleges and University teachers, doctors, nurses, para-medical personnel, rural development officers *etc.*, on caregiving and support.

This required the State Government/Department to prepare suitable plan of action to conduct the necessary trainings for all the concerned, coordinate with the Education Department to ensure that disability as a component was introduced in education courses at all levels and associate with research institutions to design courses specially for the parents and family members to train them to effectively handle PwDs and develop communication and language skills in their children.

Audit observed that neither the State Government nor the Department had initiated any such measures to ensure compliance with the provisions of RPWD Act. As a result, disability as a component in education courses was

not introduced, and training courses for parents and family members to effectively handle PwDs were not framed.

The State Government stated that the first batch of District Welfare Officers were trained in Administrative Training Institute (ATI) Mysuru during 2022-23. Besides, it was also proposed to establish Sheltered workshop to provide vocational training to persons with intellectual disability.

2.2.6 Internal Control

Internal controls refer to the systematic review of procedures framed by the Department to comply with Act/Guidelines to ensure adherence to its policies and plans and the overall purpose of internal control is to help the Department to achieve its mission and to accomplish goals and objectives.

Audit observed absence of internal controls and deficiencies in the monitoring system, which led to non-compliance of various provisions of the Act despite lapse of more than six years since its introduction in December 2016. Detailed observations are brought out in the succeeding paragraphs in this chapter.

2.2.6.1 Social Audit and Internal Audit

Section 48 of the RPWD Act mandates the appropriate Government to undertake social audit of all general schemes and programmes involving the PwDs to ensure that the scheme and programmes do not have an adverse impact upon them and requirements and concerns of PwDs are taken into account. Audit observed that the State Commissioner had not forwarded any proposals to the Government for conducting social audit during the period under review.

Further, periodical internal audit of district offices and 211 schools/institutions working under the jurisdiction of DEDASC were not conducted to ensure adherence to its policies and plans at periodical intervals.

Audit also observed the State Government had not issued instruction to monitor the functioning of these institutions periodically. However, the department was conducting annual inspections to assess the eligibility of schools/institutions for release of grants on regular basis.

The State Government, while accepting audit observation, stated that as the State Commissioner officer and the Directorate DEDSC did not have separate audit wing, the internal audit of the district offices was not conducted at regular intervals and stated that steps would be taken to establish separate audit wing in the Directorate.

2.2.6.2 Absence of Standard Operating Procedure Manual

Since the Department deals with different types of institutions to cater to the needs of the PwDs, a Standard Operating Procedure Manual ought to have been prepared by the Department to ensure uniform standards across institutions serving PwDs. This manual should detail qualifications for

teaching and non-teaching staff, classroom designs, and seating arrangements suitable for students with disabilities. Additionally, it should specify required physiotherapy equipment, such as trampoline, balance ball, CP chair, cycle/walker, physiotherapy tables and finger ladders accessibility features for school and hostel structures, and appropriate teacher-to-pupil ratios based on disability types. Furthermore, the manual must address syllabus development for various disability categories and establish regular internal audit schedules for institutions, including DDWO offices, within the Department's jurisdiction.

Audit observed that the Department had not initiated steps to prepare such a manual for all stakeholders (NGOs) involved in it. Consequently, different institutions were following different types of practices in teaching methods especially when dealing with Intellectual Disability students as discussed earlier, besides not complying with the minimum accessibility features in buildings such as ramp with railings and specially designed toilets for disabled children.

Recommendation 2: The State Government should strengthen the institutional mechanism to address the needs of the PwDs and ensure that provisions of the Act/Rules are strictly followed through identified and notified authorities for speedy implementation of RPWD Act, 2016.

2.3 Financial Management

The budget allocation, releases, and expenditure thereon by the DEDASC during the period 2017-18 to 2022-23 is indicated in **Table 2.3**.

Table 2.3: Budget Allocation, Releases and Expenditure

(₹ in crore)

Year	Budget provision	Releases	Expenditure	Savings	Per cent of savings to releases
2017-18	198.10	198.10	168.72	29.38	15
2018-19	162.04	162.04	138.96	23.08	14
2019-20	195.46	186.14	160.00	26.14	14
2020-21	199.38	199.38	167.81	31.57	16
2021-22	177.81	177.40	168.20	9.20	05
2022-23	254.57	253.89	235.31	18.58	07
Total	1,187.36	1,176.95	1,039	137.95	12

Source: Information furnished by the Department

Audit observed that non-utilisation of funds under various schemes such as Aadhara, Niramaya, distribution of motorised vehicles *etc.*, were the reasons for savings.

Major schemes along with details of expenditure for the period 2017-18 to 2022-23 being implemented by the State Government are detailed in **Table 2.4**.

Table 2.4: Details of Major Schemes implemented by the Government.

(₹ in crore)

Sl. No.	Name of the Scheme	Objective of the Scheme	Funds released	Actual expenditure
1	Child Centric Scheme	Grants based on students' strength under Child Centric Scheme are provided to NGOs running residential and non-residential Special schools.	362.71	333.61
2	1982 GIA Scheme	GIA in the form of salaries on par with State Government Teachers is provided to Organizations imparting special education.	96.88	96.88
3	Niramaya Health Insurance Scheme	The scheme provides the beneficiaries with medical insurance coverage up to ₹1.00 lakh per year based on onetime payment of ₹250 as premium.	0.31	0.25
4	Adhara Scheme	ADHARA loan scheme is being implemented to enable the disabled people to take up self-employment and live a life. Under this scheme, 50 per cent bank loan and 50 per cent subsidy is provided by the Department	14.32	10.70
5	Motorized Two-Wheeler for Persons with Physically Disability	Persons in the age group of 20-60 years with severe physical disabilities and hailing from families with income less than ₹2.00 lakh per annum will be provided motorized two wheelers once in a life time, to the eligible beneficiaries	75.93	75.93
6	DDRC Scheme	The main objective of the programme is to identify and provide comprehensive total rehabilitation service at the doorstep of the beneficiaries under single window system.	14.05	14.16
7	Aids and Appliances to disabled persons:	Under this scheme, aids and appliances are distributed to the Persons with Disability whose family income is less than ₹11,500/- per annum in rural areas and ₹24,000/- in urban areas.	14.63	13.09
		Total	578.83	544.62

Source: Information furnished by the Department

The deficiencies in implementation of the schemes are discussed in the subsequent chapters.

2.3.1 Constitution of State Fund for PwDs.

As per Section 88 of RPWD Act, 2016, the State Government has to constitute a State Fund for persons with disabilities which should be utilised and managed as per the procedure prescribed by the State Government in consultation with the Comptroller and Auditor General of India.

As per Rule 41 of KSRPWD 2019, all sums received by way of grant, gifts, donations, benefactions, bequests or transfers and all sums received from the State Government including grants-in-aid are to be credited to the State Fund created and utilised and managed in the areas which are not specifically covered under any scheme and where any programmes of the State

Government are not adequately funded under any scheme or programme of the Central Government.

Audit observed that the State Fund for persons with disabilities had not been constituted. Records indicated that the Department had not initiated any steps to appraise the State Advisory Board who in turn will advise and make recommendations to the State Government to issue notification for constitution of State Fund for PwDs.

The State Government stated that a Government Order was issued in March 2020 for constitution of State Fund for PwDs and necessary guidelines are being prepared for implementation of the scheme.

2.3.2 Reservation in schemes and development programmes

Section 37 of RPWD Act mandates the appropriate Government and local authorities to make schemes in favour of persons with benchmark disabilities by notification to provide for five *per cent* reservation in allotment of agricultural land and housing, poverty alleviation and other development schemes, and allotment of land on concessional rate for the purpose of housing, shelter, occupation, business, enterprise, recreation centres and production centres. The State Government reiterated (August 2018) that all Urban local bodies have to mandatorily allot five *per cent* of their budget for PwDs.

Audit observed that the Department did not possess the data of the beneficiaries who had availed the benefits under various schemes and programmes as the local authorities had not prepared and forwarded their action plans to the Department. Further it was seen that the Department did not have a system in place to monitor the mandatory allotment of funds and its utilisation thereon. Hence, even Department could not ascertain whether the stipulated five *per cent* reservation was being adhered to during the implementing the schemes. The State Government did not offer its comments.

Illustration***Study on mandatory allotment and utilisation of five per cent of budget for PwDs by the office of State Commissioner***

To ascertain the compliance and implementation of reservations prescribed as per the extant provisions of the Act, the State Commissioner had conducted (August-September 2019) a study with the support of Dhvani Foundation, Bengaluru in Davanagere and Koppala districts. The study revealed that only 0.75 per cent of funds was utilised for the benefit of PwDs from the overall budget approved/released under poverty alleviation and other development programmes. While the Rural local bodies (Zilla Panchayats and Taluk Panchayats) utilised four per cent of funds, the line Departments had utilised only 0.51 per cent. The study further noted that the benefits given were not spread across all types of disabilities and most deserving types of disabilities (Mental health and hearing impaired) were neglected. The five per cent budget reservation did not figure in any monitoring and reporting system. The study also observed that there were no significant efforts to raise the awareness among PwDs of their rights and entitlements and the field functionaries were also not suitably trained.

Recommendation 3: The State Government should ensure that local authorities make the mandatory contributions and all disabilities are covered.

2.3.3 Non-availing of Central Assistance

GoI has been implementing various schemes for providing financial assistance for undertaking various activities particularly relating to rehabilitation and provision of barrier-free accessibility features. Grant-in-aid is provided to State Governments and various bodies set up by the Central and State Government including autonomous bodies and Universities.

Further, audit also observed that there was loss of central assistance as Department had not availed Central grants in respect of first two schemes, and in respect of other four schemes, there was potential loss of central assistance as Department had not implemented it, thereby, depriving beneficiaries of intended objectives of the central schemes as detailed in **Table 2.5**.

Table 2.5: Non-availing of Central Assistance and Potential loss of Central Assistance

Sl. No.	Name of the Scheme	Objectives	Audit Remarks
1	Central Sector Scheme of "Support for establishment / modernisation / capacity augmentation of Braille Presses".	The GoI launched the Central Sector Scheme of "Support for establishment / modernization / capacity augmentation of Braille Presses" in November 2014.	The Department procured (June 2018) high speed computerised Braillo Embosser at a cost of ₹71.40 lakh to replace existing Braille Embosser (Braillo 400 SR) purchased during 2005 for use of Government Braille Printing Press, Mysuru. However, the Department did not submit any proposal for purchase of the said equipment under the scheme and consequently failed to avail central assistance.

Sl. No.	Name of the Scheme	Objectives	Audit Remarks
2	Grant to the State Governments/UTs infrastructure facilities under Scheme for Implementation of the Rights of Persons with Disabilities Act, 2016 (SIPDA).	GoI offered (2016) a one-time grant to the State Governments/Union Territories under SIPDA for providing infrastructure facilities to the Office of the State Commissioner.	The State Government did not avail of this assistance and spent (March 2020) ₹27.50 lakh out of its own budget for providing infrastructure facilities to the Office of the State Commissioner. The State Government stated that under SIPDA scheme, there was no opportunity for renovation of the office of the State Commissioner for RPWD Act-Karnataka, hence an amount of ₹27.50 lakh was incurred from state fund for renovation of this office. The reply is not acceptable as the GoI guidelines provided for the same as a onetime grant.
3	Awareness Generation and Publicity scheme.	The GoI launched the (revised in 2015-16) with the objective of giving wide publicity, including event-based publicity through electronic, print, film media, multimedia for the schemes, programmes being run by different departments.	The Department did not implement the scheme in the State and thereby the eligible institutions were deprived of central assistance.
4	Assistance to disabled persons for purchase/fitting of aids and appliances (ADIP Scheme).	The main objective of the scheme is to assist the needy disabled persons with modern, standard aids and appliances that can promote their physical, social and psychological rehabilitation by reducing the effects of disabilities and enhance their economic potential including conduct of corrective surgeries. The beneficiaries are eligible for only those aids/appliances which do not cost more than ₹8,000 and for visually, mentally, speech and hearing or multiple disabled, the limit is ₹12,000.	The Department had not implemented the scheme in the State despite the existence of DDRCs in 16 districts. As a result, it lost the opportunity of availing central assistance. Audit observed that the Department had spent state funds of ₹12.78 crore towards purchase and distribution of assistive devices to PwDs (28,573) during the period 2016-17 to 2021-22. The State Government stated that DDRCs had not applied for grants under ADIP schemes. The reply cannot be accepted as department had failed to take proactive role in informing the DDRCs to avail of ADIP scheme benefits, as with central scheme funds in addition to State funds, more beneficiaries would be benefitted as there is always constraint on State Budget.
5	Swavlamban Chhatravas Yojana.	With a view to enhance opportunities of education at primary, secondary and tertiary levels for children and youth with disabilities who due to barriers in the built-up environment and transport system, are not able to reach their places of education, GoI introduced (2015) the scheme of Swavlamban Chhatravas Yojana. Under the scheme, central assistance of up to ₹2 crore per hostel at ₹2 lakh	State Government had not sought for proposals from the districts, voluntary organisations or educational institutions under the scheme and hence did not avail of any assistance. Consequently, the State lost the opportunity of availing central assistance to provide necessary rehabilitation measures to the PwDs. Audit observed that, 35 out of 88 institutions were functioning in rented premises. The State Government stated that as the GoI had not formulated guidelines, this scheme was not implemented in the

Sl. No.	Name of the Scheme	Objectives	Audit Remarks
		per inmate with disability as normative cost to be reviewed every three years would be provided.	State. However, reply is not acceptable as the Department had not submitted any initial proposals during 2015 and scheme was not implemented
6	Scheme of free coaching for students with disabilities.	GoI introduced (April 2017) a scheme of free coaching for students with disabilities having minimum 40 <i>per cent</i> or more disability to enable them to appear in competitive examinations / entrance examinations for admission in Engineering, Medical and Professional courses Under the scheme guidelines, fee component will be released directly to the coaching institutes in the form of GIA besides paying monthly stipend/ special allowances to students.	The State Government/Department had neither implemented this scheme in the State nor had created any awareness of the scheme for the benefit of students with disabilities. The State Government did not offer any comments.