authorised for the purpose,

similar to the Government Ac-

counting Standard Board in

the USA. Government financial

reports, disclosing under-

standable, relevant, reliable

Dhaka, Tuesday, June 30, 1992

### **Votes for All**

The hard work to draw up a new, faultless (hopefully) voters' list got underway on Sunday with stern warnings from the chief election commissioner against false entries. It is nice to see a determined and straight-talking justice of the Supreme Court at the helm of affairs at the Election Commission (EC). Needless to say. Justice Abdur Rouf is more aware than the rest of us of the difficult, even treacherous road that lies ahead of him, and the extraordinary skill, patience and combative spirit that his staff will need in order to produce a credible voters' regis-

Justice Rouf will be aware that the previous, discredited list was also drawn-up by the same EC staff. That list became the subject of a major controversy as it contained numerous false names, and omitted just as many bonaside voters. The credibility of the general elections of Feb. 27 last year could have been threatened by the inadequacy of the list, but fortunately, the supremely well-managed and clean conduct of affairs on polling day conferred on the elections a degree of legitimacy rarely achieved by any other poll in this country.

The point that Justice Rouf has to ponder is that the factors which led to the doctoring of the previous list i.e. government interference, may come back to hamper his efforts this time too. The chief election commissioner has then to ensure that his staff retain total independence over their area of work and refuse to entertain any interference from any quarter, be it government or non-government. Their vigilance against inclusion of false names on the list has to be of the highest order, and their efforts to include names of all bonaside voters, urban and rural, have to be supreme. Already reports in some newspapers have spoken of slum-dwellers being left out of the registration drive. If such reports are correct, then that would augur poorly for the sincerity of the EC to conduct a proper listing of voters. However, Justice Rouf no doubt is keeping an eye on such undesirable developments, and would intervene in time to prevent them from becoming the rule rather than the exception. With the government giving full assurances about the EC's independence, the commission will not have any excuse this time if it fails to produce a credible list. The ball, in other words, is squarely in Justice Rouf's court.

Another point that has been raised by the EC lately is the question of identity cards for voters. Given the tendency for casting false votes in this country, such an idea is a wholly welcome one. However, one needs to be a little careful here too. After all, this is still a country where most births are probably not registered, and where many people do not have fixed jobs or addresses. We may recall that when identity cards were introduce in Pakistan, Benazir Bhutto raised a hue and cry because, she claimed, many poor and rural people who would normally be expected to vote for her People's Party, were left out of the system and thus deprived of the right to vote.

Issuing identity cards to more than 63 million voters - more than the total population of Britain - would be a monumental task under any circumstances. It would also be an enormously costly exercise, for which no fund seems to have been allocated in the 1992-93 budget. However, it is apparent that the EC is moving cautiously on this front, beginning with polling cards for municipal elections, before going for country-wide ID system. But the point that will surely not be lost on the EC and Justice Rouf is that only a proper registration of voters now could make an ID system a success in the future and that should form its first priority.

### Give Peace a Chance in Sarajevo

The siege of Sarajevo, the capital of the former Yugoslav republic of Bosnia-Herzegovina, has prompted UN Secretary-General Boutros Boutros Ghali to issue a stern warning against the Serbian forces laying the military blockade. That seems to have worked. But before it could have its effects fully on the fighting that has been going on almost without interruption in and around the city for a long time, French President Francois Mitterrand had stolen the show by making an unexpected visit to Yugoslavia on a dramatic peace mission. Fraught with danger, his mission was made even more dangerous by the fact that the French President had to take cover in the airport terminal as fighting broke out at the airport. The sixhour peace mission Mitterrand took at his personal initiative and also risk is highly appreciable no matter what were the outcomes.

That the civil war has caused enormous suffering to the 300,000 civilians trapped by the Serb siege points to the need for breaking the stalemate. Many times UN-brokered ceasefire took effect only to be violated afresh providing no chance of bringing an agreeable solution to the feud. Mitterrand's visit followed a European Community's summit in Lisbon and the UN Secretary-General's warning of tougher action interpreted by observers as military intervention to send aid to the besieged city. Details of the outcome of the French President's visit are not known, but Health and Humanitarian Action Minister Bernard Kouchner, who accompanied him to the Bosnian capital, described it as "mission accomplished", by which he means that the airport is reopened. If that was all what the French President wanted to achieve through his surprise visit, the mission is successful. But if the goal was only that much, it is not going to be a great achievement as such.

The key point here is if the problem of ethnic rivalry or, for that matter, the dismemberment of Yugoslavia can be accomplished with much less bloodshed. That the country has disintegrated is a fact and there is no point making the process complicated and painful by letting it drift into further chaos. Mitterrand and the UN Secretary-General are evidently keen on bringing an end to the crisis as soon and as painlessly as possible. The interesting point would be if President Mitterrand has achieved any breakthrough in this regard. Boutros Ghali's threat of using force — if need be - appears to have taken its effect as the Serbian forces were busy removing their tanks and armoured cars following the warning. Mitterrand's personal initiative might have given the soothing touch necessary to accomplish the job. Let us hope the feud in Sarajevo can be peacefully solved once for all.

## Parliamentary Control over Public Expenditure is a Democratic Need

by AKM Sahabub Alam

public expenditure is the Public Accounts Committee. It has a very important role in monitoring and controlling public expenditures. Because it comprises MPs from the treasury and the opposition benches, it acts as watchdog on behalf of the electorate and the taxpayers. To fulfil its responsibili-

results of its operation.

tics and inefficiencies to the

public through the Parliament. The Committee has the power to question the Government officials about their actions and to inspect Departmental documents relating a particular "Vote" it is examining. How-

ever, its power is severely lim-

ited by its inability, because of

branch and the other to the Executive branch. The Constitution does not specify clearly that every appropriation account of the Government shall be examined by the CAG on behalf of the Parliament, making the CAG independent of the Executive branch in letter

or 'programme' approach. Budget hides more information than it discloses. National Balance Shect, ie, a statement of financial assets and liabilities of the Government; and National Statement of Revenues and Expenses, ie, a statement of revenues, costs and expenses of the Government on an accrual basis, are not still

and comparable financial and operational information, if furnished by the Executive branch to the Parliament, shall assist it to a large extent to make performance evaluation, and correct financial decisions. Quarterly MIS Reports, if furnished by the Executive branch to the Public Accounts Committee, shall enable the Committee to monitor and control public expenditures. Government accounting system, still using the then Brirevenues, costs and expenses of the Government on an accrual basis, are not still published by the tish Indian model, comprises Government, keeping the public and the Parliament unaware of the true state of its financial affairs, and the of out-dated forms, rules and procedures, instead of modern, computerized ones. The system no doubt needs modpublished by the Government keeping the public and the

ernisation. Government auditing system, consisting of financial audit and regularity audit, does not cover economy, efficiency and effectiveness examinations. The system therefore should be broadened to include value for money audit. Parliament needs to be assured that the nation has got value for each Taka spent. Autocracy can afford "wastages, losses and inefficiencies", but democracy, because of its transparency and accountability, cannot do so.

The writer, an FCA, FCMA, standard setting body so Ph D. is a professional.

contribute to the funds available to the government to meet its expenditures and accordingly, they expect that the government would account for its activities to them. The only mechanism for ensuring the direct accountability of the government to the public is the use of the ballot box at a general election, when a verdiet on the government's policies, including the quantity and quality of past public expenditure, is given. Public ties, however, the Public accountability is, however, also required between the general Budget hides more information than it discloses. National Balance Sheet, ie, a statement of financial assets elections because of a big timegap between two elections. and liabilities of the Government; and National Statement of Revenues and Expenses, ie, a statement of

UBLIC accountability is

the cornerstone of de-

mocracy. The Public

public expenditures. Parliamentary democracy Accounts Committee needs "an executive arm" to monitor and presupposes separation of authorities amongst the Legislacontrol public expenditure. similar to General Accounting tive, Executive and Judicial branches of the Government. Office attached to US Congress Legislative branch, ie. Parliain the USA. In the absence of ment forms the nucleus of the an executive arm, the commit-Government which not only tee relies heavily upon the makes laws but also supervises Comptroller and Auditor-Genthe Executive branch on behalf eral (CAG) who makes an independent examination of of the public. Parliament not only appropriates moneys in the public expenditures. In the the form of budgetary allocapresent circumstances, the tions but also ensures that acmain function of the Public Actuals conform to budgets counts Committee is to select issues from the CAG's report made, objectives set, profor further detailed review and grammes undertaken and limits fixed. The wing through to report significant irregulariwhich the Parliament controls

constraint, to review more than a few cases over the course of one Parliamentary session, and in absence of its "executive arm," as aforesaid.

Although the present Parliament has changed the form of Government from Presidential to Parliamentary, consequential amendment to the Constitution has not yet been made to ensure parliamentary control over public expenditure. CAG still reports to the President, and Government auditing and accounting have not been separated by constituting two separate offices, one answerable to the Legislative

and in spirit. In UK, one of the oldest democracies, the Queen appoints the CAG, but CAG's office is strictly only answerable to the House of Commons and examines Government's accounts on behalf of the House of Commons. Similar provisions should be made in

Bangladesh. Parliamentary control over public expenditure consists of amongst other things, making of Appropriation and Finance Acts and passing of budget. Budget is still made in Bangladesh using out dated "incremental approach", instead of modern, "zero-based"

state of its financial affairs, and the results of its operation. Audited financial information is not published by the Gov ernment on a timely basis, usually after 4/5 years, outliving its utility. Professional-accountants are not employed by the Government to prepare final accounts' and examine them. Government Auditing Standards and Auditing Procedures have not yet been set by the CAG or the Government has not yet established any

Parliament unaware of the true

FGHANISTAN'S powerful leader faces ▲ the tough task of bringing a lasting peace to his shattered country.

and this can only be achieved

indirectly via the Parliament.

This explains the necessity of

Parliamentary control over

Nicknamed the "Lion of Panjshir," Ahmed Shah Massoud was the driving force behind the Mujahedin's May assault on the Afghan capital, Kabul, which brought an end to 13 years of civil war.

In Afghanistan, where armed strength means political clout, this 39-year-old wiry Mujahedin leader commands a force that holds the capital and much of the north. Appointed to the post of defence minister by a council of Mujahedin-leaders, he is the most influential man in Afghanistan today.

But in a country where tribal, ethnic and religious factors matter, the fact that he is an ethnic Tadzhik threatens the centuries-long Pushtun domination of government.

Hardly had his forces set foot in Kabul in April, than arch rival, Hizb-i-Islami leader Gulbuddin Hekmatyar, declared Islamic Holy War on the city's new rulers. Playing on the fears of his fellow Pushtuns, Hekmatyar attempted to rally people to his cause.

With the collapse of the common enemy - President Mohammed Najibullah's pro-Moscow government - came ethnic, tribal and religious conflict.

Adding fuel to the fire. lickmatyar criticised Massoud's forces for entering the city with the Uzbek militia of General Rashid Dostam, who not long before had been a notorious strong arm of Najibullah's government. While this alliance with defecting communist forces was crucial to Massoud's success, it also proved an embarrassment.

Yet despite the emphasis placed by the media on

MOCK therapy to trans-

spark nationalist dictatorships

in newly-emerged Central and

East European democracies,

Science presented its 'Agenda

92' study simultaneously in

and John Hopkins Universities

saying the process of change

begun in 1989 "has resulted in

lined, and people are wonder-

ing whether capitalism is not a

mirage," the study said. When

down in 1989, the collapse of

Socialist European states soon

state-propped economics as

reformists took over totalitar-

ian governments and began

preaching the ways of capital-

ism. The abrupt switch has not

But so did the crumbling of

followed.

"Purchasing power has dec-

misery and unemployment".

The Austrian Academy of

according to a new study.

form planned economies

into free-market may

### AFGHANISTAN: THE NEW DISORDER - II

### Massoud: Will a Man of War Win Peace?

by Julian Gearing

After 13 years of civil war and the ousting of the communist government, the people of Afghanistan are hoping for a new government to bring them peace. But with tribal, ethnic and religious conflicts raging, that will be a difficult task for even the most popular leaders. Gemini News Service explores the challenges facing Ahmed Shah Massoud - known in Afghanistan as the "Lion of Panjshir."

Hekmatyar's use of the Pushtun advantage, this was less an ethnic conflict than a clash of personalities.

Massoud stood in the path of Hekmatyar's determined quest for power. Hckmatyar's history had been punctuated by numerous attacks against fellow Mujahedin and few battles with the communists. In one notorious incident in Takhar in 1989, a Hizb-i-Islami faction of the Mujahedin brutally massacred 30 of Massoud's men.

As Hekmatyar pursued his long campaign to become leader of Afghanistan, he had good reason to be concerned about Massoud. Unlike the Htzb-i-Islami leader who lived in comfortable exile in Pakistan during the war, Massoud built up a hard-won military track record on the ground in Afghanistan.

During the years of Soviet occupation and communist rule he repulsed and dodged military attacks on his homeground in the Panjshir valley. Such was the strength of his

forces that on one occasion, in 1982, Soviet military commanders negotiated a ceasefire with him which lasted a year.

As the war dragged on. many Mujahedin commanders from different areas of the country were drawn by the charisma and quiet authority of a man who had knocked out several government positions in the northeast and built up a competent civil and military administration.

Although there were indications that Massoud was the most effective guerrilla leader, he was largely ignored by the Mujahedin's backers.

While neighbouring Pakistan acted as a conduit for arms supplies and money, its intelligence agency, along with that of Saudi Arabia and the United States, seriously misjudged the situation.

Channeling the bulk of foreign aid to Hekmatyar, they actively attempted to thwart Massoud's ficrcely independent efforts. But unlike Hekmatyar's

efforts, which often split the Mujahedin, Massoud worked hard to bring about unity. Following the Soviet withdrawal from Afghanistan in 1989, he was the prime mover behind a countrywide council of field commanders bent on

Defence minister in the new Afghan government

AHMED SHAH MASSOUD

When he finally drove into the capital in April of this year, it was the culmination of long and gruelling campaign in which unity and cooperation were vital factors.

ousting the Afghan govern-

Today his vision for Afghanistan is a united Islamic state which is a master of its own affairs. Contrary to the belief of some observers, he is not an "Islamic fundamentalist"

in the negative sense of the description. His involvement with Afghanistan's Islamic movement goes back a long

Born the son of a military colonel, he studied at a French school in Kabul and later the Soviet-financed polytechnic. It was there that in the early 1970s, a turbulent time for campuses around the world, he joined the movement Taking inspiration from the wider campaign to reassert Islamic values, the activists in Afghanistan set themselves against creeping communist

and Soviet influence. Yet Massoud did not want to set the clock back like some hardline Islamic leaders

Through the years his dream has been of a modern country firmly set in the 20th century, not a radical and backward theocratic dictatorship. Nationalism and unity are key factors in his programme to rebuild Afghanistan.

Today, as the dust settles, Massoud faces the tough task of putting his ideas into practice. Although he is the real power behind the administration, Sibghatullah Mojaddidi is the president-designate, a respected religious figure but a weak leader.

Mojaddidi was previously president of the exiled Afghan interim government, an ineffeetual and corrupt body. Analysts question whether the new body, even when it shortly hands over the presidency to party leader Burhanuddin Rabbant, will perform any bet-

As other government leaders tour the mosques and make speeches. Massoud is deeply engrossed in negotiations to encourage commanders from all over the country to join the government's central command and impose law and order. After some stiff battles, Massoud finally shook hands with Hekmatyar at the end of May over a deal to cease fighting and work for a lasting

Nobody is under any illusion that Afghanistan's troubles are now over. Despite the heady talk of elections, of encouraging the refugees to return and of the need to rebuild, Afghanistan today is a shellshocked, bankrupt country with a myriad of armed groups. For Massoud, his task now will be to prove that he is not just a man of war, but also a man of peace.

JULIAN GEARING is a British freelance journalist, recently in Afghanistan.

# Europe: Will Dictators Rise Again?

The euphoria of freedom is wearing off as the newly-democratic Central and Eastern European republics face bleak economic conditions. Some academics fear dictatorships will rise again from the ashes of totalitarianism. Vivianne Schnitzer of IPS reports from Vienna.

Vienna and Prague in May, with the writers - economists, lawyers and sociologists from been easy and discontent is once again taking over the citi-Central and Eastern Europe, zens of the newly-emerged US professors from Harvard

Referring to the abolition of subsidies and state support, Harvard professor Leo Specht, an expert in privatisation in Eastern Europe warned: "The state economy is being destroyed. Who will pay the social costs, or rather, who will the Berlin wall came tumbling privatise the social costs?"

The economic expert said that if such a situation persists, "there is a risk that nationalist dictatorships will proliferate, promoted by the general discontent". University of Bologna's Jan

Kregel said that "despite

enormous difference between the countries and some signs of progress, the ordinary citizen has suffered a substantial reduction in his standard of

living." Kregel added: "Production has fallen, the distribution of income has worsened and the indices of unemployment have increased."

The population of the former socialist European states are encountering economic conditions "demonstrably worse than what they experienced under the inefficiencies of centralised planned cconomies," he said.

Real wages in Poland have dropped by one-third in the

first year of transition, and production fell 25 percent. Czechoslovakia has witnessed a similar drop in real wages and seen industrial production go down by 18 percent.

Unemployment in former East Germany runs at 70 percent. In Russia, President Boris Yeltsin has admitted that some 70 percent of the population live below the poverty line. The study criticised the way change in Central and Eastern Europe was being effected. "There is no reason to use only one market model," said Specht.

"The transformation should be more open so that different options can be included," he

said. "Western theories and programmes cannot be automatically transferred to Central and eastern Europe because these regions have neither experience nor examples of such shock therapy."

Specht questioned whether deteriorating standards of liv ing were necessary to create a market economy. He said this could "prevent the establishment of a market economy in many countries of the East, especially in those republics of the ex-Soviet Union".

For Austrian writer Paul Blau, the socio-economic situation in the former Soviet bloc "is a danger to peace in Europe. Now there is no

longer a clash between communism and capitalism, but between rich and poor," Blau charged that in East-

ern Europe "everything is be-

ing liquidated to the highest

bidder. For these governments

it is no longer a question of so-

cial conscience or trade union

motivation. To succeed in at-

tracting foreign investment, they are promising 20 years of

production uninterrupted by

strikes." The study asserts that "economic shock therapies applied in Poland for the last two years and to Czechoslovakia for the past year cannot achieve their goals because it is becoming increasingly evident that the social costs have passed the limits of tolerance."

"Countries in the process of transforming their economies are liquidating their assets," said Specht. "Under the watchword of helping the new democracies create a free market economy neo-colonialist practices have been re-introduced."

### Democracy and press freedom

Sir, I feel I am one of the most fortunate persons in this country to be able to enjoy press freedom. Firstly, I thank God, and then the national leaders for making me so

lucky. As a student, I had been in a belief that press freedom would virtually solve all our personal, social and national problems. That was an understanding from my exposure to the discourses of the older people and the slogans of the political leaders. However, today I am distillusioned and frustrated.

We have the cherished democracy, the press freedom, but without any decline in crimes such as kidnapping, hijacking, plundering, garlgrobbery, killing, raping etc. Now the question naturally hunts me if there is any effective solution to our problems.

However, I am a young man with physical strength, mental commitment and devotion to change the world positively and prove my loyalty to my ownself. I am an optimist.

Of course, press freedom and democracy can solve our problems. It needs only our government's as well as the opposition leadership's sincerity to sacrifice self-interests and devote their all energy. notion and strength within and without into the implementation of the ideas and ideologies and democracy and press freedom. I hope they will soon rise to the call of time. ,

Richard Gomes Dhaka University

### Coastal embankment and tourist facility

Sir, A news items has appeared in the papers to the effect that a 22 km coastal embankment is planned to be built to save Chittagong city and adjacent areas including the Export Processing Zone. The scope may be enlarged to include the tourism aspect as well, if not done already.

Chittagong is a beautiful city with an excellent natural set ting. Inland tourism will get a big boost if a long walkway is created alongside the seashore. Already people from other parts of the country when visiting Chittagong try to take a little time off to go near the sea in spite of limited facility. Cox's Bazar and Himchari need longer planning and big-

ger budget.

Tourist facilities like games, restaurants etc can be arranged by the side of the embankment. Safety in the surrounding area and transport arrangement can attract people to avail a holiday there.

The whole embankment should be reserved for only pedestrians during the day time. Roads are to be built to connect the inland with this embankment at various points. Vehicles can ply only during designated hours. In other countries, health resorts have similar arrangements.

Possibly fund shortage will come up between desire and implementation of such a planned project. Some incentives can open up avenues for private sector involvement and

generate opportunity for enployment. MAllag Green Road, Dhaka.

#### Dish antenna and video

Sir, The government has recently allowed import and installation of dish antenna. This will obviously connect our homes with the international communication network. We would have the opportunity to quick access to international news and views. Dish antenna will also enable us to get exposed to the alien culture.

We have already enough exposition to alien culture through the blessings of the imported videos. One thing is guite evident that our access to the video world has brought

no good but enormously contributed to the promotion and practice of erime culture. We are afraid, dish antenna may add even more to that acquired culture. Hence, would strongly urge upon the government to re-consider its decision and also to impose strict censorship on imported

Meanwhile, we heard that the Bangladesh Television is going to sign an agreement with the Star TV system to telecast certain selected programmes vide BTV's second channel. I think, this will be a good step toward ensuring our access to the international electronic media.

M Zahidul Haque Assistant Professor, Bangladesh Agricultural Institute, Dhaka