

The background of the entire page is a lush green tea plantation. In the foreground, several tea bushes are in focus, showing their characteristic serrated leaves and budding tips. The background is a soft-focus field of similar tea plants, extending to the horizon under a bright, hazy sky. A prominent yellow semi-circle graphic is positioned in the middle of the page, partially overlapping the tea plants and the text below.

## CHAPTER III

### Implementation of Welfare Schemes



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### 3.1 Welfare Schemes for Tea Workers

In the budget speeches of GoA for the years 2015-16 to 2019-20, 44 welfare schemes were announced for welfare of tea tribes. Of these, 25 schemes related to TTWD while the remaining 19 schemes pertained to other departments. Out of these 25 schemes, TTWD had taken up implementation of 16 schemes only and the remaining nine schemes were not implemented due to non-receipt of funds.

In respect of 19 schemes of other departments, TTWD could not furnish even basic information *viz.*, the names of the departments implementing the schemes or status of implementation. Audit collected information in respect of some of these 19 schemes from the departments concerned (three relating to FCS&CA, three to NHM, three relating to Finance Department and one pertaining to all Departments of GoA). The schemes announced in the budget speech and other details are shown in **Appendix-3.1**. This Chapter also deals with the audit findings relating to selected schemes as listed in **Table 2.3** under **Paragraph 2.7** of previous chapter.

### 3.2 Implementation of schemes by other departments as per budget announcement

#### 3.2.1 Scheme implemented through Finance Department: *Assam Chah Bagicha Dhan Puraskar Scheme*

**Payment of ₹ 5,000 to each tea garden worker in his or her bank account in two instalments of ₹ 2,500 each (Budget speech 2017-18, 2018-19 and 2019-20)**

*Assam Chah Bagicha Dhan Puraskar Scheme* (ACBDPS) was a State sector scheme implemented by the Finance Department, GoA through the Deputy Commissioners (DC) of the districts. It is one of the 94 schemes registered under the State DBT portal. The objective of the Scheme was financial inclusion of the tea garden workers. Up to 2019-20, the scheme was implemented in two phases and payment of ₹ 2,500 was made in each phase.

#### **Features of the scheme as per scheme guidelines**

- In Phase-I (2017-18), payment of 1<sup>st</sup> instalment of incentive of ₹ 2,500 was to be made to such tea garden workers' bank accounts that had been opened after demonetisation of ₹ 1,000 and ₹ 500 notes *i.e.*, between 08 November 2016 to 31 May 2017.
- In Phase II, 2<sup>nd</sup> instalment being an additional amount of ₹ 2,500 was to be credited to all such tea garden workers' accounts that had received 1<sup>st</sup> instalment. Further, in Phase-II, the tea garden workers who were left out and could not receive incentive

in 1<sup>st</sup> Phase due to reasons *viz.*, inactive bank account due to non-submission of KYC, account number mismatch, *etc.* were also to be given ₹ 5,000 in one go against ₹ 2,500 each as part of 1<sup>st</sup> and 2<sup>nd</sup> instalments. Similarly, a total sum of ₹ 5,000 in one go was to be paid to the tea garden workers who had opened accounts before demonetisation *i.e.*, before 08 November 2016.

### Implementation of the scheme

Audit analysed the payment data files in respect of five districts<sup>16</sup> as provided by the DCs concerned. Verification of records was carried out in three districts *viz.*, Dibrugarh, Nagaon and Kamrup. In these districts, nine tea gardens were also visited for verification of beneficiaries' accounts and other records relating to the scheme. The remaining two districts (Dhubri and Cachar) were not covered in audit through physical visits as these were severely affected by flood. Based on data analysis of the five districts and audit of records of three districts, the audit findings as observed are discussed in the following paragraphs:

#### (a) Utilisation of fund

**Finance Department lacked comprehensive beneficiary-wise data, leading to incorrect estimation of number of beneficiaries, excess release and non-utilisation of funds. In Phase-II, funds were released only for 6,21,091 beneficiaries as compared to 6,39,390 beneficiaries covered in Phase-I thereby leaving out 18,299 beneficiaries.**

The details of funds released and utilised for implementation of the scheme in Phase-I and Phase-II in the State as well as in three districts where records were checked are given in **Table 3.1**.

**Table 3.1 Funds released and utilised in Phase-I and Phase-II**

State/ District	Phase	Number of beneficiaries			Funds released for incentive	Amount spent	Number of beneficiaries paid incentive	
		@ ₹ 2,500	Additional/ left out @ ₹ 5,000	Before demonetisation @ ₹ 5,000				Total
Assam	I	7,21,485	--	--	7,21,485	180.37	159.85	6,39,390
	II	6,21,091	84,464	10,424	7,15,979	202.72	196.79	NA
Kamrup (Rural)	I	650	--	--	650	0.16	0.1598	649
	II	649	39	--	688	0.18	0.18	688
Nagaon	I	20,493	--	--	20,493	5.12	4.75	19,030
	II	19,030	4,006	--	23,036	6.76	6.72	22,893
Dibrugarh	I	1,20,667	--	--	1,20,667	30.17	26.33	1,05,312
	II	1,05,312	22,951	--	1,28,263	37.80	37.26	1,27,182

Source: Departmental records.

**Table 3.1** shows that in Phase-I, the Finance Department had released ₹ 180.37 crore to DCs for disbursement of incentive to 7,21,485 beneficiaries, of which, the districts utilised fund against ₹ 159.85 crore for 6,39,390 beneficiaries and the balance fund of ₹ 20.52 crore was refunded to the State exchequer.

<sup>16</sup> Dibrugarh, Cachar, Dhubri, Kamrup and Nagaon.

Further, in Phase-II, the Finance Department had released funds for 6,21,091 beneficiaries leaving out 18,299 (6,39,390 less 6,21,091) beneficiaries involving an amount of ₹ 4.57 crore as compared to the number of beneficiaries covered in Phase-I who were entitled to the benefits in Phase II. No such difference was however noted in the three test-checked districts.

In reply, the Finance Department stated that the gap of 18,299 beneficiaries in Phase-II was due to the fact that the scheme covered all permanent as well as temporary tea garden workers and the difference might have occurred as some of the workers were temporary and may have moved out of or have newly joined the tea garden employee rolls between Phase-I and Phase-II.

However, since the Department was not maintaining the beneficiaries' data, the reasons as stated above by the Department in respect of variation in numbers could not be confirmed in Audit.

Further, in Phase-II, the Finance Department released ₹ 202.72 crore for a total of 7,15,979 beneficiaries comprising 6,21,091 beneficiaries who had received benefits during Phase-I, 84,464 fresh beneficiaries and 10,424 fresh beneficiaries who opened their bank accounts before demonetisation. Funds of ₹ 196.79 crore was utilised and remaining ₹ 5.93 crore was refunded to State Exchequer.

#### **(b) Excess Payment**

**There were cases of excess payment of varying levels (multiple and incorrect credits) in test-checked districts. This showed that proper collection and verification of beneficiary data before disbursement of incentives was not carried.**

Audit analysed the data files related to payment provided by the DCs in case of five sampled districts. Despite repeated requests and follow-ups, data for the Phase-I disbursement was not provided by DC, Cachar.

Audit analysis revealed that deviations from the scheme guideline leading to excess payment were there in all the districts in varying levels. As discussed above, the scheme guideline required disbursement through direct credit of ₹ 2,500 to each beneficiary's account during each of the two phases. For those beneficiaries, who had been left out in the earlier phases or were to be newly covered under the expanded eligibility criteria, the amount of ₹ 5,000 was to be credited to the beneficiary account in a single instalment.

Four kinds of errors in disbursements were noted after analysis:

Type-1	• Multiple credits of ₹ 2,500 each to beneficiary account in Phase-1;
Type-2	• Multiple credits of ₹ 2,500 each to beneficiary account in Phase-2;
Type-3	• Multiple credits of ₹ 5,000 each to beneficiary account of beneficiaries categorised as left out in the earlier phase;
Type-4	• Incorrect credit to beneficiaries by categorising them as left-out/new beneficiaries, though these accounts had already been credited during the earlier phases.

As per the data available, there were 11,895 accounts with defects leading to excess payment. Of these, 9,153 accounts or 77 per cent were Type-4 errors *i.e.*, incorrect credit to beneficiaries by categorising them as left-out/new beneficiaries though they had been paid in the previous phase. The extent of error across the sampled districts is summarised in **Table 3.2**.

**Table 3.2: Erroneous accounts**

District	Total Beneficiary Accounts	Beneficiary Accounts with incorrect/ erroneous credits	Of which Type-4 Error Accounts	Percentage of Accounts with Erroneous Payment
Cachar	45,745	3,018	1,561	6.6
Dhubri	2,983	46	1	1.5
Dibrugarh	1,20,126	8,200	7,244	6.8
Kamrup (R)	684	4	2	0.6
Nagaon	27,774	627	345	2.3
<b>Total</b>	<b>1,97,312</b>	<b>11,895</b>	<b>9,153</b>	<b>6.0</b>

Source: Beneficiary's data received from respective district.

Data analysis indicates that of the 34,038 beneficiary accounts which were identified as left out or new across the five sampled districts, 9,153 accounts (27 per cent) had received a credit earlier, indicating the large extent of error/irregularity in preparation of the list of such beneficiaries as detailed in **Table 3.3**.

**Table 3.3: Left out beneficiary accounts in sampled districts**

District	Number of Beneficiary Accounts		Percentage Share of these Accounts	Amount transferred incorrectly to such accounts (in ₹)
	Categorised as Left Out/ New	which had received credit in earlier phase		
Cachar	8,131	1,561	19	84,60,000
Dhubri	82	1	1	5,000
Dibrugarh	21,833	7,244	33	3,62,25,000
Kamrup (R)	39	2	5	10,000
Nagaon	3,953	345	9	18,20,000
<b>Total</b>	<b>34,038</b>	<b>9,153</b>	<b>27</b>	<b>4,65,20,000</b>

Source: Beneficiary's data received from respective district.

Thus, transfer of ₹ 4.65 crore was in violation of the scheme guidelines and was irregular.

Apart from the above referred 9,153 accounts, incorrect payments of Type-1, Type-2 and Type-3 involving 2,742 additional beneficiary accounts led to an excess payment of ₹ 1.07 crore, taking the total excess payment to ₹ 5.73 crore.

**Table 3.4** shows the district-wise breakup of the total payment for which data was available and the excess payment detected therein.

**Table 3.4: District wise breakup of the total payment**

District	(Amount in ₹)				
	Amount – Phase 1	Amount – Phase 2	Amount – Additional	Total Amount Transferred for which data available	Excess Payment (per cent)
Cachar	NA	10,14,15,000	4,31,55,000	14,45,70,000	1,30,77,500 (9.0)
Dhubri	73,67,500	73,67,500	4,10,000	1,51,45,000	2,30,000 (1.5)
Dibrugarh	26,32,80,000	26,32,80,000	10,93,50,000	63,59,10,000	4,09,72,500 (6.4)
Kamrup (R)	16,22,500	16,22,500	1,95,000	34,40,000	20,000 (0.6)
Nagaon	4,72,95,000	4,75,55,000	2,00,10,000	11,48,60,000	29,72,500 (2.6)
<b>Total</b>	<b>31,95,65,000</b>	<b>42,12,40,000</b>	<b>17,31,20,000</b>	<b>91,39,25,000</b>	<b>5,72,72,500 (6.3)</b>

Source: Departmental records.

Further analysis of excess payment data revealed that a small number of tea gardens accounted for a disproportionately large number of errors. From analysis of only Type-4 error *i.e.*, incorrect credit to beneficiaries by categorising them as left-out/new beneficiaries, the following could be seen:

1. In Dibrugarh, 10 tea gardens alone accounted for 75 *per cent* of the total 7,244 cases of Type-4 error, though these gardens together accounted for only nine *per cent* of the total tea garden beneficiaries in Dibrugarh.
2. In Cachar, seven tea gardens accounted for 90 *per cent* of the total 1,561 cases of Type-4 error, though these gardens together accounted for only 21 *per cent* of the total tea garden beneficiaries in Cachar.
3. In Nagaon, one tea garden alone accounted for 54 *per cent* of the total 345 cases of Type-4 error, though this garden accounted for only four *per cent* of the total tea garden beneficiaries in Nagaon.

The list of tea gardens of the three districts having more than 25 cases of Type-4 error is given in **Appendix-3.2**.

The DCs concerned, however, furnished ‘Nil’ report to the Finance Department in regard to excess payment of incentive. To confirm the findings of excess payment as indicated by analysis of payment file data, audit visited nine TEs<sup>17</sup> of three districts and checked 171 beneficiaries’ bank passbooks in which excess payment was noticed during data analysis. Of these, 149 passbooks were found updated and each one of them

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Name of district	Name of TEs visited
Kamrup (Rural)	Barduar, Rani
Nagaon	Amsoi, Kaliabor, Kondoli
Dibrugarh	Amulguri, Balijan (H), Bijlibari, Rajah Alli

showed excess payment, validating the audit findings of excess payment. The result of verification of beneficiaries' accounts are shown in **Table 3.5**.

**Table 3.5: Result of verification of beneficiary accounts**

Name of districts	No. of Tea gardens visited	No. of Bank accounts verified	Accounts with updated passbook	Accounts with excess payment	Total excess in case of accounts at Col. (Payment over admissible amount of ₹ 5,000 (₹ in lakh)
Dibrugarh	4	82	65	65	3.25
Nagaon	3	84	82	82	2.85
Kamrup	2	5	2	2	0.10
<b>Total</b>	<b>9</b>	<b>171</b>	<b>149</b>	<b>149</b>	<b>6.20</b>

Source: Bank passbook of the beneficiary.

Excess payment was caused due to erroneous preparation of beneficiary list. The reasons for such errors in beneficiaries' data sheets remaining undetected are discussed in the following paragraph.

In reply (March 2023) received from Finance Department, DC, Dibrugarh stated that errors occurred inadvertently due to non-availability of proper technical mechanism at the time of preparation of beneficiaries' database as well as due to paucity of time due to declaration of Parliamentary Election-2019 as a result of which, verification of data could not be carried out. Moreover, DC, Nagaon stated that the duplication of beneficiaries was checked manually to the extent possible. Thus, it indicated that verification of data before release of incentives was not carried out.

#### (c) Error in beneficiaries' data

**In spite of disbursement of payments in DBT mode, scheme data was maintained manually. No IT system was developed which could have prevented the errors in maintenance of database of beneficiaries and payments.**

The Scheme was executed manually with only the fund transfer being made directly to the beneficiaries' accounts. There was no system-based mechanism in place for obtaining beneficiaries' data from the tea gardens and their verification. The Deputy Commissioners received the workers' data either directly from the tea gardens or through the Assistant Labour Commissioner of the districts. The beneficiaries' data which was finalised and used for release of funds was seen to have errors *viz.*, incorrect details of beneficiaries' bank accounts, repetition of names in the list, *etc.*

It was also seen that the additional/new lists which were sent by the tea gardens for 'beneficiaries not covered in Phase-I' contained bank accounts which were already covered in Phase-I. Such errors were in large numbers in respect of tea gardens of Dibrugarh. Audit examination through visits to the tea gardens revealed that the additional/ left-out beneficiaries list had been prepared and submitted to the DC incorporating not only the accounts of the new/additional beneficiaries but also including large number of beneficiaries (42-92 *per cent* of total beneficiaries in Phase-I) already covered in Phase-I.



On being pointed out, the tea garden management stated (August 2022) that when DC, Dibrugarh had asked to submit the data of beneficiaries not covered in Phase-I, they presumed that they were to send the beneficiaries' data for payment of incentive in Phase-II and accordingly, a list of additional beneficiaries' was prepared incorporating the beneficiaries covered in Phase-I. However, while it was expected of the tea gardens to inform this critical fact regarding inclusion of names of Phase-I beneficiaries also in the additional/left-out beneficiary list submitted to the DCs, the primary responsibility for checking the list for compliance with the scheme guidelines, before authorising payment, still remained with the DCs concerned.

As per State Government notification (January 2019), the Deputy Commissioners were to ensure non-duplication of the benefits. However, the large number of repeated entries causing extra payment as discussed in *Paragraph-3.2.1 (b)* showed that the DCs failed to remove duplicate entries from the data sheets and thus the errors of multiple entries of beneficiaries' names in list remained undetected. In audit, it was observed that DC, Dibrugarh had verbally requested the District Information Officer (DIO) of National Informatics Centre (NIC), Dibrugarh district unit to exercise de-duplication and prepare the final list of beneficiaries. The DIO, NIC, however, stated that no official order was issued to NIC for duplication checking and for preparation of data set of beneficiaries. NIC also stated that computer systems of NIC were used to perform voluminous tasks and manpower was deployed by the DC office. NIC further stated that the checking was done through MS-Excel application tool which could not detect the duplicate data for various reasons such as no application being developed for duplication checking, receipt of raw data in different formats<sup>18</sup>, variation in accounts numbers allotted by banks, with some accounts number starting with zero and the same accounts number repeated in the data sheet without zero. DC, Kamrup stated that the data had been examined by visual examination whereas DC, Nagaon did not exercise de-duplication owing to time constraint, as the scheme implementation was time-bound. Thus, the DCs either did not carry de-duplication exercise or carried out the same inadequately resulting in excess payment of incentive.

In reply (March 2023) received from the Finance Department, DC, Dibrugarh did not furnish a specific reason for discrepancies whereas, DC, Kamrup (R) stated that the matter was urgent and immediate and hence the list received from tea estates were processed.

#### **(d) Non-collection of statement of amount released and certificate of payment**

**Deputy Commissioners of Kamrup, Dibrugarh and Nagaon submitted utilisation certificates for ₹ 75.41 crore, the amount transferred to banks for beneficiary payments, without verifying if the funds were actually credited to the beneficiaries' accounts.**

As per the Finance (Integrated Finance) Department notification (08 December 2017), after transfer of the amount, each nodal officer was to collect the statement of amount

<sup>18</sup> MS-Word, Image and typically in MS-Excel.

released (beneficiary-wise) and the same was to be displayed at the bank branch, tea garden, GP office and Circle and Block offices. Further, after completion of the transfer of amount against each tea garden, the Branch Manager of the bank was to submit a certificate of payment in the prescribed format with the countersignature of the nodal officer.

This was an important tool for implementing agencies to ascertain the actual credit of amounts in beneficiaries' accounts and utilisation of the entire funds meant for disbursement to the beneficiaries. However, the test-checked districts did not obtain any certificate from banks showing beneficiary-wise release of amounts. DCs, Kamrup and Nagaon were not even aware about the unutilised amounts in such cases. On the basis of amounts received back from banks in respect of the failed transactions, DC, Dibrugarh had initially taken initiatives for utilisation of the amounts so received back by identifying the correct beneficiary details, but this was not pursued to cover all such failed transactions.

As far as the certificate of payments are concerned, only DC, Kamrup (Rural) had obtained payment certificates under Phase-I and Phase-II. DC, Dibrugarh had obtained certificates for partial amount of ₹ 17.02 crore (65 *per cent*) out of total of ₹ 26.32 crore released in Phase-I whereas, DC Nagaon did not obtain any payment certificate. Both offices (Dibrugarh and Nagaon) stated that the matter had been taken up with the banks for obtaining certificates. However, it would be difficult for implementing agencies to gather details of the failed transactions for transfers made during 2017-19 and utilise the unspent amounts thereagainst.

On being pointed out, DC, Kamrup stated that the bank statements showing transaction details were not collected from banks owing to which the failed transactions remained undetected. The reply of DC Nagaon was not clear, while DC, Dibrugarh stated that the matter would be taken up with the banks. Thus, the implementing authorities failed to determine the quantum of funds actually transferred/not transferred and number of beneficiaries thereagainst.

Moreover, all three DCs had submitted utilisation certificates for ₹ 75.41 crore, which was the amount transferred to banks for payment to the beneficiaries, without confirming the facts of actual credit to the beneficiary accounts by the banks.

Based on the transaction details as gathered from the banks together with scrutiny of bank statements, it was observed that in Phase-I and Phase-II, transactions involving ₹ 1.70 crore had failed due to incorrect bank account details, closed accounts, KYC wanting, *etc.* The amount of failed transactions was around 2.25 *per cent* of the total amount shown to have been utilised under the scheme. Such failed transactions remaining undetected and uncorrected leading to deprivation of benefits in respect of eligible beneficiaries. Due to non-cognisance by DCs and subsequent non-utilisation of amounts so received back from banks, 3,754 beneficiaries were deprived of the benefits under the scheme as shown in **Table 3.6**.

Table 3.6: Number of beneficiaries and amounts involved in failed transaction

(*₹ in lakh*)

Name of district	Amount utilised and UC submitted		Amount received back for failed transaction		No. of tea estate		No. of beneficiaries	
	Phase-I	Phase-II	Phase-I	Phase-II	Phase-I	Phase-II	Phase-I	Phase-II
Kamrup (R)	16.23	18.17	0.425	--	1	--	17	-
Nagaon	475.75	671.70	38.33	47.20	NA	NA	1,533	1,800
Dibrugarh	2,632.80	3,726.30	33.95	24.95 25.08	20	75 NA	1,358	846 1,004
<b>Total</b>	<b>7,540.95</b>		<b>169.935</b>					

Source: Departmental records.

### (e) Beneficiary views

During physical verification of nine test-checked TEs in three (out of five) sampled districts<sup>19</sup>, Audit interacted with 45 tea garden workers and observed the following:

- The beneficiaries knew about the scheme but they were largely unaware of the amount of money they were supposed to receive under the scheme.
- When asked about excess receipt of the incentive amount under the scheme, the beneficiaries expressed ignorance about the quantum of sums actually credited into their accounts.
- In Kamrup (Rural), the incentive for three beneficiaries were credited in the bank accounts of different persons and the beneficiaries remained deprived of the benefits. The deprived beneficiaries were not even aware about the credit of their incentives into the bank accounts of other persons. This happened due to use of the same bank account for two different beneficiaries. The details of beneficiaries are shown in **Table 3.7**.

Table 3.7: Credit of incentive amount to different persons' accounts

Tea Estate	Original beneficiary			Beneficiary, who received incentive	
	Name	A/c No. as per bank passbook	A/c No. as per list submitted to DC	Name	A/c No.
Rani	Mangari Murari	xxxx56761	xxxx63331	Manju Rowtia	xxxx63331
Barduar	Rupali Rabha	xxxx55725	xxxx53718	Rupa Tanti	xxxx53718
Barduar	Manoj Tanti	xxxx55965	xxxx52296	Manoj Rabha	xxxx52296

Source: Bank passbook of the beneficiary.

All the above statements indicated that the beneficiaries were not adequately informed about the scheme. As a result, they had not brought the matter of short/ non-receipt/ excess receipt of incentives to the notice of the government authorities as the ALCs of districts visited intimated that they did not receive any complaints from beneficiaries in respect of payment of incentives.

<sup>19</sup> Dibrugarh, Kamrup (R) and Nagaon.

## **Conclusion**

ACBDPS was designed for providing financial benefits to tea garden workers, who are recognised as a marginalised and financially distressed group. Though implemented as a DBT scheme, it did not leverage a technology platform for efficiently and effectively managing the beneficiary list, leading to shortcomings in scheme implementation.

In the sampled districts<sup>20</sup>, audit noted excess payments amounting to ₹ 5.73 crore (5.32 per cent) of the total of ₹ 107.35 crore released in phase I and Phase II for payment of incentive.

While Audit has examined Phase-I and Phase-II of the scheme, Government has also rolled out Phase-III in February 2021 and disbursed an amount of ₹ 224.00 crore (February 2021) to the respective districts for further disbursement to the tea garden workers/beneficiaries. The position of actual utilisation of funds was not available with the Finance Department. If the error rate of excess payment remains at the same level, irregular payments are likely to have occurred in Phase-III also.

### **Recommendation 5:**

- a. All DBT schemes should follow the standard DBT protocol of maintaining a centralised repository of beneficiaries that is verified and de-duplicated.*
- b. Beneficiary account-wise, payment confirmation should invariably be taken from the banks.*
- c. DBT scheme beneficiaries should give an undertaking to the bank/Government, that excess payment would be recovered from their bank accounts.*

## **3.2.2 Food, Civil Supply & Consumer Affairs (FCS&CA)**

**(i) GoA had announced ‘Extending the Food Security Programme to the Tea Gardens people with the approval of Government of India’ during Budget Speech 2015-16 and ‘Providing Rice free of cost to four lakh families in the tea garden areas covering a total of 20 lakh beneficiaries’ during Budget Speech 2019-20.**

During Audit, the Department stated that under National Food Security Act, 2013 which was being implemented in Assam since December 2015, tea garden beneficiaries had been covered in fulfilling the above announcements made by GoA.

Audit noticed that under NFSA, the families holding *Antyodaya Anna Yojana* (AAY) card were to get 35 kg rice and Priority Household<sup>21</sup> (PHH) cardholders would get five kg rice per person per month at the rate of ₹ three per kg. It was confirmed that since 2019, NFSA card holders of both AAY and PHH from tea gardens were getting free rice. However, the actual number of beneficiaries covered as against the targeted 20 lakh beneficiaries could not be confirmed due to non-availability of data with the FCS&CA Department. During beneficiary survey conducted in TEs, it was ascertained that 570 workers out of 590 workers interviewed were PHH or AAY cardholders for

<sup>20</sup> Cachar, Dhubri, Dibrugarh, Kamrup and Nagaon.

<sup>21</sup> This card is provided to the family; whose income is less than ₹ one lakh per *annum*.

availing the benefits and other 20 eligible beneficiaries did not have the cards to avail the benefits.

**(ii) Providing two kgs of sugar per tea garden family per month free of cost (Budget speech 2019-20)**

The scheme was not implemented for which no reasons was furnished.

**3.2.3 Health and Family Welfare Department**

**(i) Providing Mobile Medical Units for tea gardens areas (Budget Speech 2016-17 & 2017-18).**

In the Budget Speech of 2016-17, GoA proposed deployment of 40 Mobile Medical Units (MMUs) exclusively for tea garden areas while in the Budget Speech 2017-18 setting up of 80 MMUs specifically for tea garden areas aiming to cover 320 tea gardens was proposed.

Audit noticed that the State Health Mission (SHM) started operation of MMUs in 2017-18 for 320 tea garden areas. The entire expenditure to run the MMUs was met by SHM. NHM ran the MMUs services with help of a private contractor namely, Hindustan Latex Family Planning Programme Trust (HLFPPT). The MMUs reached the specified tea garden areas as per the schedule prescribed. MMU provided comprehensive primary health care services along with diagnostic facilities to the tea garden population at their doorsteps.

**(ii) Providing free medicines as listed in the Essential Drugs Lists to tea garden hospitals (Budget Speech for 2019-20)**

The scheme was not implemented. SHM, however provided free medicines to tea garden hospitals as and when indented, subject to availability of medicines in SHM store. Besides, medicines were also issued to 80 MMUs and 150 tea garden hospitals.

**(iii) Tea Garden Hospitals**

Audit further examined the records of hospitals run under PPP mode and found that NHM, Assam introduced a scheme (2008) for running Tea Garden Hospitals (TGHs) under PPP mode<sup>22</sup> with the purpose of strengthening the primary health facilities in the TGHs. The scheme included enhancing the facilities of labour room, baby care room, improving the human resources of hospitals and by maintaining hospitals and premises in a clean and hygienic manner. NHM provided ₹ 7.50 lakh per year to the hospital management committee constituted under the chairmanship of the tea garden manager to meet the expenditure of the hospital. Out of ₹ 7.50 lakh, ₹ six lakh was prescribed for meeting expenditure towards salaries of newly appointed doctors/paramedical

<sup>22</sup> NHM, Assam had executed a Memorandum of Understanding (MoU) with the management of the Tea Garden Hospitals with the purpose of providing health care services to all employees of the tea gardens and its adjoining areas. The scheme was launched in the year 2007-08 in Assam. At present it is being implemented in 150 numbers of tea garden hospitals.

personnel and for payment of incentives to the existing doctors/ paramedical staff. The remaining funds were earmarked to meet recurring costs<sup>23</sup>.

A total of 150 TGHs in Assam were supported under PPP mode by NHM during the period covered by audit. Of these, 80 TGHs were functional in the four sampled districts, of which records of 60 TGHs were test-checked and Audit observed the following:

**a. Release of funds amounting to ₹ 2.09 crore without ensuring availability of requisite manpower**

The guidelines of the scheme mandated that TGHs having at least a doctor, nurse (ANM/ GNM<sup>24</sup>), a pharmacist and one lab technician were eligible for grant of ₹ 7.50 lakh from NHM. Prior to grant of funds, the guidelines required that the District Health Society (DHS) must ensure adequacy of the required human resources in the hospitals.

It was seen that in 21 out of 60 test-checked PPP mode TGHs, the requisite manpower/ facilities were either not available or was less than the prescribed norms. Despite this, ₹ 2.09 crore was released to these 21 hospitals during 2015-16 to 2019-20 in contravention of the guidelines as detailed in *Appendix-3.3*. Non-availability of doctors/other paramedical staff had affected the quality of service delivery of the hospitals as observed in 10 PPP mode TGHs verified physically during the course of audit as discussed in *Paragraph-4.7*.

**b. Unauthorised expenditure of ₹ 2.25 crore on inadmissible items**

During 2015-16 to 2019-20, ₹ 10.45 crore was released to 60 PPP mode test checked TGHs. Scrutiny of Statements of Expenditure and Utilisation Certificates (UCs) showed that in 53 hospitals, expenditure amounting to ₹ 2.25 crore was incurred towards inadmissible items like incentives to accountants, drivers and health assistants, printing and stationary charges, lab test charges paid to private diagnostic centres, expenses on procurement of stationery, furniture, petty civil construction, *etc.* as detailed in *Appendix-3.4*. Thus, the tea garden management had utilised the funds for items which were not authorised as per the guidelines.

***Recommendation 6:*** Health and Family Welfare Department and Tea Garden Managements should review the manpower position in all Tea Garden Hospitals and ensure that essential human resources are available.

<sup>23</sup> Hospital consumables, ambulance running and maintenance cost, infrastructure development in respect of labour/new born care corner, equipment for lab and labour room, laboratory supplies, medicines up to ₹ 50,000).

<sup>24</sup> Auxiliary Nurse Midwife/General Nursing and Midwifery.

### 3.2.4 Proposal to earmark at least five *per cent* of the budget of all Departments to be spent in tea garden areas (Budget speech for 2017-18)

Apart from TTWD, none of the departments of the State Government had earmarked five *per cent* of their budget for development of tea-tribes and tea garden areas.

The Budget speech commitment was not actualised by various departments, and no visible efforts was made to ensure adequate coverage of tea tribes under the flagship schemes and thereby ensure a minimum of five *per cent* expenditure for the welfare of the tea tribes. Further, the TTWD itself, being the nodal Department could have taken efforts for implementation of all schemes announced in the budgets. Not extending benefits of schemes of WPT&BC Department to tea tribes was other important area which could have been addressed appropriately.

## 3.3 Schemes implemented by TTWD

### 3.3.1 Schemes of Financial incentives to students

During 2015-20, only 29.22 *per cent* of the budgeted amount for Pre-matric Scholarships and 70 *per cent* of the budgeted amount for Post-matric Scholarships were utilised due to non-receipt of student lists from SDWOs. Additionally, the absence of IEC activities and lack of timelines for various processes in the scheme guidelines indicated monitoring failure and lack of internal control.

The Department had implemented three schemes to provide financial incentives to students namely, 'Pre-matric Scholarships', 'Post-matric scholarships' and, 'Financial Assistance for Higher studies'. The rate of financial incentive and eligibility criteria are shown in Table 3.8.

**Table 3.8: Rate of incentives and Eligibility criteria**

Rate of scholarship/incentive			Eligibility criteria	
<b>Name of scheme:-Pre-matric Scholarships</b>				
Group	2015-16	2016-17 onwards	Students of class I to X (up to 2016-17) and of class IX-X from 2017-18 and whose parents'/ guardians' income from all sources does not exceed ₹ 1,50,000 per annum	
	Amount (₹)	Amount (₹)		
Class-I to V	250 per annum	300 per annum		
Class-VI to VIII	400 per annum	900 per annum		
Class-IX to X	500 per annum	3000 per annum		
<b>Name of Scheme:-Post-matric Scholarships</b>				
In 2015-16, ₹ 1,180 per annum for students of higher secondary class and ₹ 2,530 per annum was for students studying B.A./B.Sc./B.Com. From 2016-17, the amount was enhanced to ₹ 5,000 per annum and ₹ 7,000 per annum respectively.			Students of Higher Secondary and three years Degree courses ( <i>i.e.</i> , B.A./B.Sc./B.Com.) and whose parents'/guardians' income does not exceed ₹ 2,50,000 per annum.	
<b>Name of Scheme:-Financial Assistance for Higher Studies</b>				
Group	Name of eligible courses	₹ per annum		Students studying the specified courses and belonging to the economically weaker sections and being within
		2015-16	2016-17	
A	MBBS, BDS, MAMS, BAMS, BVSc, MVSc, IIT, BE, B. Tech, Architecture and equivalent.	1,00,000	35,000	

Rate of scholarship/incentive				Eligibility criteria
B	MBA, BBA, M.Sc. (Agri), B.Sc. (Agri), B.Sc. (Bio-tech) and equivalent.	80,000	30,000	the prescribed age as on 1 <sup>st</sup> January of that year (criteria viz., income, etc. for weaker sections and age bar not mentioned in the scheme guidelines).
C	Post-graduate courses (like-MA, M.Sc., M.Com and equivalent) and Research Work.	60,000	25,000	
D	Students pursuing studies in open University for courses falling under Group B & C	10,000	10,000	

Audit observed the following in implementation of the scheme:

**i) Utilisation of fund**

- Audit scrutiny showed that during 2015-20, under pre-matric scholarship, ₹ 5.99 crore (29.22 per cent) could only be utilised against the budget provisions of ₹ 20.50 crore.
- Similarly, in case of post-matric scholarship, ₹ 14.32 crore (70 per cent) could be utilised against the budget provision of ₹ 20.40 crore during 2015-20.

Audit observed that the entire budgeted funds could not be utilised due to non-receipt of list of students from SDWOs. Further, IEC activities to create awareness and disseminate information regarding the benefits available under the scholarship scheme of the Department and to guide the citizens on how to access the scheme were absent. Further, the scheme guidelines too did not prescribe any timeline for SDWOs to send the beneficiaries' list, monitoring of financial and physical activities and evaluation of the implementation of schemes. This showed failure of monitoring and lack of internal controls.

**ii) Failed transactions:**

**TTWD did not obtain the list of affected students and resubmit correct bank details, leading to the amount remaining unutilised.**

Details of funds drawn, utilised and failed transactions are shown in **Table 3.9**.

**Table 3.9: Fund drawn and utilised and number of deprived beneficiaries**

Name of scheme	Amount drawn	Amount sent to bank/SDWOs		Amount received back from bank		Amount deposited to government exchequer
		Amount	Number of beneficiaries	Amount	Number of deprived beneficiaries*	
Pre-matric scholarships	4.16	4.16	18,413	1.38	4600	0.64
Post-matric scholarships	14.32	14.32	23,269	0.97	1383	0.70
Financial Assistance for Higher Studies	14.46	14.46	4,166	0.31	88	0.31
<b>Total</b>	<b>32.94</b>	<b>32.94</b>	<b>45,848</b>	<b>2.66</b>	<b>6071</b>	<b>1.65</b>

Source: Departmental records.

\*calculated on pro-rata basis.

It is evident from **Table 3.9** that during 2017-18 to 2019-20, 6,071 beneficiaries were deprived of Pre-matric scholarships, Post-matric scholarships and Financial Assistance for Higher Studies. Out of ₹ 2.66 crore not disbursed, the concerned banks had refunded ₹ 2.66 crore due to incorrect particulars of students' bank accounts (i.e., incorrect bank name, IFS Code, account number, name of beneficiaries, etc.). Out of the refunded



amount, TTWD deposited ₹ 1.65 crore to the government exchequer and ₹ 1.01 crore was lying blocked with TTWD. The list of beneficiaries to whom scholarships could not be disbursed was not available with TTWD.

It was the responsibility of the Directorate to obtain the list of such students who were deprived of financial assistance due to submission of incorrect bank details and resubmit the same with correct particulars for payment. TTWD, however did not take such initiative and the amount received back from the bank could not be reused.

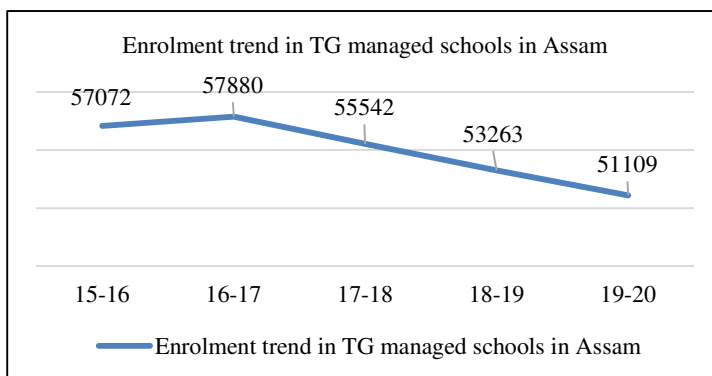
### iii) State Scholarship discontinued and scholarship under CSS not provided

**SLAC of TTWD discontinued scholarship for Class I-VIII without assigning any reason. At the same time, WPT&BC Department did not extend the benefits of Pre-matric scholarships (Class I-X) under CSS to tea tribe students resulting in declining trend of enrolments during 2015-2020.**

Scholarships work as a catalyst for bringing students to schools and to continue with their education. However, it was observed that the SLAC, in its meeting held in May 2017, had decided to discontinue the scholarship for students of classes I-VIII from 2017-18. This scholarship amounted to ₹ 300 *per annum* for class I-V and ₹ 900 *per annum* for class VI-VIII. The Director, TTWD did not furnish specific reasons for discontinuation of scholarships except for stating that the scholarship for class I-VIII was discontinued as per decision of SLAC.

It may be mentioned that Government of India was providing Pre-matric scholarships as a Centrally Sponsored Scheme during 2015-16 to 2019-20 to Other Backward Classes students of class I-X and this scheme was implemented in the State by the WPT&BC Department. The scholarships under this scheme was at a uniform rate of ₹ 1,000 *per annum*, in addition to an annual *ad-hoc* grant of ₹ 500. However, during the period of audit, the WPT&BC Department did not provide the pre-matric scholarships to tea-tribes students.

**Chart 3.1: Status of enrolment in TG managed schools in Assam**



Source: Departmental record.

Resultantly, the students of class I to VIII belonging to tea-tribes community were deprived of scholarships during 2017-18 to 2019-20. This may be one of the reasons for reduced enrolment of tea tribe students in primary classes

of TGM areas are shown in **Chart-3.1**. It is seen that the enrolment in TGM schools had reduced by 12 *per cent* from 57,880 during 2016-17 to 51,109 in 2019-20.

**iv) Doubtful payment of financial incentives to students**

In the year 2015-16, SLAC had approved a list of 310 beneficiaries submitted by nine SDWOs for award of post-matric scholarships of ₹ 10,25,625. As per the prescribed rate of scholarships, the actual requirement of fund for disbursement of scholarships to 310 students was ₹ 7,84,300 only. Thus, excess fund amounting to ₹ 2,41,325 was released. On scrutiny of the approved list of beneficiaries, it was observed that the SDWOs had submitted proposals for 271 students inflating the scholarship amount by ₹ 2,41,325. Director, TTWD had released funds without verifying the actual entitlement for award. The actual payee receipts (APRs) showing disbursement of amounts to students were not made available to audit. It was stated that the APRs had not been received from the SDWOs. In the absence of APRs, the amounts actually disbursed to students was not confirmed and therefore, misappropriation of an amount of ₹ 10,25,625 by the SDWOs cannot be ruled out. Releasing of fund without verifying the actual requirement of amount and further not obtaining the UCs regarding utilisation of the amount indicated lack of internal checks in the Department.

**3.3.2 Grants to 1,000 women Self Help Groups**

**The implementation of scheme of extending financial assistance to women Self Help Groups (SHGs) suffered from irregularities such as 13 per cent of funds in respect of 290 beneficiaries being returned from banks as details were incorrect. Further, beneficiaries' list was not cross-verified with Assam State Rural Livelihood Mission as required. Due to lack of unique identifier of beneficiaries, payment of more than one grant in contravention of guidelines were noticed.**

The scheme was implemented during 2017-18 to 2019-20 with the objective of extending financial assistance to women Self Help Groups (SHGs) for taking up activities towards enhancement of their family income and livelihood. SHG should comprise of a minimum 10-20 members of age group of 18-59 years. During 2017-19, the amount of grant per SHG was ₹ 25,000 which was revised to ₹ 20,000 for the year 2019-20. The SHGs were eligible for grant only once during the three-year period of 2017-20.

Irregularities found in implementation of the scheme were as under:

➤ During 2017-18 to 2019-20, a total of 2,587 beneficiaries<sup>25</sup> were selected for award of grant of ₹ 6.12 crore, of which, ₹ 5.43 crore was disbursed through banks to 2,297 SHGs<sup>26</sup>. The remaining amount of ₹ 69.70 lakh in respect of 290 beneficiaries was received back from banks as the bank accounts details of the SHGs were incorrect. Director, TTWD did not take any initiative to obtain correct bank accounts details for them. As a result, 290 SHGs remained deprived of the benefits. Director, TTWD had deposited ₹ 30.75 lakh out of ₹ 69.70 lakh into the government exchequer and the balance of ₹ 38.95 lakh was lying unutilised with the Directorate as of December 2021.

<sup>25</sup> 2017-18: 898, 2018-19: 1,000 and, 2019-20: 689.

<sup>26</sup> 2017-18: 775, 2018-19: 889 and, 2019-20: 633.

➤The guidelines stated that only those SHGs were to be selected for grant that are enrolled with the Assam State Rural Livelihoods Mission (ASRLM). As per the ASRLM list, each SHG had been provided with a unique identification code. The Director stated that the final list of 898 beneficiaries for the year 2017-18 was verified by the SDWOs with the ASRLM list. Nothing was mentioned regarding verification of list for the years 2018-20. This indicated that verification of SHGs beneficiaries for the years 2018-20 were not carried out with the ASRLM list.

In audit, however, it was noticed that the list of beneficiaries for 2017-20 as prepared by Director, TTWD did not have the unique identification code. As such, cross verification of selected beneficiaries with the list of ASRLM could not be carried out. Out of the four SDWOs test-checked in audit, it was observed that three SDWOs<sup>27</sup> did not verify the enrolment of selected beneficiaries with the ASRLM list. SDWO, Silchar stated that the verification of the enrolment was carried out but supporting document was not available with them which indicated that the grants to SHG was released without ascertaining the genuineness of the beneficiaries as prescribed.

➤During the period 2017-18 to 2019-20, grants were provided twice to 230 beneficiaries and thrice to 20 beneficiaries in contravention of the scheme guidelines making the payment<sup>28</sup> of ₹ 50.50 lakh in respect of 230 SHGs & ₹ 9.05 lakh in respect of 20 SHGs, irregular.

The Department stated (May 2022) that they had made all efforts to release grants to SHGs only once during three continuous years. Sometimes for some mistakes, the entries of SHGs who had already received grant once remained undetected from the list and grants were paid more than once to such SHGs. As such, the Department needs to introduce a robust scrutiny system to stop occurrence of such mistakes causing irregular implementation of the scheme.

### 3.3.3 Self-Employment Generating scheme for educated unemployed youths (Distribution of Auto-Vans/Pick up Vans)

**No criteria was available for selection of beneficiaries under the Self-Employment Generating scheme. 93 per cent of the applications were received after the closure of the advertised due dates. Since the application form did not provide for space for signature, forms were received without signature.**

The scheme was implemented in 2018-19 with the objective of providing Auto Van/ Pick-up Van to generate self-employment among the educated unemployed youths between 25 and 45 years of age, belonging to the tea-tribes community. An expenditure of ₹ 5.16 crore was incurred on procurement of 142 vehicles at the rate of ₹ 3.63 lakh

<sup>27</sup> Dibrugarh, Nagaon, Sonitpur.

<sup>28</sup>

(₹ in lakh)

Actual number of beneficiaries	Nature of Payment	Actual Amount to be paid	Amount Paid	Excess Payment
230	Double	57.50	108.00	50.50
20	Triple	5.00	14.05	9.05
<b>Total</b>		<b>62.5</b>	<b>122.05</b>	<b>59.55</b>

for 142 youths. Director, TTWD furnished to audit a list of 321 applicants, of which 142 beneficiaries had been selected and were provided vehicles.

**Irregularities observed are mentioned below:**

- The criteria for selection of beneficiaries were to be made by SLAC. However, SLAC or TTWD did not set any criteria for final shortlisting of beneficiaries amongst the applicants, in absence of which, audit could not ascertain the grounds on which the beneficiaries were finally selected.
- As per guidelines, a selection committee headed by the Principal Secretary was to be constituted for conducting interviews of applicants for final selection of beneficiaries. No such committee was constituted and the basis of final selection of beneficiaries amongst the eligible applicants could not be determined.
- The advertisement for inviting applications was published on 04 October 2018 and the last date of submission of application to SDWOs was fixed as 22 October 2018. Records, however, showed that applications of 133 applicants out of 142 selected were submitted after the closing date and no document for relaxation of the norms by the competent authority was available on record. Director, TTWD did not provide the application forms of applicants (179) not selected under the scheme. As such, the date of submission of application in case of the applicants not selected could not be determined.
- The application form as advertised was defective as the body of the application form did not provide space for signature of applicants. On scrutiny, it was observed that applications of 101 applicants out of the 142 selected were found without signature.

The Department stated (May 2022) that due to oversight the signature column for applicants was not printed in the application form. This shows the lackadaisical approach of the department towards implementation of the scheme.

It is evident from the above that the final selection of 142 beneficiaries was done without formulating any criteria. Moreover, the reasons for rejection of applications of the remaining 179 beneficiaries were not made available to audit.

***Recommendation 7: TTWD should prepare beneficiaries list prior to launch of schemes with details of personal information like bank details and verify it before implementing the schemes. TTWD may timely reconcile the payment details with bank in order to minimise the defaults on subsequent instalments.***

### 3.3.4 Construction of Community Hall cum *Rangmanch*

Government announced a scheme to construct Community Hall-cum *Rangmanch* in 75 tea estates to preserve the cultural traditions of tea garden communities. TTWD authorised the Assam State Housing Board for the construction. Until December 2021, 66 *Rangmanchs* were completed and handed over to the respective tea garden managements. However, 11 of these tea estates when test-checked, did not constitute a committee for the upkeep of the *Rangmanchs*, resulting in poor maintenance and cleanliness. Physical verification revealed that the *Rangmanchs* were in a dirty and unhygienic condition.

The scheme of Construction of Community Hall-cum *Rangmanch* aiming to preserve the cultural traditions of the tea garden communities, was announced in the budget speeches for the years 2017-18 and 2018-19 and accordingly construction was to be undertaken at a cost of ₹15 lakh each across 75 TEs. Actual implementation of the scheme started from 2019-20 when Director, TTWD received funds of ₹ 5.40 crore<sup>29</sup>. TTWD authorised (February 2018) the Assam State Housing Board (ASHB) for construction of *Rangmanchs*, who prepared detailed estimates and engaged (December 2018 to March 2019) contractors for the work. Director, TTWD released (December 2019 to December 2021) payments to contractors as per the bills received from ASHB.

It was observed that construction of 66 *Rangmanchs* was completed till December 2021 and these were handed over to the respective tea garden managements who were required to constitute a committee for upkeep of the *Rangmanchs*. However, no such committee was found to have been constituted in 11 test-checked TEs<sup>30</sup>. Due to non-constitution of the managing committee, the upkeep and cleanliness of *Rangmanchs* could not be ensured. Physical verification of 11 TEs showed that the *Rangmanchs* were in poor condition. The rooms and surrounding ambience of *Rangmanchs* were dirty and unhygienic. The construction of *Rangmanchs* were not found as per the estimates prepared by ASHB though the payments to the contractors were made based on the estimates. The deficiencies are summarised in **Table 3.10**.

**Table 3.10: Deficiencies in construction of *Rangmanchs***

Requirement as per Estimate	Audit Finding	Name of the Tea Estates
Two water tanks of 2,000 litre capacity to be installed	Water tank not installed	Tinkharia
	Only one water tank of 500 litres capacity installed	Shyamaguri, Rupajuli, Durrung, Addabarie, Lepetkata and Jamirah
	Two water tanks of 500 litres capacity installed.	Harchurah, Balijan (N), Duliabam, Greenwood
Two ceiling fans of 1,400 mm sweep size and two exhaust fans of 450 mm sweep size	Ceiling fans not available	Tinkharia, Shyamaguri, Lepetkata and Duliabam
	Exhaust fans not available in bathrooms	Tinkharia, Shyamaguri, Lepetkata, Jamirah, Duliabam and Greenwood
	Ceiling fans and exhaust fans installed of smaller sweep size.	Rupajuli, Durrung, Addabarie, Harchurah, Jamirah, Balijan (N).

<sup>29</sup> Against the budget allocation of ₹ 1,218.75 lakh for the years 2017-19, Director, TTWD could draw only ₹ 17.09 lakh in 2018-19.

<sup>30</sup> Out of 66 completed *Rangmanchs*, 11 constructed in tea estates of Sonitpur and Dibrugarh districts were examined physically along with the Labour Inspector.

Requirement as per Estimate	Audit Finding	Name of the Tea Estates
	(Ceiling fan of 1,200 mm and exhaust fan of 300mm sweep size)	
Two Indian type squatting pans of Parryware make	Squatting pan not available in bathroom	Tinkharia, Shyamaguria and Lepetkata.
Two PVC flushing cisterns of Parryware make	Flush cistern not available in bathroom	Tinkharia, Shyamaguri, Lepetkata, Jamirah, Greenwood, Rupajuli, Durrung, Addabarie and Harchurah
Two wash basins of size 450x300 mm <sup>2</sup> of Parryware make	Wash basin not available	Rupajuli, Addabarie and Lepetkata
0.5 HP single phase centrifugal mono block pump set	Motor pump was not available for supplying water to water tanks	Tinkharia, Rupajuli, Addabarie, Harchurah, Lepetkata and Jamirah.
0.45 mm thick corrugated galvanised iron sheet of TATA SHAKTEE/SAIL make.	Corrugated sheets of 0.35 mm was provided	Tinkharia, Shyamaguri, Lepetkata, Jamirah, Greenwood, Rupajuli, Durrung, Addabarie Harchurah, Duliabam and Balijan (N)
35 mm wooden doors	Doors made of plastic/iron sheet installed instead of wooden doors.	Rupajuli, Addabarie, Harchurah had doors made of plastic and Lepetkata, Balijan (N), Duliabam, Greenwood had doors made of iron sheet.

It was the sole responsibility of the implementing (TTWD) and executing (ASHB) agencies to ensure completion of the construction of *Rangmanchs* in all respect as per the estimates. The deficiencies in *Rangmanchs* as observed during physical verification, showed that TTWD/ASHB failed to exercise due diligence as shown in the photographs below:



The Department stated (May 2022) that regular review of construction works by the senior most Secretary of the Department or the Hon’ble Minister was undertaken. The reply indicates that the executing agency (ASHB) failed to take cognisance of remarks of the higher authorities’ while executing the scheme.

### 3.3.5 Implementation of scheme ‘Houses for tea garden workers’

**The scheme aimed to build 3,807 *pucca* houses for tea garden workers on similar lines with PMAY-G, but it did not adhere either to the guidelines of PMAY-G or the basic amenities as mandated under the Assam Plantation Labour (APL) Rules, 1956. As of October 2021, only 508 houses (27 per cent) were completed out of the target of 1,903 in eight TEs, despite the initial allocation of ₹ 25 crore by GoA to Assam Tea Corporation Limited for construction.**

The scheme ‘Providing housing benefits that are at par with PMAY benefits in 10 tea gardens, covering approximately 5,000 households’ was announced in the budget speech for the year 2019-20. The Principal Secretary, TTWD, as per the Cabinet decision, approved (February 2020) the proposal for providing 3,807 *pucca* houses to tea garden workers at a unit cost of ₹ 1.30 lakh in line with the *Pradhan Mantri Awaas Yojana-Gramin* (PMAY-G) model.

It was observed that PMAY-G provides for a *pucca* house with minimum prescribed size of 25 sqm and provision of basic amenities like a hygienic cooking space. However, the houses to be constructed under the State scheme provided for construction in 25 sqm, there was no provision for kitchen.

Moreover, Government notification (August 2003) based on Rule 59 of APL Rules, 1956 providing for housing accommodation for tea workers, stated that the accommodation should have three living rooms, front and back *verandah*, kitchen, latrine with attached bath and adequate provision of water supply. The houses under the scheme, however, had provision for two living rooms and front *verandah* only.

Thus, the State Scheme neither followed the PMAY-G guidelines nor did it conform to the Government Notification of August 2003.

Scrutiny showed that in the first phase (2019-20), the target was fixed for construction of 3,807 houses at a cost of ₹ 50 crore in Assam Tea Corporation Limited (ATCL)<sup>31</sup> managed tea estates. Government of Assam released (March 2020) ₹ 25 crore to ATCL and the ATCL accordingly decided to construct 1,903 houses in all its 15 tea gardens. Though the target date for completion of houses was not fixed, the Minister, Tea Tribes Welfare, in a meeting held in May 2021, had asked ATCL to complete the construction of all houses by August 2021. Despite the instructions, only 508 houses (27 per cent) could be completed in eight TEs at a cost of ₹ 6.60 crore as of October 2021. The other 1,395 houses had not been completed (May 2022).

***Recommendation 8: Labour and Welfare Department should adhere to CSS guidelines and the mandate it derives under APL Rules, 1956, while implementing it in Tea Gardens.***

<sup>31</sup> ATCL is a wholly owned State Government public sector undertaking established in 1972. The company after its creation had acquired 15 sick tea gardens in seven districts of Assam. Jorhat: 3, Charaideo: 1, Sivasagar: 1, Golaghat: 3, Nagaon: 3, Biswanath: 1, Karimganj: 3. The annual turnover of the company was nearly ₹ 70 crore.

### 3.3.6 Distribution of Smart Phones to *Sirdars*<sup>32</sup> of Tea Gardens'

**TTWD purchased 11,858 smartphones at a cost of ₹ 8.64 crore and distributed them to *Sirdars* of 659 tea estates, however, the in-built Web App provided with the phones only displayed scheme names and guidelines and was not linked to any schemes or departments. Subsequent interviews with *Sirdars* revealed that most of the phones were non-functional or lost and the App was not installed or used by them due to lack of awareness about its existence or the implemented schemes, rendering the entire expenditure wasteful.**

During 2018-19, TTWD implemented a scheme namely, 'Distribution of Smart Phones to *Sirdars* of Tea Gardens' with the objective of educating the tea workers about the development schemes undertaken by the Department and to enable quick and easy dissemination of information to and from the *Sirdars* of tea gardens so that a ready and dynamic database on all tea gardens are available with the Government. The Department mandated that the selected bidder was to provide an in-built Web App in the mobile phone. The purpose of the App was to facilitate communication between TTWD and other Departments implementing welfare schemes for tea tribes, update the schemes of the Department, upload the progress of implementation of schemes, and establish communication between TTWD and beneficiaries.

- a. Director, TTWD procured (February 2019) 11,858 smart phones<sup>33</sup> at a cost of ₹ 8.64 crore and distributed them to the *Sirdars* of 659 tea estates across the State. The Web App was available on Google Play store under the name 'Welfare of Tea Tribes'. It was, however observed that the App showed only the names of the schemes and its guidelines. The App was not linked with the schemes of TTWD or any other Department of GoA.
- b. In 40 TEs, 183 *Sirdars* were interviewed to ascertain the availability and usage of the app by them. It was found that 140 mobiles were either non-functional or lost. Problems like poor/no power back up, charging and screen defects were stated to be the reasons for non-functioning of mobile phones. The App was not installed on the remaining 43 phones which were functional and shown to audit. All 183 *Sirdars* stated that neither the said App was pre-installed nor had they downloaded/installed it subsequently as they were not aware about the app. They were even not aware about TTWD and SDWOs or schemes implemented by departments. Thus, non-usage of the App by the *Sirdars* led to non-fulfilment of the scheme objectives and the entire expenditure amounting to ₹ 8.64 crore proved wasteful.

**Recommendation 9:** *TTWD should take action to operationalise Information Technology based monitoring system of all welfare schemes for Tea Tribes in a time bound manner.*

<sup>32</sup> ***Sirdars:*** *Sirdars* are garden supervisors who assign works to the labourers, teach them how to pluck the leaves and monitor their works at plot level.

<sup>33</sup> LG candy 9.



### 3.4 General awareness about schemes as assessed during beneficiary survey

Creating awareness about the schemes among targeted recipients is necessary for successful and effective implementation of any scheme. However, during 2015-16 to 2019-20, the TTWD did not incur any expenditure through a separate budget or implement any scheme apart from distribution (2018-19) of smart phones to the tea garden *Sirdars* for creating awareness about the programmes/schemes being implemented for welfare of tea tribes.

To gauge the status of awareness of the programmes/schemes being implemented for the welfare of Tea Tribes *viz.*, Assam *Chah Bagicha Dhan Puraskar* Scheme, scholarships, distribution of water filters to tea workers, distribution of Auto/pick-up van for self-employment, grants for treatment of malign disease implemented by the TTWD, Audit conducted joint surveys in 40 sampled TEs and interviewed 590 workers. The views expressed by the workers are summarised below:

- ✓ **Assam *Chah Bagicha Dhan Puraskar* Scheme was known to 539 out 590 workers and they had confirmed about receipt of grants in the range of ₹ 2,500 to ₹ 8,000 in one to three instalments. However, in respect of schemes implemented by TTWD, almost all the workers (except two who confirmed receipt of water filter) were neither aware about the schemes nor did they receive any benefits.**
- ✓ **All the workers confirmed that they did not receive benefits under the schemes, Pre/Post matric scholarships, Grants to SHGs and Grants for treatment of malign diseases like Tuberculosis, Cancer.**
- ✓ **All the workers were not aware about TTWD and its schemes for the welfare of tea tribes.**

Thus, the views of the workers as discussed in box are clear indication of lack of awareness among them about the schemes implemented by TTWD. Resultantly, the poor and needy workers failed to avail the schemes benefits. As such, TTWD needs not only to execute the awareness programmes periodically but also to ensure that the benefits of schemes reaches tea workers.

