

# The jugalbandi of fakes and frauds



RUBANA HUQ

**KNOT SO TRUE**  
OUT of the inglorious five, two were 15, one 14 and another barely 12 when they had apparently fought in the war. In the last five years, 11150 freedom fighter's certificates have been issued. Unilateral powers were used to issue many of these certificates and Jatiya Muktiyoddha council along with relevant laws was being bypassed which relate to the Muktiyoddha Council Act 2002. None of the new fakes had their names registered in Muktibarta, or Bangladesh Lal Shobuj Barta; none of them had declared their identities as freedom fighters while joining public service and none of their names appear on the gazette that list the heroes.

They flew the high skies to become the secretary in the Prime Minister's Office, secretary of the industries ministry, director general of the Family Planning Directorate and the chairman of the housing and public works department. So far, 116 fake certificates of public servants have been cancelled since 2009 and investigation into over 500 other allegations is underway. Many of them could not provide any convincing evidence of ever having participated in the 1971 Liberation War. As per Clause 3 of the Government Servant's (discipline and appeal) Rules 1985, if a government servant, in the opinion of the authorities, is guilty of misconduct or guilty of desertion or is corrupt or may reasonably be considered corrupt, because he has a persistence reputation of being corrupt, he or she will be compulsorily retired or removed or dismissed from service for the misconduct. This is what ideally should happen when public servants really decide to play "hadudu" thinking that the world is too busy looking the other way.

The jugalbandi of corruption and bureaucracy has gone on for very long. The British colonial administration awarded great powers to bureaucracy and that torch has been duly handed down to today's post-colonial but hardly decolonized South Asia. Today, 'bureaucracy' is a supra-political system, where corruption and fraud begin at the top of public service and trickle down to the private sector, proving once and for all that corruption and bureaucracy have become mutually inclusive. The process of fraud and corruption, however, cannot be triggered off in alienation. The public servants who are accused of fraud today seek favors from their seniors, and in the process receive support from those serving under them. The fact that those discussed in today's column got their certificates signed off by the State

Minister for Liberation War Affairs proves that the 'toadie' culture in Bangladesh is still reigning strong. A system built on shameless flattery and subservience does indeed work well in our land.

Why then do these public servants including the ministers in the highest ranks remain where they are in South Asia? In 1954 Jawaharlal Nehru shared his concept with the British scientist J.D. Bernal and said, "Most of my ministers are reactionary and scoundrels, but as long as they are my ministers I can keep some check on them." In India, a federal minister received hundreds of thousands of dollars by awarding 2-G telephone licenses to inexperienced firms. Little later,

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in India again, a top-ranking officer and political figure benefitted hugely during India's Commonwealth Games. In reality, systematic corruption in the Indian bureaucracy has soared. While the endemic malaise of Indian bureaucracy is far from being over, salaries of four million central government employees have been hiked and is now costing the exchequer a total of over INR 260 billion on a yearly basis. In 2006, Transparency International computed a Bribe Payers Index linked to export sector and declared India to be the "worst across most regions and sub-groupings." Needless to add that under the table transactions continue happening at most of the desks of even the better-paid-civil servants in South Asia.

Historically, corruption and fraud in the subcontinent can be traced even to Nehru, when his son-in-law, Feroze Gandhi exposed the so-called Haridas Mundhra scandal, involving the newly formed state-run Life Insurance Corporation of India, which had misused premium payments of 5.5 million policy-holders. The court under retired chief justice, M C Chagla, indicted four people including then-Finance Minister T T Krishnamachari and Finance Secretary H M Patel. Krishnamachari had no option but to resign from the ministry and while the chief bureaucrat, Patel, was also

removed from his post, he went on to become the finance minister at a later stage when the first non-Congress party ministry under Morarji Desai was formed and was later also labeled as "an upright public servant with such a luminous record" by the Hindu newspaper. At a later stage, ironically, more commentaries on how Patel was made a scapegoat by Krishnamachari were widely covered in the media!

In other parts of Asia, in recent times, corrupt public servant Li Haihua, chairman of the city's People's Congress, has leapt out of his window on the 11th floor, and a former deputy Communist Party secretary in Hohhot, the capital of the Inner Mongolia region of China, has slashed his wrists. Both have ended their lives to escape from the Chinese Premier Mr. Xi Jinping's entirely commendable anti-corruption campaign. Around 30 have already committed suicide since January while rest of China continues being on high alert in all areas. Airlines in China have begun naming their: "first class" cabins as "business"; 56 of the country's 680 five-star hotels have requested downgrades...all for side-stepping the austerity drive and for protecting the government official.

While Bangladesh was declared as the most corrupt country in 2005, the rest of South Asia too suffers the same label. Lack of whistleblower protection and lack of disclosure of public information coupled with inadequate independent watchdog agencies contribute to this region scoring 30 out of 100 (1=most corrupt. 100+cleanest) in the 2013 Corruption Perceptions Index. But what contributes to this? At what point does a public servant turn into a demon?

It possibly starts from the toll collector at the parking who collects the parking fee on behalf of the government and is unwilling to give a receipt for it, hoping to pocket it. The process ultimately stretches to an environment of constant greed, unreasonable profits, bribery, corruption and fraud awarding the individual to win over the general good of the society. And this is how bureaucracy in South Asia often gets away with "culpable homicide" when the real intent is actually to kill public interest in favor of personal gains.

In reality, while many of us can buy an identical copy of Cezanne's still life at a Chinese website (www.oilpaintings-supplier.com) at \$20-\$200, most of us would still like to just look at the original which recently sold at \$1.8 million at Sotheby's. Similarly, decent citizens of this land also don't deserve to experience episodes of fake certificates rather deserve to see the glimpse of authenticity in bureaucracy.

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## Tarique Rahman and liberal politics in Bangladesh

MUBASHAR HASAN

THE senior Vice Chairman of the BNP, Tarique Rahman, recently said in London that religion based politics is not a useful mechanism for Bangladesh. He said that politics may be influenced by religion but the framework of politics must not be based on religion. This statement, at its face value, has national and international significance.

The statement came at a time when President Obama renewed America's commitment to continue the War on Terror against ISIL. Within this narrative of war, it is important for Muslim politicians to choose their sides carefully. In Egypt, the government chooses US side, in Saudi Arabia, the monarchs choose the US side, and Pakistan seems to come to terms with the US too. So it is important for Bangladeshi politicians to make their stance clear. Through the trial of the crime against humanity, Awami League (AL) made it clear that it is to be remaining in opposition of radical political Islamic force.

Given that, BNP is a key ally of almost all major Islam based parties including Jamat-e-Islami, and also that our 'liberals' were bashing BNP for the past 10 to 12 years for sharing power with Jamaat and condemning it for promoting 'radical political Islam', this statement may bring some optimism for Bangladeshi liberals.

Let's make one point clear though, AL is no less guilty of bringing conservative interpretation of religion into politics than BNP. However, the strength of AL is that they have an army of young and old liberal intellectuals who construct a rhetorical image of AL that may not be entirely true, whereas BNP's past regime did not think it to be important to maintain intellectual think tanks by forgetting the fact that it was the middle class intellectuals of Bangladesh who shaped and reshaped the idea of Bengali and Bangladeshi nation for the political parties, for Bangabandhu Sheikh Mujibur Rahman and President Ziaur Rahman, hence giving way to anti-BNP criticism.

If any one investigates the amount of finance invested by both BNP and AL governments in expansion of religious institutions and religious values through state machineries in the country, they would find that AL's spending might be as much as the BNP's. They need to look closely into the documents of Five Year Plans. Spending in religious institutions is not necessarily harmful but trying to control the ideology of political Islam is a difficult business.

A core characteristic of Islam is that it is open to interpretation in terms of socio-political and cultural application and when the state supports the growth of religious institutions and education, like ours did in case of Bangladesh under AL and BNP regimes, the state has no or few mechanisms in place to filter out radical and extreme interpretations of Islam. The burgeoning power of globalization, through its drivers such as migration, internet and discursive flows of radical ideas made this picture a complex one.

And this is exactly where conservative political Islam found leverage and they became kingmakers in Bangladesh politics. It remains a puzzle exactly why they are influential despite their low share in vote. Recent understanding, reportedly, between AL and Hefazat-e-Islami reinforces the point that political Islam sets the framework of politics in Bangladesh and there is no or little distinction between BNP and AL as none of them is secular in the truest sense of the term, they are just less or more Islamic. It may not necessarily be a bad thing considering Bangladesh's liberal Islamic culture unless these parties are harnessing Islamic parties whose interpretation of Islam may create national and even regional and global instability.

Globalization brought societies, economies and cultures into close proximity. In this new world order, local politics is global and that is why when the narrative of the War on Terror, for good or bad, was at its peak, BNP's tie with Jamaat was successfully translated by BNP detractors as the reason for supporting terrorism, and even though BNP was responsible for bringing JMB terrorists to book, the perception that BNP was a sponsor of terrorism became stronger, and they say perception is truth.

Whether Tarique Rahman meant his words in regard to politics and Islam remains to be analyzed, but considering all factors, his public statement is a step forward towards a tolerant future of Bangladesh because AL will not harness ties with Islamic parties, and if BNP too walks the same path, there is hope for a more liberal and tolerant Bangladesh.

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## NATIONAL INCOME TAX DAY Tax regime in Bangladesh: An evaluation

DR MUHAMMAD ABDUL MAZID

THERE is a general perception that the existing (tax) Revenue regulations in Bangladesh like Income Tax, VAT and Customs laws, British by birth, are too complicated in attitude and curiously cumbersome for enforcement. The Indian Mutiny had just exploded in 1857. The British government took over the ruling power of India from the East India Company. The country was in a bad state financially. James Wilson (1805-1860) was posted in Calcutta as Member (Finance) in the Viceroy's Council which is equivalent to the finance minister. James Wilson, after taking over his assignment in India, had introduced a Bill in the Indian Legislature to restructure tariff laws. Not just that, he also introduced the budgetary system and paper currency, he stood out for floating the Income Tax Act in India in his first ever Budget Speech for FY 1860-61. Two months after historic introduction of income tax in India Wilson died in Calcutta of dysentery.

Reorganizing tax revenue regulations should deserve a very close review of existing rules and regulations one by one, if not word by word in fitting with present day demand of social norms and business practices. If these regulations have to be effectively enforceable, prudently practiced, impartially implemented in a free and democratic environment unlike past colonial regime, it has to be such a public law framed by the lawmakers who should also be within its jurisdiction. Appropriate ownership has to be established for each item of law equally on every footing. Global good



practices should not only be incorporated in the reorganized law, it is needed to take suggestions from the stakeholders. It has been appropriately argued that the reorganization proposals be made in the stake holder's vernacular for their better comprehension and suggesting modifications. It has to be simple, comprehensible, non duality in meaning and interpretation, delegable, assertive but with adequate relieving and remedial provisions. Stakeholders' views at large should be taken into consideration to make it more user friendly. Cannons of tax law should be digestible and implementable across the board and be applied without fear and favor.

A tax system must be economically efficient, inflicting as little damage as possible on the economy. Every tax system distorts economic decisions and

leads to less economic activity than otherwise would occur, resulting in what economists call "deadweight loss." What is more, applying different tax rates to different activities or to different producers exacerbates the distortion of economic decisions and increases the deadweight losses due to the tax system. A sound tax system should be designed to minimize these losses. There should be none to deny the fact that a sound tax system should be logistically economical. It should impose the smallest possible compliance costs on taxpayers otherwise people will not be encouraged to pay tax, rather they will be inclined to evade tax. Every tax system imposes direct costs on taxpayers in terms of time devoted to tax preparation or money to buy the services of CPA's. Ultimately, every tax system diverts a portion of tax revenues raised by

the tax to pay the cost of administering and collecting the tax and enforcing its provisions. A sound tax system would minimize these costs.

A sound tax system means to remove complexity and limit the collection points for taxation, making the system more transparent, therefore, making the public more certain that everyone is paying what they owe, and which is more comfortable with the fairness of the system. An economically neutral tax is unbiased across the spectrum of economic activities. A tax system is transparent to the taxpayers if it is clear how much the government is costing them (and who is paying for what). Without transparency, the public will not be able to accurately assess how their money is being spent and thus be unable to hold their representatives appropriately responsible.

A nation's tax system is often a reflection of its socioeconomic and cultural values or the values of those in power. To create a system of taxation, a nation must make choices regarding the distribution of the tax burden—who will pay taxes and how much they will pay—and how the taxes collected will be spent. In democratic nations where the public elects those in charge of establishing the tax system, these choices reflect the type of community that the public wishes to create. In countries where the public does not have a significant amount of influence over the system of taxation, that system may be more of a reflection on the values of those in power to enact law or to enforce collection.

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QUOTABLE Quote

Character is like a tree and reputation like its shadow. The shadow is what we think of it; the tree is the real thing.

Abraham Lincoln

CROSSWORD by Thomas Joseph

**ACROSS**  
1 Give a hoot  
5 Stylish  
10 Verdi pieces  
12 Antisocial sort  
13 Took notice  
14 Pedro's pal  
15 Flightless bird  
16 Decline  
18 Cambridge sch.  
19 Nanny's nappy  
21 Long swim trunks  
22 Old calculator  
24 Hive head  
25 Overthrow  
29 Give an edge  
30 Euphoric  
32 Louvre fill  
33 Common verb  
34 That girl  
35 Tuck, for one  
37 Minos' kingdom  
39 Florida city  
40 Sounds  
41 Sacked out

**DOWN**  
42 Cell feature  
1 Packed in boxes  
2 Friend of Porthos  
3 Ceremony  
5 Mer makeup  
5 Thick slice  
6 CBS sitcom  
7 Muppet drummer  
8 Group in power  
9 Easy runs  
11 Accelerate  
17 Stud farm owner  
20 Irritated state  
21 Coup group  
23 Keep in power  
25 Mustang's place  
26 Punctual  
27 Wise goddess  
28 Wobble  
29 Tool handles  
31 Getup  
33 "I smell —!"  
36 Phone download  
38 Hold up

CRYPTOQUOTE 7-22

SVN BTEENGNDYN UNSMND  
ETYSTZD LDB GNFTSP? ETYSTZD  
VLX SZ KLWN XNDXN. -- SZK YFLDYP

Yesterday's Cryptoquote: YOU DON'T HAVE TO SUFFER TO BE A POET; ADOLESCENCE IS ENOUGH SUFFERING FOR ANYONE. -- JOHN CIARDI

Yesterday's answer

STOOD CATCH  
CYNDI ALOHA  
ARLES NAPES  
ROY CONSORT  
ANY SRO FRY  
BEEF SLATY  
SEL ISH  
STEAL HENS  
BEE SAD WET  
ACREAGE ORE  
NADAL SERVE  
GNARL KALEL  
STYLE SUDSY

A XYDLBAAXR is LONGFELLOW  
One letter stands for another. In this sample, A is used for the three L's, X for the two O's, etc. Single letters, apostrophes, the length and formation of the words are all hints. Each day the code letters are different.

BEETLE BAILEY by Mort Walker

TAKE THAT! POW!  
OH, BEETLE! YOU'RE ALL BROKEN!  
DON'T WORRY. IT'S A COMIC STRIP AND I'LL BE UP AND AROUND IN TOMORROW'S EDITION

HENRY by Don Trachte

ONE WAY