

The background of the entire page is a lush green tea plantation. In the foreground, several tea bushes are visible with their characteristic pointed leaves and buds. The background is a soft-focus field of similar tea plants. A bright sun flare is visible in the upper right quadrant. A yellow semi-circular graphic element is positioned horizontally across the middle of the page, containing the chapter title.

CHAPTER II

Planning and Financial Management



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2.1 Introduction

This Chapter deals with population data and planning of schemes of tea tribes. It also deals with utilisation of budget by Tea Tribe Welfare Department during 2015-16 to 2020-21.

2.2 Population data of tea tribes

TTWD did not have basic population data of tea tribes in Assam. State Level Advisory Committee discussed the need for census of population of tea tribes during 2015-21, but TTWD did not carry out the census.

Information on basic population characteristics including socio-economic condition such as age, sex, educational status, occupation, annual income and residence is an essential prerequisite for taking policy decisions by providing necessary inputs on the actual condition and identifying deficit areas with regard to a community.

Although TTWD was created (2004) specifically for speedy development and upliftment of socio-economic conditions of the tea tribes, the Department does not have the population data of the targeted groups and other important information on their educational status, household size, income status, *etc.* even after 18 years since the formation of the Department. Records showed that there was a budget provision of ₹ 3.00 crore in 2015-16 to carry out a census of tea tribes population in the State and the State Level Advisory Committee (SLAC) had also discussed the need for survey/census of the population of tea tribes several times during 2015 to 2021⁶. The Department did not furnish any reason for not implementing the same. This indicated lack of initiative on the part of the Government to gather and collect vital information which would have aided in placing the required intervention for upliftment of the tea tribes.

Further, in September 2022, the SLAC requested Omeo Kumar Das Institute of Social Changes and Development⁷ to take up the population survey. The Institute however expressed their inability to take up full population survey and instead proposed a sample survey of tea tribe population on various aspects like health, education, *etc.* The SLAC accepted the proposal and decided that TTWD would finalise the checklist to conduct the sample survey and place it before them for approval. As of March 2023, the work has not commenced.

⁶ On 26.05.2015, 24.09.2019, 23.10.2019 and, 10.06.2020.

⁷ An autonomous Institute situated in Guwahati, Assam. It was established in 1989 under the joint initiative of Government of Assam and Indian Council of Social Science Research, New Delhi. It promotes and coordinates research on problems and processes of social transformation and development of Assam and other States of the North Eastern Region.

However, as per a research paper titled ‘Socio-Economic Development of the tea-tribes of Assam 2017’ published on the website of Ministry of Tribal Affairs, Government of India, the total population of tea tribes is estimated to be around 20 *per cent* of Assam’s population (approximately 65 lakhs based on Census 2011).

Recommendation 1: *TTWD needs to carry out survey/census of tea tribes for basic data in order to formulate realistic policies.*

2.3 Formulation of Action Plan

TTWD did not prepare annual action plan during 2015-16 to 2020-21.

An action plan is a document that sets goals, prescribes the quantum of resources for achieving the desired goals and timelines under which the specific works/goals need to be completed/achieved. As such, preparation of an annual action plan is essential for ensuring systematic and realistic assessment of requirement of funds to cover all the targeted beneficiaries in a systematic manner, for which basic demographic and socio-economic data would be required. The Department lacked such data in the absence of a census or survey as pointed out in **Paragraph 2.2**. Accordingly, Audit observed that the Department did not prepare any annual action plan/perspective plan during 2015-16 to 2020-21.

2.4 Selection of schemes

In absence of annual action plan, TTWD selected and implemented schemes for welfare of tea tribes in a haphazard way. Except for three schemes viz., Pre/Post-Matric Scholarship and Financial Assistance for Higher Studies, all other schemes were implemented in an erratic manner during 2015-2021.

During 2015-16 to 2020-21, Director, TTWD proposed to take up 187 welfare schemes/ programmes (72 distinct schemes/ programmes)⁸ which were included in the budget estimates of the respective years without preparing any annual/perspective plan. Actual implementation was, however, carried out for 82 schemes (38 distinct schemes) only, by incurring an expenditure of ₹ 210.65 crore against the budget allotment of ₹ 365.60 crore. The list of schemes, budget allotment and actual expenditure thereon are shown in **Appendix-1.1**. Of the 72 distinct schemes conceptualised by the Department, 34 schemes (47 *per cent*) with budget allotment of ₹ 234.59 crore⁹ (39 *per cent*) were not implemented at all. An overview of the number of schemes planned and implemented during the period and expenditure incurred there against is shown in **Table 2.1**.

⁸ Distinct scheme: A scheme has been counted only once irrespective of its implementation in multiple years during the period covered in audit. 187 welfare schemes are total number of schemes implemented during the period covered in audit.

⁹ (₹ 600.19 crore - ₹ 365.60 crore).

Table 2.1: Number of schemes planned, executed and expenditure thereagainst
(₹ in crore)

Sl. No.	Year	Schemes planned		Schemes implemented		
		No.	Budget allotment	No.	Budget released	Total expenditure
1	2015-16	37	94.70	5	21.50	13.19
2	2016-17	26	54.25	7	19.90	10.71
3	2017-18	31	84.82	19	43.05	25.15
4	2018-19	32	92.64	19	65.96	56.53
5	2019-20	27	174.85	17	144.15	80.90
6	2020-21	34	98.93	15	71.04	24.17
Total		187	600.19	82	365.60	210.65

Source: Department's records.

Further, out of 38 distinct schemes/programmes so implemented, only three schemes (Pre/Post-Matric Scholarship and Financial Assistance for Higher Studies) were implemented during all the six years covered by audit, while the remaining 35 schemes/programmes were implemented only for one to five years. The number of schemes budgeted during the years 2015-16 to 2020-21 and implemented for one to six years are shown in **Table 2.2**.

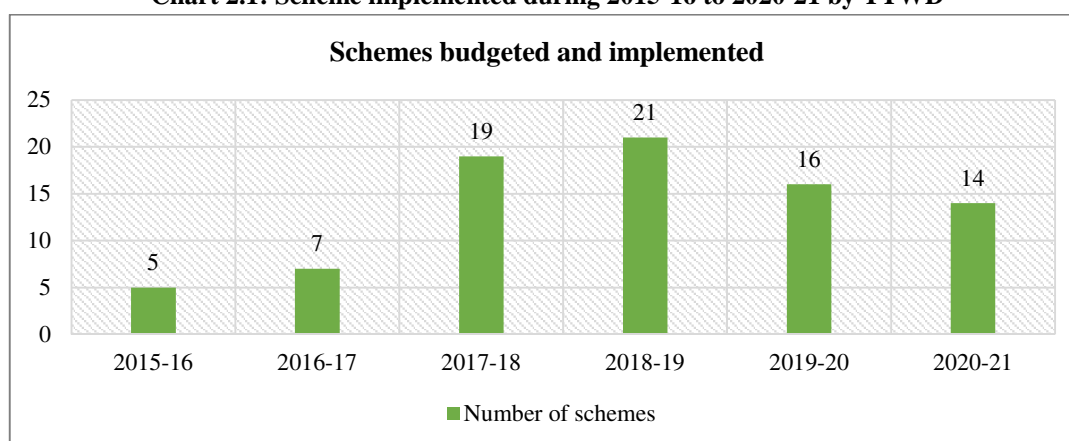
Table 2.2: Schemes budgeted and implemented

Number of schemes	Number of schemes implemented during					
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Schemes budgeted for 6 years	3	3	3	3	3	3
Schemes budgeted for 5 years	0	0	0	0	0	0
Schemes budgeted for 4 years	2	0	1	2	2	1
Schemes budgeted for 3 years	7	2	3	4	5	3
Schemes budgeted for 2 years	9	0	0	3	3	6
Schemes budgeted for 1 year	17	0	0	7	8	1
Total	38	5	7	19	21	14

Source: Department's records.

Scheme implemented during 2015-16 to 2020-21 by TTWD is depicted in **Chart 2.1**.

Chart 2.1: Scheme implemented during 2015-16 to 2020-21 by TTWD



In 2021-22, the TTWD had planned 34 schemes without preparing any annual/perspective plan of which only 20 schemes (59 per cent) were implemented.

Thus, the process of scheme selection and implementation appeared to be erratic and haphazard. The Department commenced a new scheme and discontinued existing schemes which were already under implementation without identifying any deficit area

or conducting any study/analysis about its impact on the targeted group. As a result, the schemes implemented for one or two years could cover only a small chunk of targeted population and therefore, the larger population with poor socio and economic conditions left uncovered and remained deprived of the schemes' benefits. Audit findings on schemes implemented by TTWD are discussed in **Paragraphs 3.3.1 to 3.3.6**.

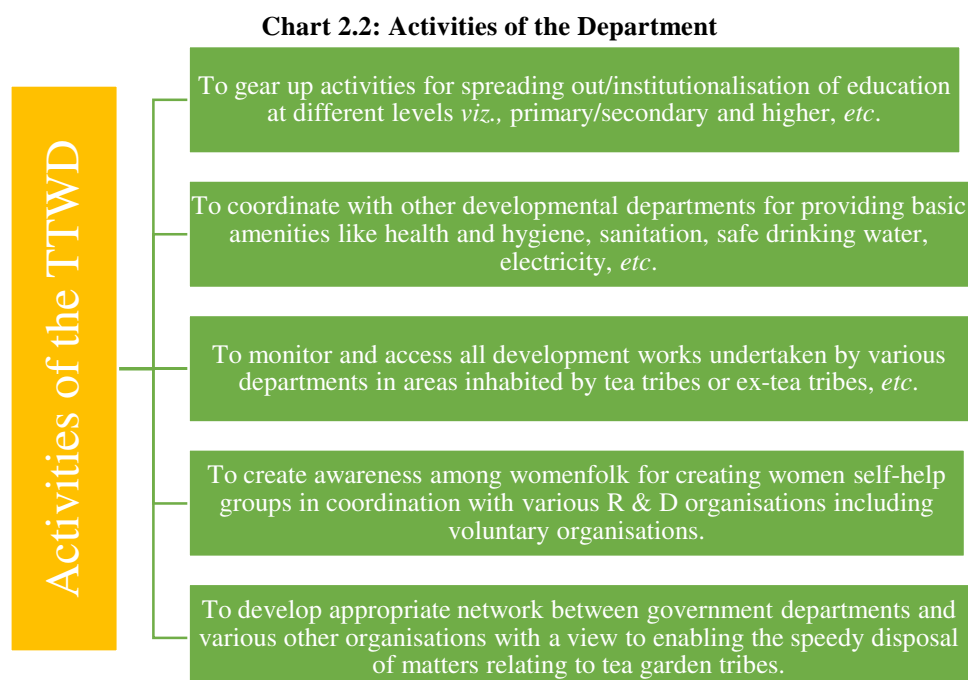
The Department's reply (May 2022) on the matter was not specific. The Department stated that the schemes were selected by the State Level Advisory Committee (SLAC) headed by the Minister, Tea Tribes Welfare Department and accordingly, it was implemented.

Recommendation 2: TTWD may prepare annual action plan/ perspective plans for selection and implementation of schemes for the welfare of tea tribes in an organised manner.

2.5 Compliance with the mandate

TTWD did not follow its mandated activities while implementing the schemes. Gaps were observed in scheme guidelines such as absence of detailed timeline, monitoring and evaluation, non-submission of periodical progress reports.

TTWD had mandated a set of duties and functions for multiple activities to be undertaken for overall development of the tea tribe community in Assam. However, the Department did not undertake any activity to achieve the functions it had set out for itself. Some of the mandated activities are shown in **Chart 2.2**.



Though some schemes under health and education sectors like Mid-day meal, uniform/free text book to children of tea garden managed schools, MMUs unit for tea garden areas, public private partnership mode tea garden hospital, etc. were implemented by

other departments of GoA, involvement of TTWD in regard to co-ordination and implementation of schemes with the departments concerned was nil.

The result of non-compliance with the mandate is discussed in succeeding paragraphs.

2.5.1 Gaps in scheme guidelines

The guidelines for any scheme are expected to be comprehensive and robust for achievement of the scheme's objectives in an effective way. They also help in filling the gaps in systems *viz.*, internal control, planning and monitoring. The guidelines of the schemes test-checked¹⁰, however, were found to be deficient to the following extent:

- **Timeline:** The guidelines of schemes did not provide a detailed timeline for completion of steps/procedures for selection of beneficiaries, release of funds to them and completion of implementation of scheme. As a result, the scholarship funds drawn in a particular year could not be spent in the same year in which funds were made available. Besides, schemes like Construction of Community Hall Cum *Rangamancha* and Housing for Tea Garden Workers, though commenced during the period 2017-18 to 2019-20, could not be completed till the date of audit (December 2021).
- **System for submission of returns:** No returns for periodical submission of progress reports as per hierarchy had been prescribed in the scheme guidelines. As such, the practice of obtaining the information *viz.*, actual number of beneficiaries, number of eligible beneficiaries selected/not selected, periodical progress of implementation and reasons for shortfall in achievement were not in place. As a result, the Department was not in a position to ascertain the stages at which the implementation was delayed and reasons thereof.
- **Monitoring and evaluation:** The guidelines of the schemes did not contain any provision for monitoring and evaluation. The Department also did not carry out any monitoring and evaluation studies from time to time to ensure the effective implementation of schemes. In the absence of such evaluation studies, the Department was unaware about the outcomes of the programmes/schemes implemented and was not in a position to ascertain the shortcomings in implementation of the schemes and initiate corrective measures.

The Department, while accepting the audit findings, stated (May 2022) that the parameters as discussed above would be incorporated in the guidelines framed in future. The Department added that incorporation of such parameters in guidelines would give a fillip to the efforts of the Department to fulfil its intended objectives.

These gaps in scheme guidelines rendered implementation of several schemes launched by the Department ineffective as discussed in **Chapter III**.

¹⁰ Name of schemes test checked are shown in Table 2.3 under paragraph 2.7.

2.6 Coverage of tea tribes under schemes of Central/State sector

In spite of poor socio-economic conditions of tea tribes, the coverage of Central/State sector flagship schemes such as IAY/PMAY and MGNREGS among tea tribes were not commensurate with their population in the State.

Considering the socio-economic condition of the tea tribes, their development required a focused and goal-oriented approach through implementation of both the general schemes and specific schemes¹¹ implemented by the State Government departments including TTWD. To achieve the same, basic data on the inclusion and exclusion of tea tribes under different schemes was required to be available. However, the Department did not have any data on coverage of tea tribes under the schemes/programmes implemented by other departments of the State Government. In these circumstances, audit tried to assess the actual coverage of tea tribes under the flagship programmes of other departments like *Panchayat* and Rural Development Department (P&RD), *Axom Sarba Siksha Abhiyan* (ASSA), National Health Mission (NHM), Food, Civil Supplies and Consumer Affairs (FCS&CA) and Welfare of Plain Tribes and Backward Classes (WPT&BC) Departments. Findings pertaining to two of these departments are summarised below and are discussed in detail in **Paragraphs 3.2.2 and 3.2.3**:

P&RD Department: IAY/PMAY¹² and MGNREGS¹³ are the flagship schemes implemented by P&RD Department. Data furnished by P&RD Department showed that under IAY/PMAY, 50,310 (eight *per cent*) houses were provided to tea tribes out of 5,87,932 houses sanctioned in the State during the period 2015-16 to 2019-20. Similarly, the coverage of tea tribes under MGNREGS with 3,79,903 job cards out of 2,38,81,611 job cards issued in Assam during the period 2015-16 to 2019-20 constituted 1.60 *per cent* of the total job cards. In the context of tea tribes, however, it was observed that the community is very backward economically as well as socially and therefore is very much in need of such types of support. As such, existence of an insignificant number of job cards with the tea tribes indicated that the community was deprived of the benefits of the scheme. This may be attributed to lack of awareness among the tea tribes about the scheme as no activities on Information, Education and Communication (IEC) were taken up by TTWD during the period covered under audit. Considering that the tea tribes constituted approximately 20 *per cent* of the population, their coverage under these schemes was highly inadequate.

Further, out of 590 workers interviewed in audit, only 46 workers stated that they had availed benefits under IAY/PMAY. Of these 46 workers, only five workers had their own land. However, all 46 houses were constructed on the land of TEs after obtaining

¹¹ General schemes were those which implemented for all eligible population of Assam, whereas, the specific schemes were only for population of tea tribes in Assam.

¹² The erstwhile rural housing scheme, *Indira Awaas Yojana* (IAY) launched in January 1996 was restructured as *Pradhan Mantri Awaas Yojana-Gramin* (PMAY-G) w.e.f. 1st April 2016. The objective of the scheme is to provide *pucca* house with basic amenities to all rural families, who are homeless or living in *kutcha* or dilapidated houses. The present unit assistance is ₹ 1.30 lakh & ₹ 1.20 lakh in hilly and plain states respectively.

¹³ Mahatma Gandhi National Rural Employment Guarantee Scheme.

no-objection certificates from the tea garden management. As per the no objection certificate signed by the tea workers association and tea gardens management, under any circumstances, the ownership of land will be with the Tea gardens. This meant that though 46 houses were in the name of the workers, the actual ownership of houses remained with the tea garden management only.

WPT&BC Department: WPT&BC Department is responsible for implementation of Central and State Sector schemes for Plain Tribes and Backward Classes. Though tea tribes are listed under OBC category and the Department was implementing several Central sector and State schemes for other backward classes (OBC), benefits of such schemes¹⁴ were not provided to tea tribes. This showed lack of coordination between the TTW and WPT&BC Departments as tea tribes were deprived of the scheme benefits of WPT&BC Department without any assurance on their coverage under schemes/ programmes of similar nature implemented by TTWD.

The Tea Tribes Welfare Department stated (May 2022) that it is in constant communication with the other departments for greater coverage of tea tribes.

Recommendation 3: *TTWD needs to formulate strategy to extend the coverage of Centrally Sponsored/ Central Sector Schemes to Tea Tribes.*

2.7 Utilisation of budget grant of TTWD

TTWD utilised 58 per cent of budget provided for 38 schemes during 2015-2021. Funds for Pre/Post Matric Scholarships was not drawn due to non-availability of beneficiary lists and in eight other schemes, funds were not drawn due to non-receipt of sanctions.

During 2015-16 to 2020-21, TTWD had implemented 38 distinct schemes by incurring an expenditure of ₹ 210.65 crore against the total budget allotment of ₹ 365.60 crore. Further in 2021-22, 34 schemes planned for ₹ 103.31 crore, the department had implemented 20 schemes incurring expenditure amounting ₹ 76.30 crore (82 per cent) against the budget grant of ₹ 92.55 crore.

Out of 37 schemes implemented during 2015-16 to 2019-20, 10 schemes implemented at an expenditure of ₹ 100.81 crore against the budget allocation of ₹ 197.25 crore, were test-checked. The position of utilisation of funds for the schemes implemented during 2015-16 to 2019-20 by the Department and schemes test-checked thereagainst are shown in **Table 2.3**.

¹⁴ Major schemes- Pre and Post matric scholarships, incentive for Family Oriented Income Generating Schemes.

Table 2.3: Position of unspent balances (2015-16 to 2019-20)

(₹ in crore)

Sl. No.	Name of the selected Scheme	Budget grant	Amount utilised	Budget grant surrendered
For 37 Schemes		320.63	186.48	134.14
For 10 selected schemes				
i	Pre Matric scholarship	20.50	5.99	14.51
ii	Post Matric scholarship	20.40	14.32	6.08
iii	Financial Assistance for Higher Studies	18.30	14.46	3.84
iv	Grants to patients suffering from TB & Cancer	7.76	2.50	5.26
v	Grants to Women SHGs	9.50	6.12	3.38
vi	Construction of Community Hall cum Rangamancha @ 15.00 lakh in Tea Estates	17.69	5.57	12.12
vii	Distribution of Water Filter	39.11	13.04	26.07
viii	Distribution of Auto Van/Pickup Van	5.19	5.16	0.03
ix	Promotion of Digital Literacy and Use of Smart Phone	8.80	8.65	0.15
x	Housing for Tea Garden Workers	50.00	25.00	25.00
Total for 10 selected schemes		197.25	100.81	96.44

Source: Departmental Records.

Audit noticed that funds of ₹ 20.59 crore meant for two schemes (Pre/Post Matric Scholarships) were not drawn as the beneficiary lists from SDWOs were not received, while funds of ₹ 75.85 crore for the remaining eight schemes could not be drawn due to non-receipt of sanctions/ Fixation of Ceiling¹⁵ (FOCs). Further, TTWD did not take any initiative for obtaining list of students from all SDWOs.

The Department while accepting (May 2022) short-utilisation of funds, stated that from 2020-21, an online system for receiving applications for scholarship as well as other beneficiary-oriented schemes had been introduced which showed a positive impact on the implementation of the scheme with the gradual rise in utilisation of budget grant.

The fact, however remained that since the targeted beneficiaries still lack awareness and digital literacy and the required facilities, assistance to fill the application forms digitally for various beneficiary-oriented schemes would be required by them to avail the benefits of the schemes. Moreover, the Department also needs to keep a close watch on the implementation of scheme to ensure coverage of all eligible beneficiaries.

Recommendation 4: TTWD should identify the root cause for low utilisation of the budget for welfare schemes and take steps to effectively implement the schemes for welfare of tea tribes.

¹⁵ The State Government adopted a system of release of funds through 'Letter of Credit' system was subsequently renamed as 'Fixation of Ceiling'. The purpose of the system is to see that the departments do not incur expenditure in excess under the authorised provisions and the cash flow position is kept balanced all through the year.