

**ADDRESS BY THE PRESIDENT OF INDIA,  
SHRI RAM NATH KOVIND  
AT THE VALEDICTORY CEREMONY OF INDUCTION TRAINING OF  
THE INDIAN AUDIT AND ACCOUNTS SERVICE OFFICER  
TRAINEES OF 2018 AND 2019 BATCHES**

**Shimla, September 18, 2021**

It gives me immense pleasure to be here at the valedictory function of officer trainees of Indian Audit and Accounts Services. I have been informed that school for training officers of Comptroller and Auditor General was established in 1950 and so far several batches of officers have been trained here. Officers trained by National Academy of Audit and Accounts have strengthened the institution of CAG and many of them have served the country with distinction. To be professionally prepared by such an esteemed institution is a matter of pride to all my young friends, present here.

The institution of CAG, in its various forms, is one of the oldest in the country. At independence, the founding fathers of our nation were fully aware of the importance of CAG. During Constituent Assembly debates, Dr Ambedkar was of the view that CAG is probably the most important officer in the Constitution of India and he extensively argued for independence of CAG for an effective oversight. The institution as envisaged by Dr Ambedkar has grown in strength in past seven decades and has made immense contribution to improved governance. I congratulate all of you for joining such an important institution. I trust National Academy of Audit and Accounts has prepared you for challenges ahead. As all of you take first steps in your career as public servants, let me share some thoughts with you.

Ladies and Gentlemen,

Past 18 months have been very trying for the country. Economy was badly disrupted due to COVID-19 pandemic. Government has taken various fiscal measures to alleviate distress and for welfare of the poor. These are often financed through money, which may be said to have been borrowed from our children and grandchildren. We owe it to them that these scarce resources are put to best possible use and are most effectively used for welfare of the poor and needy. CAG has a very important role in this.

While performing oversight function you need to be aware of opportunities of providing inputs for systemic improvements. Audit engagements provide a unique opportunity of gaining deep understanding of system and place you in a good position of suggesting improvements. Governments will take serious note of advice made by an institution like CAG. This will positively impact our public service delivery standards.

In 2018, I had addressed the 29<sup>th</sup> Accountant General's Conference. There, I had remarked that greater flexibility in scheme implementation has been given to States and implementing bodies. This is likely to improve programme outcomes. However, this needs to be accompanied with strengthened financial reporting and accountability framework at local governance levels. Finance Commissions have emphasized on similar needs. Most officer trainees graduating today will be joining field formations of CAG. I urge all of you to use skills learned during training for addressing these needs. State Governments may be suitably consulted in this. I must again emphasize that

meaning of Latin word “audit” is “to hear”. There cannot be a better place to hear than grassroots!

This is my first visit to National Academy of Audit and Accounts. Such sylvan surroundings are a great place for learning pursuits. These surroundings also teach us of a very onerous responsibility of leaving same pristine nature for our future generations to enjoy. Despite India’s developmental needs we have undertaken significant responsibility to address global climate change challenge and environmental protection. I have been informed that CAG has taken measures to build capacities in the area of environmental audit. For our future this is a very welcome step! We must always remember that constraints of resource finiteness can only be partly addressed by human innovation. For the rest sacrifice by our generation is the only recourse. CAG has a big role to play in making us aware of sacrifices we need to make for our future generations.

For citizen-convenience, Government processes are increasingly getting digitalized. Fast expanding technology frontier has reduced distance between State and citizens. Through direct benefit transfer, money can reach the poorest citizen in the most remote corner of the country at the push of a computer button. From audit perspective this is a ‘small challenge’ and ‘huge opportunity’. Using advanced analytics tools, information from large volumes of data can be weaned out without travelling afar. This can make the audit engagements more focused and efficient. Systemic red flags can be raised at an earlier stage. I have been informed that all of you have been extensively trained in these tools. You must put your training to best use. It must be added that we have to keep pace with evolving technology landscape. I am certain that CAG is seized of the matter.

I have been informed that as Supreme audit institution of India, CAG has been chosen for audit responsibility of various important multilateral bodies such as United Nations. This is in recognition of India's soft power and I commend professionalism of the Department for these achievements. Such engagements also provide an opportunity to look closely at global best practices. I will urge CAG to examine the possibility of adopting some of them in Indian context.

In the 21st Century, knowledge and information would be most precious commodity. Acquisition of knowledge will determine how wealthy a person is! This is truer for Institution of CAG. I have been informed that various measures are being taken by National Academy of Audit and Accounts to further improve professional skills of officers. I wish all success in such endeavors. I will advise all my young friends to remain constant learners throughout their careers. This is also the best way of feeling wealthier. I am sure CAG will extend all assistance in this regard.

Ladies and Gentlemen,

As public servants you will derive greatest satisfaction in being able to serve the poorest and bring a smile on her face. While performing our Constitutional duty we must always be mindful of this common responsibility assigned to all functionaries. An approach laden with mutual empathy will ensure that we reach our National goals, much faster.

Ladies and Gentlemen,

The independence enshrined in the Constitution is something to be cherished. More importantly, greater values need to be added to it

through professionalism and absolute integrity. All young officers need to fully imbibe these qualities as they become forebears of such rich traditions of Audit and Accounts Department. Training imparted by National Academy of Audit and Accounts will enable all of you to rise up to this challenge. I congratulate all the officer trainees on successful completion of training and wish them all the success in their careers.

Thank you,  
Jai Hind!