



Report of the
Comptroller and Auditor General of India
on
**Implementation of Schemes for
Welfare of Tea Tribes**



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

Government of Assam
Report No. 5 of 2024
(Performance Audit)



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PREFACE

1. The Stand Alone Report of the Comptroller and Auditor General of India for the period ended March 2021 has been prepared for submission to the Governor of Assam under Article 151 of the Constitution of India.
2. This Report presents the results of Performance Audit on *Implementation of Schemes for Welfare of Tea Tribes* for the period 2015-16 to 2020-21.
3. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.



EXECUTIVE SUMMARY





EXECUTIVE SUMMARY

The tea tribes in Assam are economically backward and have low literacy rates. The Plantations Labour Act, 1951 (PLA) was enacted to ensure improved working conditions and other facilities for the plantation workers and the Minimum Wages Act, 1948 (MWA) was enacted to ensure that the workers do not get less than the minimum wages fixed by the appropriate authority. Besides, Government of Assam (GoA) has also taken certain measures for welfare of tea tribes.



GoA has been implementing various welfare schemes for the socio-economic development of the tea tribes through different departments. Amongst these, the Tea Tribes Welfare Department (TTWD) and the Labour & Welfare Department are the key departments.

Due to poor socio-economic, health, and education indicators in Tea Estates (TEs), a Performance Audit (PA) on *Implementation of Schemes for Welfare of Tea Tribes* was undertaken. The welfare of tea tribes is a shared responsibility between the State Government and the Plantation Management under the Plantations Labour Act, 1951. The State Government has introduced various welfare measures, such as wages during pregnancy and motherhood, mobile medical units for tea gardens, free medicines, and financial assistance for students pursuing higher studies. The PA also examined the implementation of the Plantation Labour Act, 1951 and the Minimum Wages Act, 1948, and their enforcement by the Labour and Welfare Department in tea plantation areas. Additionally, the Labour and Welfare Department manages various welfare

activities for tea tribes with the assistance of the Assam Tea Employees Welfare Board (ATEWB).

The PA was conducted for five years' period from 2015-16 to 2019-20. Accordingly, this Report discusses the audit findings for the aforementioned period. However, the status of funds received and utilised by TTWD and ATEWB, applicable wage rates for tea workers as prevailed in 2020-21 and 2021-22 have suitably been incorporated in the Report.

For this PA, 30 *per cent* of the zones grouped into three geographical strata of Assam - Upper Assam, Lower Assam and Barak Valley were selected. The selected zones were Cachar, Dibrugarh, Nagaon and Sonitpur. There are 390 tea estates in the four sampled zones of which 40 tea estates (10 *per cent*) were selected for audit based on the size of the plantations and number of workers employed therein. Apart from scrutiny of records, audit also interviewed 590 workers in the 40 test-checked TEs. Director, TTWD implements welfare schemes at district/sub-divisional level through Sub-Divisional Welfare Officers. Audit also test-checked 10 schemes implemented by Director, TTWD and the selection of schemes was made based on the volume of expenditure.

Audit Findings

The tea workers in Assam have faced poor social and economic conditions. Their low income and lack of education have been major barriers to their overall development. TTWD tried to address these issues, but without basic socio-economic data, their initiatives were implemented haphazardly. As a result, the schemes did not significantly improve the well-being of the tea garden workers. Many workers were unaware of the Department and its activities, indicating a failure to reach its intended beneficiaries. Moreover, there was a lack of internal control, monitoring, and assessment of the impact of these schemes. Overall, the efforts to uplift the tea workers' lives have fallen short of making a substantial positive change.

The implementation of PLA, 1951 and the MWA, 1948 in tea estates was found to be deficient. In terms of healthcare, not all tea estates had garden hospitals, and the ones that did, suffer from lack of infrastructure and manpower. In the education sector, inadequate infrastructure, shortage of teachers, and absence of free uniforms for children in Tea Garden Managed (TGM) schools were major issues, leading to a decreasing trend in student enrolment. Housing facilities for tea workers were inadequate, with poorly maintained houses, lack of proper drinking water, sanitation, and basic amenities in labour houses/lines. The availability and management of *crèches*, canteens, and recreational facilities in tea estates were also lacking.

Regarding the Minimum Wage Act, the State Government's intervention in fixing minimum wages for tea workers was insufficient. The practice of partially paying wages in kind continued without authorisation and 'in-kind' benefits were not confirmed to determine the cash value of wages. Some cases of short payment of wages in comparison to the agreed amount by planters' associations were also

observed. Furthermore, provisions for ration/firewood or compensation in lieu were deficient or absent in some tea estates. Overall, the implementation of labour laws and worker welfare provisions in tea estates showed several shortcomings and areas of concern.

Chapter-wise highlights of audit findings are summarised in following paragraphs.

Chapter II: Planning and Financial Management

TTWD did not have basic information on total population of tea tribes, their educational status, household size, income status, etc. Besides, the Department did not prepare annual action plans/perspective plans while the planned welfare schemes were implemented in a haphazard manner.

(Paragraphs 2.2-2.3)

During 2015-16 to 2020-21, the Director, TTWD had planned 187 welfare schemes with budget of ₹ 600.19 crore for implementation. Actual implementation was, however, carried out only for 82 schemes, at a cost of ₹ 210.65 crore against the budget allotment of ₹ 365.60 crore.

(Paragraph 2.4)

During 2015-16 to 2019-20, unspent budget grant of ₹ 96.44 crore pertaining to 10 test-checked schemes including scholarships to students, financial grants for treatment of TB and cancer, distribution of pick-up vans, etc. could not be utilised and was surrendered mainly due to failure to finalise the list of beneficiaries.

(Paragraph 2.7)

Chapter III: Implementation of Welfare Schemes

In the budget speeches of GoA for the years 2015-16 to 2019-20, 44 welfare schemes were announced for welfare of tea tribes. Out of these, 25 schemes pertained to TTWD. Of these, nine schemes were not implemented due to non-receipt of funds while significant deficiencies were noticed in implementation of other schemes.

(Paragraph 3.1)

The tea garden workers were unaware about the schemes being implemented for tea tribes. The educational level of workers was also found to be alarmingly low, with 41 per cent of workers being illiterate.

(Paragraphs 3.4 & 4.3.3)

Chapter IV: Compliance to Plantations Labour Act, 1951

Out of 40 test-checked Tea Estates (TEs), 26 TEs had Tea Garden Hospitals (TGHs), 10 TEs had facility of dispensaries and the remaining four TEs did not have any medical facilities for workers. The buildings of 16 out of 36 hospitals/dispensaries were in poor condition. Drinking water facility was not available in 15 TEs. Provision

of attached lavatory in in-patient wards was absent in all the test-checked hospitals. Full-time medical practitioner was available in only 15 TGHs and the remaining hospitals/dispensaries were running with part-time doctors or were without doctors.

(Paragraph 4.6)

In 40 test-checked TEs, only 18 Tea Garden Managed Schools (TGMS) (37 per cent) had adequate number of teachers as per the provisions of the RTE Act, 2009 and the remaining 31 schools had shortage of teachers ranging between 17 to 67 per cent. Out of 145 teachers available in the test-checked schools, only 12 teachers possessed educational qualifications as per the prescribed norms. There were gaps in infrastructure facilities in schools of TEs on various parameters with reference to the infrastructure norms prescribed under RTE Act. Free uniforms were not provided to a number of students of TGM schools.

(Paragraph 4.7)

Pucca houses for tea garden workers in 11 TEs were found to be in dilapidated condition. In 20 TEs, the houses constructed were not as per the prescribed standard. Drainage system in labour lines was not available in any of the test-checked TEs. Testing of water from different sources available in the labour lines was not carried out in 30 out of 39 TEs.

(Paragraph 4.8)

Though the facility of canteen was available in 35 per cent, recreational facility in 86 per cent, and crèche for children of workers in 76 per cent of the tea estates, these facilities were lacking amenities as required to be provided therein.

(Paragraph 4.10)

During interview, 87 per cent of workers were found to be landless and not owning their own homes. Only 46 per cent of the workers had received gas connections under Ujjwala scheme despite being priority beneficiaries as per the scheme guidelines while 76 per cent workers had health cards under Atal Amrit Abhiyan. None of the workers had Pradhan Mantri Jan Arogya Yojana health card mainly due to lack of awareness.

(Paragraph 4.13)

Chapter V: Compliance to Minimum Wages Act, 1948

The State Government's participation and involvement was insignificant in ensuring minimum wages for plantation workers since the last 62 years as wages are still being decided in an ad-hoc manner giving rise to disparity in wage rates. Audit noticed that 11 tea estates were paying cash wage to the workers which was less than the amount of wages prescribed.

(Paragraphs 5.3-5.10.1)

Summary of recommendations

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

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.

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

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

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.

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.

Recommendation 7: TTWD should prepare beneficiaries list prior to launch of schemes with details of personal information like Banking 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.

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.

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.

Recommendation 10: Labour and Welfare Department should enforce the APLR strictly to ensure manpower and infrastructure as per Indian Public Health Standards to all TGHs by the tea garden managements.

Recommendation 11: Efforts should be made to implement Right to Education Act, 2009 in all Tea Estates schools and ensure availability of requisite infrastructure and manpower.

Recommendation 12: *Labour and Welfare Department should implement the basic housing facilities as enshrined in the Plantations Labour Act, 1951 and Assam Plantations Labour Rules and on par with similar schemes being implemented in Assam.*

Recommendation 13: *Government should review inclusion of statutory items under wages and review the actual implementation of benefits in kind.*

Recommendation 14: *The Labour Department needs to ensure that all the provisions of the Assam Minimum Wages Rules, 1952 and Assam Plantation Labour Rules, 1956 are implemented in an efficient manner across all the tea estates of the State, so that the tea plantation workers are not deprived of their just wages and there is no disparity both across the regions in Assam (Brahmaputra Valley/Barak Valley) and across the nature of employment (Tea Estate workers/Other than Tea Estate workers).*

The background of the entire page is a lush green tea plantation. In the foreground, several tea bushes with vibrant green leaves and buds are visible. The background is a soft-focus field of tea plants under a bright, hazy sky. A prominent yellow semi-circle graphic is positioned in the middle of the page, framing the chapter title.

CHAPTER I

Introduction



CHAPTER I

Introduction

1.1 A Brief History of Tea and Tea Tribes in Assam

Assam is the birthplace of Indian tea having one of the largest tea growing areas accounting for 51 *per cent* of the total tea grown areas in India. In terms of tea production, Assam accounts for 52 *per cent* (2022-23) of all India production thus, holds the top position. Tea in Assam is grown mainly in the vast plains of Brahmaputra and Barak Valley¹. Out of the total 3,47,201 hectares under tea cultivation in Assam, Brahmaputra Valley accounts for 3,10,632 hectares (89 *per cent*) and Barak Valley accounts for the remaining 11 *per cent*. Out of the total production of 667.73 million kilograms (2021) of tea in Assam, the production of tea in Brahmaputra valley was 623.79 million kilograms (93 *per cent*) and in Barak valley, the production was 43.94 million kilograms (seven *per cent*). Other significant tea growing states are West Bengal, Tamil Nadu, Kerala and Karnataka. Major tea producing States in India are outlined in **Map 1**.

Map 1: Major tea growing States of India



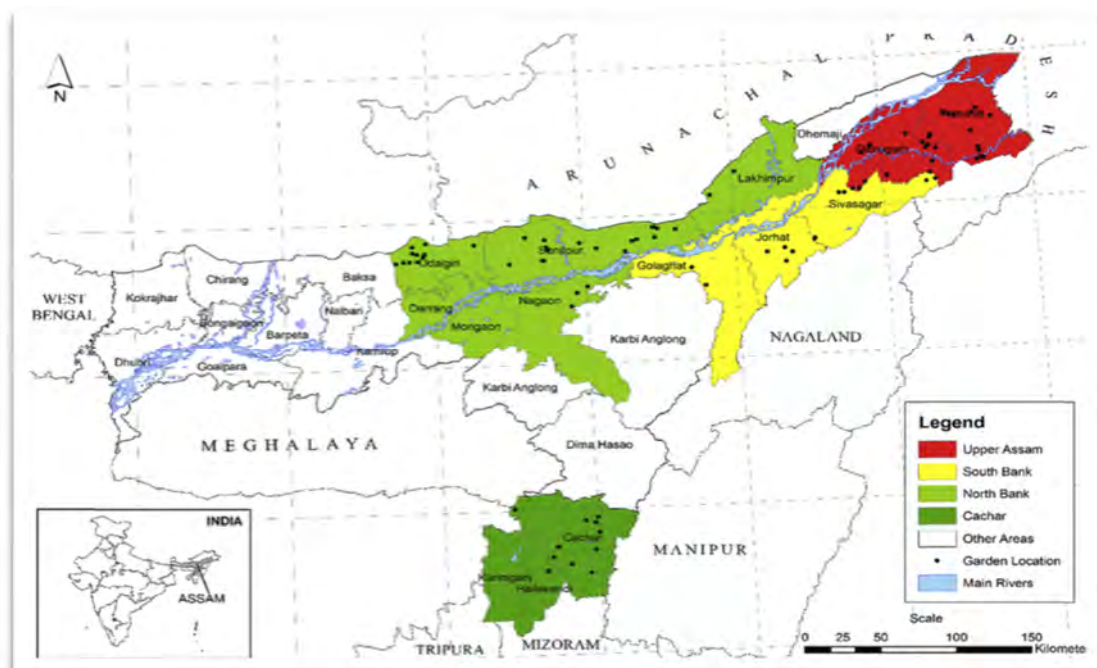
¹ Brahmaputra Valley is a region situated between hill ranges of the eastern and North Eastern Himalayan range in Eastern India. Barak Valley is the southernmost and administrative division of Assam, named after the Barak river.

The Tea industry, by nature is a labour-intensive industry requiring heavy workforce to carry out the most important and basic/ initial work starting from tea plantation to plucking and processing of the tea leaves. The tea plantation industry of Assam is more than 200 years old. The gradual expansion of tea plantations in Assam necessitated recruitment of a large number of workers. In 1860, the then British Government and the planters started bringing labourers from the regions of present-day West Bengal, Jharkhand (erstwhile Bihar), Odisha, Chhattisgarh, Tamil Nadu and Andhra Pradesh.

The workers who came from outside the State are known as Tea and Ex-Tea Garden Tribes and are recognised as Other Backward Classes (OBCs) by Government of Assam (GoA). Tea tribes are active tea garden workers, and their dependents reside in labour quarters inside the tea estates whereas the "Ex-tea tribe" are those who were once active as labourers but have now left the job and vacated the labour quarters after retirement or for other reasons.

The State Government had not carried out any census of tea-tribes population in the State, however, as per a research paper titled 'Socio-Economic Development of the tea-tribes of Assam, published (2017) 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 lakh based on Census 2011). They are located mainly in the districts of Upper Assam (Charaideo, Dibrugarh, Golaghat, Jorhat, Sivasagar and Tinsukia districts), Northern Brahmaputra belt (Kokrajhar, Nagaon, Sonitpur and Udalguri districts) and Barak valley (Cachar, Hailakandi and Karimganj districts) where there is a high concentration of tea gardens. Tea growing areas of Assam have been highlighted in **Map 2**.

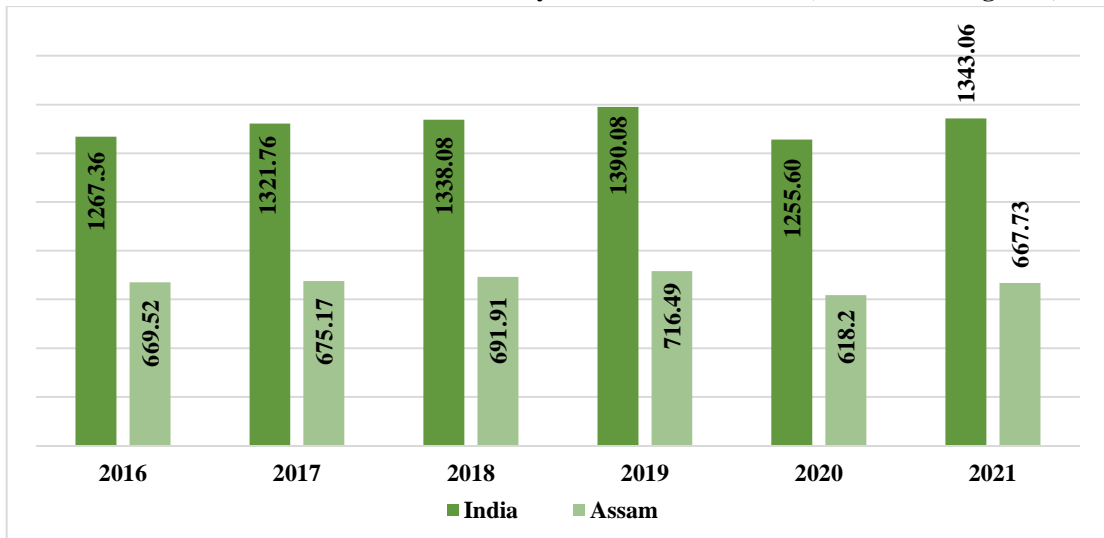
Map 2: Tea producing regions in Assam



The tea tribes in Assam not only constitute a sizeable chunk of the population of the State but have also made major contribution to the State and the country's economy

through tea production. Production of tea in country as well as State is given in Chart 1.1.

Chart 1.1: Production of tea in the Country as well as in the State (in Million Kilograms)



1.2 Key Departments

Government of Assam (GoA) has been implementing various welfare schemes for the socio-economic development of the tea tribes through different departments. Amongst these, the Tea Tribes Welfare Department (TTWD) and the Labour & Welfare Department are the key Departments.

1.2.1 Tea Tribes Welfare Department

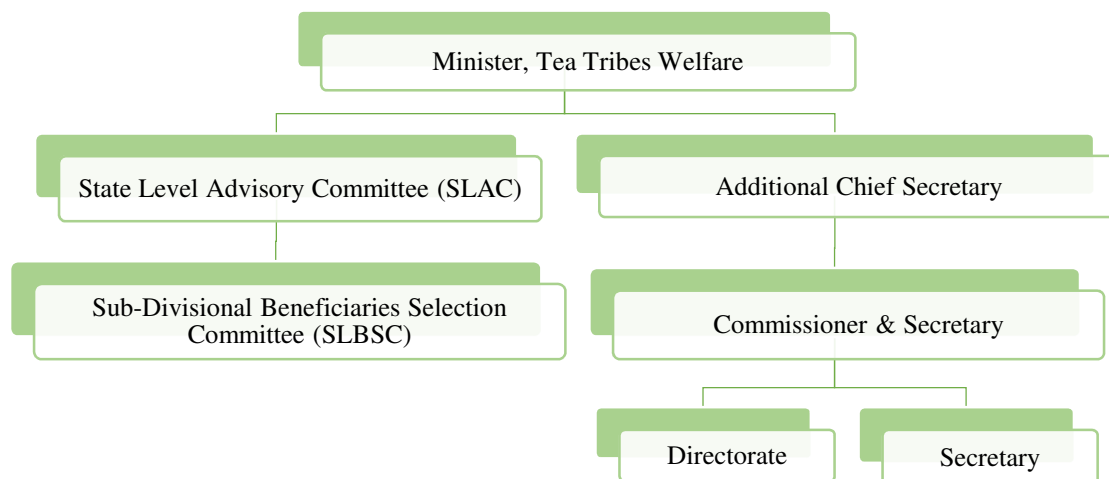
TTWD was created in 2004² as a separate administrative department for speedy implementation of development programmes including State-sponsored schemes targeted at tea tribes. Besides, the Department has also been assigned with other important functions *viz.*, to coordinate with the other developmental departments for providing basic amenities like health and hygiene, sanitation, safe drinking water and electricity to the tea tribes, and to monitor all development works undertaken by other departments in areas inhabited by tea-tribes or ex tea-tribes.

The Principal Secretary to GoA, Tea Tribes Welfare Department is the administrative head of the Department. The Directorate, TTWD is the implementing agency for developmental activities being undertaken by the Department. The Director is assisted by Sub-Divisional Welfare Officers (SDWOs), who are under the administrative control of Welfare of Plain Tribes and Backward Classes (WPT&BC) Department as TTWD does not have district/sub-division level offices. TTWD has deployed 30 Lower Division Assistants in 30 out of 46 Sub-Divisional Welfare Offices for assisting SDWOs in implementation of the schemes for tea tribes. There is a State Level Advisory Committee (SLAC) headed by the Minister, Tea Tribes Welfare Department, which deals with matters relating to schemes/programmes of the Department and is the

² Prior to 2004, there was a Directorate for welfare of tea tribes functioning under the Department of Welfare of Plain Tribes and Backward Classes (WPT&BC).

final authority for approval of beneficiaries. At the district/sub-divisional level, there is a Sub-Divisional Beneficiaries Selection Committee (SLBSC) which selects beneficiaries under various schemes and submits the same to Director, TTWD for further action. Organisational structure of TTWD is given in **Chart 1.2**.

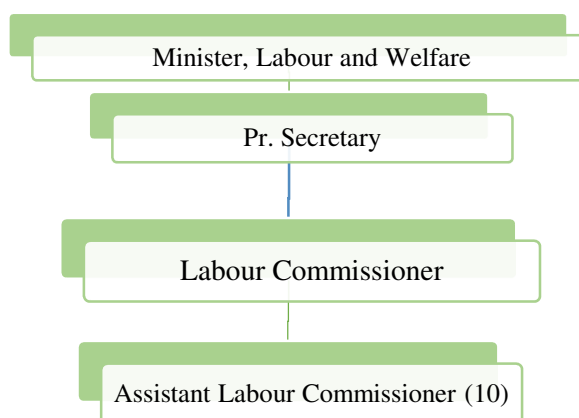
Chart 1.2: Organisation structure of TTWD



1.2.2 Labour and Welfare Department

The Principal Secretary to GoA, Labour and Welfare Department is the administrative head of the Department. The Labour Commissioner is responsible for ensuring welfare amenities to workers in organised/unorganised sectors through enforcement of various labour laws. The Labour Commissioner is assisted by 10 zonal offices³ headed by Assistant Labour Commissioners who are located at different district Headquarters. Organisational structure of Labour and Welfare Department is depicted in **Chart 1.3**.

Chart 1.3: Organisational structure of Labour and Welfare Department



³ Dhubri, Dibrugarh, Golaghat, Guwahati, Jorhat, Nagaon, Silchar, Sivasagar, Tezpur and Tinsukia.

1.3 Why we chose the topic?

As per TTWD, the tea tribes in Assam are economically backward and have low literacy rate. The State Innovation & Transformation Aayog (SITA) under Transformation and Development Department, GoA, in a Tea Conclave (March 2018) opined that the tea and ex-tea garden workers were languishing in poverty and living in deprived conditions and only a very small section of the community had joined the mainstream. The community needed special support and facilities on par with other communities in the State. SITA further stated that although the Plantations Labour Act, 1951 aimed to ensure improved working conditions and other facilities for the plantation workers, things did not change to the desired extent, largely due to the neglect of the provisions of the Act by the plantation management and reluctance of the State Government in enforcing them.

This Performance Audit (PA) was taken up in view of the fact that economically, the tea tribes of the State are quite backward and literacy level among these communities is extremely low. The responsibility of welfare of tea tribes is split between the State Government and Plantation Management (under Plantations Labour Act, 1951). Further, a host of welfare measures have been announced in the State *viz.*, provision of wages during pregnancy and motherhood, mobile medical units (MMUs) for tea gardens, free medicines, financial assistance to each matric pass student per year, *etc.* during the last five years (2015-16 to 2019-20). Accordingly, PA seeks to evaluate the implementation of various schemes introduced for welfare of tea tribes.

Further, in this PA, Audit has also examined, apart from implementation of various welfare measures by TTWD and other State Government departments, the extent and efficacy of implementation of the Plantations Labour Act, 1951 and the Minimum Wages Act, 1948 and Rules⁴ framed thereunder which are enforced by Labour and Welfare Department in the tea plantation areas. The Labour and Welfare Department also manages various welfare activities for tea tribes with the help of the Assam Tea Employees Welfare Board (ATEWB).

1.4 Audit Objectives

The objectives of the Performance Audit were to assess whether:

- the schemes/programmes/other welfare activities framed/planned for implementation by the Tea-Tribes Welfare Department (TTWD), were according to the needs of tea tribes population;
- the planned schemes/programmes were implemented effectively, economically and efficiently in compliance with the prescribed policy, rules, guidelines, *etc.*
- the schemes/programmes implemented for the tea tribes were monitored effectively and had achieved the desired objectives; and

⁴ The Assam Minimum Wages Rules, 1952 and, The Assam Plantations Labour Rules, 1956.

- the Plantations Labour Act, 1951 and Minimum Wages Act, 1948 were implemented effectively and objectives desired therefrom were achieved.

1.5 Scope of Audit and Audit Methodology

The PA commenced with an entry conference with the TTWD on 11 December 2020 where the audit objectives, scope and methodology were discussed. The representatives from Finance and Labour & Welfare Department were also present in the meeting.

Audit commenced in December 2020 and was completed in November 2021. The audit stretched over a longer period due to lockdowns announced by the State Government in various phases and travel restrictions on account of the Covid-19 pandemic. The audit of implementation of welfare schemes, implementation of the Plantations Labour Act, 1951 and Minimum Wages Act, 1948 was carried out through collection of information and verification of records of the period from April 2015 to March 2020 in the following departments/organisations:

- a. Tea Tribes Welfare Department, Government of Assam;
- b. Labour and Welfare Department, Government of Assam;
- c. The Assam Tea Employees Welfare Board;
- d. National Health Mission (NHM), *Axom Sarba Siksha Abhiyan* (ASSA), Director, Food, Civil Supplies and Consumer Affairs (FCS&CA) Department, Commissioner, *Panchayat* and Rural Development (P&RD) Department and Director, WPT&BC were also visited for collection of information on activities undertaken by them for the welfare of tea tribes;
- e. Sampled district/zone offices and tea estates.

Documents and information collected from various departments, responses of beneficiaries to the audit team, photographs and results of physical verification of facilities provided to tea workers in the sampled tea estates have been considered as evidence for audit observations. The draft Report was issued to the Government in February 2022 and the audit findings were discussed in an exit conference held in February 2022. The responses to the audit findings received from the Government/ departments concerned have been suitably incorporated in the Report.

1.6 Sampling

The Labour and Welfare Department has grouped 800 registered Tea Estates (TEs) spread across 24 districts of Assam in 10 zones. These zones are headed by Assistant Labour Commissioners (ALCs). For the purpose of sampling for this PA, Zones were grouped into three geographical strata of Assam-Upper Assam, Lower Assam and Barak Valley, and 30 *per cent* of the zones from each stratum were selected. The selected zones were Cachar, Dibrugarh, Nagaon and Sonitpur. There are 390 tea estates in the four sampled zones of which, 40 tea estates⁵ (10 *per cent*) were selected for audit based on the size of the plantations and number of workers employed therein. Apart

⁵ Cachar: 10 TEs, Dibrugarh: 18 TEs, Nagaon: five TEs and Sonitpur: seven TEs.

from scrutiny of records, audit also interviewed 590 workers in the 40 test-checked TEs.

Director, TTWD implements welfare schemes at district/sub-divisional level through Sub-Divisional Welfare Officers. Audit also test-checked 10 schemes implemented by the Director, TTWD, list of schemes selected are shown in **Table 2.3** under **Paragraph 2.7**. The selection of schemes was made based on the volume of expenditure.

1.7 Audit Criteria

The criteria for the PA are as following:

- a. Operational Guidelines of schemes;
- b. Assam Financial Rules, 1939;
- c. Assam Tea Plantations Employees Welfare Fund Act, 1959 as amended from time to time;
- d. The Plantations Labour Act, 1951 as amended from time to time and The Assam Plantations Labour Rules, 1956 framed thereunder;
- e. The Minimum Wages Act, 1948 as amended from time to time and The Assam Minimum Wages Rules, 1952 framed thereunder;
- f. Periodical reports/returns and evaluation reports depending upon availability;
- g. Various orders, notifications, circulars and instructions issued by GoA.

1.8 Acknowledgement

The Office of the Accountant General (Audit), Assam would like to place on record its appreciation to the officers and staff of Labour and Welfare Department for rendering active cooperation and support to the audit team in conducting the audit. The office is also thankful to the officers and staff of Tea Tribes Welfare Department for extending cooperation and assistance to the audit team.

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 in the middle of the page, containing the chapter title.

CHAPTER II

Planning and Financial Management



CHAPTER II

Planning and Financial Management

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**.

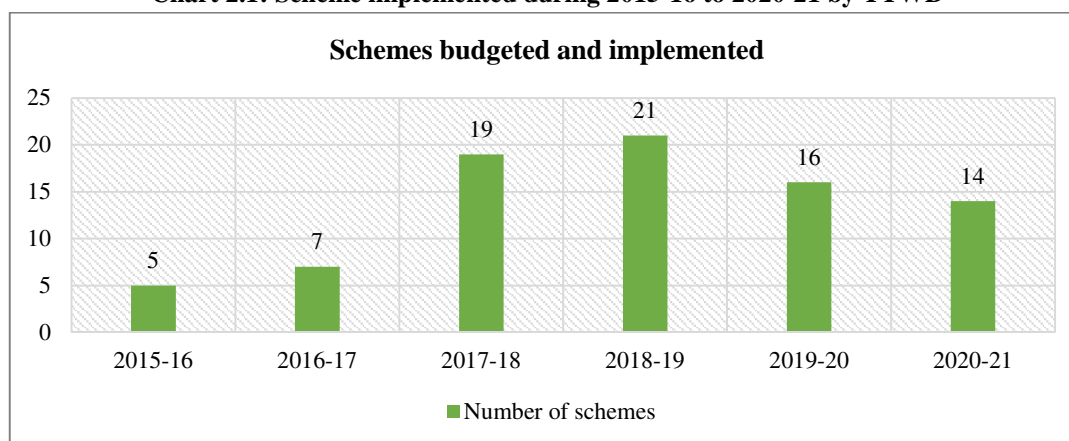
Table 2.2: Schemes budgeted and implemented

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**.

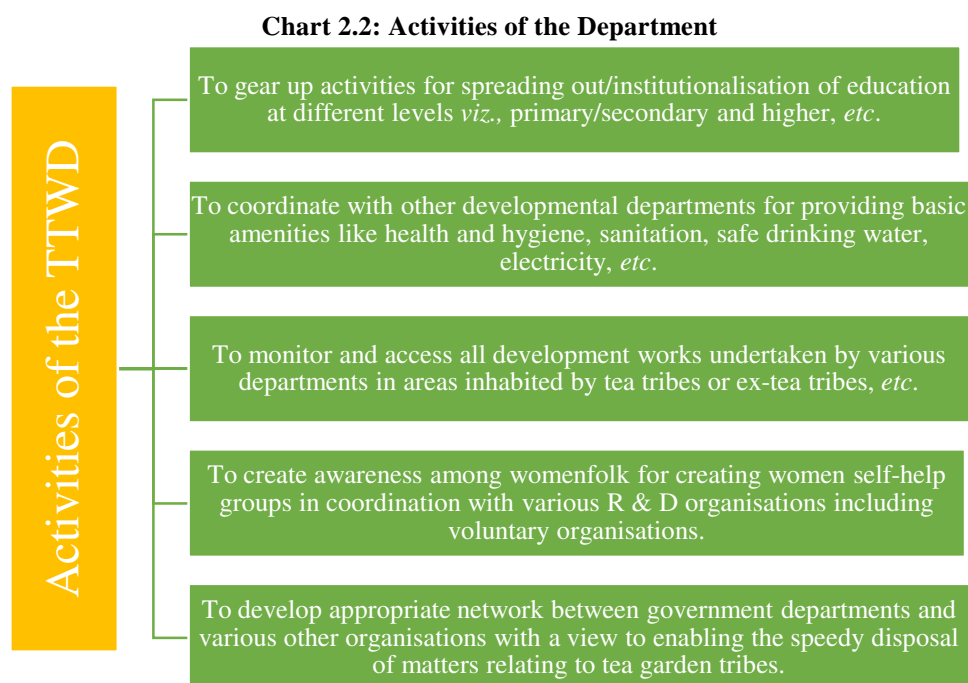
The Department's reply (May 2022) on the matter was not specific. The Department stated that the schemes were selected by the State Level Advisory Committee (SLAC) headed by the Minister, Tea Tribes Welfare Department and accordingly, it was implemented.

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.

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 buds. The background is a soft-focus field of tea plants under a bright, hazy sky. A prominent yellow semi-circle graphic is positioned horizontally across the middle of the page, partially overlapping the tea plants and the text below.

CHAPTER III

Implementation of Welfare Schemes



CHAPTER III

Implementation of Welfare Schemes

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 1st 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, 2nd instalment being an additional amount of ₹ 2,500 was to be credited to all such tea garden workers' accounts that had received 1st instalment. Further, in Phase-II, the tea garden workers who were left out and could not receive incentive

in 1st 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 1st and 2nd 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 districts¹⁶ 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.

¹⁶ 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
Total	1,97,312	11,895	9,153	6.0

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
Total	34,038	9,153	27	4,65,20,000

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)
Total	31,95,65,000	42,12,40,000	17,31,20,000	91,39,25,000	5,72,72,500 (6.3)

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 TEs¹⁷ 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
Total	9	171	149	149	6.20

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 formats¹⁸, 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

¹⁸ 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
Total	7,540.95		169.935					

Source: Departmental records.

(e) Beneficiary views

During physical verification of nine test-checked TEs in three (out of five) sampled districts¹⁹, 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.

¹⁹ 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 districts²⁰, 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 Household²¹ (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

²⁰ Cachar, Dhubri, Dibrugarh, Kamrup and Nagaon.

²¹ 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 mode²² 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

²² 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 costs²³.

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/ GNM²⁴), 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.

²³ 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).

²⁴ 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	
Name of scheme:-Pre-matric Scholarships				
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		
Name of Scheme:-Post-matric Scholarships				
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.e., B.A./B.Sc./B.Com.) and whose parents'/guardians' income does not exceed ₹ 2,50,000 per annum.	
Name of Scheme:-Financial Assistance for Higher Studies				
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 st 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
Total	32.94	32.94	45,848	2.66	6071	1.65

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.

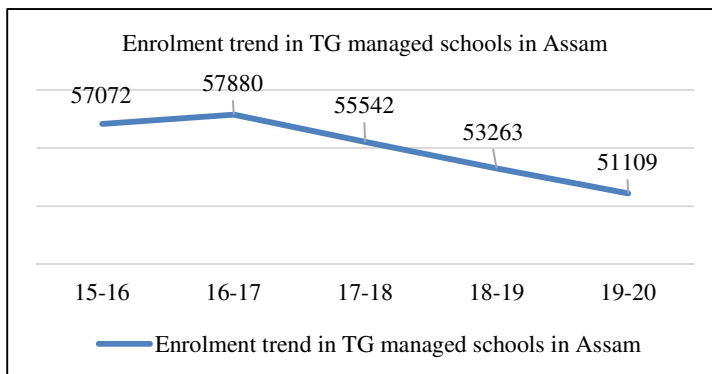
iii) State Scholarship discontinued and scholarship under CSS not provided

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 beneficiaries²⁵ were selected for award of grant of ₹ 6.12 crore, of which, ₹ 5.43 crore was disbursed through banks to 2,297 SHGs²⁶. 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.

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

²⁶ 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 SDWOs²⁷ 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 payment²⁸ 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

²⁷ Dibrugarh, Nagaon, Sonitpur.

²⁸

(₹ 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
Total		62.5	122.05	59.55

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 crore²⁹. 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 TEs³⁰. 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).

²⁹ 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.

³⁰ 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 ² 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)³¹ 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.

³¹ 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*³² 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 phones³³ 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.*

³² ***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.

³³ 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.

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

CHAPTER IV

Compliance to Plantations Labour Act, 1951



CHAPTER IV

Compliance to Plantations Labour Act, 1951

4.1 Labour and Welfare Department

Audit of Labour and Welfare Department was conducted to assess the extent of implementation of the Plantations Labour Act, 1951, the Minimum Wages Act, 1948, and the rules framed thereunder, in relation to their impact on the welfare of tea-tribes.

4.2 Provisions of the Plantations Labour Act, 1951 and the Assam Plantations Labour Rules, 1956

The tea industry in Assam employs approximately 10 lakh workers. The workers and their families reside within the premises of TEs. In 1951, Parliament passed the Plantations Labour Act (PLA), which provides for the welfare of labour and regulates the conditions of workers in plantations. PLA applies to all Tea, Coffee, Rubber, Cinchona, Cocoa, Oil Palm and Cardamom plantations, which admeasures 25 acres or more and in which 30 or more persons are employed or were employed on any day of the preceding twelve months.

The main provisions of the Act pertain to (i) Health and Welfare, (ii) Hours of work and rest intervals and (iii) Annual leave with wages. The State Governments have been empowered to frame rules and take steps to improve the living conditions of plantation labour.

Accordingly, Government of Assam framed (August 1955) 'The Assam Plantations Labour Rules, 1956' (APLR) facilitating implementation of provisions of PLA and also constituted Advisory Boards³⁴ on Education, Housing and Medical with the aim to advise the Government on their respective matter for bringing improvement in the facilities for tea workers in TEs.

Audit was conducted in 40 TEs, spread across four zones³⁵ of the Labour Commissioner of Assam, to examine the extent up to which the provisions of the APLR were observed in tea plantations. In 40 TEs, 590 workers were interviewed, and their views and comments obtained on various aspects are suitably commented in the succeeding paragraphs. A brief overview of the test-checked TEs and workers interviewed are discussed below:

³⁴ The Boards comprise the Minister of the respective Departments as the Chairman of the Board, Members are officers from the concerned Departments, Labour Department and representatives from Planters and Workers Association.

³⁵ Cachar, Dibrugarh, Nagaon and Sonitpur.

4.3 Introduction about Test-Checked Tea Estates and Workers Interviewed

4.3.1 Tea Estates

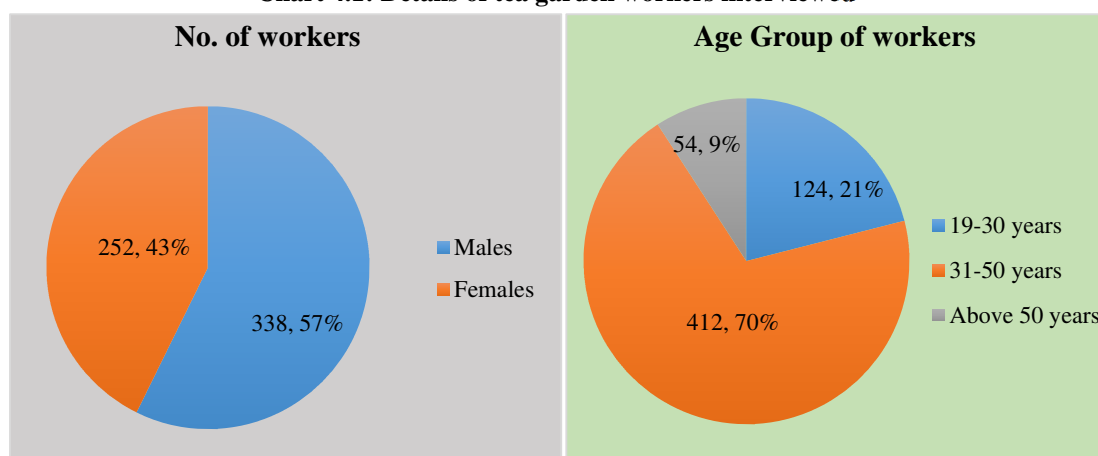
There are five different categories³⁶ of ownership in tea estates in Assam. Out of 40 TEs test-checked, two each were owned by Government of India and Government of Assam, 27 TEs were Private Limited Companies and nine TEs were Public Limited Companies. Audit of TEs having different category of ownership was carried out to ensure representation from each category.

4.3.2 Tea workers

There were four different categories of employees in the TEs test-checked. These were managerial staff, staff who were salaried employees and two categories of labourers viz., permanent, and temporary. The permanent labourers were free to work throughout the year whereas temporary workers were hired by the tea garden management during peak season or according to need. The permanent workers were on the estate rolls and they usually resided in the TEs except for a few who resided outside. The temporary workers usually resided outside the estates except some whose family members were resident permanent workers. Total permanent workers in the 40 sampled TEs were 36,063 (17,667 Male and 18,396 Female) and total population residing in TEs was 2,07,687.

Audit also conducted joint physical verification of the welfare facilities/amenities and the houses of the workers available in estates to ascertain their actual living conditions. The responses of workers, obtained in the course of interview, were cross-examined with the results of the joint physical verification. The results of cross verification showed that workers' response on available facilities (viz., housing, hospital, education, canteen, *crèche*) were consistent with the deficiencies noticed by audit during joint physical verification. The details of 590 workers of 40 TEs interviewed by Audit are given in **Chart 4.1**.

Chart 4.1: Details of tea garden workers interviewed

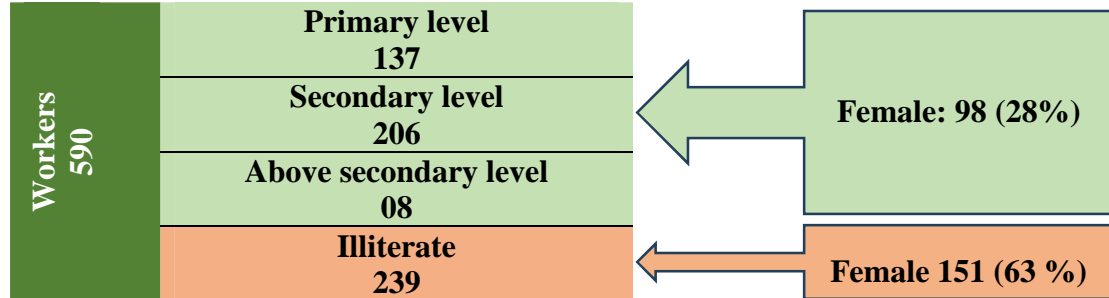


³⁶ Public Limited Company, Private Limited Company, Partnership Firm, Undertaking of Government of Assam and, Undertaking of Government of India.

4.3.3 Status of Education amongst Workers Interviewed

The low literacy level among workers showed (**Chart 4.2**) that the educational status of tea workers was not satisfactory and needs special attention.

Chart 4.2: Literacy level of tea workers interviewed



On being asked, the workers explained that they cannot afford the expenses of education on account of their meagre income and so preferred to keep their children at home to look after their siblings and for doing other household works.

4.4 Audit findings on Implementation of PLA

Audit findings relating to Health and Welfare provisions of PLA in Tea Estates of sampled districts (Cachar, Dibrugarh, Nagaon and Sonitpur) is discussed in the succeeding Sections:

Section A: Health Facilities

Section B: Education Facilities

Section C: Housing Facilities

Section D: Other Welfare Facilities

Section A: Health Facilities

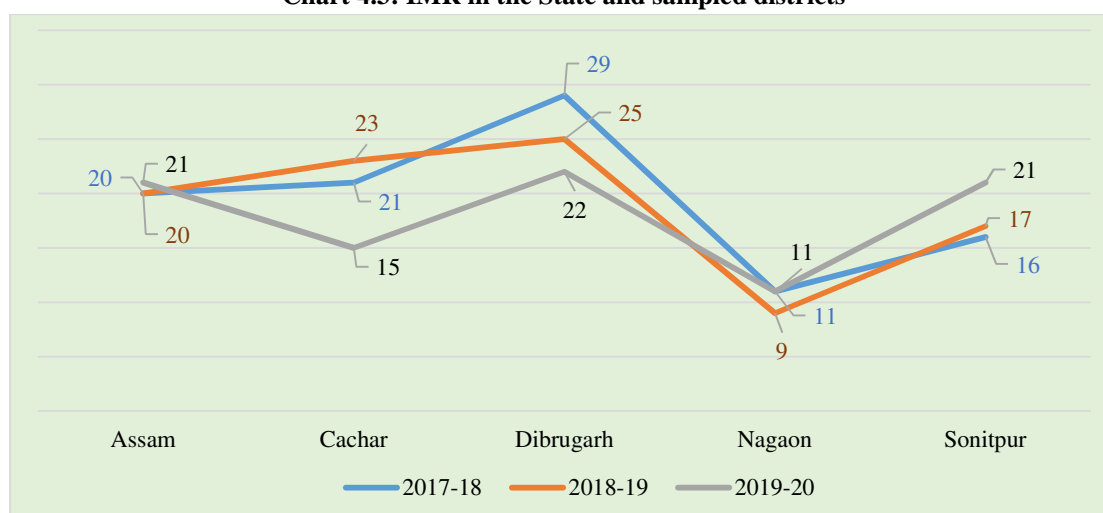
4.5 Overview of Health facilities and indicators in the sampled districts

(a) Maternal Mortality Ratio and Infant Mortality Ratio

Maternal health refers to the health of women during pregnancy, childbirth and the post-partum period, whereas prenatal health refers to health from 22 completed weeks of gestation until seven completed days after birth.

Maternal Mortality Ratio (MMR) is the number of women who die from any cause related to or aggravated by pregnancy or its management (excluding accidental or incidental causes) during pregnancy and childbirth or within 42 days of termination of pregnancy, irrespective of the duration and site of the pregnancy, per 1,00,000 live births. Since the number of live-births in the sampled districts were less than 1,00,000, audit was unable to comment on MMR in those districts. The rate of Infant Mortality Ratio (IMR³⁷) in Assam and the four sampled districts having majority of tea gardens is shown in **Chart 4.3**.

Chart 4.3: IMR in the State and sampled districts



As can be seen from **Chart 4.3**, IMR in the sampled districts was comparable to the State IMR during the year 2019-20.

Further, Audit assessed the availability of health infrastructure and facilities in the sampled districts as discussed in the succeeding paragraphs:

(b) Public Health facilities

Availability of health facilities in close proximity is essential for access to sound health care. The Central and State Governments have introduced various interventions for providing quality health facilities to the general population. Indian Public Health Standards (IPHS) provides normative requirement of various health facilities based on population. As per IPHS norms, there has to be a Sub Centre (SC), Primary Health Centre (PHC) and Community Health Centre (CHC) for every 5,000, 30,000, and 1.20

³⁷ Per thousand live births.

lakh population respectively. Based on the population in the sampled districts³⁸ as per Census 2011, availability of health facilities as per IPHS norms is shown in **Table 4.1**.

Table 4.1: Availability of health infrastructure in tea garden sampled districts

Health infrastructure		Cachar	Dibrugarh	Nagaon	Sonitpur	Total	
Status of availability of	SCs	Required	347	265	565	385	1,562
		Available	270	231	354	275	1,130
		Shortfall	77 (22)	34 (13)	211 (37)	110 (29)	432 (28)
	PHCs	Required	58	44	94	64	260
		Available	33	30	80	58	201
		Shortfall	25 (43)	14 (32)	14 (15)	6 (10)	59 (23)
	CHCs	Required	14	11	24	16	65
		Available	5	7	15	7	34
		Shortfall	9 (64)	4 (36)	9 (38)	9 (56)	31 (48)

Source: Health & Family welfare website.

Figures in parenthesis indicate percentage.

It can be seen from **Table 4.1**, there was shortage of SCs, PHCs and CHCs by 13 to 37 per cent, 10 to 43 per cent and 36 to 64 per cent respectively which indicates the gaps in availability of health facilities.

(c) Antenatal Care

A proper antenatal check-up provides necessary care to the mother and helps identify any complications of pregnancy such as anaemia, pre-eclampsia and hypertension, etc. As per the Maternal Health Division, Ministry of Health and Family Welfare, all eligible pregnant women (PW) are required to be registered and minimum four Antenatal Care (ANC) check-up are to be conducted. All the investigations done and dates of visits have to be recorded in the Mother & Child Protection (MCP) card and the same is required to be updated in the Reproductive & Child Health (RCH) Register. Position of ANC check-up done during 2017-18 to 2019-20 is shown in **Table 4.2**.

Table 4.2: Position of Antenatal Care (ANC) done in the four sampled districts

Name of district	Year	Number of PW registered for ANC		No. of PWs received up to four or more ANC check-ups	TT2 or TT booster given to PWs	Number of PW received	
		Total	Within first trimester			IFA tablets	Calcium
Cachar	2017-18	39,489	34,635 (87.7)	33,576 (85)	37,689 (95.4)	38,422 (97.3)	1,357 (3.4)
	2018-19	40,012	35,489 (88.7)	34,282 (85.7)	37,756 (94.4)	39,841 (99.6)	26,887 (67.2)
	2019-20	40,421	35,932 (88.9)	35,492 (87.8)	39,124 (96.8)	40,197 (99.4)	39,442 (97.6)
Dibrugarh	2017-18	24,995	21,762 (87.1)	19,197 (76.8)	22,995 (92)	24,907 (99.6)	8,498 (34)
	2018-19	24,154	22,239 (92.1)	21,660 (89.7)	22,470 (93)	24,100 (99.8)	12,818 (53.1)
	2019-20	23,867	21,298 (89.2)	19,939 (83.5)	21,597 (90.5)	23,776 (99.6)	21,492 (90)
Sonitpur	2017-18	36,512	32,917 (90.2)	29,742 (81.5)	34,029 (93.2)	34,914 (95.6)	1,044 (2.9)
	2018-19	35,564	31,671 (89.1)	29,715 (83.6)	31,989 (89.9)	34,860 (98)	4,169 (11.7)
	2019-20	36,153	32,484 (89.9)	32,484 (89.9)	33,300 (92.1)	34,633 (95.8)	19,545 (54.1)
Nagaon	2017-18	67,596	53,017 (78.4)	55,156 (81.6)	62,001 (92.0)	66,963 (99.0)	6,332 (9.4)
	2018-19	68,503	56,756 (82.2)	56,606 (82.6)	57,476 (83.9)	70,676 (103.2)	28,675 (41.9)
	2019-20	69,047	52,358 (76.4)	57,141 (82.7)	61,735 (89.4)	70,366 (101.9)	67,723 (98.1)

Source: HMIS data.

Figures in parenthesis represent per cent.

³⁸ Cachar: 17,36,617; Dibrugarh: 13,26,335; Nagaon: 28,23,768; and Sonitpur: 19,24,110.

As can be seen from **Table 4.2**, during the period between 2017-18 and 2019-20:

- The total number of PWs who had received four or more ANC check-ups ranged between 77 per cent and 90 per cent in the four sampled districts.
- During audit of DH, Nagaon, it was found from the minutes of the Maternal Death Review (MDR) Committee that lack of proper ANC had been recorded as one of the several reasons for maternal deaths. In DH Nagaon, it was noticed that out of 114 deaths reviewed by the Committee, lack of ANC was one of the reasons for maternal deaths in 101 cases.
- The number of Second dose of Tetanus Toxoid Immunisation (TT2) or Booster dosages administered to pregnant women of Districts Nagaon, Sonitpur and Dibrugarh declined in 2018-19.
- Distribution of Calcium tablets have shown improvement and increased significantly from 3.4 per cent in 2017-18 to 98 per cent in 2019-20. However, test-checked health facilities of sampled tea garden districts could not provide information regarding ANC and distribution of IFA and Calcium tablets to pregnant women.

(d) Institutional deliveries

As can be seen from **Table 4.3**, the percentage of home deliveries have been steadily declining and institutional delivery is increasing which is a positive indicator.

Table 4.3: Status of home and institutional delivery in sampled district

Name District	Year	Cachar	Dibrugarh	Nagaon	Sonitpur
Number of Home deliveries	2019-20	1,227	47	4,439	2,879
	2018-19	1,341	58	4,550	2,912
	2017-18	1,881	89	5,523	3,730
Institutional deliveries (Public Institutions plus Private Institutions)	2019-20	44,137	25,266	58,407	32,780
	2018-19	41,355	24,012	55,154	31,952
	2017-18	40,672	23,502	54,703	30,969
Total reported deliveries	2019-20	45,364	25,313	62,846	35,659
	2018-19	42,696	24,070	59,704	34,864
	2017-18	42,553	23,591	60,226	34,699
Percentage of institutional deliveries to total reported deliveries	2019-20	97.3	99.8	92.9	91.9
	2018-19	96.9	99.8	92.4	91.6
	2017-18	95.6	99.6	90.8	89.3

Source: HMIS data.

A comparison of figures of total reported deliveries (**Table 4.3**) with that of number of pregnant woman registered for ANC (**Table 4.2**) showed that there was difference in the figures of pregnant women registered for ANC and total number of reported deliveries in the sampled districts and distribution of IFA tablets to PWs without registering them (Nagaon District during 2018-19 and 2019-20) which indicated improper monitoring, maintenance of records and data reliability.

The status of maternal and infant deaths in the sampled districts during 2018-19 to 2019-20 is shown in **Table 4.4**.

Table 4.4: Position of maternal and infant deaths in the sampled districts

	Total reported deliveries		Total Number of reported live births		Maternal deaths		Infant deaths	
	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Assam	5,92,973	6,08,156	5,84,655	6,00,797	1,031	1,009	11,676	12,418
Cachar	42,696	45,364	41,684	44,317	154	138	967	682
Dibrugarh	24,070	25,313	23,659	24,912	67	89	601	551
Nagaon	59,704	62,846	58,678	61,959	62	66	525	703
Sonitpur	34,864	35,659	34,633	35,613	73	77	578	733

Source: HMIS data.

It can be seen from **Table 4.4** that out of the four sampled districts, in three districts, there has been an increase in maternal deaths in 2019-20 as compared to 2018-19 while infant deaths increased in Nagaon and Sonitpur districts. Child Death Review was not conducted by the DH. Hence the causes of infant death could not be analysed in audit.

4.6 Health Facilities in the Tea Gardens

The Assam Plantations Labour Rules, 1956 envisages that every employer must provide for a garden hospital. If the garden management does not maintain a garden hospital, the tea estate needs to maintain a dispensary³⁹ and has to have a lien on the beds of a neighbouring garden or another hospital to the scale of 15 beds per 1,000 workers, provided such a hospital is situated within a distance of five kms from the garden office.

Rules 36 and 37 of APLR provide specifications for garden hospital and group hospital along with the roles that they are intended to perform⁴⁰. However, none of the tea gardens had any group hospital managed/maintained by the garden management, over and above the tea garden hospital.

In the context of tea tribes, it was seen in audit that the conditions of TGHs test-checked were not satisfactory. The facilities available in the TGHs were lacking in various aspects as discussed in the following paragraphs.

(a) Availability of Tea Garden Hospitals/Dispensaries

There are a total of 800 tea gardens in Assam, out of which 414 have TGHs, 210 have dispensaries, and the remaining 176 tea estates have no healthcare facilities. This means that 386 tea gardens do not have TGHs, with 176 of them lacking any medical facilities whatsoever.

There are a total of 800 tea gardens in Assam. The data in respect of availability of healthcare facilities in the tea garden areas is shown in **Table 4.5**.

³⁹ As per Rule 36 of APLR, 1956, a dispensary should have two detention beds, adequate sitting arrangement for OPD patients, wash room and one water point.

⁴⁰ The garden hospitals are intended to be the centre of preliminary health care and primarily deal in provision of OPD services, treatment of minor IPD cases related to infection, pre-natal and post-natal care, and normal childbirth cases. The group hospitals on the other hand are envisaged to be the centre of elaborate diagnosis and treatment and are meant to deal with the cases referred from the garden hospitals.

Table 4.5: Availability of tea garden hospital/dispensary

Total no. of Tea Gardens	No. of Tea gardens having TGH	No. of tea gardens having dispensaries	No. of tea estates having no healthcare facility	Percentage of shortfall in respect of TGH	Percentage of shortfall in respect of no healthcare facility
800	414	210	176	48	22

It can be seen from table that 386 tea gardens do not have TGHs. Out of those 386 tea gardens, 210 had provision of dispensary while the remaining 176 had no provision for any sort of healthcare facility in the tea garden areas.

All the test-checked TEs (40) fulfil the criteria to maintain a TGH in the garden. However, it was observed that only 26 TEs were managing TGHs (including 12 PPP mode hospitals- supported by NHM), 10 TEs had facility of dispensaries while the remaining four did not provide any sort of medical facilities for workers. The 10 TEs having a dispensary and the four TEs having no medical facilities did not have a lien with the neighbouring hospital, despite the fact that a Government Health Facility was available within five kms of the periphery of eight TEs. Thus, 14 of the test-checked TEs lacked medical facilities as a result of which the workers of those TEs had to travel one to 15 km to visit the nearest government hospital for treatment. List of TEs and availability of hospitals therein are shown in **Appendix-4.1**.

(b) Availability of infrastructure in sampled TGHs

During the physical verification, it was found that nine out of 26 hospitals, including four under PPP mode, were in poor condition with broken ceilings, cracked walls, and unhygienic minor Operation Theatres (OTs)/wards/dressing rooms. Seven dispensaries also had deteriorating buildings.

The APLR provides that every hospital shall be a building of sound and permanent construction and will have different departments for treatment. In the course of physical verification of hospitals, it was observed that the building of nine⁴¹ (including four PPP mode hospitals) out of 26 hospitals were in bad condition with broken ceiling, cracked walls, broken doors and windows and, unhygienic conditions in the minor Operation Theatres (OTs)/wards/dressing rooms. The condition of the buildings of seven dispensaries⁴² was also found to be bad. Drinking water facility was not available in 15 (including one PPP mode hospital)⁴³ out of 26 hospitals. The provision of attached lavatory in the in-patient ward was absent in all the test-checked hospitals leading to inconvenience to patients. Kitchen facility for cooking meals for in-patients was available in 21 hospitals only. The walls of the kitchen had cobwebs and coating of coal ash.

None of the drug stores of TGHs had refrigerators for storing temperature sensitive drugs. Further, the hospitals were also lacking in availability of departments for treatment. The details of building infrastructure and availability of departments in

⁴¹ Amluckie, Burrpapahar, Doloo, Manohari, Poloi, Salonah, Sephinjjuri, Shyamguri, Tinkharia.

⁴² Bhubrighat, Kurkorie, Longai, Megha, Mohmora, Rukong, Satispur.

⁴³ Seven hospitals and eight dispensaries.

TGHs are shown in **Appendix 4.2**. The photographs below show the extent of deficient infrastructure in TGHs.



(c) **Availability of Manpower in sampled TGHs**

Out of 26 Tea Garden Hospitals, only 15 had full-time medical practitioners, while others either had visiting doctors or were managed by part-time doctors. Additionally, seven out of 12 PPP mode hospitals lacked full-time medical practitioners. Similarly, all 10 tea garden-managed dispensaries did not have adequate medical staff as per APLR guidelines. All these impacted service delivery and workers' health in both TGHs and dispensaries.

To provide the specified services in the TGHs, the APLR mandates presence of a full time qualified medical practitioner assisted by a pharmacist, ANM/GNM, midwife and health assistant. Audit observed that out of 26 TGHs, a full-time medical practitioner was available only in 15 TGHs while five hospitals had provision of a visiting medical practitioner. Six hospitals had no doctor. In 12 PPP mode hospitals test-checked, a fulltime medical practitioner was not available in seven hospitals (six had a visiting medical practitioner and there was no doctor in one hospital). Similarly, the APLR mandates presence of a visiting doctor, a pharmacist and a midwife in dispensaries. Audit scrutiny showed that in 10 tea garden managed dispensaries, provision for visiting medical practitioners was available in six dispensaries and four dispensaries were running without doctors. The visiting doctors need to visit the hospitals on a daily basis for a fixed duration, but it was observed that the doctors visited for only one to three days in a week. In the absence of doctors in 10 dispensaries, the pharmacists and nurses were prescribing the treatment. The Advisory Board on Health of Labour and Welfare Department had also time and again stressed upon the appointment of doctors in tea estates having a shortfall, but no action was taken thereon.

(d) Availability of paramedical staff in TGHs

Of the 26 hospitals, nurses were available in 21 hospitals, pharmacists in 26 and health assistants in 21 hospitals. In 10 dispensaries, midwife and pharmacists were available in seven and five dispensaries respectively.

Thus, the TGHs and the dispensaries which were available against the TGHs did not have adequate human resources as prescribed under the rules which adversely impacted the service delivery in hospitals and the health of the workers.

(e) Position of delivery, maternal and infant death in the test-checked TEs

The Government health centres did not maintain data of maternal and infant deaths separately for tea tribes. In view of this, audit could not analyse the maternal and child health of tea tribes with those of the State figures. During audit, 19 out of 26 health centres test-checked had provided data related to maternal and infant deaths in the tea garden hospitals which is shown in **Table 4.6**.

Table 4.6: Position of delivery, maternal death and infant death in 19 tea garden hospitals

Year	Total deliveries	No. of maternal deaths	No. of infant deaths	Per cent of maternal deaths	Per cent of infant deaths
2017-18	1,379	4	13	0.29	0.94
2018-19	1,462	5	21	0.34	1.44
2019-20	1,536	8	22	0.52	1.43

It can be seen from **Table 4.6** that the rate of maternal and infant deaths in 2017-18 were 0.29 *per cent* and 0.94 *per cent* respectively which had increased to 0.52 *per cent* and 1.43 *per cent* respectively during 2019-20. The higher maternal/infant deaths is linked to various issues like lack of infrastructure, human resources in healthcare system, lack of proper sanitation and safe drinking water facilities in residential areas of tea workers, high illiteracy rate and low income. These issues are vital and play an important role in health seeking behaviour of people.

(f) Response of workers on hospital facilities

Out of the 590 respondents to the audit survey, 165 (28 *per cent*) expressed their dissatisfaction over the available medical facilities in the hospitals and stated that health was the most pressing problem for them because of non-availability of full-time doctors



Interaction with the worker's during beneficiary survey, Nahorani tea estate, Sonitpur

and medicines for various illnesses. On the other hand, the doctors of two tea estates stated in writing that their life was at risk because the population of tea gardens sometimes turned aggressive claiming shortfall in treatment. Similar comments were also offered verbally by the doctors of other tea estates. This further underlines the inadequate availability of health facilities in tea

estates, and the strained doctor-patient relationship caused by the same.

Recommendation 10: Labour and Welfare Department should enforce the APLR strictly to ensure manpower and infrastructure as per Indian Public Health Standards to all TGHs by the tea garden managements.

Section B: Education Facilities

4.7 Overview of Education Facilities

Rule 52 of the APLR states that every employer shall, if the number of worker's children between the ages of six and 12 in his plantation exceeds 25, provide and maintain a primary school or schools for imparting primary education to the children, provided that an employer may not maintain a primary school if there is one under the direct management of the State Government or of any local body for imparting free education to the children of plantation workers and within a distance of one mile from the place where workers reside.

There were 429 TGM schools in 800 TEs of Assam. Out of 40 test-checked TEs, 34 TEs⁴⁴ fulfil the criteria for maintaining schools inside the gardens. Of these 34 TEs, 22 TEs maintained 51 schools in their gardens, nine TEs had provincialised schools run by the State Government and three TEs (Bokel, Mohmora and Megha of Dibrugarh district) did not provide any school facility. The availability of schools in TEs is shown in **Appendix-4.3**. All 51 schools maintained by 22 TEs were test-checked in audit. The audit findings thereagainst are discussed below.

(a) Availability of Teachers in TG Managed Schools (TGM Schools)

37 per cent of test-checked schools has adequate teachers as per RTE Act.

As per APLR, the employer shall appoint one teacher for every 40 children in the primary school. As per The Right to Education Act, 2009 (RTE Act), norms⁴⁵ for number of teachers in a school need to be maintained as per enrolment therein.

Two out of 51 test-checked schools had no teachers as well as students. Of 49 schools, only 18 (37 per cent) had adequate number of teachers as per the provisions of the RTE Act while the remaining 31 schools had shortage of teachers ranging between 17 and 67 per cent.

(b) Pupil-Teacher Ratio in TGM Schools

57 per cent of test -checked schools have a favourable Pupil-Teacher ratio.

As per RTE Act, 2009, there shall be at least two teachers for Lower Primary (LP) schools, with overall Pupil-Teacher Ratio (PTR) not being more than 40:1.

In terms of the RTE Act, PTR was favourable only in 29 of the 51 schools test-checked, while four out of 51 test-checked schools with enrolment of more than 200 students, the PTR was more than 40:1. The highest PTR of 83:1 was seen in the school of Burrapahar TE of Nagaon district. Two test-checked TGM schools⁴⁶ did not have any teaching staff.

⁴⁴ Cachar: nine TEs, Dibrugarh: 14 TEs, Nagaon: four TEs, Sonitpur: seven TEs.

⁴⁵ Norms of RTE Act: 1 to 60 students-2 teacher, 61 to 90 students -3 teachers, 91 to 120 students – four teachers, 121 to 150 students – five teachers, 151 to 200 students - five plus 1 head teacher, above 200 students - Pupil teacher ratio except head teacher shall not exceed forty.

⁴⁶ Amguri TGLPS in Moran TE and Lakribam TGLPS of Tingkhong TE.

(c) Qualification and Training of teachers

Only 8.2 per cent of teachers of test-checked schools had educational qualification as per norms. None of the teachers except one had received any training from institutes recognised by the Education Department of the State Government

As per Section 23 of the RTE Act, 2009, every school teacher shall acquire minimum academic and professional qualifications as laid down by the academic authority. The National Council for Teacher Education (NCTE), being the academic authority, had notified (August 2010) minimum qualifications for teachers of Classes 1 to 5 as possession of Senior Secondary (or its equivalent) with at least 50 per cent marks and two-year Diploma in Elementary Education. The notification also provided requirement of teacher training courses for teachers appointed before the date of the notification (23 August 2010) and for the teachers appointed on or after 03 September 2001 *i.e.*, the date on which NCTE regulations, 2001 came into force notifying minimum qualifications for teachers in schools.

The date of appointment of teachers could not be made available to audit. However, it was observed that out of 145 teachers in 51 test-checked schools, only 12 teachers⁴⁷ had educational qualifications as per 2001 and 2010 norms. Further, none of the teachers except one had received any training from institutes recognised by the Education Department of the State Government. The matter of teacher's training had been discussed several times in the meetings of the 'Advisory Board on Education', but no concrete steps had been taken in this direction by TTWD despite having the mandate to coordinate with other Departments of Government of Assam for overall development of the tea tribes.

(d) School Infrastructure

Deficiencies were noticed in provision of school infrastructure such as number of classrooms and library as per RTE Act, 2009.

The APLR (Rule 53) specifies that the school building shall be constructed in accordance with the standard plan or plans which may be laid down by the State. The *Axom Sarba Siksha Abhiyan* (ASSA) follows the provisions of the RTE Act, 2009 for maintaining the infrastructure facilities in schools. The prescribed norms and the actual status of available infrastructure facilities in 51 test-checked schools are shown in **Table 4.7**.

Table 4.7: Norms for school infrastructure and the facilities actually available in 51 schools

Infrastructure facilities as per norms	Audit findings/Remarks
Classroom: At least one classroom for every teacher and an office-cum-store-cum-Head teacher's room	39 schools were not following norms of maintaining classrooms based on the number of teachers.
Separate toilets for boys and girls	38 schools had separate toilets for boys and girls. Toilet was not available in Burrpahar TE (Nagaon district), 10 schools had common toilets. In two schools, toilets were non-

⁴⁷ Graduation/Higher Secondary and D. El.Ed.:10, Graduation/Post graduation and B. Ed: 2.

Infrastructure facilities as per norms	Audit findings/Remarks
	functional. All the toilets available in schools were without tap water connection.
Safe and adequate drinking water facility to all children	While water facility was available in 49 schools, only four had tap water facility. Water facility of any type was not available in schools of Burrayahar (Nagaon) and Tulip (Sonitpur) TEs.
Kitchen for cooking mid-day meal	Kitchens were available in 46 schools. The kitchen was in an open shed in four schools ⁴⁸ . School at Mahadeobari TE (Dibrugarh) did not have kitchen and the food was cooked in the house of the head teacher. The schools were closed since long for Covid-19. As such, aspects like cleanliness and hygiene in kitchens could not be commented upon.
Library providing newspaper, magazines and books on all subjects, including storybooks.	Library was not available in any of the test-checked TE schools.

Source: Data furnished by TEs.

Table 4.7 shows gaps in availability of infrastructure facilities in the schools of TEs across various parameters with reference to the infrastructure norms prescribed in RTE Act, 2009. Details of infrastructure facilities available in schools are shown in **Appendix-4.3**. Some photographic evidences showing the deficient infrastructure in TGM Schools are given below:



⁴⁸ One (1) school each in Greenwood and Moran TEs (Dibrugarh), two schools: Salna TE (Nagaon).

(e) Access to government upper primary and high schools

In two per cent of test checked schools, distance of nearest Government Upper Primary and Government High School was more than three kilometres contrary to the provisions of RTE Act, 2009.

As per RTE Act, 2009, an Upper Primary (UP) school has to be established within a walking distance of three km of the neighbourhood. Distance⁴⁹ of the nearest upper primary and high schools from the labour lines are given in **Table 4.8**.

Table 4.8: Distance of the nearest Government upper primary and high school from labour lines

Sl. No.	Distance Range	Distance of nearest Govt. Upper Primary school	Distance of nearest Govt. High school
1	Less than or equal to 3 Km	32	31
2	More than 3 Km	8 ⁵⁰	9 ⁵¹

Distance of the nearest government upper primary and high schools was more than three kilometers respectively in respect of eight and nine TEs out of 40 TEs test-checked.

With regard to the transportation facilities, it was observed that 14 sampled TEs⁵² were providing conveyance facilities to school going children of garden staff irrespective of the distance of the school from labour lines. Audit is of the view that the Department may persuade other Tea Garden managements to provide transport facilities to school going children residing in the TEs.

(f) Distribution of Free Textbooks and Uniforms.

During 2016-20, 84 per cent of students in test checked schools were not provided free uniforms. However, all students of Tea-Garden Managed Schools were given Free Text Books.

Rule 5 of the Assam Right of Children to Free and Compulsory Education Rules (ARCFER), 2011 provides that children of primary level schools shall be entitled to Free Textbooks (FTBs) and Uniforms.

Assam SSA had provided only FTBs to students of all the 429 TGM schools and did not provide uniforms to TGM schools. However, uniforms were provided to students of TGM schools in 2015-16 through SDWOs. Thereafter, the students of TGM schools were not provided with uniforms either from Assam SSA, SDWOs or the tea garden managements. Thus, during 2016-17 to 2019-20, 5,049 to 6,022 students of test-checked TGM schools and 51,032 to 57,823 students for all 429 TGM schools in State were deprived of free uniforms.

⁴⁹ The TEs are spread across a wide area. As such, the labour lines physically verified during audit were considered for calculating distances of Government upper primary and high schools therefrom.

⁵⁰ Kalinagar, Balijan (N), Dikom, Khowang, Mayajan, Rukong, Shyamaguri, and Tulip.

⁵¹ Balijan (N), Dikom, Khowang, Manohari, Mayajan, Rukong, Burrapahar, Shyamaguri and Tulip.

⁵² Nahorani, Monabari, Mijicajan, Gingia, Kellyden, Salonah, Moran, Dikom, Tingkhong, Kharjan, Khowang, Bokel, Balijan (N), Dewan.

(g) Responses of workers on education facilities



Majority of the 590 workers⁵³ surveyed stated that due to low household income, all the parents and guardians of the family were compelled to work in tea gardens and therefore, all of them left in morning for work and returned home by

evening. During their absence, their children stayed in houses uncared for and usually they had no time to look into the educational aspects of their children. They also stated that the upper primary schools were available at a considerable distance from the tea garden area so, considering safety aspects and non-availability of transportation for children they were reluctant to send their children, especially the girl child alone to the schools.

Recommendation 11: Efforts should be made to implement Right to Education Act, 2009 in all Tea Estates schools and ensure availability of requisite infrastructure and manpower.

⁵³ 353 out of 590 workers.

Section C: Housing Facilities

4.8 Overview of Housing Facilities

The audit focused on housing facilities for workers in 39 tea estates. It revealed that *pucca* houses in 11 tea estates were in dilapidated condition, posing risks to residents. Many tea estates did not meet prescribed standards for housing, and several lacked proper water supply and sanitation infrastructure.

Rule 58 of APLR states that accommodation conforming to prescribed standards are to be provided to workers. In case housing in a TE is short, in dilapidated condition, or not as per the prescribed standard, the management shall construct new houses (Eight *per cent* of total residents) every year.

During examination of records and physical verification of houses (August–November 2021), it was observed that in 39 TEs⁵⁴, there was a total of 26,357 housing accommodation against which 18,154 (69 *per cent*) were *pucca* houses (including Tin houses) and 8,203 (31 *per cent*) were *kutcha* houses (**Appendix-4.4**). None of the tea estates had constructed new houses for workers during the period covered under audit. Audit conducted physical examination of houses in all 39 TEs. Audit findings as observed are discussed below:

- i. *Pucca* houses⁵⁵ in 11 TEs (Sukanjuri, Tinkhong, Manohari, Rukong, Bokel, Kaliapani, Thanai, Satispur, Amranagar, Kurkorie and Longai) were in a dilapidated condition with cracked walls, damaged and rusted corrugated sheets of rooftops, broken windows, *kutcha* floor and damaged wall plaster. Thus, the condition of houses in 11 TEs ranged from moderate damage risk to high damage risk leading to a continuous threat of collapse/part collapse of structure which may further lead to fatal accident/loss of life for its residents. *Kutcha* houses were available in 28 TEs⁵⁶. Paradoxically, as compared to *pucca* houses, the *kutcha* houses in almost all TEs (except in Tinkong, Tulip, Amluckie and Bhubarighat) were found to be in better condition. The reason behind good condition of *kutcha* houses as stated by the workers interviewed was low maintenance cost of these houses for which workers used their own resources. The residents of *kutcha* houses, however, stated that they had to face water leakage/dripping from rooftop during the rainy season.
- ii. As per APL Rule-59, housing accommodation for workers should have three living rooms, front and back *verandah*, kitchen, latrine with attached bath and adequate provision of water supply. All approach roads need to be provided with efficient side drains. In 19 out of 39 TEs, housing accommodation was found to be as per the

⁵⁴ There were no resident workers in Budha TE (Dibrugarh).

⁵⁵ 3,465 Nos.

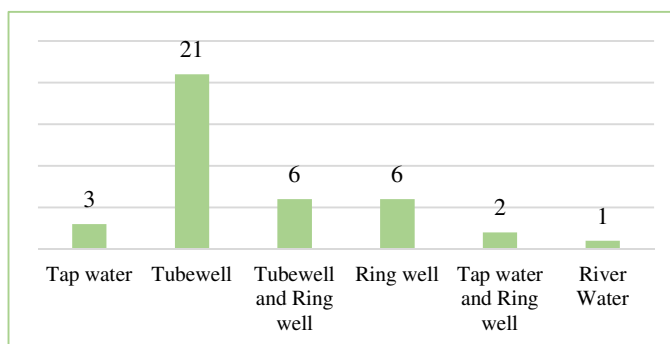
⁵⁶ Amranagar, Bhubarighat, Doloo, Kalinagar, Kurkories, Longai, Poloi, Sephenjuri, Balijan (N), Bokel, Dikom, Greenwood, Kharjan, Khowang, Manohari, Megha, Mohmora, Moran, Satispur, Thanai, Tinkong, Amluckie, Burrpahar, Sukanjuri, Mijikajan, Nahorani, Shyanaguri, Tulip.

prescribed standard. In 20 TEs⁵⁷, the houses were not as per the prescribed standard. These TEs had houses with lesser number of rooms, with back/front *verandah*, toilet facilities and kitchen either not available or not as per the prescribed standard. Toilets attached to housing accommodation were not available in four⁵⁸ out of 39 TEs and open defecation is widely practiced in those TEs. Toilets were found to be in extremely bad condition in four TEs (Tulip, Satispur, Kurkoorie, Amluckie).

- iii. Housing accommodation in Bokel, Rukong, Amranagar, Kurkoorie, Longai and Tinkhong TEs did not have separate kitchen space as required as per rules.
- iv. Drainage system in labour lines was not available in any of the test-checked TEs. The wastewater flows through the *kutch*a drains made by the residents.
- v. In all the tea estates, the approach roads to the garden factory from the main road were *pucca* but the roads connecting the labour lines to the main road were *kutch*a. In Burrpapahar TE only, the approach road from the labour line to the main road was a paver-block road which was constructed with government fund.
- vi. Drinking water facilities were available in all the test-checked tea estates, however, the sources varied widely as shown in **Chart 4.4**.

Chart 4.4: Availability of drinking water in test-checked TEs

- vii. Tap water connection was found in five⁵⁹ test-checked TEs⁶⁰ only. In Poloi TE, tap point was found in every household, but water is supplied only once in two days and that too only for an hour. During supply hour, the workers stored water for



use during days of no supply. In the remaining four TEs, tap points were installed at certain points across labour lines and residents of every household were required to fetch water from those points.

- viii. The most widely available water source in labour lines was tube well, available in 27 sampled TEs. In Sukanjuri TE, there was only one ring well for the entire population (92) of 20 households of TE and the residents had to cover more than 500 meters to fetch the water. Workers had to fetch water from distant sources and considering the terrain and *kutch*a approach path to water sources, fetching water was a tiring and arduous task.
- ix. Residents of Amranagar TE had river as the source of water for drinking and other household purposes. The residents sometimes found animal carcasses in the river;

⁵⁷ Amranagar, Bhubrigat, Dewan, Kurkoorie, Longai, Sephenjuri, Bokel, Moran, Kaliapani, Mahadeobari, Manohari, Mayajan, Rukong, Satispur, Thanai, Tinkong, Amluckie, Kellyden, Salona, Sukanjuri.

⁵⁸ Amranagar, Dewan, Rukong and Sukanjuri.

⁵⁹ 3 TEs: With Tap water & 2 TEs: With Tap and Ringwell.

⁶⁰ Dewan TE, Doloo TE, Kalinagar TE, Kurkoorie TE and Poloi TE.

however, in the absence of any alternate source, they were compelled to use the river water. The workers expressed their dissatisfaction regarding non-availability of water supply.

- x. Testing of water from the different sources available in labour lines was not carried out in 31⁶¹ out of 39 TEs. The residents were using water without any assurance regarding its quality.

(a) **Maintenance of Houses:** Rule 63 of APLR states that every employer shall, at his own expense, maintain all houses provided for accommodation of workers in a fit and safe condition and execute repairs as may be necessary from time to time. The employer shall get all the houses lime-washed at least once every year and all the doors, windows and other wooden structures varnished or painted once in three years.

- During physical verification of labour lines across the 39 TEs, it was observed that 20 TEs⁶² were not carrying annual lime wash as required.
- 24 TEs⁶³ did not carry out annual repairing and maintenance of houses across labour lines due to which houses were found to be in a damaged/dilapidated condition.

Illustrative photographs showing deficient/poor housing condition of the worker’s quarters:



⁶¹ Tinkharia TE, Tulip TE, Shyamguri TE, Nahorani TE, Mijicajan TE, Gingia TE, Salonah TE, Burrapahar TE, Sukanjuri TE, Amluckie TE, Budha TE, Greenwood TE, Khowang TE, Kharjan TE, Mohmora TE, Dikom TE, Manohari TE, Rukong TE, Mayajan TE, Kaliapani TE, Dewan TE, Doloo TE, Amranagar TE, Kurkorie TE, Poloi TE, Bhubrightat TE, Longai TE, Kalinagar TE, Jalalnagar TE and Sephinjuri TE.

⁶² Tulip, Shyamguri, Sukanjuri, Amluckie, Tinkong, Mohmora, Megha, Manohari, Rukong, Bokel, Balijan (N), Doloo, Amranagar, Kurkorie, Poloi, Bhubrightat, Longai, Kalinagar, Jalalnagar and Sephinjuri.

⁶³ Tinkharia, Tulip, Shyamguri, Salonah, Burrapahar, Sukanjuri, Amluckie, Moran, Tinkong, Megha, Manohari, Rukong, Bokel, Kaliapani, Thanai, Doloo, Amranagar, Kurkorie, Poloi, Bhubrightat, Longai, Kalinagar, Jalalnagar and Sephinjuri.



(b) Responses of workers on housing facilities

87 per cent of the workers interviewed did not have their own houses or land, leading to a sense of insecurity and dependence on the tea estate for accommodation.

Out of 590 beneficiaries interviewed, 11 workers from Budha TE were not residing in the TE. Out of the remaining 579 workers, 353 workers were residing in *pucca* houses and 226 workers had *kutcha* houses. The tea garden authorities provided rent-free accommodation for permanent workers and had the responsibility to ensure better housing facilities for the tea garden labourers and their families. Out of 579



Interaction with workers at Kharjan TE, Dibrugarh

plantation workers living in houses provided by TEs, 278 (47 per cent) had stated that housing was one of the most pressing problems for them as their houses were not in good condition and repair and maintenance was not carried out by the management. They also expressed anguish at the abysmal sanitation facilities. Further, 513 (87 per cent) workers out of 590 interviewed were not having their own houses or land. As verbally stated by some of the workers during the interview, absence of their own land and house made them feel insecure and also compelled to work in the tea garden in order to retain the accommodation in the tea estate.

As discussed in **Paragraph 2.6**, The PMAY scheme, provides financial assistance to eligible beneficiaries for making houses at their own land. This scheme, however, was not applicable for majority of tea garden workers as very few of them had their own land.

Recommendation 12: Labour and Welfare Department should implement the basic housing facilities as enshrined in the Plantations Labour Act, 1951 and Assam Plantation Labour Rules and on par with similar schemes being implemented in Assam.

Section D: Other Welfare Facilities

The street lighting facility across all Tea Estates were non-existent making the movement of workers difficult. Canteen, *crèche* and recreational facilities were available in 35, 76 and 86 *per cent* of test checked tea estates respectively. There were shortcomings in the *crèche* and recreational facilities. Protective equipment such as umbrella, *chappal* and raincoat were not provided in some tea estates. However, drinking water facility was provided in all test checked tea estates.

4.9 Roads and Street Lights

As per Rule 60 of APLR, the employer shall maintain in good condition the approach roads and paths to the area where houses are located. Audit observed that:

- a. The roads across all the test-checked labour lines were found to be kutchra, uneven and surrounded with trees and bushes. Streets had severe water logging issues during the rainy season, which further led to inconvenience for the patients to go to the hospital, and for the school going children. Moreover, due to water logging, there was also a risk of spread of water borne diseases among the inhabitants of those areas.
- b. None of the TEs had street lighting facility across labour lines due to which it was difficult for residents to move or travel during night hours.

4.10 Canteen, *Crèche* and Recreational Facilities

Physical verification of canteen, *crèche* carried out in test checked 39 tea estates, revealed the following position:

Table 4.9: Number of tea estates fulfilling the criteria for maintaining canteen, *crèche* and recreational facility

Relevant Rule of APLR	Brief Description of Rules	Number of tea estates fulfilling the criteria and physically verified by audit	Facility available in number of TEs
Canteen: Rule 44	Tea estates having 150 or more workers are required to maintain canteen facility on no-profit basis.	34	12
<i>Crèche</i>: Rule 46, 47, 48, and 49	Tea estates having 50 or more women workers need to maintain <i>crèche</i> facility.	37	28
Recreational/ Club Facility: Rule 50	Tea estates having 175 or more resident families need to make provision of recreational facility for workers and their family members.	29	25

As evident from **Table 4.9**, canteen, *crèche* and recreational facilities were available in 35, 76 and 86 *per cent* of the tea estates respectively.

Audit observations relating to canteen (12), *crèche* (28) and recreational facility (25) are discussed below:

Canteen:

- Six⁶⁴ out of 12 available canteens were extremely untidy and unhygienic and were not run by garden management committee. These were run by individuals on profit basis.
- There were canteen management committees only in four TEs⁶⁵. The committees were unequally represented because majority of the members were from the management side. Except in Nahorani TE, no other canteen management committee held meetings on a monthly basis.
- Toilet and washroom facility was not available in any of the 12 TE canteens except two TEs (Nahorani TE and Manohari TE).
- Canteens of five TEs (Salona, Shyamaguri, Kellyden, Greenwood and Tinkhong) did not have drinking water facility.
- List of food items was displayed in two (Greenwood TE and Kharjan TE) canteens and that too without indicating the cost of the items displayed

Photographs depicting condition of worker’s canteen provided through the garden management:



Crèche: Details of facilities to be provided in *crèche* and shortfalls thereagainst in test-checked TEs are shown in **Table 4.10**.

Table 4.10: Shortfall in Crèche facilities vis-à-vis norm

Provisions to be made	Audit Findings in respect of 28 test-checked TEs
Hammock, furniture and bench arrangement for children	15 (Tinkharia, Shyamaguri, Salonah, Burrapahar, Tinkhong, Kharjan, Rukong, Kaliapani, Thanai, Satispur, Balijan (N), Dewan, Bhubrighat, Kalinagar and Sephinjuri) <i>crèches</i> did not have adequate furniture arrangement for children.
Fenced and shady open air play-ground.	10 (Tinkharia, Shyamaguri, Salonah, Burrapahar, Kaliapani, Satispur, Dewan, Bhubrighat, Kalinagar and Sephinjuri) <i>crèches</i> did not have open air play ground.
Posting of crèche in-charge	8 (Tinkong, Mahadeobari, Manohari, Rukong, Mayajan, Kaliapani, Satispur and Kalinagar) <i>crèches</i> did not have any provision of <i>crèches</i> in-charge.
Washroom and latrine arrangement	17 (Tinkharia, Shyamaguri, Salonah, Burrapahar, Tinkhong, Mahadeobari, Greenwood, Mayajan, Bokel, Kaliapani, Thanai, Satispur, Balijan (N), Dewan,

⁶⁴ Greenwood, Kharjan, Tinkhong, Kellyden, Gingia, Salonah.

⁶⁵ Kharjan, Kellyden, Monabari, Nahorani.

Provisions to be made	Audit Findings in respect of 28 test-checked TEs
	Bhubrighat, Kalinagar and Sephinjuri) <i>crèches</i> did not have washrooms and toilet arrangement.
Provision of milk and wholesome food	Five (Kaliapani, Satispur, Bhubrighat, Kalinagar and Sephinjuri) <i>crèches</i> did not provide milk or other wholesome food to children in the <i>crèche</i> .
Provision of cloth, soap and oil	Only five (Nahorani, Monabari, Mijicajan, Ginjia, Kellyden) TEs had supplied cloth, soap and oil in <i>crèches</i> .

Apart from the above, the following shortcomings were also noticed:

- *Crèches* in only two TEs (Khowang and Thanai) had maintained visitors' book for recording visiting records of mothers.
- *Crèches* in 16 TEs (Tinkharia, Shyamaguri, Monabari, Mijicajan, Gingia, Salonah, Burrapahar, Tinkhong, Kharjan, Manohari, Rukong, Mayajan, Kaliapani, Satispur, Kalinagar and Sephinjuri) did not have attendance register for recording attendance of children staying in the *crèche*.
- In Tinkharia TE, milch animals were seen being reared in the *crèche* area.
- In Manohari and Rukong TEs, *crèches* were not functional since 2017.
- In Bhubrighat TE, the *crèche* was used as a godown.

Photographs depicting the condition of *crèche*:



Recreational Facility: Details of facilities to be provided in Recreational Club and shortfalls thereagainst in the test-checked TEs are shown in **Table 4.11**.

Table 4.11: Shortfall in Recreational Club vis-à-vis norm

Provisions to be made as per Rule	Audit Findings in respect of 25 test-checked TEs
Radio set and indoor gaming items	13 (Monabari, Salonah, Burrapahar, Amluckie, Thanai, Moran, Greenwood, Manohari, Kurkorie, Bhubarighat, Dewan, Doloo, Sephinjuri) TEs did not have provision of indoor sports/entertainment items inside the recreation centre.
Sports equipment for outdoor games	6 (Amluckie, Greenwood, Thanai, Bhubarighat, Kurkorie, and Sephinjuri) TEs did not have provision of outdoor sport items.

Photographs depicting the condition of Recreational Club Facility:

4.11 Protective Equipment

Rule 71 of the APLR states that every employer shall provide to every worker free of cost (a) one umbrella every two years, (b) one blanket or jersey every two years, (c) one pair of *chappals* every year, and (d) one rain-coat every two years. However, during scrutiny of records related to distribution of protective equipment to labourers across the test-checked tea estates, it was observed that not all tea estates had distributed



protective equipment during the period covered by audit. Further, the periodicity of distribution of equipment as mentioned in APLR was not adhered to by 22⁶⁶ out of 40 TEs. Details showing distribution of protective equipment by TEs is shown in **Table 4.12**.

Table 4.12: Details of protective equipment distributed

Norm as per APL Rule 71	Audit Findings in respect of 40 test-checked TEs
Umbrella once in two years	Two TEs (Doloo and Jalalnagar) did not distribute umbrellas.
Blanket/Jersey once in two years	Nine TEs (Sukanjuri, Amluckie, Thanai, Doloo, Amranagar, Poloi, longai, Jalalnagar and Sephinjuri) did not distribute blankets/jerseys to workers
Chappal every year	Six TEs (Amluckie, Satispur, Amranagar, Longai, kalinagar and Jalalnagar) did not distribute chappals to workers
Raincoat once in two years	10 TEs (Sukanjuri, Satispur, Doloo, Amranagar, Kurkorie, Poloi, Longai, Kalinagar, Jalalnagar and Sephinjuri) did not distribute raincoats to workers

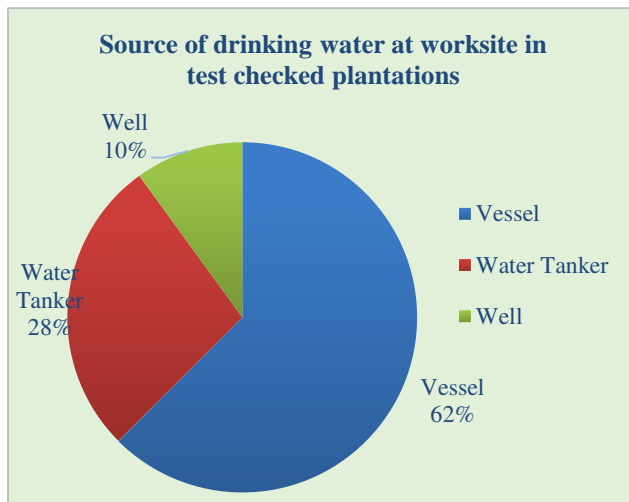
Thus, there were shortcomings in providing workers with the prescribed protective gear.

4.12 Water Supply and Sanitation

Rules 7 to 12 of APLR prescribe conditions about drinking water supply, source of drinking water, cleanliness of the source of water and quality of drinking water at worksites in the plantation. **Chart 4.5** shows the source of drinking water facility provided at worksite.

⁶⁶ Amranagar, Bhubarighat, Doloo, Jajalnagar, Kalinagar, Kurkorie, Longai, Poloi, Sephenjuri, Budha, Bokel, Kaliapani, Mahadeobari, Megha, Moran, Rukong, Satispur, Thanai, Amluckie, Sukanjuri, Tinkharia, Tulip.

Chart 4.5: Source of drinking water facility provided at worksite



Drinking water facility at the worksite was provided by all the test-checked tea estates. Source of drinking water was Vessel (in 25 TEs), Water tanker (in 11 TEs) and well (in four TEs).

Garden management having vessel as source of drinking water stated that vessel water is renewed on a daily basis but no supporting documents regarding upkeep of the vessels were made available to

audit.

Sterilisation was not carried out in respect of the four TEs⁶⁷, where source of water was ring well.

Thus, all 40 TEs failed to provide assurance on quality of water supplied to workers at these work sites.

4.13 Miscellaneous

Some of the topics though not covered under the PL Act, 1951 are discussed below considering its importance in the context of tea tribes workers.

87 per cent and 54 per cent of tea workers surveyed did not own land and LPG connections respectively. Further, 24 per cent did not have any health card to access health insurance schemes.

(i) Landless tea workers

Land is considered an important resource as it is used for different purposes such as agriculture, forestry, mining, building houses, roads and setting up of industries. As per census 2011, landless agriculture workers constituted 11 per cent of India's population at 14.43 crore.

Out of 590 workers surveyed, 513 (87 per cent) workers stated that they did not have their own land/houses. Thus, the majority of community which migrated to Assam long back from the different parts of the country and are engaged in the Tea Estates are still landless, and without owning their own homes.

(ii) Partial Coverage of Workers for LPG Connection under Ujjwala Scheme

Government of India introduced 'Pradhan Mantri Ujjwala Yojana (PMUY)' with an objective to provide clean cooking fuel (Liquid Petroleum Gas) to the rural and deprived households which were otherwise using traditional fuels for cooking like

⁶⁷ Doloo TE, Monabari TE, Salonah TE, Mijicajan TE.

firewood, coal, cow-dung cakes, etc. Usage of traditional cooking fuels has harmful impact on the health of rural women as well as on the environment. The scheme guidelines included Tea and Ex-Tea Garden Tribes as one of the groups which was to be given preference while selecting beneficiaries.

In Assam, the scheme was launched on 13 May 2017. It was seen in audit that out of 590 workers surveyed only 271, or 46 *per cent* of the workers, had received gas connection under Ujjawala despite being priority beneficiaries as per the scheme guidelines. The workers who did not receive benefits of *Ujjawala* scheme stated that they did not submit the application for the same. It showed that the beneficiaries were unaware about the benefits of the scheme and the departments also failed to bring all the household of the tea garden tribes under coverage of the scheme.

(iii) Health Card of Tea Garden workers

- a) **Atal Amrit Abhiyan (AAA):** Atal Amrit Abhiyan is a health insurance scheme of Government of Assam launched in December 2016. Under the scheme, Government of Assam provides insurance coverage of up to ₹ two lakh per year to each family with income of less than ₹ 1.2 lakhs for 12 selected diseases.
- b) **Pradhan Mantri Jan Arogya Yojana (PM-JAY):** Government of India had launched PMJAY scheme on 23 September 2018, under which, cashless health cover of ₹ five lakh is available per family per year for secondary and tertiary care hospitalisation. The households included are based on the deprivation and occupational criteria of Socio-Economic Caste Census 2011 (SECC 2011).

In audit, 267 workers, out of 590 stated that they had Atal Amrit Health card and another 181 workers stated that they had a health card, but they could not specify the exact type of the card. Remaining 142 workers did not have any type of health card. None of the workers confirmed about the availability of PM-JAY card. Further, those workers in possession of AAA health cards had never obtained treatments utilising the cards.

Thus, non-availability of PM-JAY health cards, and non-utilisation of the available AAA health cards showed lack of awareness of the health insurance facilities available to them, and the inadequacy of outreach by Health Department and TTWD responsible in addressing this crucial information gap.

The background of the slide is a lush green tea plantation. In the foreground, several tea bushes are visible, with their leaves and buds in sharp focus. The background is a soft-focus field of tea plants, creating a sense of depth. A bright sun flare is visible in the upper right quadrant, casting a warm glow over the scene. A yellow arc graphic is positioned horizontally across the middle of the slide, framing the chapter title.

CHAPTER V

Compliance to Minimum Wages Act, 1948



CHAPTER V

Compliance to Minimum Wages Act, 1948

5.1 Implementation of Minimum Wages Act, 1948 in Tea Plantations of Assam

Minimum Wages Act, 1948 (MW Act) provides for fixing the minimum wage that must be paid to skilled and unskilled labourers by the appropriate government. Payment of wages below the minimum wage rate amounts to forced labour. Employment in any plantation/estate which is maintained for the purpose of growing cinchona, rubber, tea, or coffee is listed under Part I of the schedule of the MW Act⁶⁸.

5.2 Prevailing wage structure for tea workers

In Assam, the tea plantation workers receive payment part in cash and partly in kind. The cash component of wages for tea workers of Assam was fixed through an agreement entered into between the planters' associations and the workers' unions till 2017. In July 2018, GoA had notified an enhancement in cash component of wage by an interim amount of minimum of ₹ 30 *per day* with effect from 01 March 2018 and resultantly, the cash component was increased to ₹ 167 (from ₹ 137) and to ₹ 145 (from ₹ 115) in Brahmaputra and Barak Valley respectively. GoA made further enhancements in June 2021 and August 2022 in the cash component, by an interim amount of ₹ 38 and ₹ 27 *per day* with effect from 22 February 2021 and 01 August 2022 respectively. Accordingly, the cash component of wages increased to ₹ 232 and ₹ 210 respectively for workers of Brahmaputra and Barak Valley. The periodicity of payment of wages was weekly/fortnightly. The cash component of wages since 2015 are shown in **Table 5.1**.

Table 5.1: Cash component of wages for tea workers during various years

From	Wage setting event	Brahmaputra valley wage rate <i>per day</i> (₹)	Barak valley wage rate <i>per day</i> (₹)
01 January 2015	Bipartite agreement	115	95
01 January 2016	Bipartite agreement	126	105
01 January 2017	Bipartite agreement	137	115
01 March 2018	Interim increase by GoA (₹ 30)	167	145
22 February 2021	Interim increase by GoA (₹ 38)	205	183
01 August 2022	Interim increase by GoA (₹ 27)	232	210

5.3 Government's initiative in Wage regulation

Government of Assam did not fix the minimum rates of wages for tea workers as per Minimum Wages Act, 1948.

As per Section 3 of the MW Act, the appropriate Government shall fix the minimum rates of wages payable to employees employed in an employment specified in Part I or

⁶⁸ The Parliament of India had passed an act 'The Code on Wages, 2019' to amend and consolidate the laws relating to wages and bonus and matters connected therewith or incidental thereto. The Code provides that the appropriate Government may make rules for carrying out the provisions of this Code. The Wage Code Rule, 2021 of Government of Assam is yet to be notified.

Part II of the Schedule. During 2015-16 to 2019-20, Government of Assam (GoA) had revised the minimum wages for scheduled employments in November 2015 and thereafter notified seven times the Variable Dearness Allowance (VDA)⁶⁹ for them. The tea plantation employment was however, kept out of the purview of such notification. As such, the wages and VDA as notified from time to time for implementation in scheduled employments are not applicable in case of tea plantation labourers. As a result, during 2015-2020, the amount of wage rates for tea workers were far below the amount of wage rates applicable for workers of schedule employments. A comparative study between the wages applicable for tea workers *vis-à-vis* the wages applicable for workers of schedule employments in State has been discussed in **Paragraph 5.7**.

On this being pointed out, the Department stated (March 2021) that from the initial stage, the labour unions of the tea workers were in the practice of negotiation with the management associations for fixing the rates of wages. The Department further added that any settlement of rates of wages through bipartite agreement has legal validity as per the Industrial Disputes Act, 1947. However, the nature of disputes necessitating fixing of wages under the ID Act were not available on records. As such, in the absence of documented details about the disputes and their settlement, it cannot be said that the wages for tea workers was a matter of dispute which needed to be settled through bipartite agreements under the Industrial Disputes Act. This indicated that the State Government had left the matter of tea workers' wages in the hands of the planters and workers associations, instead of bringing it under the ambit of the MW Act.

The bipartite agreement for fixing the amount of wages for workers of tea plantations in Assam was executed between the CCPA⁷⁰ and *Assam Chah Majdoor Sangh* (ACMS), and between CCPA and *Barak valley Chah Sramik Union* (BCSU) in Brahmaputra and Barak valley respectively. In the recent past, GoA had notified the minimum rates of wages in 2010⁷¹ and 2015⁷². However, the rates notified in 2015 could not be implemented as its implementation was stayed by the Hon'ble Gauhati High Court subsequent upon raising the issues of such steep hike in wages by Planters Association. The details of wages notified are illustrated in **Chart 5.1**.

⁶⁹ Variable Dearness Allowance is an allowance that safeguards wages against inflation. It is revised on six monthly basis depending upon the Consumer Price Index.

⁷⁰ Consultative Committee of Planters Association - The apex body of tea producer associations in India.

⁷¹ Prior to December 2010, Government of Assam had notified the minimum wages for tea workers twice in 1959 and 2003. The facts about its implantation and details like basis and system for determination of amount of wages so notified were not available.

⁷² ₹ 177.19 *per day* (Cash wage: ₹ 143.50 and Wage in kind: ₹ 33.69).

Chart 5.1: Wages fixed for Brahmaputra and Barak Valley in 2010 and 2015

Wages fixed (per day)	
Brahmaputra Valley	Barak Valley
2010	
₹ 66.50	₹ 55.25
2015	
₹ 143.50	₹ 143.50

Thus, because of Government not making the MW Act, 1948 applicable to tea workers, their wage increases are being decided in an *ad-hoc* manner.

5.4 Wages among tea workers of Barak and Brahmaputra Valley

There has been disparity of wages among tea workers of Barak and Brahmaputra Valley.

As per the prevailing practice, the tea workers of Barak Valley get less wages than those of Brahmaputra Valley. On being pointed out, the Labour Department could not provide any justification for payment of lower wages to the workers of Barak Valley and stated (March 2021) that the wages as agreed between the workers and planters associations were simply ratified by notifying the same. It was seen in audit that the interim enhancements of wages notified by Government of Assam also prescribed different wages from time to time for tea workers of Brahmaputra valley and Barak Valley.

GoA's involvement in ensuring the minimum wages for a long period of 62 years⁷³ has been minimal which led to wages being decided in an *ad hoc* manner- first through bipartite agreements and then by *suo motu* announcement of enhancements by the Government which were also only interim in nature. Moreover, the Government had never intervened to address the issue of disparity in wage rates in Brahmaputra Valley and Barak valley, where Barak Valley had for a long period of time been receiving at least 10 *per cent* lower wage rates, and the recent government notifications are also continuing the same practice without stating any reasons for the difference in wage rates.

5.5 Payment of wages in kind

Payment of wages in kind did not have authorisation of payment and lacked system of calculation of cost of items.

As per section 2(h) of the Minimum Wages Act, 1948, wages are defined as “all remuneration, payable to a person employed in respect of his employment or of work

⁷³ From the year 1948 in which the Minimum Wages Act came into existence to the year December 2010 in which the agreed wages for workers of the of tea plantations was last notified.

done in such employment and includes house rent allowance⁷⁴. Section 11 of the MW Act, 1948 further provides that the minimum wages payable under this Act shall be paid in cash. Where it has been the custom to pay wages wholly or partly in kind, the appropriate Government by notification in the Official Gazette, authorising the payment of minimum wages either wholly or partly in kind, the cash value of wages in kind shall be estimated in the prescribed manner. The computation of wages in kind shall be made in accordance with such directions as may be issued by the concerned authority.

In Assam, traditionally, the wages to workers of tea plantations are paid partly in cash and partly in kind. However, the authorisation granted by the Government for payment of wages partly in kind was not available on record. The Labour Department was also not aware about the year of commencement of payment of wages in kind and the purpose for the same. In this connection, the Department had furnished copies of agreements (1962 and 1967) entered into between the planters and labour associations which were executed to make an alternative arrangement to meet the crisis of firewood and ration at that time. Thus, the actual date of commencement of such practices could not be confirmed.

Regarding issue of notification authorising the payment of minimum wages partly in kind, the Department had furnished copies of notifications issued regarding fixation of wages from time to time⁷⁵. The notifications though discussed about in-kind benefits but it did not discuss about the authorisation for payment of wages in kind and prescribe the list of qualified items for the same. Further, the notification did also not prescribe the system for calculating the cost of the items prescribed as wages in kind. This indicated that the payment of wages in kind was in practice without observing the codal formalities. Further, the items which were notified benefits in kind as contained in the notifications was changing year after year which is discussed in succeeding paragraph.

5.6 Statutory/Mandatory items under in-kind benefits

Government of Assam included items of Statutory benefits for the purpose of calculation of minimum wages for tea workers.

The items of benefits and facilities provided to the workers of tea plantations in Assam are summarised in four parts as below:

- i. Wages in cash**
- ii. Non-statutory benefits:** includes food grains at concessional rate, dry tea, firewood concession.

⁷⁴ It does not include the value of: (a) any house-accommodation, supply of light, water, medical attendance, or (b) any other amenity or any service excluded by general or special order of the appropriate Government; (c) any contribution paid by the employer to any Pension Fund or Provident Fund or under any scheme of social insurance; (d) any travelling allowance or the value of any travelling concession; (e) any sum paid to the person employed to defray special expenses entailed on him by the nature of his employment; (f) any gratuity payable on discharge.

⁷⁵ January 1959, June 1979, February 2003, December 2010, July 2015, February 2021.

- iii. **Statutory benefits under the Assam Tea Plantation Rules, 1956 and agreements:** Medical facilities, housing facilities, welfare facilities, educational facilities, wages for leave and festival holidays.
- iv. **Statutory benefits under provisions of The Assam Tea Plantation Provident Fund Scheme Act, 1955, Assam Gratuity Act, 1992 and the Payment of Bonus Act, 1965.**

The details about the items of benefits and cost thereof and wages as notified on three occasions by the State Government are shown in **Table 5.2**.

Table 5.2: Items of benefits and cost thereto

Date of Notification	01 December 2010	29 July 2015	23 February 2021
Items of benefits	Cost of benefits/day (₹)	Cost of benefits/day (₹)	Cost of benefits/day (₹)
Non Statutory benefits			
(i) Food grains at concessional rate	14.20	14.20	14.20
(ii) Dry tea	--	2.16	3.66
(iii) Firewood concession	--	5.74	5.74
Statutory benefits			
(i) Medical Facilities	---	---	16.75
(ii) Housing facilities	---	---	15.22
(iii) Welfare facilities	---	---	5.6
(iv) Bonus	---	---	---
(iv) Ex-gratia	---	---	25.03
(v) Provident Fund	---	---	---
(vii) Gratuity	---	---	---
(viii) Educational facilities	---	---	2.85
(ix) Wages for leave	---	7.73	14.95
(x) Festival holidays	---	3.86	---
Total wages in kind	14.20	33.69	104.00
Wages in cash	66.50 (Brahmaputra valley)	143.50	217 (Brahmaputra valley)
	55.25 (Barak valley)		195 (Barak valley)
Total wages (cash and kind)	---	177.19	321 (Brahmaputra valley)
			299 (Barak valley)

Audit observed from the above table that the payment of wages in cash or kind was not in compliance with the provisions of MW Act, 1948 as highlighted below:

(i) As per section 2 (i) of PL Act, 'wages' has the meaning as defined under Section 2 (h) of Minimum Wages Act. Further, as per Section 2 (h) of MW Act, the 'wage' does not specifically include value of any house-accommodation, medical facilities, supply of electricity, any contribution paid by the employer to any Pension Fund or Provident Fund, TA, Gratuity, etc.

- *As such, the cost of statutory benefits included in the notifications dated 29 July 2015 and 23 February 2021 for the purpose of calculating total amount of wages was not in order.*
- *In 25 per cent of the test-checked TEs⁷⁶, the gardens were not actually providing firewood or compensation thereagainst to workers. As such, inclusion of cost of*

⁷⁶ Amluckie TE, Amranagar TE, Bhubrighat TE, Dewan TE, Jalanagar TE, Kalinagar TE, Kurkorie TE, Longai TE, Sephanjuri TE, and Sukanjuri TE.

firewood for the purpose of calculation of wages for tea workers in those tea estates was not in order.

- The notified wages were applicable for permanent as well as temporary workers and the cash value of food grain concession (₹ 14.20) as shown in the notification was for three consumption units⁷⁷. Since temporary workers were entitled for one consumption unit of ration only, inclusion of ₹ 14.20 as food grains at concessional rate, in the wages paid to temporary workers was not in order. In addition, inclusion of firewood compensation charges in the wages for temporary workers was also not in order as they are not entitled for the same.

In view of the position explained above, wages should include only non-statutory benefits in kind, viz., food grains, dry tea and firewood concession and the cost thereto together with the wages in cash. Thus, the notification of the government on inclusion of certain statutory items under in-kind benefits for calculation of minimum wage did not appear to comply with the provisions of the Act.

Recommendation 13: Government should review inclusion of statutory items under wages and review the actual implementation of benefits in kind.

5.7 Comparison of Wages for scheduled employment and tea workers

There has been a gap between wages for scheduled employment and tea workers of Brahmaputra valley ranging from 25 to 42 per cent.

A comparison was carried out between the wages applicable for tea workers during 2015-16 to 2019-20 and that applicable for workers under scheduled employments during the period. For this purpose, the total wage (cash plus wage in kind) for tea workers was determined taking the actual cash wage during the corresponding period and the cost of three fringe benefits viz., food grains, dry tea and firewood concession (as discussed above). On comparison, it was observed that the wages to tea workers of Brahmaputra Valley were 25 to 42 per cent less than the wages applicable for scheduled employment. The details are shown in **Table 5.3**.

Table 5.3: Difference in wages applicable for tea workers of Brahmaputra Valley and the wages applicable for workers of scheduled employments

(Amount in ₹)

Period	Wages for scheduled employment (Wage plus VDA)	Wages applicable for tea workers			Difference	Percentage of difference in wages for tea workers vis-à-vis scheduled employment
		Cash wage	Cash value of in-kind benefits [#]	Total		
03.11.15 to 31.12.15	240	115	23.60	138.60	101.40	42
01.01.16 to 30.04.16	240	126	23.60	149.60	90.40	38
01.05.16 to 31.10.16	241.92	126	23.60	149.60	92.32	38
01.11.16 to 31.12.16	244.56	126	23.60	149.60	94.96	39
01.01.17 to 31.11.17	244.56	137	23.60	160.60	83.96	34

⁷⁷ The worker was entitled to get 3.26 kg ration per person per week. The calculation of cost of ration (₹ 14.20) was done based on cost of ration for three units (3X 3.26 kg=9.78 kg ration) for a household.

Period	Wages for scheduled employment (Wage plus VDA)	Wages applicable for tea workers			Difference	Percentage of difference in wages for tea workers vis-à-vis scheduled employment
		Cash wage	Cash value of in-kind benefits [#]	Total		
01.12.17 to 28.02.18	252.81	137	23.60	160.60	92.21	36
01.03.18 to 31.05.18	252.81	167	23.60	190.60	62.21	25
01.06.18 to 30.11.18	254.91	167	23.60	190.60	64.31	25
01.12.18 to 31.05.19	265.06	167	23.60	190.60	74.46	28
01.06.19 to 30.11.19	272.05	167	23.60	190.60	81.45	30
01.12.19 to 31.03.20	282.38	167	23.60	190.60	91.78	33

[#] Includes the following: (i) Food grains at concessional rate, (ii) Dry tea (iii) Firewood concession

While applicable wages for tea workers of Barak valley are less than the wages of workers of Brahmaputra Valley, the gaps between the wages of tea workers of Barak valley and that of scheduled employment was even more, ranging between 33 and 51 per cent.

5.8 Comparison of Wage Rate in Tea Producing States

Wages paid to tea workers of Assam (Brahmaputra and Barak valley) are least as compared to wages paid to tea workers of Tamil Nadu, Karnataka, Kerala and West Bengal.

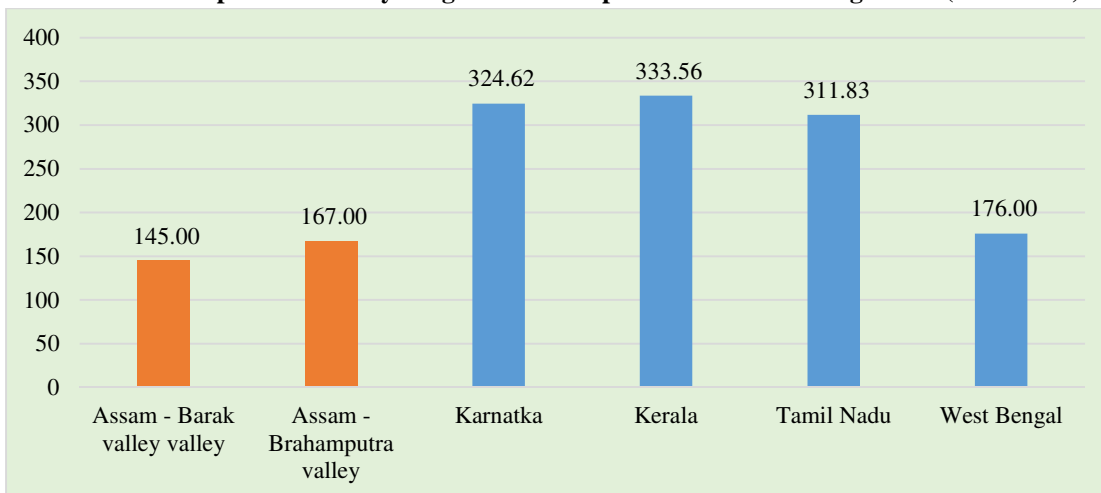
A comparison of wages for tea workers in other tea producing states of Tamil Nadu, Kerala, Karnataka and West Bengal with Assam shows (**Chart 5.2**) that as per the latest comparable data for the wage rates as of 2019, tea workers in Assam were being paid the least wages among all these tea producing states. Comparison of wage rates in tea producing states is given in **Table 5.4**.

Table 5.4: Comparison of Wage Rates in important Tea Producing States

Name of State/Year	2015	2016	2017	2018	2019 (From April to June 2019)
Assam Brahmaputra valley	115	126	137	167	167
Barak valley	95	105	115	145	145
Tamil Nadu	218.75 to 230.03	230.03 to 241.31	NA	NA	311.83
Karnataka	228.35 to 247.97	247.97	247.97 to 263.29	NA	324.62
Kerala	229.01 to 304.44	304.86 to 310.04	NA	NA	333.56
West Bengal	112.50 to 122.50	122.50 to 132.50	NA	176 (From October)	176 (From October)

Source: Tea Statistics 2019 issued by Tea Board of India.

Chart 5.2: Comparison of daily Wage Rates in important Tea Producing States (As of 2019)



Thus, it can be seen from **Chart 5.2** that the tea workers of Assam were getting the lowest wages compared to the workers of other tea producing States of the country.

Recommendation 14: *The Labour department needs to ensure that all the provisions of the Assam Minimum Wages Rules, 1952 and Assam Plantation Labour Rules, 1956 are implemented in an efficient manner across all the tea estates of the State, so that the tea plantation workers are not deprived of their just wages and there is no disparity both across the regions in Assam (Brahmaputra Valley/Barak Valley) and across the nature of employment (Tea Estate workers/Other than Tea Estate workers).*

5.9 Variable Dearness Allowance for tea workers

There is no safeguard of wages against inflation for tea workers.

The Labour Ministers' Conference held in 1988 had recommended the necessity of an allowance that safeguards wages against inflation, which was called the Variable Dearness Allowance (VDA). VDA became effective from 1991. It is revised twice in a year, on 01 April and 01 October. Though Government of Assam had announced VDA during 2015-16 to 2019-20 for scheduled employments, the provision for safeguarding wages against inflation was not in existence for tea plantation workers in Assam.

5.10 Gaps in payment of prevailing wage rates and other facilities

5.10.1 Short payment of wages

Audit of 40 tea estates of four Assistant Labour Commissioner (ALC) Zones showed that 11 tea estates (27 per cent) {two tea estates (Sukanjuri and Amluckie) under Nagaon Zone and nine tea estates of Cachar Zone} were paying less cash wage to workers than the amount of wages prescribed⁷⁸. The details of tea estates along with the period during which short payment was made are shown in **Table 5.5**.

⁷⁸ Out of 10 tea estates of Cachar Zone, one tea estate (Poloi) did not furnish records for audit.

Table 5.5: Tea estates which paid less wages

Period	Applicable rate of wages (₹)	Wages actually paid (₹)	Names of tea estate
		ALC Cachar	
04/2015 to 12/2015	95	71-72	Amranagar, Jalal Nagar, Sephenjuri, Kalinagar
01/2016 to 12/2016	105	75-95	Amranagar, Jalal Nagar, Kalinagar
01/2017 to 02/2018	115	95-100	Amranagar, Jalal Nagar,
03/2018 to 02/2021	145	115-140	Amranagar, Bhubrighat, Dewan, Doloo, Jalal
02/2021 onwards	183	130-171	Nagar Longai, Sephinjuri Kalinagar
		ALC, Nagaon	
04/2015 to 12/2015	115	84-94	Sukanjuri, Amluckie
01/2016 to 08/2021	126 - 205	94-167	Sukanjuri, Amluckie

Source: Data collected from tea estates test-checked.

The short payment of wages also has multiple consequential effects such as short contribution to provident fund and short payment of bonus.

5.10.2 Provision of Ration

As per the prevailing system of rationing in the tea estates, the workers receive rice and *aata* at concessional rate of 52/47 *paise per kilogram*. The permanent workers received ration for their dependents also whereas ration entitlement for temporary workers was for self alone. The ration was distributed on a weekly or fortnightly basis. As per the Assam Branch of Indian Tea Association (ABITA)'s handbook on terms and conditions of service for all categories of employees in the member tea estates of the Indian Tea association, the prescribed scale for entitlement of ration per week to workers and their dependents is shown in Table 5.6.

Table 5.6: Entitlement of rations to workers (per week)

Particulars	Rice (Kg)	Wheat (Kg)	Total (Kg)
Adult workers	1.63	1.63	3.26
Adult dependents	1.22	1.22	2.44
Dependent children	0.61	0.61	1.22

As per GoA's order (December 2010), the workers of tea estates get food-grains at the prescribed scale, the cash equivalent of which comes to ₹ 14.20⁷⁹. Where the tea garden managements have not extended the benefits of food-grains at the scale prescribed, the amount of ₹ 14.20 *per day* will be given wages in lieu of ration.

In course of audit, it was seen that in three tea estates, *viz.*, Budha, Sukanjuri and Jalanagar of the 40 test-checked tea estates, TE management was not complying with the Government orders⁸⁰.

As regard the quality of ration, 514 of 590 workers surveyed in the TEs stated that the quality of ration provided was edible while 23 beneficiaries were not satisfied with the quality of ration. They stated that the ration supplied sometimes was rotten and damp. Another 53 beneficiaries from four TEs⁸¹ stated that they were not receiving ration.

⁷⁹ The value of ration was calculated for three consumption units.

⁸⁰ Budha tea estate: had paid to its workers ₹ 4 *per day* only in lieu of ration against the prescribed amount of ₹ 14.20. Sukanjuri tea estate of Nagaon district was neither distributing ration nor was paying cash in lieu of ration. Jajal Nagar TE of Sihar zone had provided ration during 2015 to till the date of audit at the rate of ₹ 13 *per kilogram* (Half price of the market value).

⁸¹ Amluckie, Sukanjuri (Nagaon), Longai (Cachar), and Budha (Dibrugarh).

5.11 Inspection of Tea gardens

Inspectors of Assistant Labour Commissioner could not conduct required inspection of TEs.

As per Rule-3 of the Assam Plantations Labour Rule, 1956, an Inspector shall, for the purpose of giving effect to the provisions of Act, have power to inspect, examine the premises of the tea estates and to satisfy himself at each inspection that the provisions of the Act and the rules regarding the health and welfare of workers employed in the plantation are observed.

Accordingly, the office of the Assistant Labour Commissioner of four Zones were to conduct inspection of the tea estates of their jurisdiction to ensure the effective implementation of the provisions of the Act. It was, however, observed that there was shortfall in inspection targets prescribed for the ALC to the tune of 65 per cent to 94 per cent in respect of headquarter districts of four Zones. The details in shortfall of inspection are shown in **Table 5.7**.

Table 5.7: Shortfall of Inspection

District	Number of Tea Estates	Inspection target for 2015-16 to 2019-20	Average number of inspections carried out in a year	Shortfall	Percentage of shortfall
Cachar	55	110	35 ⁸²	75	68
Dibrugarh	172	354	21	333	94
Nagaon			Data not made available		
Sonitpur	34	68	22 ⁸³	46	65

On being pointed out, the Assistant Labour Commissioner concerned attributed the short inspection of gardens to reasons like non-availability of vehicles for inspection, shortage of manpower, involvement of their offices in multiple tasks related to labour, non-allotment of fund for travelling allowances, huge number of TEs.

The impact of huge shortfall in inspections, however, can be seen from the preceding paragraphs which show the extent of non-compliance by the test-checked tea estates with the stipulations on facilities to be provided under PLA.

5.12 Assam Tea Employees Labour Welfare Board

Board did not undertake any welfare activities as per mandates of ATPEWF Act, 1959. Expenses of Board mainly relate to administrative expenses (85 per cent) during 2015-2020.

The Assam Tea Employees Labour Welfare Board (Board) has been established under the Assam Tea Plantations Employees Welfare Fund (ATPEWF) Act, 1959 and administers funds consisting of all fines realised from the employers in the course of management of the plantations, all unpaid accumulations, all grants from the State Government or Central Government or the Tea Board constituted, any voluntary donations, any sum borrowed, and share of contribution from tea employees,

⁸² For four years only. Data for 2015-16 was not available.

⁸³ For four years only. Data for 2017-18 was not available.

employers and the State Government. The Minister, Labour and Welfare Department, is the Chairman of the Board and the Welfare Commissioner shall be the principal executive officer of the Board. The Board may employ a Welfare Commissioner with the previous approval of the State Government. As per the ATPEWF Act, the money in the fund may be utilised by the Board to defray expenditure on organising various welfare activities. Welfare Board also runs and maintains community centres for plantation labourers (18), pre-primary centres (8), boys hostel (14), girls hostel (4), training centres (2), tea Garden patients' rest house (2), guest house (1) and library (1).

During 2015-16 to 2019-20, there were only two main sources of funds for the Board- (i) contribution⁸⁴ from tea employees, employers & the State Government usable for welfare activities, and, (ii) Grants-in-Aid (GIA) from Government of Assam.

The GIAs from Government of Assam were mainly for salary support and administrative expenses of the Board. During 2015-16 to 2019-20, the Board had received a total amount of ₹ 39.37 crore and had incurred expenditure of ₹ 30.11 crore. Of this, ₹ 25.52 crore was utilised for salary and ₹ 3.63 crore for implementation of schemes of TTWD and only ₹ 0.96 crore was utilised for the actual activities of the Board which included payment of stipend to trainees of community centres, minor repair works for building, electricity charges, travelling allowances, house rent, maintenance of vehicles, etc.

Thus, during 2015-16 to 2019-20, the Board did not undertake any welfare activities for tea workers except executing the tasks of running of hostels, rest/guest houses, community centres, and disbursement of funds to the beneficiaries under various schemes of TTWD. Barring these minor functions, the Board was virtually inoperative during 2015-16 to 2019-20.

5.13 Departments' views

In course of the exit meeting held on 15 February 2022, the Secretary, Labour and Welfare Department stated that the audit findings had rightly highlighted the facts. He further stated that illiteracy and lack of awareness among the tea garden community were some of the prime reasons behind their backwardness. As regards implementation of the Minimum Wages Act, he stated that when the government came out with initiatives to increase the wages of tea workers, the same got challenged in the court of law and therefore, the wages could not be increased as desired by Government of Assam.

The Deputy Labour Commissioner, Labour and Welfare Department, Assam intimated that rules framed under The Occupational Safety, Health and Working Conditions Code, 2020 and The Code On Wages, 2019 are under process and when these laws will

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	Rate of yearly contribution (Up to 2017)	From January 2018
Employee	₹ 2	₹ 5
Employers	₹ 4	₹ 10
Government	₹ 8	₹ 10

come into force in the State, the issues related to the pay of plantation workers and thus working conditions would be solved to a great extent.

The fact, however, remained that the workers were deprived of wages in line with the scheduled employment together with adequate facilities as envisaged in the Assam Plantation Labour Rules, 1956.

The Secretary, Tea Tribes Welfare Department, while accepting the audit observations, stated that there is a communication gap between the Government and tea gardens due to lack of planning in the Department. At the ground level dedicated functionaries for monitoring and execution of departmental schemes are inadequate. The Director of Tea Tribes Welfare Department also accepted the audit observation and stated that the lack of adequate field staff and dedicated SDWOs for the Tea Tribes Welfare Department in the field was an issue resulting in shortcomings in implementation of schemes. He stated that the Tea Tribes Welfare Department has only 30 Lower Division Assistants in the 46 offices of SDWOs and the officers from the district administrations are posted to officiate as SDWOs. As a result, the implementation of schemes gets hampered as the officers officiating as SDWOs are burdened with their normal duties under the District Administration.

Audit also was of the opinion that the Tea Tribes Welfare department had inadequate human resources at the field level and it needs to be strengthened for execution of schemes efficiently in a planned manner. However, such constraints were not new for the Department, rather these shortcomings persisted since the inception of the TTWD (1984) and should have been addressed long back. Had the shortcomings been addressed in time, the Department could have implemented the welfare schemes efficiently yielding the outcome as desired therefrom.

5.14 Audit summation

The tea workers in Assam have faced poor social and economic conditions. Low income and abysmal levels of education among the community are the most important factors which are acting as a barrier against their overall development.

In the absence of basic socio-economic data of tea-tribes' population, the Tea Tribes Welfare Department (TTWD) implemented the schemes in a haphazard manner. The initiatives/schemes undertaken by the State Government through TTWD did not have any significant impact on the well-being of the tea garden workers. Very few respondents (Tea workers) knew about existence of Tea Tribes Welfare Department, its activities/schemes, and its role in their welfare. Lack of awareness on the part of the workers is indicative of the failure of the Department in reaching out to its ultimate beneficiary base. Internal control and monitoring of implementation of schemes was found absent, along with an adequate system of assessment of impact of implementation of schemes.

The wages the workers received in the TEs were meagre. The employment in tea plantations was not a part of scheduled employments notified by Government of Assam, as a result of which tea garden labourers did not get the benefit of minimum wage

standard and Variable Dearness Allowance notified by government from time to time. Shortcomings were also observed in facilities such as hospitals, schools, canteen, crèche, recreation club and housing accommodation as compared with the specification notified by the State Government. Further, during beneficiary survey, tea garden labourers stated that they struggled to maintain livelihoods for their families with their low income and other needs remained unfulfilled and desired that their wages should be raised. These indicated that implementation of the provisions of Assam Minimum Wages Rules, 1952 and Assam Plantations Labour Rules, 1956 by the Labour and Welfare Department in the tea garden areas could not achieve the objectives laid down therein to that extent.



(KUMAR ABHAY)
Accountant General (Audit), Assam

Guwahati
The 16 July 2024

Countersigned



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

New Delhi
The 24 July 2024



APPENDICES





Appendix-1.1

(Reference to paragraph-2.4)

Schemes planned and implemented during 2015-16 to 2020-21 and budget allotment and amount drawn there against

(₹ in lakh)

Sl. No.	Year	Scheme Planned/Implemented Name of scheme	Budget	Amount budgeted and drawn for schemes implemented		
				Sl. No.	Budget Grant	Amount drawn
1	2015-16	Pre matric scholarship	400.00	1	400.00	183.13
2	2015-16	Post matric scholarship	300.00	2	300.00	10.25
3	2015-16	Financial Assistance for Higher studies	750.00	3	750.00	425.72
4	2015-16	Expenditure on Assam Tea Employee Welfare Board	500.00	4	500.00	500.00
5	2015-16	Training to ANM for self-employment	200.00	5	200.00	200.00
6	2015-16	Promotion of sports & youth welfare activities	200.00			0.00
7	2015-16	Grants to cultural organisations	100.00			0.00
8	2015-16	Grants to patients suffering from TB, Cancer & other malignant diseases, etc.	50.00			0.00
9	2015-16	Grants to non-official organisations	30.00			0.00
10	2015-16	Purchase of training materials/equipment	400.00			0.00
11	2015-16	Construction of Girls hostel	80.00			0.00
12	2015-16	Construction of Boys hostel	80.00			0.00
13	2015-16	Electrification of tea worker's quarters by Assam State Electricity Board	1000.00			0.00
14	2015-16	Distribution of bicycle for students of tea garden areas	500.00			0.00
15	2015-16	Rural water supply scheme	200.00			0.00
16	2015-16	Grants @ ₹ 10000 to 2000 women Self Help Groups	200.00			0.00
17	2015-16	Renovation of tea tribe rest house at Shillong	100.00			0.00
18	2015-16	Construction of Library cum Museum at Dibrugarh	150.00			0.00
19	2015-16	Distribution of Power tiller under FOIG	500.00			0.00
20	2015-16	Distribution of Sewing machine under FOIG	250.00			0.00
21	2015-16	Distribution of taxi cab under FOIG	500.00			0.00
22	2015-16	Grants to non-government education institute	50.00			0.00
23	2015-16	Construction of cultural centre	20.00			0.00
24	2015-16	Development of community centre for tea communities	200.00			0.00
25	2015-16	Distribution of Solar Lamp	300.00			0.00
26	2015-16	Construction of 10 nos. of Handloom & Handicraft production centre	200.00			0.00
27	2015-16	Repair & renovation of training centre under Assam Tea Employee Welfare Board	300.00			0.00
28	2015-16	Financial assistance of ₹ 25000 each for construction of dwelling houses for homeless (those not getting IAY home)	250.00			0.00
29	2015-16	Distribution of blankets @ 20000 per LAC	100.00			0.00
30	2015-16	Distribution of Mini school buses for needy tea dominated pockets.	100.00			0.00
31	2015-16	Old age pension to tea tribes eligible beneficiaries those not in receipt of old age pension	100.00			0.00
32	2015-16	Fire protection RHCC	10.00			0.00
33	2015-16	Census of Tea Population	300.00			0.00
34	2015-16	Subsidy for family-oriented income generating scheme	500.00			0.00

Performance Audit on Implementation of Schemes for Welfare of Tea Tribes

Sl. No.	Year	Scheme Planned/Implemented Name of scheme	Budget	Amount budgeted and drawn for schemes implemented		
				Sl. No.	Budget Grant	Amount drawn
35	2015-16	Free education programme to needy post matric students belonging to tea & ex-tea garden tribes	250.00			0.00
36	2015-16	Construction of residential school for the tea tribes students	250.00			0.00
37	2015-16	Sanitation in collaboration with UNICEF	50.00			0.00
Total			9,470.00		2,150.00	1,319.10
38	2016-17	Pre matric scholarship	550.00	6	550.00	77.07
39	2016-17	Post matric scholarship	240.00	7	240.00	177.76
40	2016-17	Financial Assistance for Higher Studies	200.00	8	200.00	198.05
41	2016-17	Promotion of sports & youth welfare activities	350.00	9	350.00	50.00
42	2016-17	Expenditure on ATEWB	450.00	10	450.00	450.00
43	2016-17	Training to ANM for self-employment	100.00	11	100.00	100.00
44	2016-17	Grants to cultural organisations	100.00	12	100.00	18.67
45	2016-17	Grants to patients suffering from TB, Cancer and other malignant diseases, etc.	76.25			0.00
46	2016-17	Electrification of Tea worker's quarters by Assam State Electricity Board	200.00			0.00
47	2016-17	Grants to non-official organisations.	30.00			0.00
48	2016-17	Distribution of bicycle for boys/girls	500.00			0.00
49	2016-17	Distribution of water filter	1303.75		0.00	0.00
50	2016-17	Purchase of training Materials/equipment	300.00			0.00
51	2016-17	Construction of Girls hostel	20.00			0.00
52	2016-17	Construction of Boys hostel	50.00			0.00
53	2016-17	Construction of Auditorium at Dibrugarh	20.00			0.00
54	2016-17	Rural water supply scheme	450.00			0.00
55	2016-17	Construction of Patient Guest House at Guwahati Medical Hospital for tea tribes people	100.00			0.00
56	2016-17	Grants to non-govt. education institutes	50.00			0.00
57	2016-17	Construction of cultural centre	65.00			0.00
58	2016-17	Fire Protection of RHCC	5.00			0.00
59	2016-17	Old age pension to tea tribes eligible beneficiaries those not in receipt of old age pension	50.00			0.00
60	2016-17	Renovation of Silchar Patient House	10.00			0.00
61	2016-17	Construction of Library cum Culture centre	5.00			0.00
62	2016-17	Financial assistance of ₹ 25000 each for construction of dwelling houses for homeless (those not getting IAY home)	100.00			0.00
63	2016-17	Chief Minister's Bagan Bus scheme	100.00			0.00
Total			5,425.00		1,990.00	1,071.55
64	2017-18	Pre matric scholarship	600.00	13	600.00	112.80
65	2017-18	Post matric scholarship	300.00	14	300.00	299.96
66	2017-18	Financial Assistance of Higher Studies	300.00	15	300.00	289.45
67	2017-18	Promotion of sports & youth welfare activities	850.00	16	850.00	173.26
68	2017-18	Grants to cultural organisations	150.00	17	150.00	36.13
69	2017-18	Grants to patients suffering from TB, Cancer & other malignant diseases	50.00	18	50.00	49.95
70	2017-18	Furniture and furnishing materials for tea tribes boys and girls hostels	100.00	19	100.00	72.96
71	2017-18	Electrification of Tea worker's quarters by Assam State Electricity Board	200.00	20	200.00	199.99
72	2017-18	Grants to non-official organisations.	50.00	21	50.00	50.00
73	2017-18	Grants @ ₹ 10000 to 2000 women Self Help Groups	250.00	22	250.00	224.50

Sl. No.	Year	Scheme Planned/Implemented Name of scheme	Budget	Amount budgeted and drawn for schemes implemented		
				Sl. No.	Budget Grant	Amount drawn
74	2017-18	Insurance premium @ ₹ 12.00 to 10.00 lakh beneficiaries registered with ATEPFO	120.00	23	120.00	58.23
75	2017-18	Financial assistance @ ₹ 5.00 lakh to 13 Martyrs belonging to tea tribes people	65.00	24	65.00	55.00
76	2017-18	One time grant @ ₹ 10000 each to 1000 nos. of disabled persons belonging to tea tribe community	100.00	25	100.00	37.80
77	2017-18	Awareness programme on child/human trafficking, family planning, legal awareness & health, etc.	100.00	26	100.00	100.00
78	2017-18	Online Application system	120.00	27	120.00	3.57
79	2017-18	Expenditure on Assam Tea Employee Welfare Board	450.00	28	450.00	450.00
80	2017-18	Training to ANM for self-employment	200.00	29	200.00	147.99
81	2017-18	Development of community centre for tea communities	200.00	30	200.00	129.00
82	2017-18	Coaching for Higher studies	100.00	31	100.00	24.16
83	2017-18	Construction of Community Hall cum <i>Rangamancha</i> to 50 tea gardens @ ₹ 15.00 lakh	750.00			0.00
84	2017-18	Publication of Books	5.00			0.00
85	2017-18	Distribution of bicycle for boys/girls	500.00			0.00
86	2017-18	Distribution of water filter	1303.75		0.00	0.00
87	2017-18	Purchase of training materials/equipment	100.00			0.00
88	2017-18	Construction of Girls hostel	100.00			0.00
89	2017-18	Construction of Boys hostel	200.00			0.00
90	2017-18	Rural water supply scheme	500.00			0.00
91	2017-18	Construction of Patient Guest House at Guwahati Medical Hospital	100.00			0.00
92	2017-18	Upgradation of community centre of Rowriah & Mezenga for tea gardens	328.91			0.00
93	2017-18	Distribution of Power tiller	150.00			0.00
94	2017-18	Renovation of tea tribes guest house at Shillong	140.00			0.00
Total			8,482.66		4,305.00	2,514.75
95	2018-19	Pre matric scholarship	200.00	32	200.00	158.76
96	2018-19	Post matric scholarship	600.00	33	600.00	585.65
97	2018-19	Financial Assistance for Higher Studies	380.00	34	380.00	373.22
98	2018-19	Promotion of sports & youth welfare activities	250.00	35	250.00	215.50
99	2018-19	Grants to cultural organisations	150.00	36	150.00	144.06
100	2018-19	Grants to patients suffering from TB, cancer and other malignant diseases, etc.	200.00	37	200.00	200.00
101	2018-19	Construction of Community Hall cum <i>Rangamancha</i> to 50 tea gardens @ ₹ 15.00 lakh	468.75	38	468.75	17.09
102	2018-19	Grants @ ₹ 25000 to 1000 women Self Help Groups	250.00	39	250.00	250.00
103	2018-19	Coaching for Higher studies	100.00	40	100.00	54.40
104	2018-19	Renovation of tea tribes guest house at Shillong	140.00	41	140.00	48.26
105	2018-19	Distribution of scooters to tea tribes	75.00	42	75.00	74.48
106	2018-19	Promotion of digital literacy and usage- to provide smart phone to <i>Sirdars</i> in tea gardens	880.00	43	880.00	864.68
107	2018-19	Self-employment generating scheme for educated unemployed Youth (Distribution of Auto Van)	518.75	44	518.75	516.23
108	2018-19	Financial assistance for old and infirm persons @ ₹ 6000 each to 3300 beneficiaries	180.00	45	180.00	56.76

Performance Audit on Implementation of Schemes for Welfare of Tea Tribes

Sl. No.	Year	Scheme Planned/Implemented Name of scheme	Budget	Amount budgeted and drawn for schemes implemented		
				Sl. No.	Budget Grant	Amount drawn
109	2018-19	Financial assistance to widow and single women @ ₹ 6000 each to 3300 beneficiaries	100.00	46	100.00	80.40
110	2018-19	Publication of books	100.00	47	100.00	10.00
111	2018-19	Financial assistance for ANM/GNM/Technical courses	200.00	48	200.00	199.99
112	2018-19	Distribution of bicycle for boys/girls	500.00	49	500.00	499.96
113	2018-19	Distribution of water filter	1303.75	50	1303.75	1303.74
114	2018-19	Grants to non-official organisations	100.00			0.00
115	2018-19	Awareness programme on child/human trafficking, family planning, legal awareness & health, etc.	100.00			0.00
116	2018-19	Purchase of training materials/equipment	20.00			0.00
117	2018-19	Construction of Girls hostel	150.00			0.00
118	2018-19	Construction of Boys hostel	240.00			0.00
119	2018-19	Distribution of Power tiller under FOIG	187.50			0.00
120	2018-19	Renovation of auditorium at Chaulkhua & construction of guest house at Dibrugarh	100.00			0.00
121	2018-19	Organisation of Events/Fairs & Functions	100.00			0.00
122	2018-19	Construction of Sports academy	475.00			0.00
123	2018-19	Distribution of Cycle for ladies in the age group 14 to 28	495.00			0.00
124	2018-19	Rural water supply scheme	500.00			0.00
125	2018-19	Construction of Patient Guest House at Guwahati Medical Hospital	100.00			0.00
126	2018-19	One time grant @ ₹ 1000 to 500 nos. of disabled person belonging to tea gardens community	100.00			0.00
Total			9,263.75		6,596.25	5,653.18
127	2019-20	Pre matric scholarship	300.00	51	300.00	67.38
128	2019-20	Post matric scholarship	600.00	52	600.00	358.43
129	2019-20	Financial Assistance for Higher Studies	200.00	53	200.00	159.92
130	2019-20	Simon Sing Horo Scholarship for tea garden tribes students	2500.00	54	2500.00	171.92
131	2019-20	Grants to cultural organisations	150.00	55	150.00	10.00
132	2019-20	Skill Development and entrepreneurship grants for tea tribes (Dayal Das Panika Swaniyojan Achoni)	4000.00	56	4000.00	3537.5
133	2019-20	Grants to non-official organisations	100.00	57	100.00	99.45
134	2019-20	Construction of Community Hall cum Rangamancha to 50 tea gardens @ ₹ 15.00 lakh	550.00	58	550.00	534.72
135	2019-20	Grants @ ₹ 25000 to 1000 women Self Help Groups	250.00	59	250.00	137.80
136	2019-20	Coaching for Higher Studies	100.00	60	100.00	65.14
137	2019-20	Renovation of tea tribes guest house at Shillong	22.39	61	22.39	22.39
138	2019-20	Financial Assistance to ANM/GNM/Technical courses	300.00	62	300.00	154.70
139	2019-20	Purchase of training materials/equipment	217.45	63	217.45	175.32
140	2019-20	Construction of Girls hostel	30.00	64	30.00	30.00
141	2019-20	Construction of Boys hostel	30.00	65	30.00	30.00
142	2019-20	Housing for Tea Garden Workers	5000.00	66	5000.00	2499.55
143	2019-20	Repair and renovation of rest house cum cultural centre & museum building at Rupnagar, Guwahati	65.00	67	65.00	35.40
144	2019-20	Grants to patients suffering from TB, cancer and other malignant disease	400.00			0.00

Sl. No.	Year	Scheme Planned/Implemented Name of scheme	Budget	Amount budgeted and drawn for schemes implemented		
				Sl. No.	Budget Grant	Amount drawn
145	2019-20	Renovation of auditorium at Chaulkhoa & construction of guest house at Dibrugarh	100.00			0.00
146	2019-20	Construction of Sports Academy	100.00			0.00
147	2019-20	Rural water supply scheme	400.00			0.00
148	2019-20	Construction of Patient Guest House at Guwahati Medical Hospital	100.00			0.00
149	2019-20	Children in 428 Tea Garden Managed School	1500.00			0.00
150	2019-20	Repair and maintenance of Boys/Girls Hostel	100.00			0.00
151	2019-20	Publication of books & printing of pamphlets, Booklets & IEC materials	100.00			0.00
152	2019-20	Promotion of sports & youth welfare activities	220.00			0.00
153	2019-20	Awareness programme on child/human trafficking, family planning, legal awareness & health, etc.	50.00			0.00
Total			17,484.84		14,414.84	8,089.82
154	2020-21	Pre matric scholarship	200.00	68	200.00	75.87
155	2020-21	Post matric scholarship	600.00	69	600.00	586.88
156	2020-21	Financial Assistance for Higher Studies	200.00	70	200.00	172.05
157	2020-21	Simon Sing Horo Scholarship for tea garden tribes students	700.00	71	700.00	330.80
158	2020-21	Skill Development and entrepreneurship grants for tea tribes (Dayal Das Panika Swaniyojan Achoni)	4000.00	72	4000.00	562.5
159	2020-21	Construction of Community Hall cum Rangamancha to 50 tea gardens @ ₹ 15.00 lakh	300.00	73	300.00	299.50
160	2020-21	Grants @ ₹ 25000/-to 1000 women Self Help Groups	250.00	74	250.00	100.00
161	2020-21	Renovation of tea tribes guest house at Shillong	50.00	75	50.00	50.00
162	2020-21	Financial Assistance to ANM/GNM/Technical courses	400.00	76	400.00	87.37
163	2020-21	Purchase of training materials/equipment	186.33	77	186.33	21.79
164	2020-21	Construction of Girls hostel	50.00	78	50.00	10.76
165	2020-21	Construction of Boys hostel	50.00	79	50.00	50.00
166	2020-21	Repair and renovation of rest house cum cultural centre & museum building at Rupnagar, Guwahati	50.00	80	50.00	17.55
167	2020-21	Development of Community Centres for Tea Communities	45.00	81	45.00	28.80
168	2020-21	Upgradation of Community Centre of Rowriah & Mezenga for Tea Garden	22.87	82	22.87	22.87
169	2020-21	Grants to cultural organisations	150.00			0.00
170	2020-21	Grants to non-official organisations	100.00			0.00
171	2020-21	Coaching for Higher Studies	100.00			0.00
172	2020-21	Housing for Tea Garden Workers	100.00			0.00
173	2020-21	Grants to patients suffering from TB, cancer and other malignant disease	50.00			0.00
174	2020-21	Renovation of auditorium at Chaulkhoa & construction of guest house at Dibrugarh	50.00			0.00
175	2020-21	Construction of Sports Academy	50.00			0.00
176	2020-21	Rural water supply scheme	50.00			0.00
177	2020-21	Construction of Patient Guest House at Guwahati Medical Hospital	50.00			0.00
178	2020-21	Children in 428 Tea Garden Managed School	500.00			0.00
179	2020-21	Repair and maintenance of Boys/Girls Hostel	100.00			0.00

Performance Audit on Implementation of Schemes for Welfare of Tea Tribes

Sl. No.	Year	Scheme Planned/Implemented Name of scheme	Budget	Amount budgeted and drawn for schemes implemented		
				Sl. No.	Budget Grant	Amount drawn
180	2020-21	Publication of books & printing of pamphlets, Booklets & IEC materials	50.00			0.00
181	2020-21	Promotion of sports & youth welfare activities	220.00			0.00
182	2020-21	Promotion of Digital Literacy and Usage- To provide smart phon to Line Sardar in Tea Garden	400.00			0.00
183	2020-21	Distribution of Bi-cycle for Line Choukidars in Tea Garden	250.00			0.00
184	2020-21	Providing Computer, Tablets and Accessories to Contractual Staff for the Management of Implementation of Departmental Schemes	100.00			0.00
185	2020-21	PMU for tea Garden Scheme	368.64			0.00
186	2020-21	Furniture & Furnishing Material for Tea Tribe Boys & Girls Hostel	100.00			0.00
187	2020-21	Renovation of Auditorium at Chaulkhoa and construction of guest house, Dibrugarh	0.01			0.00
Total			9,892.85		7,104.20	2,416.74
Grand total			60,019.10	82	36,560.29	21,065.14
			Or		Or	Or
			600.19		365.60	210.65
			crore		crore	crore

Appendix-3.1

(Reference to paragraph-3.1)

Implementation of schemes announced in Budget speeches for 2015-16 to 2019-20

Year	Sl. No.	Point No.	Major Budget Announcement (Budget Speech)	Comments of the Tea Tribes Welfare Department	
2015-16	1	18.1 & 18.3	Residential schools and free education including hostel facility to needy and meritorious Tea Community students Special Programme for Education and Skill Development for the Tea Community	Not implemented due to non-receipt of fund	
	2	20.3	Extending the Food Security Programme to the Tea Gardens people with the approval of GoI	This matter is not related to this Department	
2016-17	3	32.39	Launching of a Tea Garden Sub Plan to ensure implementation of comprehensive primary health care with major focus on Mother and Child Health. To minimise gaps in health service, it was proposed to deploy 40 new Mobile Medical Units exclusively for Tea Garden areas	This matter is not related to this Department	
	4	32.41	Guaranteed compensation of wages for temporary pregnant workers for six months	This matter is not related to this Department	
	5	32.43	Supply of piped drinking water with the help of PHED	Fund not received	
	6	38..1	₹ 3400 lakh was proposed in the budget of power department for providing individual metering to tea garden quarters	Fund not received	
	7	38.2	It was proposed to provide clear and potable water to tea garden worked on cost sharing basis with tea garden management	This matter is not related to this Department	
	8	38.4	Inter garden Chief Minister's football tournament for garden areas	Tournament held and amount disbursed	
	9	38.5	Setting up a Patients guest house at Guwahati and Women hostel at Ganeshguri (Guwahati) for welfare of Tea tribes	Patients guest house at Guwahati: Under process. Women hostel at Ganeshguri: Fund not received	
	10	38.6	It was proposed to provide LED bulbs	Fund not received	
	11	38.7	It was proposed to provide enhance Pre and Post matric scholarship online	Had been provided	
	2017-18	12	67.14	Payment of ₹ 5000 to each tea garden worker in his or her bank account. Initially, ₹ 2500 to each workers who have opened bank account and subsequently another ₹ 2500 will be paid to them if the wages are received through the Bank account continuously for six months	This matter is not related to this Department
		13	67.16	Onetime payment of ₹ 12,000 to each pregnant women of garden areas	This matter is not related to this Department
14		105.10	Setting up of 80 MMUs only for tea garden areas under PPP mode. During 2017-18 we are aiming to cover 320 Tea gardens having the poorest health infrastructure and manpower provisions	This matter is not related to this Department	
15		105.10	To encourage our tea garden brethren to join the medical profession, we have a	This matter is not related to this Department	

Year	Sl. No.	Point No.	Major Budget Announcement (Budget Speech)	Comments of the Tea Tribes Welfare Department
2018-19			provision of reservation of 8 seats, at the MBBS level, in the medical colleges of our State. We propose to increase this number to 18 seats from this year	
	16	107.8	Establishment of 100 new schools in tea tribe areas by upgrading existing LP and UP schools to High Schools up to Class-X in a PPP mode with experienced non-government societies. For this scheme ₹ 10 crore in this budget	This matter is not related to this Department
	17	117	It was proposed to earmark at least five <i>per cent</i> of the Budget of all the departments, to be spent in tea garden areas	This matter is not related to this Department
	18	118	Financial Assistance for Higher Studies to 670 students (pursuing engineering, medical and various other technical courses)	Implemented and amount disbursed
	19	120	Construction of Rangmanch at the unit cost of ₹ 15 lakh in 50 tea gardens	Under audit
	20	121	Providing Insurance Premium @ ₹ 12 for 10 lakh beneficiaries registered with Assam Tea Employees Provident Fund Organisation	An amount of ₹ 58.24 lakh drawn but could not be implemented due to non-receipt of list of beneficiaries from ATEPFO, hence refunded to Government
	21	121	Grant of ₹ 25,000 each to 1000 Divyangs belonging to tea tribes	Amount disbursed to 378 beneficiaries @₹ 10,000
	22	122	Providing a sum of ₹ 10,000 to about 2000 Women Self Help Groups	Amount was disbursed to 898 Women SHG
	23	259	Scheme to provide potable water in tea garden areas and to begin ₹ 500 lakh was proposed for the same in the current budget	Not implemented due to unavailability of bank account numbers from PHE
	24	110, 111 & 112	Payment of ₹ 5000 to each tea garden worker in his or her bank account. Initially, ₹ 2500 to each workers who have opened bank account and subsequently another ₹ 2500 will be transferred to all the accounts that are kept active continuously for six months	This matter is not related to this Department
	25	113	Payment of annual premium amounting to ₹ 342 per account per year; that is ₹ 330/year for Pradhan Mantri Jeevan Jyoti Bima Yojna and ₹ 12 per year for Pradhan Mantri Suraksha Bima Yojna to the bank accounts of the of Tea Garden workers.	This matter is not related to this Department
	26	114	A budget for ₹ 120.00 crore was proposed for Chahbagicha dhan purashkar and jeevan suraksha yojna	This matter is not related to this Department
	27	131	Construction of paver block roads along the labour lines in all the tea gardens in Assam. (allocation of ₹ 20 crore)	This matter is not related to this Department
	28	136	Providing Smart Phone to line Sirdars in the tea gardens across the State	Implemented and smart phones provided

Year	Sl. No.	Point No.	Major Budget Announcement (Budget Speech)	Comments of the Tea Tribes Welfare Department
2019-20	29	322	Payment of ₹ 12,000 as wage compensation to pregnant women workers of garden areas	This matter is not related to this Department
	30	510	Special coaching programme for youth of tea tribe community to compete in the Civil service examinations	50 students availed the training at Assam Administrative Staff College
	31	510	Construction of hostels for both boys and girls	Fund not received
	32	511	Construction of three football and archery academies for boys and girls for the promotion of sports and youth welfare among the tea tribes' communities	Fund not received
	33	512	Construction of 25 Rangamanchas amounting to ₹ 15 lakh each	Scheme under implementation
	34	513	Construction of patient care home at the Guwahati Medical College premises exclusively for the tea tribes' people	Under Process
	35	514	Power tiller to 70 groups of farmers of the tea tribes.	Fund not received
	36	98	₹ 2500 through Direct Benefit Transferred to over 7 Lakh bank accounts of Tea Garden workers across 752 Tea Gardens spread over 26 districts of Assam under Chah Bagicha Dhan Puraskar Mela	This matter is not related to this Department
	37	104	Providing Rice free of cost to 4 lakh families in the tea garden areas covering a total of 20 lakh beneficiaries	This matter is not related to this Department
	38	108	Providing 2 kg of sugar per tea garden family <i>per month</i> free of cost	This matter is not related to this Department
	39	109	Skills training to 10,000 youth belonging to the tea tribes with a one-time grant of ₹ 25,000 for setting up small businesses	Implemented and amount disbursed
	40	110	Inducting 500 girls from the tea tribes community during the year 2019-20 in ANM and GNM training programmes with monthly stipend	250 students were inducted into the said programme with stipend @ ₹ 20,000 annually
	41	111	Providing free medicines, as listed in the Essential Drugs List, to 300 tea garden hospitals	This matter is not related to this Department
	42	112	Providing breakfast, evening tea and free uniform to all the school students of the tea gardens in addition to hot cooked mid-day meals	Fund not received
	43	114	Providing housing benefits that are at par with PMAY benefits in 10 tea gardens, covering approx. 5000 households	Amount transferred to Assam Tea Corporation Limited
	44	113	Providing ₹ 10,000 for every matric pass student per year for pursuing higher education	2051 students were covered

Appendix-3.2

{Reference to paragraph-3.2.1 (b)}

List of Tea Gardens with more than 25 Type-4 Errors

Sl. No.	Tea Estate	Number of Type-4 error cases	Total Beneficiary Accounts	per cent Error
Dibrugarh				
1	BALIJAN TE	964	1077	90
2	Zaloni Tea Estate	877	1860	47
3	RAJAH ALLI TEA ESTATE	708	1001	71
4	Santi Tea Estate	614	773	79
5	TINKONG TEA ESTATE	599	3018	20
6	Madhuban Tea Estate	503	540	93
7	NILMONI TEA ESTATE	377	1201	31
8	Bijlibari T.E.	330	365	90
9	Phukenbari Tea Estate	248	288	86
10	Mahabirbari Tea Estate	210	375	56
11	Kamini Tea Estate	175	272	64
12	Halenbari Tea Estate	167	318	53
13	Amulguri Tea Estate	122	122	100
14	Mayajan Tea Estate	119	178	67
15	Kailashpur T.E.	116	174	67
16	BAGRODIA TEA ESTATE	101	214	47
17	Mahadeobari Tea Estate	89	281	32
18	Mulchan Bag Tea Estate	82	227	36
19	SADHNA TEA GARDEN	78	155	50
20	Dirai Tea Estate	74	3290	2
21	Nandanban T.E.	59	122	48
22	Bochapathar Tea Estate	59	155	38
23	Doolia Tea Estate(H)	56	75	75
24	Manojkunj Tea Estate	52	132	39
25	Nudwa Tea Estate	49	1176	4
26	SEALKOTEE TEA ESTATE	40	1585	3
27	Sessa Tea Estate	39	1706	2
28	Satyanarayan Tea Estate	39	538	7
29	South Borbam Tea Estate	34	35	97
30	Belbari Tea Estate	27	30	90
31	Thanai Tea Estate	26	1805	1
Total (All Dibrugarh Tea Estates)		7,244	1,20,126	6.0
Cachar				
1	Dewan T.E.	553	1620	34
2	PATHEMARA T.E.	224	1944	12
3	Thailu T.E.	222	383	58
4	DALOO T.E.	138	3039	5
5	Bundoo T.E.	99	613	16
6	DERBY T.E.	80	1186	7
7	LAKHIPUR T.E.	71	293	24
8	Burtoll T.E.	51	1586	3
9	CRAIGPARK T.E.	26	954	3
Total (All Cachar Tea Estates)		1,561	45,745	3.4
Nagaon				
1	AMSOI	188	1,171	16
2	Kondali	44	2,830	2
3	KALIABOR	30	1,506	2
Total (All Nagaon Tea Estates)		345	27,774	1.2

Appendix-3.3

(Reference to paragraph-3.2.3(iii)(a))

Unauthorised release of funds to the PPP model hospitals

Sl. No.	Name of the Tea Estate	Fund granted during 2015-20 (₹ in lakh)	Remarks
1	Bhuvan Valley	6.81	There was no doctor in the hospital during 2018-19 to 2020-21 and during that period patients were taken care of by ANM. There is no labour room in the hospital and the only ambulance that was present in the hospital is lying non-functional due to which all the labour related cases are referred to Sonai PHC and patients have to manage on their own or rely on service of 108.
2	Borborooah	14.70	OPD services in hospital is provided by a visiting doctor who visits the hospital twice a week and that too for three hours/day. During absence of doctor patients are taken care off by paramedical staff of the hospital. Lab services are not being provided in the hospital.
3	Cossipur	19.06	Hospital is being run without ANM/GNM and Pharmacist since 2017-18.
4	Dayapore	7.96	Doctor was not available in the hospital during 2015-16 to 2019-20. During unavailability of Doctor, patients were being attended and treated by Pharmacist and Nurse. Recently a visiting Doctor has been appointed who visits the hospital thrice a week.
5	Hatijan	8.20	This is a dispensary, which is run by a doctor, who visits twice a week and, in absence of doctor the patients are treated by pharmacist and Nurse. Lab services are not provided in the dispensary.
6	Hazelbank	15.08	OPD service in hospital is provided by a visiting doctor who visits the hospital twice a week. Lab services are not provided in the hospital since 2016.
7	Joonktolee	5.50	There is no doctor in the hospital since August'21 and patients are being taken care of by pharmacist and ANM. Lab service not available since inception of hospital.
8	Jutlibari	9.40	Laboratory services are not available in the hospital.
9	Kenduguri	12.45	There is no lab facility as prescribed in PPP guideline maintained in the hospital.
10	Lengrai	9.25	OPD service in hospital is provided by a visiting doctor who visits the hospital twice a week and that too for an hour/day. In absence of doctor the patients are treated by pharmacist and Nurse. Lab services are not provided in the hospital.
11	Madhuting	9.50	Laboratory services are not available in the hospital.
12	Maijan	11.10	OPD services in hospital is provided by a visiting doctor who visits the hospital twice a week and that too for four hours. In absence of doctor the patients are treated by pharmacist and Nurse. Lab services are not provided on daily basis in the hospital.

Sl. No.	Name of the Tea Estate	Fund granted during 2015-20 (₹ in lakh)	Remarks
13	Maud	13.75	OPD services in hospital is provided by a visiting doctor who visits the hospital thrice a week and that too for an hour/day. Lab services are not provided in the hospital.
14	Monohari	9.75	OPD services in hospital is provided by a visiting doctor who visits the hospital thrice a week and that too for three hours only. Lab services are not provided in the hospital. .
15	Nandanban	2.00	OPD services in hospital is run by a visiting doctor who visits the hospital thrice a week and that too for three hours only, in absence of doctor the patients are treated by pharmacist and Nurse. Lab services are not provided in the hospital.
16	Nilmoni	11.65	OPD services in hospital is provided by a visiting doctor who visits the hospital thrice a week and that too for three hours. Laboratory services are not provided in the hospital.
17	Ouphulia	11.00	Doctor is not available in hospital since March'2017 and still MoU for the years 2017-18, 2018-19, 2019-20 & 2020-21 was renewed and a total of ₹ 11 lakh were disbursed to the hospital. Lab services are not provided in the hospital. Due to non-availability of MO patients are treated by Pharmacist and ANM.
18	Pathechera	7.96	Doctor was not available in the hospital during 2015-16 to 2019-20. ANM/GNM was not available in the hospital during 2015-16 to 2017-18 and Pharmacist was not available in the hospital during 2015-16 to 2018-19. During such mass unavailability of doctor, ANM and Pharmacist, the course of patients' treatment could not be ensured. There was no provision of Laboratory service during 2015-16 to 2019-20.
19	Rampore	7.57	Doctor was not available in the hospital during 2015-16 to 2019-20. During unavailability of Doctor, patients were being attended and treated by Pharmacist and Nurse, recently a visiting Doctor has been appointed who visits the hospital thrice a week for 4 hours only. There was no provision of Laboratory service during 2016-17 to 2019-20.
20	Romai	15.40	Lab services are not available in the hospital.
21	Urrunabund	1.63	Doctor was not available in the hospital during 2015-16 to 2018-19. During unavailability of Doctor, patients were being attended and treated by Pharmacist and Nurse. Recently an ayurvedic Doctor has been appointed who conducts the OPD and IPD and prescribes allopathic medicine to patients.
Total		209.71	

Appendix-3.4

(Reference to paragraph-3.2.3(iii)(b))

Unauthorised expenditure by PPP mode tea garden hospitals

(*₹ in lakh*)

Sl. No.	Name of ALC Zone	Name of the Tea Estate	Fund Released during 2015-16 to 2019-20	Unauthorised expenditure incurred during 2015-16 to 2019-20		
				Infrastructural expenditure against provision	Miscellaneous	Total
1	Cachar	Bhuvan Valley	6.81	1.12	0.53	1.65
2		Chandighat	14.55	2.40	0.23	2.63
3		Cossipur	19.06	6.97	0	6.97
4		Dayapore	7.96	1.98	1.85	3.83
5		Dewan	17.51	0.42	1.13	1.55
6		Doloo	7.50	0	2.15	2.15
7		Koomber	27.82	0	0	0
8		Lakhipur	27.30	1.72	0.66	2.38
9		Larsing	11.77	0	0	0
10		Pathechera	7.96	1.27	1.50	2.77
11		Pathimara	25.48	0.49	0	0.49
12		Rampore	7.57	0.23	3.13	3.36
13		Urrunabund	1.63	1.89	2.54	4.43
14		West Jalenga	9.11	0	0	0
15	Dibrugarh	Basmotia	13.75	1.30	1.11	2.41
16		Bhamun	17.60	0	0	0
17		Borborooah	14.70	3.01	0.34	3.35
18		Boughpara	18.90	2.34	0.06	2.40
19		Desam	13.60	2.10	0.14	2.24
20		Greenwood	17.30	0	0	0
21		Hazelbank	15.08	2.95	0.35	3.30
22		Jamirah	11.50	4.48	0	4.48
23		Joonktolee	5.50	1.13	0	1.13
24		Kenduguri	12.45	0	0	0
25		Khowang	17.50	2.65	0.26	2.91
26		Langharjan	19.58	2.70	0.01	2.71
27		Lengrai	9.25	7.20	0	7.20
28		Maijan	11.10	1.33	0	1.33
29		Maud	13.75	1.42	5.85	7.27
30		Monohari	9.75	0	0	0
31		Naharkatia	16.90	1.60	2.17	3.77
32		Nilmoni	11.65	0	0.28	0.28
33		Nudwa	16.10	3.82	0	3.82
34		Ouphulia	11.00	0.68	0.89	1.57
35		Rajgarh	16.30	1.80	0.21	2.01
36		Romai	15.40	0	0.83	0.83
37		Santi	10.20	3.58	0	3.58
38		Tarajan	9.70	0.15	0.11	0.26
39		Thanai	12.45	0	1.39	1.39
40		Tiloijan	12.50	0	0.48	0.48
41		Tingkhong	16.80	2.13	0.99	3.12
42	Nagaon	Kellyden	24.96	2.76	9.19	11.95
43		Kondoli	26.58	2.08	3.69	5.77
44		Nonoi	32.20	1.43	4.14	5.57
45		Sagmootea	29.97	2.58	15.26	17.84
46		Salna	25.18	4.00	8.19	12.19

Sl. No.	Name of ALC Zone	Name of the Tea Estate	Fund Released during 2015-16 to 2019-20	Unauthorised expenditure incurred during 2015-16 to 2019-20		
				Infrastructural expenditure against provision	Miscellaneous	Total
47	Sonitpur	Arun	26.19	0	12.17	12.17
48		Borjuli	31.73	3.96	3.46	7.42
49		Dhulapadung	31.47	0.60	9.65	10.25
50		Durrang	13.13	0.90	0.01	0.91
51		Hirajuli	30.09	2.04	5.92	7.96
52		Hoograjuli	18.33	0	0.51	0.51
53		Kachari Gaon	21.97	0	0.23	0.23
54		Koloney	22.10	0.60	1.71	2.31
55		Monmohinipur	21.17	6.73	2.54	9.27
56		Narayanpur	21.87	3.84	0.14	3.98
57		Panbari	27.63	3.44	3.40	6.84
58		Shyamaguri	27.06	1.24	1.39	2.63
59		Singri	23.10	2.78	2.49	5.27
60		Sonajuli	28.39	5.20	3.00	8.20
Total			1045.46	109.04	116.28	225.32

Appendix-4.1

{Reference to paragraph-4.6 (a)}

Availability of garden hospitals and nearest Government hospital with distance

Sl. No.	Name of ALC Zone	Name of Tea Estate	Types of health facility provided	Lien with the neighbouring hospital	Name of the nearest Govt. health facility	Distance of the nearest Government health facility
1	Cachar	Amranagar	Nil	Not available	Udharbond PHC	12 Km
2		Bhubrighat	Dispensary	Not available	Patharkandi BPHC	8 Km
3		Dewan	Garden hospital	Not applicable	Joypur CHC	5 Km
4		Doloo	Garden hospital	Not applicable	Borkhola PHC	6 Km
5		Jalanagar	Nil	Not available	Bhubrigaht, SC	1 Km
6		Kalinagar	Garden hospital	Not applicable	RK nagar PHC	4 Km
7		Kurkorie	Dispensary	Not available	Kailin CHC	3 Km
8		Longai	Dispensary	Not available	Patharkandi BPHC	8 Km
9		Poloi	Garden hospital	Not applicable	Dholai PHC	3 KM
10		Sephinjuri	Garden hospital	Not applicable	Patharkandi BPHC	15 Km
11	Dibrugarh	Balijan (N)	Garden hospital	Not applicable	Mahatma Gandhi Model Hospital	5 Km
12		Bokel	Garden hospital	Not applicable	Lahowal PHC	7 Km
13		Budha	Nil	Not available	Lahowal PHC	15 Km
14		Dikom	Garden hospital	Not applicable	Lahowal PHC	7Km
15		Greenwood	Garden hospital	Not applicable	Lahowal PHC	8Km
16		Kaliapani	Dispensary	Not available	Naharani PHC	3 Km
17		Kharjan	Garden hospital	Not applicable	Chabuwa Model Hospital	4 Km
18		Khowang	Garden hospital	Not applicable	Tiloi CHC	5 Km
19		Mahadeobari	Dispensary	Not available	Bordubi PHC	1 Km
20		Manohari	Garden hospital	Not applicable	Lahowal PHC	7Km
21		Mayajan	Dispensary	No	Sicia Bokoloni, PHC	3 Km
22		Megha	Dispensary	Not available	Dimo PHC	7 KM
23		Mohmora	Dispensary	Not available	Demow PHC	2 Km
24		Moran	Garden hospital	Not applicable	Tiloi CHC	10 Km
25		Rukong	Dispensary	Not available	Namrup PHC	4 Km
26		Satispur	Dispensary	Not available	Nahorani PHC	10 Km
27		Thanai	Garden hospital	Not applicable	Roughmorria MPHc	3 Km
28		Tingkhong	Garden hospital	Not applicable	Naharani PHC	10 Km
29	Nagaon	Amluckie	Garden hospital	Not applicable	Samaguri, BPHC	10 Km
30		Burrpapahar	Garden hospital	Not applicable	Jakhalabanda CHC	22 Km
31		Kellyden	Garden hospital	Not applicable	Simona Bosti, BPHC	5 KM
32		Salonah	Garden hospital	Not applicable	Simona Bosti, BPHC	3 KM
33		Sukanjuri	Nil	Not available	Bamuni PHC	5 Km
34	Sonitpur	Gingia	Garden hospital	Not applicable	Gingia PHC	4 Km
35		Mijicajan	Garden hospital	Not applicable	Borpukhri PHC	7 Km
36		Monabari	Garden hospital	Not applicable	Gingia PHC	5 Km
37		Nahorani	Garden hospital	Not applicable	Rangapara PHC	2 Km
38		Shyamguri	Garden hospital	Not applicable	Dhekiajuli CHC	13 Km
39		Tinkharia	Garden hospital	Not applicable	Dhekiajuli CHC	12 Km
40		Tulip	Garden hospital	Not applicable	Sirajuli Model Hospital	3 Km

Appendix-4.2

{Reference to paragraph-4.6 (b)}

Infrastructures details and availability of departments in TGHs

Name of ALC Zone	Name of Tea Estate	Whether IPD facility provided?	MMW	FMW	Mater-nity Ward	Isolation Ward	TB Ward	Labour room	Kitchen	Minor OT & dressing	Drug store and drug dispensing counter	Drinking water facility available in hospital	Washroom/ toilet facility available in hospital	Separate consultation room available for doctor	Adequate sitting arrangement in OPD
Cachar	Dewan	Yes	Yes	Yes	No	No	No	Yes	No	Yes	Yes	Yes	Yes	Yes	No
	Doloo	Yes	Yes	Yes	No	No	No	No	No	Yes	Yes	No	No	Yes	No
	Kalinagar	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	No
	Poloi	No	No	No	No	No	No	No	NA	No	No	No	No	Yes	No
	Sephinjuri	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
Dibrugarh	Balijan (N)	yes	Yes	Yes	Yes	Yes	Yes	Yes	yes	Yes	Yes	Yes	Yes	Yes	Yes
	Bokel	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Dikom	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Greenwood	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Kharjan	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Khowang	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Manohari	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Moran	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Thanai	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Tingkhong	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Nagaon	Amluckie	No	No	No	No	No	No	No	NA	No	Yes	No	No	Yes	Yes
	Burrappahar	Yes	Yes	Yes	No	No	No	No	NA	Yes	Yes	Yes	Yes	Yes	Yes
	Kellyden	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Salonah	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Name of ALC Zone	Name of Tea Estate	Whether IPD facility provided?	MMW	FMW	Mater-nity Ward	Isolation Ward	TB Ward	Labour room	Kitchen	Minor OT & dressing	Drug store and drug dispensing counter	Drinking water facility available in hospital	Washroom/ toilet facility available in hospital	Separate consultation room available for doctor	Adequate sitting arrangement in OPD
Sonitpur	Gingia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Mijicajan	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Monabari	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Nahorani	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Shyamguri	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Tinkharia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Tulip	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No

NA: Not Applicable

Appendix-4.3

{Reference to paragraphs-4.7 &4.7 (d)}

List of Tea Garden Managed Schools and Infrastructure available therein

Name of ALC zone	Name of Tea Garden	School Name	Total Enrolment (2019-20)	Teacher required as per RTE norm	No. of Teachers	Shortage of teacher	percentage of shortage of teacher	Enrolment per teacher	No. of Classroom	Classroom / teacher required as per norm	Shortage in Teachers	Availability of Headmaster room (Yes/No)	Availability of Playground (yes/No)	Availability of kitchen (Yes/No)	Availability of toilets	Water facility in school
Dibrugarh	BALIJA N (N)	SOUTH BALIJAN TE LPS	173	6	5	1	17	34.60	4	0.67	1	No	Yes	Yes	ST	Tubewell
	BALIJA N (N)	BALIJAN NORTH TE LPS	252	8	6	2	25	42.00	4	0.50	2	No	Yes	Yes	ST	Tubewell
	BALIJA N (N)	KESHOR GORA LPS	187	6	6	0	0	31.17	4	0.67	0	No	Yes	Yes	ST	Tubewell
	DIKOM	DIKOM SESSA TE LPS	215	7	5	2	29	43.00	2	0.29	2	No	Yes	Yes	ST	Tubewell
	DIKOM	DIKOM SESSA TE LPS	265	8	5	3	38	53.00	4	0.50	3	No	Yes	Yes	ST	Tubewell
	DIKOM	WILTON TG LPS	146	5	3	2	40	48.67	3	0.60	2	No	Yes	Yes	ST	Tubewell
	GREEN WOOD	KANDUL IBARI TE LPS	162	6	4	2	33	40.50	3	0.50	2	No	Yes	Yes	CT	Tubewell
	GREEN WOOD	GREENWOOD TE LPS	68	3	2	1	33	34.00	5	1.67	1	No	Yes	Yes	ST	Tubewell
	GREEN WOOD	NAGAG HOOLI TE LPS	171	6	3	3	50	57.00	2	0.33	3	No	Yes	Yes	CT	Tubewell
	GREEN WOOD	GREENWOOD HARABARI TE LPS	57	2	2	0	0	28.50	2	1.00	0	No	Yes	Yes	ST	Tubewell

Name of ALC zone	Name of Tea Garden	School Name	Total Enrolment (2019-20)	Teacher required as per RTE norm	No. of Teachers	Shortage of teacher	percentage of shortage of teacher	Enrolment per teacher	No. of Classroom	Classroom / teacher required as per norm	Shortage in Teachers	Availability of Headmaster room (Yes/No)	Availability of Playground (yes/No)	Availability of kitchen (Yes/No)	Availability of toilets	Water facility in school
	GREENWOOD	GREENWOOD BORTAN ILPS	61	3	3	0	0	20.33	2	0.67	0	No	Yes	Yes	ST	Tubewell
	KHARJAN	KHARJAN T.E. LPS	189	6	11	-5	-83	17.18	3	0.50	-5	No	Yes	Yes	ST	Tap water
	KHARJAN	KANJIKHOWA T.E. LPS	37	2	5	-3	-150	7.40	3	1.50	-3	No	Yes	Yes	ST	Tap water
	KHARJAN	DIGHALIBARI TGLP	143	5	5	0	0	28.60	3	0.60	0	No	Yes	Yes	ST	Tap water
	KHOWANG	KHOWANG B CLASS T.E. LPS	117	4	4	0	0	29.25	3	0.75	0	No	Yes	Yes	CT	Tubewell
	MAHAD EOBARI	MAHAD EOBARI TE LPS	17	2	1	1	50	17.00	2	1.00	1	No	Yes	NA	ST	Tubewell
	MANOHARI	MANOHARI TE LPS	114	5	2	3	60	57.00	4	0.80	3	No	Yes	Yes	ST	Tubewell
	MANOHARI	MANOHARI TE LPS(NO2)	69	3	2	1	33	34.50	2	0.67	1	No	Yes	Yes	ST	Tubewell
	MORAN	MORAN T.E. C CLASS LPS	48	2	2	0	0	24.00	2	1.00	0	No	Yes	Yes	ST	Tubewell
	MORAN	PATHALIBAM T.E. LPS	29	2	2	0	0	14.50	2	1.00	0	No	Yes	Yes	ST	Tubewell

Performance Audit on Implementation of Schemes for Welfare of Tea Tribes

Name of ALC zone	Name of Tea Garden	School Name	Total Enrolment (2019-20)	Teacher required as per RTE norm	No. of Teachers	Shortage of teacher	percentage of shortage of teacher	Enrolment per teacher	No. of Classroom	Classroom / teacher required as per norm	Shortage in Teachers	Availability of Headmaster room (Yes/No)	Availability of Playground (yes/No)	Availability of kitchen (Yes/No)	Availability of toilets	Water facility in school
MORAN	MORAN	AMGURI TG LP	43	2	0	2	100	0.00	2	1.00	2	No	Yes	Yes	ST	Tubewell
	MORAN	TIKHRAI DIVISION LPS	48	2	1	1	50	48.00	1	0.50	1	No	Yes	Yes	ST	Tubewell
	SATISPUR	SATISHPUR TE LPS	42	2	1	1	50	42.00	2	1.00	1	No	Yes	Yes	ST	Tubewell
	THANA I	BIHLONGONI TE LPS	52	2	2	0	0	26.00	4	2.00	0	No	No	Yes	ST	Tubewell
	THANA I	THANAI TE LPS	139	5	4	1	20	34.75	4	0.80	1	No	No	Yes	ST	Tubewell
	TINGKHONG	DILLIBARI TE LPS	55	2	2	0	0	27.50	2	1.00	0	No	Yes	Yes	ST	Tubewell
	TINGKHONG	TINGKHONG TE LPS	122	5	3	2	40	40.67	2	0.40	2	No	Yes	Yes	ST	Tubewell
	TINGKHONG	LAKRIBAM TE LPS	2	2	0	2	100	0.00	1	0.50	2	No	Yes	Yes	ST	Tubewell
Nagaon	AMLUC KIE	AMLAKHI TE LP	97	4	3	1	25	32.33	5	1.25	1	No	Yes	Yes	ST	Tubewell
	AMLUC KIE	RANGAGARA GARDEN LP	29	2	2	0	0	14.50	2	1.00	0	No	Yes	Yes	ST	Tubewell
	BURRA PAHAR	BURAPAHAR TG LP	166	6	2	4	67	83.00	2	0.33	4	No	Yes	Yes	NA	NA
	KELLY DEN	KELIDEN TG LP	145	5	3	2	40	48.33	6	1.20	2	Yes	Yes	Yes	ST	Tubewell
	KELLY DEN	MISSA TG LP	169	6	3	3	50	56.33	4	0.67	3	No	Yes	Yes	ST	Tubewell

Name of ALC zone	Name of Tea Garden	School Name	Total Enrolment (2019-20)	Teacher required as per RTE norm	No. of Teachers	Shortage of teacher	percentage of shortage of teacher	Enrolment per teacher	No. of Classroom	Classroom / teacher required as per norm	Shortage in Teachers	Availability of Headmaster room (Yes/No)	Availability of Playground (yes/No)	Availability of kitchen (Yes/No)	Availability of toilets	Water facility in school
SALONAH	NAOPAN ITG LP	67	3	3	0	0	22.33	3	1.00	0	No	Yes	Yes	NF	Ringwell	
	BORGHA T LP.	129	5	2	3	60	64.50	3	0.60	3	No	Yes	Yes	ST	Ringwell	
	LENG TENG TG LP	94	4	2	2	50	47.00	3	0.75	2	No	Yes	Yes	NF	Ringwell	
	ANJUKP ANI TG LP	89	3	2	1	33	44.50	5	1.67	1	No	Yes	Yes	ST	Ringwell	
	SALNA TE LP	65	3	2	1	33	32.50	4	1.33	1	No	Yes	Yes	ST	Ringwell	
SONITPUR	GINGIA GINGIA TG LPS	70	3	2	1	33	35.00	3	1.00	1	No	Yes	Yes	CT	Tubewell	
	NINGBARI NILBARI LINE LPS	55	2	2	0	0	27.50	3	1.50	0	No	Yes	Yes	CT	Ringwell	
	MIJICAJ AN BOPUK HURI GARDEN LPS	67	3	2	1	33	33.50	3	1.00	1	No	Yes	Yes	ST	Ringwell	
	MIJICAJ AN KOLAPANI TG LPS	131	5	2	3	60	65.50	3	0.60	3	No	Yes	Yes	ST	Ringwell	
	MIJICAJ AN MIJIKATG LPS	35	2	2	0	0	17.50	3	1.50	0	No	Yes	Yes	ST	Ringwell	
	MONABARI LAHARIJAN	71	3	5	-2	-67	14.20	5	1.67	-2	No	Yes	Yes	CT	Tubewell	
	MONABARI BIHAPUKHURI TG LPS	84	3	2	1	33	42.00	3	1.00	1	No	Yes	Yes	CT	Tubewell	
	MONABARI MONABARI TG LPS	77	3	2	1	33	38.50	3	1.00	1	No	Yes	Yes	CT	Tubewell	
	MONABARI NEW LINE LPS	46	2	2	0	0	23.00	3	1.50	0	No	Yes	Yes	CT	Tubewell	

Performance Audit on Implementation of Schemes for Welfare of Tea Tribes

Name of ALC zone	Name of Tea Garden	School Name	Total Enrolment (2019-20)	Teacher required as per RTE norm	No. of Teachers	Shortage of teacher	percentage of shortage of teacher	Enrolment per teacher	No. of Classroom	Classroom / teacher required as per norm	Shortage in Teachers	Availability of Headmaster room (Yes/No)	Availability of Playground (yes/No)	Availability of kitchen (Yes/No)	Availability of toilets	Water facility in school
	NAHOR ANI	NAHARA NI TG LPS	136	5	5	0	0	27.20	6	1.20	0	Yes	Yes	Yes	ST	Piped water
	SHYAM AGURI	SHYAM GURI T.T LPS(V)	142	5	2	3	60	71.00	3	0.60	3	No	Yes	Yes	ST	Tubewell
	TINKH ARIA	TINKH ARIA TG LPS	216	7	3	4	57	72.00	3	0.43	4	No	Yes	Yes	CT	Tubewell
	TULIP	TULIP TG LPS	80	3	2	1	33	40.00	1	0.33	1	No	Yes	Yes	ST	NA

ST:-Separate Toilet; CT:-Common Toilet; and NF:-Not Found

Appendix-4.4

(Reference to paragraph-4.8)

Garden wise housing position

Name of ALC Zone	Name of tea estate	No. of permanent worker	No. of Pucca house*	No. of Kutcha house	Total house
Cachar	Amranagar	41	2	125	127
	Bhubrighat	506	410	122	532
	Dewan	1,353	1,436	0	1,436
	Doloo	1,525	433	1146	1,579
	Jalalnagar	60	21	0	21
	Kalinagar	224	57	201	258
	Kurkorie	447	93	301	394
	Longai	1,634	32	1209	1,241
	Poloi	304	70	15	85
	Sepinjuri	1,131	30	2,323	2,353
Dibrugarh	Balijan (N)	1,944	1,328	116	1,444
	Bokel	1,489	1,405	392	1,797
	Budha	16	0	0	0
	Dikom	1,130	912	17	929
	Greenwood	1,692	679	212	891
	Kaliapani	135	53	0	53
	Kharjan	1,503	948	132	1,080
	Khowang	930	626	82	708
	Mahadeobari	160	81	0	81
	Manohari	356	180	94	274
	Mayajan	119	56	0	56
	Megha	258	237	3	240
	Mohmora	239	67	73	140
	Moran	1,606	684	61	745
	Rukong	113	81	0	81
	Satispur	111	28	16	44
	Thanai	1,702	763	23	786
Tinkong	1,061	798	134	932	
Nagaon	Amluckie	1,076	239	756	995
	Burrpahar	347	79	94	173
	Kellyden	1,859	882	0	882
	Salonah	2,005	1,235	0	1,235
	Sukanjuri	24	6	14	20
Sonitpur	Gingia	860	598	0	598
	Mijicajan	1,650	906	92	998
	Monabari	2,411	1,230	0	1,230
	Nahorani	1,422	541	268	809
	Shyamaguri	596	330	75	405
	Tinkharia	2,294	388	0	388
	Tulip	331	210	107	317
Grand Total		34,370	18,154	8,203	26,357

*including Tin houses



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