

Appendices

Appendix -1.1
(Para 1.3.1 Page No.3)
Details of the schemes implemented by Karnataka Building and
Other Construction Workers Welfare Board

Sl. No.	Scheme Name
1	Pension
2	Disability pension
3	Assistance for delivery of a child by a registered woman construction worker
4	Assistance for pre-school education and nutritional support of the child of the registered woman construction worker/Thayi Magu Sahaya Hastha
5	Assistance to meet the funeral expenses of a registered construction worker
6	Assistance for the education of the son or daughter of a registered construction worker
7	Medical assistance Karmika Arogya Bhagya
8	Assistance to a beneficiary in case of accident resulting in death or partial disablement
9	Assistance of medical expenses for treatment of major ailments of a registered construction worker and his/her dependents
10	Assistance for the 1 st marriage of the registered building or construction worker or his/her dependent children
11	Unregistered Workers Benefit
12	Family Pension
13	BMTC Bus Pass
14	KSRTC Student Bus Pass
15	Karmika Gruha Bhagya
16	Shrama Samarthya Toolkit
17	Children care
18	Coaching for KAAS/IAS Exam
19	Preventive Health Care
20	Mobile Clinic
21	Supply of Nutrition Kit
22	Supply of Tab
23	Supply of School Kit
24	Accidental Relief to Unregistered Labour
25	Assistance for Permanent Disability

Appendix 1.2
(Para 1.5, Page No. 6)
Statement showing audit observations that remain unaddressed by the Department in respect of Compliance Audit
(Report No.3 of 2020)

Sl. No.	Reference to paragraph no./ Subject in brief	Observation	Current status	Audit remarks
1.	3.1.4.2 - Registration of ineligible workers as construction workers	The Board began registering MGNREGA workers through KEONICS in July 2017, after the Government of India had withdrawn its earlier directive to do so in February 2017. The Board registered 5.05 lakh workers out of a targeted 12 lakh, despite there being 67.54 lakh workers registered with MGNREGA, of which 32.58 lakh had active job cards. By August 2019, the Board had spent ₹6.42 crore (44% of the total ₹14.45 crore cost) on this registration effort. Due to the poor quality of work by KEONICS, the Board proposed rescinding the registration work, resulting in the ₹6.42 crore expenditure being unfruitful	Special drive for registration of MGNREGA workers and construction workers including printing and issue of smart cards – Unfruitful expenditure of ₹ 8.13 crore The Govt. of Karnataka issued notification no. KaE 384 LET 2016 dated 31/01/2017 to take up the special registration drive based on the GoI instructions. However, despite the withdrawal of the GoI directions in February 2017, the Board took up the work of registration of MGNREGA workers through KEONICS vide work order dated 01/07/2017 (observed in CAG Report No.3 of the year 2020). The said notification of registering MGNREGA workers as construction workers was taken back by the GoK on	The Government of Karnataka (GoK) began registering MGNREGA workers as construction workers in January 2017, three and a half years after the Government of India's (GoI) initial directive in July 2013. Despite the GoI withdrawing this directive in February 2017, GoK proceeded with the project, issuing work orders to KEONICS in July 2017 and spending ₹8.13 crore. GoK withdrew the special registration drive in December 2019, nearly three years after the GoI's withdrawal. KEONICS registered only 420,886 workers and issued smart cards, failing to meet project targets and timelines. Poor project monitoring by the Board and the absence of a liquidated damages clause in the MoU led to wasteful expenditure and undue benefit to KEONICS, resulting in the misuse of ₹8.13 crore in cess funds intended for labour welfare.

Sl. No.	Reference to paragraph no./ Subject in brief	Observation	Current status	Audit remarks
2.	3.1.5.7 - Inadmissible expenditure	as it was spent on registering ineligible workers. <i>Expenditure on acquiring land</i> - Board acquired 128.64 acres of land at a cost of ₹65.80 crore from different government organization like KIADB and eight others for construction of Transit accommodation, Residential School, Karmika Kalyana Bhavana and Skill Centre etc. Land costing ₹51.04 crore (95.64 acres) was to be recouped from the Government organisations as only 33 acres land was to be utilized.	21/12/2019 and the project was to be stopped/cancelled after this. In respect of KIADB blocking up of funds works out to the extent of ₹20.83 crore since 2013. The Board got land allotted in two places subsequently viz., Kittur in Belagavi district and Badanguppe - Kelamballi industrial area in Chamarajanagar at a total cost of ₹5.46 crore and ₹4.58 crore respectively (including additional costs).	The KIADB is yet to allot land in 04 places to the Board despite full payment of land cost having been made during November 2013, resulting in blocking of ₹16.09 crore (end of 2022-23). As regards other Government organisations lands, the Board has corresponded with DC, Koppal for sanction of land/refund of cost paid (₹37.08 lakh).

Appendix 3.1
(Para 3.4, Page No. 17)
Statement showing details of Cess amount sent through RTGS to KBOCWWB
but not accounted in the Bank account

Sl. No.	Amount (₹)	Reference No. (RTGS)	Date of remittance
1	3,76,241	682248	01-03-2023
2	50,886	648313	01-03-2023
3	1,80,358	582377	03-05-2021
4	49,579	582392	01-07-2021
5	99,099	663503	01-10-2021
6	14,217	70568	01-04-2022
7	5,704	76373	06-05-2021
8	5,809	76373	06-05-2021
9	2,049	76389	25-10-2021
10	2,658	76389	25-10-2021
11	76,338	23071	01-06-2022
12	76,338	17526	14-06-2022
13	76,338	11146	23-06-2022
14	76,338	11188	23-06-2022
15	76,338	15659	28-06-2022
16	1,04,936	14330	08-08-2022
17	1,04,936	49296	22-08-2022
18	1,17,969	78976	31-03-2023
19	1,17,969	97445	31-03-2023
20	1,13,594	116548	09-03-2023
21	35,530	116548	31-03-2023
Total	17,63,224		

Appendix 5.1
(Para 5.2, Page No. 30)
Details of case sanctioned under Major Medical assistance in which
Form XXIIA were not enclosed

Sl. No.	Name of beneficiary and Registration ID	Date of application	Date of sanction	Amount sanctioned (₹)	Remarks
1	Rajachari, MYS/car/711/2017	27.04.2018	07.01.2019	8,770	Form XXIIA not enclosed
2	Rajachari	31.03.2018	07.01.2019	5,034	Form XXIIA not enclosed
3	H N Prabhakar Mys/BAR/54/2016-17	02.08.2018	08.01.2019	31,528	Form enclosed but not attested by the Doctor
4	Shiv Raju SLI-2/668/15-16	09.08.2018	10.01.2019	18,303	Form XXIIA not enclosed
5	Umesh LI/HDK/293/1516	10.12.2018	16.10.2019	22,834	Form XXIIA not enclosed
6	Thimmabovi LI/PP/568/17-18	01.12.2018	14.10.2019	56,670	Form XXIIA not enclosed
7	Puttalakshmi SLI-3/503/14-15	18.12.2018	14.10.2019	23,000	Form XXIIA not enclosed, and discharge summary not included except medical bills
8	Chandru CR-5308/15-16	26.06.2018	29.07.2020	10,000	Form XXIIA not enclosed
9	Thimmanna CR-4079/2014	16.04.2018	29.07.2020	27,082	Form XXIIA not enclosed
10	Subanna CR-1293/12-13	02.03.2019	29.07.2020	30,355	Form XXIIA not enclosed
11	Manju Nath CR-1624/12-13	08.05.2019	29.07.2020	32,941	Form XXIIA not enclosed
12	Prema B G CR-36/11-12	30.11.2018	29.07.2020	28,816	Form XXIIA not enclosed
13	Mallesh CR-217/11-12	01.06.2019	29.07.2020	1,24,256	Form XXIIA not enclosed
14	Rajappa Honnalli DAV/MSO/357/18-19	06.02.2019	29.07.2020	11,910	Form XXIIA not enclosed
15	AV Ningappa DVG-5780/10-11	18.05.2018	29.07.2020	16,793	Form XXIIA not enclosed
16	Nagraj A S DAV/HPR/3011/2017-18	17.07.2018	29.07.2020	13,872	Form XXIIA not enclosed
17	Nurulla CR-9880/2016	18.12.2018	29.07.2020	12,037	Form XXIIA not enclosed
	Total			4,74,201	

Appendix 6.1
(Para 6.1.7, Page No. 48)
Construction of Buildings and additional Floors

Sl. No.	Name of work	Amount Released (₹ in lakh)	Date of work order	Due date for completion of work	UC received for in lakh	Name of the agencies	Status of the work
1	Construction of labor office complex in Mandya city	174.23	31.01.2022	31.01.2023	174.27	Nirmithi Kendra	Under progress
2	Construction of Office Building for KBOCWVB in Yellapura taluk, Uttara Kannada district	146.40	18.08.2021	18.02.2022	146.40	Nirmithi Kendra	Completed
3	Construction of compound wall & Interior works of office building in Yellapura taluk, Uttara Kannada district for KBOCWVB	43.93	18.08.2021	18.02.2022	43.93	Nirmithi Kendra	Completed
4	Construction of Office Building for KBOCWVB in Mundgod taluk, Uttara Kannada district	146.40	18.08.2021	18.02.2022	146.40	Nirmithi Kendra	Completed
5	Construction of compound wall & Interior works of office building in Mundgod taluk, Uttara Kannada district for KBOCWVB	43.93	18.08.2021	18.02.2022	43.93	Nirmithi Kendra	Under progress
6	Construction of Labour Welfare Office Building for KBOCWVB in Kumta taluk, Uttara Kannada district	143.90	19.01.2022	19.07.2022	0	Nirmithi Kendra	Under progress
7	Construction of Labour Welfare Office Building for KBOCWVB in Sirsi taluk, Uttara Kannada district.	143.90	19.01.2022	19.07.2022	75.00	Nirmithi Kendra	Under progress
8	Construction of Labour Welfare Office Building for KBOCWVB in Bhatkala taluk, Uttara Kannada district.	143.90	19.01.2022	19.07.2022	50.00	Nirmithi Kendra	Under progress

Sl. No.	Name of work	Amount Released (₹ in lakh)	Date of work order	Due date for completion of work	UC received for in lakh	Name of the agencies	Status of the work
9	Construction of Labour Welfare Office Building for KBOCWVB in Ankola taluk, Uttara Kannada district.	120.00	11.03.2022	11.09.2022	0	Nirmithi Kendra	Under progress
10	Construction of Labour Welfare Office Building for KBOCWVB in Honnavara taluk, Uttara Kannada district.	120.00	21.02.2023	21.08.2023	0	Nirmithi Kendra	Under progress
11	Construction of 2nd floor of Karmika Bhavana at Kalaburgi District.	175.68	25.08.2021	25.08.2022	0	KRIDL	Under progress
12	Construction of Ground Floor, 1st Floor, 2nd Floor at Labour Department Building, Tumkur.	159.90	11.10.2021	11.10.2022	0	KRIDL	Under progress
13	Providing & Fixing of 30kW Solar Power Plant System and Stick-type Structural Glazing with ACP Cladding at Labour Department Building, Tumkur.	140.10	12.10.2021	12.10.2022	0	KRIDL	Not yet started
	Total	1,702.27			679.93		

Appendix 6.2
(Para 6.1.14.3, Page No. 55)
Transit Accommodation – Splitting of Works

Sl. No.	Place of Transit Accommodation	Tender No.	Estimated cost (Amount ₹ in lakh)	Name of Contractor	Date of Work order	Tender amount (₹ in Lakh)
1	Obadenahalli- 1st Phase	KBOCWWB/InD_15/2021-22	930.00	M/s.Builtech Solutions	01.06.2022	786.62 +GST
2	Obadenahalli- 2nd Phase	DOL/BD/2022-23/ WI_20	970.40	M/s.Builtech Solutions	18.11.2022	729.22+GST
3	Obadenahalli- 4th Phase	DOL/2022-23/BD/WI_32	930.50	M/s.Builtech Solutions	20.03.2023	774.68+GST
4	Shimoga - 1st phase	DOL/2021-22/BD/WI_7	998.75	M/s.Ocean Construction India Pvt. Ltd.	06.06.2022	824.26 +GST
5	Shimoga - 3rd phase	DOL/2022-23/BD/WI_31	934.50	M/s.Ocean Construction India Pvt. Ltd.	27.03.2023	736.33 +GST
6	Chamarajanagara – 1st Phase	DOL/2022-23/WI_19	942.90	Sri Neha Constructions	06.12.2022	744.05+GST
7	Chamarajanagara - 2nd Phase	DOL/BD/2022-23/WI_23	981.50	Sri Neha Constructions	10.02.2023	783.11+GST
	Total					5,378.27+GST

Glossary and Abbreviations

Abbreviation	Full form
ALC	Assistant Labour Commissioner
BDA	Bangalore Development Authority
BMTC	Bangalore Metropolitan Transport Corporation
BBMP	Bruhat Bengaluru Mahanagara Palike
BOCW Act	Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996
BOCW Rules	Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Rules, 2006
BOCW Act	Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act)
C&R	Cadre & Recruitment Rules
CBDT	Central Board of Direct Taxes
CGHS	Central Government Health Scheme
CoT	Commissioner of Treasuries
CDMS	Common Database Management System
DCB	Demand Collection and Balance Statement
DD	Demand Draft
DBT	Direct Benefit Transfers
DFB	Director of Factories and Boilers
EMD	Earnest Money Deposit
FD	Finance Department
GST	Goods and Services Tax
GoI	Government of India
GoK	Government of Karnataka
IEC	Information, Education and Communication
KBOCWBB	Karnataka Building and Other Construction Workers' Welfare Board
KEA	Karnataka Evaluation Authority
KIADB	Karnataka Industrial Area Development Board
KLWB	Karnataka Labour Welfare Board
KARNIK	Karnataka Rajya Nirmana Kendra
KRIDL	Karnataka Rural Infrastructure Development Limited
KSDA	Karnataka Skill Development Agency
KSDB	Karnataka Slum Development Board
KEONICS	Karnataka State Electronics Development Corporation Limited
KSIIDC	Karnataka State Industrial & Infrastructure Development Corporation Limited
KSUWSSB	Karnataka State Unorganised Workers' Social Security Board
KTPP	Karnataka Transparency in Public Procurement Act
LO	Labour Officers
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee
MEITY	Ministry of Electronics & Information Technology
MMP	Mission Mode Project

Abbreviation	Full form
MCU	Mobile Clinic Units
NABL	National Accreditation Board for Testing and Calibration Laboratories
NEFT	National Electronic Funds Transfer system
NHAI	National Highways Authority of India
NK	Nirmithi Kendra
NOC	No Objection Certificate
PMAY	Pradhan Mantri Awas Yojana
PM-JAY	Pradhan Mantri Jan Arogya Yojana
PMJJBY	Pradhan Mantri Jeevan Jyoti Bima Yojana
PM-SYM	Pradhan Mantri Shram Yogi Maan-dhan
PWD	Public Works Department
RGHCL	Rajiv Gandhi Housing Corporation Limited
RTGS	Real Time Gross Settlement
SHS&E	Site Health, Safety, and Environment Management
SLAO	Special Land Acquisition Officer
SOP	Standard Operating Procedure
SLMC	State Level Monitoring Committee
TDS	Tax Deducted at Source
TMSHS	Thaayi Magu Sahaya Hastha Scheme
UIN	Unique Identification Number
UAN	Universal Account Number
ULB	Urban Local Body
UCs	Utilization Certificates



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