



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

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



**Government of Telangana  
Report No. 5 of 2024  
(Performance Audit-Civil)**



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Comptroller and Auditor General of India  
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## Preface

*This Report of the Comptroller and Auditor General of India for the year ended 31 March 2022 has been prepared for submission to the Governor of Telangana under Article 151 of the Constitution of India, for being laid before the Legislature of the State.*

*The Report contains significant results of the Performance Audit on **Welfare of Building and Other Construction Workers**, covering the period from 2017-18 to 2021-22. Instances relating to the period subsequent to 2021-22 have been included wherever necessary.*

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

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

*Audit wishes to acknowledge the cooperation extended by Labour, Employment, Training and Factories Department and Telangana Building and Other Construction Workers Welfare Board at each stage of the Audit process.*



# Executive Summary

## Chapter 1: Introduction

The Government of India (GoI) enacted (August 1996) the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996 (BOCW Act) and the Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act) to provide safety, health, and welfare measures for benefit of construction workers through levy/collection of Labour Cess (Cess).

In this regard, Performance Audit was conducted to verify as to whether there was an effective system for registration of Establishments and beneficiaries; Cess assessment, collection and transfer of collected Cess to the fund was efficient; Government prescribed appropriate health and safety norms and could ensure an environment of compliance to those norms by Employers; Government implemented transparent and effective system of inspections to check evasion of Labour Cess and compliance to health and safety norms by Employers; Administration and utilisation of fund on implementation of welfare scheme by the Board was efficient and effective and as per Act and Rules framed by the State Government.

The chapter-wise Audit findings are as follows:

## Chapter 2: Planning

After completion of the term of the existing Board in October 2018, State Government constituted (March 2020) the Board with three members i.e., Secretary to Government, Labour, Employment, Training and Factories (LET&F) Department as Ex-officio Member; Commissioner of Labour as Member Convenor; and Welfare Commissioner, GoI, Ministry of Labour & Employment, Labour Welfare Organisation, Hyderabad as Member from GoI. Thus, it was functioning with only three Members contrary to the Rules which stipulated a minimum of eight members including Chairman. Annual accounts of the Board were prepared up to 2018-19 only as of May 2023 (**Paragraph 2.1**). At State level 4,725 applications were received from Establishments against which 4,709 got registered during 2017-22. However, in the selected offices of the test-checked five Districts itself, 8,9489 building plans were approved, out of which only 2,394 Establishments were registered (**Paragraphs 2.2.1 and 2.2.2**). Out of the 14.83 lakh registered workers, 3.34 lakh (22 per cent) workers had not renewed their registration as of June 2023 (**Paragraph 2.3**). Board had not issued identity cards to 48,894 beneficiaries and 62,802 applications were pending for registration (**Paragraph 2.4**). Duplicate registrations of beneficiaries at different places resulted in suspicious double payment of benefits to the same beneficiaries at different locations (**Paragraph 2.5**).

### **Recommendations**

- The Government should establish the Board with requisite Members, to ensure the effective implementation of the BOCW Act and welfare measures for BOC workers.
- The Board should implement a comprehensive registration drive to address the low registration, conduct programs to educate Employers and workers regarding benefit of registration and their entitlements to various scheme benefits.
- Utilisation of Geographic Information System (GIS) mapping/ technology may be prioritized by the Department for effective registration of Establishments as per the provisions of the BOCW Act.

### **Chapter 3: Cess Assessment, Collection and Remittance**

The Board does not have Urban Local Body (ULB)/Pay and Accounts Officer (PAO)-wise details of Cess to be received and the balance due to be received (**Para 3.1**). As per the provisions of Cess Act, ULBs should collect and remit the Labour Cess at the time of approval of plans. Out of ₹164.25 crore collected by the seven sampled ULBs and one Urban Development Authority (UDA) during the period 2017-18 to 2021-22, an amount of ₹59.86 crore only was remitted into account of the Board and the balance of ₹104.39 crore (64 *per cent*) was lying with the ULBs/ UDA (**Para 3.2.1**). Contrary to the Statutory provisions, the Government issued (August 2010) orders permitting self-assessments. Further, except in cases of complaints and similar matters, no verification was mandated for assessments up to ₹one crore. In the absence of penal provisions, no self-assessments were received by the Assessing Officers from the Establishments (**Paragraph 3.3.1**). In the test-checked Districts, the Department received (2009-22) Vigilance Alert Notes (VAN) regarding Cess evasion of ₹410.99 crore by 452 Establishments. Out of this, the Department had realized ₹99.67 crore only leaving a balance of ₹311.32 crore (76 *per cent*) (**Paragraph 3.3.2**).

### **Recommendation**

- The Board should establish a centralized data base for tracking Cess amounts due, received and outstanding by duly integrating the data obtained from all the relevant authorities.

### **Chapter 4: Safety and Health Norms**

Department did not ensure that the Establishments have furnished the requisite information about Safety Policy, Emergency Action Plan, formation of Safety Committees and Special medical services as required under the BOCW Rules as Inspection Report proforma submitted by the Inspecting Officers contained the provision for ascertaining safety measures available in respect of fire protection, eye protection and fencing of motor only.

### **Recommendation**

- The Department may devise a mechanism to ensure that safety and health facilities are available at the construction sites as per the provisions of BOCW Act.

## Chapter 5: Financial Management

The Board had not prepared budget for the years 2019-20 and 2020-21. Allocation of funds for expenditure on Welfare Schemes was ranging between 26 *per cent* (2017-18) and 53 *per cent* (2021-22) of the estimated receipts (**Paragraph 5.2**). In absence of timely reconciliation with the Banks and monitoring mechanism, the Board had sustained loss of revenue of ₹51.47 crore due to non-realisation of dishonoured cheques/demand drafts as of February 2023 (**Paragraph 5.3**). The Board had incurred an amount of ₹32.43 crore on Advertisements during the period 2017-18 to 2018-19 despite orders of the Hon'ble Supreme Court (August 2015) and Government of India instructions (June 2016) for not incurring Advertisement expenses out of Cess funds (**Paragraph 5.4**). As per the directions (April 2020) of State Government, the Board had remitted an advance amount of ₹1004.82 crore for Covid-19 relief measures to Labour including BOC workers. Out of this, an expenditure of only ₹258.04 crore was incurred (March 2021) on BOC workers (**Para 5.5**). As per the instructions issued (August 2016) by the State Government, the Board had diverted an amount of ₹40.07 crore to the State Sponsored Social Security Scheme and got reimbursed ₹15.50 crore leaving an outstanding balance of ₹24.57 crore as of March,2023 (**Paragraph 5.6**). Upon bifurcation of the State of Andhra Pradesh in June 2014, an amount of ₹191.11 crore was allocated to Telangana Building and Other Construction Workers Welfare Board (TBOCW WB) and the same was deposited in the PD Account of TBOCW WB. The Board had withdrawn an amount of ₹71.72 crore by May 2019 leaving a balance ₹119.39 crore which was not released to the Board as of January 2024 (**Paragraph 5.8**). Andhra Pradesh Building and Other Construction Workers Welfare Board (APBOCW WB) owed an amount of ₹431.94 crore to TBOCW WB. However, the amount had not been realised (January 2024) even after a lapse of nine years (**Paragraph 5.9**). Contrary to BOCW Act provisions, the Board had disbursed during 2018-22, an amount of ₹18.95 lakh to 27 unregistered beneficiaries (**Paragraph 5.10**).

### Recommendations

- The Board may ensure that annual accounts are finalised within the specified timelines to provide realistic basis for preparation of Budget of the Board.
- The Board may take immediate steps to set up effective monitoring mechanism to oversee the realization of cheques/DDs within stipulated timelines and initiate appropriate action in the case of the dishonoured cheques.

## Chapter 6: Welfare Schemes

Out of total 1,38,908 claims, 83,736 claims were disbursed, 10,125 claims were rejected, and balance 45,047 claims were pending at various levels. However, the information/intimation regarding rejection of claims communicated to the applicants was not on record (**Paragraphs 6.2 & 6.3**). Failure in the verification process led to erroneous disbursements of ₹16.54 lakh to 15 beneficiaries in the test-checked Districts as the same was done without obtaining necessary enquiry reports or with reports issued prior to the date of application (**Paragraph 6.4**). In its meetings, the Board had approved new welfare schemes viz., Life disability pension, Prof. Jayashankar Educational Financial Assistance to the children of workers, Comprehensive Health Scheme for Registered BOC workers etc. However, none of the New Schemes was implemented (**Paragraph 6.7**).

### Recommendations

- The Board should integrate the database of ID cards issued duly linking with unique ID to prevent the duplication of claims.
- The Board should have proper mechanism in place to settle the claims within stipulated period and also intimate the beneficiaries reasons for rejection of their claims.

### Chapter 7: Monitoring Mechanism and Internal Controls

After the formation of the Telangana State (June 2014), State Advisory Committee (SAC) has not been constituted as of May 2023 i.e., even after lapse of nine years (*Paragraph 7.1.1*). Out of the five test-checked Districts, only in three Districts (Karimnagar, Khammam and Rangareddy) the Coordination Committees at District level were formed. No Committees were formed in Hyderabad and Hanumakonda Districts (*Paragraph 7.1.2*). The Department had not conducted inspections of Establishments as envisaged in the BOCWW Rules. Against 14,530 Establishments earmarked for inspections during the period from 2017-22, only 432 (three *per cent*) inspections of Establishments were conducted. (*Paragraph 7.2*). The absence of a functional Grievance Redressal and Monitoring mechanism in the Board deprived beneficiaries of a vital channel to voice their concerns and seek resolution of their grievances (*Paragraph 7.3*).

### Recommendations

- The Government should take action to constitute the State Advisory Committee (SAC) for advising the State Government on matters related to the implementation of the BOCW Act.
- The Government should ensure necessary inspections of Establishments to monitor registration of establishments and collection of Cess amounts and other safety and welfare measures to BOC workers as per norms.
- The Government should take adequate measures to establish a comprehensive Grievance Redressal mechanism to facilitate the smooth delivery of benefits.

### Chapter 8: Beneficiary Survey and Joint Physical Verification

Tele survey of 441 beneficiaries (May/June 2023) in selected offices of the test-checked Districts revealed that the beneficiaries were neither aware of the awareness programmes organised by the Department nor were intimated to attend the awareness programmes (*Paragraph 8.1*). As noticed from the Survey conducted by Audit during Joint Physical Verification at work sites of unregistered Establishments, none of the 154 workers working in on-going works was registered as Beneficiary under the Act. (*Paragraph 8.2.2*).

### Recommendations

- The Department may conduct awareness programmes to inform beneficiaries about the registration process, benefits of the schemes implemented by the Labour Department.
- The Department may also conduct periodical survey to identify and register all eligible workers under BOCW Act.

# Chapter 1

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## **Introduction**

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The Government of India (GoI) enacted (August 1996) the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996 (BOCW Act) and the Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act) with the aim to provide safety, health, and welfare measures for benefit of construction workers through levy/ collection of Labour Cess (Cess). The GoI also framed (November 1998) the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Central Rules, 1998 (Rules) and Building and Other Construction Workers' Welfare Cess Rules, 1998 (Cess Rules). The Act *inter alia* mandated constitution of a Building and Other Construction Workers' Welfare Board and framing of Rules thereof by every State Government in exercise of the powers conferred under the Act.

Based on the above Central Act, the Government of Andhra Pradesh framed Andhra Pradesh Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Rules, 1999. It also constituted (April 2007) the Andhra Pradesh Building and Other Construction Workers Welfare Board (the Board) and issued (December 2009) instructions regarding implementation of the Act and Rules. After formation (June 2014) of Telangana State, the Telangana Building and Other Construction Workers Welfare Board (TBOCWWB) was constituted (September 2014) and the Rules framed by the erstwhile State of Andhra Pradesh were adopted (December 2015) by the Government of Telangana.

As per provisions of the Cess Act, the Labour Department shall levy and collect Cess at the rate not exceeding two *per cent* but not less than one *per cent* of the cost of construction (excluding land cost) in relation to a building or other construction work of a Government or of a Public Sector Undertaking. In respect of other buildings, advance collection of Cess through a Local Authority where an approval of such building or other construction work by such Local Authority was mandatory, must be made and remitted to the Board. The Cess so received by the Board was required to be spent for the welfare of construction workers through various schemes.

### **1.1 Organisational Setup**

The Special Chief Secretary, Labour, Employment, Training and Factories Department (LET&F) is the head of the Department. Functions of the Department are delivered by Commissioner of Labour (COL) with assistance of Joint Commissioners of Labour (JCL), Deputy Commissioners of Labour (DCL), Assistant Commissioners of Labour (ACL), Assistant Labour Officers (ALO) and other Ministerial Staff. Secretary & Chief Executive Officer (CEO) is the Head of Building and Other Construction Workers Welfare Board.

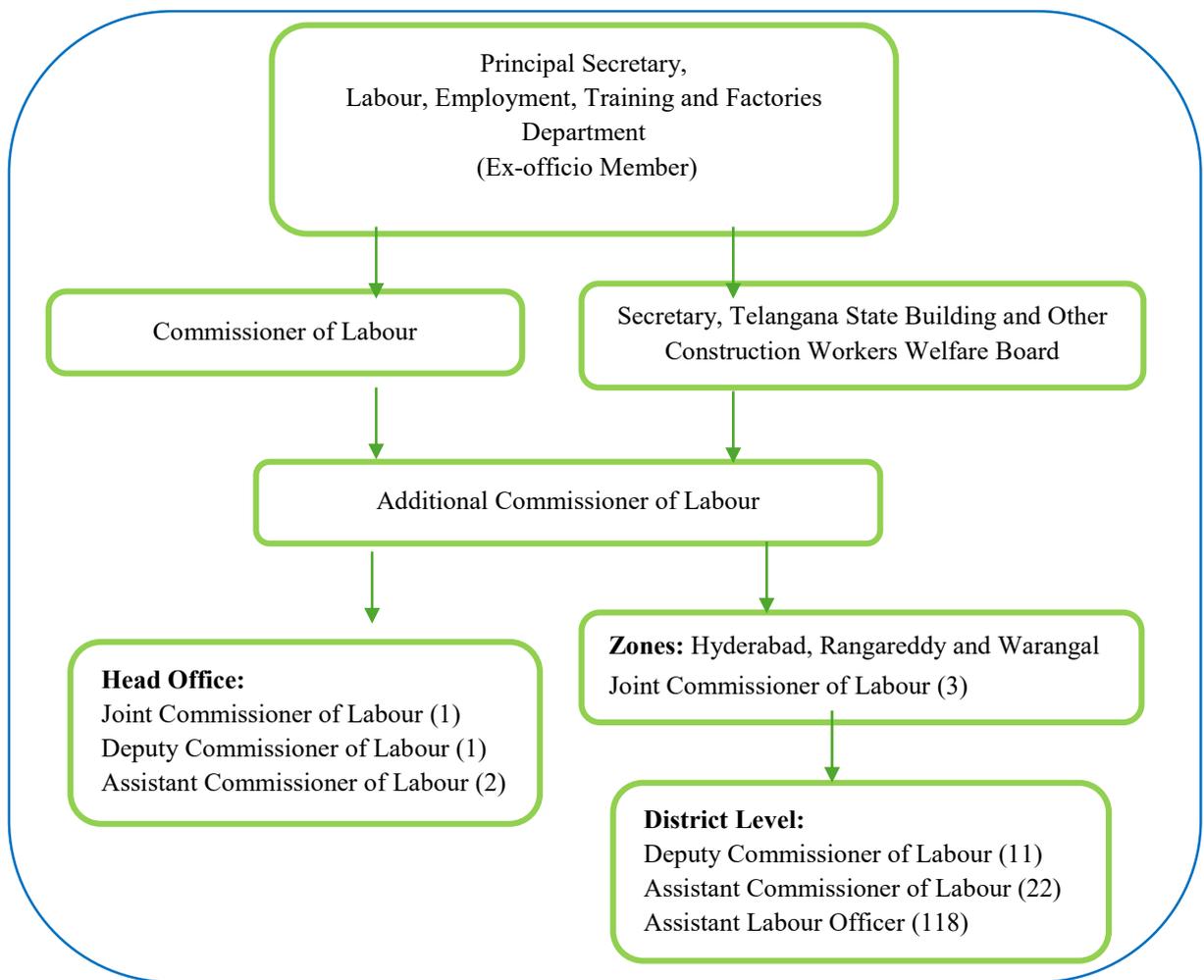
As per the provisions of the Cess Act, the State Government had appointed Officers of Labour Department as Registering Officers and Assessment Officers for registration of Establishments for the purpose of collection of Labour Cess. The Board does not have

separate cadre of officials for implementation of BOCW Act. Officials of the Labour Department perform functions of the Board.

The Board shall consist of a Chairperson, a person to be nominated by the Central Government and such number of other members, not exceeding fifteen, as may be appointed to it by the State Government. As per Section 19 of the BOCW Act, the Board shall appoint a Secretary and employees as it considers necessary for the efficient discharge of its functions under this Act.

The organisational set up has been depicted in the **Chart-1.1**

**Chart-1.1: Organisational Setup of Labour Department and BOCW Board**



*Source: Information furnished by the Department of Labour*

## **1.2 Framework for Administration and Management of Labour Cess**

The framework for administration and management of Labour Cess in the State is divided into three tiers *viz.*, Central, State and District. Other stakeholders who play crucial roles include Local Bodies, Establishments, Development Authorities, Pay and Accounts officers (PAO) *etc.*, The roles and responsibilities of the stakeholders involved in implementation of the BOCW Act, Cess Act are given in **Table-1.1**.

**Table-1.1: Statement of Roles and Responsibilities of stakeholders in implementation of BOCW Act**

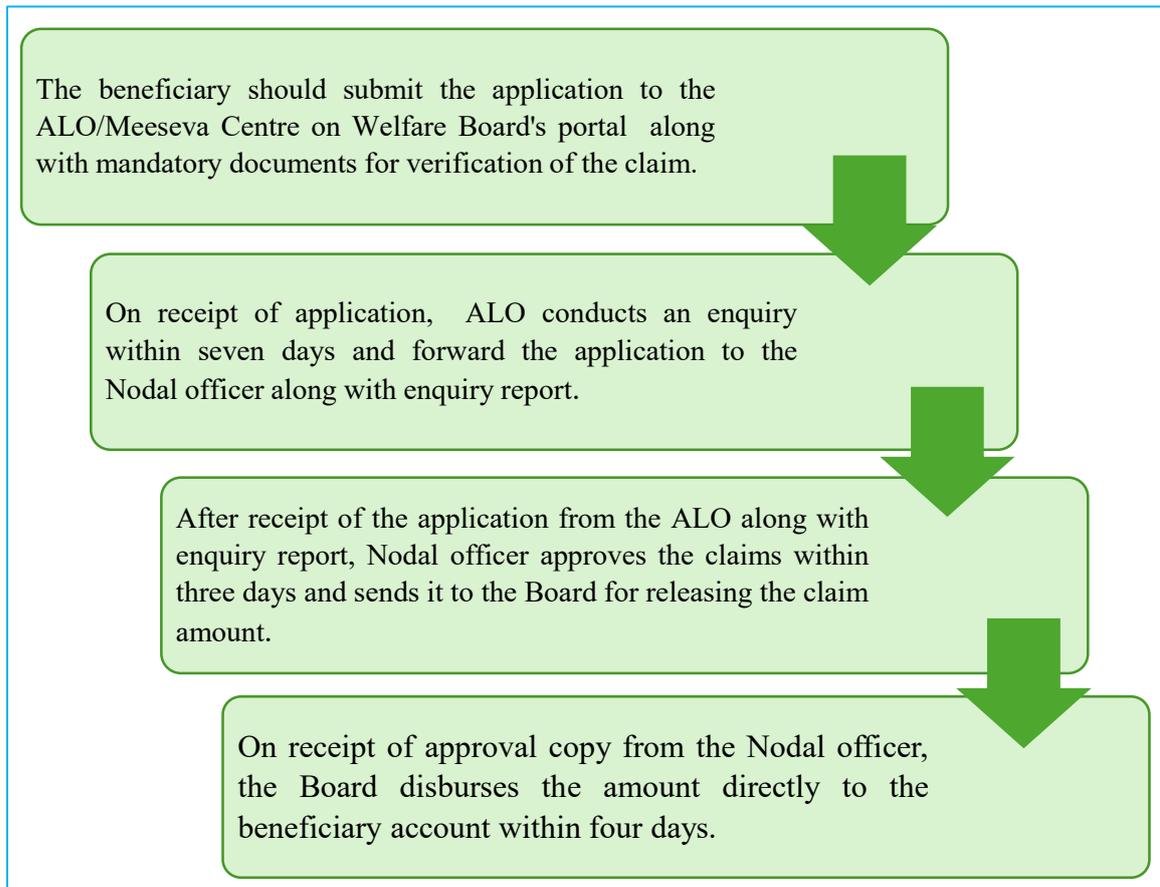
Stakeholder	Roles and Responsibilities
Central Government	Nominate a member to the State Board.
State Government	Nominate Chairman and the members to the Board, approve the Policy framed by the Board, and monitoring the implementation of the Act.
Labour Department	Responsible for registration of Establishments, inspection of Establishments, assessment, and collection of Cess.
Building and Other Construction Workers Board	Appointment of Secretary; responsible for administration and investment of funds, registration of workers as beneficiaries, Issue of ID Cards, formulation of schemes and ultimate disbursement of benefits to the beneficiaries.
Local Bodies and Urban Development Authorities	Responsible for advance collection of Cess at the time of approval of Building Plans and deduction of Cess from payment of works bills; and transfer the collected Cess amount to the Board.
Pay & Accounts officer (Works)	Responsible for deduction of Cess from the Government works bills at source before making final payment to contractors and remittance to the Board.

*Source: BOCW Act (R&C)1996, BOCWW Cess Act, 1996 and Government Orders (December 2009)*

### 1.3 Procedure for claiming the Benefits

Procedure for claiming the benefits is depicted in **Chart-1.2**.

**Chart-1.2: Processing of Claims**



*Source: Circular instructions issued (July 2019) by the Board*

## **1.4 Audit Framework**

### **1.4.1 Audit Objectives**

The Performance Audit (PA) was conducted with the objective of assessing whether:

- There was an effective system for registration of Establishments and beneficiaries.
- Cess assessment, collection, and transfer of collected Cess to the fund was efficient.
- Government had prescribed health and safety norms and ensured compliance to those norms by the Employers.
- Government had implemented transparent and effective system of inspections to check evasion of Labour Cess and compliance to health and safety norms by Employers.
- Administration and utilisation of Cess on implementation of the welfare schemes by the Board was efficient and effective and as per the Act and Rules framed by the State Government.

### **1.4.2 Audit Criteria**

The criteria for the Performance Audit were sourced from the following:

- ✓ Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996
- ✓ State Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 1999
- ✓ Building and Other Construction Workers Cess Act, 1996 and Cess Rules, 1998
- ✓ State Financial Rules
- ✓ Guidelines of various schemes implemented by the Board.
- ✓ Resolutions passed by the Board from time to time
- ✓ Inspection Policy notified by State Government.

### **1.4.3 Audit Scope and Methodology**

The Performance Audit on Welfare of Building and Other Construction Workers was conducted during April 2023 to June 2023 covering the period from April 2017 to March 2022. Audit methodology included scrutiny of records, Joint Physical Verification, and Beneficiary Survey, wherever necessary. An Entry Conference was held on 17 January 2023 with the Special Chief Secretary, Labour, Employment Training and Factories Department and Secretary & CEO of the Board, Director of Works & Accounts wherein the Audit Objectives, Audit Criteria, Scope and methodology, Period of Audit were explained.

The offices covered in Audit include (i) Telangana Building and Other Construction Workers Welfare Board (TBOCWW) (ii) Labour Department, (iii) Urban Local Bodies (ULBs) including Hyderabad Metro Development Authority (HMDA), (iv) Pay & Accounts Offices (Works and Projects). Audit selected five<sup>1</sup> Districts from 33 Districts in

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<sup>1</sup> Hyderabad, Karimnagar, Khammam, Rangareddy and Hanumakonda (erstwhile Warangal Urban)

the State with maximum Gross State Domestic Product (GSDP) as criteria. Two offices from Labour Department, two ULBs<sup>2</sup> and PAO office in each District were selected for test check of records as indicated in **Table-1.2**.

**Table-1.2: List of sampled Offices**

District	Auditee Unit	ULBs	PAO(W&P)
Hyderabad	Joint Commissioner of Labour, Hyderabad	Greater Hyderabad Municipal Corporation	PAO Hyderabad
	Deputy Commissioner of Labour-II, Hyderabad	Hyderabad Metro Development Authority	
Karimnagar	Deputy Commissioner of Labour, Karimnagar	Karimnagar Municipal Corporation	PAO Karimnagar
	Assistant Commissioner of Labour, Karimnagar	Choppadandi Municipality	
Khammam	Deputy Commissioner of Labour, Khammam	Khammam Municipal Corporation	PAO Khammam
	Assistant Commissioner of Labour, Khammam	Wyra Municipality	
Rangareddy	Joint Commissioner of Labour, Rangareddy	Bandlaguda Jagir Municipal Corporation	PAO Rangareddy
	Deputy Commissioner of Labour, Rangareddy	Turkayamjal Municipality	
Hanumakonda	Joint Commissioner of Labour, Warangal	Greater Warangal Municipal Corporation	PAO Hanumakonda
	Deputy Commissioner of Labour, Hanumakonda	Parakala Municipality	

For Joint Physical Verification, eight Establishments<sup>3</sup> were selected from each District. For Beneficiary Survey, 441<sup>4</sup> beneficiaries were selected<sup>5</sup> in the five sampled Districts and Tele-Survey was conducted with those beneficiaries. Besides, 154<sup>6</sup> workers were also surveyed during Joint Physical Verification at work sites of selected unregistered establishments to ascertain the details of registration of workers and provision of welfare measures to the workers.

## 1.5 Acknowledgement and Constraints

Audit acknowledges the cooperation and assistance extended by the Labour Department, the Board and test-checked ULBs/UDA, PAOs (Works and Projects) in conducting the Performance Audit.

However, the extent of support as envisaged was not received in respect of data relating to building plan approvals maintained in DPMS<sup>7</sup> module by Khammam, Karimnagar, Bandlaguda Jagir Municipal Corporations; Turkayamjal, Wyra and Choppadandi Municipalities.

<sup>2</sup> One Corporation and one Municipality in four districts: one Corporation and one Urban Development Authority in Hyderabad

<sup>3</sup> four registered Establishments were selected by Stratified Random Sampling Method, and four unregistered Establishments were selected by Random Sampling Method from the available building plan approval data of Municipalities

<sup>4</sup> Hyderabad (90); Karimnagar (90); Khammam (90); Rangareddy (80) and Hanumakonda (91)

<sup>5</sup> through Stratified Sampling method in respect of welfare schemes @ maximum 15 applications for each welfare scheme

<sup>6</sup> Hyderabad (07), Karimnagar (41), Khammam (17), Rangareddy (21) and Hanumakonda (68)

<sup>7</sup> Development Permission Management System



# Chapter 2

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## Planning

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Effective planning serves as the foundation upon which the success of any scheme or programme rests. Collaboration between different levels of Government, along with engagement of stakeholders and beneficiaries, is key to the success of schemes and programmes. Ultimately, a well-planned and inclusive approach for implementation paves the way for realising the intended objectives and improving the lives of the people it serves.

### 2.1 Constitution of Board and its activities

As per Section 18 of the BOCW Act read with Rule 33(c) of Cess Rules, every State Government should constitute a Board consisting of a Chairperson; a person nominated by the Central Government; two<sup>8</sup> persons representing the State Government; two members each representing the workers and the employers with at least one member of the Board shall being a woman. Hence, there shall be a minimum of eight members including Chairperson. The term of the Board shall be for three years. As per Rule 33-C (3) of TBOCWW Cess Rules, 1998 the Board shall meet at least once in every three months.

After formation of Telangana State, a separate Board was constituted (September 2014) consisting of the Labour Minister being the Ex-Officio Chairman; Special Chief Secretary/ Principal Secretary of Labour Department as Ex-Officio Member; Commissioner of Labour Department as Member-Convenor. Later in March 2015, two Members each representing workers and employers' group were nominated and a Member representing the GoI was nominated in March 2019.

Rule 33 also stipulates that the Board is responsible for accountal of the Cess received, formulation of welfare schemes, preparation of the budget estimates, implementing the welfare schemes through these funds and preparing the annual accounts.

Scrutiny of records revealed the following:

- After lapse of the term of the Board in October 2017, based on the request by the Commissioner of Labour in March 2018, the term of the Board was extended up to 31 October 2018 and lapsed on that date. Thereafter the Board did not exist till 30 March 2020.
- State Government constituted the Board on 31 March 2020 with Secretary to Government, LET&F Department as Ex-officio Member; Commissioner of Labour as Member Convenor; and Welfare Commissioner, Government of India (GoI), Ministry of Labour & Employment, Labour Welfare Organisation, Hyderabad as Member from

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<sup>8</sup> 1. The Secretary to Government, Labour Department Ex-Officio Member; 2. Commissioner of Labour as Member Convenor

the GoI. Thus, it was functioning with only three members contrary to the Rules which stipulated a minimum of eight members including Chairman.

- The Minister of Labour acted as ex-officio Chairman till September 2018, thereafter no Chairman was appointed to the Board as of March 2023. Further it was also observed that after October 2018, members from employers and employees' organisations were not appointed.

The Board while stating that pending nomination of the Chairperson by the Government and other members as required under Sec 18(1) of the Act, the Secretary in-charge of the Labour Department had been acting as Chairperson and that the non-constitution of the Board did not impact Cess collection, preparation of Budget, introduction of new schemes.

The reply is not acceptable as audit observed cases of non-collection of Cess and non-introduction of any of the envisaged new schemes from January 2018 onwards. Non-constitution of the Board with the required number of members was also against the provisions of the Act and the Rules.

Contrary to Rule 33 of TBOCWW Cess Rules, the Board had conducted only eight meetings against required 20 meetings during the five years period from 2017-18 to 2021-22. Details of the Board meetings conducted are given in **Chart-2.1**:

**Chart-2.1: Board meetings required to be conducted; conducted and shortfall**



*Source: Information furnished by the Board*

The Board replied (January 2024) that due to multiple activities, the Board met on need basis and despite non-conducting of required number of meetings, there was no deficiency in service delivery. The reply is not acceptable as new schemes could not be implemented in absence of proper follow up of the decisions taken in Board meetings.

- According to the provisions of Section 27 of the Act, the Board is required to prepare and submit Annual Accounts every year to the Government. However, the Board prepared Annual Accounts up to 2018-19 only, and thereafter, no accounts were prepared. As a result, the preparation of Annual Accounts for three years (2019-22) had been pending (as of January 2024).

When the issue was brought to the notice of the Board, it was replied (January 2024) that preparation of annual accounts was delayed initially due to bifurcation of the State, transfer of staff, change of Chartered Accountant and sorting of records. It was also stated that the Finalisation of accounts was under progress.

Non-preparation and non-submission of Annual Accounts to the State Government and in turn to the State Legislature had deprived the Legislature of oversight on the affairs of the Board.

## 2.2 Registration of Establishments

### 2.2.1 Registration of Establishments in the State

As per the provisions of Section 7 of the BOCW Act read in conjunction with Rule 24, it is mandatory that, every Employer involved in construction work must submit an application to the Registering Officer (RO) for the registration of the Establishment within 60 days from the commencement of work. The certificate of Registration should be issued within 15 days from the date of receipt of application by the RO. Government had introduced (December 2015) a single window system for the process of registration.

As per the orders (December 2009) of the Government, the Deputy Commissioner of Labour (DCL) as Member-Convenor of District Coordination Committee should submit a Monthly Progress Report by 10<sup>th</sup> of succeeding month and an Annual Return was also to be submitted by the departments/local bodies/ authorities collecting Cess, to the Board not later than 15<sup>th</sup> May of succeeding year on the details of plans approved and amount of Cess collected and Cess remitted for Government projects/ projects of private individual/Establishments and labour department should take necessary steps for the registration of these Establishments under the Act.

As per the Action Plan and Model Welfare Scheme formulated (September 2018) on the directions (March 2018) of the Honourable Supreme Court, Regular monitoring mechanism of construction activities should be established in the States, utilising technologies such as GIS mapping.

Details of applications received and registration of Establishments in the State for the period 2017-22 are given **Table-2.1**.

**Table-2.1: Details of applications received and registration of Establishments in the State for the period 2017-22**

Year	Number of Applications received	Number of Registrations done
2017-18	1,122	1,047
2018-19	2,240	2,293
2019-20	446	453
2020-21	388	380
2021-22	529	536

*Source: Information furnished by the Commissioner of Labour*

Scrutiny of records revealed the following:

- Out of 4,725 applications received for registration of Establishments under BOCW Act, 4,709 Establishments were registered of which 3,714 Establishments (79 per cent) were registered in 10 Districts, in remaining Districts 995 Establishments (21 per cent) were registered. (*Appendix 2.1*)
- As per the Government orders (December 2009) the plan approving authority has to submit plan approval details of construction activities taken up by the Government Departments and others; and submit annual return to the Board. However, the approving authorities had not submitted the returns to the Board in any of the years. In absence of details of plan approvals, the Department had to depend only on the applications received for identification of establishments and their registration, which resulted in non-registration of Establishments in test-checked Districts as explained in the *Paragraph 2.2.2*.
- Against the 5,392 Establishments identified under Special drive during March and September 2018, only 2,199 (41 per cent) Establishments were registered leaving a significant number of 3,193 Establishments (59 per cent) unregistered.

As per the directives (May 2018) from the GoI based on the Honourable Supreme Court's directions, though Geographic Information System (GIS) technology/mapping was required to be implemented for ensuring Establishment registration, the same had not taken place even after five years. Further, status of implementation of GIS mapping was not furnished. The reply of the Government and the Board on the above issues is awaited (April 2024).

## 2.2.2 Registration of Establishments in the test-checked Districts

In the absence of the annual returns received from the plan approving authorities as explained in the *Para 2.2.1*, Department could register only those Establishments which had submitted their application under the BOCW Act.

- a. Audit obtained the data of building plans with estimated cost above ₹10 lakh approved by the test-checked ULBs and compared with the details of Establishments registered under BOCW Act during the period from 2017-18 to 2021-22 as depicted in the **Table-2.2**.

**Table-2.2: Plans approved by test-checked ULBs and Establishments registered in the test-checked Districts during the period 2017-18 to 2021-22**

District	Number of Building plans approved	Number of Registered Establishments (%)		Number of Unregistered Establishments (%)	
Hanumakonda	10,259	280	3%	9,979	97%
Hyderabad	76,861	1,065	1%	75,796	99%
Karimnagar <sup>9</sup>	64	45	70%	19	30%
Khammam <sup>10</sup>	1,331	138	10%	1,193	90%
Rangareddy	974	866	89%	108	11%
<b>Total</b>	<b>89,489</b>	<b>2,394</b>	<b>3%</b>	<b>87,095</b>	<b>97%</b>

*Source: Information furnished by ULBs and Department of Labour*

<sup>9</sup> Karimnagar: - Furnished information for 2021-22 only as TS-BPASS was introduced from October 2021

<sup>10</sup> Khammam: - Furnished information for 2020-21 & 2021-22 of TS-BPASS only

Scrutiny of the above data revealed the following:

- Out of the total 89,489 Building Plan approvals<sup>11</sup> sanctioned in the selected offices of the test-checked Districts which were required to be registered as Establishments, only 2,394 (three *per cent*) Establishments were registered.
  - The percentage of Non-registration of Establishments in the test-checked Districts ranged from 11 *per cent* (Rangareddy) to 99 *per cent* (Hyderabad).
- b. The details of certificate of registrations issued with delay has been given hereunder in the **Table-2.3**.

**Table-2.3: Statement showing the District-wise details of delay in Registration of Establishments**

Sl. No.	Name of the sampled Districts	No. of establishment registered during 2017-22	No. of establishment registered with delay	No. of Days delayed
1	Hyderabad	1,065	180	1-29
2	Rangareddy District	866	332	1-29
3	Karimnagar	45	8	1-4
4	Khammam	138	10	1-13
5	Hanumakonda	280	17	1-27
	<b>Total</b>	<b>2,394</b>	<b>547</b>	

*Source: Information furnished by the Board*

- As per provisions of the Act and the Rules, certificate of registration was to be issued within 15 days from the date of receipt of application. However, certificates were issued to 547 (23 *per cent*) Establishments with delays ranging from 1 to 29 days in selected districts.

It is evident from the non-registration of 97 percent Establishments whose building plans were approved by the respective ULBs in test checked districts that the Department had not given much importance to the registration of establishments as per provisions of the act.

When the issue of non-registration of all the Establishments was brought to notice of the labour department, the reply remained awaited (April 2024).

Thus, the failure of the Department in obtaining the required information from plan approving authorities had resulted in non-registration of Establishments under the BOCW Act. Non-registration of Establishments under the Act affected monitoring mechanism for Cess collection and implementation of provisions of welfare measures to the workers.

### **2.3 Registration of Beneficiaries**

As per Section 12 of the Act, every building worker who had completed 18 years of age but has not completed 60 years of age and who has been engaged in any building or other construction work for not less than 90 days during the preceding twelve months shall be eligible for registration as a beneficiary under the Act. As per the Action Plan and Model Welfare Scheme (September 2018) communicated by GoI and in line with the directives

<sup>11</sup> As per Section 2(j) of the BOCW Act read with Section (7), every employer/contractor shall register as an 'Establishment' in respect of each work, with the authorities concerned.

issued (March and May 2018) by the Honourable Supreme Court, regular estimation/survey of workers was essential in all the States for strengthening the machinery for registration of workers.

Further, Section 13 of the Act, stipulates that on satisfactory scrutiny of the applications received for 'Beneficiary Registration', the Board shall issue an identity (ID) card to every beneficiary duly affixing his/her photograph and shall have enough space for entering details of the building or other construction works done by the beneficiary.

The construction worker would be registered as a beneficiary by paying initial registration fee of ₹50 and an annual membership fee of ₹12 for one year or ₹60 for five years to the concerned ALO (Registering Officer). Thereafter he/she is required to get their registration renewed from time to time.

The Government had issued (February 2012) instructions<sup>12</sup> that the worker can register on the strength of the self or group declaration of the workers that he has worked for more than 90 days. The Board issued Circular instructions (July 2019) that the BOC workers would submit the registration applications through Mee-Seva centres.

Details of Registrations of beneficiaries with the Board in the State during the period 2017-22 are given in **Table-2.4**.

**Table-2.4 Details of Registration of beneficiaries in the State**

Year	No. of Registrations	No. of valid workers	Due for renewals
June 2014 to March 2017	2,99,234	1,01,984	1,97,250
2017-18	1,48,097	43,167	1,04,930
2018-19	2,22,701	1,95,985	26,716
2019-20	2,04,836	2,01,785	3,051
2020-21	3,53,605	3,52,008	1,597
2021-22	2,54,634	2,53,969	665
<b>Total</b>	<b>14,83,107</b>	<b>11,48,898</b>	<b>3,34,209</b>

*Source: Information furnished by the Board*

Scrutiny of records revealed the following:

- No regular survey as specified by the GoI instructions (September 2018) was conducted to identify the beneficiaries for registration. This was also against the directions given by the Hon'ble Supreme Court.
- Audit observed that during the Audit period (2017-22), 11,83,873 workers registered themselves as BOC workers on self-certification without indicating the details of their employment as stipulated in the Section 12 of the Act. In the absence of employment details for authenticating the construction works done by the worker, the genuineness of the status as BOC worker fulfilling the requisite condition could not be ensured.

On being pointed out the Board had replied that the mere registration with the Board does not entail right to receive the claim benefits, as the ALO would verify the facts before

<sup>12</sup> G.O.Ms.No.33 dated 28 February 2012 of LET&F Department

approving the claim. However, the reply is not acceptable as the ALO verification is restricted to the documentation of the claims but not to the status of the worker as the same is not verifiable with reference to provisions of the Act.

- Though the Board had conducted two spells of special drives during March and September 2018 for registration of beneficiaries, out of 92,754 BOC workers identified during the drive, only 59,564 (64 per cent) workers were registered.
- As per the Government instructions, the workers registered under the Act shall get their registrations renewed after a year or five years. However, it was observed that 3,34,209 out of the 14,83,107 workers (22 per cent) had not renewed their registration even as of June 2023.

When the issue regarding action taken for registration of identified and other beneficiaries, was brought to the notice of the Board, it was stated that the renewal of the beneficiary is dependent on several factors like continuation of the individual as BOC, migration to other place etc. It was also stated that renewal of the Registration has no financial bearing on the implementation of welfare schemes of the Board.

Reply is not acceptable as in absence of the registration/ renewal of registration, benefits of welfare measures to all eligible BOC workers was not ensured.

## 2.4 Issue of Identity Cards

Section 13 of Act read with instructions issued (October 2018) by the Board, stipulates that the Board shall issue identity (ID) cards within nine days of receipt of application to every beneficiary with his/her photograph duly affixed thereon and with enough space for entering the details of the building and other construction work done by the beneficiary as the same was mandatory for claiming the benefits under different welfare schemes implemented by the Board.

Details of beneficiaries registered, approved, ID cards issued in the State during the period 2017-22 are given in **Table-2.5**.

**Table-2.5: Details of ID cards issued in the State**

Year	Applied for Registration	Approved	ID cards issued	Pending
2017	1,42,283	1,35,219	1,29,858	5,361
2018	2,05,106	2,02,356	2,00,203	2,153
2019	2,15,275	2,11,156	2,03,606	7,550
2020	3,28,088	3,18,629	3,07,248	11,381
2021	2,99,750	2,86,229	2,75,842	10,387
2022	2,57,474	2,31,585	2,19,523	12,062
<b>Total</b>	<b>14,47,976</b>	<b>13,85,174</b>	<b>13,36,280</b>	<b>48,894</b>

*Source: Information furnished by the Board*

Scrutiny of records revealed the following:

- Audit observed that ID cards issued by the Board do not provide prescribed space/columns for making entries by the Employer regarding the details of the building and other construction work done by the worker during the preceding 12 months to verify the correctness of the details furnished by them.

Though the Board replied (January 2024) that a separate passbook is being issued along with the ID Card to the beneficiary which has adequate provision for the employer to record the works done by BOC worker. Reply of the board is not acceptable as the copy of the pass book furnished was pertaining to the erstwhile combined State of Andhra Pradesh and the same is not in vogue in present State of Telangana as the Identity Card that was being issued to BOC worker was different from the format evident in the Pass Book furnished to Audit.

- The Board had not issued identity cards to 48,894 beneficiaries out of approved Registrations (2017-22) and 62,802 registrations were pending for approval against applications received.

When the issue of registrations pending for approval was brought to the notice of the Board, no specific reply was furnished by the Board and it was stated (June 2023) that the matter would be pursued with the Nodal Officers.

Reply is not acceptable as non-issuance of Identity cards by the Board deprived the beneficiaries of the opportunity for claiming benefits under different welfare schemes.

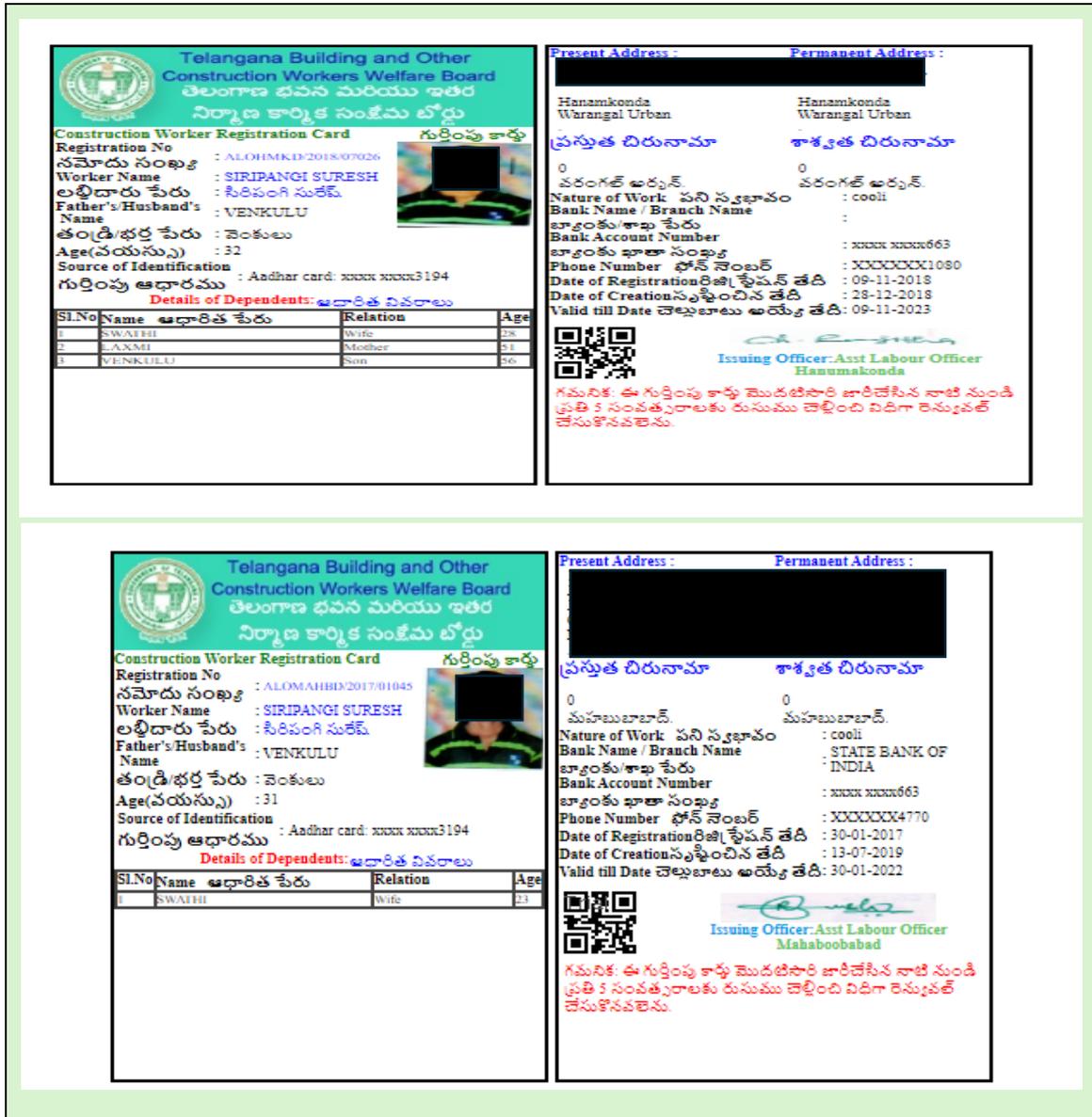
## **2.5 Multiple Registrations of Beneficiaries**

At the time of registration, the Department is providing a registration number to the worker containing the details of the Issuing Officer, District, year of registration and registration number. For instance, in the Registration number ALOGAZL/2019/01344 first three alphabets represent Registering officer (ALO); next alphabets represent the Circle name of that District (GAZL–Gajwel); 2019 represents year of registration; 01344 is the registration ID of the beneficiary in that Circle. Except this number there is no unique field to identify the duplicate beneficiary.

Though the ID number is unique, if the same worker is registering in another Circle or District, he will be issued another ID card with details pertaining to the current Registering office/circle. This ID card registration number differs from the earlier registration number.

An illustrative instance of a Duplicate ID card of one beneficiary is shown in **Figure-2.1**.

**Figure-2.1: Duplicate ID card**



Registration of beneficiaries based on self-declaration, without linkage to a unique ID such as AADHAAR or any other unique ID had led to duplicate registrations of beneficiaries, resulting in some cases of suspicious double payments of the benefit to the same beneficiaries at different places (*Paragraph 6.6 refers*).

Department did not furnish any specific response on this issue. However, the Board replied (January 2024) that it had introduced (August 2022) e-KYC and AADHAAR authentication services for receiving benefits under the schemes implemented by the Board and that there was no scope for multiple registration as on date. However, the new mechanism for issue of ID cards could not be verified by Audit as the data provided to Audit was up to March 2022 only. Further, action taken to weed out duplicate cards existing in already issued ID cards was also not furnished to Audit.

## 2.6 Conclusion

*Registering the Establishments only on the applications received without obtaining the details of plan approvals from the approving authorities resulted in non-registration of 87,095 Establishments involved in construction activities in the test-checked ULBs. The Department had not implemented the GIS technology for effective registration of Establishments which was a violation of the Honourable Supreme Court guidelines. Non-registration of Establishments under the Act affected monitoring mechanism regarding Cess collection and provision of welfare measures to the workers. As per the Government instructions, the workers who are registered shall get their registrations renewed after a year/five years. Accordingly, out of the 14.83 lakh registered workers, 3.34 lakh (22 per cent) workers had not renewed their registration as of June 2023. Non-registration/non-renewal of the beneficiaries resulted in the beneficiaries not being eligible for claiming benefits under different welfare schemes. Though Identity card is mandatory for claiming the benefits for different welfare schemes, the Board had not issued identity cards to 48,894 beneficiaries and 62,802 applications were pending for registration. The absence of a unique ID such as Aadhaar or any other unique ID linked to registration had resulted in duplicate registrations of beneficiaries. No survey was conducted by the Department to identify the workers for registering under the BOCW Act.*

## 2.7 Recommendations

- The Government should establish the Board with requisite Members, to ensure the effective implementation of the BOCW Act and welfare measures for BOC workers.
- The Board should implement a comprehensive registration drive to address the low registration, conduct programs to educate Employers and workers regarding benefit of registration and their entitlements to various scheme benefits.
- Utilisation of GIS mapping/ technology may be prioritized by the Department for effective registration of Establishments as per the provisions of the BOCW Act.

# Chapter 3

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## **Cess Assessment, Collection and Remittance**

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## Cess Assessment, Collection and Remittance

As per Section 3 of the Cess Act, Labour Cess should be levied and collected for the Building and Other Construction Workers at such rate not exceeding two *per cent* but not less than one *per cent* of the cost of construction excluding land cost incurred by an employer.

As per Rules 3 and 4 of the Cess Rules, when levy of Cess pertains to building and other construction works of a Government Department or of a Public Sector Undertaking (PSU), such Government Department or PSU is required to deduct the Cess from the bills paid for such works and where the approval of a construction work is required from a ULB/UDA, such ULB/UDA shall collect the Cess at the time of issue of building plan approval. In compliance to the provisions of the Act, the Government ordered (December 2009) the Director of Works Accounts/PAO, Engineering Wing of ULB/UDA to deduct the Cess from the works' bills and Town Planning Wing of the ULB/UDA to collect the Cess in advance. The Cess levied was also to be collected as advance collection through a Local Authority, where an approval of such building (including private) or other construction work by such Local Authority is required, as prescribed.

### 3.1 Non-availability of details of Demand, Collection and Balance

As per provisions of the Act, Cess collected forms the major source of funds for the Board. The Cess levied was to be collected<sup>13</sup> from every Employer in relation to a building or other construction work of a Government or of a Public Sector Undertaking or of a private individual.

Scrutiny of records revealed the following:

- The Board does not have any ULB/PAO-wise details of Cess to be levied, Cess levied and received and balance due to be received.
- In the absence of these details, the preparation of the Budget by the Board was not realistic as Audit observed non-allocation/release of the required funds and non-implementation of certain new envisaged schemes. (*Paragraph 6.7 refers*)

On being brought to notice, the Board replied that the primary objective of the Board was to formulate policies and implement schemes for the welfare of BOC Workers. The Board further stated that the Cess is to be collected from various Government agencies as well as non-government agencies and hence maintenance of such centralised database is a difficult task. The Board also stated that it is in the process of getting database sharing with stake holder Departments through NIC.

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<sup>13</sup> including deduction at source

It is evident from the reply that the Board lacks a clear mechanism to ensure monitoring of the Cess amount due, received, and the balance yet to be received.

### **Non-coordination through District Co-ordination Committee**

As per the orders of the Government (September 2009), the Deputy Commissioner of Labour (DCL) is the Member-Convener of the District Co-ordination Committee (DCC). Commissioner had issued (March 2011) instructions to the DCLs to obtain the following details from:

- a. **Local Body Authorities:** Details of the plan approvals issued to private individuals/Establishments, works undertaken by the Local Bodies.
- b. **State Government Authorities:** Details of the plan approvals of Government projects.
- c. **Central Government Authorities:** works/ projects approved by the Central Government.

The above information is required to take necessary steps for assessment of Cess; to ensure the list of contractors who paid Value Added Tax (VAT) under the Building and Other Construction activities and take follow up action under Cess Act and place before the Committee/DCL.

Scrutiny of the records of test-checked DCL offices revealed that, out of the five test-checked Districts, the DCC was not formed in two test-checked Districts *viz.*, Hyderabad and Hanumakonda (Warangal Urban).

Though Committees were formed in Karimnagar, Khammam and Rangareddy Districts, required information regarding plan approvals from Local Bodies/State Government / Central Government Authorities was not obtained.

The Board replied (January 2024) that the functions of the District Coordination Committees stipulated during pre-IT developed period are taken care of by using IT Plat form. The reply furnished is not acceptable as the functions of the District Committee is not limited to Cess collection alone but also includes coordination with various stakeholder agencies for registration of establishments and monitoring the registration/renewal of the Building & Other Construction Workers which was not done in absence of proper functioning of DCC.

## **3.2 Collection of Cess**

As per Section 3 of Cess Act read with Rule 4(3) of Cess Rules (1996), the Board was empowered to impose and collect Cess<sup>14</sup> on Building and Other Construction Works<sup>15</sup>. As per Rule 4(4) of the Cess Rules, where the approval of construction work by a Local Authority is required, every application for such approval shall be accompanied by a crossed demand

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<sup>14</sup> at a rate not exceeding two *per cent* but not less than one *per cent* of the cost of construction incurred by an employer other than construction work in relation to his own residence the total cost of such construction not being more than rupees ten lakh

<sup>15</sup> at the notified rate of one *per cent* of the total cost of construction excluding cost of land and compensation paid to worker or his kin under the Workmen's Compensation Act, 1923

draft in favour of the Board for amount of Cess on the estimated cost of construction for the total project or for the period of one year.

### 3.2.1 Collection of Cess by ULBs at the time of plan approvals

As per Government orders (December 2009) the controlling Departments of the Local Bodies/Authorities which are competent to approve plans for BOC Works were requested to issue instructions to Heads of Departments and the Local Bodies/Authorities to maintain a Register and submit monthly statements to the Board before 10th of the succeeding month.

The Commissioner and Director of Municipal Administration (CDMA), Hyderabad issued (October 2018) a circular to all Local Body authorities to remit the amount of Cess collected by them to the Board and to submit the list of buildings for which plans were approved and amount of Cess that was collected as required under Act.

- However, it was observed from the records of the Board that information of building plans approved by the ULBs and amount of Cess collected and remitted to the Board was not being sent to the Board by the ULBs. In the absence of above details with the Board, Audit could not verify the amount of Cess due and Cess amount collected by the test-checked ULBs/UDAs.
- Further, the ULBs/UDA approved plans till September 2020 through the Development Permission Management System (DPMS) and thereafter plans were approved through the Telangana State Layout and Building Permission Approval and Self Certification System (TS-BPASS).
- Details of Cess collected (2017-22) by test-checked ULBs/UDA during the approval of plans and remittance to the Board are given in **Table-3.1**.

**Table-3.1: Details of the Cess collected (2017-22) during the approval of plans by test-checked ULBs/UDA**

(₹ in crore)

Name of the District	Name of ULB/ UDA	Type of ULB	Collection	Remitted	Yet to be remitted	Remarks
Hanumakonda	GWMC	Corporation	24.75	15.51	9.24	
	Parakala	Municipality	0.40	0.28	0.12	
Hyderabad	GHMC	Corporation	123.89	35.07	88.82	2020-22 <sup>16</sup>
	HMDA	UDA	5.08	5.08	0	2021-22 <sup>17</sup>
Karimnagar	MCK	Corporation	5.21	0.00	5.21	
	Choppadandi	Municipality	---	---	---	Not furnished
Khammam	KMC	Corporation	3.87	3.87	---	
	Wyra	Municipality	0.05	0.05	0	2020-22 <sup>18</sup>
Rangareddy	Bandlaguda Jagir	Corporation	1.00	---	1.00	
	Turkayamjal	Municipality	---	---	---	Not furnished
<b>Total</b>			<b>164.25</b>	<b>59.86</b>	<b>104.39</b>	

*Source: Information furnished by the respective ULBs/UDA*

<sup>16</sup> After the resolution of the Standing Committee in August 2020, GHMC collected Cess from the Employers.

<sup>17</sup> HMDA approved plans and the charges were collected by the concerned Municipalities till 2020-21 later in 2021-22 HMDA collected the Cess from employers.

<sup>18</sup> Municipality formed in March 2018

Scrutiny of the records and information furnished by the test-checked ULBs/UDA revealed the following:

- Greater Hyderabad Municipal Corporation (GHMC) commenced collection of Cess only from September 2020 contrary to Government instructions issued in December 2009.
- Out of ten test-checked ULBs/UDA, the details of building plans approved, and the details of the Cess collected through DPMS were not furnished by six<sup>19</sup> ULBs/UDA.
- Audit observed that out of ₹164.25 crore collected by eight ULBs/UDA, only ₹59.86 crore (36 per cent) was remitted, leaving ₹104.39 crore (64 per cent) unremitted to the end of March 2022 of which ₹88.82 crore (85 per cent) pertains to GHMC.

On being brought to notice, the Board replied (January 2024) that matter will be pursued to collect the Cess amount lying with the ULBs/UDAs prior to integration of Bank Accounts with TS-BPASS for direct remittance of Cess.

Thus, the ULBs/UDA failed in remittance of the Cess collected to the Board in deviation to the provisions of the Act and instructions issued by the CDMA. Further, the Board also failed in monitoring the remittance of Cess collected by the ULBs in absence of monthly statements to be furnished by the ULBs.

### **3.2.2 Deduction of Cess from Works Bills by test-checked ULBs/UDA and PAOs of Works Divisions**

In compliance to the provisions of the Act, the Government ordered (December 2009) the Director of Works Accounts/PAO, Engineering Wing of ULBs/UDA to deduct the Cess from the works' bills and Town Planning Wing of the ULB/UDA to collect the Cess in advance and remit to the Board within 30 days from the date of deduction. Details of the Cess deducted and remitted by the test-checked ULBs/UDA during 2017-22 are given in **Table-3.2.**

**Table-3.2: Details of the Cess deducted and remitted by the test-checked ULBs /UDA during 2017-22**

(₹ in crore)					
District	Name of the ULBs/UDA	ULBs/UDA	Cess collected	Remitted	Yet to be remitted
Hanumakonda	GWMC	Corporation	5.28	4.81	0.47
	Parakala	Municipality	0.19	0.19	0.00
Hyderabad	GHMC	Corporation	126.86	127.11	-(0.25)
	HMDA	UDA	6.31	6.31	0.00
Karimnagar	MCK	Corporation	Data not furnished.		
	Choppadandi	Municipality	0.02	0.02	0.00

<sup>19</sup> (1) Choppadandi Municipality (Karimnagar District) (2) Karimnagar Municipal Corporation, (3) Khammam Municipal Corporation, and (4) Wyra Municipality (Khammam District), (5) Bandlaguda Jagir Municipal Corporation and (6) Turkeyamjal Municipality (Rangareddy District)

District	Name of the ULBs/UDA	ULBs/UDA	Cess collected	Remitted	Yet to be remitted
Khammam	KMC	Corporation	2.16	2.16	0.00
	Wyra	Municipality	0.06	0.06	0.00
Rangareddy	Bandlaguda Jagir	Corporation	0.22	0.22	0.00
	Turkayamjal	Municipality	0.25	0.25	0.00
<b>Total</b>			141.35	141.13	0.22

*Source: Information furnished by ULB/UDA*

Scrutiny of the information revealed following:

- Audit observed that GHMC, HMDA; Khammam, Bandlaguda Jagir, Parakala, Choppadandi, Wyra and Turkayamjal ULBs/UDA had remitted the entire Cess collected by them.
- Though as per the provisions, the Cess collected should be remitted within 30 days, Greater Warangal Municipal Corporation (GWMC) had remitted ₹4.81 crore (out of ₹5.28 crore Cess collected) leaving a balance of ₹0.47 crore remaining unremitted from 2017-18 onwards. Reasons for non-remittance were not forthcoming from the records and reply from the Corporation was not received.

Further, during verification of the records of PAOs (Works & Projects) in test-checked Districts, it was observed that ₹96.82<sup>20</sup> crore collected as Cess was remitted (100 per cent) during the period 2017-22. Delays were however noticed in the remittance of the Cess amounts by the PAOs (Works & Projects) in test-checked Districts.

### 3.2.3 Improper provision of Labour Cess in the Work Estimates

As per the orders (December 2009) of the Government the Labour Cess amount of one per cent of the estimated cost of the works should be deducted and it should be recovered directly from the contractor. Further, the CDMA also instructed in December 2017 and February 2018 not to include the same in the work estimates.

During scrutiny of 50 (12 per cent) test-checked works (out of 414 works executed by Khammam Municipal Corporation during the period 2017-22), it was observed that a provision of ₹5.11 lakh for labour Cess was made in the estimates of six works instead of recovering the Cess from the bills of the contractors, which resulted in excess payments to the contractor as given in *Appendix-3.1*.

When the issue of provision of labour Cess component in the estimate of the works was brought to the notice of the authorities, it was replied (June 2023) by the Executive Engineer, Khammam Municipal Corporation that, the Cess for above works would be recovered from concerned agencies in the final bill.

<sup>20</sup> PAO Hanumkonda: ₹18.97 crore; Hyderabad: ₹13.51 crore; Karimnagar: ₹32.40 crore; Khammam: ₹15.01 crore and Rangareddy: ₹16.93 crore

### 3.2.4 Short levy of Cess on construction of Cellars and Stilts

As per the Government orders (December 2009) Labour Cess should be levied at the rate of one *per cent* on the estimated cost of construction of building works. The amount deducted should be calculated based on the rates per square feet (Sq.ft) prescribed by the proceedings (July 2007) of the Registration Department and subsequent amendments from time to time.

Out of the 974 building plans approved by Bandlaguda Jagir Municipal Corporation during the period 2017-18 to 2021-22, detailed scrutiny was conducted in respect of 25 building permissions, and it was observed that in respect of 14 permissions (56 *per cent*), the estimated costs of the works/projects were arrived at without including the cost of cellar/stilt area in the total estimated cost of the building construction work which resulted in short levy of Cess amounting to ₹12.84 lakh .(*Appendix-3.2*)

Audit observed that during the year 2019-20, the cost of stilt and cellar had been correctly included in the cost of construction in some of the cases for the calculation of labour Cess which indicates that the rule provisions were clearly known to the authorities concerned.

It was replied by the ULB that all cases will be scrutinized for further action.

## 3.3 Assessment of Cess

### 3.3.1 Lack of assessment of Labour Cess by the Department

As per Rule 6(1) of the Cess Rules, every Employer should furnish the details as contained in Form-I to the Assessing Officer<sup>21</sup> within 30 days of commencement of work. On receipt of the information, an order of assessment should be issued as per Rule 7 of the Rules within a period not exceeding six months. Further, the Assessing Officers should collect the data of private construction owners/builders *etc.*, from the ULBs/UDAs and issue them notices of Cess assessment.

Contrary to the above Statutory provisions, the Government issued (August 2010) orders permitting self-assessments. Further, except in cases of complaints and similar matters, no verification was mandated for assessments up to ₹one crore. The order prescribed that five *per cent* of the self-assessments should be verified based on Random Sampling Method by the Assessing Officers as part of their assigned responsibilities.

Scrutiny of records of the Department in the test-checked Districts revealed following:

- The Government had not stipulated any penal clause against non-compliant Employers in the orders issued for submission of self-assessments by Employers along with Form- I.
- Self-assessments were not received from the Establishments in the test-checked Districts.

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<sup>21</sup> Commissioner of Labour, Deputy Commissioner of Labour, and Assistant Commissioner of Labour are the assessing officers w.r.t the provisions given in the G.O.Ms. No.3 of LET&F Department dated 20 January 2009

- Due to non-receipt of required Form-I from the employers, no assessment orders could be issued by the Assessing Officers.

In regard to self-assessments, the Assessing Officers in the test-checked Districts replied (May 2023) that required forms and self-assessments were not received from the Employers. It was also stated that self-assessment order was issued to mitigate the hardship of the assesses.

Reply of the Assessing Officers goes contrary to the provisions of Rule 7 of the Cess Rules which states that on receipt of information in Form I from an Employer, the Assessing Officer was to scrutinise such information and make an order of assessment. As no action had been initiated by the Department to obtain self-assessments, Assessing Officers could not make the assessments.

### 3.3.2 Assessment of Cess on Vigilance Alert Notes (VANs)

The Vigilance and Enforcement Wing of the General Administration Department issues Alert Notes to the Labour Department regarding non-remittance of Labour Cess. These Alert Notes are used to monitor compliance and ensure the remittance of any evaded amounts. In cases of deviations, information related to permissions issued by plan Approval Authorities for construction of buildings is obtained. Subsequently, calculations are made in accordance with Government Orders, and Alert Notes are issued accordingly. Based on these Alert Notes, the Labour Department issues notices to the relevant Officers to ensure the collection and payment of the Cess amounts.

Section 5 of the Act read with Rule 7 of the Cess Rules stipulates that Assessing Officer shall issue assessment orders within a period of six months from the date of receipt of information.

Information on Vigilance Alerts Notes *viz.*, Alert notes received, Cess collected *etc.*, was not furnished by the Department. Audit addressed (March 2023) this issue to the Special Chief Secretary, Labour Employment Training & Factories, however, information is awaited from the Administrative Department (April 2024).

In the absence of information for entire State, Audit was constrained to analyse the information obtained from the Assessing Officers in the test-checked Districts only. Year-wise details of VANs issued during the period from 2009-10 to 2021-22 in the selected offices of the test-checked Districts are as given in **Table-3.3:**

**Table-3.3: Details of Cess evaded by Establishments as per VANs issued to Selected offices of test-checked Districts**

(₹ in crore)

Year	No. of Establishments	Amount of Cess to be collected	Amount of Cess collected	Short Collection	Percentage of short collection
Prior to 2017-18	165	289.97	43.84	246.13	85%
2017-18	65	27.01	20.40	06.61	24%
2018-19	95	28.60	12.07	16.53	58%

2019-20	71	38.88	14.57	24.31	62%
2020-21	23	5.64	0.73	04.91	87%
2021-22	33	20.89	8.06	12.83	61%
<b>Total</b>	<b>452</b>	<b>410.99</b>	<b>99.67</b>	<b>311.32</b>	<b>76%</b>

*Source: Information furnished by the Department of Labour*

Action taken by the Department of Labour on the VANs issued by the General Administration Department was as follows:

- Cess amount of ₹69.09 crore (17 per cent) was collected from the 117 Establishments out of 452 Establishments (26 per cent) in full (*Appendix-3.3*).
- Partial Cess amount of ₹30.58 crore was collected from 55 Establishments out of ₹66.75 crore of Cess levied, and balance amount of ₹36.17 crore is yet to be collected from these Establishments (*Appendix-3.4*). Of 36.17 crore Cess due to be collected, ₹34.57 crore (96 per cent) was due from Hyderabad and Rangareddy Districts (*Appendix-3.5*).
- Out of total Cess levied of ₹275.16 crore, no amount was collected from 280 Establishments and entire Cess was pending (*Appendix-3.6*). Of which ₹229.94 crore (84 per cent) was due from Hanumakonda District from 12 Establishments (*Appendix-3.7*).
- Although demand notices for ₹4.91 crore were prepared, the same were not issued to 34 Establishments as address could not be found in Rangareddy District (*Appendix-3.8*).

### **3.3.3 Non-enforcement of Revenue Recovery Act, 1864 (RR Act, 1864)**

As per Section 10 of BOCWW Cess Act read with Rule 13 of BOCWW Cess Rules, the Assessing Officers shall prepare a certificate specifying the amount due and amount that could not be collected and send to the District Collector who shall proceed to recover from the Employer, as if it were an arrear of Land Revenue.

Audit observed the following:

- Out of the 127 cases identified in VANs (Cess amount involved: ₹50.52 crore) wherein Assessment Orders were issued for payment, 44 cases (Cess amount involved: ₹23.36 crore) were not referred for collection of Cess under RR Act though Cess amount was to be recovered (*Appendix-3.9*).
- Of the balance 83 cases (Cess amount involved: ₹27.16 crore) referred under the RR Act, one Establishment paid the whole Cess amount of ₹0.34 crore and two Establishments made part payment summing up to ₹0.41 crore. The balance amount of ₹26.41 crore still remained unrecovered under RR Act.

When the issue of non-referral for recovery of Cess under RR Act, non-recovery of Cess amounts under RR Act was brought to the notice of the Department, it was replied (May/August 2023) that action would be taken for recovery of the amounts and the matter would be brought to the notice of the District Collector.

Thus, despite identification of evasion of Cess amounting to ₹410.99 crore by 452 Establishments, inadequate follow-up led to only partial recovery of ₹99.67 crore. This was compounded by non-enforcement of the Revenue Recovery Act in respect of Establishments which defaulted in Cess payments to the extent of ₹311.32 crore even after the Assessment Orders were issued which impacted the welfare measures of Building and Other Construction workers.

### **3.4 Conclusion**

*The Board does not have Urban Local Bodies (ULB)/Pay and Accounts Officer (PAO) wise details of Cess to be received, actually received and the balance due to be received. Lack of coordination through District Co-ordination Committees (DCCs) as mandated by Government orders, had resulted in significant deficiencies in implementing the Cess Act. Out of ₹164.25 crore collected by the Seven sampled ULBs and one Urban Development Authority (UDA) during the period 2017-22, an amount of ₹59.86 crore only was remitted into account of the Board and the balance of ₹104.39 crore (64 per cent) was lying with the ULBs/ UDA. Contrary to the Statutory provisions, the Government issued (August 2010) orders permitting self-assessments. Further, except in cases of complaints and similar matters, no verification was mandated for assessments up to ₹one crore. In the absence of penal provisions, no self-assessments were received by the Assessing Officers from the Establishments. In the test-checked Districts, Department received (2009-22), Vigilance Alert Notes (VANs) regarding Cess evasion of ₹410.99 crore by 452 Establishments from General Administration Department (GAD). Out of this, the Department had realized ₹99.67 crore only leaving a balance of ₹311.32 crore (76 per cent).*

### **3.5 Recommendation**

- The Board should establish a centralized data base for tracking Cess amounts due, received and outstanding by duly integrating the data obtained from all the relevant authorities.



# Chapter 4

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## **Safety and Health Norms**

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# CHAPTER

## Safety and Health Norms

# 4

As per the BOCW Rules, the Establishments registered under BOCW Act should provide various facilities to maintain safety and health of the BOC workers working at the work site of the Establishments. Safety Committee should be formed for identifying the causes of accident *etc.*, and suggest measures for improving welfare, safety, health amenities in the construction sites including use of proper personal protective equipment. Details of the Establishment and compliance to the BOCW Rules is discussed in **Table-4.1**.

**Table-4.1: Details of the Establishments and compliance to the BOCW Rules**

Establishment	Rule	Purpose
<b>Employing fifty (50) or more building workers</b>	Rule 39	Every Establishment should prepare a written statement of policy in respect of safety and health of building workers and submit it to the Director General, Ministry of Labour and Employment, GoI. The Establishment should revise the safety and health policy as often as necessary.
<b>Employing more than five hundred building workers</b>	Rule 36	Every Establishment should prepare an Emergency Action Plan and submit to Director General. The plan is prepared to handle the emergencies like fire and explosion, landslides getting building worker buried, floods, storms, fire safety and other natural calamities <i>etc.</i>
	Rule 208	Every Establishment should constitute a Safety Committee <sup>22</sup> to identify the causes of accident, unsafe practices, health hazards and suggest measures for improving welfare, safety, health amenities in the construction site including use of proper personal protective equipment.
	Rule 229	Every Establishment should ensure that special medical service, or an occupational health service is available at the construction site at all the times. Once in three months report should be submitted to the Director General, regarding state of health of building workers, and the nature and causes of occupational injuries or diseases suffered by any of them and measures taken to prevent recurrence of such injury or disease.

*Source: BOCW Rules.*

Information regarding availability of above safety and health facilities, data of accidents (fatal/non-fatal) and deaths of BOC workers that have occurred at the construction sites was not furnished by the Department. In the test-checked Districts, it was replied that in the absence of specific provision in the inspection module, information was not available with the officials of the Department and that the matter would be brought to the notice of higher authorities.

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<sup>22</sup> Should be constituted by the Employer with equal number of Employers and Building Workers

However, Inspection report proforma submitted by the Inspecting Officers contained the provision for ascertaining the data pertaining to safety measures available in respect of fire protection, eye protection and fencing of motor only. In the absence of other checks in the Inspection Report, Inspecting Officers were not capturing the details of facilities provided like Special Medical Services, plan to handle natural calamities etc., to the workers as per the provisions of the Act.

This indicates that the Department was not equipped with proper enforcement mechanism to ensure the availability of all the required safety and health measures for the benefit of BOC workers at work sites.

#### **4.1 Conclusion**

*Department did not ensure Safety Policy, Emergency Action Plan and formation of Safety Committees, Special medical services as required under the BOCW Rules. Inspection Reports submitted by the Inspecting Officers contained the checks for ascertaining the data pertaining to safety measures available in respect of fire protection, eye protection and fencing of motor only.*

#### **4.2 Recommendation**

- The Department may devise a mechanism to ensure that safety and health facilities are available at the construction sites as per the provisions of BOCW Act.

# Chapter 5

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## **Financial Management**

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### 5.1 Source of Funds

Section 24 of the BOCW Act, 1996 stipulates that the Building and Other Construction Worker's Welfare Fund (Fund) shall be constituted by the Board by crediting the Fund with (i) any grants and loans made to the Board by the Central Government, (ii) all contributions made by the beneficiaries and (iii) all sums received by the Board from such other sources as decided by the Central Government.

As per provisions of the BOCW Cess Act, Cess should be levied<sup>23</sup> and collected by the Department of Labour through various Authorities viz., PAOs, Local Bodies and Development Authorities. Advance Cess collection through a Local Authority where an approval of such building or other construction work is accorded by the Local Authority, was also mandatory. State Government issued (December 2009) directions to collect one *per cent* of Cess on the estimated cost of construction by the Local Bodies/Authorities at the time of approval of building plans and one *per cent* of Cess on the cost of construction from the bills paid by all the Drawing and Disbursing Officers (DDOs) to the contractors in respect of Government works. The Cess so collected by the respective authorities was to be remitted to the Board within 30 days of its collection. The Cess constitutes primary source of funds to the Board. Details of Cess collections and other receipts during 2017-22 are given in **Table-5.1**.

**Table-5.1: Details of the Cess Collections and Other Receipts for the period 2017-22**

(₹ in crore)

Year	Total receipts	Cess collected	Other Receipts <sup>24</sup>	Percentage of Cess collected on Total Receipts
2017-18	444.32	422.75	21.57	95%
2018-19	703.84	556.04	147.80	79%
2019-20	660.42	537.61	122.81	81%
2020-21	468.57	396.52	72.05	85%
2021-22	667.35	571.73	95.62	86%
<b>Total</b>	2944.5	2484.65	459.85	84%

Source: Information furnished by the Board

<sup>23</sup> At a rate not exceeding two *per cent* but not less than one *per cent* of the cost of construction incurred by the employer

<sup>24</sup> Other Receipts include registration, renewal fee, interest on SB accounts, interest on FDs invested.

## 5.2 Preparation of Budget and Utilisation of Funds

As per Section 25 of the BOCW Act, the Board should prepare its Budget for every financial year in the prescribed proforma, showing the estimated receipts and expenditure of the Board and forward the same to the State and the Central Government.

The Fund should be used for meeting (i) expenses of the Board in discharge of its functions, (ii) salaries, allowances and other remuneration of the Members, Officers, and other Employees of the Board and (iii) expenses on objectives and for purposes authorised by the BOCW Act. Year-wise details of Budget Estimates and Expenditure incurred during the period 2017-22 are given in **Table-5.2**.

**Table-5.2: Budget of the Board**

(₹ in crore)

Year	Opening Balance	Budget		Actual		Savings with reference to (w.r.t) estimated expenditure and actuals (percentage w.r.t provisions)
		Estimated Receipt	Provision for Expenditure (% of Receipt)	Receipt (% of Estimated receipt)	Expenditure (% of Provision of expenditure)	
		A	B	C	D	(B-D) *100/B
2017-18	699.36	431.16	110.10 (26)	444.32 (103)	80.53 (73)	29.57 (27)
2018-19	1003.57	541.76	230.34 (43)	703.84 (130)	136.00 (59)	94.34 (41)
2019-20	----	No Budget Estimates	194.62*	660.42	150.48 (77)	44.14 (23)
2020-21	----		188.76*	468.57	127.32 (67)	61.46 (33)
2021-22	2365.70	619.06	330.20 (53)	667.35 (108)	200.70 (61)	129.50 (39)

Source: Information furnished by the Board

\*Information furnished by the Board as per tentative allocations made by COL.

Audit observed the following:

- Though budget was required to be prepared every year, Board had not prepared the budget for the years 2019-20 and 2020-21.
- As per the above data, allocation of funds for expenditure on Welfare Schemes and Administrative expenditure was ranging between 26 per cent (2017-18) and 53 per cent (2021-22) of the estimated receipts.
- Of the allocated budget provisions of expenditure, the actual expenditure on Welfare Schemes and Administrative expenditure as compared to the budget provisions ranged between 59 per cent (2018-19) and 73 per cent (2017-18).
- Savings from the budgeted expenditure ranged between 23 per cent (2019-20) and 41 per cent in 2018-19.

Special Chief Secretary in his response stated (March 2023) that the annual budgets for the financial years 2017-18, 2018-19 and 2021-22 of the Board were approved in the respective

Board meetings. The Board stated that budget was not prepared in 2019-20 due to absence of governing body of the Board and in 2020-21 it was not prepared due to Covid-19 lock down. The expenditure in respective years was incurred with approval of the Commissioner of Labour. It was also assured by the Board that ratification of the tentative budget approved by the Commissioner would be effected later after constitution of the Board.

No specific reply was furnished by the Board regarding shortfall in expenditure against budget provisions.

### 5.3 Non-realisation of Cheques - ₹51.47 crore

As per the Government Instructions (December 2009), the Cess amount is to be received by the Board from the Construction Establishments, ULBs and other Departments through online or by means of a cheque/demand draft. In some cases, the payments are routed through concerned Cess Assessing and collecting Authorities. As per the codal provisions, DDO should maintain a Register of Valuables for recording the list of cheques or DDs received by them. Further, as per the accounting provisions, the Cess received in the form of Cheques / Drafts should be deposited in the bank account within the time<sup>25</sup> prescribed by the Reserve Bank India. In case they are not presented for collection within three months, they would become invalid/time barred. In such cases they were to be revalidated or a new cheque must be obtained from the concerned person who had issued the cheque. Scrutiny of records revealed the following:

- **Absence of Register of Valuables:** The Board had not maintained the Register of Valuables which was crucial for recording details of Cheques and Demand Drafts received by the Board.
- **No Reconciliation Mechanism:** The Board lacks a mechanism to reconcile collected Cess, identify outstanding amounts, and address defaulters for recollection of dishonoured cheques/time-barred drafts received by the Board.
- **Dishonoured Cheques/Time barred DDs:** It was observed from the Bank Statement of February 2023 of the Board that there were 339 dishonoured cheques/time barred DDs totalling ₹51.47 crore lying with it which were accounted as receipts.

Year-wise details of dishonoured cheques/time-barred DDs are given in **Table-5.3**.

**Table-5.3: Details of Cheques/DDs Returned by Banks during 2017-22**

(₹ in crore)

Year	Number of Cheques/DDs	Amount
Prior to 2017-18	11	0.40
2017-18	89	1.26
2018-19	4	3.25
2019-20	94	43.32
2020-21	102	1.84
2021-22	39	1.40
<b>Total</b>	<b>339</b>	<b>51.47</b>

*Source: Information furnished by the Board*

<sup>25</sup> Three months (instead of six months as earlier) from the date of issue of such instrument w.e.f April 2012

As seen from Table-5.2, it was observed that out of ₹51.47 crore of dishonoured Cheque and time barred Demand Drafts, ₹43.32 crore (84 *per cent*) pertains to the year 2019-20 only, while ₹4.91 crore (10 *per cent*) pertains to the prior period (up to March 2019) *i.e.*, older than four years, which indicates inaction on the part of Board for revalidation of dishonoured cheques.

The Board replied (January 2024) that the reconciliation process with regard to the dishonoured cheques was still under process.

It is evident that the Board had not ensured realisation of the Cheques/Demand Drafts within timelines specified which resulted in loss of revenue of ₹51.47 crore.

#### **5.4 Irregular Expenditure on Advertisements**

In pursuance of the Honourable Supreme Court order (August 2015), the Government of India, Ministry of Labour and Employment had instructed (June 2016) that the expenditure incurred on advertisements from the Cess amount collected was inappropriate and directed that the amount spent be recouped to the Welfare Fund. Standing Committee on Labour in its Thirty Eighth Report (July 2018) relating to “Cess funds and their Utilisation for Workers’ Welfare” had given directions to the effect that such States/UTs which had incurred expenditure on Advertisements from the BOCW Cess fund be identified and the amount incurred on advertisements be verified and deposited with the respective State Welfare Boards.

Scrutiny revealed that the Board had incurred an amount of ₹32.43 crore<sup>26</sup> on advertisements during the period 2017-19. Due to non-preparation of annual accounts for the years 2019-22 and non-furnishing of the required information, expenditure incurred towards Advertisements in contravention of the Honourable Supreme Court Judgement could not be verified. Information on recoupment to the fund was also not furnished.

The Board stated (January 2024) that it did not have any separate revenue source from the Consolidated fund of India/State for administrative expenses on creation of awareness programmes about the workers registration, welfare schemes and that the advertisement in print and electronic media was essential to disseminate knowledge about the welfare schemes to the BOC workers.

Audit is of the considered opinion that the expenditure on creating awareness should be out of funds provided by the State Government and should not be utilised from fund meant for the welfare of BOC Workers as per the directions of the Honourable Supreme Court.

#### **5.5 Diversion of BOCW funds during COVID**

As per Section 22 of the Act, the Board may grant loan or subsidy to a Local Authority or an Employer in aid of any scheme approved by the State Government for purpose connected with the welfare of BOC workers. Further, as per orders (June 2016) of GoI and

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<sup>26</sup> 2017-18: ₹ 11.53 crore, 2018-19: ₹ 20.90 crore

in keeping with directives (March 2018) of the Honourable Supreme Court, the Cess collected was to be utilised only for the purpose of the welfare of beneficiaries.

Contrary to the provisions, for distribution of ₹ 1500 (white ration card holder) as cash and 12 kg of rice to each labourer including building and other construction workers during COVID-19, as per the orders (15 April 2020 and 20 April 2020) of Finance Department of the Government, an advance amount of ₹1004.82 crore in two<sup>27</sup> instalments was remitted to the Government by the Board under the Head of Account 8121-‘General and Other Reserve fund’. To remit this advance amount requested for by the Government, the Board had raised loans from the National banks against its Fixed deposits in those banks as per details given in **Table-5.4**.

**Table 5.4: Details of source of funds**

(₹ in crore)	
Particulars	Amount
<b>Loan obtained from Bank of Baroda, Punjab National Bank &amp; Union Bank</b>	909.00
<b>Internal resources drawn from SB A/c</b>	95.82
<b>Total</b>	<b>1004.82</b>

*Source: Information furnished by the Board*

Scrutiny of records revealed the following.

- As seen from the expenditure particulars furnished by the Civil Supplies Department to the Board, an amount of ₹258.04 crore only was incurred as of March 2021 on registered BOC workers. However, Civil Supplies Department had not furnished the Utilisation Certificates (UCs) along with the required data of beneficiaries for the above expenditure incurred. Also, the unutilised amount of ₹746.78 crore was not refunded to the Board as of January 2023.
- The Board without seeking clarification from the Government either regarding the nature of the advance or regarding exact amount of advance demanded for BOC workers had taken a loan of ₹909 crore by pledging the fixed deposits and paid the interest of ₹8.18 crore on the loan up to March 2022. This had resulted in non-reimbursement of diverted funds of the Board to the extent of ₹746.78 crore by the State Government. Audit could not ensure as to whether the funds were completely utilised for BOC workers or for any other purpose against the provisions of BOCW Act.
- The Board replied (January 2024) that the amount was released and deposited into the Treasury as per the instructions of the State Government and stated that efforts are being made to reconcile with the Civil Supplies Department.

<sup>27</sup> In response to first reference UO Note orders dated 15.04.2020 - ₹334.94 crore and in response to Second reference UO Note orders dated 20.04.2020 - ₹669.88 crore

When the matter was brought to the notice of the Government in Labour Department, it was assured that reconciliation of expenditure would be done with Civil Supplies Department and the balance funds will be refunded.

## 5.6 Diversion of Labour Cess

As per Section 11 of BOCW Act, the Board funds are to be utilised for the welfare of BOCW workers only. The Labour Department of Telangana was implementing a Social Security scheme for Transport drivers/ Home Guards/Working Journalists in Telangana State. Under the scheme, an accidental insurance coverage of ₹Five lakh were to be provided to the beneficiary through Insurance company. Central Government vide its instructions (June 2016) had instructed that Funds available with the Welfare Boards shall not be utilised by the State for any other purpose other than for the welfare of Building workers and their families.

In this regard, State Government had issued (August 2016) instructions to release the premium amount from the Board's funds on reimbursement basis. Accordingly, the Board had released a total amount of ₹40.07 crore (including the outstanding Balance of ₹11.13 crore pertaining to period prior to April 2017) up to March 2023 to the Commissioner and got reimbursement of ₹15.50 crore leaving an outstanding balance of ₹24.57 crore to be still reimbursed.

The Board replied (January 2024) that the Department of Labour, Telangana had settled the advance amount. Reply of the Board is not acceptable as an amount of ₹24.57 crore was yet to be reimbursed. However, documentary proof in support of this claim had not been produced to Audit. Thus, contrary to the provisions of the Act, the Board had diverted the funds for a scheme implemented by the State Government not related to BOC workers.

## 5.7 Parking of funds in Savings Accounts of Nodal Offices

The Board, for disbursement of relief to beneficiaries prior to August 2019, had released the amounts to the Nodal Officers i.e., DCLs. Upon introducing (August 2019) the Centralised Payment System, the Board had issued instructions to the Nodal Officers to remit the unspent amounts under welfare schemes lying in their bank accounts along with the Utilisation Certificates.

Scrutiny of records revealed the following:

- An amount of ₹6.41 crore was parked (as of March 2023) in the savings accounts of Nodal officers in all districts despite the Board's instructions (February 2022) for remittance of unspent amounts.
- In three test-checked Districts viz., Karimnagar, Hanumakonda and Hyderabad, an amount of ₹80.80 lakh<sup>28</sup> was lying with the Nodal Officers without surrendering the amount to the Board even after four years i.e., May/June 2023 of the issue of the instructions.

<sup>28</sup> DCL Karimnagar ₹73.31 lakh (June 2023) and DCL Hanumakonda ₹3.51 lakh (May 2023) and DCL Hyderabad ₹3.98 lakh (May 2023)

The Board replied (January 2024) that action would be taken to reconcile the accounts of Nodal Offices for refund of unspent balances. Thus, in absence of monitoring of the balances available with Nodal Officers by the Board the funds were kept outside the BOCW welfare fund.

### **5.8 Blockage of funds in PD account and non-crediting of Interest**

Upon bifurcation of the State of Andhra Pradesh in June 2014, a total of ₹458.53 crore of erstwhile Andhra Pradesh Building and Other Construction Workers Welfare Board (APBOCWW) Board was available in the Interest-Bearing Personal Deposit (PD) Account<sup>29</sup>. Out of this amount, ₹191.11 crore was allocated to Telangana and the same was deposited in the PD Account of TBOCWBB, as per AP Reorganisation Act, 2014. In October 2014, the Government of Telangana permitted the utilisation of 50 *per cent* of Telangana's share amounting to ₹95.56 crore, starting from December 2014. The Board had withdrawn an amount of ₹71.72 crore by May 2019 leaving a balance of ₹119.39 crore. The PD account was not operated since 2019, which resulted in idling of funds. In August 2017, the Honourable Supreme Court while disposing off the contempt petition (C) No.52/2013 had ordered all the State Governments to transfer the amounts to the concerned Welfare Boards preferably within two weeks of the date of the order. It was also specifically ordered (June 2016) that the funds available with the Welfare Boards shall not be utilised by the States other than for the welfare of Building workers and their families.

Despite the clear instructions of Honourable Supreme Court, the Government had retained an amount of ₹119.39 crore with itself and had not released the same to the Board. Further in terms of Government order (January 2012) the Government was liable to pay interest at the rate of nine *per cent* on the amounts in the PD account till it is completely paid.

The Board replied (January 2024) that the matter would be taken up with the authorities concerned for transfer of funds to the Board.

### **5.9 Outstanding dues from APBOCWBB**

Scrutiny of Annual accounts of the Board revealed that after bifurcation of the State, an amount of ₹431.94 crore was to be received from the Andhra Pradesh Building and Other Construction Workers Welfare Board (APBOCWBB) which had not been realised by the Board till January 2024.

The Board replied (January 2024) that the matter was already taken up at Government level between the two States and final result of action taken will be intimated to Audit.

Thus, the Board was deprived of ₹431.94 crore even after lapse of nine years since State's bifurcation for utilisation of the same on BOC workers welfare.

When the issue of non-receipt of the amount from APBOCWBB was brought to the notice (June 2023) of the Government, no response was furnished (April 2024).

<sup>29</sup> PD account (No.309) under the Head of Account ie.,8342-Other Deposits;120-Misc. deposits; SH (09)-Deposits of Building & Other Construction Workers Welfare Board

## 5.10 Utilisation of funds for Unregistered workers

Under Section 2(b) of BOCW Act 1996, "beneficiary" means a Building Worker registered under Section 12. Further, Section 11 of the Act enunciates that every Building Worker registered as a beneficiary under this Act shall be entitled to the benefits provided by the Board from its Fund under this Act.

Contrary to the above provisions, the then Government of Andhra Pradesh had issued (November 2011) instructions for financial assistance from funds of the Board to the family of deceased unregistered worker who died in accidents at worksite during the course of employment. Accordingly, the Board had disbursed during 2018-22, an amount of ₹18.95 lakh to 27 unregistered beneficiaries.

The Board replied (January 2024) that as per the orders of the Government, the payments were made in fatal accident cases of 'unregistered workers' at work site. Reply was not acceptable as; such payments were beyond the Act provisions.

Thus, failure of the authorities in registering all the BOCW workers deprived the unregistered workers of actual benefit (₹6,00,000) in case of accidents and they were provided meagre assistance of ₹50,000 only.

## 5.11 Non-release of benefits to eligible beneficiaries

During the scrutiny of records of DCL, Khammam, Audit observed the following:

- During the year 2018-19, an amount of ₹0.25 crore relating to failed transactions of the amounts paid to beneficiaries was received back to the bank account of DCL, Khammam due to various reasons.
- DCL, Khammam utilised the amount from the bank reversals for honouring claims of other beneficiaries without approval of the Board, instead of making efforts to obtain the required information from the beneficiaries whose transaction failed and crediting the amount due to them in their accounts.

This resulted in deprivation of benefits to the beneficiaries whose transactions failed.

DCL, Khammam replied (April 2023) that efforts would be made to identify those beneficiaries. Reply of the Board regarding failed transactions and action taken to credit the amounts to eligible beneficiaries is awaited (April 2024).

## 5.12 Conclusion

*The Board had not prepared budget for the years 2019-21. Allocation of funds for expenditure on Welfare Schemes was ranging between 26 per cent (2017-18) and 53 per cent (2021-22) of the estimated receipts. In the absence of monitoring mechanism and timely reconciliation with the Banks, the Board had sustained loss of revenue of ₹51.47 crore due to not presenting the dishonoured cheques/demand drafts after getting them re-validated. The Board had incurred an amount of ₹32.43 crore on Advertisements during the period 2017-19 despite orders of Hon'ble Supreme Court (August 2015) and Government of India instructions (June 2016) for not incurring Advertisement expenses*

*out of Cess funds. As per the directions (April 2020) of State Government, the Board had advanced an amount of ₹1004.82 crore for Covid-19 relief measures to Labour including BOC workers. Out of this, an expenditure of ₹258.04 crore was incurred (March 2021) on BOC workers and the balance of ₹746.78 crore was not returned to the Board as of January 2023. The Board had diverted an amount of ₹40.07 crore to the State Sponsored Social Security Scheme. Out of this ₹15.50 crore was reimbursed leaving an outstanding balance of ₹24.57 crore as of March 2023. Upon bifurcation of the State of Andhra Pradesh in June 2014, an amount of ₹191.11 crore was allocated to Telangana Building and Other Construction Workers Welfare Board (TBOCWWB) The Board had withdrawn an amount of ₹71.72 crore by May 2019 leaving a balance of ₹119.39 crore, which was not released to the Board (January 2024). APBOCWWB owed an amount of ₹431.94 crore to TBOCWWB. An amount of ₹6.41 crore was parked (as of March 2023) in the saving accounts of Nodal officers despite the Board's instructions for remittance of unspent amounts.*

### **5.13 Recommendations**

- The Board may ensure that annual accounts are finalised within the specified timelines to provide realistic basis for preparation of Budget of the Board.
- The Board may take immediate steps to set up effective monitoring mechanism to oversee the realization of cheques/DDs within stipulated timelines and initiate appropriate action in the case of the dishonoured cheques.



# Chapter 6

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## **Welfare Schemes**

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### 6.1 Implementation of Welfare Schemes

Section 22 of the BOCW Act, 1996, empowers the Board to provide certain welfare measures and facilities to the BOC Workers. After formation of separate Board for Telangana, the Board in its meeting (March 2015) decided to continue the welfare schemes existing prior to bifurcation of the State.

The Board had continued the seven existing schemes during the audit period (2017-22) viz., Fatal Accidental Relief & Funeral Expenses; Hospitalisation relief; Disability Relief; Marriage Gift; Maternity Benefit; Natural Death Relief & Funeral Expenses; Artificial Limbs. While the benefit under Maternity Benefit Scheme was applicable to the members after completion of 12 months of registration, for other schemes there was no such limitation. Details of the assistance available to registered workers, eligibility conditions, nature and extent of benefits which are scheme-specific are explained in succeeding paragraphs. Further, the financial assistance was enhanced from time to time. The total beneficiaries registered during 2017-22 were 14,83,107. Details of schemes are given in **Table-6.1**.

**Table-6.1: Details of schemes implemented; eligibility criteria and amount of benefit**

Sl. No.	Name of the Scheme	Eligibility	Amount of benefit (₹)
1	Fatal Accidental Relief & Funeral Expenses	Nominee/dependents/legal heir of the registered Building & Other Construction worker who dies on the spot or due to the injuries caused by the accident occurred either in the workplace or anywhere else.	Fatal accident relief: ₹6.00 lakh, Funeral expenses: ₹0.30 lakh.
2	Hospitalisation (Distress) Relief	For Hospitalisation due to accident or terminal disease.	₹300 per day (₹4,500 per month up to three months).
3	Disability Relief	For sustaining injuries caused by an accident occurring either in workplace or anywhere else resulting in total permanent disability/partial permanent disability.	Partial disability: up to ₹4.00 lakh, Total disability: ₹5.00 lakh.
4	Marriage Gift	Financial assistance to the unmarried women workers and to the two daughters of the registered Building & Other Construction workers.	Marriage Gift: ₹30,000.
5	Maternity Benefit	Registered worker, wife of the male registered worker and two daughters of the either male or female registered Building & Other Construction worker limited to two deliveries each.	Maternity Benefit: ₹30,000.
6	Natural Death Relief & Funeral Expenses	The nominee / dependents / legal heir of the registered worker in case of natural death.	Relief: ₹1.00 lakh, Funeral Charges: ₹30,000.
7	Artificial Limbs	Registered construction workers who lost limbs in an accident that occurred either in the workplace or anywhere else resulting in disability.	Cost of the product depending upon the disability requirement.

*Source: Department website and Government orders*

## 6.2 Procedure and Timelines for processing of Claims

In order to claim relief under the above Welfare Schemes, Registered Workers should submit the application form to the respective Assistant Labour Officer (ALO) along with the necessary documents<sup>30</sup>. Upon receiving the application, the ALO is responsible for conducting an enquiry and submitting a Report to the concerned Nodal Officer (DCL/ACL) and who presents it to the District Scrutiny Committee (DSC) for review.

After scrutiny, if the applicant is found eligible, DCL used to release the approved amount to the bank account of the beneficiary (up to July 2019). Thereafter a centralised payment system was introduced (August 2019) wherein the Board releases amount direct to beneficiary account based on the sanction accorded by the DCL. According to the instructions issued (July 2019) by the Board, applicants are required to submit their claims along with the required documents through Mee Seva Centres which uploads the data to the Board portal giving access to the respective ALOs for verifying and submitting it to the Nodal officer for sanction.

As per the Board's Circular (July 2019), once the beneficiary receives a receipt from Mee Seva, they must submit hard copy of the original application and documents to the respective ALO. Upon receiving the original application, and access through portal, the ALO conducts an enquiry and forwards the claim to the concerned DCL for approval. Following approval, the claim is forwarded to the Board online for release of payment to the beneficiary.

In October 2018, the Board established specific timelines for Assistant Labour Officers and Nodal Officers, outlining stage-wise time limits for the online release of benefits to the beneficiary bank accounts as given in **Table-6.2**.

**Table-6.2: Timelines for processing of claims**

Sl. No	Process to be done	Timelines
1	For verification /enquiry/uploading in the portal by the ALO from date of receipt of application	7 days
2	For scrutiny and approval by the Nodal Officer thereafter	3 days
3	For online transfer of the claim amount to the concerned bank along with beneficiary list thereafter	3 days
4	Crediting of the amount to the beneficiary account by the bank as per the list of beneficiaries sent by the Nodal Officer thereafter	1 day

*Source: Information furnished by the Board*

Details of scheme-wise claims received, disbursed and pending during the period 2018-22 are given in **Table-6.3**.

<sup>30</sup> Xerox copy of AADHAAR Card, Ration Card, Identity Card of the Registered worker, Photos wherever necessary, etc., and other documents as per the nature of claim preferred.

Table-6.3: Details of Scheme-wise claims during 2018-22

SI. No.	Name of Scheme	Number of claims received	Number of claims rejected	Disbursed		Pending claims
				No of claims	Amount (₹ in crore)	
<b>Registered Workers</b>						
1	Natural Death & Funeral Expenses	27426	2809	14269	176.95	10348
2	Accidental death and Funeral Expenses	3392	486	1849	116.00	1057
3	Marriage Gift	34682	1997	21378	63.99	11307
4	Maternity Benefit	70950	4275	45170	135.13	21505
5	Disability					
a)	Total Permanent Disability	51	12	25	0.98	14
b)	50% and above partial permanent disability	232	39	106	2.75	87
c)	26% to 49% partial permanent disability	42	8	6	0.11	28
d)	Upto 25% partial permanent disability	29	18	0	0	11
e)	Sanction of Artificial Limbs	13	7	2	0.002	4
6	Application for claiming Hospitalisation	2037	468	904	1.10	665
<b>Unregistered workers</b>						
7	Fatal Accidental death to un-registered Workers	54	6	27	0.19	21
		<b>138908</b>	<b>10125</b>	<b>83736</b>	<b>497.20</b>	<b>45047</b>

*Source: Information furnished by the Board*

Scrutiny of the information revealed following:

- Out of the total 1,38,908 claims received during the period from 2018-19 to 2021-22 across all schemes, 10,125 (7 per cent) of the claims had been rejected.
- Among the rejected claims, it was observed that 2,809 applicants claimed themselves as nominees/dependents/legal heirs of deceased registered BOC workers under the Natural Death Claims. However, the information/intimation regarding rejection of claims that was communicated to the applicants was not on record.

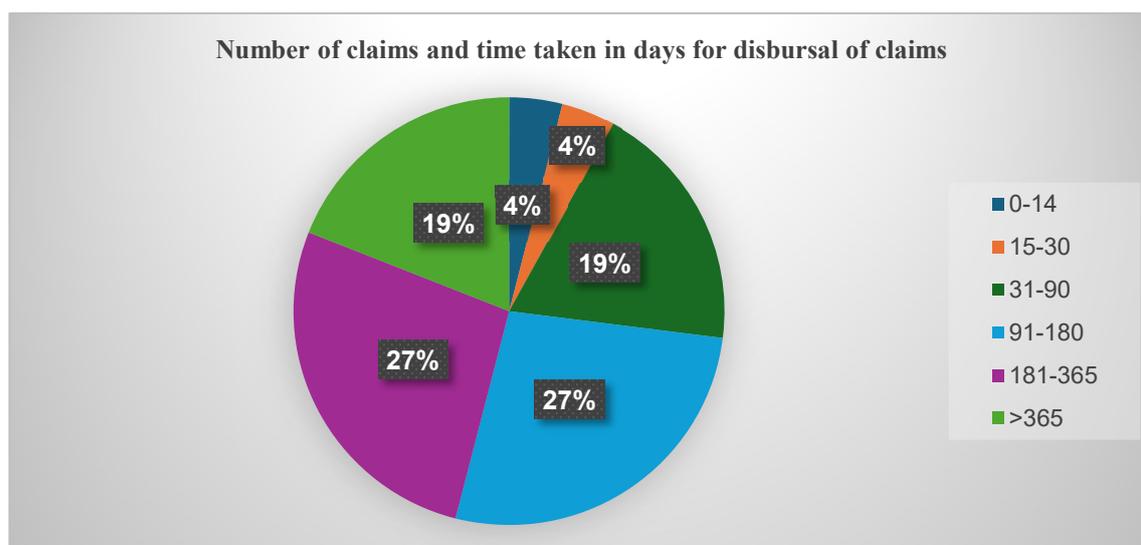
When specific reasons for rejection of the claims were sought (October 2023) for from the Board, no reply was furnished by the Board (April 2024).

### 6.3 Delay in processing of Claims

As seen from the data provided by the Board to the end of December 2022, it was observed that out of total 1,38,908 claims, 83,736 claims were disbursed, 10,125 claims were rejected, and balance 45,047 claims were pending at various levels.

Due to non-availability of information in the data dump provided by the Board relating to the date of submission and date of disbursement of claim in respect of 9,863 cases, Audit could analyse the delays in respect of 73,873 claims as against 83,736 claims as shown in **Chart-6.1**.

**Chart-6.1: Details of time taken for disbursement of claims**



*Source: Data dump provided by the Board*

- Out of 73,873 claims, only 2,740 (four per cent) claims were disbursed within the stipulated period of 14 days.
- It was observed that 50 per cent of claims i.e., 34,041 claims were disbursed by taking time from one month to six months; and another 46 per cent claims were disbursed within period ranging from 181 days to beyond one year.

The Board had replied (January 2024) that the claims submitted in MeeSeva are not checked for completeness by the MeeSeva operators and that will be known only at the time of verification by ALO. In view of this, the date of submission of online application cannot be reckoned for the purpose of delay in processing of claims.

Reply is not acceptable as majority of the claims (96 per cent) were disbursed beyond prescribed period of 14 days.

#### 6.3.1 Settlement of Claims in test-checked Districts

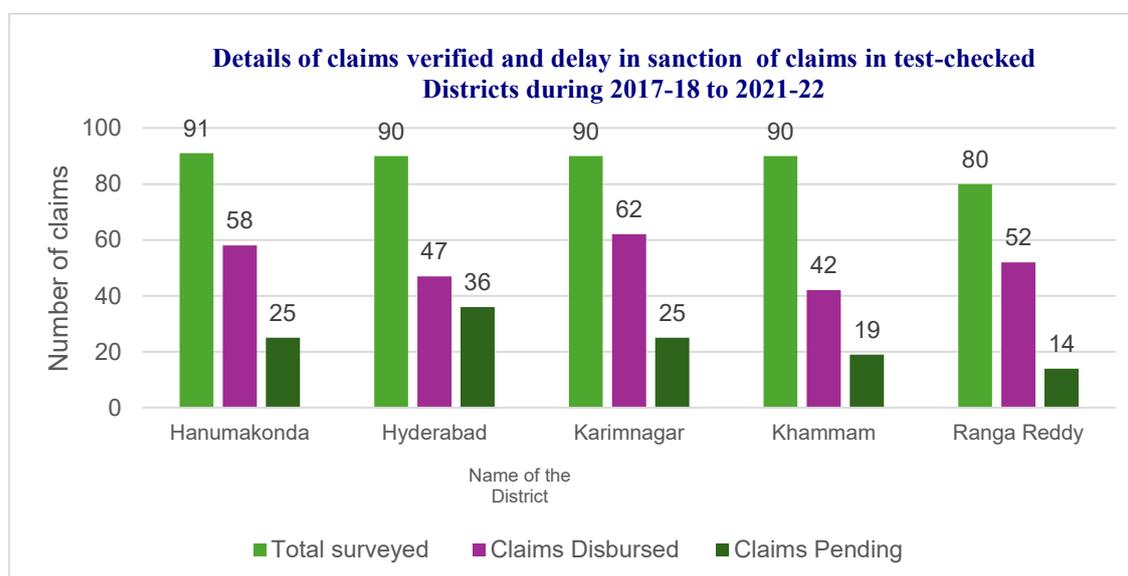
Audit observed that in test-checked Districts, out of test checked 441 claims, 261 claims were settled, 119 claims were pending for approval for one month and four years and 61 claims were rejected during 2017-22. District-wise details were given in **Table-6.4**.

**Table-6.4: Details of settlement claims in test-checked Districts**

District	Total surveyed	Claims Disbursed	Claims Rejected	Claims Pending
Hanumakonda	91	58	8	25
Hyderabad	90	47	07	36
Karimnagar	90	62	3	25
Khammam	90	42	29	19
Ranga Reddy	80	52	14	14
<b>Total</b>	<b>441</b>	<b>261</b>	<b>61</b>	<b>119</b>

Source: Tele-survey

Out of 261 claims settled, 241 claims were settled with delay ranging from one day to 1112 days (three years). The details of claims verified, sanctioned and pending are given in **Chart-6.2**.

**Chart-6.2: Delay in settlement of claims in test-checked Districts**

Source: Information furnished by the Department of Labour

In the selected offices of the test-checked Districts, 119 claims were pending for approval ranging from one month to more than four years. District-wise and scheme-wise pending claims are given in **Table-6.5**.

**Table-6.5: Details of claims pending in selected offices of the test-checked Districts**

Name of the District	Name of the Schemes						Total
	Accidental Death & Funeral Expenses	Natural Death & Funeral Expenses	Marriage Gift	Maternity Benefit	Hospitalisation Relief	Disability	
Karimnagar	3	5	1	2	9	5	25
Rangareddy	4	2	0	2	3	3	14
Hanumakonda	5	5	3	4	4	4	25
Khammam	3	3	3	5	1	4	19
Hyderabad	5	6	4	7	6	8	36
<b>Total</b>	<b>20</b>	<b>21</b>	<b>11</b>	<b>20</b>	<b>23</b>	<b>24</b>	<b>119</b>

Source: Data furnished by the Board

The delayed processing of claims defeated the objective of the welfare scheme.

The Nodal Officers of Karimnagar, and Hanumakonda replied (May/June23) that the matter would be examined:- The Nodal Officers of Hyderabad and Rangareddy replied (May2023) that the delay in processing of claims was due to non-submission of physical copies by the applicants, time taken by ALOs for verification of documents, non-availability of required documents and non-availability of regular staff *etc.* Nodal Officers of remaining test-checked Districts did not furnish specific reasons for pending claims.

#### **6.4 Claims disbursed without Enquiry Report**

In accordance with the orders issued from time to time by the Board, after receiving applications along with the required certificates, the Assistant Labour Officer (ALO) should conduct an enquiry and submit a report to the concerned Nodal Officer for sanctioning the claim.

Audit observed that 15 claims in two test-checked Districts *viz.*, Karimnagar and Khammam were sanctioned without obtaining the Enquiry Reports or with Enquiry Report being issued prior to the date of application and an amount of ₹16.54 lakh was disbursed as detailed hereunder:

- In Karimnagar District, an amount of ₹12.13 lakh was disbursed to 10 beneficiaries without obtaining the necessary Enquiry Reports (*Appendix-6.1*).
- In Khammam District, an amount of ₹3.10 lakh was paid to three beneficiaries (*Appendix-6.1*) without the requisite Enquiry Reports. In the case of two beneficiaries, the Enquiry Reports were dated prior to the date of application, for which an amount of ₹1.31 lakh was disbursed (*Appendix-6.2*).

Nodal Officer, Karimnagar replied (May 2023) that the matter would be examined and no specific reply was furnished by Nodal Officer, Khammam. The Board had replied (January 2024) that detailed reply with supporting documents will be submitted separately.

#### **6.5 Irregular payments in the test-checked Districts**

Scrutiny of the applications in the test-checked Districts revealed the following:

- a) Registration of the beneficiary after the date of death and disbursement of the amount to the beneficiary: In Khammam District, as per the death certificate issued by the Khammam Municipal Corporation, a BOC worker died on 24 September 2016. However, the Department registered him as worker on 7 December 2019 i.e., three years after the death of the person. Later the nominee submitted the claim application (7 February 2020) by enclosing another death certificate issued by the Gram Panchayat, Burgampadu showing the date of death as 10 December 2019. Based on the application dated 7 February 2020, the Department had sanctioned and disbursed the amount of ₹1.30 lakh in March 2020 to the nominee.
- b) Registration of the beneficiary after the date of accident and disbursement of the amount to the Nominee: In Hanumakonda District, as per the FIR dated 08 December 2018, a person (ALOHMKD/2018/09401) with occupation listed as

Agriculture and Bore Motor Mechanic met with an accident on 4 December 2018. However, he was registered as BOC worker on 5 December 2018 i.e., post-accident date. The person died on 7 December 2018 and a payment of ₹6.30 lakh was paid by the Board to the nominee in October 2019. It was evident that the person was registered as BOC worker irregularly that too after the incident had happened with a clear intention to claim benefit under the BOCW Act. DCL Hanumakonda replied (June 2023) that the matter would be examined.

The Board had replied (January 2024) that a detailed reply along with supporting documents will be furnished separately.

## 6.6 Suspicious double payments in different Schemes

It was observed from the data of claims during 2017-22 furnished by the Board that the claims were made in more than one District by the beneficiaries for the same incidents. The analysis of the same revealed the following:

- Nominees/dependents of death claims were paid twice in respect of eight claims. Out of the above beneficiaries, beneficiaries had registered in more than one District with different ALOs and their nominees had submitted their Accidental/Natural Deaths claims in both the places with death certificates obtained from concerned authorities. An amount of ₹0.81 crore was paid to the nominees/dependents of these beneficiaries (*Appendix-6.3*).
- Beneficiaries being registered in different Districts and submitting the documents for claiming benefits more than once had resulted in suspicious double payments of ₹0.40 crore to eight beneficiaries.

Thus, due to non-integration of the data to identify the duplicate registrations beneficiaries were paid claims twice for the same incident at different places.

- a) **Maternity Benefits:** The women workers or the spouse of the worker or two daughters of the either male or female registered workers may claim ₹30,000 per claim as maternity benefit. From the data provided by the Board for the period from 2017-22, it was observed that five Beneficiaries with two different registration numbers, claimed maternity benefits/ marriage gift under the scheme implemented by the Board, resulting in the suspicious double claims of ₹1.50 lakh by these beneficiaries (*Appendix-6.4*).

It was observed that maternity benefit to the wife/daughters of the registered workers was paid twice in respect of 29 beneficiaries with same registration number. This had resulted in suspicious double payment of ₹8.60 lakh to the beneficiaries (*Appendix 6.5*).

The Board replied (January 2024) that certain cases were of twins and system counted them as 1<sup>st</sup> and 2<sup>nd</sup> maternity benefit with same date of event. The reply is not acceptable as the benefit is payable at the rate of ₹30,000 for each delivery not for each child. Lack of Unique ID and absence of data integration to verify the payments had resulted in double payments to the beneficiaries.

## 6.7 Non-implementation of Schemes

It was observed that during the Board meetings decisions were taken for implementation of new schemes and in respect of some schemes budget was also provided. However, the schemes were not implemented. Details of new schemes proposed during the respective Board meetings and provision of budget were given in **Table-6.6**.

**Table-6.6: New schemes proposed during the Board meetings during 2017-22**

Board meeting resolution no.	Name of the Scheme	Provision of Scheme in budget estimate
7 <sup>th</sup> meeting dated 22 January 2018	a) Life disability pension for total/partial permanent disability, suffering with major ailments of paralysis and cancer.	Budget provision of ₹10 lakh was provided (2018-19) for Life disability pension in case of major ailments viz., Cancer, Paralysis and Leprosy. No expenditure incurred.
	b) Professor Jayashankar Educational Financial Assistance:Scholarship Scheme to the children of registered construction workers @₹1000 per year for 1 <sup>st</sup> to 4 <sup>th</sup> class and ₹2000 per year for 5 <sup>th</sup> to 7 <sup>th</sup> class to children.	Budget provision of ₹15 crore was made in 2018-19 only for Educational Financial Assistance. No expenditure incurred.
	c) Payment of Accidental death relief and Natural Death relief to workers in combination of Pradhan Mantri Jeevan Jyoti Bima Yojna and Pradhan Mantri Suraksha Bima Yojna.	Deferred.
9 <sup>th</sup> meeting dated 21 July 2018	Comprehensive health scheme for registered BOC workers.	No budget provision was made.
11 <sup>th</sup> meeting dated 31 March 2020	Subsidised food to the BOC workers through ANNAPURNA scheme being implemented by GHMC for COVID-19 lockdown period only.	No budget provision was made.

*Source: Information furnished by the Board*

The Board had provided some budget in Budget Estimates in 2018-19 (January 2018) itself for Building and other construction registered workers. However, none of the schemes was implemented to provide the intended benefits to the BOC workers.

The Board stated (May 2023) that the claims under these schemes had not been received and hence no expenditure was incurred. The reply is not acceptable as no budget was provided during 2019-22 for implementation of above schemes and proof of implementation of the schemes was also not made available to Audit.

## 6.8 Shortfall in conducting of trainings by National Academy of Construction (NAC)

Government ordered (August 2013 and September 2016) to provide skill up-gradation training to the registered BOC workers in acquiring new skills/up-gradation of existing skills, safety and hygiene and provide training in various trades<sup>31</sup> and vocations to the spouse and adolescent children of the registered construction workers to improve their productivity and employability.

As per the above instructions (September 2016), the Board had to formulate training program for capacity building of Staff and Officers of the Board and Labour Department and other stake holders towards effective implementation of the welfare schemes and enforcement of BOCWW Act and Cess Act through National Academy of Constructions (NAC) and shall extend tool kits and stipends to the workers who successfully completed the training program.

Scrutiny of the records of the Nodal Officers revealed following:

- Training was not imparted to the Staff and Officers who were working in the Board and Labour Department of the District offices.
- Tool kits were not supplied to the workers who successfully completed the training programme.
- Training was not conducted in the trades *i.e.*, Plaster of Paris, Marble Tile Flooring, Bar Bending and Wooden Work.
- During the audit period (2017-18 to 2021-22), out of total 4,02,442<sup>32</sup> registered workers only 7,369<sup>33</sup> workers were trained which amounts to *two per cent* only.
- As per point 5(B) of the Government Order (September 2016), training programme in the trade ‘Land Survey’ was scheduled to be conducted for unemployed youth of dependents of registered construction workers whose educational qualification, as per NAC norms (NAC website), was Intermediate. However, NAC conducted training in ‘Assistant Land Surveyor’, which was not notified as part of training programme, for 28 participants, out of them 15 trainees did not have required qualification *viz.*, Intermediate.
- The Board had fixed a target of 1,500 members to be trained under “90 days skill development programme for dependent youth” for the year 2020-21. However, the training was attended by 53 persons (*three per cent*) only.

<sup>31</sup> Masonry, Electrical & Housing Wiring, Plumbing & Sanitation, Painting & Decoration, Bar Bending, Plaster of Paris, Marble tiles flooring, wooden work, land surveyor

<sup>32</sup> Hyderabad-39,085; Karimnagar – 71,961, Khammam-1,35,375; Rangareddy – 31,793, Hanumakonda - 1,24,228

<sup>33</sup> Hyderabad- Nil ; Karimnagar – 3,278, Khammam-1,709; Rangareddy – 645, Hanumakonda – 1,737

- There were outstanding dues of ₹0.53 crore towards payment of stipend amount to the trainees of three<sup>34</sup> training programmes.

The Board replied (January 2024) that the trainings to the Staff members were provided on need basis. Further, it was stated that the trainings to the workers and selection of trainees were monitored by District Officers. Tool kits were also supplied to the trainees based on their eligibility and requirement.

The reply is not acceptable as details of training conducted for department/board officers were not furnished to audit and no documentary evidence was produced for tool kits supplied to the BOCW workers.

## 6.9 Conclusion

*Out of total 1,38,908 claims received across all the schemes, 83,736 claims were disbursed, 10,125 claims which includes 2,809 Natural Death Claims were rejected, and balance 45,047 claims were pending at various levels. However, information/intimation regarding rejection of claims that was communicated to the applicants, was not on record. Out of 73,873 claims, only 2,740 (four per cent) claims were disbursed within the stipulated period of 14 days. In test-checked districts, significant delays were noticed in the settlement of claims. Out of 261 settled claims, 241 were sanctioned/dispensed with delays ranging from one day to 1112 days and 119 claims were pending for settlement from one month to four years. Failure in the verification process led to erroneous disbursements of ₹16.54 lakh to 15 beneficiaries in the test-checked Districts as the same was done without obtaining necessary enquiry reports. In its meetings (held during the period from 2017-22), the Board had approved new welfare schemes viz., Life disability pension, scholarships to the children of workers and Comprehensive Health Scheme for Registered BOC workers etc. However, none of the New Schemes was implemented as of May 2023. The Board had not imparted the required skill trainings through NAC to the staff of the Board and had not provided tool kits to trained workers during the period 2017-22.*

## 6.10 Recommendations

- The Board should integrate the database of ID cards issued duly linking with unique ID to prevent the duplication of claims.
- The Board should have proper mechanism in place to settle the claims within stipulated period and also intimate the beneficiaries reasons for rejection of their claims.

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<sup>34</sup> Skill Upgradation Training programme - ₹0.41 crore (2017-18); Self-employed Tailor-Garment stitching; ₹0.12 crore (2017-18 & 2021-22);

# Chapter 7

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## **Monitoring Mechanism and Internal Controls**

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## Monitoring Mechanism and Internal Controls

Formation of the Committees at various levels and regular monitoring through conduct of Inspections was envisaged in the Act to ensure proper compliance of provisions of the Act or the Rules.

### 7.1 Formation of Committees

Section 4 and 5 of the BOCW Act stipulates formation of State Advisory Committee to advise the State Government on the matters arising out of the administration of the Act and Expert Committee for advising the Government for making Rules under the Act. Accordingly, the Rules were framed in 1999. Government had issued orders (November 2017) for constitution of a Coordination Committee (Committee) at District level for monitoring the registrations and collection of Cess under BOCW Act.

#### 7.1.1 State Advisory Committee

As per Section 4 of the Act, the State Government has to constitute a State Advisory Committee<sup>35</sup> (SAC) to advise the State Government on such matters arising out of the administration of the Act. The Honourable Supreme Court had also in its judgement (March 2018) issued general directions for the constitution of an Advisory Committee. The SAC consists of a Chairperson appointed by the State Government, two members of the State Legislature, one member from GoI, Chief Inspector (Commissioner as Ex-Officio), seven to eleven nominees of the State Government representing the Employers, building workers, associations of Architects, Engineers, accident insurance Institutions and any other interests which in the opinion of the State Government, ought to be represented on the State Advisory Committee. The SAC must conduct meetings at least once in every six months.

However, it was observed that after the formation of the Telangana State (June 2014), SAC had not been constituted as of May 2023 i.e., even after a lapse of nine years.

Department replied (January 2023) that proposal had already been submitted (June 2020) to Government and approval of the Government was still awaited.

Thus, the department failed to ensure compliance of the provisions of the Act regarding constitution of SAC in the state.

#### 7.1.2 District Coordination Committees

As per the provisions of the Act, Government had issued orders (September 2009) for constitution of a District Coordination Committee (DCC) at District level with District Collector as Chairman and Deputy Commissioner of Labour (DCL) as Member-Convener

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<sup>35</sup> called as the 'State Building and Other Construction Workers' Advisory Committee also referred to as State Advisory Committee

along with other members<sup>36</sup> and to send the progress report to the Government through Commissioner of Labour every month which shall be received by 10<sup>th</sup> of every succeeding month in respect of the registrations of establishments and collection of Cess under the BOCW welfare and Cess Act.

Scrutiny of the information revealed the following:

- Out of the five test-checked Districts, DCCs were formed only in three test-checked Districts *viz.*, Karimnagar (January 2018), Khammam (April 2019) and Rangareddy (date not specified) Districts.
- Though the Committee was formed in Rangareddy and Karimnagar Districts, no meetings were conducted. Further, no returns were furnished to the Government by these district.

The Board stated (January 2024) that efforts are being made to form the DCC in remaining districts. It was further stated that though DCCs were not formed, the purpose of Cess collection was achieved.

Reply is not acceptable as in absence of constitution of DCCs in two Districts and submission of reports to the Department, the Department was not able to monitor the registration of Establishments and further assessment and collection of Cess as per provisions of Act.

## **7.2 Shortfall in Inspections**

Rule 251 of BOCWW Rules read with Section 43(1) of BOCW Act stipulated that an Inspector may examine any construction site or place, or premises used or to be used for such building and other construction work to take evidence, photographs, sample weight or measures or record or make sketches for the purpose of examination or enquiry, hold an enquiry into the cause of any accident or dangerous occurrence or non-compliance with any provisions of the Act or the Rules.

Commissioner had issued orders (February 2015) directing all the Inspecting Officers not to take up inspections under any labour laws without his prior permission. Government had issued orders (April 2017) to allot the Inspecting Officers for Risk Assessment based Inspections of the Establishments randomly through online Inspection Module. As per these orders, all the BOCW Establishments were categorized as High Risk establishments. BOCW establishments being High Risk category were required to be inspected once in two years.

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<sup>36</sup> Collector and District Magistrate (Chairman), Deputy Commissioner of Labour of the District (Member-Convener), Joint Commissioner of Labour of the Zone, Assistant Director Town & Country Planning Department, Deputy Chief Inspector of Factories, General Manager of District Industrial Centre, Assistant Director of Mines and Geology, Municipal Commissioner/District Panchayat Officer, District Treasury Officer/Pay & Accounts Officer, Superintending Engineers/Executive Engineers of works Departments of both State and Central Governments, Chief Executive Officer, Zilla Parishads, PD/DWMA, PD/DRDA, CPO,AD/Marketing, Assistant Labour Commissioners (Central) or his representatives are as members of the Committee

Year-wise details of inspections allotted, conducted and shortfall in inspections in the State during 2017-22 are given in **Table-7.1**.

**Table-7.1: Details of Inspections allotted and shortfall in conducting during 2017-22**

Year	Inspections Allotted	Inspections Conducted	Shortfall in inspections (Per cent)
2017-18	648	73	575 (89%)
2018-19	682	42	640 (94%)
2019-20	5548	196	5,352 (96%)
2020-21	7208	80	7,128 (99%)
2021-22	444	41	403 (91%)
<b>Total</b>	14530	432	14,098 (97%)

*Source: Information furnished by Department of Labour and the Board*

Audit however observed that the BOCW Establishments categorised as High Risk were not covered under scrutiny of the Inspecting Officers. Even out of the Inspections which were approved by the Commissioner, shortfall against inspections ranged between 89 *per cent* and 99 *per cent* during 2017-22.

However, 432 (*three per cent*) inspections were conducted by the department against 14,530 allotted inspections, compliance reports were called for in respect of only 15 Establishments which amounts to meagre three *per cent*.

Even after availability of the required manpower of Inspectors<sup>37</sup>, the Department failed in conducting Inspections of BOCW Establishments categorised as High-risk resulting in non-compliance with the provisions of BOCW Act.

No reply was furnished by the department (April 2024).

### 7.2.1 Observations on Inspections in test-checked offices

The sanctioned strength of Inspectors in test-checked districts was 48, of which 43 (90 *per cent*) were available for conducting Inspections. Details of the shortfall in Inspections in the test-checked offices are given in **Table-7.2**.

<sup>37</sup> Out of sanctioned strength of 159 Inspectors, 141 Inspectors are in position.

**Table-7.2: Details of shortfall in Inspections in test-checked offices**

Sl. No.	District	Cadre	Inspections allotted	Inspections conducted	Shortfall
1	Hyderabad	DCL	85	39	46
		ACL	143	8	135
		ALO	865	104	761
2	Rangareddy	JCL	0	0	0
		DCL	56	0	56
		ACL	55	7	48
		ALO	689	7	682
3	Khammam	DCL	68	15	53
		ACL	5	1	4
		ALO	350	4	346
4	Karimnagar	DCL	6	4	2
		ACL	5	4	1
		ALO	125	3	122
5	Hanumakonda	DCL	92	7	85
		ACL	18	0	18
		ALO	657	0	657
<b>Total</b>			<b>3219</b>	<b>203</b>	<b>3016</b>

*Source: Information furnished by the Department*

Scrutiny of above information revealed the following:

- Only 203 inspections were conducted against the allotment of 3,219 inspections which constitutes a meagre six *per cent* only.
- Out of the 203 inspections conducted in test-checked Districts, only 95 Inspection Reports were provided. It was observed from the Inspection Reports, that 43 inspections (45 *per cent*) were done in respect of Establishments where works were already completed in all respects.

Department replied that 100 *per cent* units were not allotted for inspection due to workload and non-availability of the officers. Reply of the Department is not acceptable as only six *per cent* of inspections allotted were conducted despite availability of 90 *per cent* of the sanctioned strength of Inspectors.

### **7.3 Grievance Redressal and Monitoring**

As the Board implements various welfare schemes to the registered Workers, there should be a mechanism to address the grievances of the beneficiaries.

On an enquiry as to whether any Cell/Wing was existing in the Board for addressing the issue of grievances, complaints, and timelines prescribed for settlement of grievances *etc.*, the Board stated (January and March 2023) that the Establishment of Grievance Redressal mechanism was under consideration of the Board and would be established shortly. The Board also stated that the complaints received over phone were being addressed and resolved by the District level authorities.

The absence of a functional Grievance Redressal mechanism had impact on the welfare of workers as it deprives beneficiaries of a vital channel to voice their concerns and seek resolution in the first place.

## 7.4 Conclusion

*After the formation of the Telangana State (June 2014), State Advisory Committee (SAC) has not been constituted as of May 2023 i.e., even after lapse of nine (09) years. Co-ordination Committee at District level (DCC) was to be constituted with Deputy Commissioner of Labour (DCL) as Member-Convener and other Officials for monitoring of registrations and implementation of welfare schemes. Out of the five test-checked Districts, only in three Districts (Karimnagar, Khammam and Rangareddy) were the Committees at District level formed. No Committees were formed in Hyderabad and Hanumakonda Districts. Out of the 14,530 Establishments that were earmarked by the Commissioner for inspections during the period from 2017-22, only 432 (three per cent) inspections of Establishments were conducted. The absence of a functional Grievance Redressal and Monitoring mechanism in the Board deprived beneficiaries of a vital channel to voice their concerns and seek resolution of their grievances.*

## 7.5 Recommendations

- The Government should take action to constitute the State Advisory Committee (SAC) for advising the State Government on matters related to the implementation of the BOCW Act.
- The Government should ensure necessary inspections of Establishments to monitor registration of establishments and collection of Cess amounts and other safety and welfare measures to BOC workers as per norms.
- The Government should take adequate measures to establish a comprehensive Grievance Redressal mechanism to facilitate the smooth delivery of benefits.



# Chapter 8

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## **Beneficiary Survey and Joint Physical Verification**

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## CHAPTER

# Beneficiary Survey and Joint Physical Verification

### 8.1 Beneficiary Survey

The Beneficiary Survey was conducted to evaluate the performance of the Board in respect of identification and registration of beneficiaries, extending benefits to the BOC workers and grievances of the beneficiaries etc. District-wise details of beneficiaries surveyed, claims disbursed, rejected, and pending are given in **Table-8.1**.

**Table-8.1: Details of the claims rejected, pending and disbursed**

District	Total Beneficiaries surveyed	Claims Disbursed	Claims Rejected	Claims Pending
Hanumakonda	91	58	8	25
Hyderabad	90	47	07	36
Karimnagar	90	62	3	25
Khammam	90	42	29	19
Ranga Reddy	80	52	14	14
<b>Total</b>	<b>441</b>	<b>261</b>	<b>61</b>	<b>119</b>

*Source: Information furnished by the test-checked Offices of the Department of Labour*

Tele survey of 441 beneficiaries conducted (May/June 2023) in test-checked Districts revealed the following:

- In Khammam District, none of the sampled beneficiaries (90) were aware of mechanism available for giving representation for difficulties faced by them during the registration and submitting claims.
- Further, the beneficiaries were not informed about the reasons for rejection of their claims or for keeping them pending, depriving the beneficiaries of the benefit accruing under the Act.

The beneficiaries (441) in five test-checked Districts were neither aware of the awareness programmes organised by the Department nor were they intimated to attend the awareness programmes organised by the Labour Department.

### 8.2 Impact Assessment

#### 8.2.1 Joint Physical Verification of Registered Establishments

The Establishments were jointly inspected (May/June 2023) for conducting survey to assess potential non-registered beneficiaries, verify adherence to prescribed safety and health norms by employer, compliance to objections raised during inspections conducted by the Labour Department, if any, identification of reasons for occurrence of incident/accidents, if any.

Twenty (20) registered Establishments, four each from five test-checked Districts were selected for Joint Physical Verification along with the staff of the Labour Department.

During the Joint Physical Verification, the following issues were noticed:

- None of the Establishments had submitted Form XXV indicating details such as number of workers employed, number of man-days employed, details of accidents, etc.

- Inspections had not been conducted in respect of all the selected Registered Establishments
- The data provided by the Department in respect of the BOCW works did not have details as to whether the work was a completed work or an ongoing work. In view of this, out of 20 Establishments, selected for test-check, the works in respect of 18 Establishments were already completed which in turn defeated the purpose of the Joint Physical Verification.

In respect of two<sup>38</sup> on-going works the following were noticed:

- It was observed that no warning signs were displayed.
- In both the ongoing works, health and safety policy were not framed despite employing more than 49 workers.
- Facilities of health services like regular medical examination, training of first aid to personnel, immunisation for infectious diseases, appointment of qualified medical officer with sufficient staff were not ensured in respect of works at Hanumakonda.

No specific reply was furnished by the department.

## **8.2.2 Joint Physical Verification of Unregistered Establishments**

The Joint Physical Verification along with the officials of the Department was done in respect of 20 unregistered Establishments (four in each test-checked District) to ascertain the details of Cess paid, registration of workers and provision of welfare measures to the workers. Details of status of works selected for Joint Physical Verification are given in **Table-8.2**.

**Table-8.2: Details of Status of works selected in the test-checked Districts**

District	Completed	Progress	Stopped	Yet to be commenced	Total
Hanumakonda	3	0	1	0	4
Hyderabad	2	2	0	0	4
Karimnagar	0	4	0	0	4
Khammam	0	4	0	0	4
Rangareddy	0	2	0	2	4
<b>Total</b>	5	12	1	2	20

**Source:** Information furnished by ULBs/UDA and results of Joint physical verification

- It was observed from the Survey conducted by Audit during Joint Physical Verification that none of the 154<sup>39</sup> workers who were working in on-going works was registered as beneficiary under the Act.
- Out of 12 works in progress, 11 Establishments did not submit the building permission copy, hence Audit could not verify the details of payment of Cess.
- All the unregistered Establishments had not communicated the notice of the commencement and completion of works to the Inspectors. Further the Establishments had also not submitted annual return in Form-XXV.

On an audit enquiry, DCL Hanumakonda replied (January/June 2023) that action would be taken to register above unregistered Establishments and workers whereas DCL Rangareddy replied (June 2023) that as per Ease of Doing Business (EODB) norms, inspections have

<sup>38</sup> Micron Electronics, Rangareddy and Gaja Engineering Private Limited, Hanumakonda

<sup>39</sup> Karimnagar – 41, Rangareddy – 21 and Hanumakonda – 68, Hyderabad – 7 and Khammam - 17

been regulated, only inspections which have been allotted would be done by the concerned Officer. Workers have to register themselves through MeeSeva as most of the workers were aware of the BOCWW Act and benefits.

Reply of the DCL, Rangareddy District is not acceptable as beneficiaries in the Tele survey informed that they were neither aware of the awareness programmes conducted by the Board nor were informed by any other source.

### 8.3 Conclusion

*Tele survey of 441 beneficiaries conducted (May/June 2023) in selected offices of the test-checked Districts revealed that the beneficiaries were neither aware of the awareness programmes organised by the Department nor were intimated to attend the awareness programmes organised by the Labour Department. As noticed from the Survey conducted by Audit during the Joint Physical Verification at work sites of unregistered Establishments, none of the 154 workers working in ongoing works was registered as Beneficiary under the Act.*

### 8.4 Recommendations

- The Department may conduct awareness programmes to inform beneficiaries about the registration process, benefits of the schemes implemented by the Labour Department.
- The Department may also conduct periodical survey to identify and register all eligible workers under BOCW Act.

Hyderabad  
The 04 FEB 2025

  
(P. MADHAVI)  
Principal Accountant General (Audit)  
Telangana

Countersigned

New Delhi  
The 07 FEB 2025

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



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# **Appendices**

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## Appendix -2.1

(Reference to Paragraph 2.2.1, page 10)

## Statement showing the details of district-wise registration of Establishments

Sl. No.	Name of the District	Number of applications Received	Number of Establishments registered
1	Adilabad	2	2
2	Kumuram Bheem Asifabad	25	25
3	Jayashankar Bhupalpally	15	15
4	Jogulamba Gadwal	23	23
5	Hanumakonda	280	279
6	Hyderabad	1,065	1,063
7	Jagtial	31	31
8	Jangaon	41	40
9	Kamareddy	48	47
10	Karimnagar	45	45
11	Khammam	138	138
12	Bhadradi Kothagudem	184	184
13	Mahabubabad	73	73
14	Mahbubnagar	227	227
15	Mancherial	82	82
16	Medak	99	99
17	Medchal Malkajgiri	307	306
18	Nagarkurnool	87	87
19	Nalgonda	185	185
20	Nirmal	24	24
21	Nizamabad	77	77
22	Peddapalli	28	28
23	Rangareddy	866	856
24	Sangareddy	364	364
25	Siddipet	112	112
26	Rajanna Sircilla	34	34
27	Suryapet	85	85
28	Vikarabad	40	40
29	Wanaparthy	18	18
30	Warangal	41	41
31	Yadadri Bhuvanagiri	79	79
	<b>Grand Total</b>	<b>4725</b>	<b>4709</b>

**Appendix -3.1**  
**(Reference to Paragraph 3.2.3, page 21)**  
**Statement showing the details of Improper provision of Labour Cess in Work Estimates**

(Amount in ₹)

Sl No.	Work Name	Estimate	Labour Cess provision	Date of Sanction
1.	Providing Road Safety marking at various places	50,00,000	43,691	08-02-2021
2.	Widening of BT Road from Ballempalli Bus stop to Alugu I div. No. 3 in KMC	1,84,00,000	15,766	29-01-2021
3.	Construction of Balance work of Veg. Non-Veg. market at NSP camp, Opp New Bus Stand in KMC	1,35,00,000	1,12,310	06-10-2021
4	CC Road widening from Borpally Petrol Bunk to Nirmal Hindi School at HSP P&E office	1,71,00,000	1,48,669	24-12-2020
5	Erection of Chain fencing at Yellandu	1,31,20,000	1,13,512	19-09-2020
6.	Laying of BT Road at division No. 14 in KMC	90,00,000	77,100	14-10-2020
	<b>Grand Total</b>		<b>5,11,048</b>	

## Appendix -3.2

(Reference to Paragraph 3.2.4, page 22)

**Details of short-levy of Cess by excluding Stilt-Cellar area  
(Bandlaguda Jagir Municipal Corporation, Rangareddy District)**

(Amount in ₹)

Sl. No.	Name of the Applicant	File No	Building Specifications	Labour Cess collected by Municipality while issuing permission	Actual Total labour Cess to be collected as per the approved rates	Shortfall of Labour Cess collected
1	2	3	4	5	6	7 = Col (6-5)
1	M/s Raghuram and Others	G1/337/2019-20	1 Cellar +1Stilt +5 Floors	4,25,275	4,95,760.26	70,485
2	M/s DPK Constructions	G1/2712/2019-20	2 Cellar +1Stilt + 5 Floors	2,12,189	3,23,621.98	1,11,433
3	M/s RPL Builders and Developers	G1/647/2019-20	1 Cellar +1 Stilt + 5 Floors	1,58,991	2,21,576.25	62,585
4	Gunji Muralikrishna and Others	G1/149/2019-20	1 Stilt+5 Floors	1,37,907	1,66,885.14	28,978
5	M/s Srinivas and Others	G1/1778/2019-20	1 Stilt + 5 Floors	1,16,023	1,22,407.41	6,384
6	M/s Haneesh Constructions	G1/232/2019-20	1 Stilt + 5 Floors	1,02,396	1,22,292.39	19,896
7	M/s Haneesh Constructions	G1/239/2019-20	1Stilt + 5 Floors	1,02,425	1,22,323.88	19,898
8	M/s JM Constructions: Hanumanth Reddy and G Narsingh Rao	G1/231/2019-20	1 Stilt + 4 Floors	71,855	87,772.95	15,917
9	M/s Sheshadri Developers: Hanumanth Reddy and G Narsingh Rao	G1/831/2019-20	1 Stilt + 4 Floors	48,608	59,371.81	10,763
10	M/s GKRS Properties: Gowtham Reddy	G1/1045/2019-20	1Stilt + 5 Floors	6,26,313	8,06,376.02	1,80,063
11	Ganga Jagadeeshwar Reddy	G1/989/2019-20	1 Stilt + 5 Floors	68,978	82,383.13	13,405
12	Chandra Mohan Reddy	G1/1918/2019-20	1Stilt + 4 Floors	74,479	81,212.71	6,733
13	M/s Nayeem Afroz	G1/2907/2019-20	Amenities = 1G + 3 Floors, Block A = 2 Cellar +1G +5 Floors Block B =1 Stilt + 5 Floors	16,48,172	21,93,333.00	5,45,161
14	Giridhar Homes	G1/1838/2019-20	1 Cellar +1 Stilt +5 Floors	5,55,668	7,48,107.41	1,92,439
<b>Labour Cess Total Amount</b>				<b>43,49,279</b>	<b>56,33,424.35</b>	<b>12,84,140</b>

Appendix -3.3

(Reference to Paragraph. 3.3.2, Page 24)

Details of Cess Amount collected in Full

(Amount in ₹)

Sl. No.	Alert Note No & Year	Assessing Officer	No. of Establishments	Name & Address of the Builder/ Contractor/Employer	Cess to be collected	Cess collected	Cess yet to be Collected
1	49/2017	DCL-II Hyderabad	1	Anushka Venkat Srimanth Commercial cum Residential Buildings	3,69,447	3,69,447	0
2	12/2018	DCL-II Hyderabad	1	M/s Abdul Quwiasari	1,02,382	1,02,382	0
3	12/2018	DCL-II Hyderabad	1	Dr. Hammed Abdul Khammed Quyum and Others	2,04,037	2,04,037	0
4	12/2018	DCL-II Hyderabad	1	Smt P. Achamma M/s Sai Samyukta Builders	1,06,254	1,06,254	0
5	12/2018	DCL-II Hyderabad	1	Dr. Syed Immamuddin	1,89,551	1,89,551	0
6	15/2018	DCL-II Hyderabad	1	Kamal Kishore Bansal	1,48,533	1,48,533	0
7	15/2018	DCL-II Hyderabad	1	G V Rajsehakar	1,09,778	1,09,778	0
8	15/2018	DCL-II Hyderabad	1	Smt Usha Deepali	1,39,421	1,39,421	0
9	47/2018	DCL-II Hyderabad	1	Sadath	1,23,188	1,23,188	0
10	23/2019	DCL-II Hyderabad	1	M/s Niharika Projects Pvt Ltd	1,09,787	1,09,787	0
11	23/2019	DCL-II Hyderabad	1	M/s Reddhi Builders & Developers	2,04,382	2,04,382	0
12	66/2019	DCL-II Hyderabad	1	M/s Badam Architects	2,16,860	2,16,860	0
13	41/2020	DCL-II Hyderabad	1	M/s JS Investments Pvt Ltd	3,73,859	3,73,859	0
14	41/2020	DCL-II Hyderabad	1	M/s Sreshta Properties	2,47,285	2,47,285	0
15	41/2020	DCL-II Hyderabad	1	Dr. Sunkavalli Bharathi Devi	1,80,000	1,80,000	0
16	44/2020	DCL-II Hyderabad	1	M/s. Sri Ram Kumar Goel & Others,	1,00,644	1,00,644	0
17	39/2020	DCL-II Hyderabad	1	Construction Site H. No. 8-2-293/82/A1112	1,77,468	1,77,468	0
18	12/2022	DCL-II Hyderabad	1	M/s. Safah Constructions	4,03,283	4,03,283	0
19	12/2022	DCL-II Hyderabad	1	M/s. Moghal Constructions Pvt Ltd	2,77,864	2,77,864	0
20	12/2022	JCL Hyderabad	1	M/s. Maphar Constructions	2,55,797	2,55,797	0
21	12/2022	JCL Hyderabad	1	M/s. Maphar Constructions	1,68,313	1,68,313	0
22	63/2017	JCL Hyderabad	1	M/s. GAR Corporation Pvt. Ltd.	8,42,442	8,42,442	0
23	12/2018	JCL Hyderabad	1	Shikra Projects	6,84,336	6,84,336	0
24	27/2018	JCL Hyderabad	1	AP Mahesh Co-operative Bank	5,40,279	5,40,279	0
25	44/2018	JCL Hyderabad	1	M/s Namishree Infrastructure & Pvt. Ltd.	36,89,993	36,89,993	0
26	48/2018	JCL Hyderabad	1	M/s Vasavi MPM Mall (Block-A)	44,79,429	44,79,429	0
27	16/2019	JCL Hyderabad	1	M/s. Mahavir Builders	9,34,568	9,34,568	0
28	21/2019	JCL Hyderabad	1	M/s Sonar Shelters Limited Commercial Complex	10,98,284	10,98,284	0
29	33/2019	JCL Hyderabad	1	M/s. Abacus Real Estate Pvt. Ltd.	87,40,131	87,40,131	0
30	65/2019	JCL Hyderabad	1	M/s. Phoenix Residencies Pvt. Ltd.	64,04,202	64,04,202	0
31	75/2019	JCL Hyderabad	1	Brigade @ 7, Sy No. 129/62	19,18,364	19,18,364	0
32	75/2019	JCL Hyderabad	1	M/s. Trendset Builders Pvt. Ltd.	25,68,019	25,68,019	0
33	88/2019	JCL Hyderabad	1	M/s Aparna Infrahousing Ltd.	52,10,559	52,10,559	0
34	06/2020	JCL Hyderabad	1	M/s Dukes & Shantha Homes Pvt. Ltd.	11,18,665	11,18,665	0

Sl. No.	Alert Note No & Year	Assessing Officer	No. of Establishments	Name & Address of the Builder/ Contractor/Employer	Cess to be collected	Cess collected	Cess yet to be Collected
35	12/2020	JCL Hyderabad	1	M/s Phoenix Infrastructure Private Ltd.	19,18,161	19,18,161	0
36	44/2020	JCL Hyderabad	1	M/s Sri Fortune Constructions	16,19,241	16,19,241	0
37	.06/2022	JCL Hyderabad	1	M/s Binjusaria Constructions Ltd.	8,20,056	8,20,056	0
38	11/2022	JCL Hyderabad	1	M/s Vamshiram Builders & Developers Private Limited	18,58,774	18,58,774	0
39	08/2022	JCL Hyderabad	1	M/s Poorna Buildtech Pvt Ltd.	1,02,19,542	1,02,19,542	0
40	25/2022	JCL Hyderabad	1	M/s. Vasavi & GP Infra	29,48,053	29,48,053	0
41	20/2017	JCL Rangareddy	1	M/s. Aqua Space Developers Private Limited, My Home Hub, Madhapur, Hyderabad	2,65,51,733	2,65,51,733	0
42	11/2020	JCL Rangareddy	1	M/s. Aryabhata Solutions Limited, Hyderabad	8,42,654	8,42,654	0
43	20/2017	JCL Rangareddy	1	M/s. Theme Ambience, Hyderabad - 500034	29,40,802	29,40,802	0
44	20/2017	JCL Rangareddy	1	M/s. Meenakshi Infrastructures Hyderabad – 500033	2,14,60,930	2,14,60,930	0
45	20/2017	JCL Rangareddy	1	M/s. Meenakshi Infrastructures Pvt. Ltd. Hyderabad	88,37,052	88,37,052	0
46	20/2017	JCL Rangareddy	1	M/s. Aparna Constructions and Estates Pvt. Ltd. Banjara Hills, Hyderabad - 034.	12,30,562	12,30,562	0
47	20/2017	JCL Rangareddy	1	M/s. Asian Institute of Gastroenterology, Somajiguda, Hyderabad - 82.	65,24,248	65,24,248	0
48	20/2017	JCL Rangareddy	1	The Director, IIIT, Sy.No25(P),Mandal, Rangareddy District	5,18,701	5,18,701	0
49	20/2017	JCL Rangareddy	1	M/s. Ramky Estates and Farms Ltd., Gachibowli, Hyderabad – 500032	8,33,548	8,33,548	0
50	20/2017	JCL Rangareddy	1	M/s. Vamsiram Builders, Plot No 106, 601, Jyoti Estate, Hyderabad – 500073	7,47,224	7,47,224	0
51	20/2017	JCL Rangareddy	1	M/s. Vaishnavi Estates Private Limited, Sanjeev Reddy Nagar Hyderabad – 500038	7,04,232	7,04,232	0
52	20/2018	JCL Rangareddy	1	M/s. The Hyderabad Public School, Ramanthapur, Hyderabad, Telangana.	4,08,412	4,08,412	0
53	20/2018	JCL Rangareddy	1	M/s. Prem Constructions, Chanda Nagar, Hyderabad	7,74,699	7,74,699	0
54	08/2019	JCL Rangareddy	1	M/s. Sri Vasantha Estates Private Kavuri Hills, Hyderabad – 500000.	71,42,862	71,42,862	0
55	08/2019	JCL Rangareddy	1	M/s. Devbhumi Realtors Private Limited, Hitech-City	1,39,17,356	1,39,17,356	0
56	08/2019	JCL Rangareddy	1	M/s. Devbhumi Realtors Private Limited,, Hyderabad	3,82,00,286	3,82,00,286	0
57	08/2019	JCL Rangareddy	1	M/s Intercontinental Infrastructure Limited, Jubilee Hills, Hyderabad	57,269	57,269	0

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

Sl. No.	Alert Note No & Year	Assessing Officer	No. of Establishments	Name & Address of the Builder/ Contractor/Employer	Cess to be collected	Cess collected	Cess yet to be Collected
58	67/2019	JCL Rangareddy	1	M/s. Poulomi Estates., Greenlands, Begumpet, Hyderabad – 16.	23,40,458	23,40,458	0
59	26/2022	JCL Rangareddy	1	World Wide Realcon Pvt. Ltd. Rep. Salarpuria Hitech City, Hyderabad - 81.	2,95,99,286	2,95,99,286	0
60	20/2017	JCL Rangareddy	1	M/s NIHARIKA PROJECTS Banjara Hills, Hyderabad.	23,05,764	23,05,764	0
61	20/2017	JCL Rangareddy	1	M/s VAP Realtors Pvt. Ltd, Banjara Hills, Hyderabad	11,94,774	11,94,774	0
62	20/2017	JCL Rangareddy	1	M/s. Invicon Properties Private Limited, Madhapur, Hyderabad	1,10,05,419	1,10,05,419	0
63	20/2017	JCL Rangareddy	1	M/s. Vas Logistrustructure Corp & Others, Vengal Rao Nagar, Hyderabad	8,71,802	8,71,802	0
64	20/2017	JCL Rangareddy	1	M/s Prestige Estates Projects Pvt. Ltd., Road No. 4, Banjara Hills, Hyderabad .	41,85,756	41,85,756	0
65	20/2017	JCL Rangareddy	1	Sri Krishna Ventures Pvt. Ltd, Banjara Hills, Hyderabad	10,29,458	10,29,458	0
66	20/2017	JCL Rangareddy	1	M/s Vamsiram Builders Hyderabad – 500033	32,39,831	32,39,831	0
67	20/2018	JCL Rangareddy	1	Sri Mohammed Wasif Azam & Others, M/s. Maphar Construction Pvt. Ltd. Hyd	6,97,107	6,97,107	0
68	20/2018	JCL Rangareddy	1	Sri G. Kamal Reddy, Mandal, Rangareddy Dist.	6,45,109	6,45,109	0
69	20/2018	JCL Rangareddy	1	M/s. Sikhara Projects Banjara Hills, Hyd - 034.	19,13,412	19,13,412	0
70	08/2019	JCL Rangareddy	1	M/s. Vamsiram Builders, Srinivasam Opp. Hills, Hyderabad	23,71,089	23,71,089	0
71	08/2019	JCL Rangareddy	1	M/s Ashoka Developers & Builders Ltd, Hyderabad	31,55,948	31,55,948	0
72	15/2019	JCL Rangareddy	1	M/s. Elegans Developers., Hyderabad – 500 033.	42,56,310	42,56,310	0
73	15/2019	JCL Rangareddy	1	M/s. EIPL Ventures , Rangareddy District – 89.	34,40,911	34,40,911	0
74	15/2019	JCL Rangareddy	1	M/s. EIPL Aryamitra Flora., Vista Residency, , Hyderabad	16,25,140	16,25,140	0
75	88/2020	JCL Rangareddy	1	1. M/s. Blue Print Projects Hyderabad - 500032. 2. M/s. Xeno five Constructions & Projects Pvt. Ltd. Hyderabad - 500 081.	33,11,154	33,11,154	0
76	21/2022	JCL Rangareddy	1	DSR, OSL, LS, Project. Somajiguda, Hyderabad	1,23,42,274	1,23,42,274	0
77	53/2018	JCL Rangareddy	1	M/s Sri Krishna Ventures Pvt. Mandal, Rangareddy District	10,29,458	10,29,458	0
78	88/2020	JCL Rangareddy	1	M/s. Raghavendra Neelima Constructions, Hyderabad -	56,92,793	56,92,793	0
79	53/2018	JCL Rangareddy	1	M/s Prestige Estates Projects Ltd Sreilingampally, RR Dist	41,85,756	41,85,756	0
80	67/2019	JCL Rangareddy	1	M/s. Prestige Estates Pvt. Ltd Hyderabad – 500034	2,04,18,298	2,04,18,298	0

Sl. No.	Alert Note No & Year	Assessing Officer	No. of Establishments	Name & Address of the Builder/ Contractor/Employer	Cess to be collected	Cess collected	Cess yet to be Collected
81	34/2019	JCL Rangareddy	1	M/s. Sohini Developers LLP, Sy.No.142, Nanakramguda Road, Hyderabad – 500032	63,35,353	63,35,353	0
82	20/2017	JCL Rangareddy	1	M/s Alekhya Homes Pvt. Ltd, Shreya's, Kondapur, Hyderabad	6,65,025	6,65,025	0
83	20/2017	JCL Rangareddy	1	M/s Ayyanna Infra, Srinagar Colony, Hyderabad.	12,27,510	12,27,510	0
84	20/2017	JCL Rangareddy	1	M/s. Lansum Properties LLP, Hyderabad – 500033	1,62,529	1,62,529	0
85	11	DCL Rangareddy	1	M/s Jayabheri Properties Pvt Ltd, Gandipet, Rangareddy	3,57,425	3,57,425	0
86	23	DCL Rangareddy	1	Sri Samudrala Gneshalargam, Karmanghat, Sarooranagar, Rangareddy.	4,59,286	4,59,286	0
87	17/2020	DCL Rangareddy	1	M/s J. Sukanya Plot No: 19 to 24 & 39 to 44, Hayathnagar, Rangareddy.	1,78,295	1,78,295	0
88	44/2017	DCL Karimnagar	1	Sarva Siksha Abhiyan, Karimnagar	7,87,98,000	7,87,98,000	0
89	102/2015	JCL Warangal	5	Non-residential Commercial Establishments in Urban Local Bodies in Warangal Zone.	53,65,052	53,65,052	0
90	52/2016	JCL Warangal	21	PAO, Karimnagar	27,39,79,000	27,39,79,000	0
91	72/2014	JCL Hyderabad	1	Aparna Aura	19,56,335	19,56,335	0
92	60/2015	JCL Hyderabad	1	M/s. Udai Clinic	5,13,899	5,13,899	0
93	72/2015	JCL Hyderabad	1	Osmania University	65,23,737	65,23,737	0
<b>Total</b>			117		<b>69,08,92,554</b>	<b>69,08,92,554</b>	<b>0</b>

Appendix-3.4

(Reference to Paragraph. 3.3.2, page 24)

Details of Cess amounts collected partially

(Amount in ₹)

Sl. No.	Alert Note No & Year	No. of Establishments	Assessing Officer	Name & Address of the Builder/ Contractor/Employer	Cess to be collected	Cess collected	Cess yet to be Collected
1	63/2017	1	DCL-II Hyderabad	Mr.Suresh Kumar Karnani & Others	1,67,677	1,29,761	37,916
2	15/2018	1	DCL-II Hyderabad	M/s Eternal Projects	1,75,648	20,000	1,55,648
3	15/2018	1	DCL-II Hyderabad	V. Suryanarayana Murthy and others	1,15,634	50,000	65,634
4	20/2018	1	DCL-II Hyderabad	Venkata Ramana	2,47,657	1,25,000	1,22,657
5	20/2018	1	DCL-II Hyderabad	Ahmed Shareef	2,99,016	1,00,000	1,99,016
6	20/2018	1	DCL-II Hyderabad	Khaja Munneruddin Ahmed	1,77,284	75,000	1,02,284
7	27/2018	1	DCL-II Hyderabad	Sri Gopal Agarwal & Others	1,72,007	95,027	76,980
8	49/2017	1	JCL Hyderabad	MSK Towers	10,97,450	4,50,000	6,47,450
9	55/2017	1	JCL Hyderabad	M/s Sreemukh Infra Projects Infra Pvt Ltd.	24,38,058	16,86,000	7,52,058
10	23/2019	1	JCL Hyderabad	Sri Gautham Chand Jain M/s Natasha Constructions	20,14,965	5,00,000	15,14,965
11	28/2019	1	JCL Hyderabad	M/s. Shanta Sri Ram Constructions	57,41,960	9,00,000	48,41,960
12	66/2019	1	JCL Hyderabad	Shanta Sri Ram Construction	10,43,682	50,000	9,93,682
13	75/2019	1	JCL Hyderabad	Kura Homes	7,86,504	1,87,280	5,99,224
14	08/2020	1	JCL Hyderabad	M/s Sravanthi Constructions (P) Ltd.	98,39,150	20,00,000	78,39,150
15	12/2020	1	JCL Hyderabad	M/s AMN Infra & Reality Pvt. Ltd,	16,66,361	1,50,000	15,16,361
16	06/2022	1	JCL Hyderabad	M/s Srinivasa Constructions	57,20,101	10,50,000	46,70,101
17	06/2022	1	JCL Hyderabad	M/s Trend Set Builders (P) Ltd	10,54,296	5,00,000	5,54,296
18	11/2022	1	JCL Hyderabad	Vamshiram Builders & Developers Private Ltd	62,47,166	15,00,000	47,47,166
19	67/2019	1	JCL Rangareddy	M/s. Laxmi Infobahn Software Technology Park LLP, Hyderabad.	4,99,07,666	39,56,135	4,59,51,531
20	19/2022	1	JCL Rangareddy	Aparna Constructions and Estates Pvt. Ltd., Rep by B.V. Sreenivasa Reddy D.No.802, Hyderabad -	1,01,38,711	55,00,000	46,38,711
21	20/2022	1	JCL Rangareddy	Green House Plantations., Road, Secunderabad	20,04,999	5,04,999	15,00,000
22	20/2022	1	JCL Rangareddy	Magnificent Skyscrapers Pvt. Ltd., Hyderabad	73,63,794	71,92,242	1,71,552
23	02/2018	1	JCL Rangareddy	M/s. Lodha Healthy Construction & Developers Private Limit Hyderabad-500072	2,37,52,744	2,16,56,608	20,96,136
24	50/2019	1	JCL Rangareddy	M/s PBEL Property Development (India) Pvt. Ltd	3,94,79,371	3,77,81,040	16,98,331
25	20/2017	1	JCL Rangareddy	M/s. Rajapushpa Properties Pvt. Ltd., Madhapur, Hyd – 081	34,68,093	34,66,460	1,633
26	20/2017	1	JCL Rangareddy	M/s. Vasavi Estates, M/s Sumadhura Infracon Private Limited,	88,92,276	88,91,277	999
27	20/2017	1	JCL Rangareddy	M/s Manbhum Construction Co. Pvt. Ltd. & Smt. Sunkara Sindhura & Others, Secunderabad -	6,55,058	5,55,058	1,00,000
28	45/2019	1	JCL Rangareddy	M/s Phoenix Living Spaces Private Limited,, Hyderabad	49,22,153	12,56,748	36,65,405

Sl. No.	Alert Note No & Year	No. of Establishments	Assessing Officer	Name & Address of the Builder/ Contractor/Employer	Cess to be collected	Cess collected	Cess yet to be Collected
29	39/2020	1	JCL Rangareddy	M/s. HSR Ventures Pvt Ltd., Hyderabad.	44,72,867	38,01,937	6,70,930
30	88/2020	1	JCL Rangareddy	1. M/s. Trendset Builders Pvt. Ltd., Hyderabad . 2. M/s. Trendset Jayabheri Elevate, Hyderabad-	2,02,81,804	12,00,000	1,90,81,804
31	20/2017	1	JCL Rangareddy	M/s. Namishree Infrastructure Projects Pvt. Hyderabad – 500037	34,60,340	5,00,000	29,60,340
32	20/2018	1	JCL Rangareddy	M/s. Vasudeva Realtors Private Limited Rangareddy	8,01,500	4,75,013	3,26,487
33	34/2019	1	JCL Rangareddy	M/s. BSR Builders LL Rangareddy District	2,26,86,645	46,86,645	1,80,00,000
34	18/2022	1	JCL Rangareddy	Sri. B. Krishnaiah & Other Hyderabad	1,79,12,435	48,48,837	1,30,63,598
35	20/2022	1	JCL Rangareddy	D. Mallamma & 5 Others, Hyderabad	59,27,565	5,92,756	53,34,809
36	20/2017	1	JCL Rangareddy	M/s. Pioneer Builders Ltd., Hyderabad – 34	99,75,533	73,53,981	26,21,552
37	45/2019	1	JCL Rangareddy	M/s. Vertex Homes Pvt., Hyderabad – 500 081.	58,36,647	20,00,000	38,36,647
38	88/2020	1	JCL Rangareddy	M/s. Aparna Constructions and Estates Pvt. Ltd., APARNA KANOPY LOTUS”	1,60,12,589	5,00,000	1,55,12,589
29	17/2020	1	JCL Rangareddy	M/s. Preston Developers LLP. Hyderabad –32.	14,82,063	4,94,021	9,88,042
40	88/2020	1	JCL Rangareddy	M/s. Aparna Constructions and Estates Pvt. Ltd., Hyderabad – 500034.	1,86,80,366	1,00,00,000	86,80,366
41	88/2020	1	JCL Rangareddy	M/s Aparna Infrahousing Private Limited, Hyderabad – 500034.	2,84,40,401	1,00,00,000	1,84,40,401
42	20/2017	1	JCL Rangareddy	M/s. Rasun Exports Private Limited,, Hyderabad - 500033.	31,29,673	10,00,000	21,29,673
43	20/2017	1	JCL Rangareddy	M/s Skill Promoters , City Centre Mall, Level 6, Hyderabad - 500034	45,75,821	15,00,000	30,75,821
44	20/2017	1	JCL Rangareddy	M/s. Apurupa Infrastructures Pvt Ltd Banjara Hills, Hyderabad - 500034	30,20,837	15,00,000	15,20,837
45	20/2017	1	JCL Rangareddy	M/s. Maruti Rich Ventures Secunderabad – 500009	39,21,859	2,50,000	36,71,859
46	20/2018	1	JCL Rangareddy	M/s. S&S Green Projects, Hyderabad – 500033.	1,03,90,378	29,00,000	74,90,378
47	20/2018	1	JCL Rangareddy	M/s. SMR Builders Pvt, Ltd., Serilingampally Hyd	1,27,19,600	10,00,000	1,17,19,600
48	15/2019	1	JCL Rangareddy	M/s. RnR Developers. Hyderabad	24,50,484	8,00,000	16,50,484
49	56/2009	1	JCL Warangal	Contractors / Employers of Mahbubnagar, Khammam, Warangal, Nizamabad and Medak Dist.	84,29,424	21,31,044	62,98,380
50	27/2011	2	JCL Warangal	Patel KNR Heavy infrastructures ltd	3,20,84,251	2,24,50,040	96,34,211
51	07/2014	1	JCL Hyderabad	HMWSS & SB Department	18,53,46,475	11,16,66,310	7,36,80,165
52	72/2014	1	JCL Hyderabad	M/s Vinoothna Grand Projects	979,942	1,00,000	8,79,942
53	73/2014	1	JCL Hyderabad	M/s New Vistas constructions	28,09,832	26,88,428	1,21,404
54	37/2016	1	JCL Hyderabad	The Southern Power Distribution company of Telangana Limited	5,21,00,000	1,10,79,511	4,10,20,489
		55		<b>Total</b>	<b>66,75,18,812</b>	<b>30,58,47,158</b>	<b>36,16,71,654</b>

### Appendix -3.5

(Reference to Paragraph. 3.3.2, page 24)

#### Details of Cess Amount Due from Hyderabad and Ranga Reddy District

Sl. No.	Alert Note No & Year	No. of Establishments	Assessing Officer	Name & Address of the Builder/ Contractor/Employer	(Amount in ₹)		
					Cess to be collected	Cess collected	Cess yet to be Collected
1	63/2017	1	DCL-II Hyderabad	Mr. Suresh Kumar Karnani and Others	1,67,677	1,29,761	37,916
2	15/2018	1	DCL-II Hyderabad	M/s Eternal Projects	1,75,648	20,000	1,55,648
3	15/2018	1	DCL-II Hyderabad	V. Suryanarayana Murthy and Others	1,15,634	50,000	65,634
4	20/2018	1	DCL-II Hyderabad	Venkata Ramana	2,47,657	1,25,000	1,22,657
5	20/2018	1	DCL-II Hyderabad	Ahmed Shareef	2,99,016	1,00,000	199,016
6	20/2018	1	DCL-II Hyderabad	Khaja Munneruddin Ahmed	1,77,284	75,000	102,284
7	27/2018	1	DCL-II Hyderabad	Sri Gopal Agarwal & Others	1,72,007	95,027	76,980
8	49/2017	1	JCL Hyderabad	MSK Towers	10,97,450	4,50,000	647,450
9	55/2017	1	JCL Hyderabad	M/s Sreemukh Infra Projects Infra Pvt Ltd.	24,38,058	16,86,000	7,52,058
10	23/2019	1	JCL Hyderabad	Sri Gautham Chand Jain M/s Natasha Constructions	20,14,965	5,00,000	15,14,965
11	28/2019	1	JCL Hyderabad	M/s. Shanta Sri Ram Constructions	57,41,960	9,00,000	48,41,960
12	66/2019	1	JCL Hyderabad	Shanta Sri Ram Construction	10,43,682	50,000	9,93,682
13	75/2019	1	JCL Hyderabad	Kura Homes	7,86,504	1,87,280	5,99,224
14	08/2020	1	JCL Hyderabad	M/s Sravanthi Constructions (P) Ltd.	98,39,150	20,00,000	78,39,150
15	12/2020	1	JCL Hyderabad	M/s AMN Infra & Reality Pvt. Ltd.	16,66,361	1,50,000	15,16,361
16	06/2022	1	JCL Hyderabad	M/s Srinivasa Constructions	57,20,101	10,50,000	46,70,101
17	06/2022	1	JCL Hyderabad	M/s Trend Set Builders (P) Ltd.	10,54,296	5,00,000	5,54,296
18	11/2022	1	JCL Hyderabad	Vamshiram Builders & Developers Private Ltd.	62,47,166	15,00,000	47,47,166
19	67/2019	1	JCL Rangareddy	M/s. Laxmi Infobahn Software Technology Park LLP, Hyderabad.	4,99,07,666	39,56,135	4,59,51,531
20	19/2022	1	JCL Rangareddy	Aparna Constructions and Estates Pvt. Ltd., Rep by B.V. Sreenivasa Reddy Hyderabad	1,01,38,711	55,00,000	46,38,711
21	20/2022	1	JCL Rangareddy	Green House Plantations., Rep. by. Allaka Satyanarayana., Secunderabad	20,04,999	5,04,999	15,00,000
22	20/2022	1	JCL Rangareddy	Magnificent Skyscrapers Pvt. Ltd., & Others, Rep. by. M/s. Mahaveer Constructions. Hyderabad	73,63,794	71,92,242	1,71,552
23	02/2018	1	JCL Rangareddy	M/s. Lodha Healthy Construction & Developers Private Limited Hyderabad	2,37,52,744	2,16,56,608	20,96,136
24	50/2019	1	JCL Rangareddy	M/s PBEL Property Development (India) Pvt. Ltd	3,94,79,371	3,77,81,040	16,98,331
25	20/2017	1	JCL Rangareddy	M/s. Rajapushpa Properties Pvt. Ltd., Hyderabad – 081	34,68,093	34,66,460	1,633
26	20/2017	1	JCL Rangareddy	M/s. Vasavi Estates, M/s Sumadhura Infracon Private Limited, Hyderabad – 08.	88,92,276	88,91,277	999
27	20/2017	1	JCL Rangareddy	M/s Manbhium Construction Co. Pvt. Ltd. & Smt. Sunkara Sindhura & Others, Secunderabad - 26.	6,55,058	5,55,058	1,00,000
28	45/2019	1	JCL Rangareddy	M/s Phoenix Living Spaces Private Limited, Hyd.	49,22,153	12,56,748	36,65,405
29	39/2020	1	JCL Rangareddy	M/s. HSR Ventures Pvt Ltd., Hyderabad.	44,72,867	38,01,937	6,70,930
30	88/2020	1	JCL Rangareddy	1. M/s. Trendset Builders Pvt. Ltd., Hyderabad 2. M/s. Trendset Jayabheri Hyderabad-500084	2,02,81,804	12,00,000	1,90,81,804

Sl. No.	Alert Note No & Year	No. of Establishments	Assessing Officer	Name & Address of the Builder/ Contractor/Employer	Cess to be collected	Cess collected	Cess yet to be Collected
31	20/2017	1	JCL Rangareddy	M/s. Namishree Infrastructure Projects Pvt., Hyderabad	34,60,340	5,00,000	29,60,340
32	20/2018	1	JCL Rangareddy	M/s. Vasudeva Realtors Private Limited, Rangareddy District.	8,01,500	4,75,013	3,26,487
33	34/2019	1	JCL Rangareddy	M/s. BSR Builders LLP, BSR Tech. Rangareddy District	2,26,86,645	46,86,645	1,80,00,000
34	18/2022	1	JCL Rangareddy	Sri. B. Krishnaiah & Other Banjara Hills, Hyderabad.	1,79,12,435	48,48,837	1,30,63,598
35	20/2022	1	JCL Rangareddy	D. Mallamma & 5 Others, Rep. by Its DAGPA Holders M/s. Vasavi Developers, Rep. by its Partners Y. Vijay Kumar, & G. Sivaram Prasad, Hyderabad	59,27,565	5,92,756	53,34,809
36	20/2017	1	JCL Rangareddy	M/s. Pioneer Builders Ltd, Banjara Hills, Hyderabad	99,75,533	73,53,981	26,21,552
37	45/2019	1	JCL Rangareddy	M/s. Vertex Homes Pvt. Ltd., Vertex Corporate Hyderabad	58,36,647	20,00,000	38,36,647
38	88/2020	1	JCL Rangareddy	M/s. Aparna Constructions and Estates Pvt. Ltd. 1, Banjara Hills, Hyd "APARNA KANOPY LOTUS"	1,60,12,589	5,00,000	1,55,12,589
39	17/2020	1	JCL Rangareddy	M/s. Preston Developers LLP, Rep by. Sri. S. Narayan Reddy Gachibowli, Hyderabad.	14,82,063	4,94,021	9,88,042
40	88/2020	1	JCL Rangareddy	M/s. Aparna Constructions and Estates Pvt. , Banjara Hills, Hyderabad	1,86,80,366	1,00,00,000	86,80,366
41	88/2020	1	JCL Rangareddy	M/s Aparna Infrahousing Private Limited, Banjara Hills, Hyderabad	2,84,40,401	1,00,00,000	1,84,40,401
42	20/2017	1	JCL Rangareddy	M/s. Rasun Exports Private Limited, Madhapur, Hyderabad	31,29,673	10,00,000	21,29,673
43	20/2017	1	JCL Rangareddy	M/s Skill Promoters , Hyderabad - 500034	45,75,821	15,00,000	30,75,821
44	20/2017	1	JCL Rangareddy	M/s. Apurupa Infrastructures Pvt Ltd, Hyderabad	30,20,837	15,00,000	15,20,837
45	20/2017	1	JCL Rangareddy	M/s. Maruti Rich Ventures Pvt. Ltd., Secunderabad	39,21,859	2,50,000	36,71,859
46	20/2018	1	JCL Rangareddy	M/s. S&S Green Projects, Jubilee Hills, Hyderabad	1,03,90,378	29,00,000	74,90,378
47	20/2018	1	JCL Rangareddy	M/s. SMR Builders Pvt, Ltd., Hyderabad,	1,27,19,600	10,00,000	1,17,19,600
48	15/2019	1	JCL Rangareddy	M/s. RnR Developers. Banjara Hills, Hyderabad	24,50,484	8,00,000	16,50,484
49	07/2014	1	JCL Hyderabad	HMWSS & SB Department	18,53,46,475	11,16,66,310	7,36,80,165
50	72/2014	1	JCL Hyderabad	M/s Vinoothna Grand Projects	9,79,942	1,00,000	8,79,942
51	73/2014	1	JCL Hyderabad	M/s New Vistas constructions	28,09,832	26,88,428	1,21,404
52	37/2016	1	JCL Hyderabad	The Southern Power Distribution company of Telangana Limited	5,21,00,000	1,10,79,511	4,10,20,489
		52		<b>Total</b>	<b>62,70,05,137</b>	<b>28,12,66,074</b>	<b>34,57,39,063</b>

Appendix-3.6

(Reference to Paragraph 3.3.2, page 24)

Details of Cess not collected from 280 Establishments

(Amount in ₹)

Sl. No.	Alert Note No & Year	Number of Establishments	Assessing Officer	Name & Address of the Builder/ Contractor/Employer	Cess to be collected
1	46/2017	1	DCL-II Hyderabad	M/s. Maruthi & "R" Cube Constructions	1,82,098.00
2	46/2017	1	DCL-II Hyderabad	M/s. Eternal Builders	2,61,992.00
3	58/2017	1	DCL-II Hyderabad	M/s. Kylasa Constructions	1,63,420.00
4	58/2017	1	DCL-II Hyderabad	M/s. Vimbri Developers	4,77,430.00
5	63/2017	1	DCL-II Hyderabad	M/s. Megha Sri Constructions	3,93,219.00
6	12/2018	1	DCL-II Hyderabad	M/s Mohd Muzaffar	1,37,038.00
7	12/2018	1	DCL-II Hyderabad	Mohammed Jaweeduddin Khan	2,06,441.00
8	12/2018	1	DCL-II Hyderabad	Smt Sesha Sai Raju and Others	1,30,144.00
9	12/2018	1	DCL-II Hyderabad	Dr. Khaja Mohd Ghouse	1,47,166.00
10	12/2018	1	DCL-II Hyderabad	Smt P. Achamma M/s Sai Samyukta Builders	1,04,273.00
11	12/2018	1	DCL-II Hyderabad	M/s M. Venugopal Rao	2,39,607.00
12	12/2018	1	DCL-II Hyderabad	Waseem Associates	1,57,137.00
13	12/2018	1	DCL-II Hyderabad	M/s SM Builders and others	2,08,472.00
14	15/2018	1	DCL-II Hyderabad	Shaik Mohd Irfan	3,17,978.00
15	21/2018	1	DCL-II Hyderabad	Sri Syed Mohammed Fayaz	3,51,024.00
16	24/2018	1	DCL-II Hyderabad	Iram Projects and Builders and Developers	2,88,647.00
17	24/2018	1	DCL-II Hyderabad	Pratap Singh and another Dagpa	1,89,699.00
18	47/2018	1	DCL-II Hyderabad	Masi Khan	1,07,269.00
19	23/2019	1	DCL-II Hyderabad	M/s Megha Sri Constructions	3,93,224.00
20	23/2019	1	DCL-II Hyderabad	M/s Super Home Constructions	4,77,089.00
21	23/2019	1	DCL-II Hyderabad	M/s Legend Constructions	2,98,654.00
22	75/2019	1	DCL-II Hyderabad	M/s. K.R. Associates	2,43,830.00
23	80/2019	1	DCL-II Hyderabad	M/s legend Estates Pvt. Ltd.	2,60,610.00
24	80/2019	1	DCL-II Hyderabad	M/s Mitra Constructions	2,04,512.00
25	14/2020	1	DCL-II Hyderabad	Sri Telukuntla Ramesh	4,99,979.00
26	32/2020	1	DCL-II Hyderabad	M/s Gear-Up Constructions	1,16,034.00
27	18/2020	1	DCL-II Hyderabad	Construction at premises No.2	1,27,255.00

Sl. No.	Alert Note No & Year	Number of Establishments	Assessing Officer	Name & Address of the Builder/ Contractor/Employer	Cess to be collected
28	18/2020	1	DCL-II Hyderabad	Construction at premises No.120, Plot No.221	1,02,375.00
29	18/2020	1	DCL-II Hyderabad	Construction at premises No. Nil, Survey No. 8-2-293/82/A1112	1,80,352.00
30	18/2020	1	DCL-II Hyderabad	Construction at premises No. Nil, H. No.8-2-590/A	1,04,228.00
31	39/2020	1	DCL-II Hyderabad	Construction Site: Sy. No. 120, Plot No.221	1,04,710.00
32	46/2017	1	JCL Hyderabad	M/s. Malani Builders	7,64,812.00
33	58/2017	1	JCL Hyderabad	M/s. Annapurna Builders & Developers	7,50,182.00
34	21/2018	1	JCL Hyderabad	Sri Syed Mohammed Fayaz	7,48,089.00
35	24/2018	1	JCL Hyderabad	Sri Habeeb	8,49,095.00
36	47/2018	1	JCL Hyderabad	Syed Viqaruddin	8,58,099.00
37	Oct-19	1	JCL Hyderabad	M/s. Shanta Sri Ram Constructions	27,02,926.00
38	21/2019	1	JCL Hyderabad	M/s Apurupa Constructions Pvt. Ltd.	9,55,669.00
39	21/2019	1	JCL Hyderabad	M/s Royal Homes Ramesh Constructions	6,54,488.00
40	66/2019	1	JCL Hyderabad	M/s. Legend estates Pvt. Ltd.	12,89,357.00
41	80/2019	1	JCL Hyderabad	M/s Apurupa Constructions	6,53,435.00
42	80/2019	1	JCL Hyderabad	Trendset Grande (Priyadarshini)	14,64,815.00
43	80/2019	1	JCL Hyderabad	M/s Maheshwari Mega Ventures Ltd.	14,80,558.00
44	80/2019	1	JCL Hyderabad	M/s Raja Rajeshwara Constructions	5,07,092.00
45	05/2020	1	JCL Hyderabad	M/s Fima Properties Pvt. Ltd.	30,26,369.00
46	06/2020	1	JCL Hyderabad	M/s Shafali Infratech LLP	12,44,650.00
47	12/2020	1	JCL Hyderabad	M/s Nivas Constructions	29,00,516.00
48	14/2020	1	JCL Hyderabad	Sri C.H. Shyam Kiran and Others	6,66,738.00
49	32/2020	1	JCL Hyderabad	M/s Happy Homes	21,22,338.00
50	32/2020	1	JCL Hyderabad	M/s legend Estates Pvt. Ltd.	6,43,435.00
51	41/2020	1	JCL Hyderabad	M/s Meenakshi Infrastructures Pvt. Ltd.	8,21,474.00
52	No.06/2022	1	JCL Hyderabad	M/s Vasavi Group (Shreemukh Developers)	7,90,128.00
53	No.06/2022	1	JCL Hyderabad	M/s KS & CS Developers LLP	26,89,929.00
54	No.11/2022	1	JCL Hyderabad	M/s Namishree Infrastructure Projects Pvt. Ltd.	32,79,104.00
55	No.12/2022	1	JCL Hyderabad	M/s Brigade Constructions Pvt. Ltd.	14,90,982.00
56	39/2022	1	JCL Hyderabad	M/s Sri Srinivasa Constructions	48,67,192.00
57	20/2018	1	JCL Rangareddy	Sri D. Prabhakar Reddy & Others, Rangareddy District	13,48,528.00
58	51/2021	1	JCL Rangareddy	G. Vasantha & Others	

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Sl. No.	Alert Note No & Year	Number of Establishments	Assessing Officer	Name & Address of the Builder/ Contractor/Employer	Cess to be collected
				M/s. SS Construction, Rep by K. Satyanarayana Reddy, Malkajgiri District	12,51,796.00
59	15/2022	1	JCL Rangareddy	M/s. Mahira Ventures Private Limited, (formerly known as M/s. Mihira Power Systems Private Limited) \Hyderabad. M/s. Auro Reality Private Limited.,Reg. & Corporate Off: (Panmakhta), Hyderabad	1,38,98,250.00
60	18/2022	1	JCL Rangareddy	Universal Realtors Pvt. Ltd. (Andhra Pradesh Housing Board, DAGPA) Rep. by. Sri. Pawan Kumar Agarwal, Rangareddy District	1,09,93,329.00
61	19/2022	1	JCL Rangareddy	Lansum Properties LLP, (J. Anil Kumar, Lansum Properties LLP), Hyderabad.	40,19,215.00
62	20/2017	1	JCL Rangareddy	M/s. RSV Infra Tech, Hills, Hyderabad	15,82,099.00
63	20/2017	1	JCL Rangareddy	M/s. Sri Rupen Patel, Rangareddy District	12,79,489.00
64	20/2017	1	JCL Rangareddy	M/s. Spring View Constructions Private Limited, Hyderabad	10,21,163.00
65	20/2017	1	JCL Rangareddy	1. M/s. Gayatri Projects Ltd, TSR Towers, Raj Bhavan Road, Somajiguda, Hyderabad 2. Sri. Mohanlal , Serilingampally (M), R.R. Dist.	14,98,165.00
66	20/2017	1	JCL Rangareddy	M/s. Laqshya Infra Developers Pvt. Ltd. 1 Sri Sai Enclave, PJR Nagar, Hyderabad –	49,00,039.00
67	20/2017	1	JCL Rangareddy	M/s. Infra City 1006, Kavuri Hills Phase-1, Parvathi Nagar, Madhapur, Hyderabad - 500081	15,83,992.00
68	20/2017	1	JCL Rangareddy	Smt. V. Madhavi & Others, Mandal, Rangareddy District.	7,83,011.00
69	20/2017	1	JCL Rangareddy	M/s. SSS Square Realtors, St. Patricks College, Nallakunta, Hyderabad – 500044	8,07,588.00
70	20/2017	1	JCL Rangareddy	M/s. State Bank of Hyderabad, Mandal, Rangareddy District	20,20,006.00
71	20/2017	1	JCL Rangareddy	Sri. Syed Nisar Ahmed & Others, Serilingampally Mandal, Rangareddy District	9,36,262.00
72	20/2017	1	JCL Rangareddy	1.M/s Alexandria Medical Sciences Center Pvt. Ltd,& M/s RKP Projects India Pvt. Ltd 'B' Hyderabad 2. M/s. RKP Projects India Pvt. Ltd., Panjagutta, Hyderabad.	16,36,902.00
73	20/2018	1	JCL Rangareddy	M/s Bheema Developers, New Bowenpally Hyderabad.	27,10,815.00
74	20/2018	1	JCL Rangareddy	Sri M. Lakshmana Kumar & Others, Mandal, Rangareddy District	5,95,655.00
75	20/2018	1	JCL Rangareddy	Mr. Jagada Pottapu & Others , Attapur, Rajendra Nagar Mandal, Rangareddy District	21,23,120.00
76	20/2018	1	JCL Rangareddy	M/s. Tirtha Signature, Hyderabad - 500052.	7,30,186.00
77	20/2018	1	JCL Rangareddy	Cheryala Shravan Kumar & Others	5,20,338.00

Sl. No.	Alert Note No & Year	Number of Establishments	Assessing Officer	Name & Address of the Builder/ Contractor/Employer	Cess to be collected
78	20/2018	1	JCL Rangareddy	Patkuri Srinivas Reddy & Others	6,01,461.00
79	20/2018	1	JCL Rangareddy	Ch. Ramana Reddy & Others	7,61,410.00
80	20/2018	1	JCL Rangareddy	M/s. Esplanade Developers Private Limited Kukatpally, Balanagar Mandal, R.R. Dist.	66,14,429.00
81	20/2018	1	JCL Rangareddy	M/s Vaishnavi Infra Developers	5,29,142.00
82	20/2018	1	JCL Rangareddy	M/s. Sree Vignewhara Builders	7,77,738.00
83	20/2018	1	JCL Rangareddy	M/s. Haneesh Constructions, Banjara Hills, Hyderabad – 73.2 Sri Shivaiajgari Pandu Rao & Others, Balanagar (M), R.R. District	12,38,265.00
84	45/2019	1	JCL Rangareddy	M/s Pelicon Projects And Infrastructures, Tilak Nagar, Shivam Road, Hyderabad – 044.	24,39,892.00
85	67/2019	1	JCL Rangareddy	M/s. Amigo United Avenues, (M), Rangareddy District, Hyderabad-075.	32,20,644.00
86	23/2020	1	JCL Rangareddy	M/s. R.S & M.S. Estates., Rep.by Sri Murali & another, Sy.No.23, Rangareddy District.	6,08,780.00
87	23/2020	1	JCL Rangareddy	M/s. ADHISHTA CONSTRUCTIONS LLP., Hyderabad 500074.	6,75,932.00
88	51/2021	1	JCL Rangareddy	M/s. Ashoka Builders India Pvt. Ltd. Rangareddy District.	42,01,449.00
89	20/2017	1	JCL Rangareddy	M/s. L&T Metro Rail (Hyderabad) Limited, Madhapur, Hyderabad – 81	18,26,317.00
90	20/2018	1	JCL Rangareddy	M/s. SMR Builders Pvt. Ltd., (M/s. Kondapur Towers Pvt. Ltd.,) Serilingampally Hyd.	28,23,552.00
91	Aug-19	1	JCL Rangareddy	M/s. Devbhumi Realtors Private Limited, Madhapur, Hyderabad – 500081	70,41,756.00
92	Aug-19	1	JCL Rangareddy	M/s Prathima Group, Shop No. 213, Road Number 1, Film nagar, Jubilee Hills, Hyderabad – 500096.	1,17,22,598.00
93	Aug-19	1	JCL Rangareddy	M/s. Devbhumi Realtors Private Limited, Madhapur, Hyderabad – 500081	22,52,477.00
94	50/2019	1	JCL Rangareddy	M/s. TNR Construction India Private Limited Near Astalakshmi Temple, Vasavi Colony Dilsukhnagar Hyderabad-500035.	53,07,803.00
95	88/2020	1	JCL Rangareddy	M/s MYSCAPE Properties Private Limited, Hyderabad - 500033.	88,18,275.00
96	20/2017	1	JCL Rangareddy	M/s. I.D.B.I Bank Ltd., Serilingampally Mandal, Rangareddy District	24,69,163.00
97	17/2020	1	JCL Rangareddy	M/s. MRR INFRATECH GLOBAL PVT. LTD., Rep by. M.Ram Reddy.Hyderabad-60	30,16,475.00
98	45/2019	1	JCL Rangareddy	M/s. S.S. Construction, Hyderabad - 500028	12,23,682.00

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Sl. No.	Alert Note No & Year	Number of Establishments	Assessing Officer	Name & Address of the Builder/ Contractor/Employer	Cess to be collected
99	51/2021	1	JCL Rangareddy	Smt. Leena Prasad Rao & Others Rep. by its DAGPA Holders M/s. DSA Builders & Constructions LLP., Rep. by Ramesh Kumar Agarwal. Green, Bowenpally, Secunderabad, Telangana	2,50,89,937.00
100	14/2022	1	JCL Rangareddy	Sridhar MD, M/s. Ayyanna Infra Pvt. Ltd., Villa No.9, Phase-I, Kamalapuri Colony, Srinagar Colony, Hyderabad	13,25,489.00
101	20/2022	1	JCL Rangareddy	Dr. Datla Satyanarayana Raju., Rep. by G.P.A., M/s. Ayyanna I.T Park., Rep. by Sri. Purala Setty Sreedhar.,Kamalapuri Colony, Sri Nagar Colony, Hyderabad	45,52,313.00
102	20/2017	1	JCL Rangareddy	M/s Jayabheri Properties Private Limited, No. 1, Jayabheri Enclave,Next to Botanical Gardens Gachibowli Village, Hyderabad - 32	9,50,601.00
103	67/2019	1	JCL Rangareddy	M/s. Sandhya Hotels Private Limited, Sandhya Techno-1, Opp.Sunshine Hospital, Raidurg Main Road, Hyderabad	1,10,31,148.00
104	20/2017	1	JCL Rangareddy	M/s Shanta Sriram Constructions Pvt. Hyderabad – 500016	1,27,87,422.00
105	15/2019	1	JCL Rangareddy	M/s. Lansum Etania Developers LLP., Hyderabad	69,33,678.00
106	45/2021	1	JCL Rangareddy	M/s. Jains Sizburg Square & M/s. Jain Housing & Construction Ltd., Hyderabad	59,48,562.00
107	14/2022	1	JCL Rangareddy	Sai Sindhu Foundations Rep. by its Managing Trustee Dr. B. Parthasaradhi Hyderabad	1,18,93,285.00
108	20/2022	1	JCL Rangareddy	Suvarna Durga Properties Rep. by J. Sanjeeva Reddy, J.Srinivasa Reddy & Vamsiram Builders, Rep. by B. Subba Reddy., LB Nagar, Hyderabad	93,79,712.00
109	21/2022	1	JCL Rangareddy	Prahitha Constructions Pvt. Ltd., Rep. by. Sri. K. Jaya Kumar, Hyderabad	1,19,62,453.00
110	21/2022	1	JCL Rangareddy	Green Space Infra Rep. By. D.Raghu Ram Hyderabad	5,47,187.00
111	20/2017	1	JCL Rangareddy	M/s. Navayuga Real Ventures Private Limited, Jubilee Hills, Hyderabad	20,27,645.00
112	20/2017	1	JCL Rangareddy	M/s Vensar Projects Ltd, & M/s. CPR Constructions Pvt. Ltd, Hyderabad	15,06,304.00
113	20/2017	1	JCL Rangareddy	M/s. Concrete Infra Projects India Pvt., Hyderabad	20,72,601.00
114	20/2017	1	JCL Rangareddy	M/s Ratna solutions, Nampally, Hyderabad -12	10,80,660.00
115	20/2017	1	JCL Rangareddy	M/s. Vrudhi Nirman Private Limited, Hyderabad	14,98,519.00
116	20/2017	1	JCL Rangareddy	M/s. Gauthami Developers Hyderabad – 500032	9,71,453.00
117	20/2018	1	JCL Rangareddy	M/s. Legend Estates Pvt. Ltd., Hyderabad	10,54,482.00
118	20/2018	1	JCL Rangareddy	Sri K. Srivardhan Reddy & Others M/s. Rahul Builders & Developers, Hyderabad	7,89,620.00

Sl. No.	Alert Note No & Year	Number of Establishments	Assessing Officer	Name & Address of the Builder/ Contractor/Employer	Cess to be collected
119	20/2018	1	JCL Rangareddy	M/s. Jain Housing Construction Limited, Jubilee Hills, Hyderabad	2,20,63,654.00
120	20/2018	1	JCL Rangareddy	M/s. Crown Aryamitra Construction, Rangareddy District.	54,65,358.00
121	20/2018	1	JCL Rangareddy	M/s S M R Builders Pvt Ltd, Hyderabad – 013.	16,63,208.00
122	20/2018	1	JCL Rangareddy	M/s. SMR Builders Pvt, Ltd., Serilingampally Hyderabad -081	1,01,73,071.00
123	20/2018	1	JCL Rangareddy	M/s. SMR Builders Pvt, Ltd., Serilingampally Hyderabad – 081	94,38,233.00
124	15/2019	1	JCL Rangareddy	M/s. Rochishmati Infra Projects Pvt. Ltd., Hyderabad	54,59,888.00
125	15/2019	1	JCL Rangareddy	M/s. AVL Constructions, Hyderabad - 500089	31,71,350.00
126	15/2019	1	JCL Rangareddy	M/s Vasavi Developers LLP., Chandrapuri Colony, L. B. Nagar, Hyderabad – 500074	1,17,41,522.00
127	45/2019	1	JCL Rangareddy	M/s. Himagiri Builders & Developers Pvt. Ltd, Road, Hyderabad – 27	21,78,300.00
128	34/2019	1	JCL Rangareddy	M/s. Sandhya Hotels Private Limited, Hyderabad – 500 033	64,45,536.00
129	88/2020	1	JCL Rangareddy	M/s. Aditya Developers, Nallagandla Village, Serilingampally Mandal, Hyderabad – 500019	21,86,750.00
130	67/2019	1	JCL Rangareddy	M/s Elemental Reality, Hyderabad - 33	12,92,501.00
131	Nov-20	1	JCL Rangareddy	M/s. 2getherments Infra Pvt. Ltd., Plot Hyderabad – 500073	30,95,161.00
132	Nov-20	1	JCL Rangareddy	M/s. Kausalya Shelters Ltd. & Mandal, RR District.	53,31,714.00
133	14/2020	1	JCL Rangareddy	M/s. CH Shyam Kiran and Others, Hyderabad.	7,48,621.00
134	23/2020	1	JCL Rangareddy	M/s. Vaishnavi Infracon India Pvt. Ltd	5,05,100.00
135	39/2020	1	JCL Rangareddy	M/s. Maram Infra Projects Pvt Ltd., Ho.No. 16-11-741/4/1/A, Dilsukhnagar, Hyderabad-60.	21,77,948.00
136	67/2019	1	JCL Rangareddy	M/s. Aditya Construction Company Hills, Hyderabad33.	66,16,338.00
137	88/2020	1	JCL Rangareddy	M/s. SMR Builders Private Limited, SMR House, Hyderabad – 500082.	50,44,258.00
138	88/2020	1	JCL Rangareddy	M/s. SMR SM Estates, SMR HOUSE, Hyderabad – 500082.	52,72,348.00
139	04/2022	1	JCL Rangareddy	CANDEUR Developers & Builders Pvt. Ltd. Hyderabad	1,19,03,398.00
140	88/2020	1	JCL Rangareddy	M/s. Vaishnavi Infracon India Pvt. Ltd. , Hyderabad - .	19,21,743.00
141	11/2020	1	JCL Rangareddy	M/s. Divya Sree NSL Infrastructure Pvt. Ltd., Banjara Hills, Hyderabad	1,16,21,075.00
142	8	1	DCL Rangareddy	P.Prabhakar Rao C/o Pada Arcade, Serilingampally, RR Dist.	4,84,090.00
143	17	1	DCL Rangareddy	M/s Sri D Pramod Kumar, Srinivasa Nagar Rangareddy.	2,46,075.00
144	14	1	DCL Rangareddy	Sikara Projecs Rep by Sri. Telukuntla Hyderabad, T.S	4,99,979.00

Sl. No.	Alert Note No & Year	Number of Establishments	Assessing Officer	Name & Address of the Builder/ Contractor/Employer	Cess to be collected
145	14	1	DCL Rangareddy	Sri. Sudhakar Reddy & Others Rep.M/s Sai Balaji Constructions, Rangareddy	4,14,925.00
146	20	1	DCL Rangareddy	Pendyala Sugnaneswar & Others Rangareddy	3,50,871.00
147	23	1	DCL Rangareddy	M/s Vazir Haribabu & Soabnagar H.No: 1-Adarshnagr,	1,61,817.00
148	88/2019	1	DCL Rangareddy	M/s Gold Fish Abode Pvt Ltd Rep. by Chandra Shekar Vega, Banjarahills Hyd.	3,92,321.00
149	18/2020	1	DCL Rangareddy	Mir Abbas Ali, 9, Upparapally, Hyderabad, Circle-11	1,04,228.00
150	23/2020	1	DCL Rangareddy	Sri Chittamalla Veerakishore, Badrinath Builder, Road No: 03	1,70,588.00
151	29/2017	1	DCL Rangareddy	Mahalaxmi Constructions Pebba Sunitha Serilingampally, RR District	4,14,104.00
152		113	DCL Khammam	Construction of Residential & Commercial Establishments in ULBs	84,29,424.00
153	133/2013	3	JCL Warangal	Contractors/Employers under the Act	2,19,59,00,000.00
154	01/2014	4	JCL Warangal	Kothagudem, Thermal Power Station (KTPS) Palvancha, Khammam Dist.	7,76,98,650.00
156	24/2016	6	JCL Warangal	Remittance of Labour Cess in Execution of works under Sarva Siksha Abhiyam Scheme	1,12,34,000.00 2,57,97,000.00
157	72/2014	1	JCL Hyderabad	M/s Aditya Housing & Infrastructure Development Corporation Pvt Ltd	91,35,668.00
158	72/2014	1	JCL Hyderabad	M/s Krissh Housing & Real Estate	8,54,080.00
159	73/2014	1	JCL Hyderabad	M/s Sri Krishna Builders	5,93,852.00
		<b>280</b>			<b>2,75,16,10,384.00</b>

## Appendix-3.7

(Reference to Paragraph. 3.3.2, page 24)

## Details of Cess not collected in Hanumakonda (JCL Warangal) District

(Amount in ₹)

Sl No.	Name of Assessing officer	Vigilance Alert note	No. of Estt.	Name of Establishment	Cess Due	Cess collected	Balance
1	JCL Warangal	133/2013	3	Contractors/Employers under the Act to a tune of ₹219.59 crores	2,19,59,00,000	0	2,19,59,00,000
2		01/2014	4	Kothagudem, Thermal Power Station (KTPS) Palvancha, Khammam District.	7,76,98,650	0	7,76,98,650
3		24/2016	5	Remittance of Labour Cess in Execution of works under Sarva Siksha Abhiyan Scheme ₹370.31 lakh-Reg.	2,57,97,000	0	2,57,97,000
			12	<b>TOTAL</b>	<b>2,29,93,95,650</b>	<b>0</b>	<b>2,29,93,95,650</b>

## Appendix-3.8

(Reference to Paragraph. 3.3.2, page 24)

## Details of Demand Notices not Issued

(Amount in ₹)

Sl. No	Alert Note No & Year	Assessing Officer	Name & Address of the Builder/ Contractor/Employer	Cess to be collected
1	73/2014	JCL Hyderabad	M/s. Sri Krishna Builders	5,93,852
2	20/2017	JCL Rangareddy	M/s. RSV Infra Tech,, Vimala Subramaniya Nivas, D. K. Nagar, Ashwini Layout, Jubilee Hills, Hyderabad	15,82,099
3	20/2017	JCL Rangareddy	M/s. Sri Rupen Patel, Gachibowli Village, Rangareddy District	12,79,489
4	20/2017	JCL Rangareddy	M/s. Spring View Constructions Private Limited, Potlapally Residency, Widia Colony, Miyapur, Hyderabad – 500049	10,21,163
5	20/2017	JCL Rangareddy	1. M/s. Gayatri Projects Ltd, Hyderabad - 500082, 2. Sri. Mohanlal Sy.No.91/B, Nanakramguda (V), Serilingampally (M), R.R. District	14,98,165
6	20/2017	JCL Rangareddy	M/s. Laqshya Infra Developers Pvt. Ltd. 103, Sri Sai Enclave, PJR Nagar, Gachibowli, Hyderabad – 500032	49,00,039
7	20/2017	JCL Rangareddy	M/s. Infra City Kavuri Hills Phase-1,Parvathi Nagar, Madhapur, Hyderabad - 500081	15,83,992
8	20/2017	JCL Rangareddy	Smt. V. Madhavi & Others,Sy.No.35(P) & 36, Kothaguda Village, Serilingampally Mandal, Rangareddy District	7,83,011
9	20/2017	JCL Rangareddy	M/s. SSS Square Realtors, H No: 2-1-464, Street No. 6, Opp. St. Patricks College,Nallaknta, Hyderabad – 500044	8,07,588
10	20/2017	JCL Rangareddy	M/s. State Bank of Hyderabad, Plot No.1/A, Sy.No.83/1, Raidurg Panmaktha Village, Serilingampally Mandal, Rangareddy District	20,20,006
11	20/2017	JCL Rangareddy	Sri. Syed Nisar Ahmed & Others,Sy.No.69(P), Kondapur Village, Serilingampally Mandal, Rangareddy District	9,36,262
12	20/2017	JCL Rangareddy	1. M/s Alexandria Medical Sciences Center Pvt. Ltd,& M/s RKP Projects India Pvt. Ltd 'B' Block, 3rd Floor, Kanthishikara Building, Panjagutta, Hyderabad - 560082. 2. M/s. RKP Projects India Pvt. Ltd., Regd. 6-3-712/105, Plot No.16/3RT, Panjagutta, Hyderabad	16,36,902
13	20/2018	JCL Rangareddy	M/s Bheema Developers,Plot.No.11, Bhavana Enclave, Vinitha Colony, New Bowenpally Hyderabad	27,10,815

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Sl. No	Alert Note No & Year	Assessing Officer	Name & Address of the Builder/ Contractor/Employer	Cess to be collected
14	20/2018	JCL Rangareddy	Sri M. Lakshmana Kumar & Others, Sy.No.27, Plot. No. 75 to 86, Upperpally, Rajendra Nagar Mandal, Rangareddy District	5,95,655
15	20/2018	JCL Rangareddy	Mr. Jagada Pottapu & Others ,Sy.No.2, 193 A, 193AA, 194/A, 194/AA, 195/2, 196/A, AA, 197, 198, 203 & 207 Hyderguda near Attapur, Rajendra Nagar Mandal, Rangareddy District	21,23,120
16	20/2018	JCL Rangareddy	M/s. Tirtha Signature, Pillar no 309, PVNR Expressway, Shivarampally, Airport Road, Hyderabad - 500052	7,30,186
17	20/2018	JCL Rangareddy	Cheryala Shravan Kumar & Others	5,20,338
18	20/2018	JCL Rangareddy	Patkuri Srinivas Reddy & Others	6,01,461
19	20/2018	JCL Rangareddy	Ch. Ramana Reddy & Others	7,61,410
20	20/2018	JCL Rangareddy	M/s. Esplanade Developers Private Limited #1009(P), Kukatpally, Balanagar Mandal, R.R. District	66,14,429
21	20/2018	JCL Rangareddy	M/s Vaishnavi Infra Developers	5,29,142
22	20/2018	JCL Rangareddy	M/s. Sree Vigneshwara Builders	7,77,738
23	20/2018	JCL Rangareddy	1. M/s. Haneesh Constructions,, Road Number 3, Krishna Nagar, Sri Nagar Colony, Banjara Hills, Hyderabad – 73, 2. Sri Shivaiajgari Pandu Rao & Others,, Pr.No.12-6-36/4/9, Plot.No.1,2,3/P, 15, 16, 17, Sy.No.691 to 695, Kukatpally, Balanagar (M), R.R. District	12,38,265
24	45/2019	JCL Rangareddy	M/s Pelicon Projects And Infrastructures, Street.No.2-2-1108/06/8, Tilak Nagar, Shivam Road, Hyderabad – 044.	24,39,892
25	67/2019	JCL Rangareddy	M/s. Amigo United Avenues,, Sy.No.418, 425, 425/A, AA, E & 470 Manchirevula Village, Gandipet (M), Rangareddy District, Hyderabad-075.	32,20,644
26	23/2020	JCL Rangareddy	M/s. R.S & M.S. Estates, Rep.by Sri Murali & another, Sy.No.23, Balramalaguda, Saroornagar Mandal, Rangareddy District.	6,08,780
27	23/2020	JCL Rangareddy	M/s. ADHISHTA CONSTRUCTIONS LLP, H.No 7-3-83, Mallikarjuna Nagar, LB Nagar, Sagar Ring Road ,Hyderabad 500074.	6,75,932
28	51/2021	JCL Rangareddy	M/s. Ashoka Builders India Pvt. Ltd. In Sy.No.449/P of Puppalguda Village, Gandipet Mandal, Rangareddy District.	42,01,449
29	8	DCL Rangareddy	P.Prabhakar Rao C/o Pada Arcade, Serilingampally, RR District	4,84,090
30	7	DCL Rangareddy	M/s Sri D Pramod Kumar, Srinivasa Nagar Colony, Bagh, Hayathnagar, Rangareddy.	2,46,075
31	14	DCL Rangareddy	Sikara Projecs Rep by Sri. Telukuntla Ramesh, H.No.15-8-400/1, Feel Khana, Hyderabad, T.S	4,99,979
32	14	DCL Rangareddy	Sri. Sudhakar Reddy & Others Rep. M/s Sai Balaji Constructions, H.No: 3-12-92/66, Rock Town Colony Mansoorabad, Rangareddy	4,14,925
33	20	DCL Rangareddy	Pendyala Sugnaneswar & Others Sy No: 1,1/,3, Saheb Nagar Khrud, L B Nagar, Rangareddy	3,50,871
34	23	DCL Rangareddy	M/s Vazir Haribabu & Soabnagar H.No: 1-2-39, Nageshwar Rao, Kottapet City, Nagole, Adarshnagar,	1,61,817
<b>Total</b>				<b>4,91,49,581</b>

**Appendix-3.9**  
**(Reference to Paragraph. 3.3.3, page 24)**  
**Details of Non-Enforcement of Revenue Recovery Act**

(Amount in ₹)

Sl. No.	Alert Note No & Year	Assessment Officer	Name & Address of the Builder/ Contractor/Employer	Cess to be collected	Assessment Order issued	Collected	RR Act to be enforced
1	17/2020	<b>JCL Rabgareddy</b>	M/s. MRR INFRATECH GLOBAL PVT. LTD., Rep by. M.Ram Reddy, H.No. 23-3/2, Opp: Petrol Pump, Chaitanyapuri, Dilsuknagar, Hyderabad-60.	30,16,475	30,16,475	0	30,16,475
2	45/2019		M/s Phoenix Living Spaces Private Limited, Phoenix House, Plot No. 1335, Road No. 45, Jubilee Hills, Hyderabad-500 033.	49,22,153	49,22,153	12,56,748	36,65,405
3	39/2020		M/s. HSR Ventures Pvt Ltd., D.No.1-1-230/13/5, HSR Empire, Chikkadpally, Hyderabad.	44,72,867	44,72,867	38,01,937	6,70,930
4	88/2020		1. M/s. Trendset Builders Pvt. Ltd., No: 7, Sri Durga Chambers, Takur Hari Prasad Lane, Punjagutta Road, Hyderabad – 500082. 2. M/s. Trendset Jayabheri Elevate Sy No. 5, Kondapur Village, Madhapur Road, Hyderabad-500084.	2,02,81,804	2,01,81,804	12,00,000	1,90,81,804
5	20/2017		M/s. Namishree Infrastructure Projects Pvt. Ltd. # B-76/B, Aphb, Balanagar, Hyderabad – 500037	34,60,340	34,60,340	5,00,000	29,60,340
6	20/2018		M/s. Vasudeva Realtors Private Limited, H.No.1-61/BV/10/1, Khajaguda (V), Serilingampally (M), Rangareddy District.	8,01,500	8,01,500	4,75,013	3,26,487
7	34/2019		M/s. BSR Builders LLP, BSR Tech. Park, Sy.No.135, 138, 141 & 142, Nanakramguda Village, Serilingampally Mandal, Rangareddy District – 500008	2,26,86,645	2,26,86,645	46,86,645	1,80,00,000
8	45/2019		M/s. S.S. Construction, Khajanagar Banjara Hill, Hyderabad - 500028	12,23,682	12,23,682	0	12,23,682
9	51/2021		Smt. Leena Prasad Rao & Others Rep. by its DAGPA Holders M/s. DSA Builders & Constructions LLP., Rep. by Ramesh Kumar Agarwal. Plot No.6, Lexura Green, Bowenpally, Secunderabad, Telangana.	2,50,89,937	2,50,89,937	0	2,50,89,937
10	14/2022		Sridhar MD, M/s. Ayyanna Infra Pvt. Ltd., Villa No.9, Phase-I, Kamalapuri Colony, Srinagar Colony, Hyderabad	13,25,489	13,25,489	0	13,25,489
11	18/2022		Sri. B. Krishnaiah & Other H.No.8-2-546/2, Road No.7, Banjara Hills, Hyderabad	1,79,12,435	1,30,63,598	48,48,837	1,30,63,598
12	20/2022		Dr. Datla Satyanarayana Raju., Rep. by. G.P.A., M/s. Ayyanna I.T Park., Rep. by Sri. Purala Setty Sreedhar, Villa No.9, Phase-1, Kamalapuri Colony, Sri Nagar Colony, Hyderabad	45,52,313	45,52,313	0	45,52,313
13	20/2022		D. Mallamma & 5 Others, Rep. by its DAGPA Holders M/s. Vasavi Developers., Rep. by its Partners Y. Vijay Kumar, & G. Sivaram Prasad., H.No.8-2-120/86/9/A/1, 122, 2/13, 1st Floor, Road No.2, Banjara Hills, Hyderabad	59,27,565	59,27,565	5,92,756	53,34,809
14	20/2017		M/s Jayabheri Properties Private Limited, No. 1, Jayabheri Enclave, Next to Botanical Gardens Gachibowli Village, Hyderabad- 32.	9,50,601	9,50,601	0	9,50,601
15	20/2017		M/s. Pioneer Builders Ltd, No. 8-2-309/7/2, Road No. 14, Navodaya Colony, Banjara Hills, Hyderabad – 34	99,75,533	99,75,533	73,53,981	26,21,552
16	45/2019		M/s. Vertex Homes Pvt. Ltd., Vertex Corporate, 4th Floor, Plot.No.8 & 9, Jubilee Enclave, Opp. Hitex Entrance, Madhapur, Hyderabad – 500 081	58,36,647	38,36,647	20,00,000	38,36,647
17	88/2020		M/s. Aparna Constructions and Estates Pvt. Ltd., # 802, Astral Heights, D.No.6-3-352/2&3, Road No. 1, Banjara Hills, Hyderabad – 500034 “APARNA KANOPY LOTUS”	1,60,12,589	1,55,12,589	5,00,000	1,55,12,589
18	88/2020		M/s. Aparna Constructions and Estates Pvt. Ltd., # 802, Astral Heights, D.No.6-3-352/2&3, Road No. 1, Banjara Hills, Hyderabad – 500034	1,86,80,366	86,80,366	1,00,00,000	1,86,80,366

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Sl. No.	Alert Note No & Year	Assessment Officer	Name & Address of the Builder/ Contractor/Employer	Cess to be collected	Assessment Order issued	Collected	RR Act to be enforced	
19	88/2020		M/s Aparna Infrahousing Private Limited, 802, Astral Heights, D.No.6-3-352/2&3, Road No. 1, Banjara Hills, Hyderabad – 500034	2,84,40,401	284,40,401	1,00,00,000	1,84,40,401	
20	14/2022		Sai Sindhu Foundations Rep. by. its Managing Trustee Dr. B. Parthasaradhi Reddy, H.No.8-2-293/82/A389, Road No.22-B, Jubilee Hills, Hyderabad.	1,18,93,285	1,18,93,285	0	1,18,93,285	
21	20/2022		Suvarna Durga Properties Rep. by J. Sanjeeva Reddy, J.Srinivasa Reddy & Vamsiram Builders, Rep. by B. Subba Reddy., #5-5-695/55, Abhyudaya Nagar Colony, JP Homes, Chintalkunta, Saroornagar Mandal, LB Nagar, Hyderabad	93,79,712	93,79,712	0	93,79,712	
22	21/2022		Prahitha Constructions Pvt. Ltd., Rep. by. Sri. K. Jaya Kumar., # P.No.14 & 15, RMZ future, Block-A, GF, Road No.2 Hitech city, Madhapur, Hyderabad	1,19,62,453	1,19,62,453	0	1,19,62,453	
23	21/2022		Green Space Infra Rep. By. D.Raghu Ram H.No.5-5-43/P654, Prashanth Nagar, Vanasthalipuram, Hyderabad.	5,47,187	5,47,187	0	5,47,187	
24	46/2017	<b>DCL - II Hyderabad</b>	M/s. Eternal Builders	2,61,992	2,61,992	0	2,61,992	
25	63/2017		M/s. Megha Sri Constructions	3,93,219	3,93,219	0	3,93,219	
26	12/2018		Smt Sessa Sai Raju and Others	1,30,144	1,30,144	0	1,30,144	
27	12/2018		Dr. Khaja Mohd Ghouse	1,47,166	1,47,166	0	1,47,166	
28	12/2018		Smt P. Achamma M/s Sai Samyukta Builders	1,04,273	1,04,273	0	1,04,273	
29	12/2018		M/s M. Venugopal Rao	2,39,607	2,39,607	0	2,39,607	
30	12/2018		Waseem Associates	1,57,137	1,57,137	0	1,57,137	
31	12/2018		M/s SM Builders and others	2,08,472	2,08,472	0	2,08,472	
32	15/2018		M/s Eternal Projects	1,75,648	1,55,648	20,000	1,55,648	
33	15/2018		V. Suryanarayana Murthy and Others	1,15,634	65,634	50,000	65,634	
34	20/2018		Venkata Ramana	2,47,657	1,22,657	1,25,000	1,22,657	
35	20/2018		Khaja Munneruddin Ahmed	1,77,284	1,02,284	75,000	1,02,284	
36	21/2018		Sri Syed Mohammed Fayaz	3,51,024	3,51,024	0	3,51,024	
37	24/2018		IRAM Projects and Builders and Developers	2,88,647	2,88,647	0	2,88,647	
38	27/2018		Sri Gopal Agarwal and Others	1,72,007	76,980	95,027	76,980	
39	47/2018		Masi Khan	1,07,269	1,07,269	0	1,07,269	
40	75/2019		M/s. K.R. Associates	2,43,830	2,43,830	0	2,43,830	
41	80/2019		M/s legend Estates Pvt. Ltd	2,60,610	2,60,610	0	2,60,610	
42	80/2019		M/s Mitra Constructions	2,04,512	2,04,512	0	2,04,512	
43	32/2020		M/s Gear-Up Constructions	1,16,034	1,16,034	0	1,16,034	
44	18/2020		Construction at premises No .Nil, H. No.8-2-590/A	1,04,228	1,04,228	0	1,04,228	
				<b>TOTAL</b>	<b>23,35,58,373</b>	<b>21,57,44,509</b>	<b>4,75,80,944</b>	<b>19,59,77,429</b>

## Appendix-6.1

(Reference to Paragraph 6.4. page 44)  
Statement showing the claims disbursed without Enquiry Reports

(Amount in ₹)

Sl. No.	District	Registration_No	Incident_Date	Applied_Date	Disbursed_Date	Amount_Disbursed	Name_Of_The_Sub_Scheme
1	Karimnagar	ALOKRMR1/2017/01516	05-10-2018	29-10-2018	22-12-2018	6,30,000	Fatal Accident Relief(Accidental Death)
2	Karimnagar	ALOHUZUR/2017/01049	02-02-2019	22-06-2019	30-07-2019	2,00,000	50% & above Partial Permanent
3	Karimnagar	ALOHUZUR/2018/04351	27-03-2020	14-08-2020	29-04-2021	1,30,038	Natural Death
4	Karimnagar	ALOHUZUR/2015/01381	27-11-2017	12-09-2018	22-12-2018	90,000	Natural Death
5	Karimnagar	ALOHUZUR/2018/04496	21-04-2020	22-06-2020	23-11-2020	30,038	1st Maternity Benefit for First Daughter
6	Karimnagar	ALOHUZUR/2018/01870	08-12-2021	18-01-2022	13-10-2022	30,038	Marriage Gift for First Daughter
7	Karimnagar	ALOHUZUR/2018/01565	04-06-2021	21-01-2022	23-04-2022	30,038	Marriage Gift for First Daughter
8	Karimnagar	ALOHUZUR/2017/01810	21-05-2022	28-06-2022	13-10-2022	30,038	Marriage Gift for First Daughter
9	Karimnagar	ALOKRMR1/2014/01260	01-07-2018	26-11-2018	07-03-2019	30,000	Marriage Gift for Second Daughter
10	Karimnagar	ALOKRMR1/2018/02201	12-10-2020	30-03-2021	16-11-2021	13,538	Loss of earning during medical treatment
<b>Total</b>						<b>12,13,728</b>	
11	Khammam	ALOMADHI/2013/02433	17-03-2018	21-09-2020	12-07-2022	2,50,038	Disability
12	Khammam	ALOMADHI/2018/03324	16-06-2022	28-07-2022	16-12-2022	30,038	Marriage Gift
13	Khammam	ALOMADHI/2017/05969	12-03-2019	28-06-2020	16-11-2021	30,038	Maternity Benefit
<b>Total</b>						<b>3,10,114</b>	
<b>Grand Total</b>						<b>15,23,842</b>	

**Appendix-6.2**

(Reference to Paragraph 6.4, page 44)

**Statement showing Claims disbursed based on the Enquiry Statement issued prior to the Date of application**

(Amount in ₹)

Sl. No.	District	Registration Number	Date of Incident	Date of enquiry report	Date of application	Date of disbursement	Amount disbursed	Name of the Sub-scheme
1	Khammam	ALOMADHI/2018/02829	15-09-2018	April 2019	29-10-2020	12-07-2022	1,30,038	Natural Death
2	Khammam	ALOMADHI/2017/00340	27-04-2017	September 2017	01-11-2018	16-11-2018	1,600	Distress Relief
<b>Total</b>							<b>1,31,638</b>	

**Appendix-6.3**

(Reference to Paragraph -6.6, page 45)

**Statement showing suspicious claims in respect of Accidental/Natural Death and Funeral Expenses**

(Amount in ₹)

Name of the Scheme		Accident Death			
Sl. No.	Registration No	AADHAAR ID	Incident Date	Amount	Ineligible Amount
1	ALOWGL2/2016/00270	XXXXXXXXX02820	17-05-2019	6,30,038	0
	ALOMAHBD/2017/01046	XXXXXXXXX02820	17-05-2019	6,30,000	63,00,00
2	ALOHMKD/2018/07030	XXXXXXXXX7928	24-08-2018	6,30,000	0
	ALOTORR/2018/01853	XXXXXXXXX7928	24-08-2018	6,30,000	6,30,000
3	ALOHMKD/2019/02814	XXXXXXXXX9223	01-07-2019	6,30,000	6,30,000
	ALOTORR/2019/01208	XXXXXXXXX9223	01-07-2019	6,30,038	0
4	ALOGAZL/2018/04301	XXXXXXXXX6962	08-12-2018	6,30,038	0
	ALOSDPT/2018/04270	XXXXXXXXX6962	08-12-2018	6,30,038	6,30,038
5	ALOWGL3/2019/01437	XXXXXXXXX3992	14-03-2019	6,30,038	0
	ALOTORR/2015/03325	XXXXXXXXX3992	14-03-2019	6,30,000	6,30,000
6	ALOHMKD/2018/07026	XXXXXXXXX3194	29-11-2018	6,30,000	6,30,000
	ALOMAHBD/2017/01045	XXXXXXXXX3194	29-11-2018	6,30,000	0
Name of the Scheme		Natural Death			
7	ALOJANG/2020/02720	XXXXXXXXX7381	30-11-2020	1,30,038	0
	ALOKZPT/2009/02635	XXXXXXXXX7381	30-11-2020	1,30,038	1,30,038
8	ALOKRMR1/2016/01311	XXXXXXXXX7612	13-08-2020	1,30,038	0
	ALOGAZL/2018/04359	XXXXXXXXX7612	13-08-2020	1,30,038	1,30,038
<b>TOAL</b>				<b>80,80,342</b>	<b>40,40,114</b>

**Appendix-6.4**  
**(Reference to Paragraph 6.6(a), page 45)**  
**Statement showing suspicious payments disbursed under Maternity Benefit/Marriage gift**

SL. No.	AADHAAR ID	Registration No	District	Name of the Beneficiary	Name of the Sub Scheme	Incident Date	Bank account number	Bank Name	IFSC Code	Amount Disbursed	Ineligible amount
1	XXXXXXXXXX1195	ALONLG/2018/01543	Nalgonda	Veeramalla Srikanth	1st Maternity benefit for wife or self	18-10-2021	35720588538	SBI-SBIN0001297	RAVINDRA NAGAR	30,038	0
		ALONLG/2018/02700	Nalgonda								
2	XXXXXXXXXX1939	ALOGODKH/2014/00407	Peddapalli	Posani Santosh	2nd Maternity benefit for wife or self	22-01-2022	202122010108391	KDCCB-TSAB0020021	PEDDAPALLI	30,038	0
		ALOGODKH/2014/00540	Peddapalli								
3	XXXXXXXXXX2934	ALOKTGDM/2017/01587	Bhadradri Kothagudem	Vulavala Srinivas	2nd Maternity benefit for wife or self	05-09-2020	35579594336	SBI-SBIN0013326	DHAMMAPETA	30,038	0
		ALOKTGDM/2018/05914	Kothagudem								
4	XXXXXXXXXX6866	ALOPDPLI/2014/00769	Peddapalli	Pandilla Sathish	2nd Maternity benefit for wife or self	20-05-2022	0448101000079052	UNION BANK OF INDIA-ANDB0000448	PEDDAPALLI	30,038	0
		ALOPDPLI/2019/00810	Peddapalli								
5	XXXXXXXXXX9165	ALOMNCLI/2018/07452	Mancherial	Gorre SriIatha	Marriage Gift for unmarried women worker	25-08-2021	40451297920	STATE BANK OF INDIA-SBIN0020147	VEMULAWADA	30,038	0
		ALOGAZL/2019/01424	Siddipet								
<b>TOTAL</b>										<b>3,00,380</b>	<b>1,50,190</b>

**Appendix-6.5**  
**(Reference to Paragraph 6.6(a), page 45)**  
**Statement showing the details of suspicious Double payment made to the beneficiaries**

(Amount in ₹)

Sl. No.	AADHAAR ID	Registration No	District	Name of the Beneficiary	Name of the Sub Scheme	Incident Date	Amount Disbursed
1	XXXXXXXXX0051	ALONYPT/2016/00277	Mahabubnagar	Banda Aruna	1st Maternity benefit for wife or self	11-03-2018	30,000
					2nd Maternity benefit for wife or self	11-03-2018	30,000
2	XXXXXXXXX0713	ALONYPT/2015/02208	Mahabubnagar	Gundegari Radhika	1st Maternity benefit for wife or self	10-08-2017	30,038
					2nd Maternity benefit for wife or self	10-08-2017	30,000
3	XXXXXXXXX1047	ALOSATP/2016/01410	Bhadradri Kothagudem	Potta Chennarao	1st Maternity benefit for wife or self	03-02-2020	30,038
					2nd Maternity benefit for wife or self	03-02-2020	30,038
4	XXXXXXXXX1116	ALOSIRILA/2021/08106	Rajanna Sircilla	Neduri Sunil	1st Maternity benefit for wife or self	15-02-2022	30,038
					2nd Maternity benefit for wife or self	15-02-2022	30,038
5	XXXXXXXXX1165	ALONYPT/2014/02012	Mahabubnagar	Lingampalli Shobamma	1st Maternity benefit for wife or self	20-10-2017	30,000
					2nd Maternity benefit for wife or self	20-10-2017	30,000
6	XXXXXXXXX1188	ALONYPT/2013/05191	Mahabubnagar	Golla Gorni Prabhavath	1st Maternity benefit for wife or self	26-11-2017	30,038
					2nd Maternity benefit for wife or self	26-11-2017	30,000
7	XXXXXXXXX1212	ALOSIRILA/2018/04483	Rajanna Sircilla	Mogili Mahesh	1st Maternity benefit for wife or self	26-03-2021	30,038
					2nd Maternity benefit for wife or self	26-03-2021	30,038
8	XXXXXXXXX1456	ALOMADHI/2017/07667	Khammam	Shaek Nagul Meera	1st Maternity benefit for wife or self	11-10-2019	30,038
					2nd Maternity benefit for wife or self	11-10-2019	30,038
9	XXXXXXXXX2128	ALONLG/2012/00780	Nalgonda	Ennamalla mounika	1st Maternity benefit for wife or self	18-05-2020	30,038
					2nd Maternity benefit for wife or self	18-05-2020	30,038
10	XXXXXXXXX2264	ALONLG/2018/00021	Nalgonda	Kalletla Swathi	1st Maternity benefit for wife or self	01-11-2020	30,038
					2nd Maternity benefit for wife or self	01-11-2020	30,038
11	XXXXXXXXX2919	ALONYPT/2015/03263	Mahabubnagar	Laxmi	1st Maternity benefit for wife or self	30-06-2017	30,000
					2nd Maternity benefit for wife or self	30-06-2017	30,000
12	XXXXXXXXX3438	ALONYPT/2016/00398	Mahabubnagar	Kurva Sangitha	1st Maternity benefit for wife or self	09-04-2018	30,000
					2nd Maternity benefit for wife or self	09-04-2018	30,000
13	XXXXXXXXX3509	ALONYPT/2014/02244	Mahabubnagar	B Ameenna Begam	1st Maternity benefit for wife or self	13-06-2017	30,000
					2nd Maternity benefit for wife or self	13-06-2017	30,000
14	XXXXXXXXX3786	ALOSDPT/2016/01609	Siddipet	Mahmad Apsar	1st Maternity benefit for wife or self	03-02-2022	30,038
					2nd Maternity benefit for wife or self	03-02-2022	30,038
15	XXXXXXXXX4116	ALOHUZUR/2017/00310	Karimnagar	Bandari Rajesh	1st Maternity benefit for wife or self	04-08-2019	30,038
					2nd Maternity benefit for wife or self	04-08-2019	30,038
16	XXXXXXXXX4349	ALOMBNR1/2017/00027	Mahabubnagar	Boya Anitha	1st Maternity benefit for wife or self	15-04-2018	30,000

Sl. No.	AADHAAR ID	Registration No	District	Name of the Beneficiary	Name of the Sub Scheme	Incident Date	Amount Disbursed
					2nd Maternity benefit for wife or self	15-04-2018	30,000
17	XXXXXXXXX4568	ALONYPT/2017/00744	Mahabubnagar	Maimun Begam	1st Maternity benefit for wife or self	02-02-2018	30,000
					2nd Maternity benefit for wife or self	02-02-2018	30,000
18	XXXXXXXXX4745	ALOMBNR1/2015/00726	Mahabubnagar	E Puspaltha	1st Maternity benefit for wife or self	22-05-2018	30,000
					2nd Maternity benefit for wife or self	22-05-2018	30,000
19	XXXXXXXXX5770	ALONYPT/2017/00582	Mahabubnagar	Polem Ravi Kumar	1st Maternity benefit for wife or self	05-05-2018	30,000
					2nd Maternity benefit for wife or self	05-05-2018	30,000
20	XXXXXXXXX6329	ALOSIRILA/2017/00379	Rajanna Sircilla	Sirigiri Suresh	1st Maternity benefit for wife or self	23-11-2018	30,000
					2nd Maternity benefit for wife or self	23-11-2018	30,038
21	XXXXXXXXX6549	ALOSDPT/2021/00148	Siddipet	Gyara Kanakaraju	1st Maternity benefit for wife or self	10-06-2022	30,038
					2nd Maternity benefit for wife or self	10-06-2022	30,038
22	XXXXXXXXX8132	ALOMBNR1/2016/00674	Mahabubnagar	Jabbani Anitha	1st Maternity benefit for wife or self	31-10-2017	30,000
					2nd Maternity benefit for wife or self	31-10-2017	30,000
23	XXXXXXXXX8724	ALONYPT/2013/04678	Mahabubnagar	Bodemolla Chittemma	1st Maternity benefit for wife or self	07-03-2017	20,000
					2nd Maternity benefit for wife or self	07-03-2017	20,000
24	XXXXXXXXX8848	ALOMBNR1/2016/00357	Mahabubnagar	Jabbani Manjula	1st Maternity benefit for wife or self	07-02-2018	30,000
					2nd Maternity benefit for wife or self	07-02-2018	30,000
25	XXXXXXXXX8968	ALONYPT/2013/04207	Mahabubnagar	G Balaraju	1st Maternity benefit for wife or self	11-10-2018	30,038
			Narayanpet		2nd Maternity benefit for wife or self	11-10-2018	30,038
26	XXXXXXXXX9009	ALOMBNR2/2016/00178	Mahabubnagar	Padmamma	1st Maternity benefit for wife or self	29-06-2018	30,000
					2nd Maternity benefit for wife or self	29-06-2018	30,000
27	XXXXXXXXX9346	ALOSIRILA/2017/01513	Rajanna Sircilla	Thummala Navin Kumar	1st Maternity benefit for wife or self	25-06-2019	30,038
					2nd Maternity benefit for wife or self	25-06-2019	30,038
28	XXXXXXXXX9795	ALOHUZUR/2018/00537	Karimnagar	Gonela Srinivas	1st Maternity benefit for wife or self	14-05-2019	30,038
					2nd Maternity benefit for wife or self	14-05-2019	30,038
29	XXXXXXXXX9884	ALOKMM1/2019/03936	Khammam	Ganta Sampath Kumar	1st Maternity benefit for wife or self	13-08-2021	30,038
					2nd Maternity benefit for wife or self	13-08-2021	30,038
					<b>Total</b>		<b>17,21,102</b>



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# **Glossary**

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<b>ACL</b>	Assistant Commissioner of Labour
<b>ALOs</b>	Assistant Labour Officers
<b>AO</b>	Assessment Officer
<b>APBOCWs</b>	Andhra Pradesh Building and Other Construction Workers
<b>APBOCWWB</b>	Andhra Pradesh Building and Other Construction Workers Welfare Board
<b>BOCW (ACT)</b>	Building and Other Construction Workers Act
<b>CDMA</b>	Commissioner And Director of Municipal Administration
<b>CEO</b>	Chief Executive Officer
<b>COL</b>	Commissioner of Labour
<b>DCL</b>	Deputy Commissioner of Labour
<b>DDs</b>	Demand Drafts
<b>DDOs</b>	Drawing and Disbursing Officers
<b>DPMS</b>	Development Permission Management System
<b>DSC</b>	District Scrutiny Committee
<b>EODB</b>	Ease of Doing Business
<b>FDs</b>	Fixed Deposits
<b>FDRs</b>	Fixed Deposit Receipts
<b>GAD</b>	General Administration Department
<b>GDP</b>	Gross Domestic Product
<b>GHMC</b>	Greater Hyderabad Municipal Corporation
<b>GIS</b>	Geographic Information System
<b>GoI</b>	Government of India
<b>GWMC</b>	Greater Warangal Municipal Corporation
<b>ID Card</b>	Identity Card
<b>IVRS</b>	Integrated Voice Responsive System
<b>JCL</b>	Joint Commissioner of Labour
<b>KMC</b>	Khammam Municipal Corporation
<b>MAUD</b>	Municipal Administration & Urban Development
<b>MCK</b>	Municipal Corporation of Karimnagar
<b>NAC</b>	National Academy of Construction
<b>PAO</b>	Pay and Accounts Officer
<b>PSU</b>	Public Sector Undertaking
<b>RO</b>	Registering Officer
<b>SAC</b>	State Advisory Committee
<b>SB</b>	Savings Bank

<b>SG</b>	State Government
<b>States/UTs</b>	States/Union Territories
<b>TBOCWs</b>	Telangana Building and Other Construction Workers
<b>UCs</b>	Utilisation Certificates
<b>UDAs</b>	Urban Development Authorities
<b>ULBs</b>	Urban Local Bodies
<b>VANs</b>	Vigilance Alert Notes
<b>VAT</b>	Value Added Tax



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