

Promoting good governance

The role of CAG

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GOOD governance indicates effective, continuous and lasting phenomenon. Accountability, transparency and participation are the three key principles for ensuring good governance. The Parliament, the Judiciary, the Executive through public service and the office of the Comptroller and Auditor General (CAG) known globally as the Supreme Audit Institution (SAI), among others, promote good governance.

This paper deals with the role of CAG in promoting good governance. The CAG is entrusted to perform the following two-fold constitutional functions:

- = Article 128 (1) prescribes: "The Public Accounts of the Republic and of all courts of law and all authorities and officers of the Government shall be audited and reported on by the Auditor-General". The Audit Reports so prepared on the basis of the above mentioned provision are submitted to the President to be laid before the Jatiyo Sangsad or Parliament.
- = Article 132 prescribes: "The reports of the Auditor-General relating to the public accounts of the Republic shall be submitted to the President who shall cause them to be laid before Parliament". The public accounts include the Finance Accounts and the Appropriation Accounts which are audited and certified by the Auditor-General for submission to the President to be tabled in the Parliament.
- = **Sources of CAG's mandate:**
- = The constitution of the Republic, Articles 127-132
- = The Comptroller & Auditor General (Addl. Functions) Act, 1974
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- = The Comptroller & Auditor General (Addl. Functions) (Amendment) Ordinance, 1983
- = Audit Code
- = Legislative acts as and when enacted by the Parliament
- = **Historical weaknesses of CAG's audit:**
- = Traditional, transactional and compliance audit resulting in huge accumulation of audit objections not addressing the core issues
- = Age-old audit methodologies not suited to the present requirements

- = Conservative attitude of the auditors adhering to out-lived auditing notion
- = Lack of skill and expertise of the auditors
- = Insufficient auditor-auditee relationship
- = Inadequate Parliament-Audit relationship
- = Poor linkage with the private sector auditors and other professional bodies
- = Backlog in the audit report submission
- = Poor quality of audit-reports
- = To address the situation, concrete and cohesive measures have been taken to mitigate the above mentioned weaknesses, to make audit productive and meaningful. A Strategic Plan

audit reports of 2002-2003 are awaiting submission to the parliament through the Hon'ble President

- = In order to upgrade the audit methodologies, new out-lines on audit briefing, audit execution, audit report writing and audit inspection have been issued by CAG office to supplement the existing provisions of the Audit Manuals and Auditing Standards
- = Quality Assurance Team (QAT) at each Audit Directorate and Central Quality Assurance Team (CQAT) at CAG office have been set-up to improve upon the quality of the audit reports
- = Formerly promotee officers and audit staff by and large used to carry out audit. Now it has been

and CAG office, 68 percent of the arrear audit paras in the nationalised bank sector and other government controlled financial institutions has been resolved.

- = CAG's re-structuring proposal to strengthen the administrative and operational efficiency of CAG office is under active consideration of the government
- = An Internal Control survey on CAG office and all its subordinate offices have been carried out and corrective measures to overcome the management weaknesses of CAG office and audit directorates have been taken
- = Internal Audit Manual is being prepared that will greatly enhance the management efficiency of the public sector organisations
- = Transparency and accountability are being assured through numerous publications on regular basis

Under the Reforms Agenda on CAG office, Financial Management Reforms Programme (FMRP) project component-1 and component-5 (2003-2008) under the management of the Finance Ministry is working in full swing. Funded jointly by DFID-Royal Netherlands Government and GoB, the project aims at improving the auditing capability of the CAG office and enhancing human resource development of the audit manpower through upgrading the training capacity of FIMA.

CAG's audit reports are mainly used by the Public Accounts Committee (PAC) of the Jatiyo Sangsad where threadbare discussions on the audit paras are held in the presence of CAG and the Secretary concerned who is also the Principal Accounting Officer (PAO) of his Ministry or Division. PAC is the sole arbiter in recommending the final settlement of audit paras to the Parliament. The Committee after its formation in the present Sangsad has been very active and strenuous in resolving audit paras.

Promoting good governance is a collective responsibility. As one of the important partners of this collaborative effort, CAG office is fully aware of the gravity of the constitutional obligations and is determined to fulfil the same. CAG's core values are ingrained in the motto 'PROACTIVE' e.g., Professionalism, Reliability, Objectivity, Accountability, Credibility, Trust-worthiness, Integrity, Viability and Ethics which will consolidate and further the cause of promoting good governance.

Asif Ali is Comptroller and Auditor General of

Agha Shahid Ali

YASMEEN MURSHED

THE transience of human life is much with me these days and I find myself recalling lost friends and lost opportunities with increasing nostalgia. I would have loved hearing Nusrat Fateh Ali Khan in person because his CDs are a poor substitute for the drama of the real life version, but it was not to be, and I would have greatly enjoyed meeting the talented poet, Agha Shahid Ali (1949-2001) whose premature death has saddened his many admirers and a poetry lovers throughout the world. It has deprived South Asia of a blazing talent from taking its rightful place among contemporary English poets.

Born in New Delhi, brought up in Kashmir and later to become an American, Ali taught at a number of prestigious institutions in America including the University of Massachusetts-Amherst. His poetry collections include *The Half-Inch Himalayas* (Pub: Wesleyan University Press 1987); *A Nostalgist's Map Of America* (pub: Norton 1992); *The Country Without A Post Office* (pub: Norton 1997); and *Rooms Are Never Finished* (pub: Norton 2001) which was a finalist for the National Book Award in the US in 2001. He was a *ghazal* enthusiast and translated Faiz Ahmed Faiz's poems in *The Rebel's Silhouette - Selected Poems* (pub: University of Massachusetts Press 1991). He cajoled and encouraged a wide range of well known modern poets into contributing to a poetry anthology entitled *Ravishing Disunities - Real Ghazals In English* (pub: Wesleyan University Press 2000) which he edited.

I reread *The Country Without a Post Office* recently and it reminded me what a strong and vibrant poet Ali was. These poems are a poignant and nostalgic evocation of his lost homeland particularly in the tragic era of events when the troubles began in Kashmir. A haunting volume it establishes this Kashmiri-American poet as a very important poetic contributor to the body of work in English by South Asians.

In this book he focuses on the tragedy of his homeland which has been devastated by the internal strife wrought on the land with "mass rapes in the villages/towns left in cinders". Ali finds that contemporary history has forced him to return not as a tourist as he would have liked, but as a witness to the savagery visited upon Kashmir since the 1990 uprising against Indian rule. Amid rain and fire and ruin, in a land of "doomed addresses", Ali evokes the tragedy of his birthplace. These are stunning poems, intensely musical steeped in history, myth, and politics all merging into Ali's truest mode, that of longing. The Hindu-Muslim conflict reminds Ali of similar genocidal wars in Bosnia and Armenia but in Kashmir the blood of victims falls like "rubies on Himalayan snow" while "guns shoot stars into the sky". With the population decimated and the Post Office destroyed, Ali's poems become "cries like dead letters," and the poet becomes "keeper of the minaret."

Ali's strong affinity for Urdu is evident in his language which eerily brings the cadences and drama of South Asia into English poetry and in a sense each poem translates across

the boundaries of continents to result in a fusion of cultures. He seems to have a very deep understanding of "words behind the words" as will be seen from this short poem entitled "Stationery".

The moon did not become the sun.
It just fell on the desert
in great sheets, reams
of silver handmade by you.
The night is your cottage industry
now,

everyone in our university wanted to look at and hear. His reputation had spilled out of Hindu College, where he didn't so much teach as captivate and infect his students with his knowledge of Hindustani music, Urdu verse, and the Modernist movement in Anglo-American poetry. He was much in demand in the other colleges, where he would invariably be encored and asked to read some of his own verse. This he always did with consummate, engaging immodesty. We are all

and deploying them as moulds for sub-continental ideas, Kashmiri themes, Urdu sentiment. No one did this as successfully as Shahid. Literary criticism does not yet possess a proper vocabulary to describe the ways in which he pushed English poetry in new directions."

My own favourite is his "The Wolf's Postscript to Little Red Riding Hood", from *A Walk Through The Yellow Pages* (pub: Sun Gemini 1987). I have included it in its entirety because I find it one of the most engaging and witty pieces of writing of recent times.

"First, grant me my sense of history: I did it for posterity, for kindergarten teachers and clear moral:

Little girls shouldn't wander off in search of strange flowers
And they mustn't speak to strangers.

And then grant me my generous sense of plot:

Couldn't I have gobbled her up right there in the jungle?

Why didn't I ask her where her grandma lived?

As if I a forest-dweller, didn't know of the cottage

under the three oak trees and the old woman who lived

there all alone? As if I couldn't have swallowed her years before?

And you may call me the Big Bad Wolf, now my only reputation.

But I was no child-molester though you'll agree she was pretty.

And the huntsman: Was I sleeping while he snipped my thick black fur and filled me with garbage and stones?

I ran with that weight and fell down, simply so children could laugh at the noise of the stones cutting through my belly, at the garbage spilling out with a perfect sense of timing, just when the tale should have come to an end."

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TALKING BOOKS

He had one foot in the realm of mushairas and Faiz Ahmed Faiz, the other in the world of Western versification and translation activity. His own achievement was to blend the two... His own evolution as a poet is marked by his increased interest in mastering the most complex verse forms of Europe and deploying them as moulds for sub-continental ideas...

The day is your brisk emporium.
The world is full of paper.

Write to me.

Ali was imbued with the romance of Urdu poetry and he brings to his work an inventive formlessness infused with passion and grief. Kashmiri myth and culture imbue these poems dramatising the importance of eastern imagery and the Ghazal while Ali's vast readings in, and knowledge of, English Literature shines through in his allusions which range from Tacitus through to Eliot.

After his death his friend Rukun Advani wrote of him, "In the early 1970s, Agha Shahid Ali already had a high reputation as an Indian 'University Wit'. He was known in poetry coterie as a connoisseur of verse, a fund of learning on T.S. Eliot and Ezra Pound (he went on to write a fine Ph. D. on T. S. Eliot as Editor), a ghazal enthusiast, an inspiring lecturer of English, a bird of the most dazzling feather who

narcissists in some way, but Shahid had perfected the art of narcissism. He displayed it unashamedly and was universally loved for the abandon with which he could be so unabashedly and coyly full of himself. He was just so disconcertingly free of pretence in this respect, so entirely unique just for this reason. As he said of himself once, 'Sweetheart, I'm successful in the US of A only because I've raised self-promotion to the level of art.'

But he deserved every accolade he got. He had one foot in the realm of mushairas and Faiz Ahmed Faiz, the other in the world of Western versification and translation activity. His own achievement was to blend the two. Eliotic blank verse was, in the main, not for him because he thought it an easy way out for poets. His own evolution as a poet is marked by his increased interest in mastering the most complex verse forms of Europe, such as the 'canzone' and the 'sestina',

9x3

8x2

12x3