

Control Of Expenditure By Government

A.-G.'s CALL FOR REFORMS IN AUDIT MACHINERY

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MR. V. Narahari Rao, Comptroller and Auditor-General of India, said here today that, with the attainment of independence and the adoption of dynamic policies to secure a higher standard of living, it was extremely important to work out details of schemes of expenditure with "reasonable care and accuracy in advance."

It was even more important to make sure that the entire technical and administrative machinery, including the financial and accounting staff, was available in order to ensure that the tax payer got full value for his money and it did not go down the drain, he asserted.

"Mere good intentions are not enough," he added.

Mr. Narahari Rao was speaking on the occasion of the laying of the foundation stone of the office of the Accountant-General of Mysore by the Rajpramukh of Mysore.

Mr. Narahari Rao observed that the Audit Department itself could not achieve very much unless the administrative machinery was sound and equal to the tasks entrusted to it. The administrative machinery in India had suffered enormous strain since the war and it took time to build it up.

He expressed the hope that in due course the responsibility for the maintenance of accounts would be entrusted to the administration itself as in other progressive countries, the Auditor-General being left with the responsibility only for the audit of accounts and in his capacity as Comptroller-General, for ensuring that no funds were drawn from the exchequer without appropriation.

CENTRE'S ACCEPTANCE

Mr. Narahari Rao was glad to say that the basic principle stated by him was appreciated and accepted by the Union Government and the Public Accounts Committee.

He deplored the tendency among many executive and administrative officers not to regard a sound knowledge of basic financial principles, responsibility for their application and maintenance of correct initial accounts as an integral part of their equipment and functions.

He said that they seemed to feel that those were the responsibilities of outside authority—financial authorities or the Accountant-General. "The private businessman with such ideas will become bankrupt in no time", he added.

The Auditor-General thought that the present system of financial control and arrangements for the maintenance of accounts were somewhat responsible for this state of affairs. Reforms in these matters were overdue.

He had no doubt whatever that parliamentary control over finances and, in particular, a critical examination of the serious financial delinquencies of the administration by public accounts committees would help to rectify the situation.

PARLIAMENTARY CONTROL

The Rajpramukh of Mysore said that he agreed with the Auditor-General that effective financial control and wise spending depended in the final analysis as much upon the efficiency, knowledge, ability and integrity of the administration itself as on the efficiency of the audit control.

Just as in the administration of law and order the fear of the policeman did not make the people really moral, so also the fear of the Auditor-General might be useful but something more than that was necessary for good government.

The Rajpramukh added: "Let us not however stretch the analogy of the policeman too far in its application to the case of the Auditor-General. The latter's functions are multifarious, far wider and more comprehensive than those of the policeman."

Even before the present Constitution came into operation and Mysore State became a member of the Union, the administration in Mysore had evolved through a period of years a system of financial and audit control similar to that in the neighbouring provinces.

"Unlike several other Indian States, we in Mysore had made substantial progress in the introduction of parliamentary control over the finances during the past three decades," the Raj Pramukh said.