

A Case study of Meghalaya's Social Audit Act





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List of Abbreviations

No	Abbreviation	Full Form
1	ВТА	Block Technical Assistant
2	C&RD	Community and Rural Development
3	C&AG	Comptroller and Auditor General
4	CDFI	Centre for Digital Finance Inclusion
5	CHC	Community Health Centre
6	CIB	Citizen Information Board
7	CSO	Civil Society Organisation
8	DRDA	District Rural Development Agency
9	ECD	Early Childhood Development Mission
10	FY	Financial Year
11	IAY	Indira Awas Yojana
12	ICDS	Integrated Children Development Scheme
13	IGNDPS	Indira Gandhi National Disability Pension Scheme
14	IGNOAP	Indira Gandhi Old Age Pension Scheme
15	IGNWPS	Indira Gandhi National Widow Pension Scheme
16	IIPHS	Indian Institute of Public Health Shillong
17	ITI	Industrial Training Institute
18	MAM	Moderate Acute Malnutrition
19	MBDA	Meghalaya Basin Development Agency
20	MCPPSSA	Meghalaya Community Participation and Public Services Social Audit
21	MeECL	Meghalaya Electrical Cooperation limited
22	MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
23	MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
24	MKSS	Matdoor Kisan Shakti Sangathan
25	MoRD	Ministry of Rural Development
26	MSSAT	Meghalaya Society for Social Audit and Transparency
27	NGO	Non Government Organization
28	NREGA	National Rural Employment Guarantee
29	NSAP	National Social Assistance Programme
30	PDS	Public Distribution System
31	PHC	Primary Health Centre
32	PHE	Public Health Engineering
33	PIED	Programme Implementation and Evaluation Department
34	PMAY	Pradhan Mantri Awas Yojana
35	PMAY·G	Pradhan Mantri Awas Yojana - Gramin
36	PMGSY	Pradhan Mantri Gram Sadak Yojana
37	PWD	Public WYorks Department
38	RCT	Randomised Control Trial
39	RTI	Right to Information
40	SAM	Severe Acute Malnutrition
41	SANKALP	Skill Acquisition and Knowledge Awareness for livelihood Promotion
42	SAU	Social Audit Unit
43	SIRD	State Institute of Rural Development
44	VEC	Village Employment Council
45	VLSAC	Village Level Social Audit Committee
46	VRP	Village Resource Person
47	WSWO	Women Social Welfare Organisation

Executive Summary

The Indian Parliament passed the landmark Right to Information (RTI) Act in 2005 to make public authorities accountable to citizens. The RTI Act went a long way towards making citizens informed about government schemes and programs, their rights and entitlements, as well as how the government functioned.

However, there were several gaps in how the law was implemented in practice. The RTI application process is complex, and often beyond the understanding of poorer sections of society. Moreover, delays by public authorities in providing the requested information has meant that the usefulness of the information is often lost. This is especially pertinent for beneficiaries of government schemes as access to information about any implementation gaps would enable them to hold government functionaries accountable. In addition, there is low public awareness about the RTI process.

These problems prompted the Meghalaya Legislative Assembly to enact the Meghalaya Community Participation and Public Services Social Audit Act (MCPPSSA) in 2017. Therefore, Meghalaya became the first state in the country to enact a social audit law.

Meghalaya's social audit act tries to plug the gaps in the RTI process through its unique provisions.

First, It enables community participation — especially of poorer, rural populations — in the social audit process through the formation of village level social audit committees (VLSAC).

Second, it provides for concurrent auditing of government schemes and projects. This enables time-bound course correction in case of any implementation gaps. Moreover, concurrent audit empowers communities in two ways: by enabling them to participate in the project implementation process; and by enabling them to hold government functionaries accountable.

Third, it ensures that communities learn about their rights and entitlements within various schemes. This is done by mandating all the departments of the State government to proactively share information about the services they provide to people on an annual basis.

Therefore, Meghalaya's social audit Act is a legislation which seeks to empower its citizens — especially the poorer, rural populations — who are often not able to learn about their rights and entitlements, nor able to make their voices heard.

Enactment of a similar social audit legislation at the national level will help empower the country's citizens — especially those who do not have easy access to the RTI process — and make them equal participants in the development process. Meghalaya's MCPPSSA Act can serve as a blueprint for a national legislation.

This case study outlines the social audit process in Meghalaya, and shows how it empowers citizens through stories of social audit in action. It then considers the impact of social audit in Meghalaya. Finally, it shows how digital innovations are being harnessed in the social audit process, and concludes by considering the gaps which remain.

Background

Accountability and the RTI Act

Accountability is an important cornerstone of good governance. A public authority can be termed accountable if it meets three important criteria:

- Transparency: It openly shares information with citizens in a time-bound manner
- Voiceability: It has implemented a mechanism which enables beneficiaries to voice their grievances
- Answerability: it responds to beneficiaries if they voice any grievances.

The Right to Information (RTI) Act, 2005, was enacted by the Indian Parliament to make public authorities accountable to citizens. The Act sought to empower citizens to seek information from government departments and functionaries. This went a long way towards making citizens informed about government schemes and programs, their rights and entitlements, as well as how the government functioned.

Gaps in RTI Implementation

However, there were several problems with the implementation of the RTI Act:

- Low public awareness: There was low awareness among citizens about how to exercise their rights under the Act. This was especially true of disadvantaged communities—women, rural populations, and SCs/STs/OBCs—in comparison to the general population.
- Difficulties in filing applications: Citizens also faced problems due to complexity of the application process. The difficulty of filing applications was due to: lack of user guides and standard forms; inconvenient application fee payment channels; and lack of assistance in filing applications
- Ineffective implementation of Section 4 (1) (b): The RTI Act under Section 4 (1) (b) mandates government departments to provide information about schemes/programs to citizens on a suo-motu basis. However, in practice, this provision has not been implemented effectively. The information provided is often of low quality, and is not updated in a timely manner. This means beneficiaries are often not aware of their rights and entitlements under government schemes/programs.
- **Delay in information provision:** It often took more than 30 days for the concerned department to provide the requested information. This delay means time-bound course-correction cannot be made for implementation gaps in government programs/schemes.

These gaps in the implementation of the RTI Act underscored the need for the creation of a new accountability mechanism.

Consequently, In April 2017, The Meghalaya Legislative Assembly enacted the Meghalaya Community Participation and Public Services Social Audit Act (MCPPSSA) to address this gap in accountability. Thus, Meghalaya became the first state in the country to pass a social audit legislation for institutionalising a process of social audit of government schemes.

¹ Development Monitoring and Evaluation Office, "Accountability and Transparency in Governance: Thematic Report" (NITI Aayog, 2022),

 $https://dmeo.gov.in/sites/default/files/2022-04/Thematic_Report_Accountability_and_Transparency_22042022.pdf.$

² PricewaterHouseCoopers, "Key Issues and Constraints in Implementing the RTI Act" (PricewaterHouseCoopers), accessed March 16, 2023, https://rti.gov.in/rticorner/studybypwc/key_issues.pdf.

³ Sampath Kumar; Rakshita Swamy, "The Meghalaya Example," The Hindu, May 22, 2018, https://www.thehindu.com/opinion/op-ed/the-meghalaya-example/article23953492.ece.

Social Audit in Meghalaya

What is social audit

A Social Audit refers to a legally mandated tool and process where potential and existing beneficiaries evaluate the implementation of a programme by comparing official records with ground realities.

A Conventional Audit concentrates on financial records and their examination by an external auditor who conforms to accounting principles, whereas a social audit is much more comprehensive and offers more opportunity for assessing, comprehending, and enhancing the social performance of the implementing agencies.

During social audits the beneficiaries and implementing agencies come together to discuss, analyse the information and share publicly the report about the implementation and progress of a particular Programme/Scheme in a participatory platform.

Unique Features of Meghalaya's Social Audit Act

The objectives outlined by the Meghalaya Community Participation and Public Services Social Audit Act (MCPPSSA) have some unique features, such as:

Concurrent Audit

- The Act envisions institutionalising a process of concurrent audit of government schemes.
- Concurrent audit involves simultaneous auditing of government schemes as they are being implemented.
- This enables time-bound monitoring of the effectiveness of scheme implementation, and enables timely course correction in case of implementation gaps.

Social Audit as an educational and empowering exercise

- The social audit process is also envisioned as a process which would educate citizens about their rights and entitlements under different government schemes.
- This will ensure that citizens take ownership of government initiatives, and become confident participants in the development process.
- Moreover, this information about their entitlements would enable citizens to hold government functionaries accountable.

STATE

State Social Audit Council (SAC)

Meghalaya Society for Social Audit and Transparency (MSSAT)

- Conduct social audit as per Rules
- Frame social audit calendar through consultation
- Upload reports within 15 days of public hearing

Programme Implementation and Evaluation Department (PIED)

- Dissemination of information
- Creating process maps for all schemes to undergo social audits
- Ensure availability of process maps in public domain
- Monitor action taken by state government

Social Audit Nodal Officer

- Designated in each department at State, District and Block levels
- Create Social audit reporting formats, resource materials, and process maps
- Create rules and entitlements for the departments' programs
- To mandatorily attend public hearings

DISTRICT

Deputy Commissioner will act as **District Social Audit Coordinator**

District Planning Cell will serve as

District Social Audit Unit

VILLAGE

Village Dorbar or VEC will identify
Village Level Social Audit Committee (VLSAC)

Role of Line Departments

Line Departments are tasked with the setting up of the Social Audit Cell and to ensure provision of records and disclosure of records.

Role of Civil Society's Organisations

Civil Society's organisations are responsible for Capacity Building and are required to participate in both the audit process and in Public Hearing.

HE SOCIAL AUDIT ARCHITECTURE

The Social Audit Process

The Social Audit Unit (SAU) carries out the social audit process as per the MCPPSSA Act and social audit guidelines of the concerned department. For instance, a social audit of the Indira Gandhi Old Age Pension Scheme (IGNOAP) would use the MoRD NSAP Social Audit Guidelines in addition to the MCPPSA guidelines.

Moreover, the SAU prepares a social audit calendar, which is sent to all departments concerned and all officials/stakeholders who are involved in the implementation of the scheme/programme.

Then, the concerned department is notified to share details of beneficiaries at least fifteen days prior to the scheduled date of social audit.

Subsequently, the Social Audit Unit resource persons conduct the social audit for the scheme/programme at the village level.

During the Social Audit verification exercise, the social audit team conducts document verification and door to door verification.

The social audit findings are presented in the public platform for action taken and redressal of grievances.

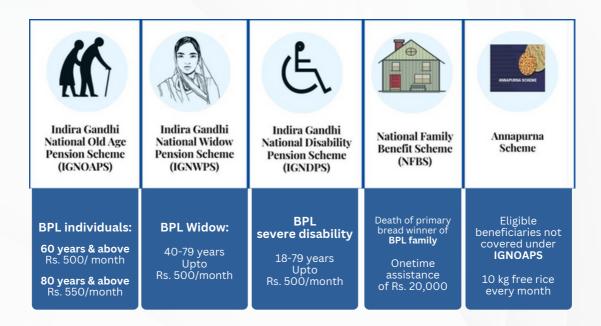


Social Audit in Action

Case 1: Social Audit on Indira Gandhi Old Age Pension Scheme (IGNOAP)

The National Social Assistance Programme (NSAP) launched by the Government of India, which came into effect from 15th August, 1995, is a significant step towards the fulfilment of the Directive Principles in Article 41 of the Constitution.

The National Social Assistance Programme (NSAP) is a Centrally Sponsored Scheme that comprises of 5 schemes:



A Case of MIS Error at Sohkpu Village

Social Audits for the NSAP gained significance through the MCPPSSA Act and through the MoRD- NSAP Social Audit Guidelines. The MSSAT Social Audit Unit carried out social audits for the NSAP in 18 (eighteen) villages during the roll out and pilot implementation of the MCPPSSA Act 2017.

In the financial Year 2020–2021, Social Audit for the NSAP was conducted at Sohkpu Village under Umling C&RD Block, Ri Bhoi District, on July 12, 2020.

As per information received from the Block Officials, Smt. Jrel Maring was on the NSAP list of beneficiaries under Umling C&RD Block, Ri Bhoi District. During the door-to-door verification and interaction, it was reported that Smt. Jrel Maring, of Sohkpu Village had received the pension for the year 2016, as per verification of the transactions recorded in her bank passbook. The social audit team noticed that she hadn't received her pension for the years 2017 and 2018, despite her name being recorded on the beneficiary list. The social audit team also recorded that she had been refused pension again for the remainder of the Financial Year 2019–20, despite having received her pension from the month of February (dated 12/2/2019) in 2019, amounting to Rs 3750/-

The social audit team had then informed her that she was deprived of her entitlements and this case was recorded such that it could be addressed in a public forum.

A public hearing was convened the same year at the Block level in presence of Village and Block Officials and representatives from the villages. Concerned Block authorities were then informed about the issue, which was addressed at the public hearing. It was reported at this forum that an MIS error, on the part of the Umling C&RD Block Office, had led to Smt. Jrel Maring missing out on her pension and was deprived of the pension benefits for the years reported. This issue was then resolved which enabled her to receive her pension.



Smt Jrel Maring, Beneficiary, Sohkpu village, Umling C & RD Block.

My pension has stopped since last few years but with the coming of you (Village Resource Person) to conduct the Social audit my pension has resumed back and through Social audit, I am aware about the entitlement of receiving pension every month.

I request you to come and conduct a Social Audit frequently so that we get more awareness on the pension.



During the recent social audit, it is reported that Smt. Jrel Maring has been receiving her pension from the month of September 2022 onwards.

Thereafter, regular social audits once a year have been carried out in all villages across the State. This has covered all sanctioned beneficiaries who received pension from the start. Also, potential beneficiaries who are eligible for the NSAP as per the eligibility criteria have also been recorded through the audit process.

Social Audit is answerable to people and it is interesting that social audit is taking place from one Village to another, as previously pension is paid as per advice list but at present it is paid as per MIS through Direct benefit transfer (DBT) in their passbook.

It is also through the help of Social Audit that issues such as pension amounts which have not been transacted in the beneficiaries account have been traced as well as issued on beneficiaries receiving double pension. **NSAP** Coordinator.

Umling C & RD Block

Case 2: Social Audit on Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)

India, one of the world's largest democracies, has put its citizens at the centre of its development efforts. The Gram Sabha or the general public may undertake social audits under the 73rd Amendment to the Constitution.

The Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) specifies social audit as a mechanism to uphold transparency and accountability through public engagement and highlights the significance of transparency in the programme.

A case of Financial Misappropriation at Umrasong Village

During the Financial Year 2020-21, in Umrasong, a village in East Jaintia Hills, a Social Audit was conducted by the Social Audit Unit Resource Person on the MGNREGS. Before the start of the Social Audit, the Social Audit Resource Person had communicated to the members of the village in a village entry meeting about their rights and entitlements under the scheme.

In this village it was found that the job card holders were asked to pay an amount of Rs.190/each for construction of the Citizen Information Board (CIB) in relation to the work order received to construct a retaining wall. This amount to be collected, as told by the Secretary of the VEC, was ordered by the BTA (Barefoot Technical Assistant) as there was insufficient funds to construct the CIB. This is actually against the norms and guidelines of the scheme.

The Social Audit Resource Person conducted a Social Audit, which included Door to Door Verification as well as Focused Group Discussion. It was pointed out by a lady of the community that the Secretary of the VEC had collected an amount of Rs.190/- from each Job Card Holder for the construction of the CIB which was not as per the guidelines and the awareness given by the Social Audit Resource Person.

The Social Audit Resource Person then collected the work order pertaining to this case and observed that an amount of money had already been sanctioned in the work order for the construction of the CIB, and no such amount was needed to be collected from the job card holders even if there were insufficient funds. The issue was noted as a priority so that it could be addressed at the Public Hearing.

At the Public Hearing, the issue was raised and the observer of the hearing had called upon the Secretary of the VEC as well as the BTA. Upon detailed questioning by the APO, the BTA and the VEC Secretary had informed the Social Audit Team present as well as the Observer that the money they had collected had been returned back to the job card holders and this was confirmed by the VEC members, VEC officer bearers as well as the job card holders from whom the amount was taken.

Proper action was taken by the APO and the matter was thus resolved at the Public Hearing itself. The APO had also informed the people present at the hearing that such cases should be avoided and the members of the community should have a sense of ownership of their own village and to ensure that the works undertaken were as per the guidelines of the scheme. This will ensure a clean and smooth functioning of the works being carried out in their respective villages. A follow up on the issue was also conducted by the APO of the Block so as to really ensure the return of the amount that was taken.

The observer of the public hearing had instructed the BTA that such a case should not happen anymore. I have also visited the village and clarified with the job card holders with regards to the amount that was taken and the job card holders as well as the VEC functionaries have informed me that they have received back the amount that was taken.

APO Khliehriat, Umling C & RD Block

The conduct of Social Audit has been really helpful because we found out that sanctions regarding any work will be found in the work order. We now know that we cannot just take money from people even if the officials tell us to.

These regular Social Audits conducted from time to time helps in bringing about transparency even in the village as the village members are now fully aware of what is actually going on with regards to the schemes. Hence, cases of financial misappropriation can never happen in our village anymore.

Chairman Umrasong VEC



Public Hearing in Khliehriat C&RD Block, East Jaintia Hills District

Impact

- The Act has empowered citizens. it has ensured that rights and entitlements go to the right beneficiaries.
- it has inculcated a sense of accountability in the Government and Implementing Agencies. The government and the implementing agencies now feel more accountable and are required to act, respond, and guarantee that rights and entitlements are granted as a result of Social Audit.
- By ensuring that citizens have the authority to take action, ask questions, and hold the government or the implementing agencies accountable and answerable Social Audit, which is an evaluation and fact-finding process has been able to fill the gaps left by RTI.
- A public hearing provides a venue for addressing the needs, concerns, and goals of the general public.
- The MCPPSSA has afforded local communities and individuals a narrative to be included in various programmes/schemes initiated by the Government and has enlightened them in regard to their entitlements. This can be seen as a catalyst for good governance as it has encouraged active participation and has also made these programmes more transparent.



Smt Synshar Sohkhlet VLSAC member, Pynursla C&RD Block, East Khasi Hills District

The meaning of Social Audit is to prevent the misuse of the implementing agents as well as to understand the schemes as a community.

To prevent corruption and to understand as a community as per the instruction of the government on how to proceed together with the agreement of the community.

We also get the awareness of the programs brought by the Government. Many among us from the community want to conduct social audits in order to bring in the benefits received by the community.

My idea of Social Audit is very important, there is a need to have Social Audit as it caters to utilisation of the scheme and the verification of documents, it's all round verification.

There is a need to have Social Audit because it helps in maintaining records in order, Social Audit should be conducted every year.



Shri. T. Khongjee, Assistant Teacher, Seng Khasi School, Mawbsein, Bhoirymbong C&RD Block, Ri Bhoi District



Smt. T. Tariang (Anganwadi Worker)
Amlarem C&RD Block,
West Jaintia Hills District

When we go for a social audit we go together in a team, we inform them about what we are doing and because members of the community themselves are doing the social audit the members of the village also feel free to open up and speak out whenever they face any issue.

We even get a positive response from the elderly members of the community.

Way Forward

Digital Initiatives/Innovations

The advancement of technology in the country as a whole has also led the Social Audit Unit (SAU) of Meghalaya to utilise web-based applications and web portals for the collection and analysis of data.

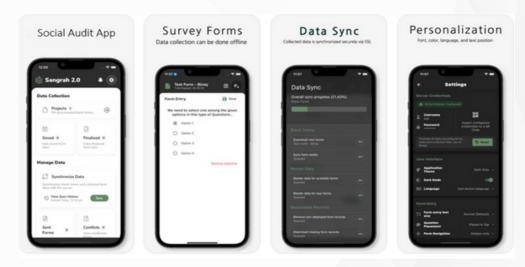
Joint collaborations and consultation with other agencies/institutions/Departments and stakeholders has led to the SAU of Meghalaya to continuously strive to improve its approach and process of conducting the Social Audit for all rural development schemes under its purview.

1. Using the Social Audit App for Collection and Analysis of data:

The initiative and intervention of using an online mode for data collection through the **Social Audit Application** in collaboration with CDFI since March 2020 has replaced the paper mode of data collection and verification.

The Social Audit Application has been developed and is still in the development stage and its primary use is for data collection. The application has been designed in such a way that the questionnaires that were earlier in the paper mode have been incorporated in the application. This has ensured a better and more efficient way of collecting the data needed for the social audit of the various schemes. Consequently, this has helped in tracking the progress of the social audits conducted, as well as making it easier to analyse the social audit data collected.

The time period for report compilation and submission has also reduced greatly.



A view of the Social Audit Application

The social audit data that has been collected can be extracted from the **SANKALP web-portal** for the data analysis.



A view of the Sankalp Web Portal

With this technological intervention, it has made the compilation of Social Audit Reports easier and much more efficient.

2. The Randomised Control Trial (RCT) study - An Assessment & Evaluation of the effectiveness of Social Audit:

There has been a wide gap in the way public services have been implemented. This has resulted in underwhelming public performance and unsuccessful delivery of public services.

In a collaborative effort of Meghalaya Society for Social Audit and Transparency (MSSAT), Programme Implementation and Evaluation Department (PI&ED) and Indian Institute of Public Health, Shillong (IIPHS), a study has been conducted that aims to highlight the problems in governance. The study aims to fix issues by ensuring social audit acts as a democratic tool and facilitates democratic public participation.

The community participation has been enhanced with the involvement of the VLSAC. The role of the VLSAC has increased the capacity of knowledge of the schemes available at the village level. Through the study, people's awareness of the schemes and entitlements has widely improved. The utilisation of the services offered through the public sector has also been made known with a greater understanding.

Remaining Gaps

- The programmes that have so far been included in the social audit need to be evaluated to ensure that other programmes not covered under the act can be included for audits on a regular basis in order to enhance the execution of these programmes.
- It is crucial to educate communities about social audit, and determine which programs/schemes need to be included for social audit based on their suggestions.
- Amendments with revised list under the MCPPSSA Act's Schedule I based on any new programme inclusion taking into account input from the implementing agencies or relevantdepartments is to be looked into.
- Aside from fact finding, social audit shall also take efforts and strive to build the community's awareness and participation. Local youth, Self Help Groups, and Farmer's Group members should serve as Village Resource Persons during the conduct of the social audit. As a result, the Village Level Social Audit Committee will be reinforced and Social Audits will be led by community members rather than just Resource Persons or Facilitators.
- The quality of the Social Audit should be improved rather than just the quantity. Such that Social Audit Findings and Observations can be used to influence programme/scheme Policy Reforms.
- Incorporating feedback from the Public Hearings conducted by civil society organisations to help institutionalise specific social audits.
- A National Act on Social Audit may be explored in the future, which could result in more proactive and participatory governance, and the MCPPSSA Act can also be utilised as an example at the national level.

Conclusion

Social Audit has had an impact on the accomplishments and development of the schemes under its purview. With the implementation of MCPSSA Act, 2017, Social Audit has made a huge impact over the years leading to policy reforms, active community participation, as well as increased awareness on citizens' rights and entitlements. The case studies depicted above represent the importance of the effect of Social Audit on the schemes availed by individuals and community as a whole alike.

In conclusion, it is seen that Social Audit, particularly in the State of Meghalaya, has transitioned from a simple form of a community based participation to a streamlined and well designed institutionalised system which is aimed to impact the whole community at large, thereby bridging the Gap between the Public and Government.

APPENDIX - I

Coverage as per SCHEDULE 1 of MCPPSSA ACT, 2017: The Act mandated social audit across 26 schemes and 14 departments which are listed below:

A. EDUCATION

- (a) Sarva Shiksha Abhiyan
- (b) Midday Meal

B. HEALTH

- (a) Health services including immunisation
- (b) Services rendered by the nearest Sub Centre/PHC/ CHC

C. FOREST & ENVIRONMENT

- (a) Programmes implemented in the area by the Joint Forest Management Committee.
- (b) Climate Change activities [OR Activities implemented with the Foreign Aided Projects]

D. POWER

- (a) Services provided by the MeECL[Rural Electrification Schemes]
- (b) Functioning of Village Power Committees

E. WATER & SANITATION

- (a) Quality & quantity of water supply
- (b) Services provided by the PHE Department
- (c) Total Sanitation programmes including Swachh Bharat Mission/NBM

F. EMPLOYMENT & SKILLING

- (a) Number of unemployed youths [ITI]
- (b) Awareness on Skilling needs and opportunities

G. ROADS & TRANSPORT

- (a) Roads constructed by the PWD Department
- (b) PMGSY roads

H. AGRICULTURE & ALLIED ACTIVITIES

(a) Schemes implemented by the Agriculture and allied departments (Horticulture/Animal Husbandry/Veterinary)

I. COMMUNITY & RURAL DEVELOPMENT

- (a) MGNREGS
- (b) IAY/PMAY (G)
- (c) National Social Assistance Programme (NSAP)

J. SECURITY

- (a) Services rendered by the local Police services
- (b) Law & order including maintenance of Social harmony
- (c) Functioning of Village Defence Parties

K. OTHERS

- (a)Programmes/Schemes implemented by the Planning Department [NEC Programmes/MBDA Programmes/SPVS Programmes]
- (b) Border Area Development Programmes.
- (c) Integrated Children Development Scheme (ICDS)
- (d) National Food Security Act and programmes implemented by Food & Civil Supplies [PDS]



