Table of contents

Paragraph	Contents	Page Number
	Preface	V
	Executive Summary	vii
Chapter I	Introduction	, 12
1.1	Introduction	1
1.2	Legal framework for creation of Boards	1
1.3	Administration	2
1.4	Audit Approach and methodology	4
1.5	Previous Audit Report	6
1.6	Acknowledgment	6
1.7	Audit Findings	7
Chapter II	Registration of Establishments and	
•	Assessment of Labour Cess	
2.1	Introduction	9
2.2	Non-monitoring of registration of establishments	9
2.3	Short/Non-registration of Establishments and Employers	10
2.4	Lack of comprehensiveness in database of cess assessment, collection and remittance	12
2.5	Lack of system for assessment of construction cost - Method for Assessment of Cess not prescribed	12
2.6	Short fall in conducting assessments	13
Chapter III	Collection And Remittance of Labour Cess	
3.1	System of collection and remittance	15
3.2	Deficiencies in the system of collection and remittance of Cess	16
3.3	Non-realisation of Cess dues – ₹18.12 crore	16
3.4	Labour Cess remitted by KSDB not traced in the Board's bank records	17
3.5	Delay in remittance of Labour Cess by BDA	18
3.6	Discrepancies in remittance of Labour Cess by Local Bodies/authorities.	18
3.7	Other Observations	19
Chapter IV	Registration Of Workers	
4.1	Registration of construction workers	21
4.2	Deficiencies in the quality of registration data	22
4.3	Analysis of Registration data	23
Chapter V	Implementation of Welfare Schemes	
5.1	Pension Scheme	27
5.2	Major Medical Assistance	30
5.3	Karmika Gruha Bhagya Yojane	31
5.4	Preventive Health Care Training and Checkup (PHC) for the Building & Other Construction Workers in Karnataka	34

Paragraph	Contents	Page Number
5.5	Toolkit and Training Scheme	37
5.6	Marriage assistance scheme	38
5.7	Mobile Clinics for urban construction workers	39
5.8	Mission Mode Project	40
Chapter VI	Functioning of KBOCWWB	
6.1	Financial Management	43
6.2	Human Resource Management	57
6.3	Monitoring	60

List of Appendices			
Appendix Number	Details	Page Number	
1.1	Details of the Scheme Implementation by Karnataka Building and other Construction Workers Welfare Board	69	
1.2	Statement showing audit observations that remain unaddressed by the Department in respect of Compliance Audit (Report No.3 of 2020)	70	
3.1	Statement showing details of Cess amount sent through RTGS to KBOCWWB but not accounted in the Bank account	72	
5.1	Details of case sanctioned under Major Medical in which Form XXIIA were not enclosed	73	
6.1	Construction of Buildings and additional Floors	74	
6.2	Transit Accommodation – Splitting of Works	76	
	Glossary and Abbreviations	77	