

SPEECH OF HON'BLE GOVERNOR OF MEGHALAYA, ON THE OCCASION OF THE RELEASE OF THE COMMEMORATIVE MONOGRAPH OF THE OFFICES OF THE ACCOUNTANT GENERAL ON 14, JULY 2016 AT RAJ BHAVAN SHILLONG

The offices of the Accountants General, Meghalaya have a history dating back to 1910 when the office of the Comptroller, Assam was established at Shillong.

The Commemorative monograph is being brought out now to celebrate the completion of more than 100 years of the Shillong offices of the Accountant General, as well as Lyndhurst Estate, the residential complex for IA&AS officers.

The monograph includes copies of some of the very old and important photographs, references, maps, memos, etc. narrating the history of Lyndhurst Estate and the offices of the erstwhile Comptroller, Assam. The photography lavishly illustrates the Office Buildings, Lyndhurst Estate, and MotinagarA&A Estate and the narrative combines a lucid account of the history, with some previously untold stories.

The office of the Accountant General, Meghalaya was established in 1910 with the setting up of the Comptroller, Assam office in Shillong. The title of the Accountant General's office, which was still a part of undivided Assam, was made official in 1952. After Meghalaya became an independent state, the offices of the Accountants General, Assam were shifted to Guwahati and functioned separately. The Accountants General functions under the powers vested in the Comptroller and Auditor General of India.

The CAG is the institution through which the *accountability* of the government and other public authorities – all those who spend public funds – to Parliament and State Legislatures and through them to the people is ensured. Dr. B.R. Ambedkar, during the debates in the Constituent Assembly, describes the CAG as the most important functionary in the Constitution.

The word accountability is not the same thing as accounting rather it means *financial* answerability. The Executive is answerable to Parliament and to the people for all its decisions, but that answerability is enforced through the CAG where it involves finance and accounts.

If we understand accountability to mean answerability, much of the confusion disappears. Vouching expenditures and rendering accounts are of course important: Parliament votes funds to the Executive and those funds have to be accounted for. However, answerability is more than that: it also means exercising prudence, avoiding waste, not incurring infructuous expenditure, showing results for moneys spent, and achieving those results at least cost.

If we have to make CAG a strong and effective institution then it is necessary that Audit Reports be more widely known and discussed. The people have a right to know their contents. If the present CAG manages to enhance the effectiveness of this constitutional institution, the country would owe a debt of gratitude to them.

The term '**accountability**' is very scary as every organisation, governments are afraid of giving accounts of their expenditure, even the individual is afraid of giving accounts of income and expenditure. Though the tradition and ethos of India are great, our culture has taught us to be transparent and true to our self.

One might say that it is impossible to give accounts or to be accountable, but it is not true as our teachings have made us true to everyone. In this reference there is an example of a political party. There was a political party having its office in Nagpur, one day a person visited the office of that political party and was discussing the current political situation of the country, the people's opinion about the functioning of the political parties. Then the person said 'people are not happy with the current functioning of the political parties, as the parties are not accountable in respect to their finances, the parties don't have their accounts as to who all are the donors, how much money the party has received'. Hearing all this president of the party called his assistant and told him to bring the accounts book from the office and to place them before the man. The man was surprised to hear that, and was eagerly waiting to see the accounts book, in a short while the assistant came with the account books. The man was surprised and the same time was happy to see that the account books were up-to-date. The man came to office at around 12 PM and the entries were till 11:30 AM of the same date. This example gives us the Idea that still people and organisations in our country are true to their values and their ethos.

A person should be simple and should follow austerity. We should not have a thought that what is in abundance can be wasted. At public places, water may be in abundance, but use only that much which is required. Once in Paryag, Gandhi Ji was at Nehru Ji's house. Gandhi Ji was washing hand and Pandit Ji was pouring water on Gandhi Ji's hands, but because he was not concentrating, the water was falling down. On seeing this Gandhi Ji felt sad, then Pandit Ji said 'what is the big thing in this. At our place there is Ganga flowing'. On hearing this

Gandhi Ji said that 'Ganga is not flowing for any one person. Ganga is for everyone residing at both the sides of the river, the people, animals, forest are there and it flows for them also.

I would like to conclude my speech with a short story of Shastriji on honesty and accountability in his life.

We should not just be accountable but we should also be honest. A person should be honest to himself and to his organisation. When Shastri ji was working, he used to get 48 rupees as his monthly salary. One day few of his friends came to his place to meet him. One of the friends asked for some money from Shastri ji as he wanted to pay the fees of his children. Shastriji very politely said 'I have fixed salary and fixed expenses and it's very difficult for me to save any money and I will not be able to help you.' Shastriji's wife was hearing all this and hearing the problem of Shastriji's friend she went inside and bought ten rupees with her and gave that money to Shastriji's friend. After the friends left Shastri ji asked his wife 'from where did you get ten rupees'. She said 'I was able to save some money from your salary.' Next day Shastri ji went to his office and told his accountant to reduce his salary to 38 rupees. The accountant was shocked hearing this and asked that how can you ask to reduce your salary when everyone else asks to increase their salary? Shastri ji said 'I have limited expenses and my wife was able to save ten rupees from my salary.' This was the honesty that Shastri ji had towards his organisation.

"Thank You"
