

New Practices for Maintenance

by A M M Aabad

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MAINTENANCE is a chronic ailment in the Third World; now more so, with the urge to develop, apparently faster than the local infrastructure would allow, chased by the aspiration of the plain people, and charged by the ambition of those chosen to lead the pilgrimage to economic salvation.

Within this chaotic technical mini-world, engineering management (EM, it includes maintenance) is a greater problem—non-stop, round-the-year. It is like mosquito bites for the local technical staff, and a constant irritant at the higher levels of administration and policy-making. There is no time to relax and appreciate one's truant baby, before beginning to love it.

EM is an unenviable job. It is not noticeable when everything runs smoothly enough; also it is not visible as the show is run by the boys behind the screen, off the stage. Operation and maintenance are like the air we breathe, noticeable only when the air is not available (interruption in the service).

Engineering administration is broadly confined to personnel (trained human resource), and equipment, spares and tools; with the usual secretariat support service. Within this broad umbrella, good engineering has to be practised, in an under-developed environment. It is a herculean task for the technical staff to maintain an engineering system or network within the internationally acceptable margin or tolerance of breakdown or interruption figure, of say, within five hours per annum.

In the essential and the utility services, with high exposure

ratio, even short interruption (power, electricity, telephone or communication) are looked upon with annoyance and disapproval. Outsides, in the world of the consumers who enjoy these services, there is, understandably, little awareness, or appreciation, of the 'bugs' the head of engineering has to face almost every day, to keep the service going in a normal routine manner. The key words which provide the headache are normal and routine.

In the developing or under-developed countries it is difficult to get the desired level of infrastructural and logistic support to be able to provide normal routine service day after day. Let us have a quick look at the administrative problems involved in the different areas of engineering management.

Where electronic equipment is used, new technology is outstripping usage; therefore the redundancy cycle is much shorter, involving constant updating in the areas of equipment, spares, and refresher training of personnel; thereby raising the capital and operational budgets, a large chunk of which is in foreign exchange, not available in poorer countries when needed most. A popular example is the switch over from analogue to digital technology; needing recasting of the established international standards; creation of digital 'islands' in the current processing chains; faced by a staff waiting to be retrained with new testing tools. These background arrangements take a lot of time, energy and money; and more, if the human 'systems loss' is high.

The local technical academic institutions have to send

out the final year students into the professional and business world properly matched with the equipment they would be using and the new engineering practices they have to adopt. Unfortunately, the two circles, academic and user, hardly overlap. It is not easy to close this gap quickly. There is a time lag, depending on the syllabi of the polytechnics and the universities. The reverse situation is also true in many cases: the returning foreign graduate engineers are frustrated to work with outdated equipment and outmoded practices.

Brain-drain is a stark reality in the LDCs. The objective is to reverse the brain drain. There is some good news: the government have just announced plans (as this is written) for the setting up of a dozen higher technical institutions and universities dispersed throughout the country (to cope with the economic tiger stage of the nation).

After the academic stage, the in-service training centres have to be updated with the state of the art philosophy of engineering practices (the equipment is not designed for undeveloped countries). We come to another hurdle: the training of the trainers (the cart-before-the-horse situation). Specialised training courses are handled by the regional training institutions. The local HR weak areas are: under-taught, under-trained and under-experienced technical personnel.

In the developing countries, the maintenance suffers from the disadvantage in that almost all or most of the spare parts have to be imported from the suppliers located in the industrialised countries; with the

added frustration that the delivery period is long, and the foreign exchange available is always short of the immediate requirement. The release of foreign exchange for engineering upkeep cannot always get the national priority it deserves, due to pressing demands in other vital sectors (food, energy, completion of ongoing projects). Another fiscal problem is with the inventory control: stockpiling of spares is inadequate due to budgetary strain. Then there is the big stripping show at periodical intervals, called overhauling (very visible in mechanical engineering). There is yet another higher stage: BMR/E (balancing and modernisation).

The scope for local repairs is limited, especially for electronic equipment. The latter now come in modules or cards; hence 'repairing' is now mostly 'replacement'. The private sector has now started to develop, with better scope for after-sales service.

The overall objective is to introduce good engineering practices, and bring it down to routine level. An atmosphere of professionalism has to be created and encouraged, working under severe odds and limitations, many of these directly outside the control of the engineers or technocrats. Looking around at the other sectors, the engineering side is not worse off than the others, but the planners and policy makers have to be a little bit more technically biased, to uplift the service morale of the technical work force helping the nation.

The writer has worked at international level on the problems of engineering management in the Third World.

Income Tax: Easing the Assessment and Appellate Procedure

by Altaf Hossain

THE total tax revenue earning in the first six months of the current fiscal year (July-December, 1996) has fallen short of target by Tk 3.27 crore or 2.25 per cent, the total tax earning target was Taka 5339.23 crore while net earning target stands at Taka 5702.96 crore. A comparative ratio of Tax to GDP shows it as Sri Lanka 21.6 per cent, Pakistan 17.9 per cent, India 16.6 per cent, Nepal 14.8 per cent, whereas Bangladesh ratio stands at 9 per cent.

Direct tax contributed Taka 2725 crore i.e. 19.43 per cent of total tax which is consisted of Taka 1275 crore from company, Taka 574 crore from Income Tax assessee other than company, Taka 503 crore from non-judicial stamp and duty, Taka 199 crore from land revenue and Taka 155 crore from registration. There is a feeling in certain quarters that individuals differ on the sense of stigma attached to evasion and any follow up investigation. The survey discovers that evasion is more likely among those who feel that they pay unfairly higher level of tax.

Free market economy invites harder competition with necessary privatization in different economic sectors as well as openness of the domestic economy to foreign counterparts. But it needs time to help the domestic economy to be able to face a fair competition. Unfortunately our weak economy has been put to open competition with strong competitors which resulted in a tremendous

The ex-finance minister Saur Rahman in May 1995 laid stress on attaining self-reliance by mobilising domestic resources and reducing the dependence on foreign assistance for development of the country. The flow of official development assistance (ODA) will be stopped within two or three years. From now we have to mobilise domestic resources vigorously and use them most efficiently as no external aid will be available for development activity.

Therefore, the task of the government is to reduce public spending, promote educational standard, and implement a strong rule of law.

It is discussed every year that we must formulate a taxation policy so that there can be more revenue earning while the people are less affected with the taxation policy of the government. Our present Finance Minister has taken credit that economy did not deteriorate during the last seven months although some of the economists focused on things otherwise. The economy is losing ground when there is more borrowing for the government and lesser revenue collection. And there is pressure on the international reserve. The foreign reserve has been reduced to US \$1.8 billion compared to US \$2.02 billion at the end of 1996. MCCI records say a bearish trend persisting in the capital market, investment was considered lower, private investment rose marginally in the face of restrictions on the term of loans by commercial bank.

Time has come to give a consideration to reshaping taxation policy. We have to revise our taxation system which is predominantly based on British system of taxation. Entire taxation system should be rescheduled on the basis of canons of taxation which are suitable to the needs of the country.

The complication of taxation law is another cause for

lesser tax realisation. The more you show the income, the file will become core file and subject to more scrutiny and investigation. Moreover, the commercial profit is not the profit according to income tax law. For various provision of the law tax demand increases more and more and goes beyond the capacity of tax-payer. As a result, tax payers hesitate to come under income tax net. And we find existence of a parallel economy. Non-taxed money which exists in our country amounts to Taka 4131 crore, according to Prof Sadir Raza, Head of Economics Dept, Dhaka University. Income Tax Act was formulated in this part of the world in 1922. And it was branded as complicated British legislation and thereafter re-drafted and transformed into Income Tax Ordinance, 1984. This ordinance indicates that it is not an Act of Parliament, whereas Article 83 of our Constitution authorises our parliament only to impose tax. This is why our present Finance Secretary who was Chairman, National Board of Revenue has declared in a Chamber meeting that Income Tax Ordinance, 1984 is being re-drafted. Time has come to give thought over other procedures of assessments which exist in various parts of the world for reducing the suffering of the tax payers.

In our Income Tax Ordinance, some provisions are ill-defined and there is scope for presumption, assumption and

they are not audited. Nothing is mentioned about what will happen to the assessee if he gets his accounts duly audited. Various methods of assessment are as follows:

1. Assessment is made on the basis of return provided the DCT is satisfied. The means of satisfaction by the DCT is not explained and this has led to misuse of power due to ambiguity.

2. Assessment is made by chartered accountants in case of companies whose 51 per cent share-holders are non-resident and also in the case of public limited or body corporate established or constituted by or under any law for the time-being in force or any nationalised banking or other financial institution, insurance body or industrial or business enterprise. It is wrongly interpreted that this should have included all business enterprises, whether an individual's firm or a company, if the return is accompanied by a certificate from a chartered accountant regarding the true and correct income as per Income Tax law. This shows that the place of assessment has been shifted to the office of chartered accountant. The position of the assessing officer becomes very embarrassing. This provision was also bitterly criticised by our Agriculture Minister Matia Chowdhury.

3. Simplified assessment procedure has been introduced by 1995 Finance Act. If any assessee other than the public

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limited company files a return showing income higher than 10 per cent on the previous year's and at least a further sum of 10 per cent for each year preceding the assessment in respect of which the assessment is pending, the assessment is made on the basis of such return.

This procedure, like self-assessment procedure, is applicable to all other assesses except the public company. It is really unfortunate that the assessing officers do not want to follow this procedure although they are the conscious keepers of law. I feel the Board of Revenue should give a circular in this regard.

4. Further, the 1994 Finance Act has also simplified the assessment procedure and the assessment now can be made without production of books of account and without personal hearing of the assessee. If the assessing officer finds defects in the income or return or evidence produced, he would write to the assessee for clarification. If his clarification in writing is in accordance with law, then he will accept the return and make assessment. If he is not satisfied with the reply of the assessee, he will state his reason and fix a date of hearing and after recording his explanation for not accepting the assessing officer shall assess accordingly.

Unfortunately, the assessing officers do not follow the spirit of law. They issue a printed form stating that they have noticed some errors and omissions without specifying the same.

My approach to the NBR is to take proper action in this re-

gard.

Presumption Assessment: It should be deleted. Nowadays the assessment is hardly made.

Self Assessment: The object of introducing this procedure is to pay tax without fears. It should be continued without any fear and without scrutiny. Test checks should be followed only in certain case, when there is a complaint.

Best Judgement Assessment: We get complaints from many sections that the notice by ordinary post never reaches in time. Before any action under this section is taken, the notice for hearing should be sent by registered post.

The procedure for approval by the Inspecting Joint or Additional Commissioner of Taxes should be discarded immediately as the law has given absolute power to the assessing officer to make the assessment and moreover this procedure has led to more miseries and sufferings to the assessee.

I feel if the officials change their attitude and take a lenient view then the assesses will always come forward to pay tax on the basis of their actual income.

If one is aggrieved with the order of the assessing officer and wants to file appeal then the appeal is not accepted if one does not fulfil the following conditions.

(1) If one does not pay 15 per cent of tax assessed or tax as per return whichever is higher before filing an appeal to the Commissioner of Appeal or Additional Commissioner of Appeal.

(2) If one does not pay 40 per cent of the amount of tax representing the difference between the tax as determined on the books on the order of Appellate Joint Commissioner of Taxes (Appeal) and the tax payable under Section 34 of Income Tax Ordinance.

It is our fundamental right to file an appeal if there is abuse of law and judicial power. Now the government has made it a condition which is opposed to justice and equity to pay disputed tax. Moreover, Section 135 of Income Tax Ordinance has clearly stated that an assessee shall not be treated as in default if he has presented an appeal. Therefore, I feel the condition for payment of tax or filing an appeal should be withdrawn immediately.

To admit a new evidence at the time of appeal hearing sometimes creates problems and my suggestion is that we should delete the provision of Section 155(6). Dates for filing an appeal before the Tribunal by the assessee and by the Department should be the same. It is high time that the Taxes Appellate Tribunal is placed under the Ministry of Law.

It is said that justice is denied if justice is delayed. We are surprised to find that decision of the Commission reaches the hands of the appellant two days after the date of hearing.

If confidence is created and assurance given that the assesses will not be harassed and their return shall be accepted with lesser trouble, then only the people will come forward showing their income without hesitation to make the hands of the government much stronger. Then the government will be able to meet all expenditures both revenue and capital by its domestic resources and will not have to look for foreign aid and loan, and we shall continue to live as a nation with self-respect.

The writer is an Advocate, Supreme Court of Bangladesh.

Tom and Jerry



By Hanna-Barbera

James Bond



DRAWN BY JOHN McLUSKY

60 women were raped in May

By Staff Correspondent

Sixty women, 29 of them below 15, were raped in the country last month.

The Ain-O-Salish Kendra (ASK), a non-government human rights and legal aid organisation, came up with this figure yesterday. An ASK press release said, the statistics were prepared by scanning the reports of nine dailies from May 1 to 31.

Attempts were also made to violate three other girls during the same period and one of the offender was a policeman, said the ASK.

Of the 60 victims, 18 were violated by individuals while 36 others gang-raped. In other cases, it could not be ascertained from the press reports whether they were gang-raped or violated by individuals.

Seven of the rape victims were also murdered, the ASK report added.

A total of 36 cases were registered with police in connection with the rape incidents.

Of the 63 rape cases, the highest number of 32 incidents took place in Dhaka division, followed by nine in Khulna, seven in Rajshahi and five each in Chittagong, Barisal and Sylhet.

The ASK press release also added that it had earlier found a figure of 29 rape cases during a span of 11 days from April 14 to 24.

Minor girl violated

SAVAR, June 3: A six-year-old girl was violated by a youth at Chhotakalima village in Savar thana today (Tuesday), reports UNB.

Police said Rosina, daughter of rickshaw-puller Zahur Ali, was raped by her co-villager Saju, 20.

HERE and THERE

CDRB

By Staff Correspondent

Religious fundamentalism has been the most crucial catalyst in forming Chittagongian elites' behaviour in the British, Pakistani and Bangladeshi political period, said Dr. Shamsul Huda, Associate Professor of History of Xavier University in the United States.

Huda spoke at a seminar entitled 'Running the Show: Elites of Chittagong, Bangladesh' yesterday in the city. The seminar was chaired by the Centre for Development Research, Bangladesh (CDRB) chairman, Dr. Mizanur Rahman Shelley. It was organised by American Institute of Bangladesh Studies (AIBS) and CDRB.

Dr. Huda said the Chittagongians' rigid and relentless devotion to Islamic injunctions and practices has withstood pressure from modern forces like industrialisation, urbanisation and democratisation.

Kishoreganj

Samity

The biennial conference and election of Kishoreganj Samity in Dhaka was held on Monday at Sobhanbagh Party Centre, a Samity press release said yesterday, reports BSS.

LCRD and Cooperatives Minister Zillur Rahman and Deputy Speaker of the Jatiya Sangsad Advocate Abdul Hamid were present as the chief and special guests respectively in the conference while Syed Aminul Huq was in the chair.

A 51-member advisory committee and 63-member executive committee of the Samity were elected in the conference with Syed Aminul Huq as its president and secretary general respectively.

A three-member election commission comprising former

chancellor Dr. A K M Aminul Haque, Dr. Mahbub-ul-Haque and Brigadier Zahir Uddin Ahmed conducted the elections.

Earlier, the outgoing secretary general of the Samity Engineer Mohammad Yusuf presented audit and annual report in the conference.

The conference was followed by a cultural function, participated by the artists of Kishoreganj.

Bangladesh Medical student awarded

Bangladesh medical student Sharmila Ahmed won prestigious J Francis William Prize in medicine for her outstanding performance in clinical medicine from the McGill University, Montreal, reports BSS.

Sharmila obtained her doctor of medicine and master of surgery from McGill this year. She is the only medical graduate to receive the offer of residency this year in Harvard Medical Centre, according to a message received in the city yesterday.

Namaj-e-janaza

The namaj-e-janaza of Az-lul Haq Chaudhury, a freedom fighter and a social worker will be held today at 8:30 am at the premises of Jamiatul Falah Mosque of Chittagong, says a press release.

Advocate Chowdhury died on May 28 at a hospital in Los Angeles of USA.

Women Journalists' Forum meeting today

Bangladesh Women Journalists Forum will hold a meeting today at Jatiya Press Club at 5 pm, reports BSS.

Members have been requested to attend the meeting with relief materials for the cyclone affected people of coastal areas of the country.



Hungarian Charge d'Affaires in Bangladesh IB Buday called on Health and Family Welfare Minister Salahuddin Yusuf at latter's office yesterday.

Azad visits DU halls

Vice-Chancellor Prof A K Azad Chowdhury has visited the residential halls of Dhaka University to observe the situation in the dormitories and the checking of student ID cards, reports UNB.

During his visit on Sunday midnight, Prof Azad sought co-operation of all the student organisations and guardians in restoring normalcy on the campus.

He said the checking of student ID cards would continue until the leaders and activists of different student organisations could freely move at their respective dormitories.

Earlier on Saturday the university authorities at a meeting of the Provost Standing Committee decided to deploy police and check ID cards of students at the gates of its dormitories to restrict the entrance of outsiders.

Dacoity at house at Indira Road

By Staff Correspondent

A gang of dacoits took away gold ornaments, cash and goods worth about Tk 3.64 lakh from the residence of a businessman at Indira Road under Tejgaon thana in the city Monday night.

Police said that the gang of about 10 armed men entered into the first floor house of Md. Moinuddin at about 10 pm. The dacoits tied the family members and took away cash Tk 20,000, gold ornaments, VCR and some other valuables.

Two of the gang members first knocked at the door of the house. They forcibly entered into the house as soon as a maid opened the door. Then one of the attackers brandished a pistol and threatened their lives.

However, none was arrested in connection with the incident. A case was lodged with Tejgaon thana in this regard yesterday morning.

Private edn instts directed to introduce PF

The government yesterday directed all private educational institutes to introduce provident fund for the teachers and employees, reports BSS.

The government gave the directive after receiving complaints that a good number of schools are yet to introduce the provident fund have or closed down such fund, an official handout said in the city yesterday.

Education Minister ASHK Sadek informed the government's decision to the leaders of Bangladesh Teachers' Association when they met him at his secretariat office yesterday.

The leaders included Mohammad Qamruzzaman, Ms Hena Das, and Chowdhury Khurshid Alam.

The minister informed them that provident fund facilities are the major condition for the affiliation of the private educational institutions and the government would take punitive measure, if anybody violates it.

US Charge d'Affaires calls on Ershad

The US Charge d'Affaires to Bangladesh, Nancy Powell, made a courtesy call on Jatiya Party Chairman HM Ershad at his Baridhara office in the city yesterday, reports UNB.

She was accompanied by Counsellor of the US Embassy Stephen E Eisenbraun.

During the meeting, a wide range of bilateral, regional and international issues including trans-regional trade and sub-regional grouping were discussed.

Privatisation programme, forthcoming budget, taxation system and other socio-economic matters also came up in the discussion, said a press release.

DCC selects sites for hawkers

Dhaka City Corporation (DCC) authorities have selected sites to rehabilitate hawkers for carrying business in the city, a DCC press release said yesterday, reports BSS.

The sites are: (a) Dumping depot of eastern side of Demra thana, (b) South-east area of Osmaniy Udyan, (c) Mukhtangan, (d) Foot path from southern side of Notre Dame College gate to Bangladesh Bank's northern bridge, (e) Foot path between T & T and Ideal College, (f) Foot path from Nilkhet petrol pump at Azimul to the Palash crossing, (g) Foot path from Sonargon crossing to Green road crossing and (h) Foot paths of Mirpur Cooperative and Mukti-jodha Market.

The city hawkers can run their business in these sites daily including weekly holidays subject to permission of the DCC, the press release said.

Besides, the DCC authorities have also allowed the hawkers to run their business in weekly holidays in Motijheel, Newmarket, Balaka Cinema hall area and High Court gate to Doyel Chatter green belt area and its adjacent open space and foot paths considering humanitarian grounds, the press release added.

Improved canteen facilities at Sectt planned

The government is going to take initiative to increase facilities at the canteens of Bangladesh Secretariat, reports UNB.

To improve condition of the canteens, new buildings will be constructed with adequate space and furniture, said an official handout yesterday.

Measures will also be taken to serve improved food items.

Motor rally to mark Environment Day today

A motor rally will be held in the city today to mark the World Environment Day, reports BSS.

According to a press release of the Department of Environment yesterday, the transports, converted with compressed natural gas (CNG) replacing leaded petrol and diesel, will take part in the rally.

The Department of Environment has taken the initiative to introduce the CNG vehicles in a bid to keep the environment free from pollution.

The rally will start from National Museum at Shahbag at 4 pm and pass through different roads and points including Dowl Square, Abdul Ghaffar Chowdhury Park, Engineers Institute, PG Hospital, Hotel Sonargaon, Farmgate, Manik Mian Avenue, Asad Gate, Shamoly, Sher-e-Bangla Nagar Boys School, Jatiya Sangsad Bhaban, Parjatan Corporation, Public Service Commission, Mohakhali, and Tongi Diversion Road.

Open discussion on Environment Day tomorrow

In observance of the World Environment Day, 1997, the Ministry of Environment and Forest, Department of Environment, Forum of Environmentalists of Bangladesh and ADAB will organise an open discussion tomorrow at 11 am at Engineers Institution, reports BSS.

The Bangladesh Environmental Society will participate in the colourful rally being organised by the Department of Environment, Government of Bangladesh. The rally will start at 7:00 am sharp from the entrance point to Shishu Park (opposite to BIRDEM) and will terminate at the Shishu Academy, says a press release.