



## Ethics and Accountability in Public Finance

Abhishek has recently joined the Indian Civil Accounts Service (ICAS) serving as the Chief Financial Officer (CFO) of a prominent government organisation responsible for managing public funds.

Soon after joining, while conducting a routine audit, he discovers a significant discrepancy in the financial statements of the organisation. After a thorough investigation, he uncovers fraudulent activities within the organisation that have led to the misappropriation of public funds on a large scale, causing substantial financial losses.

Abhishek informs about the fraudulent activities to his senior and realises that including his senior, several high-ranking officials are also involved in the practice and are responsible for the misappropriation of public funds.

Abhishek's senior warns him to simply go with the flow as there is no harm in 'taking a few drops out of the ocean' and there is no purpose in playing the ideal officer as the chain of corruption runs much deeper and his battle won't last for long.

Abhishek instead of reporting the fraudulent activities to the even higher authorities, not only gives in to the warning of his senior but also gets himself involved in the misappropriation of funds.

What consequences do you think Abhishek's decision could have and what ethical principles has Abhishek violated here?

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