



PROMOTING TRANSPARENCY & ACCOUNTABILITY AT THE GRASSROOT

WITH A FOCUS ON SOCIAL AUDIT

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Meet The Speaker

- Partner at JMJA & Associates LLP, Practising Company Secretary Firm.
- Speaker and Trainer on various topics related Corporate Laws, ESG, CSR, Social Audit, Digital Branding etc.
- JMJA & Associates LLP is a team of CS and currently we have 20 + employees looking after execution work
- Worked with Companies like Datamatics, MCX, Welspun Group in the past.
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Introduction - Gram panchayat

- ❑ Gram Panchayat is the local self-government institution in rural areas of India.
- ❑ Grassroot institutions like Gram Panchayats play a critical role in service delivery
- ❑ Gram Panchayats play a significant role in promoting rural development and ensuring the welfare of the local community.
- ❑ Panchayat works at the village level for the economic and social development of the village.
- ❑ A Gram Panchayat cannot act by itself and it acts only through its elected members i.e. Panch(s) and Sarpanch.



Introduction – Transparency and Accountability

- ❑ Transparency is the practice of making information, processes, and decisions accessible, visible, and understandable to all stakeholders. It is a critical component of good governance and is essential for promoting accountability, participation, and trust in public institutions.
- ❑ Transparency means decisions and actions are open to scrutiny. Accountability ensures that decision-makers are answerable to the public.
- ❑ Together, these principles create trust, reduce corruption, and enhance the legitimacy of public institutions
- ❑ The need for transparency in the working of Gram Panchayat is essential. It will ensure that the decisions made are in the best interest of the village and not influenced by any external factors.
- ❑ Transparency in Gram Panchayat can be achieved through various means such as making information regarding the functioning of Gram Panchayat available to the stakeholders, conducting regular audits, and involving the community in decision-making processes.



Why grassroots transparency matters?

- Effective Use of Public Funds
- Empowerment of Citizens
- Prevention of Corruption
- Promotes Trust in Governance
- Optimize Resource Management
- Encourages inclusive Development
- Strengthens Democracy



Effective Use of
Public Funds



Empowerment of
Citizens



Prevention of
Corruption



Promotes Trust
in Governance

Multi-Channel Transparency Tools

- Wall writings and public display boards



एक गढ़ा अनेक लाभ,
प्रदूषण कम जल स्तर में बढ़ाव

अपनी धरती अपना कल
बेहतर बनाये हम मिलकर

घर के पास सोस्ता गढ़ा बनवाएं.
सौजन्य से- ग्रा.पं.मिसौली विन.पंचायत, जगन्नाथपुर



Multi-Channel Transparency Tools

- Wall writings and public display boards
- Use of digital platforms (e-Panchayat, eGramswaraj, mobile apps)



egramswaraj.gov.in/

- To strengthen e-Governance in Panchayati Raj Institutions (PRIs) across the country, Ministry of Panchayati Raj (MoPR) has launched eGramSwaraj, a user friendly web-based portal.
- eGramSwaraj aims to bring in better transparency in the decentralised planning, progress reporting and work-based accounting.



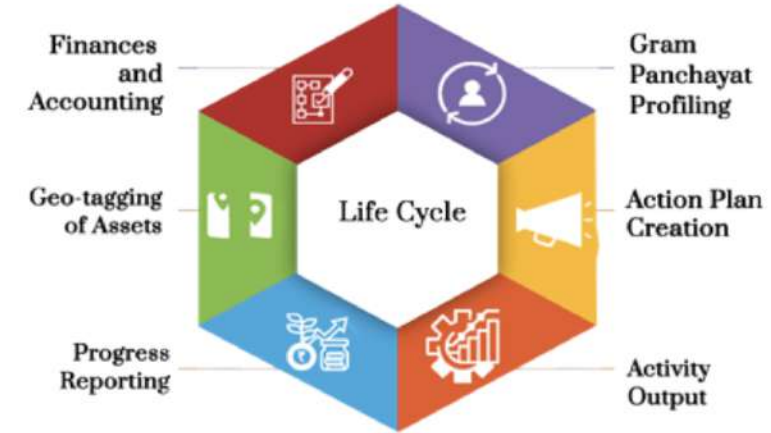


eGramSwaraj

Simplified Work Based Accounting Application for Panchayati Raj



To strengthen e-Governance in Panchayati Raj Institutions (PRIs) across the country, Ministry of Panchayati Raj (MoPR) has launched eGramSwaraj, a user friendly web-based portal. eGramSwaraj aims to bring in better transparency in the decentralised planning, progress reporting and work-based accounting.



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Grameen 2023

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Details

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Weather Forecast



Panchayat/Council
Profile

95.64%

257513 GPs

Profile Created

2277051 ERs

Elected Representatives
(Active)



34.59%

238 ZPs

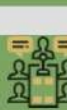
English ▾

BP Plan

53.79%

3643 BPs

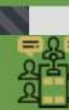
Uploaded BP Plan
(2025-2026)



82.98%

223413 GPs

Uploaded GDP
(2025-2026)



0.07%

201 GPs

Physical Progress Ongoing



95.13%

256130 GPs

Geo-tagging initiated












No. of GPs with Profile details

Print

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S.No.	State Code	State Name	Total No. of GP	No. of GPs with Profile details	Profile Updated in (6 months)	Updated Profile Percentage
1.	35	Andaman And Nicobar Islands	70	70	68	97.14
2.	28	Andhra Pradesh	13327	13324	13324	99.98
3.	12	Arunachal Pradesh	2108	2108	1466	69.54
4.	18	Assam	2705	2146	1989	73.53
5.	10	Bihar	8054	8053	8053	99.99
6.	22	Chhattisgarh	11626	11623	8347	71.80
7.	30	Goa	191	191	191	100.00
8.	24	Gujarat	14674	14617	14350	97.79
9.	6	Haryana	6227	6223	6215	99.81
10.	2	Himachal Pradesh	3615	3615	3615	100.00
11.	1	Jammu And Kashmir	4291	4291	4291	100.00
12.	20	Jharkhand	4345	4345	3507	80.71
13.	29	Karnataka	5948	5948	2275	38.25

Close

 Panchayat/Council Profile	<div><div>95.64%</div><div>257513 GPs Profile Created</div></div>	<div><div>2277070 ERs Elected Representatives (Active)</div><div></div></div>			
 Planning & Reporting	<div><div>34.59%</div><div>238 ZPs Uploaded ZP Plan (2025-2026)</div></div>	<div><div>53.79%</div><div>3643 BPs Uploaded BP Plan (2025-2026)</div></div>	<div><div>82.98%</div><div>223414 GPs Uploaded GDPD (2025-2026)</div></div>	<div><div>0.07%</div><div>201 GPs Physical Progress Ongoing</div></div>	<div><div>95.13%</div><div>256130 GPs Geo-tagging initiated</div></div>
 Accounting	<div><div>47.56%</div><div>128062 GP & Equv. Financial Progress Onboarding</div></div>	<div><div>XVFC OB: Rs.30274.33 Cr. Receipt: Rs.199.24 Cr. Expenditure: Rs.1857.07 Cr.</div></div>	<div><div>Year Book Closed (2024-2025) ZPs: 449 BPs: 3970 GPs: 131798</div></div>	<div><div>PRIs Onboarded In Gem Total No. of GP: 268565 Total No. Of GP Onboard: 67 Total Payment:</div></div>	<div><div>eGS-PFMS(2025-2026) No. Of PRIs Onboard: 263363 No. Of PRIs With Payment: 57975 Total Payment Approved: 1831.991</div></div>
 Audit	<div><div>11535 Registered Auditors (2024-2025)</div><div></div></div>	<div><div>261890 Registered Auditees (2024-2025)</div><div></div></div>	<div><div>0.00%</div><div>10 GPs Audit Plans (2024-2025)</div></div>	<div><div>0 Observations Recorded (2024-2025)</div><div></div></div>	<div><div>0 Audit Reports Generated (2024-2025)</div><div></div></div>

eGramSwaraj (Accounting)																		
State Wise Summary Report (Financial Year:-2025-2026)																		
State	Zilla Panchayat							Block Panchayat & Equivalent							Village Panchayat & Equivalent			
	Total No of Zilla Panchayats	Total No of Zilla Panchayats with Master Entry	Total No of Zilla Panchayats with Opening Balance Entry	Total No of Zilla Panchayats with Vouchers	Total No of Zilla Panchayats with Day Book Closed	Total No of Zilla Panchayats with Month Book Closed	Total No of Zilla Panchayats with Year Book Closed	Total No of Block Panchayats	Total No of Block Panchayats with Master Entry	Total No of Block Panchayats with Opening Balance Entry	Total No of Block Panchayats with Vouchers	Total No of Block Panchayats with Day Book Closed	Total No of Block Panchayats with Month Book Closed	Total No of Block Panchayats with Year Book Closed	Total No of Village Panchayats	Total No of Village Panchayats with Master Entry	Total No of Village Panchayats with Opening Balance Entry	Total No of Village Panchayats with Vouchers
ANDAMAN AND NICOBAR ISLANDS	2	0	0	0	0	0	0	14	0	0	0	0	0	0	264	0	0	0
ANDHRA PRADESH	13	13	13	10	6	0	0	660	660	660	330	399	0	0	13327	13324	13324	3870
ARUNACHAL PRADESH	27	25	25	15	16	0	0	0	0	0	0	0	0	0	2108	2104	2107	700
ASSAM	30	29	29	16	15	0	0	182	178	178	62	50	0	0	2701	2144	2144	1011
BIHAR	38	38	38	38	27	0	0	534	533	533	276	419	0	0	8054	8053	8053	2625
CHANDIGARH	0	NA	NA	NA	NA	NA	NA	0	NA	NA	NA	NA	NA	NA	0	NA	NA	NA
CHHATTISGARH	33	27	27	11	7	0	0	146	146	146	25	15	0	0	11620	11616	11616	1
GOA	2	2	2	2	2	0	0	0	0	0	0	0	0	0	191	191	191	17
GUJARAT	33	33	33	30	22	0	0	248	248	248	167	160	0	0	14674	14619	14626	2902
HARYANA	22	22	22	15	13	0	0	143	143	143	91	85	0	0	6226	6221	6221	2381
HIMACHAL PRADESH	12	12	12	4	2	0	0	81	81	81	33	32	0	0	3615	3614	3614	1105
JAMMU AND KASHMIR	20	0	0	0	0	0	0	285	0	0	0	0	0	0	4291	4258	4259	0
JHARKHAND	24	24	24	16	14	0	0	264	264	264	162	181	0	0	4345	4345	4345	1601
KARNATAKA	31	31	31	5	5	0	0	238	230	228	13	20	0	0	5948	5948	5948	3067
KERALA	14	14	14	7	9	0	0	152	152	152	43	71	0	0	941	941	941	183

eGramSwaraj (Accounting)																				
District Wise Summary Report Financial Year:-2025-2026 State:-MAHARASHTRA																				
Export To Excel																				
District	Zilla Panchayat						Block Panchayat & Equivalent							Village Panchayat & Equivalent						
	Entered Masters	Entered Opening Balance	Entered Vouchers	Day Book Closed	Month Book Closed	Year Book Closed	Total No of Block Panchayats	Total No of Block Panchayats with Master Entry	Total No of Block Panchayats with Opening Balance Entry	Total No of Block Panchayats with Vouchers	Total No of Block Panchayats with Day Book Closed	Total No of Block Panchayats with Month Book Closed	Total No of Block Panchayats with Year Book Closed	Total No of Village Panchayats	Total No of Village Panchayats with Master Entry	Total No of Village Panchayats with Opening Balance Entry	Total No of Village Panchayats with Vouchers	Total No of Village Panchayats with Day Book Closed	Total No of Village Panchayats with Month Book Closed	Total No of Village Panchayats with Year Book Closed
Ahmednagar	yes	yes	(RV-0) (PV-0) (CV-0) (JV-0)	no	no	no	14	14	14	1/(RV-0)/(PV-1)/(CV-0)/(JV-1)	0	0	0	1323	1322	1323	35/(RV-4)/(PV-139)/(CV-2)/(JV-0)	69	0	0
Akola	yes	yes	(RV-0) (PV-0) (CV-0) (JV-0)	no	no	no	7	7	7	0/(RV-0)/(PV-0)/(CV-0)/(JV-0)	0	0	0	535	535	535	119/(RV-29)/(PV-416)/(CV-10)/(JV-7)	146	0	0
Amravati	yes	yes	(RV-0) (PV-0) (CV-0) (JV-0)	no	no	no	14	14	14	0/(RV-0)/(PV-0)/(CV-0)/(JV-0)	0	0	0	841	841	841	13/(RV-1)/(PV-72)/(CV-3)/(JV-0)	20	0	0
Aurangabad	yes	yes	(RV-0) (PV-13) (CV-0) (JV-0)	no	no	no	9	9	9	1/(RV-0)/(PV-2)/(CV-0)/(JV-0)	1	0	0	870	870	870	124/(RV-41)/(PV-540)/(CV-12)/(JV-6)	141	0	0
Beed	yes	yes	(RV-0) (PV-0) (CV-0) (JV-0)	no	no	no	11	11	11	0/(RV-0)/(PV-0)/(CV-0)/(JV-0)	0	0	0	1034	1034	1034	134/(RV-72)/(PV-397)/(CV-7)/(JV-0)	163	0	0
Bhandara	yes	yes	(RV-1) (PV-39) (CV-0) (JV-0)	yes	no	no	7	7	7	2/(RV-0)/(PV-10)/(CV-0)/(JV-1)	0	0	0	541	541	541	21/(RV-6)/(PV-71)/(CV-1)/(JV-0)	21	0	0
Buldhana	yes	yes	(RV-0) (PV-0) (CV-0) (IV-0)	no	no	no	13	13	13	0/(RV-0)/(PV-0)/(CV-0)/(IV-0)	0	0	0	870	870	870	104/(RV-21)/(PV-374)/(CV-11)/(IV-4)	86	0	0

eGramSwaraj (Accounting)

Block Wise Summary Report
Financial Year:-2025-2026
State:-MAHARASHTRA,District:-Thane

Block Panchayat & Equivalent						Village Panchayat & Equivalent						
Entered Vouchers	Entered Opening Balance	Entered Vouchers	Day Book Closed	Month Book Closed	Year Book Closed	Total No of Village Panchayats	Total No of Village Panchayats with Master Entry	Total No of Village Panchayats with Opening Balance Entry	Total No of Village Panchayats with Vouchers	Total No of Village Panchayats with Day Book Closed	Total No of Village Panchayats with Month Book Closed	Total Panch Book
	yes	(RV-0)(PV-0) (CV-0)(JV-0)	no	no	no	28	28	28	6/(RV-0)/(PV-34)/(CV-0)/(JV-0)	7	0	0
	yes	(RV-0)(PV-0) (CV-0)(JV-0)	no	no	no	121	121	121	36/(RV-10)/(PV-114)/(CV-6)/(JV-0)	32	0	0
	yes	(RV-0)(PV-0) (CV-0)(JV-0)	no	no	no	46	46	46	3/(RV-1)/(PV-12)/(CV-0)/(JV-0)	4	0	0
	yes	(RV-0)(PV-0) (CV-0)(JV-0)	no	no	no	126	126	126	3/(RV-0)/(PV-7)/(CV-0)/(JV-0)	6	0	0
	yes	(RV-0)(PV-0) (CV-0)(JV-0)	no	no	no	110	110	110	12/(RV-32)/(PV-54)/(CV-2)/(JV-0)	14	0	0

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Designed & Developed by Panchayat Informatics Division, National Informatics Centre



Voucher Wise Summary Report

Financial Year : 2025-2026

Month : APRIL

Village Panchayat and Equivalent : Jambhul

Opening Balance				5,179,888.86										
Receipts				Payments					Contra			Journal		
Voucher Date	Voucher No	Voucher Type	Voucher Amount (in Rs.)	Voucher Date	Voucher No	Voucher Type	Voucher Amount (in Rs.)	Case Record	Voucher Date	Voucher No	Voucher Amount (in Rs.)	Voucher Date	Voucher No	Voucher Amount (in Rs.)
09/04/2025	XVFC/2025-26/R/1	Refund of Excess Payment	106,841	07/04/2025	XVFC/2025-26/P/2	Expenditures	250,000							
		Refund of Excess Payment		07/04/2025	XVFC/2025-26/P/3	Expenditures	120,000							
		Refund of Excess Payment		07/04/2025	XVFC/2025-26/P/4	Expenditures	115,000							

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English



Payment Voucher Details

Financial Year : 2025-2026

Month : April

State : MAHARASHTRA

District Panchayat & Equivalent : Thane

Block Panchayat & Equivalent : Kalyan

Village Panchayat & Equivalent : Jambhul

Type Of Transaction	Expenditures	Activity Code	40069696
Scheme Name	XV Finance Commission--Basic Grant (untied)		
Voucher Date	07/04/2025	Voucher No	XVFC/2025-26/P/2
Account Head	<u>Expenditure Heads</u> 3054 - Transportation 101 - Roads 23 - Major Works	Amount (in Rs.)	250,000
Particulars	Construction Of Paver Block Road At Sai Krupa School , Amit sawant Home approach road	Attached File	
Mode Of Payment	Details	To Whom Paid	Amount (in Rs.)
PFMS	Account Type:Bank Account No.:020301012866	Sonal Annasaheb Gite	250,000

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Multi-Channel Transparency Tools

- Wall writings and public display boards
- Use of digital platforms (e-Panchayat, eGramswaraj, mobile apps)
- Open meetings and participatory planning
- Proactive disclosure under RTI
- Television and Art





Dekh raha hai na binod.

Challenges at Grassroot Level

- Lack of awareness among Villagers
- Unstructured documentation and data access
- Limited grievance redressal mechanisms
- Limited digital literacy and monitoring



Compliance & Audit Issues

- **Delayed Financial Oversight:** Consistent issues with timely completion of audits and financial reporting
- **Beneficiary Selection Irregularities:** Procedural gaps in identifying and selecting eligible scheme participants
- **Documentation Deficiencies:** Inadequate maintenance of meeting minutes and essential Gram Panchayat records
- **Transparency Shortfalls:** Limited implementation of public disclosure practices and information sharing protocols



Mechanisms for Accountability

Capacity building and training of Panchayat members



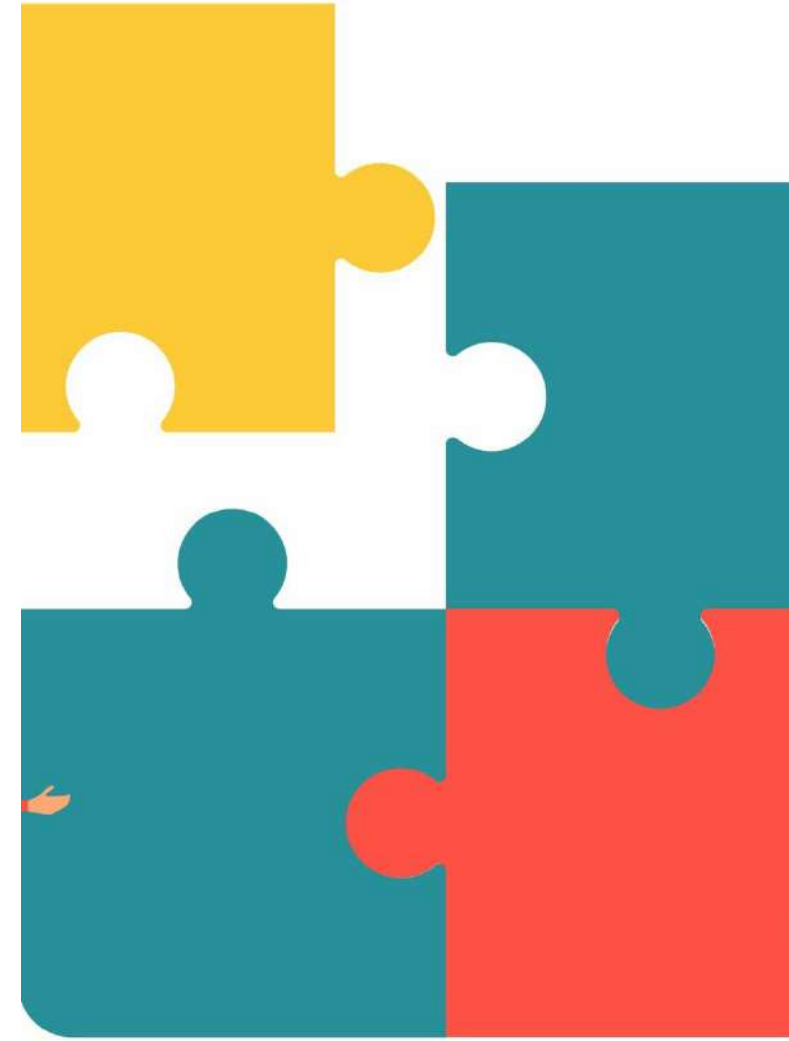
Grievance redressal systems



Social audit and performance review



Regular internal and compliance Audits



JAM trinity

"JAM Trinity" refers to the JAM Yojana, a government initiative in India that links three key elements: Jan Dhan accounts (financial inclusion), Aadhaar (unique identification), and Mobile phones. This linkage aims to streamline government benefit transfers and enhance financial inclusion. [🔗](#)

Key Components of JAM Trinity:

Jan Dhan Account:

This is a basic savings bank account scheme that aims to provide financial access to the poor and marginalized.

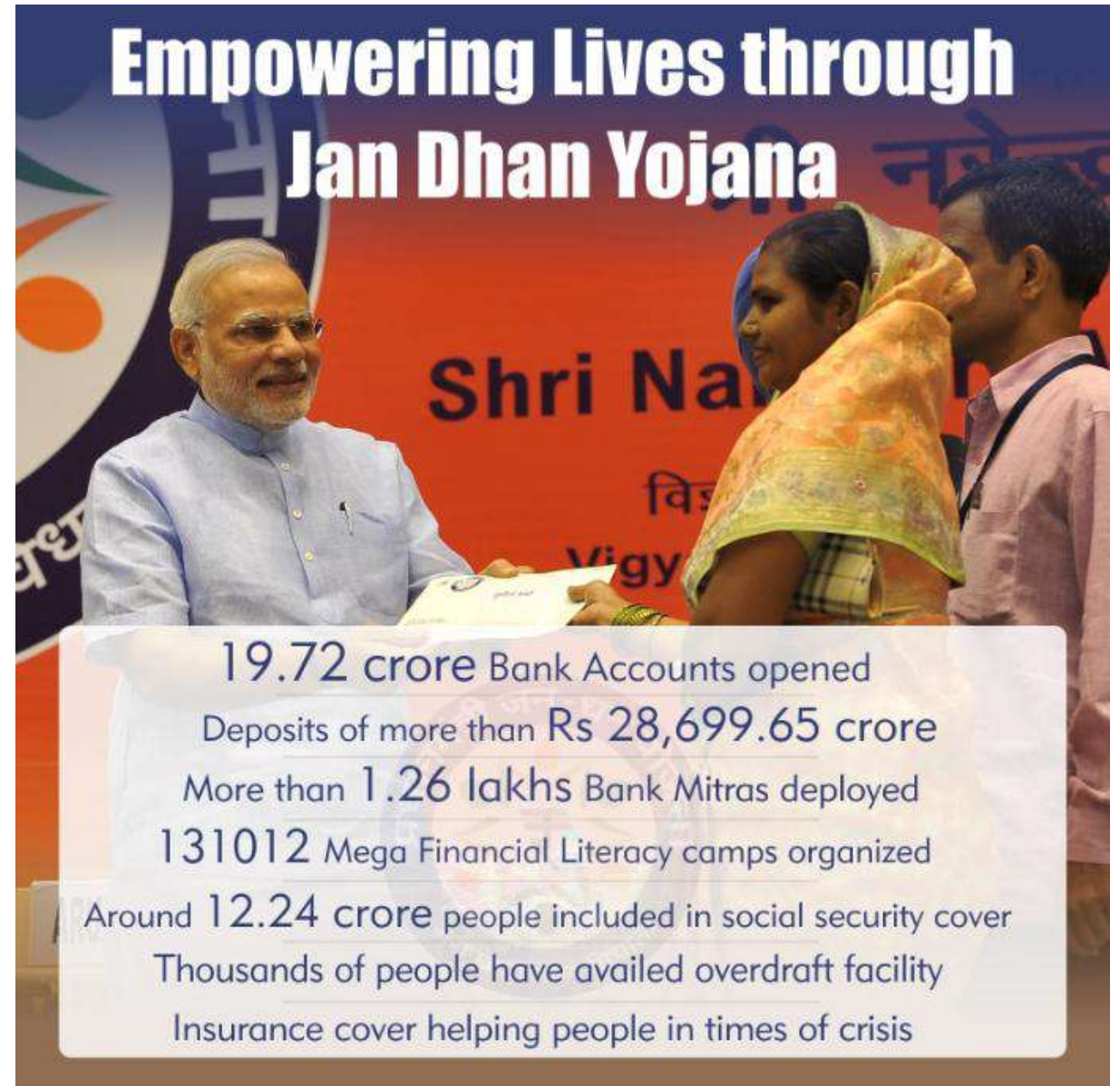
Aadhaar:

This is a unique 12-digit identification number issued to every resident of India, linking them to their biometric and demographic information.

Mobile Phone:

Mobile phones are used as a communication tool for various government initiatives, including direct benefit transfers and financial transactions. [🔗](#)

JAM TRINITY



**Empowering Lives through
Jan Dhan Yojana**

Shri Na


विजय
Vigy

- 19.72 crore Bank Accounts opened
- Deposits of more than Rs 28,699.65 crore
- More than 1.26 lakhs Bank Mitras deployed
- 131012 Mega Financial Literacy camps organized
- Around 12.24 crore people included in social security cover
- Thousands of people have availed overdraft facility
- Insurance cover helping people in times of crisis


BENEFITS

Benefits of JAM Trinity:


Direct Benefit Transfers (DBTs):

The JAM Trinity facilitates the transfer of government subsidies and benefits directly to the beneficiaries' bank accounts, reducing leakages and corruption. 

Financial Inclusion:

By linking Jan Dhan accounts to Aadhaar and mobile phones, the JAM Trinity expands access to financial services for millions of people who were previously excluded from the banking system. 

Transparency and Accountability:

The digital nature of the JAM Trinity enables real-time monitoring and tracking of government transfers, making it easier to identify and address any irregularities. 

Digital Revolution:

The JAM Trinity has been instrumental in driving the digital revolution in India, fostering a cashless economy and promoting digital literacy. 

SOURCE: [Google AI](#)



— ENSURING TRANSPARENCY, ACCOUNTABILITY, AND GOOD GOVERNANCE

Social Audits of Gram Panchayats

— Social Audit

A *Social Audit* is a participatory tool that allows the local community to scrutinize and verify how resources and services are delivered. It bridges the gap between **intended development outcomes** and what's actually implemented.

How it works:

Community members – often led by trained volunteers or local groups – review documents, physically verify projects (e.g., roads, toilets, ration shops), and hold public hearings (*jan sunwais*) to question and hold officials accountable

Social Audit is a powerful tool, that is, associated with accountability and promotes the Right to Information (RTI).

Key Aspects for Social Audit

- Verification of beneficiaries and public assets.
- Transparency in financial and operational records.
- Collective decision-making and grievance redressal.
- A Social Audit can be considered as an empowering process, in which the user community validates the usefulness and quality of the scheme/programme through monitoring process.
- It enhances transparency and accountability in the Government schemes/programmes.

Role of Social Audit

Enhancing	transparency and accountability.
Identifying	corruption and inefficiencies.
Strengthening	community participation.
Ensuring	better utilization of government funds.

Social Audit Process



Define values and objectives of Gram Panchayat



Identify indicators of performance



Collect data- qualitative and quantitative



Evaluate data-internal and external comparisons



Publish social results

Role of Social Audit in Enhancing Transparency

1. Building Trust and Credibility
2. Accountability of Elected Representatives
3. Efficient Allocation of Funds
4. Promoting Local Democracy
5. Monitoring of Implementation



Case Study



Andhra Pradesh – Pioneered institutionalized social audits under NREGA. Villagers identify fake bills, missing materials, and get grievances addressed.



Rajasthan – Regular Jan Sunwai meetings; officials respond to community directly.



Jharkhand – Civil society-led social audits helped uncover ghost schools and unutilized funds.

Andhra Pradesh: Institutionalized Social Audit under MGNREGA

- AP was the first state in India to institutionalize social audits as part of MGNREGA. The state set up an independent **Society for Social Audit, Accountability and Transparency (SSAAT)** in 2006

Key Features:

- Trained village-level social auditors who are **not part of the implementing agency**.
- Detailed review of job cards, wage payments, material usage, and muster rolls.
- Use of **Jan Sunwais (public hearings)** where officials are directly questioned.

Impact:

- Identified large-scale frauds like fake job cards and inflated work bills.
- Recovered lakhs of rupees as well as Empowered women to speak up.

- Key Takeaway:

When social audits are regular, independent, and well-trained, they become a powerful deterrent to misuse of public funds.



Rajasthan: Jan Sunwai Model – Public Hearings that Deliver

Rajasthan pioneered Jan Sunwais (public hearings) in the early 2000s with support from civil society organizations like MKSS (Mazdoor Kisan Shakti Sangathan). This became a grassroots model of social audit before it was adopted nationwide.

How it Works:

- Audit teams examine Panchayat records like work registers and purchase bills and Physical verification of works and public welfare schemes.
- **Public meetings where discrepancies are presented, and officials must respond.**

Impact:

- Exposed cases of corruption in rural employment, pension distribution, and school meals.
- Forced government to act—disciplinary action against erring officers and recovery orders issued.
- Led to a larger Right to Information (RTI) movement across India.

Key Takeaway:

Jan Sunwais encourage direct dialogue between people and power—making governance transparent and people-centered.



Jharkhand: Social Audit Uncovers Ghost Schools and Unused Toilets

In districts like Latehar and Palamu, Jharkhand's community-led social audits have exposed anomalies in multiple schemes, including education, sanitation, and housing.

Findings:

- Ghost schools that existed only on paper but were drawing funds.
- Toilets built under SBM (Swachh Bharat Mission) that were either incomplete or never used.
- Ration cards issued to ineligible people while the poor were excluded.

Execution:

- Trained youth from local communities conducted audits.
- Help from civil society groups like PRADAN and Jharkhand Social Audit Unit.
- Issues raised in Gram Sabhas, and follow-up demanded.

Key Takeaway:

Even in resource-poor areas, community monitoring can expose ground-level truth and ensure course correction.



Scope of Compliance Audit

- **Financial Compliance**
 - Proper utilization of grants, maintenance of accounts, adherence to financial procedures.
- **Administrative Compliance**
 - Meetings conducted as per norms, resolutions properly recorded, roles and responsibilities followed.
- **Legal Compliance**
 - Adherence to Acts like the RTI Act, Environmental Laws, Labour Laws (e.g., MGNREGA provisions).
- **Project Implementation**
 - Correct implementation of schemes like Pradhan Mantri Awas Yojana (PMAY), Swachh Bharat Mission (SBM), National Rural Livelihood Mission (NRLM), etc.



Connection between the Social Audit and Compliance Audit

- Both aim to ensure accountability and transparency
- Often review overlapping records (e.g., project expenditures)
- Social audit findings can inform or trigger compliance audits
- Compliance audits can validate or support social audit claims
- Together they offer a **comprehensive view** of governance

KEY DIFFERENCES BETWEEN SOCIAL AUDIT AND COMPLIANCE AUDIT

Aspect	Social Audit	Compliance Audit
Conducted by	Citizens / civil society	Government auditors / authorities

KEY DIFFERENCES BETWEEN SOCIAL AUDIT AND COMPLIANCE AUDIT

Aspect	Social Audit	Compliance Audit
Conducted by	Citizens / civil society	Government auditors / authorities
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Outcome	Community feedback	Official report with recommendations

Conclusion



Transparency and accountability are not just ideals—they are **the foundation of democracy**, especially at the grassroots.



Social Audit is the bridge between citizens and the state. It empowers people to question, to verify, and to participate.



When backed by proper frameworks like ICSI's Model Governance Code, and implemented in spirit, **we create a village-level governance system that is inclusive, responsive, and resilient.**



THE BEST GOVERNANCE IS THE GOVERNANCE THAT IS TRANSPARENT AND ACCOUNTABLE, AND WHERE PEOPLE ARE EMPOWERED TO ASK QUESTIONS.

- DR. APJ ABDUL KALAM

— QUESTIONS



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Thank you