

**ADDRESS BY THE PRESIDENT OF INDIA,  
SHRI RAM NATH KOVIND  
ON THE OCCASION OF INAUGURATION OF THE 29TH  
ACCOUNTANTS GENERAL CONFERENCE**

**New Delhi, October 10, 2018**

1. I am happy to be here for the 29th Accountants General Conference. This is the right occasion and opportunity to introspect and deliberate on what needs to be done to further our mission of promoting accountability, transparency and good governance. The theme of this year's Conference is "Auditing and Accounting in a Digital Era". This is extremely relevant today when the government is making great strides in ushering in Digital India. I see a great confluence in your work and the objectives of Digital India.

Ladies and gentlemen,

2. The institution of the Comptroller and Auditor General plays a vital role in holding governments to account, ensuring transparency of operations and promoting good governance. You, by virtue of your vested authority and professionalism, possess the skill to ask the right questions. Your work goes beyond regularity and evaluates wisdom, rigour and economy in government operations. I am happy to note that this institution, which is over 150 years old, has lived up to our expectations. It has graduated from promoting accountability through accounts to ensuring that right things are done in the right and least expensive way. This is in keeping with the mandate of the CAG as covered in Articles 148 to 151 of the Constitution. The CAG was empowered and given due protection as an independent authority by our Constitution framers.
3. The broad mandate and range of audit assignments, transactions and operations – as well as the expertise required for a thorough analysis – is challenging. You have always risen to the occasion. You are not a mere keeper of national accounts

but a conscience keeper to the nation and a key partner in India's progress.

4. It may be appropriate here to recall the words of President Woodrow Wilson in the context of the United States. He once said that vigilant oversight of administration is as important as legislation. Through your financial, compliance and performance audits, you have been providing valuable oversight on operations and giving recommendations for improvement. It is time the institution thinks of giving insight and foresight as well.
5. I am happy to learn that the institution of CAG has come out with a data management policy and is increasingly using data analytics in its audit work. Through the use of data analytic techniques you can assist in not only giving insights for the present but also aid in providing credible forecasts. With the tools appropriate to managing and examining the expanding data in a digital economy, you are rightly positioned to anticipate long-term trends and emerging issues related to the economy, education, health, environment, national security among others. These warrant the attention of lawmakers and the executive.

Ladies and gentlemen,

6. A government department is an organic entity. It has a soul and a goal, a core philosophy, an ideal and a mind of its own. It has a physiology with several members doing assigned tasks and appropriate systems that control the activities. Any breakdown or deficiency in service is symptomatic of vulnerability in the system. As conscience keepers, please ask yourselves whether it would help to report on such soft spots and weaknesses in the system – or only on the symptoms manifesting in small deviations. Good systems outlast bad men and women. This is where you can contribute.
7. The breadth of your audit engagements across various levels of governance gives you a unique opportunity to see where things are going wrong and why. More than that, you have a bird's eye view of what works – and of the good practices that can be embraced across the system. When such good practices are

highlighted in your reports, it not only encourages the executive, it is also a guiding light for others. It is a matter of immense pride for our country that the CAG is the chair of the United Nations Board of Auditors. As part of this portfolio, you despatch audit teams to examine and appraise programmes implemented by the UN and its agencies. You will be doing a great service to the nation if you share the good practices followed by these entities so that we learn new and efficient ways of programme delivery.

8. Audit is not an end in itself. It is a means to make governments work better. Given this, I believe we have to emphasise outcomes as a more meaningful measure of programme value than output. You may deliberate on how would you, as an organisation, identify, understand and measure outcomes to study the impact of programmes. You may have to realign your strategies and techniques to plan, execute and report on your performance appraisals in a manner that facilitates measure of outcomes. Such a study of programme effectiveness would be a big boon to policy makers. Such a study should also include a dialogue with the implementing agencies to understand their motivations and perspective.
9. The Sustainable Development Goals are mirrored in the development agenda of our nation. Despite resource constraints, the government has been working hard and with admirable urgency to achieve such ambitious goals as universal rural electrification, road and digital connectivity, expansion of clean and renewable energy, sanitation and housing for all, and universal elementary school education.
10. As auditors I am confident you are alive to the scale, size and transformative nature of these projects. The institution of the CAG could assist with documentation of good practices, developing indicators, reporting on progress through its audit, and sharing international experiences. This would be a great learning experience for all of us.

Ladies and Gentlemen,

11. In recent times, we have seen a massive decentralisation of funds, functions and functionaries. There is greater flexibility available to state governments. A number of welfare schemes are also implemented through urban local bodies and panchayats. However, it is a fact that accountability mechanisms at the local level are not as robust. The social audit to account whether the money was spent properly, and made the intended difference, is mostly conducted by the scheme beneficiaries. Here the CAG as an institution could partner with local citizens and state audit societies to train them, build capacities and issue advisories on framing of guidelines, developing criteria, methodology and reporting for audit.
12. I urge you to spare some time to travel in your respective jurisdictions to gain a better understanding of the landscape, its people and the flavour of the systems. You will not only see the accounts in their books but also listen to their accounts. This is crucial. After all, the word “audit” comes from the Latin root which means “to hear”. A good auditor is a good listener.
13. With those words, I wish the 29th Accountants General Conference all success.

Thank you  
Jai Hind!