

Getting the Taxes to Coffer

The central element to any budgetary exercise has always been the largely unresolved concern for raising adequate resources for it. The discussants at a Daily Star pre-budget roundtable on Saturday, therefore, zeroed in on the wherewithal question, and we believe they have hit the nail on the head. Majority of them said the government could substantially raise the level of revenues — and within the parameters of the existing tax structure — by plugging the collection holes alone. It does not have to increase the levies or rates nor broaden the tax base for the purpose. All they are basically saying is that the collection targets set in the annual budget will have to be met at the year-end. A perfectly legitimate expectation.

The validity of the point they have made lies in the fact that there would be no rationale whatsoever for any tax-raise or expansion of the tax base if any government failed to collect the levies it had imposed. "Consolidate and advance" should be the operational strategy here without any defective lamentation over a limited tax base.

Yes, our tax base is poor covering as it does some one million people, while a potential exists for bringing ten million or so into the tax net. But when we have messed up with a few lakh payers allowing the higher solvency bracket to underpay or dodge taxes in collusion with tax collectors, what disastrous consequence would await us if we were to broaden the tax base just now!

So, the imperatives are now to improve tax administration and simplify the assessment and paying procedures. Rules open to bending and variegated interpretations and procedural rigidities have a way of breeding widespread corruption in revenue matters. The tendency to evade taxes is near-universal but what makes a difference with that human proclivity is a system that discourages it, nips it in the bud. Let's consult the experts, take a leaf out of the books of countries which have successfully curbed the tax dodging phenomenon. The Voluntary Declaration of Income Tax scheme in India is worth studying by us in this regard. We know many suggestions are gathering dusts in the office shelves. It is time for some action now.

SAARC TV Network

We like the idea: Prime Minister Sheikh Hasina's proposal for a SAARC TV network. Enthused though, we however cannot help feeling authorities need to guard against the pitfalls in this respect before really getting on with the idea.

There is no denying television can be a powerful medium in strengthening the cultural bondage among the people of this region. An integrated TV network's potential in promoting friendship, co-operation in areas of common chronic problems can be hardly overstated. If utilised up to its potential SAARC TV network will not only equip us to meet the challenges of the next century but also do wonders in removing the legacy of mutual insincerity, distrust and internecine bickering, something that has come to defeat a possible collective approach to tap the full potential of the region.

But experiences in this direction have hardly been encouraging. SAVE or the SAARC Audio Visual Exchange is a case in point. An unimaginative package of programmes of the seven South Asian nations, it has been an utter failure from the viewpoint of audience's acceptability. One reason it never made its presence felt among the viewers was authorities' inability to go about it professionally. It was more out of a bureaucratic obligation to uphold the spirit that SAVE was launched in and not from any professional commitment. Control is a very vital factor in this regard. Let's not forget this is a creative medium and the only purpose stupid intervention in the name of regulation can serve is to rob creativity. This is all the more pertinent in this age of competition and multiple options. One has to be innovative and attractive to stay in the business.

We suggest governments don't make unnecessary haste over it and dwell on the said aspects exhaustively before okaying the proposal. Only if creative professionals are allowed to work freely that SAARC TV network has any future to attain its goal, otherwise it is going to be another study in failure, as usual.

Motivation First, Please

That was an infinitely funny picture The Daily Star front-paged on Saturday. Not only for the bad grammar on the sign-board proclaiming the vicinity in the photograph a SILENT ZONE but more so because the DOE (Department of Environment), who put it up there, has by the some sign fixed a ceiling on noise in the area at 45 DECIBELS. Must be the work of some noise expert!

How would the noise makers in the area know that they are crossing the limit? And no one individual can possibly have the power to ensure that the combined noise of the area keeps to the limit. It will take a mobile DOE team to patrol selected city noise points and monitor the level and then inform the people at fault that they were crossing the limit. The DOE team is not there. What then is the use of putting such signs up? DOE must be an extraordinarily efficient organisation to suddenly woke up to the disastrous facts of noise pollution and get down to putting up the signs. Surely the DOE people wouldn't like a bit of policing about. And who would care to listen to them and why, if they start going about?

No, there is no chance of such sound pollution to abate if things are left alone to DOE. The hawkers still flaunt their migratory bird preys on the busiest city streets. Because the government doesn't as a whole react to this and police personnel often get down to do a hectic bargaining with those culprits. In public transports, buses particularly, smoking is back with a vengeance. In the buses and in restaurants they play 'music' above a 100 decibel level. The government — all of it — must make it a business to fall upon infractions of DOE instructions.

The first and most formidable problem with sound pollution is that there is a pervasive lack of awareness about it. The child goes to the fair and unflinching buys a racket. The nation as a whole is passing through an interminable spell of infancy. It is still very much a problem of awareness. DOE must first mount a saturation campaign of motivating people against noise and noise-making — on billboards and in newspapers, in cinemas and televisions. They must prove good at it. To start with.

As former Yugoslavia, a socialist monolith started to disintegrate at the beginning of the decade, the mood was festive in the western camp notwithstanding the process' impending danger for European security. The West development and not only promptly recognised Slovenia and Croatia after their break up from Yugoslavia, the issues arising out of their separate statehood were neatly settled by European Community (EU).

But the problems arose when a predominantly Muslim Bosnia-Herzegovina followed the suit by holding a referendum for independence from disintegrating Yugoslavia in February 1992. Bosnian Serbs opposed the referendum and their attempt to form a 'Serb Republic' right within Bosnia sparked violent clashes ever since.

The Serbs, already militarily superior and not much affected by UN-imposed arms embargo swiftly proceeded, with tacit approval from Belgrade, to occupy almost three-fourths of Bosnia's land area although they formed less than one-third of country's population. Thousands of Bosnian Muslims were massacred, an equal number of women dishonoured, old and unable left in lurch and children maimed by the Serbs in gruesome operation of what they called an 'ethnic cleansing'.

In the unequal conflict, while the Bosnian Muslims depended in good faith only on the mercy of merciless peace brokers, the western alliance's actions, bereft of a sense of urgency, were confined mainly to holding inconsequential peace talks while Russians took the side of the Serbs because of the nexus of their slavophile fraternity. Instead of taking the aggressor to task the Partition Plan — only visible 'solution' of the international community — authored by the US, UK, France, Germany and Russia provided

The Dayton and Beyond
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for awarding 50 per cent of Bosnia's land area to Serbs and an ineffective cease-fire was imposed from July 1994. However, the Serbs' arrogant refusal of peace plan disrupted the fragile peace in Bosnia and Serbs' aggression resumed with renewed fury. By the middle of 1995 the Bosnian Muslims were on the brink of annihilation when the UN declared 'safe areas' for the Muslim refugees also became targets of Serb brutality.

NATO's new 'strategic concepts' adopted in November 1991 did acknowledge new threats facing the allies including those in the Balkan but Yugoslavia still remained peripheral to the alliance's core interests. To observers both in the US and Europe it was an 'European problem' to be resolved by purely European organisations and not by transatlantic outfit like NATO. Nevertheless, the US, the only NATO member which could unilaterally play a role in the Bosnian crisis, dithered for long and failed to develop a workable approach.

However, by the summer of 1995, the UN credibility was at its nadir and US-NATO weaknesses were profound with Serb forces overrunning the UN-designated 'safe zones'. As European diplomacy failed and Clinton administration with its foreign policy inventory almost blank at the end of Clinton's first term began to play more active role in Bosnia, NATO was increasingly called upon to provide military cover to peace efforts.

Boosted by three weeks long NATO bombing during September 1995 the renewed negotiation in Dayton Ohio reinforced, for the first time, UN capabilities on the ground and a shift in the region's political and military balance produced a peace agreement for Bosnia at long

last. Claimed to be the centrepiece of Clinton's foreign policy, Dayton Accord ended the fighting in war-torn former Yugoslav republic of Bosnia-Herzegovina. For the US it was a hard-won foreign policy accomplishment with the stationing of 60,000 US and coalition troops to implement the provisions of the accord. Yet virtually no one familiar with Bosnia believes that peace will endure after June this year once the coalition forces are withdrawn as stipulated in the accord. Even people who participated in crafting the accord assert with equal conviction that failure to

implement it will surely result in a resumption of war. Dayton was a brilliantly negotiated agreement because it could put an end to the conflict when all other efforts failed. But it aimed at an impossible objective: the creation of a nation where no sense of national community existed. Dayton wanted to keep Bosnia united and shunned the idea of partition because none of its independent units could be economically viable and they would invariably be at war with each other to gain that viability.

This implied inclusion of ethnic groups, the Serb and the Croats, who would have to live as minority people in a state dominated by larger Muslim group. Both the ethnic groups agreed to do so only under the pressure of international community but only under terms which left central control in the Muslim dominated state rather than the ethnic minorities quite powerful with considerable autonomy. The checks and balances provided in the accord could have been a brilliant idea but did not quite work according to the experience of over two years. The military aspects of Dayton Accord have so far been successfully implemented with 14,000 troops on the ground — still well armed and possessed of stiff rules of engagement. A robust Stabilisation Force (SFOR) authorised to demand and get compliance from all

other alternative, the partition would be difficult. Not only removal of US policy would incur the US her credibility cost and she would like to preserve the centre piece of her policy partition plan entails other substantive problems. Only the Croates, by virtue of their geography, would probably be integrated by adjacent Croatia and together with their ethnic brethren prosper subsequently. As a matter of fact, nearly 30 per cent of Bosnian Croates have already left the republic since the Dayton accord was signed and resettled in Croatian Krajina.

The Bosnian Serbs are not, however, welcome as refugees by an ethnically collaring Serbia; neither can they form a viable entity if completely independent. Bosnian Serbs with the stigma of their cruelty of 'ethnic cleansing' have practically nowhere else to go. Frustrated with the waning prospect of multiethnic state, the Bosnian Muslims, also nourish the desire of a pertained state controlling 65 per cent of the country's land area and with guaranteed access to Adriatic Sea.

Burying these diverse motives and desires of the ethnic groups the United States in particular has been persistently promoting a federal structure, but to deny overwhelming power to the Muslims the Dayton has outlined a central government sufficiently weak so that the minorities could maintain the autonomy essential to their sense of security. The accord did not, however, explicitly acknowledge the right of the minorities to govern themselves. Defying the critics, the US continues to deny that right in principle. Embedded in US policy seems to be a righteous retribution directed against the

Serb for starting the war in Bosnia.

In the meantime, estimated \$5.1 bn have been pumped into war-ravaged Bosnia by international Donors Reconstruction Program and evidently revitalisation of economy has taken place. The refugees are returning for resettlement although old prejudices continue to linger. According to observers, the hatred generated by war must fade before any real mixing of the groups can take place. The military programme introduced after Dayton Accord aims at training and equipping the Federation to defend against potential Serb offensives should the peace process fail. It is considered to be Muslims price for accepting the terms of Dayton. Because the Muslims believed that they could do better on the battlefield in August 1995 precisely when Americans intervened. The Europeans, for their own reasons, are however averse to the idea of arming the Federation which they think would only benefit the Muslims.

The hatreds on all sides are still too fresh to make Dayton objective a worthwhile goal anytime soon. A fresh flare-up among the ethnic communities are most likely if the coalition forces are withdrawn in June 1998 as has been projected in Dayton Accord. The only alternative to the resumption of the conflict will be a protracted mission for the coalition troops who will have to hold this unhappy land together by force.

Whether the US, which supplies the bulk of the troops, has the political will to sustain peace in Bosnia at any cost remains to be seen. The Dayton has however made one substantial difference in Bosnia's military equation. In the event of a future conflict in Bosnia, many observe, the Bosnian Muslims, now confident and spoiling for a rematch, will almost certainly initiate a 'ground' war in favour of their advantage — if uninterfered by the outsiders.



PERSPECTIVES

by Brig (Rtd) M Abdul Hafiz

parties on matters for which it is responsible, has been holding peace for almost three years. But the implementation of civil elements of the accord is not equally a success as yet.

There is a problem of compliance because of the lack of a single authority to ask for it as a plethora of governments, humanitarian and non-governmental organisations are functioning in this sector. Still more acute problem in this regard is the lack of cooperation by three parties involved. In fact, two of the parties of Dayton — the Serbs and Croats — worked hard to ensure that their entities would be as free as possible from the domination by the third.

Given the investment of US' prestige in the current multi-ethnic arrangements the only

power tariffs downwards instead of the project being cancelled in entirety. If the IPPs have not indulged in any corruption they should have no problem complying with the certification. A threshold of integrity requires them to confirm compliance or reveal the names of those who took bribes and kickbacks.

Mian Nawaz Sharif should be commended for taking a concrete step towards accountability. And why limit this inquisition to electricity and gas only, why not apply this certification to all major projects including defence material, after all why in the face of strategic common sense vital to the existence of the country, the Navy does not want to cancel two of the three submarines on order from France in order to buy high-tech combat aircraft off the shelf that the PAF desperately needs? And while we are at it, why not also have Biwater, UK certify that in the US\$ 25 million water project it did not pay money to some senior politicians and government functionaries? Let us expand the scope of this act to effect accountability across the board, the IPPs are a good start!

Instead of privatising generation we should immediately start to privatise distribution. A city such as Karachi can be divided by KESC into Zones depending upon its transmission

i.e. the grid stations from where the electricity is distributed in each area. After catering for loss, the private distribution companies must pay for electricity consumed at their bus-bars maintaining the transmission system through the revenues they generate. Raja Nadir Pervaz, Federal Minister for Water and Power, is to be commended for his Herculean efforts to get the IPPs to toe the line, however he also needs to drastically re-structure and reform WAPDA and KESC, or at least curb their inefficiency and corruption somewhat if we are to successfully de-energise power rates.

One must be wary of cronyism here, we cannot afford to replace one set of crooks by another. In the recent election to the Board of Directors KESC, deep-seated political cronyism was quite apparent, a systematic prelude to corruption on the road to privatisation. At the end of the totum pole is the common man who has come to such a stage in paying a high price for electricity that he probably will have to do without electricity in the future if he and his family have to eat. For the IPPs it may mean a curbing of windfall profits at the most; for the long suffering consumer of Pakistan it may mean the difference between hunger, misery and privation if the costs are not reduced. Not only for the consumer but for the country the future is dark indeed if the IPPs manage to crawl/bribe their way out from this piece of legislation!

De-energising Power Rates

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OVER the past few months it has become quite apparent that Water & Power Development Authority (WAPDA) and Karachi Electric Supply Corporation Ltd. (KESC) are in a serious debt crisis. This was brought into sharp focus by the brutal murder of MD KESC Shahid Hamid several months ago by what seems clear was a professional hit team, the reason being that the late MD was delving deeper into the various irregularities that would have exposed quite a number of people. The explicit warning inherent in the gangland-type assassination was thus made quite apparent to others in similar situations. Needless to say the warning has been heeded to the detriment to the interests of the people of Pakistan even by the small dedicated band of people determined to eradicate corruption. The government has been concentrating on the Independent Power Projects (IPPs) as the major reason for the power rate crisis, that in fact was the final straw that broke the camel's back. Let us take the straws that count and list them under two heads, viz (1) generation and (2) distribution of electricity and then work our way back to some of the more scandalous IPPs.

Whether the generation mode is hydrel or hydrocarbon, the machinery has been overpriced. While it did not make much of a difference in hydrel-generated electricity, the price padding in hydrocarbon fuel-generation machinery has kept on escalating alongwith the price of fuel. At least two or three WAPDA chiefs made enough money to live out lives far in excess of their basic known means. To add to this the power plants are being run quite inefficiently, thereby giving us unfavourable power to price ratio. With transmission losses quite high, the basic cost of bringing electricity to the doorstep of the consumer is quite high. At the consumer's bus-bar a completely different mafia takes over, the meter readers and inspectors.

The categories of consumers are (1) industrial, (2) commercial, (3) domestic urban, (4) agriculture, (5) government departments and (6) domestic rural. Without almost any excep-

tion almost all industrial and domestic consumers cheat. One simple litmus test are the ice factories where the comparative cost of a kilo of ice is the consumption against the product made. For the ice presently coming out of each factory, four to five times or more greater voltage has to be used. Obviously the ice factory owner would sell at a profit which means that at least 90 per cent of the electricity is not paid for. On a lesser scale so do commercial users since it is easy to calculate the load factor because of the air conditioners and other things against the energy that is paid for, and the same is true on a commensurately lesser scale for domestic urban users! Government departments do not cheat, they simply do not pay their bills, at least on time. The agricultural consumers not only cheat, they hardly pay their electricity bills whether it be for tubewells or domestic use. Some areas do not pay electricity bills at all e.g. the rural areas of Balochistan and the Tribal territories, protesting vociferously any attempt to make them do so.

Obviously if 50 per cent or more of the electricity generated by inefficient and over-priced plants run on expensive imported fuel is not paid for, this force-multiplies the pressure on revenues against expenditure, what does one expect the government to do except raise prices to reduce the adverse negative gap between expenditures and revenues? However, this is a Catch-22 situation, the raising of prices plays into the hands of the unscrupulous who increase their demands commensurate to the increase in prices, the net result is a meagre increase in energy revenues, that is more than washed away by the inflation that ensues because of raised prices.

Into this cauldron of opportunity came the IPPs on the strength of a very imaginative and comprehensive private sector energy policy floated by the Benazir regime. The policy had everything going for it and had it been implemented properly, it would have been tremendous

energy plus for Pakistan. What was wrong was (1) the price indicator of HUBCO, (2) the sale of Kot Adu and (3) the individual manipulation allowed to each IPP in a wild west energy environment (no pun intended on the then Supreme of Environment), HUBCO was all wrong, for the right reasons. The brainchild of a senior World Bank employee, Ebrahim Elawan, its cushy-cozy deal was

quite apparent from the appointment of Consultants for the Project, then a brand new US company K&M Engineering. While the owners of this firm were US Construction giant Bechtel's former employees Kappas and Menendez, this firm did not have any requisite experience to handle a project of this size. Yet the World Bank and USAID kept funding it for five-six years at Pakistan's expense till the project was approved almost at gun point. The price became a benchmark, and the cost broke every world record for corruption. The thumb rule for every MW of electricity is US\$ 0.9 million as an all-in price, for HUBCO Pakistan has had to pay as much as US\$ 1.6 million for every MW of electricity as project cost. Obviously the cost went up and with HUBCO as an indicator (0.9 @ per km/hours), no wonder WAPDA is in a deep financial mess. Similarly Kot Adu's new owners raised the selling price to three times what it used to be pre-sale (and the sale itself was virtually a fire-sale).

On the face of it, it seems a fairly easy assumption that bribe was paid except in 2-3 cases. The US firms stand to run a foul of the Foreign Corrupt Practices Act, that is exactly why they have launched an expensive and sophisticated media campaign to pressurise

has adopted a sophisticated method of dealing with the IPPs. Essentially they are now required within seven days of issues of notice to certify that they have not bribed anyone in a position of influence. Instead of threatening to revoke the sovereign agreements without reason and thus damning any hopes of future foreign investment, what has been asked for is reasonable, after all what is unreasonable in confirming that the respective corporate entities did not indulge in corruption? A window of opportunity has been left open, in lieu of co-operation to revive the

AS I SEE IT

Ikram Sehgal writes from Karachi

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She could have been my daughter. She could have been anyone's child. Thursday night she was called Shazneen. By any other name she would have been the victim of a frenzied brutality, ripping her mercilessly from life, devastating with unimaginable grief and pain her parents, stunning her friends and family with a paralysing horror and agony. Those who know a victim and her family know what it is to be shattered, but those who read a mere item in the newspaper read only of the violent closing of a life.

We read with appropriate sympathetic interest or with passing curiosity, but we read passively, and are unaffected. We do it all the time. Newprint does its duty, though in the end it does reduce a life to a mere statistic. And we the readers, also dutifully and habitually, make the necessary comments and read on. Over our cups of tea, in the backseat of our chauffeured cars, sitting in our swivel chairs, we go on perusing the violation of our innocent neighbours and fellow citizens. And that's where it ends. And of course, our leaders don't even glance at the news items. They have better things to do a mere statistic. And we the readers, also dutifully and habitually, make the necessary comments and read on. Over our cups of tea, in the backseat of our chauffeured cars, sitting in our swivel chairs, we go on perusing the violation of our innocent neighbours and fellow citizens. And that's where it ends. And of course, our leaders don't even glance at the news items. 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