

भूमिका

यह विशेष पत्रिका सरकारी कर्मचारियों के बीच सतर्कता जागरूकता को बढ़ावा देने के लिए विभाग द्वारा वर्ष दर वर्ष आयोजित कार्यक्रमों का हिस्सा है। इस वर्ष की विषयवस्तु है "ईमानदारी - एक जीवन शैली"। यह परिभाषित करना बहुत कठिन है कि वास्तव में सत्यनिष्ठा क्या है? लेकिन इसे हम एक-दूसरे के साथ विचार-विमर्श में और बड़े पैमाने पर जनता से संबंधित हमारे कार्यों से महसूस कर सकते हैं। आचरण नियमावली में संपूर्ण सत्यनिष्ठा के संरक्षण के बारे में बताया गया है लेकिन यह कहना आसान नहीं है कि संपूर्ण सत्यनिष्ठा क्या है। हालांकि, सार्वजनिक व्यवहार में हम प्रयोगसिद्ध परिभाषाओं को देख सकते हैं।

बहुत पहले, महात्मा गांधी ने हमें एक ताबीज दी थी, जो इस प्रकार है - "मैं आपको एक ताबीज दूंगा। जब भी आप संदेह में हों, या जब आपका स्वार्थ बहुत ज्यादा हो जाता है, तो निम्नलिखित परीक्षण लागू करें। सबसे गरीब और सबसे कमजोर पुरुष या महिला का चेहरा याद करें, जिसे आपने देखा है, और अपने-आप से पूछें कि जिस कदम को उठाने के बारे में आप चिंतन कर रहे हैं, वह उनके लिए उपयोगी होगा या नहीं।" महात्मा जी, जो बात कह रहे थे वह समाज द्वारा लोक-सेवकों को दी गई सरपरस्ती की भूमिका के बारे में थी।

व्यक्तिगत स्तर पर भी, सत्यनिष्ठा हमारे जीवन को बनाने में एक महान भूमिका निभाती है। अब्राहम लिंकन ने कहा कि "मैं जीतने के लिए बाध्य नहीं हूँ, लेकिन मैं सच्चा होने के लिए बाध्य हूँ। मैं सफल होने के लिए बाध्य नहीं हूँ, लेकिन मैं अपनी आंतरिक ज्योति के अनुसार जीने के लिए बाध्य हूँ।" इसलिए, प्रश्न इस बात का नहीं है कि आप किसी भी तरह जीत पाएँ हैं या नहीं बल्कि इस बात का है कि क्या आप अपनी सोच के अनुसार रह पाये हैं और आपके द्वारा संस्कारित मूल्यों की कसौटी पर क्या आप स्वयं खरे उतरे हैं।

लिंकन के सबसे करीबी दोस्तों में से एक, लियोनार्ड स्वेट ने लिंकन के बारे में कहा कि "वह सत्य के महान नियम, कर्तव्य के सही निर्वहन, ईश्वर के प्रति उनकी जवाबदेही, सच्चाई की अंतिम विजय और गलत को उखाड़ फेंकने में विश्वास करते थे।" यह बात उन सभी व्यक्तियों के मामले में सही है जिन्हें ईमानदारी का प्रतीक माना जाता है या जो ईमानदारी की राह पर चलना चाहते हैं।

जो कहा है उसे आचरण में लाने के बारे में फ्रांसिस बेकन ने कहा कि "हमें सत्यनिष्ठा प्राप्त होती है इससे कि हम किस बात का अनुसरण करते हैं, न कि इससे कि हम किस बात का दावा करते हैं।" सोलोमान के शब्दों में, "सच्चा आदमी जो दुष्ट के सामने झुकता है वह एक परेशान फव्वारा या भ्रष्ट जल-स्रोत की तरह होता है"।

सत्यनिष्ठा की कई परिभाषाएँ हो सकती हैं पर सारी सोच इस अवधारणा के इर्द-गिर्द घूमती है कि स्वयं से और समाज से ईमानदारी बरतने में कितनी संगति रहती है, जो आप कहते हैं और जो करते हैं उसमें

कितना सामंजस्य है, आप अपने मूल्यों पर कितना अविचलित खड़े रहते हैं और आपको सौंपे गये ढाँचे के भीतर रहते हुए आपको सौंपे गये कार्य को पूर्ण करते हैं।

विभाजित सत्यनिष्ठा के साथ जिया नहीं जा सकता। ये संभव नहीं है कि एक व्यक्ति घर पर सत्यनिष्ठ रहकर कार्यालय में सत्यनिष्ठ न हो या कार्यालय में सत्यनिष्ठ हो और घर पर न हो। एक बेईमान व्यक्ति घर और कार्यालय दोनों ही जगह बेईमान होगा - बेशक उसे इस बात का एहसास न हुआ हो। ऐसे व्यक्तियों का असर उनके परिवार पर भी पड़ता है। अतः यह आवश्यक है कि ईमानदारी को जीवन शैली के रूप में अपनाया जाए।

निम्नलिखित सुझाव उपर्युक्त को प्राप्त करने में सहायक सिद्ध हो सकते हैं:

- क) अपने जीवन में उद्देश्य की भावना ढूँढें तथा उसे निर्वाचित करें। संसार में सभी प्राणियों का कोई न कोई उद्देश्य होता है। एक वृक्ष हमें छाया और फल देता है। पक्षी भी हमारी सुबह को उल्लासपूर्ण बनाने के लिए प्रातः चहचहाते हैं। मनुष्य जन्म ईश्वर का वरदान है और एक उद्देश्यहीन व्यक्ति तेज हवा में पंख की तरह है। एक बार यदि आप में उद्देश्य की भावना आ जाए तो आपकी सिद्धांत प्रणाली स्थायी हो जाएगी।
- ख) अपनी इच्छाओं और विकल्पों को प्राथमिकता दें। सीमित साधनवाले इस संसार में आपकी इच्छाएँ अपरिमित हो सकती हैं, किंतु समझदारी इसीमें है कि अपनी इच्छाओं और आकांक्षाओं को नियंत्रित करें। भगवान बुद्ध ने युगों पूर्व यह बात कही थी कि तुलना दुःख और दुर्गति की जड़ है। अतः अपनी जीवन शैली की औरों की जीवन शैली से तुलना न करें।
- ग) आपको जो सिद्धांत प्यारा लगता है उससे प्रतिबद्ध रहें और सत्यान्वेषण के मार्ग से विचलित न हो। परिवर्तन चिरकालिक और गतिशील है। लेकिन विश्वजनीन मूल्य और सत्य शायद ही कभी बदलते हैं।
- घ) अपने आंतरिक विश्वास को बाहरी शरीर से तादात्म्य में रखें ताकि आत्मा और शरीर में सामंजस्य स्थापित हो।
- ङ.) दूसरों के साथ सकारात्मक संबंध स्थापित करें तथा रचनात्मक कार्रवाई को प्रोत्साहित करें।
- च) स्पष्ट, निष्पक्ष एवं विश्वसनीय बनें। आपके अत्यंत बुरे शत्रु भी आपको सराहें इसलिए कि वे जानते हैं कि आपके रू-बरू वे कहाँ है।
- छ) सौंपे गये कार्य को स्वीकारें। अपने कार्यों की जिम्मेदारी उठायें।
- ज) सहानुभूति, दया और करुणा दिखायें।

सफलता आती जाती है लेकिन अखंडता शाश्वत है। जब कोई न देख रहा हो तब भी सही कार्य करना ही अखंडता है। अँलग्ज़ान्डर सोल्ज़निट्सिन के शब्दों में "अपना जीवन निष्ठा से बितायें... आपका मूलमंत्र यह हो कि असत्य भले ही दूनिया में आए, जीते भी - पर मेरे द्वारा नहीं"।

इस विशेष पत्रिका में विभाग के अधिकारियों एवं कर्मचारियों द्वारा सत्यनिष्ठा, निवारक सतर्कता, भ्रष्टाचार निरोधक रणनीतियाँ, साझा किए गए अनुभव तथा अन्य प्रासंगिक विषयों पर लिखी गई रचनाओं का समावेश है। यह कहने की आवश्यकता नहीं है कि इसमें प्रकट हुए विचार संबंधित लेखकों के निजी विचार हैं।

संपादकीय मंडल उन अधिकारियों और कर्मचारियों के प्रति अपना आभार व्यक्त करना चाहेगा जिन्होंने इस विशेष संस्करण में रुचि लेकर, लेख लिखकर अपना योगदान दिया।

संपादकीय मंडल, श्री एन. शंकरन, प्रधान मुख्य आयकर आयुक्त (आन्ध्र प्रदेश व तेलंगाना क्षेत्र), हैदराबाद को हृदयपूर्वक आभार व्यक्त करना चाहता है, जिनके निरंतर समर्थन और सक्षम मार्गदर्शन से इस पत्रिका का प्रकाशन सफल हुआ है।

हमें पूरी आशा है कि पाठक, लेखों को उपयोग-सिद्ध पाएंगे और पत्रिका के सार को व्यवहार में लाएंगे।

-संपादकीय मंडल

PREFACE

This special journal is part of the programmes conducted by the Department year after year to promote vigilance awareness amongst the Government servants. The theme of this year is "Integrity - A way of life". It is very difficult to define what exactly integrity is? But we can feel it in interactions with others and also in our actions related to public at large. The conduct rules speak about maintenance of absolute integrity but it is not easy to state what absolute integrity is. However, in public dealings we can look at empirical definitions.

Long ago, Mahatma Gandhi gave us a talisman which reads as follows. "I will give you a talisman. Whenever you are in doubt, or when the self becomes too much with you, apply the following test. Recall the face of the poorest and the weakest man or woman, whom you may have seen, and ask yourself, if the step you contemplate is going to be of any use to him or her". What the Mahatma was speaking was about the role of trusteeship bestowed on the public servants by the Society.

At the individual level also, integrity plays a great role in shaping our lives. Abraham Lincoln stated that "I am not bound to win, but I am bound to be true. I am not bound to succeed, but I am bound to live up to what light I have". Therefore, the question is not wining somehow but living upto what you think is right and standing up to the values you cherish.

What one of the closest friends of Lincoln, Leonard Swett stated about Lincoln that "He believed in the great laws of truth, the right discharge of duty, his accountability to God, the ultimate triumph of the right, and the overthrow of wrong." This saying is true in case of all persons who are seen to be epitome of Integrity or who want to pursue the path of integrity.

Regarding practice of what we say, Francis Bacon stated "It's not what we profess but what we practice that gives us integrity". In the words of Solomon, "A righteous man falling down before the wicked is as a troubled fountain or a corrupt spring".

There can be many takes on integrity but all the thinking revolves around the concept of being truthful to oneself and the society, having harmony between what you profess and what you practice, not deviating from the values you cherish and work within the framework entrusted to you.

There cannot be a life with compartmentalized integrity. One cannot practice integrity at home and not at office and vice versa. A dishonest person would be dishonest both at home and office though on the face of it he/she may not realize the same. Family would also be affected by such persons. Therefore, it is essential to make integrity as a way of life.

The following steps may help us in achieving the above:

(a) Find and define a sense of purpose for your life. All the creatures of the world have a purpose. A tree gives us shelter and fruits. Birds sing to make our mornings happy. Being human is gift of the GOD and a purposeless person is like a feather in strong wind. Once you have a sense of purpose, your value systems would be in place.

(b) Prioritize your wants and choices. In the world with limited resources, your wants can be unlimited but wisdom lies in limiting the wants and desires. Lord Buddha stated this ages ago. Comparison is the root cause of sorrow and misery. Don't compare your lifestyle with that of others.

(c) Stay committed to what you cherish and do not leave the path of search for truth. Change is eternal and dynamic. But universal values and truth seldom undergo change.

(d) Let your inner beliefs sync in with your outer body so that there is harmony between both inner self and outer body.

(e) Build positive relationships with others and promote constructive action.

(f) Be certain, fair and reliable. Even your worst enemies would admire you because they know where they stand vis-à-vis you.

(g) Own the work entrusted to you. Take responsibility for your actions.

(h) Show empathy, compassion and kindness.

Success would come and go but integrity would be forever. Integrity is doing the right thing even when none is watching you. In the words of Alexander Solzhenitsyn, “Live your life with integrity... Let your credo be this: Let the lie come into the world, let it even triumph. But not through me.”

This special journal contains articles by officers and staff of the Department on what is their take on integrity, preventive vigilance, corruption, anti-corruption strategies, experience sharing and other contextual topics. Needless to state that the views expressed are the personal views of the respective authors.

The Editorial Team would like to express their profound appreciation to the Officers and Officials who have taken interest and contributed by writing articles for this Special Edition.

The Editorial Team would like to express their heartfelt gratitude to Shri N. Sankaran, Principal Chief Commissioner of Income-tax (AP & TS) Region, Hyderabad for his constant support and able guidance in publishing this Journal.

We sincerely hope the readers would find the articles useful and put the essence of the Journal into practice.

-Editorial Team

Integrity without knowledge is weak and useless;

Knowledge without integrity is dangerous and dreadful

- Samuel Johnson

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PREVENTIVE VIGILANCE

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As per Central Vigilance Commission's directives, Vigilance Awareness week is observed from 28th of October to 2nd of November, 2019 in its endeavor to fight corruption and create awareness among the public servants as well as citizens on the ill effects of corruption and need for integrity. The current year's theme for Vigilance Awareness Week is '**Integrity – A way of life**'. Corruption is one of the factors inhibiting governance. Preventive Vigilance can play a prominent and positive role in ensuring good governance. This in turn plays a vital role in promoting economic development of the country and well being of the citizens.

Vigilance is basically a 'state of mind' involving the three cardinal principles :

1. ***Knowing what is right***
2. ***Valuing what is right***
3. ***Doing what is right***

Preventive Vigilance is a package of measures to improve systems/procedures aimed at eliminating the scope for corruption and to aid the management in achieving optimum results. Identifying complex rules and procedures and simplifying the same, curtailing discretions, ensuring accountability at different levels of employees, sensitizing the officials on rules and regulations relating to their functions, facilitating a culture of honesty and promoting ethical practices are some of the preventive vigilance measures which every department/organization needs to undertake and implement.

The work force in an organization can broadly be classified in the following categories:

Efficient

/ \
/ \

Honest Dishonest

Inefficient

/ \
/ \

Honest Dishonest

The organizations need to be vigilant, particularly with regard to the persons under the category 'Efficient but dishonest'.

Good Governance would imply:

1. Transparency
2. Objectivity
3. Fairness

in the performance of duties with stakeholders.

- Transparency implies openness, communication and accountability. Transparency is necessary as this is a means for holding public servants accountable. The performance of duties in a transparent manner would give less opportunity to the Public Authorities to abuse the system.
- Objectivity requires our actions being just, unbiased and not influenced by emotions or personal prejudices.
- Fairness signifies that our actions are to be consistent with rules, guidelines and ethics.

Income tax department is a service-oriented organization with onerous responsibilities to mobilize revenue for the State in a taxpayer friendly and non-adversarial manner. The satisfactory performance of these functions is a major challenge. In achievement of the above objectives, preventive vigilance aims at improving systems/procedures to eliminate the scope for corrupt practices and to aid the management in achieving optimum results.

The implementation of Income Tax Act is an evolving and dynamic process. The expectations of the stakeholders are simple and clear Income Tax Laws, standardization of procedures in the Income Tax Department and ease of compliance with law and procedures.

As a systems improvement measure, sensitization of the department personnel on the provisions of conduct rules on transactions relating to movable and immovable properties is also required.

Corruption not only impedes efficient governance but is also a threat to our moral fabric. As a part of preventive vigilance, constant and tireless vigilance not only

over the actions of others, but also over one's individual actions is required. Individuals will have to take an oath to maintain integrity at all times in thought, word and action for a corruption free environment.

The following ten principles of conduct in day-to-day actions would go a long way in achieving this noble aim:

1. Maintain absolute integrity
2. Devotion to duty
3. Positive attitude and open mind
4. Compliance with systems and procedures
5. Humble and firm in the quest for truth
6. Diligent and Detailed
7. Role Model for others
8. Consult experienced when required
9. Impartial and Objective in approach
10. Stand for values and ethics

To conclude, the essential requirements for preventive vigilance are:

1. Spirit of public service
2. Leveraging technology measures
3. Sensitization among employees on ethical behavior and being objective, transparent and fair in their actions at all times.



If you have integrity, nothing else matters;

If you don't have integrity, nothing else matters !

-Alan Simpson

THE COST OF CORRUPTION

YVST Sai, IRS
Commissioner of Income Tax.

In his foreword to the study on challenging corruption in Asia, Jemal-ud-din Kassum, erstwhile Vice President, East Asia and Pacific Region of the World Bank describes various harms corruption could cause to the society in general and the poor in particular. He states that¹“*Corruption hurts the poor and raises the cost of doing business in a myriad of different ways. Interference in public procurement and deliberate distortions to laws and policies in order to favor personal or private interests weaken competitiveness and can undermine the functioning of the whole economy. Many countries in this region suffer from weak and corrupt judicial systems, sabotaging the enforcement of contracts and property rights, not to mention access to justice for the whole society. The costs of corruption stretch further, raising public expenditure and lowering the tax take, with consequent damage in terms of fiscal deficits and macroeconomic instability. Corruption in building standards and inspections results in unsafe buildings and loss of life. And corruption hurts the poor most of all. While the rich bribe for speed, the poor have to bribe for access, even to basic services. The poor pay a higher proportion of their income in bribes than any other income group, they find it harder to get jobs or start businesses, their property rights are more insecure, and they suffer from poor services or no services at all—such as lack of access to clean water. They pay with low life expectancy as well as with money. We also know that fighting corruption takes time and can be risky. Powerful groups whose interests are threatened can be dangerous. But leaving corruption to fester can be even more dangerous. We have seen how prolonged systemic corruption undermines institutions, alienates investors, and ultimately erodes the legitimacy of the state*”.

Corruption leads to Undermining of democracy. As succinctly explained by Warren², corruption,

¹VinayBhargava and Emil Bolongaita, Editors, “Challenging Corruption in Asia - Case Studies and a Framework for Action”, The International Bank for Reconstruction and Development / The World Bank, 1818 H Street, NW, Washington, DC 20433, 2004

²Mark E Warren, What does corruption mean in a democracy?, American Journal of Political Science, Vol. 48, No. 2 (Apr., 2004), pp. 328-343.

- i) breaks the link between collective decision making and power of people to influence collective decisions through debate and voting;
- ii) reduces the effective domain of public action, and thus the reach of democracy, by reducing public agencies of collective action to instruments of private benefit;
- iii) creates inefficiencies in delivery of public services, both as tax on public expenditures and shifting of public activities to those areas of beneficial exchange to the corrupt;
- iv) puts price on routine government transactions whereby the rights and protections of citizens are transformed to rent seeking favors;
- v) undermines the culture of democracy, leading to loss of confidence in public decisions, cynicism and mistrust about public functioning, duplicity in public speeches and promises, tarnishing of image of public officials irrespective of the fact that some of them are not corrupt,
- vi) reduces the effective domain of public action, and thus the reach of democracy because public agencies of collective action become instruments of private benefit. Corruption creates inefficiencies in deliveries of public services, not only in the form of a tax on public expenditures, but by shifting public activities toward those sectors in which it is possible for those engaged in corrupt exchanges to benefit. And when public officials put prices on routine government transactions, then the rights and protections citizens should be able to enjoy become favors, to be repaid in kind. Moreover, corruption undermines the culture of democracy. When people lose confidence that public decisions are taken for reasons that are publicly available and justifiable, they often become cynical about public speech and deliberation. People come to expect duplicity in public speech, and the expectation tarnishes all public officials, whether or not they are corrupt. And when people are mistrustful of the system, democracy loses its legitimacy.

In the Indian context, corruption also leads to situations of calamity leading to social and religious conflicts and also loss of humans due to terrorist activity. The customs official who took bribe and allowed landing of RDX on the sea coast near Mumbai would have never imagined that it was an explosive to be used in Bombay

blasts. His simple act of greed and craving for illegal gratification led to loss of several lives and tore the social fabric of Mumbai.

A case of unproved expenditure in a tax proceeding may have multiple facets of money laundering and crime. Receipts from government contracts could be siphoned off in a scheme of layering by booking expenditure through a series of entities for which the ultimate beneficiary could be an unscrupulous candidate in an election to the legislature trying to win the election using money or a criminal, running gangs of criminals or band of terrorists. If left unaddressed, the simple entry of expenditure could be the fuel for the mafia consisting of a syndicate of businessman-politician-criminal. The end result is physical damage to the common man who has to live under perpetual fear. Unscrupulous businessmen operating in volatile sectors like real estate and jewellery, act as a perfect front for the corrupt, leading to artificial hike in land prices or jewellery prices depriving the common man his legitimate due and perpetuating inequalities and asymmetries.

Corruption is also one of the biggest hindrances for development of a productive system because unless the palms are greased, the file would not move and the work comes to stand still. This would lead to sub-optimal performance and cost over runs and in some cases the project may have to be abandoned being unviable. The investment made till then goes down the drain and precious employment is also lost. The competitive edge of India amongst the countries of the World also takes a dent because of lack of introduction of new technology.

From the above, it can be seen that corruption has social, political and economic aspects. It is an undesirable negative externality to the economy, perpetuates inequalities and poverty, hampers competition, increases costs of production and wastage of precious resources. It also encourages free lunch. Corruption also tears off the social fabric through social conflicts because nepotism and caste based favoritism is an important element of corruption. Corruption also leads to mafia raj which can make India, a banana republic. Crony capitalism is the hallmark of corruption. The democratic process of elections would be a mockery in such a country.

Corruption eats into the vitals of the country. The corrupt may derive temporary benefit through illegal gratification but it is a pittance compared to the

great damage caused by such corrupt person to his future generations. Like a Frankenstein monster, corruption would devour the great grand children of the corrupt, if not the children and grand children. Therefore, even the corrupt would pay heavy cost through their progeny. As the costs of corruption on all fronts are immense, good sense prevails in travelling on the path of righteousness.



*Photograph with caption by Commissioner of Income Tax (Exemptions),
Hyderabad and Team*



CORRUPTION – A BANE FOR GOOD GOVERNANCE

R. Mohan Kumar, IRS
Addl. Commissioner of Income Tax.

“I think there's no higher calling in terms of a career than public service, which is a chance to make a difference in people's lives and improve the world.”

The above words of an American politician rightly echo the sentiments of a common man with regard to civil servants.

Soon after independence, the government assumed responsibility for every facet of life of common man as a result of which the administrative processes increased manifold touching upon each and every aspect of a citizen's existence. The civil servant functioning at various levels became the face of the government. At this juncture, there was a tremendous opportunity for the bureaucrats of the young nation to set up an unbiased administrative machinery based on equity, justice and fair play and to steer the nation towards prosperity ensuring a better life for all, more particularly, for the man with no voice. However, today even after more than seven decades of our own administration the situation for the common man dealing with government machinery appears to have gone from bad to worse.

When the country became independent, due to various historical reasons, the climate was not conducive for inducing honesty and integrity in public service because the public servants, due to archaic laws and procedures and discretionary powers, enjoyed enormous powers to distribute favors. This in turn turned out to be a very fertile breeding ground for corruption. Further, the Civil Service being a British legacy did not adapt to the Indian conditions to address the problems of the masses. Civil Servants, in post independent India continued to wear the hat of the master rather than being a servant of the public. The common man's mental makeup to accept everything as his destiny, low literacy levels, excruciate judicial processes which had no sympathy for the victim of corruption, all contributed to the common man's apathy towards government machinery.

Corruption in public service is not a recent phenomenon. There are several references to the existence of corruption in ancient India in our texts. Kautilya in his

Arthashastra has extensively discussed the menace of corruption in public life and the ways and means to curb it.

During the British era, the civil servants were masters who carried out the dictum of the foreign power. After independence, the civil service was a trust reposed by the Constitution for the welfare and service of the common man and the civil servants were trustees to safeguard the interests of the common man and strive for their prosperity. However, as the years passed by, many civil servants chose to betray that trust and enriched themselves through corrupt means. Corruption in the Civil Service promotes illegality, unethical conduct, inequity, injustice, inefficiency. It erodes the faith of the common man in the administrative set up of the government and destroys the moral fabric of the society. Even the top civil servants who are supposed to be the cream of the society have not remained untouched by the various faces of corruption.

Corruption harms the common man more than the rich. India, being a developing economy, the resources for development are meager. The rich and powerful, by corrupting the bureaucracy and politicians corner these resources depriving a large majority of the poor and downtrodden of their legitimate share in the nation's resources. Thus, while the rich enjoy a better life by cornering the resources of the nation, the poor deprived of his legitimate share languishes in poverty.

Good governance mandates that the government through its machinery gives a transparent and accountable administration for the welfare and betterment of the people. In the context of good governance, corruption should be understood not in the restrictive sense as per the definition contained in the Prevention of Corruption Act or Conduct Rules but in its various manifestations like lack of financial integrity, nepotism, lack of ethical conduct, lack of accountability, biased attitude while taking decisions due to extraneous reasons, decisions prompted by pure malice due to personal prejudices, etc. The common man who is affected by corrupt practices looks at corruption beyond the legal definitions. For him, corruption in its various forms is an impediment to claim what rightfully belongs to him.

Though rules were framed to curb corruption, either lack of machinery to enforce or lack of willingness to enforce made the rules redundant or ineffective.

Absence of certainty of punishment even if caught, the reality of very low rate of detection, conviction and punishment also encourage the Civil Servants to indulge in corruption.

If there is widespread prevalence of nepotism in the matters of promotions, transfers, important assignments, vigilance matters, there is no incentive for a civil servant to be honest or ethical. In this unethical environment, the corrupt protect the corrupt and adverse effects of nepotism at the highest level percolate down and corrupt the entire system. Many a time, even well meaning officers tend to treat corruption as a non-issue and incidents of corruptions are trivialized without realizing that corruption is one of the most inhibiting factors for good governance.

Amongst the various tools that promote good governance, transparency and restriction of discretionary powers occupy a pre-eminent position. In fact, secrecy and discretionary powers nurture corruption. Hence putting in place a process of decision making which is transparent and which gives very little scope for discretionary decision making go a long way to ensure good governance. Another factor which will complement the transparency in promoting good governance is the accountability. If a system is put in place to make the civil servants accountable for all the decisions they take and all the decisions they ought to have taken but did not take would also strengthen the pillars of good governance.

Experience of last two decades has shown that use of technology in the delivery of citizen services has curbed corruption to a very large extent in those areas. Some of the shining examples where the technology has been used to provide better services and ease of doing business is the railway ticket booking, obtaining passport, obtaining driving licenses, issue of income-tax refunds, obtaining various certificates by the common man through e-seva centers, online registration of complaints with the police, etc. Use of technology has thus reduced the human interface and also human intervention in the delivery of services. Further, the technology helps in keeping a log of various processes involved in the decision making so that the concerned people can be made accountable for delays and non-delivery of services.

A vibrant vigilance machinery with an independent mandate to enforce both preventive and punitive vigilance will also act as a deterrence. The procedures for

investigation, inquiry and punishment should be time bound. The system should be such that there should be a high certainty of being caught and punished. The cost of indulging in corrupt practices should be made very prohibitive. Nepotism should not be allowed to prosper. The practice of distributing favors on the basis of regionalism, caste, religion, etc should be mercilessly curbed. Civil Servants who indulge in corruption and nepotism should be publicly named and shamed.

Developing an ethical culture in the organization is of paramount importance for good governance. The government should cultivate a policy of zero tolerance towards corruption at all levels. Integrity or corruption has a unique quality of percolating down in an organization. Hence, the civil servants who are at the helm of affairs and who are involved in decision making should only be persons of impeccable integrity. Creating ethical climate requires pro-active and concrete measures. Steps like taking a pledge of integrity once in a year if not followed by actions thereafter would be a hollow and self serving ceremony because there would be no sanctity for such pledge taking. In the end, it is expected that vigilance machinery would be active throughout the year at all levels and curb the menace of corruption.



A drawing by Aimen, VIth Class



ANTI CORRUPTION STRATEGIES FOR GOVERNMENT ORGANIZATIONS

YVST Sai, IRS
Commissioner of Income Tax.

Assisted by his prime minister (mantri) and his high priest, the king shall, by offering temptations, examine the character of ministers (amátya) appointed in government departments of ordinary nature. Hence having set up an external object as the butt for all the four kinds of allurements, the king shall, through the agency of spies (satri), find out the pure or impure character of his ministers(amátya)

- Arthasástra of Kautilya

Anti-corruption strategies are as old as the Government. In the ancient age, Kautilya in his seminal work, the Arthasástra³, laid down detailed preventive strategy to check corrupt behaviour amongst the courtiers. He prescribed that honey traps must be set up to test the characters of the ministers and other employees of the King. Such operations are akin to the present day sting operations of the media, albeit officially sponsored and unpublicised. However, in the modern world better strategies are available though the honey trap still retains its primitive charm. Any anti-corruption strategy would succeed only when at the end of the day, corruption would be a loss making preposition to the corrupt.

The ADB-OECD action plan⁴ aims to support regional activities related to the plan's "three pillars": (1) developing effective and transparent systems of public service, (2) strengthening anti-bribery actions and promoting integrity in business operations, and (3) supporting active public involvement. The action plan is a regional initiative for Asia and Pacific aimed at capacity building and evolving practical measures to ensure corruption free societies. Building an anti-corruption alliance is also one of the objectives of the action plan.

³Chapter X, "Ascertaining by Temptations Purity or Impurity in the Character of Ministers," in Book I, "Concerning Discipline" of the Arthasástra of Kautilya, Translated into English by R. Shamasastri, Bangalore: Government Press, 1915

⁴ <https://www.oecd.org/site/adboecdanti-corruptioninitiative/ADB-OECD-Initiative-Information-Sheet.pdf>

The 2017 OECD Global Anti-Corruption and Integrity forum⁵ sets the following strategies to eradicate corruption:

- Stimulate fair competition and economic growth
- Reduce the inequality gap
- Shape a level playing field for business
- Safeguard the public interest in policy making
- Promote trust in government and politics

However, over regulation would lead to disastrous outcomes. In their study on anticorruption efforts, Frank Anechiarico and James B. Jacobs⁶ show how the proliferating regulations and oversight mechanisms designed to prevent or root out corruption seriously undermine our ability to govern. By constraining decision makers' discretion, shaping priorities, and causing delays, corruption control—no less than corruption itself—has contributed to the contemporary crisis in public administration.

Therefore, a critical factor in the design of anti-corruption strategies is to devise an appropriate strategy which entity specific, region specific or country specific. The strategy which is suitable for a scientific organization may not be appropriate for tax administration. Also, the strategy should be oriented towards prevention rather than delivering punishment after damage is caused. Though asset recovery is a much neglected area, it is an important weapon in the armoury of anti-corruption strategy.

Keeping in view the above factors and also considering the nature of activity, an effort is made in this article to suggest anti-corruption strategies that are apt for tax administration. Since there is a need to integrate the anti-corruption strategy with administrative functioning, some of the measures would be administrative in nature:

⁵<https://www.oecd.org/corruption/integrity-forum-2017.htm>

⁶Frank Anechiarico and James B. Jacobs, *The Pursuit of Absolute Integrity – How Corruption control makes government ineffective*, The University of Chicago Press, 1427 East 60th Street, Chicago, IL 60637 U.S.A, 1996

i) World over it is recognized that decentralization is the key to transparent functioning. Therefore, the organization must function with a bottoms up approach and not work in a top driven fashion;

ii) Effective administrative supervision is the key to transparent and error free functioning of any organization. Devising standard operating procedures (SOPs) and test checks is essential for effective supervision. Similarly, test checks would ensure integrity of the functioning. At the preliminary level, the SOPs and test checks would be machine based. At the secondary level, human intervention would ensure error free process. The standard operating procedure would enable the supervisor to identify the deviations in no time. This would ensure that the damage is prevented and also the person who was about to commit the damage is saved. It is felt that the recently announced scheme of electronic assessment is a step in the right direction to ensure error free functioning subject to the fact that a right amount of decentralization is made available.

iii) Safeguarding public interest in tax administration is also a key factor in the formulation of strategy. At present apart from general supervision, there is no mechanism to address this issue in specific manner. Therefore, all the decisions whether administrative or statutory need to be bench marked against the parameter of safeguarding public interest. For instance, a favour is bestowed on an undeserving entity causing harm to environment, the public interest would suffer in great measure. The public interest has to be protected both at the policy level and in practice. Therefore, there is an urgent need to develop a comprehensive public interest index which serves as a bench mark in decision making.

iv) Gross negligence in discharge of duties is a factor already covered in the conduct rules. But, there is no specific strategy or measure to implement the same. For instance when painstaking investigation and unearthing of concealment of income culminates in an inappropriately framed assessment order which suffers from procedural irregularities like non-issue of notice u/s 143(2) or non-recording of satisfaction in applicable cases, such an order would have no legs to stand before the appellate fora. In such a case, the revenue loss due to gross negligence stares on the face. Therefore, a simple SOP to measure gross negligence could be in the form of enlisting the reasons on which the appellate authority deleted the addition.

Supervisory failure also needs to be taken into account in such cases. If Ostrich approach is adopted towards gross negligence, the organization would be shown in poor light before the World and public would have no trust. Lack of public trust would pose serious questions on the legitimacy of the organization.

v) Capacity to differentiate cases of deliberate collusion and *bonafide* mistake is another key factor in the strategy. It is often stated that to err is human though the habit of erring is not human. Every human commits mistakes and the wise learn from their mistakes. If any organization lacks the capacity to differentiate between deliberate and fraudulent decisions and decisions based on genuine mistakes, the functionaries would be content with not taking any decision because any error would lead to disastrous personal consequences. Therefore, there is an urgent need to identify parameters which can differentiate fraudulent act from *bona fide* mistake so that the differentiation is not left to subjective satisfaction of the superior.

vi) Prior intimation of likely consequences in case of a specific mistake would be one of the best anti-corruption strategies because the decision making functionary would have a clear understanding of the consequences in case of deviant behaviour. This would also bring in uniform approach amongst disciplinary authorities in awarding penalties in different cases for similar offence.

vii) Sense of proportion would make a strategy a wonderful anti-corruption tool. There is an urgent need to build in punishments which are commensurate to respective acts of deviance. It is not very difficult to list down the common acts of deviance both in administrative and statutory domain. The average impact of such acts can also be arrived at. At present except for the distinction in the form of minor and major penalties there is no qualitative or quantitative distinction. Initiation of minor or major penalty proceedings is also a matter of subjective discretion. For the same act of causing loss to exchequer, two persons may suffer different penalties in different places both in terms of nature of penalty and the quantum of penalty.

viii) Also, the conduct of a raw intern or new entrant cannot be seen in the same light vis-à-vis that of an experienced veteran. The conduct of a functionary who is much lower in the hierarchy and that of a high functionary cannot be bench marked

on the same standard even when both of them commit the same act of deviation. This needs to be built-in in the strategy.

ix) A positive anti-corruption strategy provides incentives (not necessarily pecuniary) to the best performers so that the motivational aspect to pursue the right path is covered. However, if the incentive is announced on the basis of parameters which are not identifiable or known to the Public, it would be a failure both as an administrative measure and as an anti-corruption tool. It would be painful to see that an employee who got award as best performer is raided by the Anti-Corruption authorities on the next day and huge sums of money earned as illegal gratification is seized from such employee. Such an incentive would have a disastrous effect amongst other employees who think that one can be highly corrupt yet manage awards from Government. Public also would have no trust or faith in such organizations.

x) Oversight by Civil Society is an important anti-corruption strategy. The Right to Information Act, 2005 is one step in such direction. But apart from the codified measures, there is a need to invite a spectrum of stakeholders by holding an open office periodically wherein specific issues of importance are discussed and the solution is provided on the spot. This is akin to a structured “PrajaDarbar” with a provision for immediate solution. This strategy would improve the public trust in the organization in a great measure.

xi) Isolation of a person facing proceedings from a rent seeking post is important to prevent further damage. Yet, often such persons would continue in rent seeking posts and continue to cause further damage till the proceedings culminate in award of penalty. As the finalization of proceedings may take years, the culprit goes on damaging the organization in emboldened manner. Absence of a codified strategy in such cases would make the entire anti-corruption tools ineffective.

xii) Asset recovery is one of the most important anti-corruption strategies. If a person is deprived of his ill gotten wealth and also loses the source of his wealth, others would learn from his/her example that corruption is not a profitable activity.

In conclusion, it may be stated that there is no unique anti-corruption strategy and each organization has to evolve specific strategies suited to its setting. Also, vague and subjective strategies would be of no help and in fact they promote corruption and lead to disastrous situations. A viable strategy would be based on Standard Operating Procedures and test checks to save the organization as well as the person from disaster. In case of punitive strategy, sense of proportion, prior intimation of consequences specific to each act of deviation and differentiation between fraud and *bona fide* mistake would promote a healthy and corruption free atmosphere. Isolation of a person facing disciplinary proceedings from rent seeking posts is a critical element for success of anti-corruption measures. Asset recovery is a critical factor in the anti-corruption strategy. Lastly, any anti-corruption strategy would yield result only when corruption would not be a profitable activity.



The beauty of duty lies in doing it with Integrity and Honesty.

...P. Ramakrishna, Inspector of Income Tax

UNBOUGHT AND UNBOTHERED

S Komali Krishna, IRS
Addl. Commissioner of Income Tax.

Recently I attended a story-telling session conducted by British Council in which the resource person spoke about the 'basic premise' of a story. Ms. Vergine Gulbenkian said that her narrative is always based on an eight layered pyramid. The eight layers as I understood are:

1. Name of the character
2. Parents of the character and description of the character
3. Location of the story
4. Engine of the story
5. Main events of the story
6. Antagonist of the story
7. Impact group
8. Resolution / Questions / Reflections of the story

Now, please don't laugh; I know storytelling is a creative act and cannot be bound by rules, premises, subjects or perception. It is a place where we can really dream, let our mind wander, our horizons expand and our soul sing.

But still if I must tell a story about "*Integrity*", how would I describe it? The oxford dictionary defines Integrity as 'the quality of being honest and having strong moral principles: personal/professional/artistic integrity (to behave with integrity) 2. (formal) the state of being whole and not divided. (Syn): Unity: to respect the territorial integrity of the nation. In the above context, if we take the parents of integrity as 'honesty' and 'wholesomeness', and the description of the character as something complete, beautiful and truthful, is it possible to understand the character? I doubt.

Pliny the elder, when he wrote his Magnum opus "NATURAL HISTORY" believed that what he is writing is scientific writing. When we read it, we find it a mixture of facts, fiction and wonder. Does his writing have integrity? Yes, maybe it has, because he believed in the truth of 'it'. Thus, like Pliny we all try to define integrity. Maybe the location of the story is within our body, heart, mind and our

unidentifiable soul. It also lies in psychological, sociological, economical, professional and political terrain of the society.

The engine of each '*integrity story*' could be different. To try and define or tell about the story of integrity is almost impossible, and with my limited perspective very restrictive. I am trying to tell a miniscule part of the "Integrity story" as I understand. The knowledge is borrowed but the feelings are my own. So, in my own way I am trying to write what is "True" to me, but **Integrity just like Truth has many faces, many images and each looks at his/her own image in his/her own mirror.**

For a politician, lack of integrity could be gaining power by advocating falsehood about policies, basic failure in reaching target groups and solving their problems as promised, promotion of interests of certain section of people based on caste/religion/tribe/clan/race/religion/gender which strike at the root of equality or rather creations of equal opportunities for empowerment. Apathy, indifference, non-application of mind, belligerence, non-vigilance, lack of understanding/false understanding of the national fabric of culture all form lack of integrity.

Lack of professional integrity can mean several things to several people. Not discharging our duties properly, delay in execution of work, lack of application of mind while working, lack of punctuality, lack of respect and attention to our superiors, peers, sub-ordinates, the public, indulgence in informal and unnecessary gossip regarding our superiors, peers, sub-ordinates, the public we deal with, all form part of lack of professional integrity.

Thus, for me integrity is a "wholesome" word. It is being truthful, honest, being responsible for every act and word we commit to. Every word we speak counts. Every act we make counts. Every gesture we make counts. Integrity is to come out and fight all our disabilities. **TO PAUSE**, before uttering a word, before committing an act, remember that the only disability is "A BAD ATTITUDE". But then, as I said before "Integrity" is different for different persons. It is multi faceted, multi dimensional TO EACH THEIR OWN.

Integrity to me is being truthful while dealing with others, whoever they are, without any distinctions, be it their pockets, their ward-robos, their sexual

identities, their mental make-up, their tongues, their bodies, their houses or their offices. More than all this, it is also basically being “Truthful” to Me; **TO MYSELF**.

I would feel a sense of failure, I would feel a lack of personal integrity as George Saunders said “*What I regret most in my life are failures of kindness. Those moments when another human being was there, in front of me, suffering and I responded.....sensibly, reservedly, mildly.*”

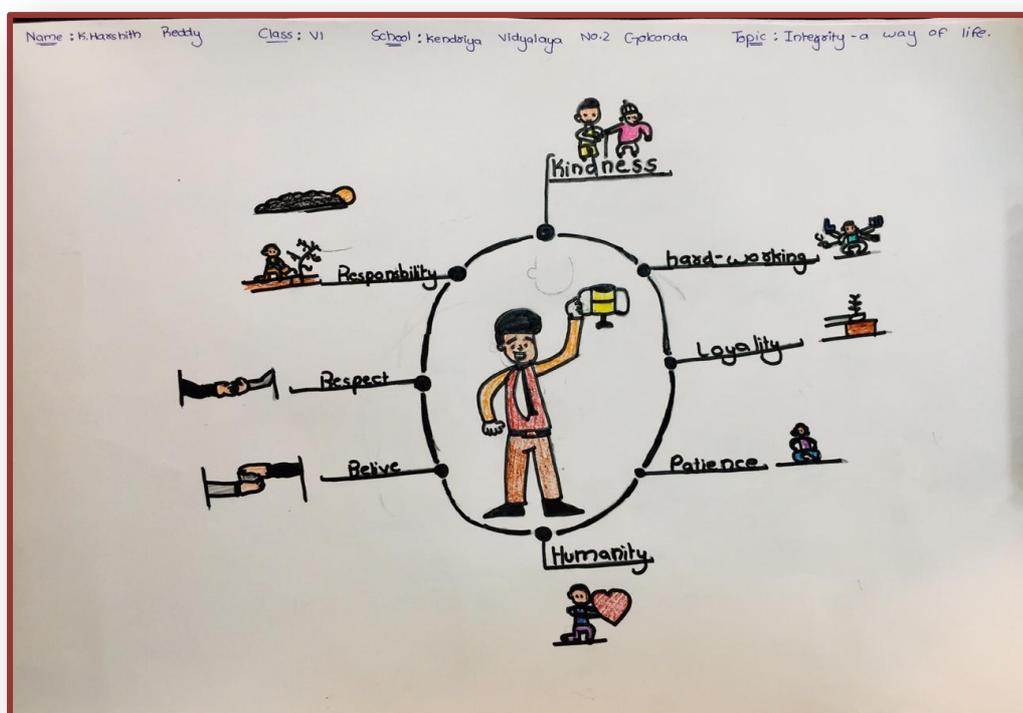
May be, by saying all the above, I fall in the category of people looking for quick-fixes, overlooking complexities and ignoring the BIG picture.

I am NOT. INTEGRITY IS TOO BIG a story and this narrative is understanding a part of the story.

Two years later, I might look back at this write-up and burst out laughing.



A drawing by K. Harshith Reddy, VIth Class



THE INNER SELF

M. Narmada, IRS
Addl. Commissioner of Income Tax

The word 'integrity' itself has a Latin origin. It is derived from the Latin word 'integer' and means to feel whole, i.e. a complete person. So it refers to the sense of completeness and togetherness one enjoys when they live their lives honestly and morally. Often we confuse Integrity with Honesty. While Integrity is the quality of being honest and having strong moral principles considered socially right or acceptable, Honesty on the other hand is the quality of being truthful and sincere. Integrity is choosing the right path and consistently going in that path even if it leads to problems financially or otherwise, where as Honesty is being truthful to what one believes is right (it may not be considered right by the society). You can have honesty without integrity, but you cannot have integrity without honesty. So integrity stands as a more broadly demanding concept morally, in comparison to honesty.

Why should we Live with Integrity

1. Living with integrity brings wholeness and peace. Your conscience can rest easy, and you can look at yourself in the mirror with pride.
2. When you choose to live with integrity, all of your relationships will be healthier, stronger, and more satisfying as everyone knows that you are a man to be trusted.
3. A commitment to live a life of integrity allows you clarity when you have to make hard choices. You won't be at war with yourself over which path to choose. Instead, you'll experience the confidence that comes with having every aspect of your life knit together in a unity of purpose.

How to cultivate Integrity in personal life

The strength of a nation derives from the integrity of the home. – Confucius

It is a good habit to develop integrity early in our life, as this holds us in good stead as we progress in our life. Children should be taught to do basic things like

helping parents in doing chores, respecting others, telling the truth, doing homework on their own, not cheating during exams or on any assignments, and generally doing any work ethically and honestly. This is very essential as they are the building blocks of personal integrity.

The following are some of the steps which help in cultivating integrity in personal life

- Be honest with yourself. **Be who you are. Say what you mean. Do what you say you will do.**
- Decide early in life what you will and will not compromise on, so it'll help you when faced with making ethical choices, since the decision has already been taken.
- Don't give any exceptions in practicing integrity no matter how small the things are. It will make you not compromise on the bigger ones.
- Don't justify your actions which are contrary to your principles even if the end is richly rewarded. Remember the journey towards an accomplishment or decision is just as important as the destination itself.
- Take responsibility for your decisions whether success or failure.

Integrity at work place

As we know, integrity is one of the essential values in any organization. So professional integrity is when a person adopts his values and integrity to his chosen profession and job. Taking a principled and ethical approach to decisions related to your work and workplace can have a positive impact on your life and that of your co-workers. It builds trust and people are drawn towards such honest and dependable behavior. Integrity in a workplace also promotes a positive environment which encourages higher productivity. It can also lead to a greater sense of self-respect and self-esteem. Some of the work ethics which every employee needs to follow are:-

- Work when you are supposed to and save socializing, snacking, searching the Internet and personal phone calls for break time
- Show respect to coworkers with appropriate conversation and empathy
- If you are in management, keep your employees informed so they will know what is coming and what needs to be done

- Adhere to organization's policies and procedures
- Be responsible. Do what you say you will do
- Do not use office materials for personal use
- Work together as a team. This builds trust and shows integrity
- If you are a leader/manager of a project, take responsibility when your team fails and give them the credit when it succeeds
- Don't take credit for others' success
- Be transparent in your decisions
- Avoid situations where you'll have a conflict of interest

Conclusion

As you act with integrity in everything you do, you will find that every part of your life will improve. You will begin to attract the best people and situations into your life. You will become an outstanding person as well as a success in everything you do.

"Have the courage to say no. Have the courage to face the truth. Do the right thing because it is right. These are the magic keys to living your life with integrity."

- W. Clement Stone



నిబర్హత రేని జీవితం బరువు రేని కాగితం లాంటిది!
ప్రతి చిన్న గాలికి(విషయానికి) తడబాటు తప్పదు!!

యారం విజయ్ భరత్ రెడ్డి,
ఆదాయపు పన్ను పర్యవేక్షకుడు

THERE IS NO FREE LUNCH

S. Sathiya, IRS

Deputy Commissioner of Income Tax.

Thirsty? Drink water

Hungry? Eat food

Tired? Take rest

Then came the consumerism.....

Thirsty? Drink bottled mineral water

Hungry? Have food at extravagant restaurant

Tired? Take rest in luxury apartment

While the physiological needs of human being remain the same, the ways to fulfil them have undergone phenomenal changes over the decades. Living a simple life is seen as regressive in today's consumerist culture though consumerism has nothing to do with happiness. Many researches suggest that seeking the good life at a store is an expensive exercise in futility. For instance, there is no direct correlation between the amount of money that is spent in an extravagant wedding ceremony and the quality of the married life. Lavish spending (which is a major cause of corruption), is just a short-cut to delude the self and others into believing that one is happy. Thus, corruption is our reaction to our inferiority complexes & insecurities. We will agree without any hesitation that today's society is not safe for our sons leave alone our daughters. What kind of habitat we have created for our progeny? Isn't safe and free society more important than money or individual fame? If our kids can't be safe, free, peaceful and happy, then what benefit they will derive from the wealth that we accumulate for their future? Compromising on the moral health of our society is the cost that we pay for corruption.

The basic human urge to show that one is superior to the rest is a root cause of the greed for power and wealth. However, ostentatious display of power and wealth does not result in real happiness. It is just a jubilant feeling which is short lived. Worrying about what others think of us is a key indicator that we do not feel whole without the approval of others. We don't have to be so conscious about what others think of us because we can never know what others actually think of us. We presume that when we have wealth and power, people will have high regard for us even if we are corrupt. Instead, people are good stage players and they put on a good show to delude us into believing that they love us and

respect us when the truth is exactly the opposite. Therefore, what we think of ourselves is more important than what others think of us.

We can have high regard for ourselves if there is integrity in our actions in private and public. Everyone knows that taking bribe and favours are not so pleasant even for the person who does it. Can a person hold his dignity and self respect in front of the person from whom he took bribe? Can a person behave with freewill with a person from whom he took favours? Is it not enslavement of one's self? It astonishes that in order to hold their head high in public people lose their self-respect in private. Isn't one's inner-self a witness to his humiliation in private and the false pride in public? How people deal with this duality?

Before every decision is made, the human mind goes through a thought process and only when the inner self is convinced that what it is going to do is the right thing, it allows the transformation of the thought into action. To put it in simple terms, before we do anything right or wrong, we have to convince our inner-selves that what we are doing is right. That is, first we have to colour the wrong as right and then convince ourselves that we are doing the right thing. How do we colour the wrong as right? We convince our inner self that the world is unfair and in order to survive in this unfair world it is fair to adopt unfair means. What we fail to understand in the process is every mean adopted to achieve the end in itself is the end and thus the end will not justify the means.

Man is a social animal and is a product of the society. On the other hand, the society is the product of the collective behaviour of man. The action/non-action of one man can have the 'butterfly effect' on the lives of many. When the people responsible for enforcing anti-corruption laws are not immune from the moral degradation of the society in which they live, how to ensure the effective implementation of anti-corruption laws? Thus, when it comes to curbing corruption, the anti corruption laws are only partial solutions. The self-realization that corruption eats into the social fabric of society would go a long way in the fight against corruption. It would not be out of place here to quote the lyrics of an old song *"theft cannot be eradicated unless a thief reforms himself on his own"*.

The guilt that we feel when we see our fellow human being sleeping on the road, the helplessness that we feel when we see young kids begging in traffic signals, the pain that we feel when infants die due to lack of oxygen in an hospital, the anger that we feel when a toddler is raped, the secret prayer that we say when we hear an ambulance siren, are testimonies to the inherent goodness of human being. We feel the pain and sorrow of the

fellow human beings but do not act on the feeling. By 'Act' I do not mean that we have to become super human beings and saviours. What I mean by "Act" is being truthful to oneself. If we can feel the pain of someone, we should not be the cause of their pain. Just being a man of good character and practice of contentment would make a big difference in the lives of many.

Character building of an individual depends on how he has been treated by the society and his reactions to that. Hence, it is very important to maintain the moral health of the society. For any individual there are some core values or beliefs (either good or bad) which cannot be changed at any cost. At times, we may divert from our core values but there is a guarantee that we will get back to our original self soon. This is applicable both for good and bad values. Hence, to guard the moral health of the society it is important to build the core value of our kids in the right manner. Unless we mend our ways we cannot lead our kids in the right path.

Losing one's self respect is the most pitiful thing one can do to oneself.



Photograph with caption by G. Lakshmi Madhuri, Tax Assistant



एक जीवन शैली

-एम .वंदना,
आयकर निरीक्षक

1. मेरे अनुसार ईमानदारी का अर्थ है अखण्डता । जो व्यक्ति ईमानदार हो उसका सारा विश्व परिवार बन जाता है । वह निजी एवं पेशेवर जिंदगी में कभी दोहरे मानक नहीं अपनाता । अमरीकी पादरी एवं समाज सुधारक हेनरी वार्ड बीचर ने कहा था -एक इंसान अमीर या गरीब होता है, इसके अनुसार कि वह क्या है -न कि इसके अनुसार कि उसके पास क्या है ।
2. ईमानदार व्यक्ति में अपराध बोध की भावना नहीं होती, होती है केवल प्रसन्नता और असीम संतुष्टि । अखण्डता की भावना अनमोल और हमेशा के लिए होती है ।
3. ईमानदारी भरा जीवन जीने का मतलब है एक पूर्ण व पवित्र अस्तित्व का विकास, पूर्ण मन से परिश्रम करना और उसके फल-स्वरूप जो मिलता है उसे सहर्ष स्वीकारना । कभी-कभी तो सही काम करने के लिए नुकसान भी उठाना पड़ सकता है ।
4. हम स्वयं अपने जीवन के शासक हैं । हमारी जीवन शैली हमें निर्धारित करती है । अतएव एक व्यक्ति को ईमानदार जीवनशैली अपनाने के लिए स्वयं से ईमानदार रहना होगा, दूसरों से भी ईमानदारी बरतनी होगी और झूठ को टालना होगा ।

अपने आप से हम ईमानदारी बरत सकते हैं - स्वयं का विषय-निष्ठ मूल्यांकन करके, अपने वैमनस्यों से मुकाबला करके, अपने आप को सुधारने के अवसर पैदा करके और जो ठाना हो उसे संपन्न करके ।

दूसरों से ईमानदारी बरतने के लिए एक व्यक्ति को चाहिए कि वह दूसरों से अपनी तुलना करना बंद करें, दोष का एहसास देनेवाले व्यवहार टाल कर गर्व महसूस करनेवाले कार्य करें एवं व्यवहार चातुर्य का प्रयोग करें । परिणाम स्वीकार कर उनका सामना करने का निर्णय लें ।

अनावश्यक झूठों को टाला जा सकता है -अपने अफसानों को रंगीन न बनाकर, अपने सफेद झूठों के साथ रचनात्मक बनकर एवं जब आवश्यकता हो, तब मौन रह कर ।

5. ईमानदारी व्यक्तिगत एवं संगठनात्मक दोनों स्तरों पर होनी चाहिए । ई-शासन एवं सतर्कता एक दूसरे के पूरक हैं, एवं संगठनात्मक स्तर पर अखण्डता के अविभाज्य अंग है । सतर्कता का अर्थ है अपने आस-पास घटित हो रहे वृत्त को समझना । सतर्कता को केवल जाँच और जिम्मेदारी तय करना ही समझना गलत होगा । केवल दंडात्मक सतर्कता कुशल सतर्कता की नींव नहीं बन सकती । निवारक एवं सहभागितापूर्ण सतर्कता संगठनात्मक अखण्डता के महत्वपूर्ण साधन हैं ।

6. भ्रष्टाचार के विरुद्ध एवं ईमानदारी के पक्ष में व्यक्तिगत स्तर पर उपयोग में लाए जा सकते हैं - सूचना का अधिकार अधिनियम और लोकपाल विधेयक । संगठनात्मक स्तर पर इस लड़ाई में प्रभावशाली अस्त्र है ई-शासन । लेकिन ई-शासन की सबसे बड़ी चुनौती आधुनिक प्रौद्योगिकीय आविष्कार जैसे कंप्यूटर

एवं मोबाइल फोन का उपयोग नहीं है बल्कि स्वचलित यंत्रों द्वारा आरंभित वातावरण परिवर्तन का प्रबंधन है। नए परिवेश में सफलता के लिए अधिकारियों एवं कर्मचारियों के रवैये में परिवर्तन, विराट सरकारी कार्यविधि की पुनर्रचना एवं अनुशासन की आवश्यकता है।

7. ई-शासन एवं सतर्कता के जोड़ से भ्रष्टाचार मुक्त पालन को सुनिश्चित किया जा सकेगा। भारत जैसा विशाल देश, भ्रष्टाचार मुक्त होकर विश्व भर में सफलता की नई मिसाल बनेगा।

8. वास्तव में ऐसा कोई विकल्प नहीं है जो ईमानदारी की बराबरी कर सके। भ्रष्टाचार गरीब के मुंह से निवाला छीनकर उसे दरिद्रता की गहराइयों में धकेल देता है। लालच एवं बेईमानी इंसान को बरबाद ही करती है क्योंकि

“ माया मरी न मन मरा; मर-मर गए शरीर
आशा तृष्णा न मरी; कह गए दास कबीर ।”



भ्रष्ट विचार मन में दफनाके देखो। नैतिकता जीवन में अपनाके देखो।

- यु. रवि, आयकर निरीक्षक

A BETTER TOMORROW

KarumanchiManohar,
Inspector of Income Tax.

Let me start by stating a quote of Hubert Humphrey (U.S. Vice President from 1965 to 1969): *“the moral test of government is how that government treats those who are in the dawn of life, the children; those who are in the twilight of life, the elderly; those who are in the shadows of life; the sick, the needy and the handicapped.”*

The above quote shines upon the moral compass by which a Government, more so a Society, needs to be directed by for it to steer itself to success. By success, I strictly mean is having to achieve maximum happiness to everyone else in the society. You would not be having any qualms on me saying that the maximum happiness of a society would not be achieved as long as there are certain sections of the society, especially ‘the helpless, the poor and the downtrodden’, are not treated fairly, justly and equitably. I am sure every sane person in the world would have felt a pain by witnessing the plight of the helpless, the poor and the downtrodden. I am pretty certain that you would have felt the need to do something about these ailments. You would have thought about the reasons behind these ailments and for what you could do to remove those ails. You wouldn’t disagree with me when I say the reason for the ailments of ‘the poor, the helpless and the downtrodden’ is ‘an unfair, unjust and un-equitable society’, which is man-made and that the onus is certainly upon us to tackle this. Not being able to be content is one of the major reasons behind man’s greed for power and wealth. An inequitable society which we are living in now is a major outcome of people displaying greed for power and wealth, due to their inability to be content. Being content is a virtue which comes to man when he has the ideal moral principles and values of empathy, compassion, kindness and courage.

There are a great many philosophers who dwelled upon the concept of the good ideal morals and ethics. One of them being the great Bentham, as per whom the ideal moral behaviour is one which maximizes the happiness of all the people i.e., being able to sacrifice their own little happiness to maximize the happiness of

everyone else. We need to start inculcating and displaying the ideal moral values and principles of empathy, compassion, kindness and courage.

Corruption is an offshoot of greed and is one major hurdle for bringing in a just, fair and equitable society in our country. India was ranked 78th out of 180 countries on the Corruption Perception Index of 2018-19 created by an independent agency Transparency International. To get an idea of the magnitude of the loss arising from corruption, we need to be aware of the payoffs that would result if no or lesser corruption is present. A recent report published by the International Monetary Fund states that around 2.75% of GDP is lost in revenues per year on an average among the emerging market economies due to corruption⁷. That would roughly translate to around 2.2 lakh crores of rupees that might have been lost in revenues during the FY 2018-19 due to corruption in India⁸. If every one of us in India would be a less corrupt by atleast 10%, the amount of revenue which would be at the hands of the Government for it to spend during the FY 2019-20 would have gone up by 0.22 lakh crores. That's a huge number by any scale. To put that figure in perspective, it is important to highlight that the combined budgeted expenditure during the FY 2019-20 is around 0.22 lakhs crores for the following national schemes of National Programme of Mid Day Meal in Schools (0.11), Mission for Protection and Empowerment for Women (0.013), R & D Basic Science and Engineering (0.013), Prime Minister Employment Generation Programme (PMEGP) (0.023), Education Empowerment (0.023), LPG Connection to Poor Households (0.027) & National River Conservation Programme (0.012).

Given the above figures having been put in perspective, would it not be fair to say that being less corrupt by at least a tenth of what we are now would reap in huge benefits to us and everyone around us, especially the poor, the helpless and the downtrodden, their happiness levels for sure would increase by a marginal amount.

Integrity is the practice of showing consistent and uncompromising adherence to one's own principles and values. Commitment to practicing consistent and uncompromising display of strong moral values and principles shall be a self imposed

⁷Report of IMF on "Fiscal Monitor: Curbing Corruption" April 2019

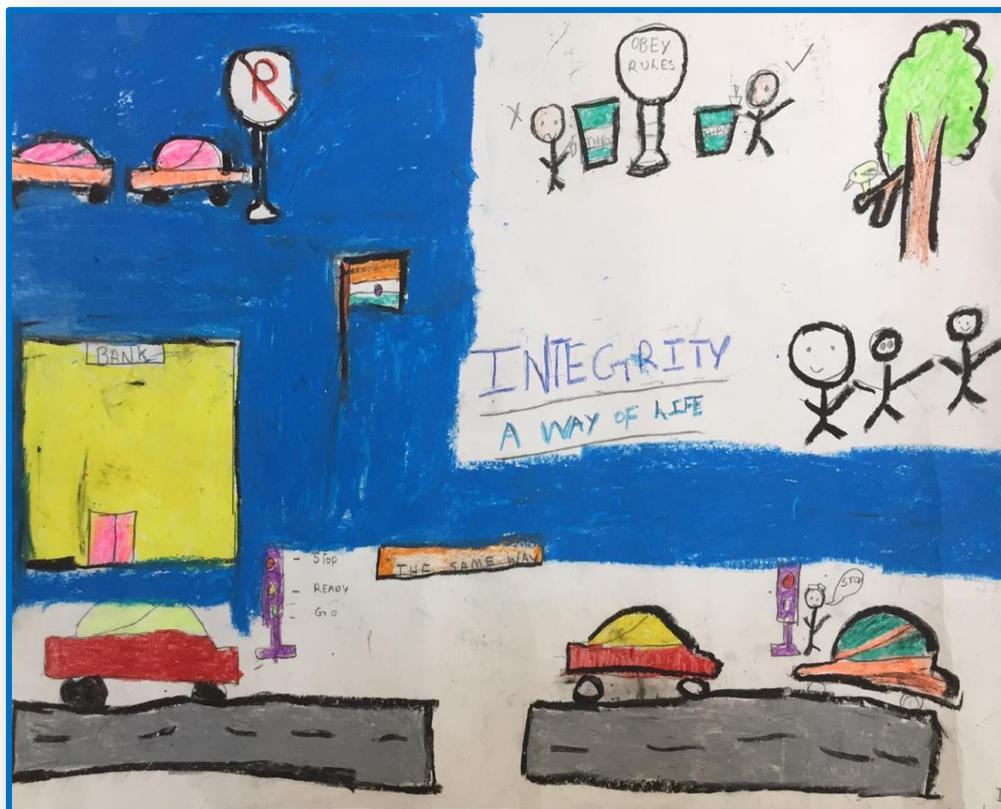
⁸ GDP of India at nominal values for FY 2018-19 is taken to be at 3 Trillion Dollar Rupees and 1 Dollar is taken to be at Rs. 73.59

one. To be committed to something is holding the same dearer/important to one's own heart, which is displayed in his character/behavior. A person of integrity will never fail, in adhering to his commitment in displaying his principles and values, even in the times of adversity.

Rather than wondering on how can we be a person of integrity and how can the world be full of persons of integrity with ideal moral values and principles, let's start by not doing something which you wish to not see it to be universally followed, let's start by being an example to the people around you, especially the younger generations and the kids, of what a person of ideal moral integrity should be i.e., by committing yourself in displaying the ideal moral values and principles of empathy, kindness, compassion and courage. Let me end this by stating the following quote "[Kids] don't remember what you try to teach them. They remember what you are" – Jim Henson.



A drawing by Naidhruva, IVth Class



INTEGRITY AROUND US

Ria Jain,
Tax Assistant

Integrity is the practice of being honest and showing a consistent and uncompromising adherence to strong moral and ethical principles and values - mentions Wikipedia. To begin with, it is the integrity of the author to quote the source from where this definition has been copied rather than to plagiarise without giving due credit.

In my belief the quality of Integrity is the greatest moral asset a person can have - for an individual whose integrity is dependable makes him reliable and trustworthy. Saying and standing for the truth, following a path of honesty comes with its own set of hurdles but beyond doubt distinguishes one from the crowd. A person with high integrity holds high self-esteem, confidence and is always fearless for he knows he has done no wrong. He automatically gains respect and veneration of others.

The other day I was having a discussion with a colleague of mine who was sharing an anecdote. He works as a cashier and was asked by his Commissioner of Income Tax (CIT) to prepare a travel bill for his two-day official tour to Delhi. With his own discretion, the cashier apart from the ticket expenses, also added an amount of Rs 1400/- towards two-day food expenses of the CIT. When the cashier put up the bill in front of the CIT, the officer questioned him in high tone if he had asked the cashier to include food expenses in the bill. The CIT's words were *'I did not make any expenditure on food so why should I claim reimbursement on food expenses? Why should the government pay me for some service which I actually did not avail. Remove this food expense and prepare the bill only for the travel tickets.'* Despite being talked to in a loud tone, my colleague was in complete awe of his boss. His respect for his boss, without much exaggeration, increased almost thousand-fold times! I don't know the CIT in discussion personally. But after hearing this tale, I too expressed admiration for the officer and my mind now holds this officer's name in the list of people with high integral values.

The Government is spreading awareness about giving up LPG subsidy to people who do not need it and can afford the LPG at the unsubsidized rates. There

are many who indeed have given up the subsidy and many who despite being richer/ holding higher affordability have not given up the subsidy. They have a mentality that they pay tax to the government if there's some way to extract a part of money back from the government then why not! Or else, the corrupt officers would consume their money. This is a very wrong way to think. In the countries like Denmark, New Zealand and Finland which have gained top scores for being least corrupt nations in the Corruption Perception Index, the citizens instill faith in their government. Once the citizens show confidence, the government automatically becomes accountable and the people-in-power less corruptible.

Being corrupt, making money, drawing personal favors by misusing one's position and powers may seem as an easy and lucrative way out. In my opinion corruption makes one's life easier and happier just for once and such a person can never be at mental peace with himself. In some corner of his mind/heart he has this fear that his falsely built good-image and reputation may be worn out on exposure by a whistleblower! On the other hand, one who has the determination to keep up with his integral values is always bold. He has the aura of being an 'untainted' individual. Dr Manhoman Singh, Late Shri Atal Bihari Vajpayee, Late Shri APJ Abdul Kalam, Late Shri Manohar Parrikar and Shri Anna Hazare, are a few names which ring a bell in one's mind when someone talks about incorruptibility. There are public functionaries who would outrightly deny dropping some high-profile's name in a case despite huge pressure from seniors/ political pressure. They would rather accept their transfer to another office/section than ceding to wrong all because they have a high moral stand.

No one said that the path of Integrity would be easy. But definitely it can be a way of life. It makes a being more humane. The world - friends and foes, known-unknown all respect such an individual.



అహార నిద్రా భయ మైధునంచ సామాన్యమేతత్ పశుభిర్నూణామ్ ।

జ్ఞానేపి ఏకోప్యధికో విశేషః , జ్ఞానేన హీనః పశుభిస్సమానః ॥

అహారం, నిద్ర, భయం, కామం ఇవన్నీ సకల జీవరాశికి సమానమే. కానీ జ్ఞానం మాత్రమే మానవునిలో ఉన్న గొప్ప లక్షణమేకాక జీవరాసులన్నింటినూ ప్రత్యేకంగా నిలబెట్టగలిగే ఏకైక సాధనం. అంతేగాక “జంతునామ్ నరజన్మ దుర్లభం” అని ఆరోపిస్తే. సృష్టిలో మానవ జన్మ లభించడం దుర్లభమే కాక జన్మజన్మల పుణ్యఫలమని అంటారు. అట్టి మానవుడు మానవత్వాన్ని కలిగి, వివేకం, విచక్షణ, నీతి, నిజాయితీ, పరోపకారం, క్రమశిక్షణ, పట్టుదల, ఆత్మవిశ్వాసం, సత్రవర్తన మొదలగు మౌళిక సూత్రాల ఆధారంగా జీవితాన్ని గడపగలిగితే సమాజ జీవితాన్ని, తద్వారా దేశ భవిష్యత్తును సుస్థిరం చేసుకొనవచ్చు.

మనిషి మనీషిగా ఎదగాలంటే సత్రవర్తన ఒక్కటే సరిపోదు. సహనం, దీక్ష, సత్యనిష్ఠ కావాలి. తాను ఎదిగే క్రమంలో తన కలలను సాకారం చేసుకోవడానికి దృఢసంకల్పం అవసరం. అది సత్యసంధతతో కూడినట్లయితే జీవితానికి పరమావధి లభిస్తుంది.

వ్రతేన దీక్షమాప్నోతి దీక్షాయాప్నోతి దక్షిణామ్ ।

దక్షిణాచ్ఛ్రద్ధమాప్నోతి శ్రద్ధయా సత్యమాప్యతే ॥

మానవుడు వయసుతో పాటు కలిగే చాంచల్యాన్ని నియంత్రించుకొని, అచంచల వ్రతంగా మలచుకుంటే జీవితానికి దీక్ష లక్ష్యాలు ఏర్పడతాయి. సంస్కారవంతంగా నైతికంగా జీవిస్తూ, పద్ధతి ప్రకారంగా లక్ష్యాన్ని దీక్షలా మార్చుకుంటే దాని సాధనకు యోగ్యత లభిస్తుంది. దాని వలన శ్రద్ధ, శ్రద్ధతో సత్యసంధత చేకూరుతుంది. మానవ జీవితాన్ని సుస్థిరం చేసుకోవాలంటే స్థితప్రజ్ఞత కావాలి. ఆదర్శంగా బతకడమే కర్తవ్యంగా భావించాలి. సత్యసంజనితమైన స్థితప్రజ్ఞతే దానికి ఆలంబన కావాలి.

శరణాగత రక్షకుడైన శిబి ఇచ్చిన మాట నెరవేర్చడం కోసం తన శరీరాన్ని కోసి ఇస్తే, బలి చక్రవర్తి తన సత్యసంధతతో ప్రాణాన్ని పణంగా పెట్టాడు. పితృవాక్య పరిపాలకుడైన రాముడు ఆడినమాట తప్పకుండా పదునాల్గేండ్లు వనవాసం చేశాడు. అదేవిధంగా పలికే లేదనకుండా ఉండుటకు సత్యాన్నాస్తి పరోధర్మః -- సత్యమును మించిన ధర్మము లేదని సత్యహరిశ్చంద్రుడు తన రాజ్యాన్ని పోగొట్టుకొని, భార్యాబిడ్డలను దూరం చేసుకొని, కన్న కొడుకు ప్రాణాలను కూడా కోల్పోయి సత్యానికి, నీతికి మారుపేరై నిలిచాడు. అలనాటి కాలంలో అనంతామాత్యుడు రచించిన ‘ఆవు-పులి’ కథలో అడవిలో పులి బారిన పడిన ఆవు తన బిడ్డకోసం పాలిచ్చి తిరిగి వస్తానని మాట ఇచ్చి, తిరిగవచ్చి తన లేగ దూడకు పాలిచ్చి బుద్ధులు చెప్పి మళ్ళీ పులి దగ్గరకు వెళ్ళడం, దానిని అనుసరించిన దూడ పులికి తాను ఆహారంగా కావడానికి సిద్ధపడడం, వారిద్దరి నిజాయితీకి అచ్చెరువొందిన పులి వాటిని వదిలేయడం మనందరికీ ఆదర్శవంతమైన నీతికథ. ఇలా పురాణాల్లో, ఇతిహాసాల్లో, చరిత్రలో, సమాజంలో ఎందరో మహానుభావులు తమ మంచి ప్రవర్తనలతో అందరికీ మార్గదర్శకులైనారు.

ఈ రోజు కలియుగ ధర్మాన్ని అనుసరించి మనిషి తన మానవత్వాన్ని మరిచి పశుప్రాయుడవుతున్న సంగతి మనం కళ్ళారా చూస్తున్నాం. కానీ చిత్తశుద్ధి, నీతి నిజాయితీ, అంకితభావం మొ॥వి అలవరచుకోవడం ద్వారా మనిషి దైవంగా ఆరాధింపబడతాడు. మరి మనిషిలో ఇవి ఎలా ఉండాలి? -- ఏం చేయాలి?

చిత్తశుద్ధి ఉన్న వ్యక్తి ప్రవర్తన జీవితంలో ప్రతీస్థితిలోనూ నైతికసూత్రాలకు అనుగుణంగా ఉండాలి. సమగ్రత కింద, నైతిక సూత్రాల మధ్య అంతర్గత సామరస్యం ఉండాలి. సమగ్రత అనేది చాలా విస్తృతమైన పదం. ఇది కేవలం వ్యక్తియొక్క బాహ్య, అంతర్గత ప్రవర్తనలకే పరిమితమైనది కాదు. సమాజంలో అనేకానేక స్థితిగతుల్లో వ్యక్తికీ, వ్యక్తికీ మధ్య మారుతూ ఉండే విభిన్నమైన లక్షణం.

ఇతరులకూ మనకు ప్రత్యేకమైన నైతిక ప్రమాణాలు ఉంటాయనుకోవడం పొరపాటు. కొన్ని సందర్భాలలో ఇతరవ్యక్తులు ఏదైతే అనుసరించాలని కోరుకుంటామో అదే నియమాలను మనమూ పాటించినట్లయితే మన మనసు పారదర్శకంగా ఉన్నదన్నమాట. వ్యక్తిగత నైతిక సూత్రాలను అనుసరించి ప్రవర్తనా నియమావళి రూపొందించబడాలి. ఇది మొత్తం జీవితానికే గాని, నిర్దిష్ట ప్రాంతానికి మాత్రమే పరిమితమయ్యేదిగా ఉండకూడదు.

ఉదా:- ఒక కళాకారుడు తాను ఏదో ఆర్థిక ప్రయోజనం కోసమో, రకరకాల ఒత్తిడులకు లోనవుతూనో తప్పుచేయకూడదు. కళాకారుడి మాటలు సమాజంపై ప్రభావాన్ని చూపిస్తాయి. కాబట్టి అబద్ధాల ప్రచారాన్ని చేయకపోవడం అతని నైతిక బాధ్యత. అది పాటించినప్పుడే సమాజహితం చేకూరుతుంది.

వ్యాపారానికి సంబంధించిన నీతిలోనూ, సమాజానికి సంబంధించిన నీతికీ మధ్య వైరుధ్యం ఉంటే నైతిక సంక్షోభం తలెత్తుతుంది. అటువంటి పరిస్థితుల్లో సామాజిక నీతిని మాత్రమే పాటించాలి. కొంతమంది వ్యాపారాన్ని పెంచుకోవడం కోసం స్వలాభాపేక్షతో ప్రజలను వంచుతారు. అది ఎంతోకాలం కొనసాగేది కాదు. తాత్కాలిక ప్రయోజనమే ఇందులో ప్రాధాన్యత వహిస్తుంది. అలాకాక ప్రజల్లో విశ్వసనీయతను పెంచడం ద్వారా విజయాలను చిరస్థాయిగా మలచుకోవడంతోపాటు శాశ్వత కీర్తిని సంపాదించుకోవచ్చు.

అంతేకాక ఉద్యోగులు తమ పై అధికారులనుండి నమ్మకాన్ని పొందబడడం, ప్రజలు పాలకుల నుండి నిజాయితీ గల హామీలను, వాటి ఆచరణాల ప్రయోజనాన్ని పొందడం, తప్పు చేసినప్పుడు నిర్భయంగా ఒప్పుకోవడం, సందర్భానుసారంగా ఇతరులకు చేసిన వాగ్దానాలను అమలుపరచడం వంటి వాటిద్వారా పారదర్శకతను పాటిస్తే విశ్వసనీయత పెరుగుతుంది.

విద్యావిధానంలో, వైద్యరంగంలో పారదర్శకత పాటించడం, ఆర్థిక లావాదేవీల్లో, ప్రభుత్వ ప్రైవేటు రంగాల్లో, వ్యాపార సామ్రాజ్యంలో, రాజకీయ క్రియాశీలత్వంలో, సామాజికపరమైన బాధ్యతల్లో, కుటుంబ బంధాల్లో, సాంఘిక కార్యకలాపాల్లో, వ్యక్తిగత ప్రయోజనాల్లో, ఒక్కమాటలో చెప్పాలంటే వ్యక్తికీ, వ్యక్తికీ మధ్య అన్నివిషయాల్లోనూ నైతికత పాటిస్తే సమాజం సుసంపన్నమై, విశ్వవ్యాప్తమైన సుభిక్ష వాతావరణం నెలకొంటుంది.



నిజాయితీ నీలో ఉంటే జీవితం సఫలమే! అనుక్షణం ఆనందమే, కష్టానికి ప్రతిఫలమే !!
-ఎమ్. వందన, ఆదాయపు పన్ను పర్యవేక్షకురాలు

INTEGRITY OVER FAME - A CHAMPION'S CHOICE

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Imagine a world where competition is fierce between people. Everyone is doing everything they could to succeed, disregarding most things seen as unethical. There are high levels of corruption and fraud, people are taking aggressive steps to protect themselves from crime and fraud. The value of hard work is lost and everyone is focused on the easiest way possible to make it in the world. This is how our world, in which we all live together would be if it lacked integrity. Integrity is not only important but is one of the most vital ingredients required for the development of the world in whole.

Integrity is a divine quality; it augments energy, enthusiasm, creativity, fearlessness, purposefulness, and accomplishment. Integrity is choosing courage over comfort, choosing what is right over what is fun, fast and easy and choosing to practice values rather than simply professing them. It is about how a person lives his or her life. In this life that we live, we all face choices that only we can decide to answer. We decide how we run our lives and the way we run them defines us. People who make integrity a way of their life, ensure prosperity and success in their life.

Let me share an article that I read on the internet about Andy Roddick, a professional tennis player, being one of those inspiring people who value integrity over money. In May of 2005 American professional tennis player Andy Roddick was playing against Fernando Verdasco, of Spain, at the Italia Masters tennis tournament in Rome, Italy. Roddick was the number one and dominated as expected and had triple match point when something extremely unusual happened. Roddick couldn't return Verdasco's hard second serve but the linesman called the serve out and awarded Roddick the point and the match.

With the crowd cheering Verdasco ran to the net to shake Roddick's hand and congratulate him on his victory. However, Roddick knew something that the linesman, the umpire, the cheering crowd, and Verdasco himself didn't know. The serve had not been out, but had hit on the line, making it in. Roddick could have kept

this information to himself and accepted the victory. Instead he informed the umpire that the ball had been in and showed him the mark on the clay where the ball had hit to prove his point. The umpire reversed the call and awarded the point to Verdasco. Having been given a second chance Verdasco made the most of it and won the match giving him a highly improbable victory. Sportswriter Frank DeFord estimates Roddick's honesty cost him at least "tens of thousands of dollars;" perhaps much more if he had gone on to win the tournament.

Integrity was clearly more important to Roddick than either winning or money. Andy Roddick lost a tennis match that day but won something much more important, and in the process, set a great example of sportsmanship for competitors everywhere.

The reason why I share this with you is because many people would prefer to take the path of least resistance. They would rather submit to talking behind other's back, betraying confidences, and dishonesty than to stand up to say for what they believe in. Integrity is like the fruit on the tree of hard work, perseverance and dedication to excellence. Though sometimes the society seems to consider some lies as necessary for a person to survive in the society, but the lies that a person makes each and every day in his or her life makes a person to pay dearly. There is a saying that, *'Wisdom, is knowing the right path to take and integrity, is taking it!'*

All the great personalities in history have been men and women with the highest standards of integrity. Mahatma Gandhi, Abraham Lincoln, Madam Curie, Dr. Graham Bell, etc, are some examples of men and women of high integrity. They achieved remarkable success by simply applying the principle of integrity. Similarly, if a nation is to achieve unbeatable prosperity in the fields of health, science, technology, and innovation, the people of that nation must adopt the principle of integrity in its minute details as well. 'I' stands for integrity, be honest with yourself and with others!

Therefore, I conclude by quoting Samuel Johnson, the famous English writer, *"Integrity without knowledge is weak and useless and knowledge without integrity is dangerous and dreadful."*



DHARMO RAKSHATHI RAKSHITAH

D. SaiSudha,
Tax Assistant.

Imagine a world where every Doctor delivers selfless service, every Lawyer stands for justice & truth, every Engineer designs and builds proper infrastructure and machinery, every Politician puts welfare of the people above everything else, every Teacher provides right education, every Businessman conducts fair trade, every employee irrespective of public or private sector commit to their duties without involving in lucrative means; Does it feel like a reverie? No, it is not, the powerful tool through which we can achieve all of this is **“INTEGRITY”**.

‘Integrity’ by dictionary might take synonyms like honesty, loyalty, truthfulness, and so on. However through a holistic approach one can understand that the term has a broader meaning and has a boundless ambit in building a sound economy and a welfare state. Since historic times, India has been known for “Dharma” adopted by Sri Rama, a mythological figure. Our national emblem stands for the line **“*SatyamevaJayathe*”**, meaning **“Truth Triumphs”**, which is taken from **“*Mundaka Upanishad*”**, an ancient scripture. As mentioned in the fundamental duties of our constitution **“To uphold and protect the Sovereignty, Unity and Integrity of India”**, it is the duty of every citizen to be veracious and to promote a sense of discipline as well as commitment.

Integrity can be practiced in all walks of life, however it is rightly said that **“Integrity starts at home and school”**, primarily ‘Parents’ play a crucial role by nurturing the morale of their kids and the ‘Teacher’ who builds their personality by teaching them art of judging between what is right and what is wrong. Thereafter out of experiences one must develop the quality of decision-making and remain unadulterated from the negativity of the society. The more one realizes the significance of Integrity and understand the nexus between its various forms such as emotional, intellectual, physical and psychological, the more they radiate the same on the people around them, the act of which successively creates endless ripples. Inner consciousness as to adhering to moral and ethical values makes an individual more accountable and responsible in anything they do and enhance ones’ reliability and trustworthiness. A person committed to ideals of honesty and transparency personally and professionally can be the most peaceful and happiest soul as he/she has no onus of guilt to carry and thus makes him/her more empathetic and compassionate towards others.

Integrity takes backseat when selfish motive transcends the public need and when greediness surpasses contentment. Compromising the responsibility with undue influence of power often leads to corruption in political, economical, social spheres. Fiduciary relations in all such spheres foster the growth and development of the country. When Integrity takes its place in each dimension of the society, right opportunity reaches right people, and true talent will be given its due credit.

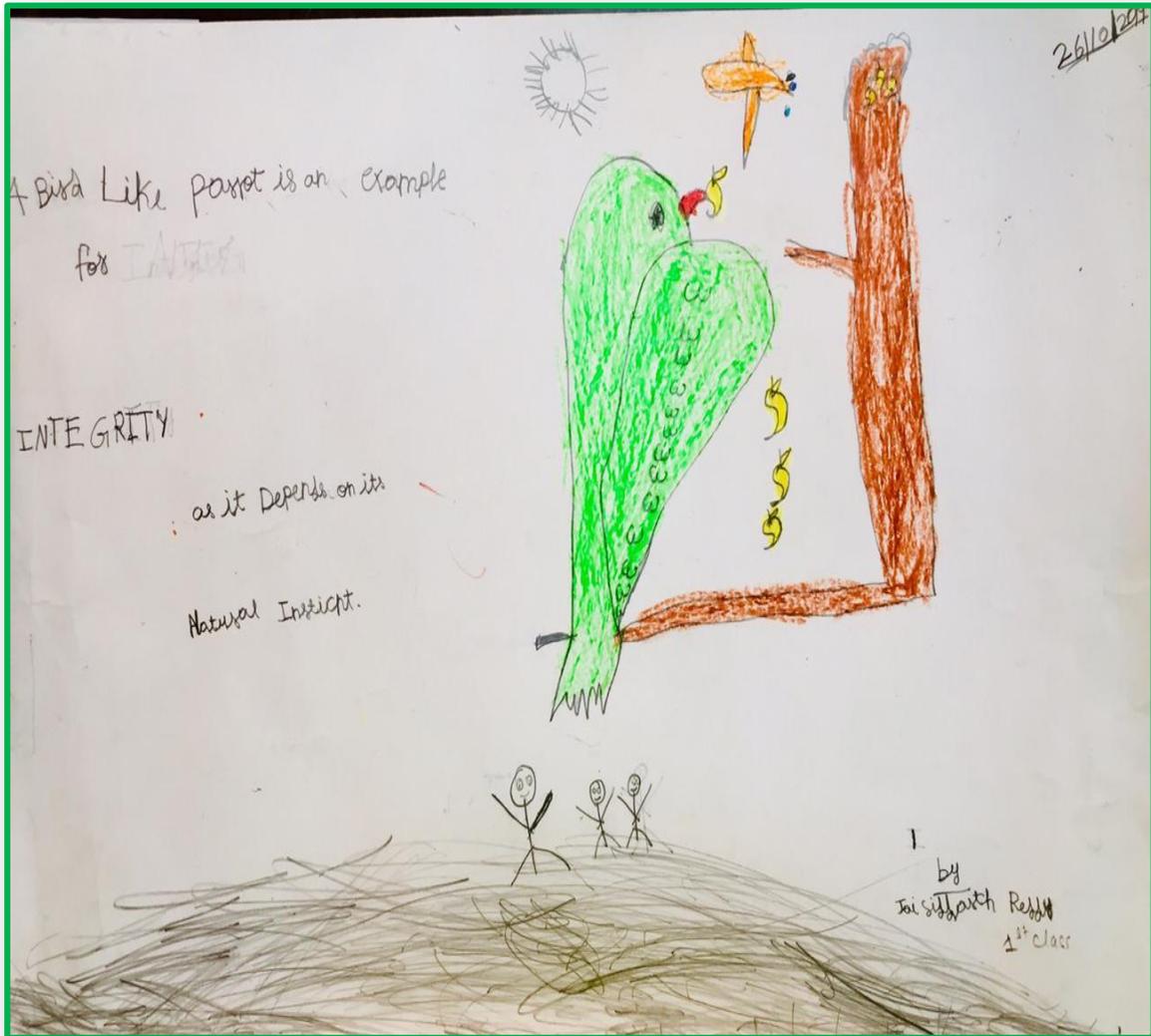
A world that lacks integrity becomes an abode for disparities and inequalities, where rich and powerful claim their existence leading to oppression of the backward and minority groups. This creates an environment where rich becomes richer and poor becomes poorer, making centralized power the fulcrum of operation in the nation. As the government aims at an inclusive economy, the successful implementation of the framed policies will not bear fruits in absence of prerequisites like righteousness in bureaucracy, efficiency in governance and awareness in citizens. In a diverse country like India, several religions, castes, languages, cultures are heterogeneous, the rendering of service must not be discriminative and abolition of any bias in adopting the prescribed rules and procedures is the need of the hour. Especially, the repercussions of contravening data integrity in defense sectors can be dreadful and would ruin the territorial integrity of the nation itself.

As Robert Frost said *"I took the path less travelled by and that made all the difference"*, to bring about the necessitated change, everyone should exhibit fearlessness in abstaining from bribery, graft, extortion, coercion, kick-back, cronyism and embezzlement which will contribute towards the metamorphosis in the functioning of the administrative system as a whole. The efforts of various anti-corruption agencies striving to combat the menace of corruption would be futile or inadequate unless complemented with the participation of all stakeholders. Vigilance action in alignment with competent Judiciary regulates virtue among people indulging in unfair and illicit practices constituting treachery. But that just provides a partial solution in addressing the transformation of the nation as the *"change should always come from within"* and is subject to contemplation of an individual. As cited in our scriptures *"DharmoRakshathiRakshithaha"* meaning *"Protect the Dharma and it will protect you"*, and what we do comes around, which makes the world a reflection of us. Friction between the two selves of a man namely *theIdeal self* and *theReal self* which can be

defined as what one longs to be and what one actually is, should be reduced to the bare minimum. To be a same person “In and Out” is the remarkable trait that every one of us has to inculcate in order to establish an egalitarian and prosperous country.



A drawing by Jai Siddharth Reddy, 1st Class



ईमानदारी

-कमर आलम खान
कर सहायक

ईमानदारी एक शब्द नहीं पूरे जीवन का सार है ।
हर कान्धा नहीं उठा पाता ये ऐसा भार है ।

ईमानदारी एक नूर है जो हर किसी की पहुंच से दूर है ।
ईमानदारी एक नशा है जिसका अलग ही मज़ा है ।

जिसकी कोई दवा नहीं ईमानदारी वो बुखार है ।
बिकने को तैयार नहीं, हां मरने को तैयार है ।

ईमानदारी वो गहना है जो सब पे नहीं सजता ।
ये वो राग है जो हर साज़ पे नहीं बजता ।

ईमानदारी वो पानी है जिसे हर कोई नहीं पीता ।
ईमानदारी वो दुनिया है जिसमें हर कोई नहीं जीता ।

ईमानदारी वो महंगा शौक है जिसे हर कोई नहीं पालता ।
ये वो शोला है जो सबका खून नहीं उबालता ।

ये वो राज़ है जो छुप नहीं सकता ।

ये वो अंदाज है जो दब नहीं सकता ।

ये वो अर्जी है जो टल नहीं सकती ।

ये वो शर्त है जो बदल नहीं सकती ।

ये वो कागज़ है जिसपे हर कलम नहीं चलती ।

ये वो तलवार है जो किसी पे रहम नहीं करती ।

ईमानदारी छोटी-छोटी कोशिशों का सिला है ।

ये तो खजाना है जो सबके लिए खुला है ।

ईमानदारी एक अद्भुत कला है ।

इसे सीखा जाए तो सबका भला है ।

ईमानदारी तो खुदा की शायरी है ।

इसे पढ़ना हम सब की जिम्मेदारी है ।

वो जिसकी आंखों में ईमानदारी का खुमार है ।

असल में बस वहीं जिंदा है वही खुद्दार है ।



BUILDING A REPUTATION

D. Sri Harsha,

Office Superintendent.

We live in a world where integrity isn't talked about nearly enough. Integrity is the practice of being honest and showing a consistent and stubborn obedience to strong moral and ethical principles and values. It is the decision and the choices that one make, no matter what the opposition is in the right way.

Integrity the meaning itself is doing the right thing, no matter what the consequences will be. Building a reputation of integrity takes years, but it takes only a second to lose. So never allow yourself to ever do anything that would damage your integrity. Integrity is standing up for the right thing always.

One of the most important qualities that one can develop or encourage in life is Integrity. All of us have faced situations in our lives wherein we were asked to do things which were not correct or which were not in line with our ethics. Therefore, doing things honestly all the time will help in building good character. In order to be honest with the world outside, one must totally be honest with oneself first. It is important to develop one's character by consistently doing right things in the way of life. Integrity is one of such qualities which makes families stronger, marriages stronger, friends stronger and overall our society much stronger and enhances every part of our life thereof.

People who have a high level of integrity will attract the best people from different fields which further helps in becoming successful in every area of one's life. So Integrity is important throughout the life starting from the birth of child.

The following are the concepts or theories for Integrity development which show a perfect way of Life:

a) Always keep God first in one's life: Always pray and spend time in the presence of God. To be honest and ethical in our dealings is one of the values that God wills to instill in each and everyone.

b) Trustworthy: Trust is one of the most important factors in any kind of relationship i.e, personal or professional. When one is trustworthy and committed, people acknowledge that person as genuine person and start trusting. People who

are found trustworthy are given a higher level of responsibility. They remember the honest behavior in the past.

c) **Be Genuine:** Always be genuine and be yourself. One needs to be comfortable with what he is and what decisions he makes. Sometimes sticking on right decisions can make unpopular, even one may stand to lose a lot. However, it may be a temporary situation for performing right things. Later on, people will respect for standing up for right values that one believes in and with you always and forever. A genuine person has consistent behavior no matter who they're hanging out with or what they're doing.

d) **Always keep promises on word given:** Keeping one's word is one of the most important aspects of good character. One should be careful with their words- be either with near and dear or outsider. It is important to do the things one has committed to do. One should make every attempt to ensure to fulfill the commitments. A fulfilled commitment is one of the important points in building Integrity. Hence better to "KEEP EVERY PROMISE YOU MAKE AND ONLY MAKE PROMISES YOU CAN KEEP".

e) **Try and to be surrounded by people who give value to Integrity:** we all know that we are known by the company we keep. We meet a lot of people in our personal and professional lives. Try and surround one-self with people who give values to ethics, Integrity, positivity, Good health etc.

In times of difficult decisions talking to like-minded friends and family members will keep one anchored in doing what is right. There will be many tough situations in life wherein one will be tempted to follow unethical and Non-Integrity practices. But the presence and support of strong people who values Integrity will always help to take the right decisions. One should do small and little things right, the first time only.

f) **Should stand committed, be honest and reliable always.** Always stay committed to doing right things ahead of one's personal goals.

g) **One should never gossip or talk behind the back of a person but try and resolve the differences by talking to that person.**

- h) One should treat everyone with equal respect irrespective of caste, religion, gender, age etc.
- i) One should try and be the same person, both in private and public life.
- j) One should accept both the success and failure for a better way of life.
- k) One should never let the situations change one's decisions or actions.

It is important to have Integrity and ethics in our society and life, which clearly describe that **"Integrity is A way of Life"**.



Photograph with caption by Smt. Goteti Lakshmi Madhuri, Tax Assistant



SEED OF INTEGRITY- A STORY

There was once an Emperor who had no children and needed to choose a successor.

Thousands of children from across the kingdom came to the palace and were surprised when the Emperor exclaimed that he was going to choose one of them. He gave them all a seed. They were to go home to their villages, plant the seed in a pot and tend it for a year. When they return in a year, the Emperor would judge their efforts and choose his successor.

There was a boy named Jathin who received his seed and returned to his village.

His mother helped him to choose a pot and put some soil into it.

Jathin watered his pot every day. Once a week, the children of the village would get together to compare their plants. After a few weeks, there were signs of life in all but Jathin's pot.

The weeks passed and Jathin continued to water his pot every day.

After a few months, the pots really came to life. Some had trees starting to grow, some had flowers and some had leafy shrubs. Poor Jathin still had nothing growing in his pot, leading the other children to make fun of him.

Jathin continued to water his pot every day.

A year passed and it was time to return to the palace to show what had grown and decide on the new heir.

Jathin was anxious as his pot still showed no signs of life. "What if they punish me? They won't know that I've watered it every day, they'll think that I'm lazy."

His mother looked him in the eye and explained that whatever the consequences were, he had to return and show the Emperor his barren pot.

Jathin and the other children entered the palace gates. By now, some of the plants were looking magnificent and the children were wondering which one the Emperor would choose. Jathin was embarrassed as other children looked at his lifeless pot and scoffed.

The Emperor came out and started to make his way through the crowd, looking at the many impressive trees, shrubs and flowers that were on display. The boys all puffed their chests out and tried to look as regal as possible, hoping that they would be chosen as the heir to the empire.

Then the Emperor came to Jathin. He looked at the pot then he looked at Jathin. "What happened here?" He asked.

"I watered the pot every day, but nothing ever grew." Jathin muttered nervously. Then he grumbled something to himself and moved on.

After a few hours, the Emperor finally finished his assessment. He stood in front of the children and congratulated them on their efforts.

"Clearly, some of you desperately want to be Emperor and would do anything to make that happen, but there is one boy that I would like to point out as he has come to me with nothing. Jathin, come here please."

"Oh no," thought Jathin. He slowly sauntered to the front of the group, holding his barren pot.

The Emperor held up the pot for all to see and the other children laughed. Then the Emperor continued, "A year ago, I gave you all a seed. I told you to go away, plant the seed and return with your plant. The seeds that I gave you all were boiled until they were no longer viable and wouldn't grow, but I see before me thousands of plants and only one barren pot. Integrity and courage are more important values for leadership than proud displays, so Jathin here will be my heir.

This story is shared by T. Chandra Sekhar, Inspector of Income-Tax.



GREATNESS IS THE DESTINY OF INTEGRITY

G. Deepthi,

Junior Translation Officer.

India, the world's largest democracy, is the only country under the sun that is a perfect amalgam of diverse cultures, religions, customs, traditions, and languages. Its beauty lies in this varied heritage, Unity is its strength and Integrity is its essence.

The term "integrity" identifies two concepts, firstly the consistency or wholeness approach, and secondly a moral approach which focuses on what is morally acceptable and what is not. Moral or ethical integrity is in its purest form an ethical concept.

"When you are able to maintain your own highest standards of integrity regardless of what others may do – you are destined for greatness" ; these lines by Napoleon Hill emphasize the importance of integrity and how integrity as a way of life helps us to make life more purposive and enriched. "Integrity" is that core quality which holds a person consistently to a high standard – of standing up for what is right and true. When we live with integrity, we live our best life.

There would certainly be a point of time in our lives when we would introspect and try to figure out as to what is the purpose of our lives? Do people of integrity really exist? Where do we find people with integrity? What do we do day by day to feel fulfillment and deep joy? What makes us a "human being" in the real sense? The moral compass that accurately answers these questions is "INTEGRITY". Yes, people of integrity do really exist. Integrity is within each one of us. Each and every person can be a person of integrity if we commit ourselves to truth. The choice lies within us. **Fail with Honor rather than Succeed with Fraud. Stand up for what is Right, doesn't matter if you are standing alone.**

Integrity helps in developing citizens of Character for our Society. This is why the word "Integrity" was given an importance and it appears in the Preamble. 'Integrity' was added in the Preamble to the Constitution of India by the 42nd constitution amendment Act, 1976.

Internal integrity at the deepest level is what guides one to live life with integrity in mind. It is about being able to do the right thing even if no one is looking

and even if you don't receive absolutely any credit for doing so. It is what guides you to choose what is right even though it may be the harder option which is certainly a huge step towards ensuring that one lives with integrity. This internal integrity gets reflected externally through one's actions and these actions must be consistent with one's thoughts. It is important that you display the right action, take the right path and ensure that none of your actions or words is misconstrued.

R. Buckminster Fuller a 20th century inventor and visionary had rightly remarked *"Integrity is the essence of everything successful. It's a quality of being honest and having strong moral values. It is about being Righteous, Truthful, Blameless, Graceful, Upright and Disciplined."*

Integrity can be viewed as a personal characteristic that has a direct impact on behavior in the work environment. Integrity is a multidimensional construct comprising an array of integrity dimensions; Self-motivation, Diligence, Honesty, Truthfulness, Assertiveness. Integrity in workplace is important as it fosters a positive work culture. At work place, each member of the organisation is responsible for contributing towards achieving organisational goals. Organisations' goals are therefore directly linked to the employees' individual performance. When it comes to the performance of employees there are many factors that influence this. Some are positive influences and add to higher performance; however some have a negative impact on performance. Counterproductive Work Behaviour (CWB) is an example of the latter. Indulging in gossiping and texting over the phone by keeping work aside are some of the examples of CWB. These behaviours hamper the achievement of organizational goals. If you are a person of integrity you would not indulge in CWB. Integrity helps us to demonstrate a responsible behaviour and ensure that there is no reason to ever question our conduct.

Consistent economic growth of a country is necessary in order to compete in the international environment. Sustained high economic growth will ensure a country's competitive advantage and this will in turn work against stagnation and poverty. People of Integrity in a society undoubtedly commit themselves to make all Humanity a Success and help to build a supportive and healthy relationship based on mutual trust and respect with other nations. To build up integrity, we must combat "Cheating Culture", wherein the very idea that "everybody does it", makes it socially

acceptable. This makes people break the laws and rules, resort to dishonesty, manipulation, yield to temptations for bigger rewards. Combat this entrenched Cheating Culture, be a role model for the future generations. Be the change yourself. Have the courage to say “No”, Have the courage to face the truth. Do the right thing because it is right.

Dr. A P J Abdul Kalam, while defining about a leader said, *“Let me define a leader. He must have vision and passion and not be afraid of any problem. Instead, he should know how to defeat it. Most importantly, he must work with integrity.”* Such motivating lines by visionaries help us to realize the importance of Integrity which is a strong moral compass that guides all decisions and actions. It enhances open communication, good decision-making and helps in the Growth and Development of our Nation.

Let us not define ourselves in terms of other people. We must create our own identity. Integrity gives us an identity of our own. It ensures that our identity is crystallized and not a mere illusion.

Let us always remember that unity is our fundamental strength. It strengthens inter-faith and inter-cultural integration/ties. School is that institution that goes far beyond being just a place to acquire knowledge and to seek formal education. School teaches us to build on our strengths, how to overcome challenges, accept responsibility and by virtue of interaction with peers, we learn about social cohesion.

The safety, honour and welfare of our country are in our hands. Our own ease and comfort must be wiped out. We must join hands to uphold integrity and to build upon the foundation of Harmony and National Unity - a Peaceful, Clean, Just and Prosperous India and secure the future of coming generations.

Our nation is securely on the road to social justice and a better life for all the citizens forsaking all partisan and personal interests, without fear or favor, affection or ill-will in a true spirit of sincerity and honesty.

Integrity is our most trusted friend as it keeps us on the right path. Make it a goal to be a person of integrity no matter how many temptations or challenges you

may face. Never be lured by shortcuts to lucrative career or business, Integrity is worth more than that.

Stand up to make Integrity – A Way Of Life. Be the inspiration for others to realize the worth of Integrity and make it A Way Of Life. The day is not far when the Nation would be judged by the content of the character of its people.



A drawing by Akshara, 11th Class



A THOUGHT ON INTEGRITY

D. NarendraBabu,
Office Superintendent.

“Real Integrity is doing the right thing knowing that nobody is going to know whether you did or not” – OprahGailWinfrey

The lexical meaning of integrity is the quality of being honest and having strong moral principles. We may often hear the words “Virtue rewarded”, and “Honesty is the best policy”. Integrity stands above all these. It never expects anything or any reward. Honesty is true to be others but integrity stands true to one’s own. In the words of Lao Tzu *“The person of superior integrity does not insist upon his integrity. For this reason, he has integrity. The person of inferior integrity never loses the sight of his integrity; for this reason, he lacks integrity.”*

In the lives of people they may face many choices some are good, some are bad, and some may be opportunistic, integrity is the whole and sole answer for all of them. What we sow so we reap. In the words of Vivekananda, in every man’s life battle of good and evil will always take place. When good emerges victorious he will be good and when bad emerges out he is notorious. While talking about Integrity, if we forget the names of great kings like the Babylonian king Hammurabi, the emperor Asoka of India, Codex of Justinian and the Tang Code compilation, it would be the greatest sin. All they look eagerly to develop the concept of kindness and integrity in the minds of people. We shall be proud that Asoka is one among the emperors in the history who wanted to promote it not only in India but across the world. According to them integrity is being honest and an uncompromising attitude and adhering to strong morals and ethical values. He emphasized on showing respect to elders, a humane and just attitude towards servants and slaves, showing compassion upon other living beings and a high degree of social responsibility and civic ethics. Dharma may vary from one yuga to yuga but ethics do not vary. It has its own consistency. Upon this consistency integrity relies.

The word integrity is derived from the word “integer” which means whole and completeness. Integrity is not a single concept pertaining to a single aspect of life. It envelops every aspect of life. Law imposes discipline with the aid of statute but integrity creates discipline in the mind of a person in a natural fashion.

One follows discipline as an innate behavior. In behavioral terms it is not a conditioned behavior; it is an innate and natural behavior.

Integrity consist not only moral values alone, Integrity can also be thought of as being true to values and acting in accordance with them. Integrity is an integral part of what we are and for what we stand for our beliefs. It means to have the courage of convictions. To err is human but to convict the error and not committing the same is integrity. Integrity is one's own choice deliberately picks choice of action and consistency in application. It will be a testimony for one's integrity if there is no change in his/her behavior inspite of him/her being surrounded continuously by notorious people. Integrity is the values one passes as his legacy to future generations. An integrated behavior is constant and under any circumstance it will not change. By this constant continuity in actions there emerges only one of a person. No duality and no ambiguity. If one act with consistent principles, wherever he may be people know what to expect from him. A person of integrity can be trusted and can be entrusted fragile jobs.

A person with utmost integrity recognizes the consequences of one's own actions and its repercussions upon others. Intellectuals put a question mark here? Whether one's beliefs are harmful to others and still if a person stick on to this behavior and if a person fails to recognize the moral inappropriateness of this actions? Is still this being called as integrity? The single answer from all philosophers and intellectuals are moral appropriateness. Morality must appear before integrity to understand it as a true moral value and a good path to tread of. But morality varies. What's a moral for one person may not be moral for another. Euthanasia appears good for some persons as it mitigates the pain and sufferings of others but it does not appear to be a fair one for others because no human has the ability to create life so how can he kill?

Morality can be relative to the individual at a particular time and place. The solution for this ambiguity is to understand the motives for one's own actions. One's motives should be based upon the innate moral convictions. The key is to act in accordance with moral principles of right and wrong. Else one's actions demonstrate integrity but the convictions reflect a person with a bad character. Nadirsha, Hitler,

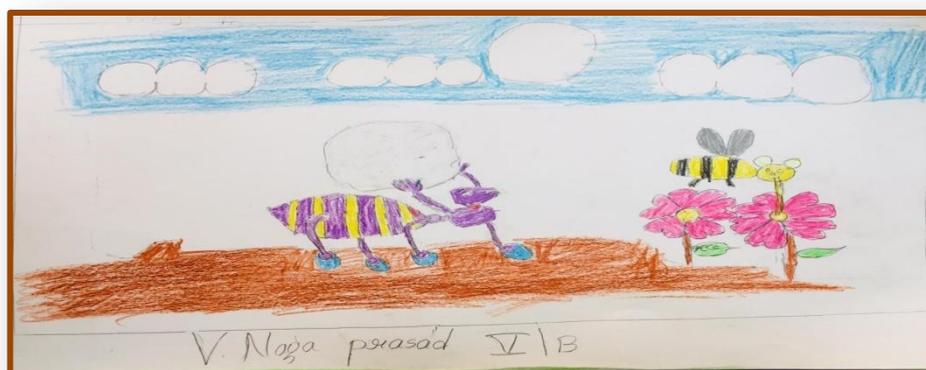
and Mussolini acted with utmost integrity and precision but surely their convictions are immoral.

Integrity is often treated as a means to serve a purpose. If false morality accompanies, it appears like a good servant with bad mind. False moral integrity is always bad as it emanates from good morality for a bad purpose. In professional aspects integrity is the elementary value one should have. It is present in all people who exhibit strong ethical and moral principles. However uncompromising under any circumstances is a personal choice which ensures correct actions and stands contrast to hypocrisy. People integrate their personality to make integrity a whole of their personality and remain intact and uncorrupted. It reflects his relations with oneself, people, institutions, traditions, customs and culture etc. The self integration and individuality see integrity as a personal choice. Integrity is considered as a matter of proper regard for one's role in the community to make deliberations over what is valuable and worthy in doing. The cheques of integrity are always honorable, because it is in conjunction with issues of society and the collective will of society may prevail. It forms the building block of ethical conduct and competency. In Organizational behavior, integrity is reliable option for superiors and subordinates. The subordinate himself displays accountability for his actions.

Thus it can be concluded that integrity is not a mere quality it is a way of living and a continuous process which envelops the complete behavior. In the hearts of common people, people with utmost integrity will remain forever as utmost honest and sensible persons.



A drawing by V. Naga Prasad, Vth Class



INTEGRITY- A TRAIT OF LEGEND

KakarlaPranayini,
Tax
Assistant

There was once a time when cars were bought for their appearances rather than their performance. Volkswagen Beetle, that looked like an elephant in the room was launched in such a time and was advertised with brutal honesty of how the car looked like with the ad titled 'Ugly is only skin deep' instead of the usual bluff endorsed in the ads. As we know, the rest is history.

Wing commander AbhinandanVarthaman exhibited immense sense of integrity by not parting with any information to the enemy even when captured alive and tortured.

Then there are many incidents of common people exhibiting integrity- be it auto drivers returning the bags forgotten by the customers in their autos, a citizen paying his taxes correctly, children or young adults offering their seats in the public transport to the needy, admitting mistakes and using those very mistakes as opportunities for improvement, politicians fulfilling their election promises and many more which often go unnoticed.

These few examples give a broad picture of how integrity touches every walk of life. It is not restricted to personal or professional spheres. So what is integrity?

Integrity is doing what is right, even when no one is watching. "Integrity is choosing courage over comfort, choosing what is right over what is fun,fast or easy and choosing to practice our values rather than simply professing them.

Integrity is a way of life. To live with integrity is to literally integrate what we think, know and believe with what we say and to integrate what we say with what we do. One is not born with in-built integrity. It is inculcated over the course of life. It is not something what we have; it is something what we do.

On the flip side, to err is human. We face many situations in our lives where we are filled with negative emotions like jealousy over a colleague's success, lying, hatred, conflict of interest etc. These kinds of emotions, if dealt with correctly, help

us evolve as a person. This is a step towards the process of integration and the right step towards integrity.

Man is a social animal. What we do- either good or bad has an impact on our fellow beings. In such a scenario, if we live with integrity, it is bound to be noticed by someone, especially the one who is living a life of disarray. For example, being punctual is something that we can't make others follow, unless may be by use of force. However, if we are punctual, we may set a good example to others and may even make them introspect their behavior towards following their professional ethics.

One need not have power, high stature, wealth and education to lead a life of integrity and to have an impact on others. If we practice living with what is morally right, we tend to have a greater influence on people who are wheeling away from their morals. After all, we live lives of chain reaction where passing of either good or bad behaviors trigger further impact.

Conscientious character is important in everyone's life. It comes with integrity. The best way to guard our integrity is by not compromising on it. It is often said people who lack integrity are like clouds and wind that bring no rain. It is fundamentally our practicing morals that either build or destroy a healthy society and thereby our nation. Ultimately,

“What matters is not our competence, but our character.
What matters is not our birth, but the legacy that we leave behind
bychoosing to live a life with integrity!!!”



Winning is nice if you don't lose your integrity in the process.

- Harold Horshak

Vigilance Awareness Week-2019: A brief account of the events

The Vigilance Awareness Week-2019 was observed from 28th October to 2nd November 2019 with the theme “**Integrity -A way of life**”. The Officers and Officials of the Department took the integrity pledge on 28/10/2019 at 11 a.m. at various Income Tax Offices in AP &Telangana Region. The Officers, officials and their family members were also encouraged to take e-pledge on the CVC website.

On 29/10/2019, Sri. K. V. Chowdary, Former Chairman of Central Board of Direct Taxes and Former Central Vigilance Commissioner addressed the Officers and officials of the Income Tax Department in Hyderabad and shared his experiences. A Hindi skit “*Hariyaali*” was also enacted by the officials of the Department demonstrating the ill effects of corruption.

A few schools in and around Hyderabad were persuaded to form “Integrity Club” comprising the students and faculties in order to inculcate in young minds a strong sense of moral responsibility, integrity, self esteem and dignity.

Various competitions namely Essay Competition, Elocution Competition, Slogan Competition and ‘photography with caption’ competition were conducted based on this year’s theme “Integrity – a way of life” for the Officers and Officials of the Department, students from various schools and children of the officers and officials of the Department. The students from various schools participated in the said competitions enthusiastically and contributed their views and ideas about Integrity which are thought provoking and inspiring.

Throughout the Vigilance Awareness Week, ‘daily motivational quotes on integrity’ were sent through SMS to all the Officers and Officials of the Department in AP &Telangana Region.

A special journal comprising the articles contributed by the Officers and Officials on the theme “Integrity – A way of Life” is published.

Hon’ble Sri Justice S. Ananda Reddy addressed the Officers and officials of the Department in Hyderabad during the valedictory function and felicitated the winners of various competitions with medals and certificates.

INTEGRITY PLEDGE BY THE OFFICERS AND OFFICIALS ON 28.10.2019



INCOME TAX TOWERS



AT AAYAKAR BHAVAN



AT CGO TOWERS



AT SIGNATURE TOWERS

**ADDRESS BY SRI K.V. CHOWDARY
FORMER CBDT CHAIRMAN AND CENTRAL VIGILANCE COMMISSIONER**



VALEDICTION CEREMONY



HINDI SKIT 'HARIYAALI' ENACTED BY EMPLOYEES OF INCOME TAX DEPT, HYDERABAD



DRAWING & PAINTING COMPETITION



ESSAY COMPETITION



ELOCUTION COMPETITION

