SECRET

REPORT

of

The Administrative and Services Reorganisation Committee

PART III: THE PROCEDURE

For official use only

August, 1974

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১/২, নিউ বেলী রোড
ঢাকা-২

নং ফ ৭৮-৯২২ তারিখ ১১ই জ্যৈষ্ঠ, ১৩৮২।

প্রশাসনিক ও চাকুরী
পুনর্বিন্যাস কমিটি

বঙ্গবন্ধু শেখ মুজিবুর রহমান,
রাষ্ট্রপতি,
গণপ্রজাতন্ত্রী বাংলাদেশ, ঢাকা।

মাননীয় রাষ্ট্রপতি,

প্রশাসনিক ও চাকুরী পুনর্বিন্যাস কমিটির রিপোর্টের তৃতীয় খন্ড আপনার বিবেচনার জন্য দাখিল করা হইতেছে। এই খন্ডে পদ্ধতিগত জটিলতার সহজীকরণ সম্পর্কে আলোচনা ও সুপারিশ করা হইয়াছে।

রাষ্ট্রায়ত্ব শিল্প সংস্থাসহ অন্যান্য স্বায়ত্বশাসিত সংস্থার প্রশাসন সম্পর্কে আলোচনা ও সুপারিশ অত্র কমিটির রিপোর্টের একটি পৃথক খন্ডে দাখিল করিতে চাহিয়াছিলাম। এই বিষয়ে একটা বিশেষজ্ঞ সংস্থা (P. A. Management Consultants Ltd.) তাহাদের অনুসন্ধান সম্পন্ন করিয়াছে। এই পরিপ্রেক্ষিতে আমরা আর পৃথক রিপোর্ট দাখিল করিতে চাই না। এই বিষয়ে আমাদের বক্তব্য অত্র কমিটির রিপোর্টের দ্বিতীয় খন্ডের ৮.৩৩ অনুচ্ছেদে বলা হইয়াছে।

অত্র কমিটির রিপোর্টের চতুর্থ খন্ড (কমিটির নিকট দাখিলকৃত বিভিন্ন সংস্থা, সমিতি ও ব্যক্তিবিশেষের প্রতিবেদনের অনুলিপি), পঞ্চম খন্ড (সুপারিশের সারাংশ), ও ষষ্ঠ খন্ড (রিপোর্টের বিষয়বস্তুর সূচীপত্র) এই সাথেই আপনার অবগতির জন্য দাখিল করা হইতেছে।

রিপোর্টের উপরোক্ত খন্ডগুলি দাখিল করিবার সাথে সাথেই অত্র কমিটির কাজ সমাপ্ত হইল। আপনার দেওয়া দায়িত্ব সম্পন্ন করিতে পারায় আমরা আনন্দিত ও গর্বিত।

প্রশাসনিক ও চাকুরীর স্তর দ্রুত পরিবর্তনশীল। আপনি অবগত আছেন যে আমরা দশটির বেশী চাকুরীর স্তর চাহিয়াছিলাম। জাতীয় বেতন কমিশন প্রাথমিকভাবে মাত্র সাতটি গ্রেড চাহিয়াছিল। আলোচনার মাধ্যমে আপোষ হিসাবে আমরা দশটি স্তরের প্রস্তাবনা আপনার বিবেচনার জন্য দাখিল করিয়াছিলাম। ইহার বাস্তবায়নে আমাদের আশংকামত যথেষ্ট অসুবিধা

ও অসঙ্গতি দেখা দিয়াছে। এই পরিপ্রেক্ষিতে ও বিশেষভাবে আপনার দ্বিতীয় বিপ্লবের কার্যক্রমে যে প্রশাসনিক পরিবর্তন হইবে তাহার সহিত সঙ্গতি রাখিয়া চাকুরীর স্তরের পুনর্বিন্যাসের যে প্রয়োজন দেখা দিয়াছে তাহা গতানুগতিকতার ঊর্ধ্বে উঠিয়া আরও কয়েকটি স্তরের সৃষ্টি করিয়া সমাধান করাই সমীচীন হইবে। এই বিষয়ে আমাদের নীতিগত সুপারিশ রিপোর্টের প্রথম খণ্ডে আছে।

একটা জাতীয় গুরুত্বপূর্ণ বিষয়ে আমাদের প্রতিবেদন রাখিবার যে সুযোগ আপনি আমাদের দিয়াছিলেন তজ্জন্য আমরা আপনার নিকট অশেষ কৃতজ্ঞতা প্রকাশ করিতেছি।

আপনার অনুগত

(মুজাফ্ফর আহ্মদ চৌধুরী)
প্রশাসনিক ও চাকুরী পুনর্বিন্যাস কমিটির
সভাপতি।

(মোহাম্মদ মহবুব-উজ-জামান)
সদস্য-সচিব
প্রশাসনিক ও চাকুরী পুনর্বিন্যাস কমিটি।

PREFACE

We have, in the earlier two parts of our Report, made recommendations for the reform of the Services and of the Administration. These by themselves would not, however, bring any immediate relief to the members of the public in their day-to-day dealings with the Government, autonomous and semi-autonomous bodies, etc. We are aware that the people have to suffer a lot of difficulties in their dealings with the offices of these organisations because of their cumbrous forms and complicated procedures. Instances are not rare where the members of the public have to wait for days to get even a simple job done by an office. The sufferings are not limited to the general members of the public. Even the Government officials themselves have also to suffer for months and sometimes years to settle their simple affairs like sanction of pension, final withdrawal of General Provident Fund balance, etc. It is generally recognised that a lot of these hardships can be minimised, if not removed altogether, by simplification of the existing forms and procedures.

2. The existing forms and procedures are a legacy of the past. These do not appear to have kept pace with the fast changing circumstances. Consequently these have become in many of the cases outmoded and unsuitable in the present context of the situation. Many of the forms and procedures, specially those relating to the financial matters, have become unnecessarily complicated due to the keen desire to have as many checks and counter-checks as may be possible.

3. Some work had earlier been done for the simplification of forms and procedures. An expert committee was appointed in the year 1962 to study the problem and make suitable recommendations on the simplification of forms and procedures. The committee made some recommendations on their study of a number of the problems. It is necessary that a complete catalogue of the studies so far made is prepared and that the actions which have been taken on the recommendations made are ascertained with a view to decide what further steps are required to be taken on these recommendations. The proposed Administrative Management and Reforms Division should take up the work. In fact, there should be a permanent organisation in that Division for the continuous study for the simplification of the forms

and procedures with a view to removing the hardships the people have to undergo because of the cumbrous forms and complicated procedures.

4. In the following chapters, we have made studies of a few selected problems and have suggested the steps that should be taken for the removal of the hardships in those fields. It may be pertinent to record here that we had consulted the concerned officers dealing with the relevant subjects and their views had been taken into consideration in formulating our recommendations. It hardly needs any emphasis that the studies are illustrative in nature. The Government should make arrangements for continuous studies, as suggested in the above paragraph, of the problems of similar nature. We would like to emphasise that this is a field where the Government can earn a lot of good will of the people through the immediate amelioration of their difficulties in their day-to-day contact with the Government and semi-Government offices.

5. In this part of the Report, the references to the Ministries, *etc.*, and situations are on the basis of their present position. Where a reference or references relate to the position as the same would become if our recommendations are accepted, specific mention of the same have been made in the text.

August, 1974.

(MUZAFFAR AHMED CHAUDHURI)

(REHMAN SOBHAN)

(MOHAMMAD MAHBUB-UZ-ZAMAN)

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CHAPTER XI

ACCOUNTING AND AUDIT SYSTEM

Introduction

11.1 The existing accounting and audit system is based on Foster-Whiffen Report of 1862. This system was introduced in British India to serve a highly centralised financial system in a colonial setting concerned mainly with the realisation of revenue. Under the system, accounting and audit are conducted in a simultaneous process. Needless to mention that accounts should give correct and comprehensive information about the status of all phases of the financial activities of the Government. Efficient audit, on the other hand, is an integral part of a good financial control. But when audit and accounts have been merged into one single process, in actual practice, both of them have suffered and have ultimately become ineffective. As a result, proper verification of accounts has been rendered difficult. At the same time, prompt and accurate information of financial transactions required for audit work are not available.

11.2 A review of the system was made by Mr. L. Parnwell in his report[1] submitted to the Government in 1958. In that report, he made recommendations to the effect that the Accountant-General should ultimately surrender to departments its personnel records, cease pre-audit, cease to keep accounts in detail of the expenditure of departments and concentrate on expeditious post-audit. His recommendations were not, however, implemented.

11.3 Subsequently the Public Administrative Service (P.A.S.), Chicago, provided consultancy services in the field of accounting to the erstwhile Central Government in 1967. A Modernisation Directorate was established in the Office of the Controller and Auditor-General the same year to deal with matters concerning modernisation of accounting in the country. Eventually in April, 1970, the following decisions, *inter alia,* were taken by the Cabinet

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[1] Organisation and Methods in the East Pakistan Government—Mr. L. Parnwell, M.B.E., of the Organisation and Methods Division of the United Kingdom.

Committee of the erstwhile Central Government on Simplification of Procedures:—

(i) Audit functions should be separated from the maintenance of accounts;

(ii) Accounts of the following departments should be considered for departmentalization:

(a) Public Works Department,

(b) Forest Department in East Pakistan,

(c) Pakistan Mint,

(d) Foreign Affairs Division,

(e) Radio Pakistan,

(f) Department of Post Offices,

(g) Food Wing of Food and Agriculture Division and

(h) Economic Coordination and External Assistance Division;

(iii) District Treasuries should be converted into District Accounts Offices;

(iv) The Comptroller and Auditor-General should make proposals regarding the clearance of outstanding balances under "Suspense" and other adjusting heads as well as suggest measures which could be adopted in future to arrest the accumulation of balances under "Suspense" and adjusting heads; and

(v) The accounts classification should be rationalised and revised. In doing so, the needs of mechanization of accounts, planning and national income accounts should be kept in view.

11.4 Before the above decisions could be implemented, the War of Liberation broke out following the treacherous crack-down of the Military Government of erstwhile Pakistan. However, recommendation at sub-para (iii) above has since been partially implemented by converting the four District Treasuries at Sylhet, Comilla, Noakhali and Chittagong into District Accounts Offices on experimental basis.

11.5 The problems have, in the meantime, assumed much greater urgency and complexity than in the past, specially in the wake of Liberation of Bangladesh. As a result of the decision for the socialist transformation of the country, the Government have undertaken massive development programmes. Implementation of the earlier decisions alone would not solve the complex audit and accounts problems that would be thrown up in the process of execution of massive development programmes. The system of accounting and audit will have to be development-oriented and for that matter, something more radical and fundamental will have to be done. As an instrument of fiscal management, the accounting system must incorporate acceptable standards and practices for the recording of transactions and production of prompt information. It should also be capable of producing reliable data for the purpose of budgeting. Audit has to be effective and efficient to ensure that principles, rules, procedures, etc., as laid down by the Comptroller and Auditor-General are observed in course of receipts and payments.

11.6 In this chapter, the accounting and audit procedures have been examined with a view to simplifying the system so that it is possible under the system to:

(i) expedite the drawal of funds for the speedy execution of development projects as well as for meeting expenditures on urgent items of work;

(ii) ensure that the funds drawn are properly spent for the purpose for which they were sanctioned, *i.e.*, preventing over-expenditure and defalcation; and

(iii) ensure that the expenditures are booked under appropriate heads facilitating quick and effective audit.

Accounting System

11.7 Accounting, to begin with, is a record of financial transactions, *i.e.*, classification of receipts and expenditures and their adjustment under proper heads during a given period of time. The existing system has, however, evolved procedures which are mainly concerned with the audit-oriented accounting. In most of the cases, specially in cases of the execution of development programmes, it becomes extremely difficult to draw money and to incur expenditure in time. The whole accounting process has to pass through the stages of audit. Under the present system of accounting, no procedures have been developed for collection, processing and maintenance of accurate and reliable data vitally needed for the purpose of good budgeting.

Existing Procedures of Accounting

Treasuries[2]

11.8 Government accounts are mainly divided into:

(i) **Revenue**—dealing with proceeds of taxation and other receipts classed as revenue and the expenditure therefrom;

(ii) **Capital**—dealing with expenditure met usually from borrowed funds with the object either of increasing concrete assets or reducing recurring liabilities and also final receipts of a capital nature intended to be applied as a set-off to capital expenditure;

(iii) **Debt**—comprising receipts and payments in respect of which the Government becomes liable to repay the money received or has a claim to recover the amounts paid together with repayments of the former and recoveries of the latter; and

(iv) **Remittance**—dealing with adjusting heads under which appear remittances of cash between Treasuries, Government's Banks, remittances as well as items in transit between different branches of the accounts department.

11.9 The main unit of classification in the accounts is the **Major Head** which is divided into **Minor Heads** each of which is further divided, if necessary, into sub and/or detailed heads.

11.10 All Government receipts excepting those of Defence, Railways, Public Works Department, Forests and Post and Telegraph

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[2] There is a Treasury at every District Headquarters and a Sub-Treasury at every Subdivisional Headquarters. In this study, the expression Treasury includes Sub-Treasury.

and Telephone, etc., are paid into a Treasury the initial accounts of which are maintained at the Treasury.

11.11 At the beginning of each month, the Accountant-General receives from the Treasury monthly accounts supported by requisite schedules, vouchers, etc., in respect of transactions which took place in the Treasury during the previous month.

11.12 Officers of the Civil Departments who deposit their receipts and withdraw money in lump submit to the Accountant-General compiled accounts with suitable abstracts of their transactions duly classified under prescribed heads of accounts.

11.13 On receipt of accounts from the Treasuries, the month's total receipts and payments are initially placed by the Accountant-General under a suspense head, *viz.*—Departmental Adjusting Account, to verify if all the supporting schedules, vouchers and other documents have been received from the Treasuries. This head is, however, cleared when all the transactions are finally accounted for by the Accountant-General with reference to the supporting documents. From the accounts received from the Treasuries, the Accountant-General prepares Departmental Classified Abstracts showing monthly receipts and payments pertaining to each department and from these are prepared Consolidated Abstracts showing progressive totals month by month under Major/Minor/Detailed heads of revenue receipts/service payments. The transactions relating to Debt and Remittance heads appearing in the Treasury cash account, list of payment, departmental and other abstracts are collected for the entire circle under head of account from month to month in the Detail Book. From these, abstracts of Major Head totals showing the receipts/disbursements by Major Heads are prepared and then the monthly and annual accounts (finance accounts and appropriation accounts) are compiled for submission to the Government through the Comptroller and Auditor-General.

11.14 The cash balance of the Government in the books of the Accountant-General at the close of the month is then reconciled with the balances shown in the cash account of the Treasury and the statement of the closing balances received from the Bank.

11.15 Departments and their subordinate offices maintain separate accounts based on unit of appropriation, etc., for verification, reconciliation and agreement with the Accounts Officer's figures.

11.16 The operations of some departments sometimes include undertakings of a commercial or a quasi-commercial character. The Government system of accounts being on cash basis and unsuitable for commercial accounts, these are usually kept on a proforma basis outside the general accounts of the Government by the departmental authorities themselves.

11.17 The system of all these accounting is generally single entry cash accounting with some exceptions for double entry in certain areas.

District Accounts Offices

11.18 As mentioned earlier, District Accounts Offices have been set up in four districts, namely, Sylhet, Comilla, Noakhali and Chittagong in place of Treasuries with the following functions:—

(a) Pre-audit of all personal claims on account of Pay, T.A., etc., of non-gazetted establishment employed in the Sadar Sub-division of the District and contingent expenditure, etc.;

(b) Maintenance of Provident Fund Accounts of the gazetted officers and non-gazetted staff of the District;

(c) Disposal of pension claims, issue of pension payment order and audit of pension payments in respect of gazetted and non-gazetted staff of the District;

(d) Maintenance of deposit registers of the District;

(e) Payment of various civil advances and permanent advances;

(f) Payment of claims of gazetted Government servants on the authority of the Accountant-General;

(g) Compilation of the monthly accounts of payments and receipts relating to the District classified by each Major Head/Department;

(h) Local audit of the accounts of the disbursing officers in the District; and

(i) Custody of money, stamps and other vouchers which are now in charge of the Treasury Officer.

11.19 These offices have been designed to bring accounting and related responsibilities to the level of their occurrence thereby relieving the present congestion in the Accountant-General's Office. They are not meant as a substitute for future departmentalisation of accounts.

Departmentalised Accounting

11.20 Along with the centralised Treasury based on accounting system, there is a system of departmentalisation of Accounts. Strictly speaking, this system is followed by the Railways and the Defence.

11.21 These departments keep their own accounts of receipts and expenditures subject to their rules, procedures, etc. They submit their accounts to the Government through the Chief Auditor, Railways and the Military Auditor-General.

11.22 To illustrate the system, the Financial Adviser and Chief Accounts Officer of the Railways is the head of the Railway Accounts Department. Functions of that Accounts Department are, among others:—

(a) Keeping the accounts;

(b) Internal check of transaction affecting the receipts and expenditures; and

(c) Settlement of claims against the Railways.

Semi-departmentalised Accounting

11.23 The system followed in the case of P.W.D. for Works only, Forests and P.T. & T. is of special nature. These departments enjoy a great deal of financial freedom. This places increased responsibility on the departments concerned. Under this system, funds are placed at the disposal of the agency concerned under intimation to the A.-G.B. who places the relevant officers of the agency in account with the Treasury/Bank. The officers so placed in account make payment of claims through cheques. Receipts realised in the aforesaid departments or any other departments which may be authorised in their behalf are paid into a Treasury/Bank in lump and are accounted for merely as receipts on behalf of such departments. The detailed accounts of such receipts are kept by the departmental officers concerned.

11.24 The departmental officers are also authorised to withdraw sums in lump from a Treasury/Bank by cheque. The initial accounts in such cases are kept in some cases such as Forests by Treasury, while in others such as P.W.D. by the departmental officers concerned. These officers submit accounts of their transactions to the Accountant-General or Comptroller, P.T. & T., as the case may be, for onward submission to the Government.

11.25 From the accounts received from the departmental officers, the Accountant-General prepares Departmental Classified Abstracts showing monthly receipts and payments as is done in case of accounts received from the Treasuries.

Adjustment of Accounts

11.26 Transactions arising in the accounts of Defence and Post, Telegraph and Telephone adjustable in the books of a Civil or Non-Civil Accountant-General and *vice versa* are passed through Exchange Accounts. Transactions relating to the erstwhile Provincial Government originating in the accounts of the Director of Audit and Accounts (Works & WAPDA) adjustable in the books of the Civil Accountant-General and *vice versa* used to be passed on through the Head "Works Audit Suspense". Transactions between Railways and other Accounts offices are passed through Settlement Accounts. On receipt of accounts through these media from one to the other, transactions are booked under final heads and the Suspense Heads (Exchange Account, Works Audit Suspense, etc.) are cleared.

Audit System

11.27 In a financial system, audit is as important as accounting. This serves as an effective tool for regulating the accounting procedures. Unless there is an equilibrium in the level of efficiency of accounting and audit, both are bound to suffer. There is, therefore, a need for effecting corresponding efficiency in the field of audit.

Existing Procedures of Audit

11.28 Audit is conducted to check the claims before or after the payment is made with reference to the general principles, rules, supplementary regulations and special procedures laid down in Account Code, Audit Code, Audit Manual and Civil Accounts Code. Two types of audit are in practice in our country. They are (*i*) Pre-audit and (*ii*) Post-audit.

Pre-audit

11.29 In cases of pre-audit payments, the audit takes place before the payments are made. This is possible in respect of transactions at a place where an audit office is situated. Under this system, claims are submitted to the Accountant-General. He examines the claims before the payment is made. It includes a full scrutiny whether the endorsements on the bills are correct, whether the pay order is genuine, whether there is budget provision and whether all necessary supporting documents are available. Payments are made on satisfaction that all the relevant rules and procedures have been observed.

Post-audit

11.30 Post-audit payments, i.e., where audit is conducted after the payments have been made and the expenditures have been incurred, take place at stations where the audit offices are not situated. In these cases, bills are presented at the Treasuries and examined there for completeness and arithmetical accuracy, the scrutiny generally not proceeding any further. It may be mentioned here that post-audit to the extent of 2% of the pre-audit payments is also conducted by a member of the Superintending Staff.

Audit in Public Statutory Corporations

11.31 The Public Statutory Corporations generally draw the funds provided to them by the Government at their head office. Although they obtain the payments through the pre-audit system, the amounts being in lump sum, no audit in the real sense of the term takes place before payment and the expenditures incurred by them have to be post-audited in detail.

Audit of Departmentalised and Semi-departmentalised Accounts

11.32 In the case of some departments, *viz.*, P.W.D., Forest, P.T. & T., Railways and Defence, audit is generally conducted in two stages. Preliminary audit is done within the organisation. An auditor from the Audit Office, *i.e.*, A.-G.B., Comptroller, P.T. & T. or M.A.-G., etc., initially audits the bills and vouchers before payments are made. This process is also known as pre-audit. Final post-audit is conducted in course of time by regular as well as periodic test audit parties.

Defects of the Existing System and Recommendations

11.33 There is a network of Treasuries all over the country to cater to the banking needs of the Government. As mentioned earlier, all receipts and payments on the Government account take place at the Treasuries. The Treasuries are also the custodians of money, stamps and other documents. The main drawbacks of the Treasuries are: firstly, they maintain initial accounts only. Schedules, vouchers, etc., along with monthly accounts are sent to the Accountant-General, Bangladesh who places the accounts initially under the Suspense Head. This head is cleared when all the transactions are finally accounted for. As heads of the accounts are not generally quoted correctly and one or the other document is not readily available, the accounts under the Suspense Head go on accumulating. In 1964 alone, the total amount under Suspense Head in erstwhile Pakistan was Taka 400 crore. The suspense accounts was recognised in the past to be a major problem-area. Moreover in the process of despatch, schedules, vouchers, etc., either get lost or are misplaced rendering the adjustment of the suspense account impossible. Custody of cash by the Treasuries also proved increasingly inconvenient. It may be mentioned here that, resulting from the development of the banking system, custody of cash from most of the Treasuries has been transferred to the Banks.

11.34 As a result of the decision of the erstwhile Central Government, District Accounts Offices have been set up, as stated earlier, in place of Treasuries at Sylhet, Comilla, Noakhali and Chittagong. Under this system, expenditures are booked under appropriate heads locally in the districts. This, at the same time, avoids the necessity of sending schedules, vouchers, etc., to the A.-G. B., chances of their loss in transit or their misplacement on receipt and, above all, placements of accounts initially by the Accountant-General, Bangladesh, under the Suspense Head leading to the accumulation of balances under the Suspense. This is the first major step in the building up of a good accounting system. The Treasuries have, thus, for all practical purposes outlived their utility. It is, therefore, recommended that **District Accounts Offices should be set up in place of Treasuries in the remaining districts also.**

11.35 The Ministries and other offices located at Dacca undergo serious difficulties in drawing funds under the pre-audit system. With the setting up of the District Accounts offices in the four districts of Sylhet, Comilla, Noakhali and Chittagong, pre-audit system has also been introduced there. As a result, similar difficulties are now being experienced in those districts in the drawal of funds under pre-audit system, while the drawal of funds in other districts outside the pre-audit system remains comparatively easier. We have earlier recommended that District Accounts Offices in all the districts should be set up. It is now to be seen whether the pre-audit system should also be extended to all the districts along with that. For that purpose, first of all, the size of expenditure covered by pre-audit and post-audit system should be examined. The figures for the years 1969-70 and 1970-71 are available as in Table No. 1 below:

TABLE No. 1.

(In crores of Taka)

Year.	Pre-Audit.	Post-Audit.	Total.
1969-70 ..	172	614	786
1970-71 ..	235	581	816

11.35.1 As mentioned in the Table No. 1 above, the total amount of payments made during the Financial Year 1969-70 was Taka 786 crore. Of this amount, Taka 172 crore was pre-audit payment. This included Taka 99 crore paid to the Public Statutory Corporations.

11.35.2 As explained earlier, the Public Statutory Corporations draw from the A.-G.B. counter their allocation in lump. They place their funds in Banks. Expenditures as and when required are incurred by them subject to their own concurrent audit. The Accountant-General, Bangladesh, post-audits all the payments made by the Public Statutory Corporations in course of time. As such, Taka 99 crore should be separated from the figure of pre-audit and shown appropriately against post-audit. The amount of pre-audit payment during 1969-70, therefore, comes to only Taka 73 crore.

11.35.3 The total amount of post-audit payment made during 1969-70 was Taka 614 crore (approximately). This included Taka 33 crore on account of payments relating to "Works", Taka 19 crore for P.T. and T. and Taka 1·50 crore (approximately) for Forests. To this amount Taka 99 crore for the Public Statutory Corporations should be added.

11.35.4 The pre-audit payment made during 1970-71 was Taka 235 crore inclusive of Taka 124 crore paid to the Public Statutory Corporations. For reasons already explained, the amount of Taka 124 crore should appropriately be shown against post-audit. The pre-audit payment for the year in question, therefore, comes to Taka 111 crore.

11.35.5 The post-audit payment for that year was Taka 581 crore. This included Taka 27 crore for "Works", Taka 19 crore for P.T. and T. and Taka 1·50 crore (approximately) for Forests. Taka 124 crore paid to the Public Statutory Corporations should be added to this amount for reasons stated above.

11.36 Taking the facts mentioned above into consideration, pre- and post-audit expenditures have been re-arranged in Table No. 2 below:

TABLE No. 2.

(In crores of Taka)

Year.		Forests.	P.T. and T.	Public Works.	Statutory Corporations.	Others.	Total.	Percentage.
1969-70	Pre-audit	..	..	..	..	..	73	9%
	Post-audit	1·50	19·00	33·00	99·00	500·50	713	91%
1970-71	Pre-audit	..	..	..	..	..	111	14%
	Post-audit	1·50	19·00	27·00	124·00	533·50	705	86%

11.37 It will be seen that on an average 11% of the total payments was made under pre-audit system while 89% was made under post-audit system. It will also be seen from the above figures that all the major development agencies of the Government made post-audit payments. When the expenditure incurred by the Sector Corporations of the Nationalised Industrial Enterprises, the Banking Companies, the Insurance Corporations and the Financial Credit Institutions, the Road, Water and Air Transport Corporation, etc., are taken into account, the share of public expenditure through pre-audit system would come down much below 5% of the total of such expenditures. The argument, so far, for the retention of the pre-audit system has been that if the system is abolished, a lot of misappropriation, overexpenditure and wrong expenditures of Public Fund would take place causing the near collapse of the Government. The argument, however, has no legs to stand upon in view of the above analysis as over 95% of the total expenditures are being currently made outside the pre-audit system.

11.38 We should not lose sight of the fact that even the easier method of drawal of funds outside the pre-audit system by presenting bills in the Treasuries was not considered suitable for major spending departments such as P.W.D. for Works only, Forests, P.T. and T., etc., even during the British rule when there was very little emphasis on development. With the commitment of the Government to the socialist transformation of the country and embarking on the execution of massive development projects, most of the departments by now have become major spending and development departments. In view of these and also in view of the analysis as in para 11.37, **the extension of the system of pre-audit in its present form appears to have little justification.** Our recommendation for the extension of the District Accounts Offices to all the districts has been for the improvement of the accounting system without creating any difficulty in the drawal of funds. **For expeditious drawal of funds, we would recommend the extension to the major spending departments of the Government, viz., Agriculture, Livestock, Education, Food, Health, Family Planning, etc., of the facilities of the drawal of funds through cheques drawn by the departments themselves as are available to P.W.D. for Works only, Forests, P.T. & T., etc. The Government may, in consultation with the Comptroller and Auditor-General, declare which of the departments should be considered as major spending departments. The other departments should continue to draw the funds in the usual manner.**

11.39 **The proposed extension of the facility of drawal of funds through cheques to be drawn by the major spending departments themselves would necessitate the strengthening of the post-audit system,** which suffers from the following principal shortcomings:—

(i) Preliminary audit before payment (to be done henceforward internally by the departments themselves if the proposed system is accepted) is not conducted with the care and accuracy that it calls for; and

(ii) Audit objections found during the course of post-audit of payments, are not followed with the required vigour and seriousness.

11.40 There has been criticism of the post-audit system mainly on the ground that the standard of financial propriety of our officers is rather low and they are inexperienced and inefficient in dealing with the financial matters. This criticism and the above shortcomings can be met by posting adequate audit staff to the departments themselves.

11.41 **The proposed system of drawal of funds would do away with the pre-audit by the Accountant-General, Bangladesh, of the payments in respect of the major spending departments. This would release a good number of experienced staff from the office of the Accountant-General. This would be a great blessing as it would be possible to utilise them as the concurrent pre-audit and accounting staff of the departments and also by posting them to the District Accounts Offices. The rest of the requirement of staff of the District Accounts offices should be met by proper training of the existing Treasury Staff.** Even after this, if it is necessary to recruit additional accounting staff, it should not scare us, as the additional resources that are likely to generate by the quick execution of the development projects would surely more than off-set the additional expenditure, if any.

11.42 Before we indicate the arrangements that should be made to implement our recommendation for extending the system of drawal of funds through cheques drawn by the major spending departments themselves, we would like to point out that the Ministry of Finance being presently overburdened with the functions that should appropriately be transferred to the concerned Ministries as suggested in para. 8.70, are unable to follow up with vigour and seriousness the audit objections. Under the existing system, matters relating to the issuance of administrative approvals and individual sanctions for approved schemes, retention of posts, reappropriation, etc., are referred to the Ministry of Finance for approval. The grip of the Ministry of Finance on other Ministries can be illustrated through the processes of sanction of administrative approvals. It is mentioned in the Government Order addressed to the Accountant-General containing the administrative approval that "this has the approval of the Ministry of Finance *vide* their notes dated .... on this Ministry's File No. ....". The Accountant-General, however, does not take any action on the Government Order until he receives the original endorsement from the Ministry of Finance.

11.43 It has already been recommended at para 8.73 that the executive Ministries should have full powers to incur the expenditures sanctioned in the budget once the budget is passed, without any further reference to the Ministry of Finance. A specific recommendation for Finance Officers in each Ministry has also been made in our report to take care of increased financial powers and authority proposed for the Ministries. This would also facilitate the implementation of the proposals we are making for the drawal of funds, the mechanism of which is briefly stated in the following paragraphs.

11.44 **Each Ministry should declare the drawing and disbursing officers in respect of the major spending departments authorising them to draw the funds by cheque. The Ministry should themselves decide the level of officers up to which the authorisation would be made.** It may be stated in this connection that in the Public Works Department, officers up to the level of the Executive Engineers have such authorisation. **The authorisation would, however, have to be issued at least up to the district level officers and in some cases up to the level of sub-divisional officers till such time the existing subdivisions continue. Concurrent pre-audit staff should be posted to the offices of each drawing and disbursing officer. Where the work-load in the office of the drawing and disbursing officer would not justify the posting of a wholetime concurrent pre-audit officer, the said officer may not be given the power of drawing funds by cheque.**

11.45 **As soon as the budget is passed, the Ministries should issue orders placing funds at the disposal of the respective drawing and disbursing officers indicating the respective heads of accounts. While issuing these orders, the Ministries should indicate the Banks from which the drawing and disbursing officers would draw the funds. It is needless to mention that such Banks would only be those which have assumed the cash business of the treasury. Copies of these orders should be endorsed to the Accountant-General, Bangladesh and the respective District Accounts Offices in addition to the Banks and the offices concerned. As soon as the orders are issued, the respective officers should be deemed to have been placed in accounts with the**

Banks concerned. The Banks and the audit officers should ensure that the drawals do not exceed the funds available under respective heads. The issue of orders by the Ministry placing funds at the disposal of the drawing and disbursing officers should be subject to what we have stated at para. 8.75. This would mean that the issue of these orders would be subject to the quarterly release of funds by the Ministry of Finance in keeping with the ways and means position of the Government.

11.46 **The above arrangements would leave out a number of officers at lower levels who would not be authorised to draw funds by cheques. The respective drawing and disbursing officers should draw funds in lump in suitable instalments for these officers and arrange to transmit the same to them by bank drafts avoiding transportation of cash in bulk. The officers concerned, on receipt of the bank drafts, may open bank accounts at the place of their posting, thereby avoiding the keeping of large amount of cash in their own offices. It should, however, be ensured that funds not required for immediate payments are not drawn.**

11.47 **The Banks should send daily statement of accounts of all amounts drawn from them to the District Accounts Offices indicating the relevant heads of accounts under which the funds have been drawn. The District Accounts Offices should consolidate these drawals under relevant heads and send consolidated accounts every month to the Accountant-General, Bangladesh, endorsing a copy of the same to the relevant Ministry. The respective drawing and disbursing officers should also send consolidated monthly statement of accounts under appropriate heads to the Ministries endorsing a copy of the same to the Accountant-General.** This would enable simultaneous reconciliation of accounts avoiding the accumulation of arrears.

11.48 The existing system of accounting does not provide adequate assistance to the preparation of the budget as the finalisation of accounts by the Accountant-General is always in arrears. The budget, of necessity, has to be based on the rough and ready figures available in the Ministries. **Under our proposed system, the Ministries**

will have to assume greater responsibility in the maintenance of accounts under proper classification. This would enable the Accountant-General to concentrate on audit leading to ultimate separation of accounting from audit. This would necessitate reclassification of the heads of accounts so that a particular head of account is not assigned to more than one Ministry. This would also help in progressive departmentalization of accounts which we have already recommended. In the departmentalization of the accounts, the order indicated at para. 11.3 should be followed.

11.49 We have tried to recommend a simplified system for the quick drawal of funds by the respective drawing and disbursing officers, maintenance of proper accounts of their expenditure and their expeditious audit. As most of the recommendations relate to such changes which characterise transition from one system to another, utmost care and caution have to be exercised in implementation of these proposals. It is recommended that **Expert Committees should be set up at first to work out the technical details and then, to implement these recommendations carefully.**

Summary of Recommendations

1. District Accounts Offices should be set up in place of Treasuries in all the districts excluding Sylhet, Comilla, Noakhali and Chittagong where such offices have already been set up. (Para 11.34)

2. The extension of the pre-audit system in its present form appears to have little justification. Instead, the facilities of drawal of funds through cheques to be drawn by the departments themselves as are presently available to P.W.D., Forests, P.T. & T., etc., should be extended to the major spending departments of the Government, viz., Agriculture, Livestock, Education, Food, Health, Family Planning, etc. The Government may, in consultation with the Comptroller and Auditor-General, declare which of the departments should be considered as major spending departments. The other departments should, however, continue to draw the funds in the usual manner. (Para 11.38)

3. The proposed extension of the facility of drawal of funds through cheques to be drawn by the major spending departments themselves, would necessitate the strengthening of the post-audit system. (Para 11.39)

4. As a result of the introduction of the proposed system, a good number of experienced staff who would be released from the office of the Accountant-General, should be utilized as concurrent pre-audit and accounting staff of the department, and also of the District Accounts Offices. The rest of the requirements of the staff of the District Accounts Offices should be met by the proper training of the existing treasury staff. (Para 11.41)

5. Each Ministry should declare the drawing and disbursing officers in respect of the major spending departments authorising them to draw the funds by cheque. The Ministry should themselves decide the level of officers up to which such authorisation would be made. The authorisation would, however, have to be issued at least up to the district level officers and in some cases up to the level of subdivisional officers till such time the existing subdivisions continue. Concurrent pre-audit staff should be posted to the offices of each drawing and disbursing officer. Where the work-load in the office of the drawing and disbursing officer would not justify the posting of a wholetime concurrent pre-audit officer, the said officer may not be given the power of drawing funds by cheque. (Para 11.44)

6. As soon as the budget is passed, the Ministries should issue orders placing funds at the disposal of the respective drawing and disbursing officers indicating the respective heads of accounts. While issuing these orders, the Ministries should indicate the Banks from which the drawing and disbursing officers would draw the funds. Needless to mention that such Banks would only be those who have assumed the cash business of the Treasury. Copies of these orders should be endorsed to the Accountant-General, Bangladesh and the respective District Accounts Offices in addition to the Banks and the offices concerned. As soon as the orders are issued, the respective offices should be deemed to have been placed in account with the

Banks concerned. The Banks and the audit officers should ensure that the drawals do not exceed the funds available under respective heads. The issue of orders by the Ministry placing funds at the disposal of the drawing and disbursing officers should be subject to the quarterly release of funds by the Ministry of Finance in keeping with the ways and means position of the Government. (Para 11.45)

7. The above arrangements would leave out a number of officers at lower levels who would not be authorised to draw funds by cheque: The respective drawing and disbursing officers should draw funds in lump in suitable instalments for these officers and arrange to transmit the same to them by bank drafts avoiding transportation of cash in bulk. The officers concerned, on receipt of the bank drafts, may open bank accounts at the place of their own offices. It should, however, be ensured that funds not required for immediate payments are not drawn. (Para 11.46)

8. The Banks should send daily statement of accounts of all amounts drawn from them to the District Accounts Offices indicating the relevant heads of accounts under which the funds have been drawn. The District Accounts Offices should consolidate these drawals under relevant heads and send consolidated accounts every month to the Accountant-General, Bangladesh, endorsing a copy of the same to the relevant Ministry. The respective drawing and disbursing officers should also send consolidated monthly statement of accounts under appropriate heads to the Ministries endorsing a copy of the same to the Accountant-General. (Para 11.47)

9. Under the proposed system, the Ministries will have to assume greater responsibility in the maintenance of accounts under proper classification. (Para 11.48)

10. Expert Committees should be set up at first to work out the technical details and then, to implement these recommendations carefully. (Para 11.49)

CHAPTER XII

PROCEDURE FOR SANCTION AND DISBURSEMENT OF PENSION

Introduction

12.1 The pensioners are a vulnerable class at the best of times and they have become particularly so during the present times of financial hardship. Expeditious disposal of pension cases is a rare phenomenon and delays, ranging from 6 months to 3 years or more, are common place and a matter of great concern for the pensioners and the Government as well. Both the procedure for the sanction of pension and the system of disbursement have been found defective and obsolete in many respects. It is, therefore, essential to ensure that the present pension procedure is simplified, the inconveniences and delays are avoided and that maximum possible facility is provided to the pensioners in the drawal of pensions.

Existing Procedure

Application

12.2 According to rule 431 of B.S.R*., Part I, a Government servant is required to submit his application six months in advance of the date of his retirement. A gazetted officer submits his application to the Head of the Department or if the officer is himself the Head of the Department, to the Administrative Ministry concerned. The authority receiving the application draws it up in Part II of B.S.R. Form No. 2. Then it is forwarded along with necessary documents to the Audit Officer through the authority competent to sanction the pension.

12.3 In case of an officer, part of whose services has been rendered in non-gazetted posts, the service book and the statement of non-gazetted service in Section (2) of Part II of B.S.R. Form No. 2 duly verified are required to accompany the pension papers to the Audit Officer.

* Bangladesh Service Rules.

12.4 In case of non-gazetted personnel, the Head of the Office prepares the statement of the personnel's service in Section (2) of the Form and arranges for its verification. After completing verification, the Head of the Office records in the application the exact nature of the investigation made and conclusion arrived at, arranges with the application all documents relied upon for verification and then forwards them together with the pensioner's service book or service roll, as the case may be, to the Audit Officer through the authority empowered to sanction the pension.

Sanction

12.5 When the claim for pension is found in order, the Audit Officer prepares a Provisional Pension Payment Order (Rule 442 of B.S.R., Part I) which is issued in anticipation of formal sanction by the competent authority, but in no case earlier than a fortnight before the date of retirement. On receipt of the formal sanction from the competent authority, the Audit Officer converts the Provisional Order into the final P.P.O.

Disbursement

12.6 District Treasuries and Sub-Treasuries continue to be the main agency for the disbursement of pensions. The pensioner is required to collect 'life certificate' from a gazetted officer if pension is drawn through another person. At present, the only authorised Bank through which pension can be drawn is the Sonali Bank but it is not a disbursing agency. This Bank also issues 'life certificate' to those who draw pensions through it. Pensions can also be disbursed through money order up to Tk. 30 at Government expense.

12.6.1 Those belonging to Railway, Post, Telegraph and Telephone Departments, however, have a wider range of options. A retired Railway employee can draw his pension either from the Chief Cashier and Paymaster in the Railway headquarters at Chittagong, or from the Office of the Divisional Cashier and Paymaster at Dacca, Saidpur and Paksey, or from big Railway stations all over the country. Those belonging to Post, Telegraph and Telephone Departments draw pension either from the General Post Offices at Dacca, Chittagong and Khulna or from the Head Post Offices or from the Sub-Post Offices.

Defects of the Existing Procedure and Suggested Remedies

12.7 As stated earlier, a Government servant is supposed to submit his application six months in advance of his actual or anticipated date of retirement. Very often it is found that pension applications are submitted only a few days or weeks before retirement or even after retirement. Such callousness on the part of the retiring official not only causes delay in sanctioning the pension but also brings immense suffering for the pensioner. In order to avoid such circumstances, **an executive order in the form of a circular should issue to the effect that if the concerned official does not file his pension application within the stipulated time, i.e., six months in advance of his retirement, the responsibility will be his, in case any delay occurs in granting the pension.** This would not, however, diminish the responsibility of the Head of the Department or office for initiating the pension case of a retiring Government servant one year before the expected date of retirement as indicated in the Pension Form 2 (Revised).

12.8 The root cause of delays in the issue of P.P.O. lies in the difficulty in verification of the services of Government servants. The particulars of non-gazetted personnel are ascertained from their service books. In spite of the clear provisions made in rule (39) of Appendix 8 of B.S.R., Part I, it has been observed that the maintenance of service books has been far from satisfactory. They are either incomplete or improperly maintained. The result is that protracted correspondence between the Audit Office and the Departmental authorities becomes inevitable leading to delay. So in order to obviate delay in the finalisation of pension papers, **the Ministries/Departments should ensure that the service books of the non-gazetted personnel are properly maintained and that no entry is allowed to fall in arrear in any case. The Ministry/Department should also satisfy itself that entries relating to verification of one's services have been duly made in his service books and that necessary certificates have been recorded therein. The service books duly completed should be shown to the Government servants concerned. The head of the office should also permit a non-gazetted officer to see his service book at any time he**

desires, in order to examine if the same is properly maintained as prescribed in rule (39) of Appendix 8 of B.S.R., Part I, so that there may be no difficulty in verifying his service for pension. A duplicate copy of the service book should invariably be maintained by the Ministry/Department in order that in case of the loss of the original service book, there might not be any difficulty in processing the pension case. If the officials in charge of this work fail in their duty, departmental action should be taken against them for their inefficiency and necessary entries made in their Annual Confidential Reports in this regard. If these measures are taken, then the maintenance of service books and verification of services which cause most of the delay is not expected to take much time.

12.9 In the case of a gazetted officer, part of whose services was rendered in non-gazetted rank, his service book is sent to the Audit Office for record and safe custody after his promotion to a gazetted post. The Audit Office, while listing him in the History of Services of Gazetted Officers, usually records incomplete information which usually gives rise to two problems: (i) record of past services may not be traced if the service book is found missing; and (ii) even when it is available, it is often revealed that verification was not made of his non-gazetted service with reference to pay bills, acquittance rolls, etc. The Audit Office, thus, returns the pension papers for verification and entering the same in the service book with proper attestation. So, it becomes very difficult to verify one's past services after 10 to 15 years or more of his promotion to a gazetted post. We consider that **the Audit Office should ensure that the History of Services of Gazetted Officers are brought up to date and that non-gazetted portion of their service, if any, has been included in the History of Services after proper verification, so that in case of the loss of the service book, no difficulty is faced in tracing one's service record. This problem can also be overcome by maintaining a duplicate copy of the service book of the non-gazetted portion of service of the incumbent concerned with the Ministry/Department. The Audit Office should also send a copy of the History Sheet to each gazetted officer concerned for confirmation that the particulars of service are correct. If the officer suggests any**

change, he should produce supporting evidence. Responsibility of the Audit Office should also be fixed in the case of wilful or abnormal delay.

12.10 Another most important factor leading to delay appears to be the issue of "No Demand Certificate". It may be mentioned here that under Government orders issued in 1967, the payment of pension should not be held up merely for want of "No Demand Certificate". But under the instruction contained in the Pension Form 2 (Revised), the Audit Officer is required, before issuing Pension Payment Order, to ascertain whether the Last Pay and No Demand Certificates have been received by him. In case, "No Demand Certificate" has not been received, the Government servant, as soon as he retires, or his family, in the event of his death before retirement, is to be requested to give his/its consent in writing to any amount outstanding against him on the date of retirement/death being recovered from the pension and/or gratuity in lump sum or in monthly instalments as before retirement/death and recoveries made accordingly. The latter provision is not only contrary to the earlier one but also a condition precedent to issuing Pension Payment Order. Further, this involves protracted correspondence between the Audit Office and the pension sanctioning authority on the one hand and also between the concerned Department/office and the retiring official or his family on the other. This circuitous correspondence is bound to delay the sanction of pension causing unnecessary harassment to the retired Government servant or to his family in the event of his death.

12.10.1 It may be stated in this connection that departmental demands generally arise against a Government servant due to the advances taken by him for the purchase of conveyance and/or for building a house. Such demands also arise on account of his occupation of Government quarters, of borrowing books from the Government libraries, and also due to defalcation, misappropriation or misuse of Government funds, etc. The Departments concerned, especially the Estate Office, take unusually long time to intimate the demands outstanding against the Government servant. All the above factors make the issue of "No Demand Certificate" difficult which, in turn, cause delay in finalisation of pension papers. We consider that to obviate this difficulty, **the following steps should be taken: (a) as soon as pension application is received from a Government servant, his Ministry/Department should alert the Estate Office, so that his rent account is brought uptodate and the outstanding dues, if any, are realised by the date of his retirement. If the Estate Office fails to intimate any outstanding demand by the time one retires, the issue of P.P.O. should not be held up. If, however, any demand comes to notice within a specified time limit, say one year after retirement, then it should be realised from the pension of the retired person concerned. On the expiry of the time limit, the Estate Office should be responsible for any demand coming to notice and liable to explanation, because the pensioner cannot be made to suffer for the lack of efficiency on the part of the officials and authorities concerned; (b) regarding other dues and advances, recovery of unsecured advances should be secured by the date one retires; (c) where secured advances, such as house building advance, motor car advance, etc., remain to be recovered on the date of retirement, the pensioner, in the existing cases, should give his consent to the recovery of such outstanding dues being effected from the pension and/or gratuity payable to him; and (d) in future cases, where any advance is granted to a Government servant, a condition should be added to the effect that in the event of death, removal, resignation or retirement of the officer taking the advance, the outstanding amount of the advance and interest, if any, should be recovered from the pension and/or gratuity of the officer concerned.** This will obviate the need for taking the consent of the pensioner or his heirs and successors at the time of his retirement.

12.11 The practice of issuing both the Provisional P.P.O. and the final P.P.O. by the Audit Officer involves delay as, in most cases, the pension papers are not sent to him by the sanctioning authority in due time. Moreover, it may so happen that the pension papers sent to the Audit Officer are not found to be complete. As a result, it may not always be possible for the Audit Officer to issue the Provisional P.P.O. and the final P.P.O. expeditiously and thus the retiring official suffers. Also, it has been observed that the passage of the pension papers from the sanctioning authority to the Audit Officer and back involves much delay and it is believed that the elimination of this stage may quicken the issue of P.P.O. Furthermore, the Audit Officer issues these orders on the recommendation of the sanctioning authority. Therefore, we propose that **the sanctioning authority should at once start examination of the claim of the retiring official on receipt of the pension application from the official concerned with reference to the record available in his office and should itself issue the Provisional P.P.O. quickly but not earlier than a fortnight before the actual date of his retirement, so that the pensioner starts getting pension as well as gratuity from the day he proceeds on retirement. The person should, however, give an undertaking to the effect that if the provisional pension and gratuity be in excess of what would be admissible to him on final calculation, he would have no objection to the excess amount being recovered from his final pension. After the issue of the Provisional Order, the pension papers should be sent to the Audit Officer to indicate whether the provisional pension so sanctioned has been correct or not. After scrutiny, the Audit Officer should send his report to the sanctioning authority quickly. Immediately thereafter, the sanctioning authority should issue the final P.P.O. adjusting any amount if drawn in excess of the actual amount of pension and gratuity.**

12.12 The pension of a non-gazetted staff is sanctioned by the authority by whom he was appointed. It often happens that the non-gazetted staff whose services are transferable may be posted in a different place of duty at the time of retirement. This causes great delay in the sanction of pension because the appointing authority is only authorised to do that function and thus the pensioner suffers. Therefore, to solve such a problem of transferable non-gazetted staff, **the Head of Office where the staff last served should be authorised to issue Provisional Pension Payment Order pending final sanction and issue of final P.P.O. by the proper sanctioning authority after observing the required formalities.**

12.13 Disbursement of pension also poses a problem to pensioners living in remote rural areas as District Treasuries and Sub-Treasuries are located in urban areas and are the only agencies empowered to perform that function. It causes untold hardship to one in old age to go 15 to 20 miles or more to the district or subdivisional headquarters for drawing pension in the asbence of any other authorised agency to disburse pension in the locality. In order to obviate these difficulties, it is recommended that **all the Nationalised Banks in the country having branches in the rural areas should also be authorised to disburse pension to retired Government servants residing in the locality.** This means that the pensioners living in rural and urban areas will be able to draw their pension either from the Treasury/Sub-Treasury or from the Nationalised Bank selected by them. **The existing pension holders should also be allowed the option either to continue to draw their pension from the Treasury/Sub-Treasury or to draw the same from any branch of the Nationalised Banks selected by them.** This will greatly improve the method of disbursement of pension and the pressure on the Treasuries and Sub-Treasuries will thus be lessened to a great extent.

12.14 **A Government servant while submitting his application for pension should intimate the name of the Treasury/Sub-Treasury or that of the Bank and its branch from where he intends to draw his pension. The sanctioning authority while sanctioning the pension should intimate that particular Treasury/Sub-Treasury or branch of the Bank the amount of the pension sanctioned with directions to pay the sanctioned pension to the person concerned. The pensioner should also be informed accordingly.**

12.15 If pension is not drawn personally, a 'life certificate' is required from a gazetted officer. As gazetted officers are rarely posted in rural areas, one has to undertake a long journey to the district or subdivisional headquarters to get such a certificate. This constitutes an irritant factor in the system. In order to remove these difficulties, **the officers who are posted in the rural areas such as Circle Officers, Thana Project Officers, Thana Agricultural Officers, etc., should be authorised to issue 'life certificate' to the pensioners drawing pension from the Treasury/Sub-Treasury. The Nationalised Banks which we have recommended as another disbursing agency of pension, should also be authorised to issue 'life certificate' to those pensioners who intend to draw pension from the respective Banks.**

12.16 We understand, there is at present some time-limit for submission of pension bills to the Treasuries and Sub-Treasuries, viz., (a) bills ranging from Tk. 1 to Tk. 100 to be submitted between the 1st and the 7th day of the month; (b) bills ranging from Tk. 101 to Taka 150 to be submitted between the 8th and the 15th day; (c) bills ranging from Tk. 151 and Tk. 350 to be submitted between the 15th and the 23rd day and (d) bills ranging from Tk. 351 and above to be submitted between the 24th and the 30th day of the month. But after the introduction of the system of disbursement of pension through the Nationalised Banks also, most of the pensioners are expected to deposit their bills to the Banks concerned and as the disbursement of pension will be decentralised in the manner described above, the pressure on the Treasuries and Sub-Treasuries will be greatly reduced. The pensioners, therefore, will not have to hurry to the Treasury/Sub-Treasury on some limited number of days allotted to them according to the amount of pension they receive. We, therefore, consider that **the present restriction on the submission of the pension bills should be done away with. The pensioners should then be able to deposit their pension bills to the Treasury/Sub-Treasury or to the Banks concerned on any day irrespective of the amount of pension they receive.**

12.17 The pensioner has to produce a 'residential certificate', when he appears in person before the Treasury Officer, from a gazetted officer once a year, particularly in July. This is another irritant factor as there are other ways of intimating the change of address. We consider that **the problem of producing 'residential certificate' can be avoided, if instead, the pensioner is required to intimate the Treasury Officer or the Bank any change of address. This will solve the problem of approaching a gazetted officer every year for such a certificate.**

12.18 In connection with the drawal of pension through Banks some peculiar problems may crop up. It may so happen that the pensioner may sign some pension bill forms in advance for the drawal of the pension and in the meantime he dies. These bill forms can be submitted to the Bank by any one of his relatives for the purpose of drawing his pension as a personal gain if that pension is usually deposited to a joint account. To cope with the problem of tackling the unscrupulous relatives of a pensioner in case he dies leaving behind some previously signed pension bill forms, **drawal of pension through Banks should be strictly limited to the personal account of the pensioner and in no case should the deposit of such money be allowed to a joint account.** In that case, if the pensioner dies, his relatives can draw money from his account only after showing his 'death certificate' and other relevant documents including the 'succession certificate' which will reveal the date on which he died. This is perhaps the only way by which such fraudulent practices can be avoided.

12.19 As stated above, payment through money order is allowed up to Tk. 30. This benefit is, thus, enjoyed by a very limited section and a large majority of the pensioners are deprived of this benefit because of the low ceiling allowed for money order. It is recommended that **the present limit of pension payable through money order should be raised from Tk. 30 to Tk. 100 per month and the practice of sending them at Government expense should continue only in those cases of pensioners who elect to draw pension from the Treasuries/Sub-Treasuries.** This will help relieve congestion and overcrowding at the Treasuries where long queues of pensioners waiting for hours are common spectable. Under this system, a large number of low paid pensioners would receive pension at their door step, without a cut on that limited sum.

12.20 If a pension remains undrawn for more than a year, the disbursing officer can, on appearance of the person, renew payments, but arrears cannot be paid if the amount exceeds Tk. 1000 or if the arrear pension is to be paid for the first time without the previous sanction of the authority by whom the pension was sanctioned (Rule 482 of B.S.R., Part I). This rule is vexatious and the procedure is time consuming and protracted. In such circumstances, **the Deputy Commissioner should be authorised to allow payment of such arrears and the limit of the amount payable as arrears should be raised from Tk. 1000 to Tk. 5000.** This will provide relief to pensioners suffering from such difficulties.

12.21 At present, pension is calculated on the basis of average emoluments of last twelve months multiplied by the length of service and divided by fifty. This system is disadvantageous to those who get promotion within that period and draw pay in a higher scale. He is, thus, deprived of the full benefit of higher rate of pension calculated on the basis of the new scale of pay. So, we recommend that **in such cases and also in those cases where no change in pay scale occurs during the last twelve months, their pension should be calculated on the basis of the last pay[1] drawn. For those who have reverted from a higher scale of pay to a lower one during the last twelve months of their retirement, their pension should, however, continue to be calculated on the basis of average emoluments of last 12 months.**

12.22 There is another disability from which the pensioners suffer. Disbursement of pension is not made on the last working day of the month if the first few days of the succeeding month (ranging from 4 to 6 days or more) are public holidays. This causes immense hardship to the pensioners in these days of spiralling prices and steady depreciation in the real worth of the pensions. Therefore, in such circumstances **payment of pension should be allowed on the last working day of the month, if the first few days of the succeeding month (ranging from 4 to 6 days or more) are public holidays.**

Summary of Recommendations

1. An executive order in the form of a circular should issue to the effect that if the official concerned does not submit his pension application within the stipulated time, i.e., six months in advance of his retirement, the responsibility will be his, in case any delay occurs in granting the pension. (Para 12.7)

2. The Ministry/Department should satisfy itself that entries relating to verification of one's services have been duly made in his service book and that necessary certificates have been recorded therein and that no entry is allowed to fall in arrear in any case. The completed service books should be shown to the Government servants concerned. A duplicate copy of the service book should also be maintained by the Ministry/Department. If the officials in charge of

[1] This has since been implemented by Government *vide* Ministry of Finance (Implementation Cell) O.M. No. (1C)-11-14/74, dated 21-1-1974.

this work fail in their duty, departmental action should be taken against them for their inefficiency and necessary entries made in their A.C.R. in this regard. (Para 12.8)

3. The Audit Office should ensure that the non-gazetted portion of the service of gazetted officers have been verified and also entered in the History of Services of Gazetted Officers. The History of Services should contain more detailed information. A duplicate copy of the service book should also be maintained by the Ministry/Department. For confirmation, a copy of the History Sheet should be sent to each gazetted officer concerned. (Para 12.9)

4. Following steps should be taken to obviate the difficulty in the issue of "No Demand Certificate": (a) as soon as pension application is received from a Government servant, his Ministry/Department should alert the Estate Office so that his rent account is brought uptodate and outstanding dues are realised by the date of his retirement. If the Estate Office fails to intimate by the date of retirement of the person concerned, then issue of P.P.O. should not be held up. Any demand coming to notice within one year of one's retirement should be deducted from his pension and the Estate Office should be responsible and liable to explanation for any demand coming to notice after that period; (b) recovery of unsecured advance should be secured by the date one retires; (c) if secured advances, such as house building advance, motor car advance, etc., remain to be recovered on the date of retirement, such outstanding dues should, in the existing cases, be realised from his pension/gratuity; and (d) in future cases, where any advance is granted to a Government servant, a condition should be added to the effect that in the event of death, removal, resignation or retirement of the officer taking the advance, the outstanding amount of the advance and interest, if any, should be recovered from the pension and/or gratuity of the officer concerned. (Para 12.10.1)

5. Instead of the Audit Officer, the sanctioning authority itself should issue the Provisional P.P.O. quickly but not earlier than a fortnight before the actual date of his retirement so that the retiring official starts getting pension as well as gratuity from the day he proceeds on retirement after obtaining an undertaking from him for effecting the recovery of the excess amount of pension and gratuity if drawn by

him. After the issue of the Provisional P.P.O., pension papers should be sent to the Audit Officer for scrutiny and report. On receipt of the report from the Audit Officer, the sanctioning authority should issue the final P.P.O. immediately adjusting any amount if drawn by him in excess of the actual amount of pension and gratuity. (Para 12.11)

6. To tackle the problem of transferable non-gazetted staff, the head of office where he last served should be authorised to issue the Provisional P.P.O. pending final sanction by the proper sanctioning authority. (Para 12.12)

7. In order to facilitate the drawal of pension by the pension holders living in rural and urban areas and also to reduce pressure on the Treasuries and Sub-Treasuries, the Nationalised Banks having branches in the rural areas should also be authorised to disburse pension to the pensioners residing in the respective areas. The existing pensioners should also be allowed the option either to continue to draw their pension from the Treasury/Sub-Treasury or to draw the same from any branch of the Nationalised Banks selected by them. (Para 12.13)

8. The pensioner while submitting his application for pension should indicate the name of the Treasury/Sub-Treasury or that of the Bank and its branch from which he intends to draw his pension. The sanctioning authority should direct that particular Treasury/Sub-Treasury or branch of the Bank to pay the sanctioned pension to the person concerned. (Para 12.14)

9. Certain officials posted in rural areas such as Circle Officers, Thana Project Officers, Thana Agricultural Officers, etc., should be authorised to issue 'life certificate' in the cases of pensioners drawing pension from the Treasury/Sub-Treasury. In the case of those drawing pension from the Nationalised Banks, the respective Banks should be authorised to issue 'life certificate'. (Para 12.15)

10. The present restriction on the submission of pension bills should be done away with. As disbursement of pension would now be done through the Nationalised Banks also, the pensioners would deposit their pension bills to the Treasury/Sub-Treasury or to the

Banks concerned, on any day irrespective of the amount of pension they receive. (Para 12.16)

11. Production of 'residential certificate' should not be necessary if the pensioner is required to intimate the Treasury officer or the Bank any change of address. (Para 12.17)

12. Drawal of pension through Banks should be strictly limited to the personal account of the pensioner and in no case should the deposit of such money be allowed to a joint account. (Para 12.18)

13. The present limit of pension payable through money order should be raised from Tk. 30 to Tk. 100 and the practice of sending them at Government expense should continue. (Para 12.19)

14. In cases of outstanding arrears of pension which remain undrawn for more than a year, the Deputy Commissioner should be authorised to allow the payment of such arrears. The limit of pension payable as arrears should be raised from Tk. 1,000 to Tk. 5,000. (Para 12.20)

15. In general, pension should be calculated on the basis of the last pay drawn. Only for those who have reverted from a higher scale of pay to a lower one during the last twelve months, pension should be calculated on the basis of the average emoluments of last twelve months. (Para 12.21)

16. Payment of pension should be allowed on the last working day of the month, if the first few days of the succeeding month (ranging from 4 to 6 days or more) are public holidays. (Para 12.22)

CHAPTER XIII

PROCEDURE FOR GRANTING COMMUTATION OF PENSION

Introduction

13.1 Commutation of pension is permissible for any amount not exceeding one-half of the gross pension under the old pension rules and one-fourth of the total original pension sanctioned under the new pension rules or one-third of the residue of the pension. It is, however, not automatic like the gratuity which a retiring pensioner gets automatically in case he opted for the new pension rules. The grant of commutation mainly depends on two factors, e.g., (a) medical fitness of the applicant, and (b) availability of funds.

Existing Procedure

13.2 A pensioner, desiring to commute a certain portion of his pension within the limitation mentioned above, has to apply to the sanctioning authority in a prescribed form. The sanctioning authority refers him to the medical authority in order to ascertain his medical fitness. In the case of a pensioner drawing a pension of Tk. 50 and less, a Medical Officer not below the rank of Civil Surgeon, Senior Consultant, District Medical Officer or Principal or Professor of a Medical College can examine him and issue him a certificate. The sanctioning authority may at its discretion require the production of a second Medical Certificate or direct the pensioner to appear before a Medical Board. In the case of a pensioner drawing a pension of over Tk. 50, he must appear before a Medical Board with a certificate signed by a Medical Officer who is not below the rank of a Civil Surgeon, Senior Consultant, District Medical Officer, Principal or Professor of a Medical College.

13.3 After examining the applicant, the Medical Officer sends his report to the sanctioning authority. On receipt of the report, the sanctioning authority sends it to the Health Services Department with request to arrange further medical examination of the applicant by the Standing or Special Medical Board on a date fixed by that Department. The medical report of the Medical Officer is also placed before the Medical Board which examines him thoroughly and submits its report to the Health Services Department. The Health Services Department then sends it along with the report of the Medical Officer to the sanctioning authority for necessary action. If a pensioner is rejected by the Medical Board and declared as not a fit subject for commutation, then a medical re-examination is allowed at his own cost. When the applicant is found medically fit, the Accountant-General is requested to calculate the amount that would be payable to the pensioner in lieu of the commuted portion of his pension. On getting the report of the Accountant-General, the case is referred to the Ministry of Finance for fund. If the fund is available, the applicant gets the commutation value, otherwise he has to wait till fund is made available in future.

Defects in the Existing Procedure and Suggested Remedies

13.4 The procedure indicated above is cumbersome and requires to be simplified. We, therefore, suggest that **the sanctioning authority should, on receipt of the application from the pensioner, send it direct to the Medical Board concerned without referring the matter to the Health Services Department or to the Medical Officer for the certificate. The applicant should be medically examined for the purpose only once either by the Standing or Special Medical Board constituted in the Modernised Hospital in his subdivision or district and if there is no Modernised Hospital in his subdivision or district, then by the Standing or Special Medical Board constituted in the nearest Medical College Hospital. The Medical Board, which examines the applicant, should send its report direct to the sanctioning authority, who, in consultation with the Accountant-General and the Ministry of Finance, should issue necessary orders sanctioning the commutation, if he is found medically fit.** This will not only greatly simplify the matter but also save much of the difficulties of the poor pensioner in his old age and an unnecessary loss of time, labour and energy.

Summary of Recommendations

1. The pensioner desiring to commute a certain portion of his pension should be medically examined *only once*. (Para 13.4)

2. Sanctioning authority should, without referring either to the Medical Officer or the Health Services Department, refer the applicant direct to the Standing or Special Medical Board constituted in the Modernised Hospital in the subdivision or district and if there is no Modernised Hospital in the subdivision or district, then to the Standing or Special Medical Board constituted in the nearest Medical College Hospital for holding the medical examination. (Para 13.4)

3. The medical report of the applicant should be sent by the Medical Board direct to the sanctioning authority, who, in consultation with the Accountant-General and the Ministry of Finance, should issue necessary orders sanctioning the commutation, if he is found medically fit. (Para 13.4)

CHAPTER XIV

PROCEDURE FOR THE MAINTENANCE OF AND THE WITHDRAWAL FROM THE GP FUND ACCOUNT

Introduction

14.1 The system of the General Provident Fund was in existence long before the passing of the Government of India Act, 1919. However, the rules of the GP Fund became Statutory Rules under Section 96 B(4) of the said Act. The aim or intention of creating the GP Fund system obviously was to induce the habit of saving in the individual Government servant so that he could save some portion .of his emoluments regularly which would be of great benefit to him in his old age after retirement or to his family in case of his death before retirement. Such accumulation on account of the GP Fund also constituted a part of the national savings which improves the resource position of the Government. The system itself is good enough but the procedures followed at present for deposit, advance, recovery of advance and final withdrawal are outmoded. The result is that the Government servants who save their money for the days of their need do not get the benefit for which the GP Fund system was originally intended. It is, therefore, felt that some reforms in the procedures of the GP Fund system are essentially necessary to remove the bottlenecks, irregularities and unusual and irritating delays experienced by the subscribers to the GP Fund and ensure proper maintenance of the GP Fund accounts.

Existing Procedure

Eligibility

14.2 All Government servants, including those who are classed as Superior and those who are Members of the Lower Subordinate Service and whose services are both pensionable and non-pensionable are eligible to join the GP Fund.

14.3 The stages regarding the GP Fund account of a Government servant are: opening of account, maintenance thereof from month to month, annual closing of Fund accounts including calculation of interest and issue of account statements, final closing of accounts and final payment of the GP Fund money.

Application

14.4 Any Government servant desiring admission to the GP Fund has to submit his application in duplicate in a prescribed form together with a nomination along with a contingent notice of cancellation to the Account Officer (*i.e.,* Accountant-General) for assignment of an account number. In the case of a non-gazetted Government servant, the application is forwarded through the head of his office. If he is found eligible, an account number is assigned to him in General Index Register maintained in the Office of the Accountant-General. One copy of the application form with the account number assigned thereon is then returned to him direct or through the head of his office according as he is a gazetted or non-gazetted Government servant. The nomination and the contingent notice of cancellation are kept in the Office of the Accountant-General for safe custody and future reference at the time of final payment of his GP Fund money.

Maintenance of General Provident Fund Account

14.5 An account is prepared and maintained in the name of each subscriber which shows the amount of his subscriptions with interest calculated thereon. A Government servant subscribes to the Fund monthly except during the period of his suspension. A subscriber may, at his option, elect not to subscribe during his leave. When emoluments are drawn from a Government Treasury/Office of the Accountant-General, recovery of subscriptions, principal and interest of advances is made from the emoluments themselves. When emoluments are drawn from any other source, the subscriber forwards his dues monthly to the Account Officer through Treasuries/Banks.

14.6 The GP Fund accounts of a Government servant is maintained by the Accountant-General's Office. The accounts are maintained in a Ledger, one folio being attached to each subscriber and verified with the Broad-sheets. A personal file for each subscriber is started in which all papers (including application, nomination, etc.) are incorporated and the pages numbered. A register of such cases is maintained in the Fund Department of the Accountant-General's Office to facilitate easy tracing of cases. It may be mentioned in this connection that District Accounts Offices have been opened recently in the districts of Sylhet, Comilla, Noakhali and Chittagong and that the functions of the Accountant-General for the maintenance of the GP Fund accounts of the subscribers—gazetted or non-gazetted—have been delegated to them on experimental basis.

Passage of General Provident Fund Schedule in Dacca

14.7 The GP Fund schedule accompanies the pay bill properly signed by the gazetted subscriber and deduction is made in accordance with it. For non-gazetted subscribers, a prescribed form of the GP Fund schedule is attached by the department concerned. The department prepares the bill and the non-gazetted subscriber does not have to sign it. Then the pay bill is sent to the Accountant-General's Office where it is passed on to the respective section for pre-audit. Thereafter, it is passed on to the Cash Section for issuing the cheque.

14.8 The Accountant-General's Office issues pay cheques to the gazetted officers directly only in Dacca. For the non-gazetted staff in Dacca, the Accountant-General's Office issues the pay cheque in the name of the disbursing officer of the department concerned (such as the Deputy Commissioner's Office, the Secretariat, the Directorates and other offices located at Dacca) and the disbursing officer encashes the cheque issued by the Accountant-General's Office and disburses the salary in cash excepting the Bangladesh Secretariat. The cheque issued in the name of the disbursing officer of the Ministry concerned is deposited to the Sonali Bank and the non-gazetted staff in the Secretariat are given cheques of that Bank for withdrawal from the account where the cheque from the Accountant-General's Office was deposited.

14.9 After the issue of the cheque to the gazetted officers and to the disbursing officers for the non-gazetted staff, the pay bill returns to the respective section. At this stage, the GP Fund schedule is separated from the pay bill and sent to Fund-I Section and is listed there and entered into account book. The GP Fund schedule is then sent to its appropriate Fund Section where it is entered into the Broad-sheet.

Passage of General Provident Fund Schedule from areas outside Dacca

14.10 The passage of the GP Fund schedule from outside Dacca is a little different from the passage of the GP Fund schedule in Dacca which is called the Presidency. In the former case, the department concerned submits the pay bill to the D.A.O./Treasury/Sub-Treasury for clearance and after that in the case of gazetted officers in all types of offices in non-Presidency areas, the payment is made through the Sonali Bank wherever they have taken over the cash business of the Treasuries excepting Khulna, Bogra and Chittagong where the payment is made through the Bangladesh Bank. For the non-gazetted employees in the non-Presidency areas in all types of offices, the pay bill is prepared in the name of the disbursing officer who submits the bill to the D.A.O./Treasury/Sub-Treasury for clearance and after that he receives the money from the authorised Bank (Sonali Bank) and disburses the salary to the non-gazetted employees in cash. The pay bills are pre-audited at the four District Accounts Offices located at Sylhet, Comilla, Noakhali and Chittagong, where the GP Fund accounts are maintained, while the pay bills of other districts (except Dacca where also the pay bills are pre-audited) are sent to the Accountant-General's Office for post-audit. After the payment has been made, the GP Fund schedule which accompanies the pay bill is separated at this stage and sent to the Accountant-General's Office at Dacca every month. Then the GP Fund schedule follows the same course as the schedule of the Presidency area, *i.e.*, Dacca.

Interest

14.11 At the end of each financial year, interest is calculated and the rate is determined by the Government for each year. It is paid to the credit of the account of an individual subscriber with effect from the last day in each year.

Advances

14.12 Temporary advances are granted to a subscriber from the amount standing to his credit in the Fund at the discretion of the appropriate authority. Except for special reasons, an advance is not to exceed three months' pay or half the amount at the credit of the subscriber in the Fund, whichever is less. Subject to certain conditions, advances for house building purposes may be allowed from the GP Fund not exceeding 80% of the total amount at the credit of the subscriber. For getting temporary advance, the subscriber applies to the department concerned. The department, which is also the sanctioning authority, sanctions the advance. With the sanction order, the bill for advance is sent to the Accountant-General's Office for payment. In places other than the Presidency, the bill with the sanction order is sent to the D.A.O./ Treasury/Sub-Treasury which passes the bill and sends it to the authorised Bank for payment. In the Presidency, the bill is received by the Cash Section of the Accountant-General's Office. The Cash Section sends it to the respective Fund Section. The Fund Section examines the amount of the bill as to whether the balance standing at the credit of the subscriber covers the amount of the bill or not. Payment is noted with remarks in the Ledger Card, *i.e.*, token number, date, reasons, etc. Then the bill goes to the Treasury Fund (TF) Section. For accounting, the bill is sent to Fund-I Section which distributes the bill to the concerned section for posting into Ledger Card and for entering in the Broad-sheet. In the case of any discrepancy, the Fund Section sends back the bill to the department concerned for furnishing further particulars. Where payments are pre-audited, withdrawals are noted on receipt of vouchers from the Treasuries/Sub-Treasuries in support of payments for which no authority from audit is necessary.

Recovery of advances

14.13 An advance from the GP Fund account granted to a subscriber for purposes other than house building, is recovered from him in such number of equal monthly instalments as the sanctioning authority may direct but such number is not to be less than 12 (twelve) unless the subscriber so elects, or in any case not more than 48 (forty-eight). A subscriber may, at his option, repay more than one instalment in a month. In the case of those who are allowed advance from the GP Fund for house building purposes only, recovery begins from the 12th issue of pay after the advance is drawn.

14.14 Recovery is not made, except with the subscriber's consent, while he is on leave or in receipt of subsistence grant during the period of his suspension. Recoveries are watched through temporary advance register and cases of non-recovery are brought to the notice of the proper authority.

Annual Statement

14.15 Generally, the annual statements of accounts containing opening balance, amount of subscriptions, interest thereon, withdrawals and closing balance are issued by the middle of November each year to each subscriber for his information and verification after the final closure of the accounts of the financial year. Such statements are sent to gazetted officers individually and in the case of non-gazetted officers, they are sent to the department concerned.

Final Closing and Final Withdrawal

14.16 Regarding final payment, it may be stated that it is made on quitting the service or death of the subscriber, either to the subscriber or to his nominees/legal heirs on receipt of the claimant's application for final payment of Fund money, with full particulars as required under para 665 of the Bangladesh Audit Manual and para 6 of Chapter V of the Fund Manual. On receipt of this application, the entitlement of the claimant is examined, Fund account of the subscriber is squared up and authority for payment is issued by the audit offices. As soon as complete information has been received, authority for the payment of Fund balance *plus* interest thereon are issued after the withdrawals and advances taken by the subscriber during the previous twelve months as well as the credit for the last

Fund deduction have been verified with the entries in the Ledger Card. Interest at the rate admissible is allowed up to the end of the month preceding that in which the payment is made or up to the end of the sixth month after the end of the month in which he quitted the service or died whichever of these periods be less. The date of death, retirement, etc., of a subscriber are noted in his Ledger Card, which together with (a) the personal file of the subscriber and (b) office copy of the authority slip prepared in the prescribed form duly completed and examined by the Superintendent is submitted to the Officer-in-Charge. The Officer-in-Charge scrutinises the case before he passes the authority for payment. The fair copies of the authority memos intended for the departmental disbursing officer or the payee and the Treasury Officers are compared with the office copy. The amount authorised for payment are noted in the Ledger Card and initialled by the Officer-in-Charge with date. The number and date of the authority are filled in at the time of entering the authority in the Outward Register. Simultaneously, with the issue of authority for payment, the fact of final closure of the subscribers' Fund account is recorded in the Index Register of nomination with dated initial of the Superintendent.

14.17 The subscriber, both gazetted and non-gazetted, thereafter receives a cheque comprising the amount which accumulated in his GP Fund account along with the interest accrued thereon and then he encashes the same.

Defects of the Existing Procedure and Suggested Remedies

14.18 The issue of annual statement of accounts mainly depend on the timely receipt of the GP Fund schedules from the treasuries and accounting sections of Accounts Office. Any delay in the receipt of schedules and vouchers and compilation of accounts automatically delays the timely issue of annual statements. Another contributory factor to this delay is the problem of settlement of missing GP Fund credits which generally accumulate due to non-receipt of schedules and non-receipt of information regarding stoppage of subscription by the subscribers as Fund schedules often get misplaced in course of transit from the Treasuries and pay offices. The Accountant-General's Office usually complains that schedules do not arrive in time. Moreover, the rule that subscriptions may be suspended when the subscriber is on leave is an additional factor responsible for this problem as suspension of subscription during the period of leave causes dislocation in the maintenance of uptodate accounts.

14.19 The fact that schedules from non-Presidency areas are not sent regularly, and even when sent, often get misplaced and lost on their way to the Accountant-General's Office gives rise to many other problems: firstly, it leads to delay and difficulty in the issue of sanction order for temporary advance from the GP Fund account as accounts are not uptodate and show a wrong balance due to irregular posting of subscriptions caused by irregular entries and as a result, the amount of balance required for covering a certain amount of advance applied for is not available; and secondly, it leads to delay and difficulty in the issue of final payment order as well for the same reasons. It may be recalled here that the functions of the Accountant-General in respect of the maintenance of the GP Fund account of the subscribers (gazetted and non-gazetted) have been delegated to the D.A.O. in the districts of Sylhet, Comilla, Noakhali and Chittagong. These District Accounts Offices assign account numbers to the individual subscribers either gazetted or non-gazetted (transferable or non-transferable) in the respective districts and maintain their GP Fund accounts in the same manner as is done by the Accountant-General's Office in such matters. The D.A.O. is, therefore, a miniature form of Accountant-General's Office in the said districts. When the gazetted and non-gazetted transferable staff are transferred from any of these districts to any other districts, the D.A.O. transfers their GP Fund accounts to the Accountant-General's Office. The Accountant-General's Office maintains the accounts of the employees if they are transferred to a district where there is no D.A.O. If, however, there is a D.A.O. in the district where such a staff is transferred, the Accountant-General's Office transfers his GP Fund accounts to that D.A.O. for maintenance. Though the decentralisation of the maintenance of the GP Fund accounts to the D.A.O. has produced some encouraging results in alleviating the hardships of the non-gazetted non-transferable subscribers in getting temporary with-drawals and final payments, this has created immense difficulties for the gazetted and non-gazetted transferable subscribers due to frequent transfers of the GP Fund accounts from the D.A.O. to the Accountant-General's Office and again from the Accountant-General's Office to the D.A.O. We, therefore, propose that **in the case of gazetted and non-gazetted transferable officers, the only functions to be performed by the Accountant-General's Office shall be to assign account nubmers, open accounts, maintain nomination papers and contingent notice and deal with insurance policies financed from the GP Fund, rest of the function being decentralised. Similarly, in the case of non-gazetted non-transferable subscribers, these functions should be performed by the respective D.A.O.** As regards decentralisation of the functions of the A.-G/D.A.O. in respect of the maintenance of the GP Fund accounts, we shall discuss it subsequently.

14.20 Before we discuss about the above decentralisation of the functions of the A.-G./D.A.O., we would like to point out another snag in the existing procedure of the GP Fund rules. According to the provisions made in the GP Fund rules, payment towards the GP Fund account and recovery of advances are not made while a subscriber is on leave or in receipt of subsistence grant. This sudden suspension of payment and recovery causes dislocation in the regular maintenance of the GP Fund accounts. While suspension of payment towards the GP Fund account and recovery of advances should continue when a subscriber is on subsistence grant, we consider that **the subscriber should continue to make payment of subscription towards the GP Fund account and repay the advances even when he is on leave on average pay** as the question of humanitarian consideration is not involved in such cases. Moreover, a Government servant, when on leave on average pay, gets as his leave salary the last pay drawn or the average of the last twelve months' pay whichever is favourable to him. The subscriber will not, therefore, get his leave salary less than what he used to draw before going on leave and as such he would not be put to any difficulty in making payment of the subscriptions towards the GP Fund.

14.21 The delay in final payment may also occur due to delay in receipt of application for final payment for want of required particulars and documents and delay in determining the actual payees by the departmental authority. To remove these difficulties, the following steps should be taken:—

(i) **Firstly, nomination papers of Government servants should be traced out by the A.-G.'s Office/D.A.O. at least one year before the final payment and kept available, should they be needed for finalising payment. In cases where nominations are not traceable, fresh nomination should be called for by the A.-G.'s Office/D.A.O. In such cases, the subscribers concerned should be instructed to supply fresh nomination to the A.-G.'s Office/D.A.O.; and**

(ii) **Secondly, insurance policies financed from the GP Fund should be traced out by the A.-G.'s Office/D.A.O. and kept readily available for reassignment in favour of the Government servants when occasion for such reassignment arises.**

14.22 As already stated above, the GP Fund accounts are maintained in the Accountant-General's Office and also in the D.A.O.'s in the districts of Sylhet, Comilla, Noakhali and Chittagong. There are many rules and regulations intended for the proper maintenance of the GP Fund accounts but these are often ignored resulting in hardship, misery and irritation on the part of the subscribers. An examination of the existing procedures reveals that the procedures followed in the Accountant-General's Office and the D.A.O. are so monstrous, protracted, time-consuming and irritating that one is led to believe that suggesions for strict observance of the existing rules would yield little benefit. Moreover, centralisation of the GP Fund matters in the Accountant-General's Office is also responsible for delay and missing schedules and consequent missing credits of the subscribers as explained earlier in para 14.18 above. In this connection, it may be recalled that partial decentralisation of the maintenance of the GP Fund accounts to the District Accounts Offices at Sylhet, Comilla, Noakhali and Chittagong on an experimental basis has produced some good results. Therefore, there is every reason to believe that complete decentralisation of the subject would produce better results. **Such decentralisation of the GP Fund system also presupposes complete decentralisation of the accounting system in the country and this will have a great bearing on the proper decentralisation and smooth functioning of the GP Fund system as these two are correlated.** It may be mentioned here that we have already recommended that **District Accounts Offices should be opened in all the remaining districts of the country on the model of those which are now operating at Sylhet, Comilla, Noakhali and Chittagong except at Dacca where the Accountant-General's Office is situated.** We also recommend that **at the district headquarters and sadar-subdivisions the monthly payments to the Government employees (both gazetted and non-gazetted) should be dealt with by the District Accounts Offices. In the outlying subdivisions, the Sub-Treasuries should act in the same way in dealing with the payments to the Government employees (both gazetted and non-gazetted).** We further recommend that **the functions relating to the GP Fund accounts should now be taken away from the Accountant-General's Office and handed over to the Nationalised Banks. The Banks should be responsible for keeping the deposit, payment of temporary advance, recovery of the advance and final withdrawal of the GP Fund money and maintenance of the GP Fund accounts of the individual Government servants.** As a result, the large number of staff engaged at present in the Accountant-General's Office for dealing with the GP Fund accounts could be reduced considerably and the surplus staff could be conveniently utilised in the proposed District Accounts Offices for which no extra expenditure would possibly be required. On the other hand, the Banks would not be overburdened because of the transfer of the GP Fund accounts to them from the Accountant-General's Office as the Banks will handle these accounts of the individual subscribers in their usual manner just as they handle the ordinary accounts of the individual customers. Moreover, such responsibility will be spread over all the Nationalised Banks of the country and their branches and as such, the burden will be hardly felt without involving any extra expenditure. **The Banks will carry out this task through a four-point formula as indicated below:—**

(i) Firstly, after a Government servant has applied for becoming a subscriber to the GP Fund, **the A.-G.'s Office/the D.A.O. will assign an account number to that person and authorise him to open a GP Fund account in a Nationalised Bank or in any branch of it to be nominated by the subscriber.** At the beginning of a month, **two cheques—one for pay and the other for GP Fund—should be issued to the gazetted officers posted at Dacca by the A.-G's Office. The District Accounts Offices** which we have recommended for all other districts, **will also issue two cheques—one for pay and the other for GP Fund—to the gazetted officers posted at the district headquarters and sadar subdivisions concerned. In the outlying subdivisions, the Sub-Treasuries will also issue such cheques to the gazetted officers posted there.** But for the non-gazetted employees, the system of payment would be a little different. **The method of disbursement of pay followed at present in the Bangladesh Secretariat for the non-gazetted employees should be extended to the non-gazetted employees in all types of offices located in and out of Dacca. In Dacca, the A.-G.'s Office will issue a consolidated cheque for disbursement among the non-gazetted employees in the name of the disbursing officer of the office concerned. At the district headquarters and sadar subdivisions and in the outlying subdivisions, the District Accounts Offices and the Sub-Treasuries respectively will issue such consolidated cheque in the name of disbursing officer. The disbursing officer in all the above cases will deposit the cheque to the authorised Nationalised Bank and issue bank cheques used as pay cheque to the non-gazetted employees on that account of the Bank to which he deposited the consolidated cheque. The disbursing officer will issue two cheques—one for pay and the other for GP Fund. The bank cheques issued** by the disbursing officer and used as pay cheques should be uniform in colour as those of the pay cheques issued from the A.-G.'s office, the District Accounts Offices and the Sub-Treasuries. Accordingly, the bank cheques issued by the disbursing officer and used as GP Fund cheques should also be uniform in colour as those of the GP Fund cheques issued from the A.-G.'s Office, the District Accounts Offices and the Sub-Treasuries and should be different in colour from that of the pay cheques. The GP Fund cheques of both the gazetted and the non-gazetted employees should be of a non-cashable and non-drawable category. This cheque will constitute the amount of subscription due from that particular Government servant for the previous month and deducted from his gross pay. The Government servant should then open a GP Fund account in the Nationalised Bank nominated by him under intimation to the A.G./D.A.O. and the Government department concerned. This account will be in the nature of a Savings Bank account for which the Bank concerned will issue a Pass Book to the depositor. This account should be solely meant for the purposes of depositing the GP Fund money and withdrawal of temporary advances sanctioned by the proper authority. In no case, the GP Fund account in the Bank should be used for any other purpose. The GP Fund cheque which will be issued every month along with the pay cheque will be deposited by the subscriber to this particular account only. As different from the cumbersome, roundabout and time-consuming procedure followed at present in the A.-G's Office/D.A.O. for the maintenance of the GP Fund accounts, the GP Fund accounts of individual subscriber will now be maintained by the Banks where the subscriber opens his account in the manner they main-

tain current or savings accounts. The subscriber will get his deposit and withdrawals recorded in the Pass Book periodically at his convenience in his own interest. This will eliminate the problem of sending annual statements by the A.-G.'s Office to the subscribers about which the A.-G.'s Office markedly irregular. **Those Government servants, whose services are transferable, should give intimation to that particular Bank and its branch office to transfer the GP Fund account to the nearest branch of the Bank in his new place of posting and repeat the same procedure when he gets transferred again to another place.** In this way, he never loses contact with his GP Fund account and problems of delay and loss of schedules on way to A.-G.'s Office at Dacca and frequent transfers of the GP Fund accounts from the D.A.O. to the A.-G.'s Office and again from the A.-G.'s Office to another D.A.O and consequent irregular maintenance of the GP Fund accounts are completely eliminated;

(ii) Secondly, in the case of temporary withdrawal, little or no difficulty will be faced as the Banks will deal with such matters in their usual manner. **The subscriber desiring to get some advance will have to apply attaching a certificate from the Bank showing the balance of the GP Fund money standing at his credit. After the amount has been sanctioned by the sanctioning authority, the sanction order will go to the A.-G.'s Office, the District Accounts Office or the Sub-Treasury, as the case may be, with a copy to the Bank concerned and thereafter the Accounts Office concerned will issue a cashable cheque. When the cheque for temporary advance is issued by the District Accounts Office or the Sub-Treasury to the subscribers whose accounts will be maintained centrally by the A.-G.'s Office, they should invariably inform the A.-G.'s Office about it.** The subscriber will encash the cheque from his GP Fund account in the Bank;

(iii) Thirdly, the recovery of advances will be made in instalments and the exact amount to be deducted every month from the monthly pay will be determined by the Government or the sanctioning authority. The A.-G.'s Office should issue recovery cheque for gazetted officers at Dacca, while the District Accounts Offices and the Sub-Treasuries will issue such a cheque to the gazetted officers posted in the district headquarters and sadar subdivisions and outlying subdivisions respectively. In the case of non-gazetted employees, the disbursing officer in whose name the consolidated cheque would be issued from the offices mentioned above, will issue bank cheques used as recovery cheques. These recovery cheques will be of a uniform colour and different from that of the pay cheques and the GP Fund cheques and will be of a non-cashable and non-drawable category. This cheque will comprise the amount deducted from the gross pay. The subscriber will deposit this recovery cheque to his GP Fund account in the Bank and accordingly this will be entered in his Pass Book thereby eliminating the problem of irregular maintenance of accounts of the GP Fund as at present experienced by the subscribers which usually occur after an advance has been taken and recovery of the advance has been made. It, therefore, appears that little trouble will be faced by the Government regarding the recovery of the amount advanced to the subscribers;

(iv) Fourthly, at the time of final withdrawal, the subscriber shall have to obtain a certificate from the Bank concerned showing his balance of the GP Fund money and apply to the authority concerned indicating as to whether he wants the GP Fund account in the Bank to be converted into an ordinary account or transferred to another account or to draw the entire amount in cash. After the final withdrawal of the GP Fund money has been sanctioned, the sanction order will go to the A.-G.'s Office/D.A.O. which will issue order to the Bank as to the conversion of the GP Fund

account into an ordinary account or for transfer to another account or issue a cashable cheque for the final withdrawal.

14.23 **In the cases of the departments where the system of departmentalised accounts are followed or will be followed in future, the above procedure can be introduced with greater ease. Similar would be the cases of the departments where the facilities of drawing the funds through cheques would be extended.**

Resource Position

14.24 Under the present system, the GP Fund money, though deducted from the gross pay, is not physically taken away from the Government account and the money remains in the Government hand. The Government uses the money for development works and such other projects as and when it needs. But according to our recommendation, if the GP Fund cheques are deposited to the Banks in the individual accounts, the money is transferred from the Government resources to the Banks. So, we consider that **the Banks should use or spend the money accumulated on account of GP Fund subscriptions only under instructions from the Bangladesh Bank or the Government. If the Bangladesh Bank or the Government wants to utilise the money on Government purpose or on some other development projects, then the Bank concerned should place the money at their disposal. Whether the money should be utilised by the Bangladesh Bank, the Governnmet or the Bank itself should be specified by the Bangladesh Bank. Every month the Bank keeping the GP Fund accounts should send statements to the Bangladesh Bank showing the position of the resources on account of the GP Fund accumulations in that Bank.** Therefore, the money which will seem to be transferred from the Government account to the Banks will not in effect be transferred as the Bangladesh Bank and the Government will be in a position to utilise the money at any time and in any way they like.

Transitional Period

14.25 As the Banks have been recommended to be the sole authority to operate the GP Fund account of the individual subscribers, **the GP Fund accounts of the retiring officers/staff should be brought**

uptodate before the transfer of the GP Fund accounts from the A.-G.'s Office to the Banks. Missing credits should be traced and brought to account. In cases in which missing credits in the Audit Office cannot be adjusted by adopting conventional procedure, these should be adjusted on the basis of collateral evidence. Full particulars of advances granted from the GP Fund and repayments made during the last 12 months should be furnished to the A.-G.'s Office/D.A.O. through the authority competent to sanction such advances.

Summary of Recommendations

1. In the case of gazetted and non-gazetted transferable officers, the only functions to be performed by the Accountant-General's Office will be to assign account numbers, open accounts, maintain nomination papers and contingent notice and deal with insurance policies financed from the GP Fund, rest of the functions being decentralised. Similarly, in the case of non-gazetted non-transferable subscribers these functions will be performed by the respective D.A.O. (Para 14.19)

2. The subscriber should continue to make payment towards the GP Fund account and also to make repayment of the advances even when he is on leave on average pay. (Para 14.20)

3. Following steps should be taken to remove delays in final payment due to delay in receipt of application for want of required particulars and documents and delay in determining the actual payees by the departmental authority:

(a) Nomination papers of the subscribers should be traced out by the Accountant-General's Office/D.A.O. at least one year before the final payment and kept available, if needed, for finalising the payment. Fresh nomination should be called for if previous nominations are not traceable; and

(b) Insurance policies financed from the GP Fund should be traced out by the Accountant-General's Office/D.A.O. and kept available for reassignment in favour of the subscribers, when occasion for such reassignment arises. (Para 14.21)

4. The decentralisation of the GP Fund system presupposes decentralisation of the accounting system. The District Accounts

Offices on the model of those now operating at Sylhet, Comilla, Noakhali and Chittagong should be opened in the remaining Districts of the country except Dacca where the Accountant-General's Office is situated. The District Accounts Offices should deal with the monthly payments of salary of the gazetted and non-gazetted officers posted at the district headquarters and sadar subdivisions. In the outlying subdivisions, Sub-Treasuries should act in the same manner. (Para 14.22)

5. The functions relating to the maintenance of the GP Fund account should be taken away from the Accountant-General's Office/D.A.Os. and handed over to the Nationalised Banks. The Banks should operate these accounts through a four-point formula as indicated below:—

(a) On application, the Accountant-General's Office/District Accounts Offices will assign an account number to the intending GP Fund subscriber and authorise him to open a GP Fund account in a Nationalised Bank nominated by the subscriber. In the case of gazetted officers, at the beginning of a month two cheques—one for pay and the other for GP Fund—should be issued from the Accountant-General's Office at Dacca, from the District Accounts Offices in all other district headquarters and sadar subdivisions and from the Sub-Treasuries in the outlying subdivisions directly. In the case of non-gazetted employees, the Accountant-General's Office, the District Accounts Offices and the Sub-Treasuries should issue a consolidated cheque to the disbursing officer of the offices concerned who will deposit the cheque to an authorised Nationalised Bank and thereafter issue two bank cheques used as pay cheque and GP Fund cheque against that account to which he would deposit the consolidated cheque. The bank cheques used as pay cheque as well as those cheques for pay issued from the Accountant-General's Office, the District Accounts Offices and the Sub-Treasuries should be uniform in colour. At the same time, the bank cheques used as GP Fund cheques as well as those cheques for GP Fund issued from the Accountant-General's Office, the District Accounts Offices and the Sub-Treasuries should also be uniform in colour and different from that of the pay cheques. The GP Fund cheques should be of a non-cashable and non-drawable category. The GP Fund account should be opened solely for the purpose of deposit of the GP Fund money and withdrawal of the same after being sanctioned by the proper authority. The subscriber should get the monthly deposits and temporary withdrawals recorded in his Pass Book. The subscribers, whose services are transferable, should give intimation to the Bank, where his GP Fund account is maintained, to transfer that account to the nearest branch of that Bank in his new place of posting and repeat this procedure every time he gets transferred;

(b) In the case of temporary withdrawals including the amount of insurance premium financed from the GP Fund, the subscriber will have to apply attaching a certificate from the Bank showing the balance standing at his credit. After sanction, the Accountant-General's Office, the District Accounts Office or the Sub-Treasury concerned will issue a cheque which the subscriber will encash from his GP Fund account in the Bank. The District Accounts Office or Sub-Treasury should inform the Accountant-General's Office about the issue of such cheques by them to the subscribers whose accounts will be maintained centrally by the Accountant-General's Office;

(c) For recovery of advances, the Accountant-General's Office, the District Accounts Offices and the Sub-Treasuries should issue recovery cheque to the gazetted officers posted there, while for the non-gazetted employees, the disbursing officer of the office concerned will issue a bank cheque used as recovery cheque along with pay and GP Fund cheque against the account of the Bank to which he would deposit the consolidated pay cheque. The recovery cheque will be of non-cashable and non-drawable category and will be of a colour different from that of the pay cheque and the GP Fund cheque. The subscriber will deposit this cheque to his GP Fund account; and

(d) At the time of final withdrawal, the subscriber will have to apply attaching a certificate from the Bank concerned showing the balance at his credit. The subscriber should indicate whether he wants the GP Fund account to be converted into an ordinary account or transferred to some other account or to draw the entire amount at his credit in cash. Accordingly, the Accountant-General's Office/District Accounts Office will give instruction to the Bank concerned and in the last case it will issue a cashable cheque. (Para 14.22)

6. In the case of the departments where the system of departmentalised accounts are followed or will be followed in future, the above procedure can be introduced with greater ease. Similar would be the cases of the departments where the facilities of drawing the funds through cheques would be extended. (Para 14.23)

7. The Banks should utilise the money accumulated on account of the GP Fund subscriptions only under instructions from the Bangladesh Bank or the Government. If the Bangladesh Bank or the Government wants to utilise this money on some development projects or on some other purposes, the Banks should place the money at their disposal. The Banks having GP Fund accounts should send monthly statements to the Bangladesh Bank showing their position on account of accumulations of GP Fund. (Para 14.24)

8. As the Banks have been recommended to be the sole authority to operate the GP Fund account of the individual subscribers, the GP Fund accounts of the retiring subscribers should be brought uptodate before such transfer and missing credits should be brought to account. If missing credits cannot be adjusted on the basis of the conventional procedure, these should be adjusted on the basis of the collateral evidence. (Para 14.25)

CHAPTER XV

INSTALLATION OF ELECTRIC CONNECTIONS IN DACCA CITY

Introduction

15.1 Electricity, in this modern age, plays a vital role in the life of the people, particularly for those living in urban areas and is therefore not a luxury but essential for the city life. It is consumed for domestic, commercial and industrial purposes. It is, however, not an easy task for a consumer now-a-days to get a new electric connection at his premises. The applicants are confronted with serious bottlenecks at almost all the stages involved in installation of electric connection. In most of the cases, they have to run, without any appreciable result, from pillar to post in their endeavour to expedite the process of installation. Apart from harassments, it takes quite a long time for completion of the work. It is, therefore, necessary to reform and streamline the existing procedure and to eliminate the sources of delay in this regard, so that electric connections could be installed as quickly as possible.

Existing Procedure

15.2 Persons or firms or any other concern intending to have electric connection for either Light and Fan (L & F), Domestic Power (D.P.) or Low Tension (L.T.)—both industrial and non-industrial—are required to apply to the Executive Engineer, Sales Division, Dacca Electric Supply (D.E.S.) in a prescribed form. The Assistant Engineer, Service, then conducts site inspection through the respective zonal foreman in order to find out whether the internal wiring has been done in the premises and whether it is feasible to provide such connection to the premises. If everything is found to be all right, an estimate of the materials required for the installation of the connection is prepared and is given to the applicant for payment through Bank. On receipt of the payment intimation from the Bank, the materials required are collected from the Stores of the D.E.S. and transported to the site or if the materials are not available with the Stores, they are supplied by the applicant by purchasing them from the local market. Thereafter, the installation work is started and completed. The meter is generally supplied by the D.E.S. on a monthly rental basis at the rate of Taka ·50 for a single-phase line and at the rate of Taka 1·50 for a three-phase line.

15.3 For High-Tension (H.T.) connection—both industrial and non-industrial—one is required to apply to the Executive Engineer, Extension Division, Dacca Electric Supply, who conducts the installation works in this respect. The meter is provided by the Sales Division of the D.E.S.

15.4 For L & F and D.P. connections, the stages involved and the expected timing for installation are stated below:—

(i) Receiving application	...	1 day
(ii) Site inspection	...	1 day
(iii) Preparation of estimate	...	1 day
(iv) Despatching the estimate to the applicant	...	1 day
(v) Payment of the estimated bill to the Bank by the applicant.	...	1 day
(vi) Receiving payment intimation from the Bank (if the counterfoil is produced by the applicant).	...	1 day
(vii) Collection of materials from the Stores	...	1 day
(viii) Mobilisation of men and materials to the site and installation.	...	1 day
		8 days

15.4.1 For L.T. connection—both industrial and non-industrial—a few more stages in addition to the above are required for obtaining load sanction from the Executive Engineer, Operation Division, Dacca Electric Supply. The additional stages are:—

(i) Sending the application to the Executive Engineer, Operation Division, for load sanction.	...	1 day
(ii) Receiving the application by the Executive Engineer, Operation Division.	...	1 day
(iii) Load measurement at site by the Operation Division.	...	1 day
(iv) Sending back the application to the Sales Division with load sanction from the Operation Division.	...	1 day
		4 days

15.5 It is thus seen from the above break-up of the stages for the installation of electric connection that the usual working days required for the installation of L. & F. and D.P. connections are 8 days and for L.T. connection both industrial and non-industrial 12 days.

Defects of the Existing Procedures and Suggested Remedies

15.6 It has been ascertained that on an average about 30 applications for the installation of L.F. and D.P. connections are received everyday by the D.E.S. and that about 23 connections are given everyday. It, therefore, appears that about 7 applications remain pending everyday and that about 2000 applications remain pending in a year excluding the Sundays and holidays Although it has been claimed by the D.E.S. that a connection is given on "first-come first-served" basis, a fresh applicant has to wait till his turn comes after disposal of the pending applications received earlier. Since the number of pending applications increases every day, the applicant has to wait for long, say, from 3 months to 6 months, if not more, to get such a connection. So, it would not be correct to say that electric connection is given within 8 or 12 days, as the case may be, of the receipt of the application. It is, therefore, evident that inordinate delay is caused and thus the applicants have to suffer. On the other hand, it is not entirely correct to say that a connection is given on "first-come first-served" basis. There are instances when such a principle is ignored causing dissatisfaction and irritation among the applicants. In order to avoid such a situation, we suggest that **the above principle should be strictly followed and that the D.E.S. should be properly manned to meet the growing demands for installation of electric connections and to clear a large number of pending applications accumulated over the past years. Steps should also be taken to improve the efficiency of the staff by arranging suitable training for them.**

15.7 As stated earlier, when an application is received, an enquiry is conducted through a foreman. Usually, an estimator goes to the site for inspection and it is not always possible for him to complete the inspection in one day as he may not be able to meet the applicant at the premises on that very day. He has, therefore, to go to the site more than once and then he prepares the estimate. Thereafter the estimate is sent to the applicant by the Despatch Section unless it is received by the applicant himself by personal contact.

15.8 It also appears that all the sections of the Sales Division are not accommodated in one place. The Service Section is situated at 54, Purana Paltan, while the Despatch Section is situated at the Divisional Office at the D.I.T. Building about half a mile apart. Naturally, it takes much time for the estimate to reach the applicant sent through the Despatch Section at the D.I.T. Building. In order to avoid these difficulties, **the estimator should fix time and date with the applicant so that he could go to the place at the fixed time and date and hold the inspection in the presence of the latter.** Thus he will not be required to go there more than once. This will save much time. On the other hand, **the Service Section and Despatch Section should be accommodated in the same building in order that the time taken in despatching the estimate through the Despatch Section is minimised. The estimate should be sent to the applicant by Special Messenger and not by post which is likely to involve delay in delivery. Alternatively, the estimator should prepare the estimate on the spot and hand it over to**

the applicant for payment through the Bank. This will not only dispense with the necessity of sending the estimate to the applicant by post but will also eliminate the delay in depositing the estimated bill in the Bank by the applicant. On the other hand, the applicant will receive the estimate at his doorstep.

15.9 At present, the city is divided into four separate zones with the following areas under them to facilitate the work of installation each under a foreman with their headquarters in the Sales Division at 54, Purana Paltan. These zones are:—

(i) (a) Sher-e-Banglanagar;
(b) Gulshan;
(c) Banani;
(d) Mirpur;
(e) Mohammadpur;
(f) Tongi.

(ii) (a) Azimpur;
(b) Rayer Bazar;
(c) Dhanmondi;
(d) Tejkunipara and adjoining areas.

(iii) (a) Motijheel;
(b) Khilgaon;
(c) Bashabo;
(d) Maghbazar;
(e) Shahjahanpur and adjoining areas.

(iv) (a) Old town;
(b) Zinjira.

15.10 The Sales Division, besides installation of service connections, deals with meter reading, billing, checking and replacement of meters, prevention of theft of electricity, disconnection of lines and other allied matters. With a view to bringing efficiency in the organisation, we suggest that **the existing zones should be re-adjusted so that**

the load could be evenly distributed and upgraded to Zonal Divisions each under an Executive Engineer with a number of Assistant Engineers and concomittant staff to assist him and that the existing functions of the Sales Division should be transferred to the Zonal Offices. The existing post of Executive Engineer, Sales Division, should be upgraded to that of a Manager with overall control over all the Zonal Divisions and his functions defined clearly.

15.11 **It should be ensured by the Zonal Executive Engineers that while passing from one stage to another, an application should not get stuck up anywhere to cause delay. He should hold weekly meetings to find out for himself the number of cases pending for a week. If pending cases are found, he should either fix the responsibility on the person concerned and proceed against him or look into the procedural or any other bottlenecks causing the delay. He should ensure that there is speedy disposal of work at every stage.**

15.12 Collection of materials poses another problem. The Stores of the D.E.S. are located at 4 different places, *viz.*, Ramna, Dhanmondi Power Station, Banani and Mirpur. Since all the items required for installation of a connection are not usually available at one Store, different items have to be collected from different Stores located at distant places. The collection of materials, therefore, from the different Stores takes considerable time. On the other hand, sufficient time is taken in fabrication, *viz.*, making of clamps, bending of G.I. Pipes, etc. Further, quite a good number of items may not be available with the D.E.S. Stores. The applicant is required to purchase these items from the local market but he, being not always conversant with such electrical goods, takes a considerable time. All these factors undoubtedly cause further delay in processing the work of installation. With a view to removing these difficulties, we suggest that **the four existing Stores should be made complete and independent of each other so that all the items required for giving a connection may be available at one Store.** This will not pose any problem causing delay in the porcess of installation of an electric connection.

15.13 **The Manager (Sales) in the reorganised set-up should retain the functions of planning, co-ordination and supervision. He**

should inspect the Zonal Divisions every month to see whether the work in the respective zones is being done with desired efficiency. He should call from the Zonal Executive Engineers fortnightly statements of applications received and installations done.

15.14 The staff entrusted with the installation work very often stand immobilised due to lack of transport facilities and for that matter delay occurs in the inspection of the site and installation work. In most of the cases, however, the applicants in their own interest, have to bear the cost of transportation of men and materials to the place of work. It is, therefore, proposed that **arrangement should be made for quick transportation of men and materials to the site by the D.E.S. Alternatively, provision should be made for a reasonable conveyance allowance for the workers.**

Summary of Recommendations

1. The principle "first-come first-served" should be strictly followed and the Dacca Electric Supply should be properly manned to meet the growing demands for the installation of electric connections and to clear a large number of pending applications accumulated over the past years. Steps should also be taken to improve the efficiency of the staff by arranging suitable training for them. (Para 15.6)

2. The estimator should fix time and date with the applicant so that he could go to the place at the fixed time and date and hold the inspection in the presence of the latter. (Para 15.8)

3. The Service Section and Despatch Section should be accommodated in the same building in order that the time taken in despatching the estimate through the Despatch Section now located at a distant place is minimised. (Para 15.8)

4. The estimate should be sent to the applicant by Special Messenger and not by post, which is likely to involve delay in delivery. Alternatively, the estimator should prepare the estimate on the spot and hand it over to the applicant for payment through the Bank. (Para 15.8)

5. The existing zones should be readjusted so that the load could be evenly distributed and upgraded to Zonal Divisions, each under an Executive Engineer with a number of Assistant Engineers and concomittant staff to assist him. The existing function of the Sales Division should, at the same time, be transferred to the Zonal Offices. The existing post of Executive Engineer, Sales Division, should be upgraded to that of a Manager with overall control over all the Zonal Divisions and his functions defined clearly. (Para 15.10)

6. It should be ensured by the Zonal Executive Engineers that while passing from one stage to another, an application should not get stuck up anywhere to cause delay. He should hold weekly meetings to find out for himself the number of cases pending for a week. If pending cases are found, he should either fix responsibility on the person concerned and proceed against him or to look into the procedural or any other bottlenecks causing the delay. He should ensure that there is speedy disposal of work at every stage. (Para 15.11)

7. The four existing Stores should be made complete and independent of each other so that all the items required for giving a connection may be available at one Store. (Para 15.12)

8. The Manager (Sales) in the reorganised set-up should retain the functions of planning, co-ordination and supervision. He should inspect the Zonal Divisions every month to see whether the work in the respective zones is being done with desired efficiency. He should call from the Zonal Executive Engineers fortnightly statements of applications received and installations done. (Para 15.13)

9. Arrangement should be made for quick transportation of men and materials to the site by the Dacca Electric Supply. Alternatively, provision should be made for a reasonable conveyance allowance for the workers. (Para 15.14)

CHAPTER XVI

CO-ORDINATED DIGGING OF ROADS IN DACCA CITY

Introduction

16.1 The roads in Dacca City are interwoven underneath with connections of essential facilities such as telephone, electricity, water, sewerage and gas provided by the public utility service agencies. For repair, extension and installation of telephone and electricity cables, water, storm-sewer, domestic sewer and gas pipes and for construction of drains by the public utility service agencies concerned and also by the private individuals for taking service connections for gas, water, sewerage, etc., to their holdings from lines running along the roads, the digging of roads in Dacca City often becomes inevitable. It has been observed that roads are dug by different public utility service agencies at the same place or site in quick succession or at some intervals and in many cases, the dug-out place is left unrestored for months together after completion of their work causing immense inconvenience to the members of the public and serious hazard to vehicular traffic. It is, therefore, to be seen, if such difficulties arising from incoordinate digging of roads could be minimised, if not removed, the procedure for digging the city roads streamlined and such digging by different service agencies are coordinated and rules relating to digging and subsequent restoration to their original position at the earliest possible time are strictly observed.

Existing Procedure

Construction and Maintenance of Roads in Dacca City

16.2 Till now the major roads in the City have been constructed by the agencies like R & H Directorate, Buildings Directorate, D.I.T. and Housing and Settlement Directorate and later on have been handed over to the Dacca Municipality for maintenance. With the inclusion of some new areas in 1962 (*i.e.*, Tejgaon, Shahjahanpur, Bashabo, Mohammadpur and Goran), certain roads and lanes constructed and maintained by the Dacca District Council have been handed over to the Dacca Municipality. In the outlying areas of the city (*e.g.*, Goran, Madertek, Beraid, etc.), kutcha and semi-pucca roads are constructed by the Dacca Municipality on land donated by local inhabitants.

16.3 Besides the private individuals, the public utility service agencies which usually dig the roads are:—

(i) Water and Sewerage Authority (WASA), Dacca;

(ii) Dacca Electric Supply (D.E.S.);

(iii) Telegraph and Telephone (T & T) Department;

(iv) Titas Gas Transmission and Distribution Co. Ltd.; and

(v) Public Health Engineering (PHE) Department.

Application and Permission for Road-digging

16.4 Prior permission of the Municipality is necessary for digging a road. On receipt of the application for digging either from the public utility service agencies or from the private individuals, as the case may be, the Municipality sends a Road Inspector to the spot for enquiry and report. On the report of the Road Inspector, the Executive Engineer prepares and sends estimates of road restoration charges to the service agencies or to the private individuals concerned with advice to deposit the amount of the estimated bill with the municipal account. The permission for road digging is accorded by the Municipality after necessary road-restoration charges have been paid. After digging, the agency or the private individual concerned is also required to fill up the portion of the road to be dug with sand and bricks properly pending final restoration by the Municipality.

Emergency Road-digging

16.5 There are some special arrangements for road-digging under emergent circumstances necessitating immediate repair due to a sudden crack on water, sewer or gas pipes, or a jammed sewer pipe or a damaged telephone or electricity cable. In such cases, the agencies concerned contact the Dacca Municipality telephonically and proceed with the repair work after obtaining verbal permission.

Defects of the Existing Procedure and Suggested Remedies

16.6 Applications seeking permission for road-digging are rarely disposed of within a reasonable time. Though it has been claimed by the Dacca Municipality that it can accord permission only after three days of the submission of an application, in actual practice it has been found in most cases that it takes more than 15 days for a service agency or a private individual to get such a permission. So, it becomes difficult for them to start the work on schedule thus affecting their development programmes. In many cases, specially repairs of telephone, gas, water and sewerage connections, the agencies concerned can hardly wait without provoking serious public indignation. Feeling exasperated with the cumbersome procedure for according permission, sometimes the public utility service agencies advise their customers to put pressure on the Municipality for issuing permission quickly. Therefore, we recommend that **the procedure for according digging permission should be simplified.** There was a Road-digging Board under the Chief Engineer of the Roads and Highways Directorate for according permission for road-digging. That Board is not in existence after city roads were handed over to the Municipality. It is suggested that **the Road-digging Board should be revived and reconstituted under the Dacca Municipality headed by its Chief Engineer and consisting of the representatives of the service agencies which are often engaged in road-digging** as with an insignificant Road Division it would never be possible for the Municipality to give timely co-operation to the service agencies and the private individuals. The other important functions of the Board will be discussed subsequently in details.

16.7 On the other hand, it has also been noticed that the service agency concerned obtains permission for road-digging long before it executes its works. The Municipality does not have the prerogative of fixing any time limit for such work. The repair work becomes difficult for the Municipality as due to the time-gap, the estimate prepared for the repairs of the roads becomes out-dated and a revised estimate has to be prepared as the cost of repair, in the meantime, rises above the previous price level. In doing so, the fresh estimate has to pass through all the formal channels from the point of its preparation up to the issuance of the work order to the contractor. The dug-out portion of the road, meanwhile, goes on enlarging itself. In order to avoid such a situation, **the Municipality, while according the permission, should fix a time-limit, say 60 days from the date of the issue of that permission for digging a road by the service agencies or by the private individuals concerned. If the agencies do not dig the road according to the time schedule indicated by the Municipality, the permission should be treated as cancelled on the expiry of the stipulated period.**

16.8 Another serious problem confronting the road maintaining agency, *i.e.*, the Municipality, is that often road-digging is not done according to specifications laid down by the Municipality. The breadth is generally in excess of the permitted area of cutting and more often than not the service agencies engaged in road-digging damage and demolish the drains during the process of digging. To avoid such undesirable activities, we consider that **the Municipality should send a Road Inspector to the place of digging for a daily inspection in order to see that the concerned party does not exceed the specifications laid down by the Municipality and such daily inspections should continue till the provisional restoration of the dug-out area has been completed.** This would not only ensure digging within specifications laid down by the Municipality but also proper refilling of the dug-out area as well. It is also suggested that **the Municipality should demand extra charges on account of the repair of the damage made beyond specifications laid down by it and as a penalty it should charge a suitable amount, say Taka 1000 on those service agencies and individuals who, on inspection, would be found guilty of exceeding such specifications and which have damaged the drains and other structures in the adjoining areas. The Municipality should realise these demands and the amount charged as penalty, if necessary, by executing Distress Warrants. The amount of the fine will be determined on the report of the Road Inspector who has made daily inspection on the spot for digging. If the service agency concerned fails to pay the amount charged even after the issue of Distress Warrant, then further permission for road-digging should be withheld from that agency.**

16.9 After laying the cable lines or water, sewer or gas pipes, as the case may be, the service agencies engaged in road-digging are required, as stated earlier, to fill up the ditch created by digging with sand and bricks properly. But in fact, after a road has been dug, the following usually have been found to occur: firstly, the road has been left in a completely unrestored condition; secondly, even if provisionally restored, the refilling of the dug-out area has been done very haphazardly leaving the earth and bricks littered over the area and even though the Municipality intends to take up the work of final restoration, it cannot do so in view of the improper conditions of the road; and thirdly, the Municipality has been found to be markedly late in carrying out its responsibility of final restoration of the road after provisional restoration by the service agencies or by the private individuals concerned. It waits for its annual repair programme and restoration of the roads is usually done along with other repairs. In the absence of proper filling up and timely restoration of the dug-out place due to such indifferent and irresponsible attitude of the service agencies concerned and the Municipality as well, obstruction to pedestrians and vehicular traffic becomes a commonplace and the members of the public are faced with considerable inconvenience. Under such circumstances, as suggested earlier, we consider that **a Road Inspector of the Municipality should be sent for daily inspection to that particular place during the digging operation till the provisional restoration of the area has been completed by the service agencies or the private individuals concerned.** This is likely to ensure proper and timely filling-up of the place. Moreover, as suggested earlier, **suitable amount as penalty may also be charged if the agencies or the private individuals concerned do not adhere to instructions relating to the filling-up of the dug-out place. If such fines cannot be realised in time, then further permission for road-digging should be withheld from that particular service agency.** In addition, it is also suggested that **the contractors of the agencies concerned should be given their payment only when, amongst others, they produce a certificate from the municipal authorities to the effect that the dug-out portion has been properly filled-up with sand and bricks and that these have been laid on the place as prescribed.**

16.10 The Municipality itself, as mentioned earlier, does not care to restore the roads within a specific period of time after realising the road restoration charges. The usual explanations are that—(a) it waits for the natural compression of the refilled area and after some months it proceeds to make permanent restoration of the place, and (b) some modern equipment and machineries used for quick restoration of roads, such as the compaction machines, etc., are not available with the Municipality and as a result a considerable time is needed for final restoration. We, therefore, suggest that **the Municipality should not wait for its annual road repair programme and it should go ahead with the restoration of the roads concerned after the provisional restoration has been completed by the agencies concerned. It should also purchase, on emergency basis, necessary machineries which are essential for the quickest possible restoration of the roads.**

16.11 At present, the Municipality is also short of sufficient and experienced Road Engineers, Road Inspectors and technicians. The Dacca Municipality is miserably poor to make even normal maintenance of roads of a fast growing city like Dacca. It is, therefore, suggested that **the Dacca Municipality should have a full-fledged Road Division with sufficient and well-trained Road Inspectors, Road Engineers and other technicians. Along with a strengthened Road Division, the Municipality needs a big workshop having modern repairing equipment and also a research laboratory for testing metalling materials.**

16.12 Another problem which very often creates trouble for the city dwellers is unauthorised digging of roads by private individuals and also to a lesser extent by the public utility service agencies. The unauthorised digging causes similar inconveniences to the members of the public and at the same time deprive the Municipality of its due charges for road-digging. Such digging is not few and far between and the Municipality has to incur considerable financial loss. We, therefore, suggest that **the Road Inspectorate of the Municipality should be on the alert and when such unauthorised digging takes place, the Municipality should take stern action against such party according to the existing rules; and if there be no such rule, a provision should be**

made by legislation for imposing a suitable penalty on the private individuals or the agencies concerned so that no one in future would dare undertake such unauthorised work.

16.13 It has already been pointed out earlier that permission is sometimes given to a service agency over telephone in emergent cases. Due to such lenient procedure, the agencies concerned sometimes take advantage of the situation. In most cases, they inform the Municipality telephonically and at once start digging of the affected part of the road. Unfortunately, most of the agencies do not pay road restoration charges after completion of emergency repair works. This not only causes inconvenience but also loss of restoration charges to the Municipality. So, in view of such malpractices, we consider that **as soon as such verbal permission is given by the Municipality on telephone, it should immediately depute a Road Inspector or an Engineer to the spot for inspection and thereafter should send a bill to the agency concerned regarding the repair and restoration of the area where the emergency digging is done. If within a specified time the charges are not paid, then the Municipality should realise such charges by issuing Distress Warrant.**

16.14 The most serious problem in respect of road-digging is the lack of co-ordination among the road-maintaining agencies, *i.e.*, the Municipality and the road-digging agencies, *i.e.*, the public utility service agencies. The Dacca Municipality being the road maintaining agency in the city is not supposed to be aware of the programmes of road-digging of the service agencies resulting in the waste of resources and inconvenience to the members of the public. It has been claimed by many public utility service agencies that as the nature of works is different, urgency variable and availability of funds and material uncertain, it is not technically feasible that all the agencies will take up their work in one road simultaneously. It has, however, been observed that even when road-digging at a certain place has been properly done and the dug-out place has been properly refilled, another public utility service agency appears on the scene and begins to dig the same portion or place of the road thus again causing immense suffering to the members of the public. This cycle continues till the remaining agencies finish their work. Besides this, road-digging in quick succession hinders the process of natural compression of the earth and also involves expenditures for each of these agencies and the Municipality. These could be easily avoided if road-digging activities could be coordinated. So, unless there is effective coordination among these agencies on the one hand, and again between these agencies and the Municipality on the other, such problems will continue to exist. Such a work could easily and effectively be coordinated by a Coordination Committee. We, therefore, recommend that **the reconstituted Road-digging Board, as suggested earlier, under the Dacca Municipality headed by its Chief Engineer should also function as the Coordination Committee for road-digging activities. This should consist of the representatives of the public utility service agencies which are often engaged in road-digging and a representative of the members of the public. Programmes for installation, extension and repairs of cables and pipes involving digging of roads should be submitted in advance to the Coordination Committee by the service agencies concerned and the Municipality, so that these works can be coordinated effectively. Whenever a service agency is required to execute its programme in a particular portion of a road or roads in the city, it should consult all the remaining agencies through this Coordination Committee if they have their own scheme to execute in the same place and at the same time or in near future. If they have, then the agencies concerned should be requested by the Coordination Committee to ask for permission for road-digging simultaneously. On the other hand, the Municipality, on receipt of an application from a private individual seeking permission for road-digging or road cutting, should accord its permission within three days after observing necessary formalities in consultation with the Road-digging Board; whereas in the case of an application from a particular service agency seeking permission to dig a road, the Municipality should ascertain from the remaining service agencies through the Coordination Committee if they have any scheme to execute in the same place and at the same time. If these agencies have any common programme in a common place, they should select a common contractor for the purpose of digging after observing necessary formalities.** Such concerted action will save a lot of money for each agency as the cost of digging and refilling the dug-out area will be shared by the parties concerned.

16.15 **It should be ensured by the Coordination Committee that a portion of a road is not dug by any agency or agencies immediately or soon after the same has been restored or reconstructed following the digging operation by another agency. The Committee should be able to arrange the execution of the road-digging operation simultaneously or in close succession wherever the construction/reconstruction/repair programme of the WASA, Titas Gas T and D Co. Ltd., Telegraph and Telephone Department, Dacca Electric Supply, Public Health Engineering Department or any other agencies are required to be done within a short period. Thereafter, the portion of the road can be restored or reconstructed after which no digging by any agency should be allowed for a period which may be prescribed.**

16.16 **The Coordination Committee should also meet frequently and review the development programmes of the agencies concerned and take necessary action to remove the difficulties, if any, in implementing the installation/extension/repair work of the agencies concerned.** Thus, coordinated digging of the roads in the city will not only be a source of saving of avoidable expenditures but also of saving the public from serious troubles they have to face due to incoordinate digging.

16.17 To avoid further discomfort to the members of the public and hazard to vehicular traffic, **it should be ensured that digging does not take place on the newly constructed roads. While developing a new area, the agencies responsible for the construction of new roads, such as the R and H Directorate, Housing and Settlement Directorate, Buildings Directorate, Dacca District Council, DIT, etc., should inform the Coordination Committee of the proposed schemes for construction of new roads. Immediately afterwards, all the public utility service agencies should be summoned by the Coordination Committee for preparing their schemes. Then one consolidated scheme in P.C.-I. Form should be drawn up for the simultaneous laying of all service ducts like storm sewer, domestic sewer, ducts housing electricity and**

telephone cables, gas duct, etc., along with the construction of new roads and submitted to the Government for approval. If the service agencies are short of funds and materials, then the Government may, in view of developing a new area, grant special funds and arrange materials on emergency basis. After necessary approval and permission, such service ducts should be laid under the space beside the road or under the space meant for foot-path so that the digging of the area for further installation of service ducts or repair does not affect the road surface in future. It is further recommended that, **if any service agency seeks to lay service ducts under the roads which have already been constructed, then it should be laid, as suggested above, under the space beside the road or foot-path.**

Summary of Recommendations

1. The procedure for according digging permission should be simplified. (Para 16.6)

2. The Road-digging Board should be revived and reconstituted under the Dacca Municipality headed by its Chief Engineer and consisting of the representatives of the service agencies which are often engaged in road-digging. (Para 16.6)

3. The Municipality, while according the permission, should fix a time-limit, say 60 days from the date of the issue of that permission for digging a road by the service agencies or by the private individuals concerned. If the agencies do not dig the road according to the time schedule indicated by the Municipality, the permission should be treated as cancelled on the expiry of the stipulated period. (Para 16.7)

4. The Municipality should send a Road Inspector to the place of digging for a daily inspection in order to see that the concerned party does not exceed the specifications laid down by the Municipality and such daily inspections should continue till the provisional restoration of the dug-out area has been completed. (Para 16.8)

5. The Municipality should demand extra charges on account of the repair of the damage made beyond specifications laid down by it and as a penalty it should charge a suitable amount, say Taka 1000 on

those service agencies and individuals who, on inspection, would be found guilty of exceeding such specifications and who have damaged the drains and other structures in the adjoining areas. The Municipality should realise these demands and the amount charged as penalty, if necessary, by executing Distress Warrants. The amount of the fine will be determined on the report of the Road Inspector who has made daily inspection on the spot for digging. If the service agency concerned fails to pay the amount charged even after the issue of Distress Warrant, then further permission for road-digging should be withheld from that agency. (Para 16.8)

6. A Road Inspector of the Municipality should be sent for daily inspection to the particular place during the digging operation till the provisional restoration of the area has been completed by the service agencies or the private individuals concerned. (Para 16.9)

7. Suitable amount as penalty may also be charged if the agencies or the private individuals concerned do not adhere to instructions relating to the filling-up of the dug-out place. If such fines cannot be realised in time, then further permission for road-digging should be withheld from that particular service agency. (Para 16.9)

8. The contractors of the agencies concerned should be given their payment only when, amongst others, they produce a certificate from the municipal authorities to the effect that the dug-out portion has been properly filled-up with sand and bricks and that these have been laid on the place as prescribed. (Para 16.9)

9. The Municipality should not wait for its annual road repair programme and it should go ahead with the restoration of the roads concerned after the provisional restoration has been completed by the agencies concerned. It should also purchase, on emergency basis, necessary machineries which are essential for the quickest possible restoration of the roads. (Para 16.10)

10. The Dacca Municipality should have a full-fledged Road Division with sufficient and well-trained Road Inspectors, Road Engineers and other technicians. Along with a strengthened Road

Division, the Municipality needs a big workshop having modern repairing equipment and also a research laboratory for testing metalling materials. (Para 16.11)

11. The Road Inspectorate of the Municipality should be on the alert and when unauthorised digging takes place, the Municipality should take stern action against such party according to the existing rules; and if there be no such rule, a provision should be made by legislation for imposing a suitable penalty on the private individuals or the agencies concerned so that no one in future would dare undertake such unauthorised work. (Para 16.12)

12. As soon as verbal permission is given by the Municipality on telephone in emergent cases, it should immediately depute a Road Inspector or an Engineer to the spot for inspection and thereafter should send a bill to the agency concerned regarding the repair and restoration of the area where the emergency digging is done. If within a specified time the charges are not paid, then the Municipality should realise such charges by issuing Distress Warrant. (Para 16.13)

13. The reconstituted Road-digging Board under the Dacca Municipality headed by its Chief Engineer should also function as the Coordination Committee for road-digging activities. This should consist of the representatives of the public utility service agencies which are often engaged in road-digging and a representative of the members of the public. Programmes for installation, extension and repairs of cables and pipes involving digging of roads should be submitted in advance to the Coordination Committee by the service agencies concerned and the Municipality, so that these works can be coordinated effectively. Whenever a service agency is required to execute its programme in a particular portion of a road or roads in the city, it should consult all the remaining agencies through this Coordination Committee if they have their own scheme to execute in the same place and at the same time or in near future. If they have, then the agencies concerned should be requested by the Coordination Committee to ask for permission for road-digging simultaneously. On the other hand, the Municipality, on receipt of an application from a

private individual seeking permission for road-digging or road cutting should accord its permission within three days after observing necessary formalities in consultation with the Road-digging Board; whereas in the case of an application from a particular service agency seeking permission to dig a road, the Municipality should ascertain from the remaining service agencies through the Coordination Committee if they have any scheme to execute in the same place and at the same time. If these agencies have any common programme in a common place, they should select a common contractor for the purpose of digging after observing necessary formalities. (Para 16.14)

14. It should be ensured by the Coordination Committee that a portion of a road is not dug by any agency or agencies immediately or soon after the same has been restored or reconstructed following the digging operation by another agency. The Committee should be able to arrange the execution of the road-digging operation simultaneously or in close succession wherever the construction/reconstruction/repair programme of the WASA, Titas Gas T. & D. Co. Ltd., Telegraph and Telephone Department, Dacca Electric Supply, Public Health Engineering Department or any other agencies are required to be done within a short period. Thereafter, the portion of the road can be restored or reconstructed after which no digging by any agency should be allowed for a period which may be prescribed. (Para 16.15)

15. The Coordination Committee should also meet frequently and review the development programmes of the agencies concerned and take necessary action to remove the difficulties, if any, in implementing the installation/extension/repair work of the agencies concerned. (Para 16.16)

16. It should be ensured that digging does not take place on the newly constructed roads. While developing a new area, the agencies responsible for the construction of new roads, such as the R. & H. Directorate, Housing and Settlement Directorate, Buildings Directorate, Dacca District Council, DIT, etc., should inform the Coordination Committee of the proposed schemes for construction of new roads. Immediately afterwards, all the public utility service agencies

should be summoned by the Coordination Committee for preparing their schemes. Then one consolidated scheme in P.C.I. Form should be drawn up for the simultaneous laying of all service ducts like storm sewer, domestic sewer, ducts housing electricity and telephone cables, gas duct, etc., along with the construction of new roads and submitted to the Government for approval. If the service agencies are short of funds and materials, then the Government may, in view of developing a new area, grant special funds and arrange materials on emergency basis. After necessary approval and permission, such service ducts should be laid under the space beside the road or under the space meant for foot-path.
(Para 16.17)

17. If any service agency seeks to lay service ducts under roads which have already been constructed, then it should be laid under the space beside the road or foot-path. (Para 16.17)

CHAPTER XVII

PROCEDURE FOR THE BILLING OF WATER AND POWER RATES AND MUNICIPAL TAXES IN DACCA CITY

Introduction:

17.1 The State provides certain essential facilities through some public utility service organisations and the consumers have to pay rates and taxes in return. Of all other facilities, most common to almost all the city dwelling citizens are water, power and municipal facilities. As the circumstances have changed, the existing procedures of billing by the concerned agencies for the services rendered have failed to cope with the present situation and time. This has resulted in delayed billing by the concerned agencies on the one hand and accumulated arrears[1] with the consumers on the other leading to shortfalls in the budget of the agencies and demand in excess of the paying capacity of the consumers. The existing system, therefore, needs re-examination and reform to suit the present needs so that the problems of billing and accumulated arrears can be avoided and the difficulties involved can be reduced to the minimum.

Existing Procedure:

17.2 Periodical bills for the realisation of water and power rates and municipal taxes are prepared and sent by three concerned organisations. These are the Dacca Water and Sewerage Authority (WASA), the Dacca Electric Supply and the Dacca Municipality respectively. They are also responsible for the collection of dues. We will discuss below separately the billing and collection procedures of these agencies.

Dacca WASA

17.3 The bills for water and sewer rates are issued on quarterly basis. As there are both metered connections and non-metered connections, two different systems are followed in the preparation of

[1] Arrears due to the Dacca WASA up to June 1973 were Tk. 1·40 crores (approx.)) as against Tk. 70·00 lacs being the average yearly collection and those due to the Dacca Electric Supply up to June 1973 were Tk. 1·90 crores (approx.) as against Tk. 3·00 to Tk. 3·50 crores being the average yearly collection.

the bills. For the 11,591 metered connections in Dacca City, bills are prepared on the basis of readings shown on the meters and for 17,413 non-metered connections, these are prepared on the basis of the ferrule size at the rate of 5 per cent of the annual valuation of the holdings. However, for metered connections, different rates are charged for domestic, commercial, industrial and for construction purposes.

17.4 For the convenience of billing, the city has been divided into four zones covering an area of 26 square miles. For 11,591 metered connections in the city, a meter reader has to cover 6¼ square miles for reading about 725 meters per quarter. In other words, he has to cover an area of about 2 square miles for reading about 242 meters per month. The responsibility for the preparation of the bills lies with the Chief Revenue Officer assisted by 39 other personnel. Bills are prepared by the Assistants at fixed rates or on the basis of meter readings, as the case may be. Next, these are checked by Revenue Supervisors and signed by the Revenue Officer before being sent to their destinations.

17.5 The consumers make payment of their bills through any city branch of the Janata Bank or at the receipt counter in the WASA Office, whichever is convenient to them.

Dacca Electric Supply

17.6 The Dacca Electric Supply issues bills on monthly basis. For the purpose of billing, it has divided the city into 21 zones. In the preparation stage, two different systems of billing are followed for 21 zones involving 1,01,906 connections in the city. These are spot billing and computerised billing. In both these systems, bills are prepared at different rates for different categories of connections[2] on the basis of readings shown on the meters. Meter reading is performed by a team of 162 meter readers. Spot billing is done in respect of 14 zones involving 68,000 consumers, where a meter reader,

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[2] L & F (Light and Fan); D.P. (Domestic Power); L.T. (Low Tension) Industrial; L.T. Non-Industrial; H.T. (High Tension) Industrial; and H.T. Non-Industrial.

after inspection and noting down the reading on the meter, prepares the bill on the spot and hands it over to the consumer. As for the computerised billing in 7 remaining zones, the meter reader notes down the readings in his book and takes them to the office where meter reading abstracts are prepared. These abstracts are later sent to the Computer Bureau where computerised bills are prepared. After this, computerised bills are delivered to 33,000 consumers by the meter inspectors. In all, both the procedures involve the services of 413 men headed by the Executive Engineer (Sales).

17.7 All electricity bills are supposed to be paid to any branch of the Agrani Bank in Dacca City.

Dacca Municipality

17.8 For the 62,000 holdings in Dacca City, the municipal bills are prepared on quarterly basis. For the purpose of billing and collection, a total number of 127 personnel has been engaged and the municipal area within the city has been divided into a number of circles, *i.e.*, 30 circles in the old Dacca area and 26 circles in the new Dacca area, each under a collecting sarkar. Like the Dacca Electric Supply, two different systems of billing are also followed in the Dacca Municipality. These are manual billing and computerised billing. Manual billing is necessitated due to frequent changes in the municipal valuation and also due to the issuance of duplicate bills in case of non-receipt by the tax payers.

17.9 The collection procedure of the Dacca Municipality is a bit different from other collecting organisations. The municipal bills may be paid either to the collecting sarkars at the time of issuing the bill manually on the spot or to the collection counter of the Dacca Municipality Office or in any branch of the Janata Bank in Dacca City. The municipal bills, therefore, may be paid in three ways thereby providing more facility to the tax-payers in the payment of bills.

Defects of the Existing Procedure and Suggested Remedies:

17.10 The process of billing within the Dacca WASA and the Dacca Electric Supply is not uniform. In the Dacca WASA, two systems of billing are in existence due to metered and non-metered connections and in both the cases, prepared bills are sent from the WASA Office; whereas in the Dacca Electric Supply, consumers of all categories of connections get either computerised bill or bills prepared by a meter reader on the spot. So is the case with the Dacca Municipality. The dual process of billing would have been justified had these two systems been in operation, side by side, to facilitate the transition from one system to another. In fact, they are in continuance without any such objective.

17.11 Where computerised system is followed and where bills are prepared in the office, delay is the usual phenomenon in the despatch of bills and in many cases, the bills do not reach the consumers at all. The Computer Bureau itself is not working satisfactorily. As in the case of the Dacca Electric Supply, the computer failed in 5 out of 7 zones causing arrears to 23,000 out of 33,000 consumers as it will be evident from the information mentioned below which was received from the Dacca Electric Supply:—

"At present, computerised system of billing particularly in the Janata Bank is not functioning smoothly. Due to mechanical trouble in the computer, bills for 8 months for about 23,000 consumers comprising 5 zones had fallen into arrears. Computer Bureau of Agrani Bank is also preparing consumers' bills at two months' interval. Due to non-receipt of import licence for adequate number of punch cards, they have partially discontinued our service."

The computerised system of billing in the Dacca Electric Supply, therefore, appears to have failed instead of bringing efficiency in the billing system and giving relief to the consumers.

17.12 As mentioned earlier, both the computerised and manual bills are in vogue in the Dacca Municipality. The necessity for manual bills consists mainly in the frequent changes in the municipal valuation and non-receipt of the bills by the tax-payers to whom duplicate bills have to be issued. It seems quite likely that as long as there is no effective co-ordination between the Dacca Municipality and the Computer Bureau, manual billing will continue along with the computerised ones.

17.13 There is a common public complaint that meter readers *cum* spot bill makers do not visit the premises of consumers regularly to take down the meter reading. On the other hand, the meter readers *cum* spot bill makers complain that they do not get easy access to the meters which are generally installed inside the premises and as a result, they have to visit a single premises several times.

17.14 The consumers, at present, do not have to pay any penalty for not paying their dues in time excepting the loss of rebate. The absence of any such provision indirectly encourages arrears on the part of the consumers. In spite of the existence of provisions for withdrawal of facilities provided to the consumers for non-payment of dues, facilities continue to be provided by the organisations and timely action is rarely found to have been taken for any such default.

17.15 Moreover, engagement of a large number of staff by each of these three organisations for the purpose of billing and collection for the same area appears to be a case of useless duplication and superfluity. Also, it is evident that the existing staff are not properly utilised.

17.16 As mentioned earlier, three separate agencies provide their facilities, viz., water, power and civic amenities to the same beneficiary at the same premises. From him, the agencies realise the rates and taxes on three separate occasions. Three separate collecting agencies, therefore, exist with separate men and other resources for realising their own dues. In other words, for one holding, arrangement for billing and collection of rates exists in three organisations. Consolidation of power, water and municipal billing with a provision that a default in payment of any one of the three items would amount to a default in all and that consequential action would follow, will introduce an element of force and compulsion so long missing from the existing system. In this connection, it may be mentioned here that curfew was imposed on the city during 1973 and that armed forces were deployed to assist these organisations in the collection of their dues. The collections made during that campaign was quite handsome. It, therefore, appears that element of force when applied properly would bring good result.

17.17 In view of the difficulties involved in the reorganisation of the existing system as well as the resultant problems that would follow pending merger of the three organisations into one and creation of the Dacca Municipal Corporation, we suggest that **a new system of billing should be introduced in two stages, viz. (I) billing and collection on fixed date and fixed area basis, and (II) eventual consolidation of bills of these three organisations into one** as detailed below:—

Billing and Collection on Fixed Date and Fixed Area Basis

17.18 **Under this system, the city will cease to remain one compact area for the purpose of billing and collection work as at present. It should be split up into several convenient areas. Instead of preparing bills for the whole area at a time anticipating payment of rates/taxes by a certain date, bills under the proposed system will have to be prepared area-wise on different dates. The size of an area should be demarcated keeping in view the quantum of work that could be done in one day. Of 30 days a month, 25 days should be taken as working days. In a quarter, therefore, 75 working days will be available for the purpose of billing. The city should, accordingly, be divided into 75 areas for this purpose. Bills under this system should be prepared separately for 3 months, at a time, with provision for rebate in each bill.**

17.19 Presently, rebate is offered on payments made within the due date. All that a rate/tax payer has to suffer for not making the payment within the due date is the loss of rebate. The following measures are, therefore, recommended under this system to ensure timely payment by the rate/tax payers:

(i) **Rebate should be offered on payments made within two weeks. There should not be any rebate during the next two weeks. A penalty equivalent to the amount of rebate may be imposed on payments made afterwards;**

(ii) **Both the power and water lines should be disconnected for non-payment after 2 months of the due date for payment; and**

(iii) **Severe disciplinary action should be taken against the biller and others concerned for delay in preparing the bills.**

17.20 As mentioned previously, the WASA and the Pourashava bills are quarterly and those of the Dacca Electric Supply are monthly. In actual practice, however, the bills of the Dacca Electric Supply are no more monthly. Bills for 3 months or even for a still longer period are prepared at a time these days. The bills should not in any case be both quarterly and monthly at the same time. From the collection point of view, quarterly bills are convenient. The monthly bills, specially those of the Dacca Electric Supply, are generally convenient from the payment point of view. Consumers would prefer to clear their dues every month instead of accumulating them for three months and then to pay these dues all at a time. In order, however, to maintain a uniformity in all the three organisations, we suggest that preparation of bills of the Dacca Electric Supply should also be quarterly with a provision that the total amount can be paid in three monthly instalments with rebate. If the consumers so desire, they may also pay the total amount at a time. To encourage quarterly payments of the Dacca Electric Supply bills, bigger amount of rebate should be offered on payment of quarterly bills. Alternatively, the existing arrangement of the Dacca Electric Supply to the effect that 3 or 4 separate bills are prepared for 3 or 4 months with separate dates for payment may continue at this stage.

17.21 To facilitate the three organisations to operate in one area on the same date and to visit the same premises at the same time, a co-ordination among the organisations will be necessary to decide the area where to form a combined team. For this purpose, it will be necessary to have a permanent Co-ordination Committee which should meet as frequently as the situation may demand.

17.22 The areas which will be taken up for billing under this system should be widely notified sufficiently ahead of time of the programme of billing through newspapers, radio and television. Individual intimation should also be sent to the consumers through circulars indicating the date when the biller would visit the premises and prepare bills for them. If a particular date is a holiday, the consumers should be given the next date being the next working day. This would be a forewarning to the consumers and it is most likely that they would remain at their premises on fixed dates in their own interest to avoid future troubles. **If a consumer is not available on the appointed date, the biller should prepare his bills for the amount last charged in the case of electricity and metered water connections only and at the pre-determined fixed rates/taxes in the case of non-metered water connections and pourashava holdings plus Tk. 50·00 as penalty adjustable in subsequent bills but not payable to him in cash. The bills of the three organisations should remain separate at this stage as they are at present pending formation of the Dacca Municipal Corporation which will be responsible for extending the power, water and municipal facilities to the consumers in the city.** This stage will pave the way for the eventual physical merger of billing and collection units of the organisations in question.

Consolidation of Bills of the Three Organisations

17.23 **The idea of consolidated billing will include physical merger of the billing and collection units of the three organisations and the preparation of only one consolidated bill for power, water and municipal dues instead of three. There will, therefore, have to be one agency for billing on account of power, water and municipal dues as well as for the collection of rates/taxes.**

17.24 Presently, the total number of officers and that of the staff in the three organisations, viz., the Dacca Electric Supply, the Dacca Pourashava and the Dacca WASA, are 21 and 587 respectively for billing and collecting rates and taxes through their own separate collection departments. As mentioned above, these three organisations collect their rates/taxes from one and the same beneficiary on three separate occasions. **There would be a huge saving in terms of personnel if the three separate bills of the Dacca Electric Supply, the Dacca WASA and the Dacca Pourashava were consolidated into one bill as proposed above. In such a case, one person will visit one holding only once for three different purposes, namely, power, municipal and water/sewer rates/taxes.** Work of two persons will, therefore, be reduced at this stage straightway.

17.25 The consolidated billing system will ensure effective collection work, at the same time reducing the number of personnel at various levels. Both efficiency and economy will thus be achieved in this process. We would, however, like to make it clear that our aim is not to suggest any economy in the billing system. We are endeavouring to suggest a simpler and more effective way of billing. The resultant economy is incidental.

17.26 In this connection, we would like to point out that we have recommended in para 10.65 of Chapter X of our report that the Dacca Pourashava should be upgraded to a Municipal Corporation. We have further suggested that consequent to such upgradation, the Dacca Municipal Corporation should assume the full responsibility of water supply and sewerage services in addition to its own responsibility of extending municipal facilities to the city dwellers. The Dacca Water Supply and Sewerage Authority should in that event be abolished and its functions transferred to the Corporation. We have also suggested that the possibility of Power Development Board generating power and distributing the same to the consumers in the city as agents of the Corporation and charging it at bulk rate may be explored. The Corporation may then have the responsibility of billing and realising the charge from the individual consumers. **The Corporation will thus be responsible for the billing and collection of municipal taxes (including holding, conservancy, street light, etc.) and for power and water/sewer rates.**

17.27 In the old city, there are a few meters for water connections while the number of non-metered water connections in the new city is negligible. **It will be advantageous from the view-point of consolidated billing if the meters of the old city are shifted to the new city thereby rendering the water connections of the whole of the old city as non-metered and those of the new city as metered.** Variation of water rates on the basis of metered and non-metered calculations in the same locality and in respect of a holding of the same size giving rise to public resentment will also be settled. The Chairman, WASA, with whom this matter was discussed, has confirmed that technically this arrangement could be given effect to.

17.28 As mentioned earlier, **default in the payment for any one of the above-mentioned services should amount to be default in all. In the event of failure by the rate/tax-payer to pay the consolidated bill, the power and water lines should be disconnected simultaneously.** This may create a severe pressure for immediate payment of the bill. It may be stated here that where a house is let out on rent, the municipal dues are generally paid by the owner. Due to the apprehension of disconnection of the power and water lines, even the tenant is expected to exert his pressure on the owner to clear his share of dues. Alternatively, the tenant will prefer to pay the consolidated bill himself and obtain the refund of the owner's share by deducting the amount from the rent.

17.29 The next important stage is the preparation and delivery of the consolidated bills. The proposed consolidated bills may be prepared in four ways: (*a*) prepared in the office, (*b*) prepared by the Computer Bureau, (*c*) prepared on the spot and (*d*) prepared by the consumer himself. In the first two ways in which the bills are prepared, difficulty is involved as delay takes place as the number of stages in the preparation and delivery of bills is three to five. In the case of bills prepared in the office, the meter reader reads the meter, notes them down in his book, an abstract is prepared on meter reading on the basis of which the bill clerk prepares the bill and gets it signed by the officer concerned. In the case of computerised billing too, meter reading abstracts are prepared on readings noted down earlier; then these are sent to the Computer Bureau and upon preparation, these are sent back to the office concerned which delivers them either through the postal service or by messenger peons. In both the cases, worst delay takes place in the course of movement of bills from the office concerned to the rate payer. We, therefore, consider that **spot billing and the experimental self billing, as discussed below, will remove the unnecessary stages and difficulties involved in the earlier two systems.**

Spot Billing

17.30 **Spot billing, as proposed earlier, is the best possible remedy which will eliminate all the unnecessary stages, specially, the stage of delivery of the bills.**

17.31 **The meter reader, who will read the meter, should also prepare the bill which will have been previously signed by the officer and deliver it on the spot to the consumers.** This will integrate the functions of the bill clerk with those of the meter reader. This process of billing will enable the consumer to get the bills at his doorstep regularly. **The spot bill maker may also realise the amount at the same time if the consumer concerned consents to pay it on the spot or the consumer may pay the bill at the appointed bank or at the office counter as may be convenient to him.**

Self Billing

17.32 **The consolidated billing system should include a provision for self billing on request.** As mentioned earlier, there are rate/tax payers who cannot clear their dues only because they do not receive their bills in time. **Such rate payers, on verification of their genuineness on the basis of their past record of payments, should be allowed to prepare their bills themselves in two different ways** as explained in the subsequent paragraphs.

17.33 Taxes for holding, conservancy and street lights are fixed. There are fixed water rates for about 60% of the total connections of water. In respect of the remaining 40% of the water connections and for hundred per cent of the power connections, there are meters. Self billing will necessitate reading of the meter and calculation of the total on the basis of the prescribed rates.

17.34 Self billing is very convenient for fixed rates. **In cases where the rate/tax payers will be desirous to read the meters and then to make payment of their bills, the Dacca Pourashava should, on receipt of the request for self billing, supply them triplicate bill forms in the shape of a booklet as well as supply a card for recording readings from the power and water meters. The self biller should record the monthly readings on that card. While making the consolidated bill, the self biller should prepare the bill on the basis of the readings recorded in the card in respect of power and water meters and in case of municipal dues and non-metered water connections, the bill should be prepared at pre-determined fixed rates/taxes.**

17.35 Where, however, the rate/tax payers may like to prepare their bills themselves without taking pains for meter reading, the Dacca Pourashava, on receipt of the request for self billing, should work out the average of the preceding few months and fix monthly rates for both power and metered water connections, adjustments being made annually on actual meter readings. While communicating their approval to self billing, the Pourashava should send a triplicate bill form like the former one to the rate/tax payer and also communicate the fixed rates for power and metered water connections.

17.36 To examine the correct performance of a self bill maker, a meter reader should visit the premises where self billing has been allowed at the end of each quarter or at longer intervals, inspect the card and put his initial on it if found correct. In the case of fraudulent entries, appropriate action should be taken against the self bill maker. In the case of the latter type of self billing where the Pourashava should allow self billing on a fixed rate for power and water connections, the meter reader on inspection should take the meter reading and furnish the excess or shortage on the same form provided earlier to the self bill maker.

17.37 As for making the payment under the self billing system, payment should be made at the appointed bank or at the office concerned. The payment of the self-made bill should be made within fifteen days of the succeeding quarter to avail of the facility of rebate. After this period, no rebate should be allowed. If a self biller makes defaults in the payment of bills for two consecutive quarters, the facility of self billing should be withdrawn from him.

Summary of Recommendations

1. A new system of billing should be introduced in two stages: (i) billing and collection on fixed date and fixed area basis and (ii) eventual consolidation of the bills of the Dacca WASA, the Dacca Electric Supply and the Dacca Pourashava. (Para 17.17)

Billing and Collection on Fixed Date and Fixed Area Basis

2. Under this system, the city should be split up into several convenient areas for the purpose of billing and collection. Bills under

the proposed system should be prepared area-wise on different dates instead of being prepared for the whole city at a time. Keeping in view the quantum of work that could be done in one day, the city should be divided into 75 areas. Bills should be prepared separately for three months at a time, with provision for rebate in each bill. (Para 17.18)

3. Rebate should be offered on payments made within two weeks. There should not be any rebate during the next two weeks. A penalty equivalent to the amount of rebate should be imposed on payments made afterwards. (Para 17.19)

4. Both the power and water lines should be disconnected for non-payment after 2 months of the due date for payment. (Para 17.19)

5. Severe disciplinary action should be taken against the biller and others concerned for delay in preparing the bills. (Para 17.19)

6. Like the Dacca WASA and the Dacca Pourashava bills, preparation of the bills of the Dacca Electric Supply should also be quarterly with the provision that the total amount can be paid in three monthly instalments with rebate. The consumers may also pay the total amount at a time if they so desire. To encourage quarterly payments of the Dacca Electric Supply bills, bigger amounts of rebate should be offered. Alternatively, the existing arrangement of preparing 3 or 4 separate bills for 3 or 4 months with separate dates for payment may continue at this stage. (Para 17.20)

7. To facilitate the three organisations to operate in one area on the same date and to visit the same premises at the same time, co-ordination among the organisations will be necessary to decide the area where to form a combined team. A permanent Co-ordination Committee for the purpose should be formed which should meet as frequently as necessary. (Para 17.21)

8. The areas for billing under this system should be notified sufficiently ahead of time of the programme of billing through newspapers, radio and television along with individual intimation to the consumers indicating the date when the bill makers would visit

the particular premises and prepare bills for them. If a particular date is a holiday, the consumers should be given the next date being the next working day. If a consumer is not available on the appointed date, the bill maker should prepare bills for the amount last charged *plus* Tk. 50·00 as penalty adjustable in subsequent bills but not payable to him in cash. The bills of the three organisations should remain separate at this stage pending the formation of the Dacca Municipal Corporation. (Para 17.22)

Consolidation of Bills of the Three Organisations

9. The idea of consolidated billing will include the physical merger of the billing and collection units of the three organisations and the preparation of only one consolidated bill for power, water and municipal dues instead of three. There will be only one agency for billing on account of power, water and municipal dues as well as for the collection of dues. (Para 17.23)

10. There would be a huge saving in terms of personnel if the three separate bills of the Dacca Electric Supply, the Dacca WASA and the Dacca Pourashava were consolidated into one bill as proposed in para 17.23. In such a case, one person will visit one holding only once for three different purposes, namely, power, municipal and water and sewer rates/taxes. (Para 17.24)

11. After the eventual upgradation of the Dacca Municipality into a Corporation, it will be responsible for the billing and collection of power, water and municipal rates and taxes. (Para 17.26)

12. It will be advantageous from the view-point of consolidated billing, if meters of the old city are shifted to the new city thereby rendering the water connections of the whole of the old city as non-metered and those of the new city as metered. (Para 17.27)

13. Default in the payment for any one of the three services should amount to be default in all. In the event of failure by the rate/tax payer to pay the consolidated bill, the power and water lines should be disconnected simultaneously. (Para 17.28)

14. Spot billing and the experimental self billing will remove the unnecessary stages and difficulties involved in the two systems, viz., the preparation of the consolidated bills (a) in office and (b) by the Computer Bureau. (Para 17.29)

Spot Billing

15. Spot billing is the best possible remedy which will eliminate all the unnecessary stages, specially, the stage of delivery of the bills. (Para 17.30)

16. Under spot billing system, the meter reader should read the meter, prepare the bill on the spot and deliver it to the consumer. He may also realise the dues at the same time if the consumer so consents or the bill may be paid at the appointed bank or at the office counter, as may be convenient to him. (Para 17.31)

Self Billing

17. Self billing should be allowed to a consumer on request to prepare his own bills on the basis of the genuineness and past records of payment. (Para 17.32)

18. On receipt of such request, the Pourashava should supply the consumer concerned bill forms in triplicate in the shape of a booklet as well as supply a card for recording readings from the power and water meters. While making the consolidated bill, the self biller should prepare the bill on the basis of the readings recorded in the card in respect of power and water meters and in the case of municipal dues and non-metered water connection, he should prepare the bill at pre-determined fixed rates/taxes. (Para 17.34)

19. In another type of self billing in which the consumer may not like to take pains for reading the meters, the Pourashava, on receipt of such request, should work out the average of the preceding few months and fix monthly rates for both power and metered water connection, adjustments being made annually on actual meter readings. (Para 17.35)

20. To examine the correct performance of a self bill maker, a meter reader should visit the premises at the end of a quarter or at

longer intervals to inspect the card and put his initial thereon. Appropriate action should be taken in case of fraudulent entries. In the latter type of self billing, the meter reader, on inspection, should furnish the excess or shortage on the form provided earlier to the self biller. (Para 17.36)

21. As for making payment under the self billing system, payment should be made at the appointed bank or at the office concerned and it should be made within fifteen days of the succeeding quarter to avail of the facility of rebate. After this period, no rebate should be allowed. If a self biller makes default in the payment of bills for two consecutive quarters, the facility of self billing should be withdrawn from him. (Para 17.37)

CHAPTER XVIII

PROCEDURE FOR THE RECEIPT OF COMPLAINTS AND RESTORATION OF FAULTY TELEPHONES IN DACCA TELEPHONE SYSTEM

Introduction

18.1 Since its invention, telephone has become an essential instrument in the modern world as the quickest means of conversation from a distance for official, commercial and private purposes. Naturally, when a telephone goes out of order, it creates a lot of problem for the subscriber and also for those who want to utilise its services in time of their need. In the Dacca Telephone system, repair of such faulty telephones is very much delayed and instances of quick restoration of them are rare. The subscriber has to make repeated complaints to the officials of the Telephone Department at various levels for the early repair of his telephone. It has been seen from experience that no action is usually taken for the repair of a faulty telephone for days and even for months together. Reason for this delay is sheer indifference of all those concerned with the receipt of complaints up to the restoration of the faulty telephone in order.

Existing Procedure

18.2 Whenever any defect occurs to any telephone, complaints are to be lodged with the Telephone Number 18 which has been earmarked for this specific purpose. In case of delay or inattention from this telephone, Engineering Supervisor, Assistant Engineer/ S.D.O. and Divisional Engineer concerned have to be contacted on their telephones.

18.3 On receipt of a call at his telephone, the operator at the Telephone Number 18 is supposed to take down the number of the faulty telephone, the observation of the subscriber regarding the defects of his telephone and the number of the telephone from which the complaint is being made. In the next instance, the operator has to communicate the serial number of the complaint to the subscriber. The operator is also required to note down the information mentioned above about the faulty telephone on a prescribed complaint slip.

18.4 The complaint slip initiated by the operator at the Telephone Number 18 containing all necessary information collected by the operator moves to a separate table where it is entered in a register serially. This slip moves next to another table. The complaint slip has to stop at this point and the 'fault card' has to move from this point onward. It may be mentioned here that a fault card contains the history of the concerned faulty telephone showing the previous defects and repairs datewise. Particulars of the complaint slip, *i.e.*, latest defects of the telephone, date, etc., are transcribed at this stage on the fault card. This card has to travel, finally, to the Test Room for verification of the defects and their eventual repair. As soon as the defects have been repaired, the fault card has to return to the point from where it had started indicating the date and the nature of repair.

18.5 The mechanical processes from the Test Room to the subscriber constantly at work in between are the MDF[1], IDF[2], DP Box[3], etc. The point of repair starts from the operator in the Test Room and ends at the lineman who restores the connection. For the purpose of repair, the city is divided into four zones each under one S.D.O. Each of the S.D.Os. has two Boards under him, *i.e.*, in all there are eight Boards in the Test Room. Linemen in their respective areas are connected with the process of repairs through these eight Boards. They contact their respective Boards. Particulars of faulty telephones as available in the Test Room are communicated to them. They report back to their respective Boards as soon as their work is completed.

18.6 Daily statements of complaints received and connections restored are prepared for submission to the General Manager and the Divisional Engineer. These statements also include the number of such telephones which could not be repaired during the day.

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[1] Main Distribution Frame: On one side of the MDF, all the underground cable pairs are terminated and on the other side of it, connections from switch room (telephone exchange) are terminated. By jumper wires, the required numbers and cable pairs are connected.

[2] Intermediate Distribution Frame: In the telephone exchange, wires from one stage to another are not directly connected but are connected through IDF.

[3] Distribution Point Box.

Defects of the Existing Procedures and Suggested Remedies

18.7 Before we discuss the defects of the existing procedures of receiving complaints and the restoration of a faulty telephone in order, we would like to indicate below some of the common defects that occur in the telephones:—

(*i*) Telephone completely dead;

(*ii*) Telephone alive but no dial tone;

(*iii*) Telephone intermittently out of order;

(*iv*) Dial tone heard but is not disconnected after dialling;

(*v*) Dialling possible but connection is not established—no tone after dialling;

(*vi*) Ring-back-tone heard but the line is disconnected the moment called number lifts the receiver to answer;

(*vii*) Connection is established but ring-back-tone continues to be heard during conversation;

(*viii*) Connection is established but speech is fa[illegible], unintelligible, distorted accompanied with extraneous noises and clicks;

(*ix*) Connection is established but always accompanied with cross connection between the same two numbers;

(*x*) Occasional cross connection and double trunking;

(*xi*) Dialling always resulting in wrong numbers:—

(*a*) Same numbers;

(*b*) Different numbers;

(*xii*) Occasional wrong connections;

(*xiii*) Dial-sticking in the middle during motion;

(*xiv*) Outgoing calls possible but incoming calls not possible;

(*xv*) Incoming calls received but outgoing calls not possible;

(*xvi*) Ringing defective or out circuit; and

(*xvii*) Ringing in order but conversation not possible or lin disconnected on lifting the hand set.

18.8 There is a wide gap between the procedure and practice of receiving complaints. Many of the procedures are not being followed these days. Those in charge of receipt and disposal of telephone complaints in the Telephone Department are difficult to be contacted. Even if one is contacted, little help is available from him in the repair of a faulty telephone. For example, the telephone Number 18 which has been earmarked for receiving complaints quite often goes on ringing but the operator does not care to listen to the subscriber and to record his complaints. The operator, at times, disrupts the connection without taking all necessary particulars of the complaints. The operator at this telephone does not generally ask for the observation of the subscriber regarding the defects in his telephone these days. Subscriber's observation may hasten the process of identification of the defect as the observation provides a definite clue to the Test Room for locating the particular defects. Since, such important information is not obtained from the subscriber, delay occurs in the eventual restoration of connection.

18.9 The operator at the Telephone Number 18 does not take the number of the telephone from which the subscriber registers the complaint of his faulty telephone. This creates a gap in the process of communication between the telephone authorities and the subscribers until such time the faulty telephone is restored. The scope for solving a problem through direct communication between the telephone authorities and the subscriber is, therefore, eliminated.

18.10 Previously, the operator used to intimate the subscriber the serial number of his complaint as soon as the complaint was made. These days, however, the serial number is given only on request. Ordinarily, without a serial number, it is difficult to dig out and pursue a case.

18.11 In order to overcome the difficulties mentioned above, we recommend that—

(*i*) **The existing procedures for receiving a complaint should be meticulously followed. The operator at the Telephone Number 18 should collect—(a) number of the faulty telephone, (b) number of the telephone from which the**

complaint is being made and (c) observation of the subscriber as to the nature of fault in his telephone;

(*ii*) **The operator should, as a matter of rule, intimate the complainant the serial number of the complaint;** and

(*iii*) **As soon as the operator at the Telephone Number 18 receives a call, he/she should mention his/her own name.** The complainant will thus be able to know the name of the operator which will expose him/her to the public for action in the event of indifference.

18.12 It has been observed that a large number of faults occur in MDF, MDF to IDF, IDF to preselectors, 2nd preselectors, 1st group selectors due to which the telephone may have permanent engaged tone or remain dead due to hold up of switches. As a result, the subscriber gets frequent trouble in his telephone but the portion mentioned above is not normally tested. **Arrangements should, however, be made to test the above portion so that the defect could be detected and removed quickly.**

18.13 The linemen always complain that it is very much difficult to get the Test Board operator. Even sometimes, the operators on the Test Boards do not co-operate. Since the operators and the linemen are not under the control of the same officer, it is not possible for him to take any action against the operators for their non-cooperation with the linemen. We, therefore, suggest that **the operators and the linemen should be brought under the control of one and the same officer so that he could deal effectively with the operators in case of their refusal to cooperate with the linemen.**

18.14 Sometimes, it is observed that the fault cards are missing. This happens, no doubt, due to the negligence of the staff responsible for maintaining the fault cards. We, therefore, suggest that **disciplinary action should be taken against those responsible for missing the fault cards.**

18.15 At present, there is no arrangement for automatic recording of complaints in the Telephone Department. We, therefore, suggest that **the Telephone Number 18 should be connected to a tape recorder**

so that complaint could also be automatically recorded ensuring elimination of non-attendance to any complaint. The tape should be so arranged as to be available for re-use automatically every seventh day or so. This would be an effective additional record of complaints which could be referred to in case any complaint by a subscriber is made within seven days to higher authorities alleging indifference from the Telephone Number 18.

18.16 The complaint slip on which the complaint in respect of a faulty telephone is recorded travelled in the past up to the point where it met the fault card. The notes on the complaint slip used to be transcribed on the fault card which contains the history of the telephone concerned. This card indicated the position of repairs of a telephone at a glance. For reasons best known to the Telephone Department, the complaint slip on which the operator notes down the defects, travels these days up to the Test Room. The fault card is being used for the purpose of reference only. Vital statistics such as, amongst others, vertical number of the faulty telephones are collected from the fault card. In case of any further complaint, the serial number could lead to the final stage for verification as to whether the work was done or not. As there is no rule for the permanent preservation of complaint slips, they are destroyed and as such the record as to whether the work was done or not also disappears. Since the fault card is not being used for the purpose for which it was introduced, they too have become infructuous at the same time. We, therefore, recommend that—

(i) **The complaint slip should move up to the point from where the fault card starts and should stop there.**

(ii) **The fault card should be maintained with due care. It should be ensured that all entries are up-to-date. In case of any fraud or manipulation in the fault card, the persons responsible for the wrong entries should be held responsible.**

(iii) **The complaint slip should be collected and handed over to the concerned staff for entry in the register in serial order. After that, there must be some staff who can make initial testing by the small test board which are already available**

in MDF to ascertain where the faults lie in internal equipment or external line plants. If the faults lie in internal plants, it should be directly communicated to the switch room staff for immediate necessary action. All these numbers must be entered in a register before sending them to the Switch Boards. Every week, this register must be checked by the officer of the Test Room to verify whether any number is repeated due to internal faults, and if this happens, then that number must be thoroughly checked. The lines from MDF to switch rooms, preselectors (1st and 2nd) and associated 1st group selectors must be checked in such a way that such faults do not occur again. This is likely to eliminate the 'no tone' and "permanent busy tone" faults and unnecessary "hold up" of switches.

(iv) Other telephone numbers having external faults should be sent to the fault card desk, so that fault cards could be sent to the Test Boards. Before sending the cards, they must be entered in a register. After repair, all these fault cards should again be entered in the same register to avoid the loss of cards and then kept in their proper place at the desk.

(v) All the operators on the Test Board must have fault register in which they will enter the telephone numbers from the fault cards they receive with date and time. They will also note down the result of testing, time of restoration and the reasons of delay in restoration. Monitors and supervisors will sit near the Test Boards with telephones (outgoing of those telephones must be blocked). The subscriber will enquire about faulty telephones over those telephones. Monitors and supervisors will collect up-to-date information from the operators on the Test Boards and supply those information to the subscribers. SDOPs[4] will also collect up-to-date positions of faulty telephones in his area from the fault register on the Test Board periodically and also supply those information to the subscriber on enquiry.

[4] Subdivisional Officer, Phones.

18.17 Cases of delay or inattention have to be reported, firstly, to the Engineering Supervisor, secondly, to the Assistant Engineer/ S.D.O. and finally, to the Divisional Engineer. Telephones of these officers, in the first instance, remain too engaged to allow any contact with the officer concerned. As or when the telephones are free, the officers are not available. If by any chance anybody is contacted, the subscriber is advised to contact the Telephone Number 18 or at best his telephone number is taken without any result. Ultimately, it only adds to the harassment of the subscriber. This also proves that the level of supervision has weakened. To provide an effective check against inefficiency leading to public inconvenience in this respect, we suggest that **a high powered Vigilance Cell should be set up. It should be headed by an officer of the rank and status of a Joint Secretary to the Government.**

18.18 **Functions of the proposed Cell should, among others, be to ensure that public inconvenience on account of lack of attention to the repair of faulty telephones is removed. It should also be ensured by the Cell that the telephone system being an essential communication medium should function smoothly and for that matter, the concerned officers and staff of the T & T Department should perform their duties meticulously. In cases of default, the Cell should, after verifying the complaint, issue, if necessary, directive to the General Manager, T & T for taking appropriate disciplinary action against the officers and staff concerned.**

18.19 **The proposed Cell should check the working of the Department in respect of receipt and disposal of public complaints. In addition, the subscribers should be encouraged to bring cases of inattention and delay to the notice of the Cell within a prescribed period.**

18.20 Apart from the defects mentioned above, there are major defects in the exchange system itself which give rise to frequent complaints. The Dacca Telephone system is comprised of 6 exchanges with a total number of 27,525 telephones (viz., Central Exchange 19,000, Sher-e-Bangla Nagar Exchange 6,000, Mirpur Exchange 250, Tongi Exchange 150, Jinzira Exchange 125 and

Narayanganj Exchange 2000). Of this number, about 1000 to 1200 telephones go out of order each day. Although the number of faulty telephones comes to 3% to 4% per day, delay in restoring a connection aggravates the problem. Sometimes, a telephone with minor defects remains unattended to for days and even months together. In addition to supervisory inefficiency, there are mechanical defects also which are varied. The primary reason is the obsolete exchange system installed at the Dacca Central Exchange. This system is known as the F-I Exchange system supplied by the West German Firm, Siemens. It has become so obsolete that even Siemens does not manufacture spares for it now-a-days. Only the Haripur Factory in erstwhile West Pakistan used to manufacture the spares. The Telephone Industries Corporation of Bangladesh manufactures some spares but their numbers are few. The defects arising out of this system were aggravated during the nine months of Liberation War when the Occupation Army took control of the Switch Room as a part of their strategy and placed untrained personnel on the Exchange to achieve their own end. This did immense damage to the Exchange. Of innumerable broken wires, some 80,000 such wires were discovered afterwards. They were welded to keep the system going. Many of the contact points of the switches were destroyed due to the careless handling during that period. These were not regularly serviced either.

18.21 The Central Exchange is overloaded by about 2,000 lines. Generally, 90% of the total work-load can be utilized. There is, therefore, an excess pressure of 10% on this Exchange. This excess pressure makes it difficult for the system to work properly resulting into frequent complaints. **In view of the present shape of the Central Exchange** as mentioned above, we recommend that **it should be immediately replaced.**

18.22 Another source for recurrent complaints are the DP Boxes. They can take a certain quantum of load. If more than 20 connections are taken from one DP Box, then the service is bound to deteriorate. Presently, many of the DP Boxes are overloaded, most of them with telephone connections ranging between 20 to 25.

Complaints, the most common being "cross connection", are, therefore, frequent due to the overloading of DP Boxes. So, it is recommended that **the number of DP Boxes should be sufficiently increased to ensure that none of them takes more than 20 connections.**

mended that the

18.23 Under the Sher-e-Bangla Nagar Exchange, about 6,000 telephones are working but none of them is rendering satisfactory service. These telephones are working on EMD system which is a highly sophisticated and complex mechanical contrivance. The EMD system is suffering due to the paucity of trained personnel. Besides this, it is incompatible with the weather of our country and is likely to serve as a perennial source of trouble. We, therefore, suggest that **a Committee of Experts should examine and find out as to whether the EMD system should be continued or replaced. If it is to be continued, improvements necessary to provide uninterrupted service should also be made.**

18.24 There are no automatic detection machines in the Dacca Telephone system. As a result, faults cannot be detected automatically and delay occurs in the process of detection. Mysterious disturbances that frequently occur are difficult to be identified and, therefore, **automatic detection machines should be installed at the EMD Exchange. Since the F-I Exchange system is very old and needs replacement, it does not seem necessary to provide automatic detection machines to this system.**

18.25 One of the reasons for frequent trouble in the telephones is due to the defective cable laying. The cables are often laid in the wet and moist ground without necessary protection. During the rains, most of the lines become defective. In cable laying, 'balancing' with full regard to electrical characteristics, inductive interference and insulation resistance are the fundamental requirements. On the contrary, cable laying is done here perfunctorily. During the occupation period, a number of new lines was laid with plastic cables. These plastic cables break down frequently and it is difficult to get them repaired in the usual way. Connecting boxes are used for repairs. Each such box costs Taka 600·00. The cost of repair as such is tremendous.

It is, therefore, recommended that **the process of cable laying should be scientific and full protection provided to the cables against the rain water and other natural reactions in the ground. For that purpose, either the wires should be put into steel pipes and then laid in the ground or concrete chambers with slabs overhead should be constructed beside the roads.** This proposition, though expensive in short term planning, will ultimately effect economy in the expenditure and at the same time will provide efficient service to the subscribers.

18.26. Digging of roads also poses a serious problem. A large number of telephones go out of order as a result of the careless and uncoordinated digging of roads. It has been often found that while digging for their own purpose, the road agencies cut through or damage the telephone cables. The roads are dug at different areas without proper planning thereby damaging the underground cables. These agencies are the Dacca Electric Supply, the Dacca WASA, the Titas Gas Transmission and Distribution Company Ltd., the Public Health Engineering, and the Telephone Department itself and private diggers. We have recommended in a separate chapter on "Coordinated Digging of Roads in Dacca City", measures necessary for effective coordination in respect of road digging.

18.27 Immobility of the technical staff causes delay in attending to complaints. Linemen mostly attend to their duties on foot. As a result, they are found reluctant to attend to their duties properly leaving the telephones out of order and unattended to for longer periods. It is, therefore, recommended that **these members of the staff should be provided with bicycles or granted increased amount of conveyance allowance.**

18.28 Shortage of skilled manpower is yet another problem. At present, the Telephone Department is running a shortage of about 50% of the total skilled manpower requirements. To overcome this problem, **it is recommended that a training institution for imparting necessary training to the technicians should be set up. The institution should be organised on modern and scientific lines. Programmes of training should include refresher and in-service courses.**

Summary of Recommendations

1. The existing procedures for receiving a complaint should be meticulously followed. The operator at the Telephone Number 18 should collect—(*a*) number of the faulty telephone, (*b*) number of the telephone from which the complaint is being made and (*c*) observation of the subscriber as to the nature of fault in his telephone. (Para 18.11)

2. The operator should, as a matter of rule, intimate the complainant the serial number of the complaint. (Para 18.11)

3. As soon as the operator at the Telephone Number 18 receives a call, he/she should mention his/her own name. (Para 18.11)

4. Arrangements should be made to test the faults that may occur in MDF, MDF to IDF, IDF to preselectors, 2nd preselectors, 1st group selectors so that the defect could be detected and removed quickly. (Para 18.12)

5. The operators and the linemen should be brought under the control of one and the same officer so that he could deal effectively with the operators in case of their refusal to cooperate with the linemen. (Para 18.13)

6. Disciplinary action should be taken against those responsible for missing the fault cards. (Para 18.14)

7. The Telephone Number 18 should be connected to a tape recorder so that complaints could also be automatically recorded ensuring elimination of non-attendance to any complaint. The tape should be so arranged as to be available for re-use automatically every seventh day or so. (Para 18.15)

8. The complaint slip should move up to the point from where the fault card starts and should stop there. (Para 18.16)

9. The fault card should be maintained with due care. It should be ensured that all entries are up-to-date. In case of any fraud or manipulation in the fault card, the persons responsible for the wrong entries should be held responsible. (Para 18.16)

10. The complaint slip should be collected and handed over to the concerned staff for entry in the register in serial order. After that, there must be some staff who can make initial testing by the small test board which are already available in MDF to ascertain where the faults lie in internal equipment or external line plants. If the faults lie in internal plants, it should be directly communicated to the switch room staff for immediate necessary action. All these numbers must be entered in a register before sending them to the Switch Boards. Every week, this register must be checked by the officer of the Test Room to verify whether any number is repeated due to internal faults, and if this happens, then that number must be thoroughly checked. The lines from MDF to switch rooms, preselectors (1st and 2nd) and associated 1st group selectors must be checked in such a way that such faults do not occur again. (Para 18.16)

11. The telephone numbers having external faults should be sent to the fault card desk, so that fault cards could be sent to the Test Boards. Before sending the cards, they must be entered in a register. After repair, all these fault cards should again be entered in the same register to avoid the loss of cards and then kept in their proper place at the desk. (Para 18.16)

12. All the operators on the Test Boards must have fault register in which they will enter the telephone numbers from the fault cards they receive with date and time. They will also note down the result of testing, time of restoration and the reasons of delay in restoration. Monitors and supervisors will sit near the Test Boards with telephones (outgoing of those telephones must be blocked). The subscriber will enquire about faulty telephones. Monitors and supervisors will collect up-to-date information from the operators on Test Boards and supply those information to the subscribers. SDOPs will also collect up-to-date positions of faulty telephones in his area from the fault register on the Test Board periodically and also supply those information to the subscriber on enquiry. (Para 18.16)

13. A high powered Vigilance Cell should be set up. It should be headed by an officer of the rank and status of a Joint Secretary to the Government. (Para 18.17)

14. Functions of the proposed Cell should, among others, be to ensure that public inconvenience on account of lack of attention to the repair of faulty telephones is removed. It should also be ensured by the Cell that the telephone system being an essential communication medium should function smoothly and for that matter, the concerned officers and staff of the T & T Department should perform their duties meticulously. In cases of default, the Cell should, after verifying the complaint, issue, if necessary, directives to the General Manager, T & T for taking appropriate disciplinary action against the officers and staff concerned. (Para 18.18)

15. The proposed Cell should check the working of the Department in respect of receipt and disposal of public complaints. In addition, the subscribers should be encouraged to bring cases of inattention and delay to the notice of the Cell within a prescribed period. (Para 18.19)

16. In view of the present shape of the Central Exchange, it should be immediately replaced. (Para. 18.21)

17. The number of DP Boxes should be sufficiently increased to ensure that none of them takes more than 20 connections. (Para 18.22)

18. A Committee of Experts should examine and find out as to whether the EMD system should be continued or replaced. If it is to be continued, improvements necessary to provide uninterrupted service should also be made. (Para 18.23)

19. Automatic detection machines should be installed at the EMD Exchange. Since the F-I Exchange system is very old and needs replacement, it does not seem necessary to provide automatic detection machines to this system. (Para 18.24)

20. The process of cable laying should be scientific and full protection provided to the cables against the rain water and other natural reactions in the ground. For that purpose, either the wires should be put into steel pipes and then laid in the ground or concrete chambers with slabs overhead should be constructed beside the roads. (Para 18.25)

21. The members of the technical staff should be provided with bicycles or granted increased amount of conveyance allowance. (Para 18.27)

22. A training institution for imparting necessary training to the technicians should be set up. The institution should be organised on modern and scientific lines. Programmes of training should include refresher and in-service courses. (Para 18.28)

CHAPTER XIX

PROCEDURE FOR MOVEMENT OF GOODS BY RAILWAY

Introduction

19.1 Railway is the principal means of transportation of goods within the country and therefore speedy movement of goods from one place to another by railway largely depends on the efficiency of the officers and staff and good working system of the Railway. A careful study of the existing working procedures followed in the matter of transportation of goods by railway reveals that the existing rules and regulations for booking of goods, calculation of rates and mileage, loading and unloading of goods, settlement of claims preferred by the traders, etc., are so complicated and cumbersome that speedy movement of goods by railway has become most difficult thus adversely affecting the people of the country in general and the traders in particular. It is, therefore, felt that reforms in the forms and procedures followed in the movement of goods by railway are essentially necessary to streamline the existing working system and to remove the bottlenecks, irregularities and unusual and inordinate delay involved in the system. Attempt has, therefore, been made in the subsequent paragraphs to discuss the existing procedures, to pinpoint the defects thereof and to suggest their remedies.

Existing Booking Procedure

19.2 The existing booking procedure in connection with the movement of goods by railway has been given in the Goods Traffic, State Railway Code and other different circulars on the subject.

19.3 The goods have been divided into two categories, namely: (i) goods in wagon-load and (ii) goods in smalls. The goods which are offered in a smaller quantity than a full wagon-load are technically known as "smalls". The various steps involved in the booking procedure have been shown in Appendix A.

Defects of the Existing Booking Procedure and Suggested Remedies

19.4 It will appear that in case of wagon-loads, the first condition is the availability of wagons. At big stations where incoming loads are heavy, no wagon difficulty is experienced, because sufficient number of empty wagons are available to carry the outward packages. Sometimes, the back-loads are not sufficient to load the available empties and such empties are required to be despatched to the different stations according to requirements under the direction of the Control Office.

19.5 It has been found that normally there is no shortage of wagons, but sometimes wagons are not available at some stations owing to blockade at some particular spots due to various reasons. Sometimes, wagons are required to be placed at the Chittagong Port due to the arrival of heavy imports at the port from different foreign countries. This onrush of imports sometimes creates wagon difficulty because all the available empties are brought to the port for loading. After they are unloaded on reaching the destination station, the wagons remain idle for a long time at one place, or they are to move empty which is very much uneconomic. No planning can also be made due to the uncertainty and irregularity of the arrival of imports. When heavy imports arrive at the port, all the wagons are diverted to clear them, and a very limited number of wagons is left for other traffic.

19.6 Similarly, empties are to be sent to Sylhet for carrying boulders, fertilizers and tea, and to Santaher for carrying foodgrains from Naogaon. The inward traffic to these sections is much less than the outward traffic. This requires haulage of empty and half-empty wagons to meet the demand of outward traffic, resulting in uneconomic commercial operation as well as wagon difficulty. The difficulty can only be lessened by quicker and more efficient transportation of wagons which will be discussed later on.

19.7 If any party requires a wagon, it has to make a requisition for it either verbally or in writing to the Railway Authority. Such requisitions for wagon are serially registered in a register called **"Goods and Wagon Allotment Register"** in Form No. B. R. Temp. 996 (revised). This register has got at present 19 columns, out of which column no. 5 'Priority class of traffic', column no. 18 'Consignor's token slip' and column no. 19 "SM's initial" do not serve any useful purpose. It appears that at present there is no provision for taking the initial of the consignor in the said register. In the absence of such provision, when a wagon is allotted to him but he does not require it, he may subsequently decline the allotment of the wagon for which he cannot be proceeded against. Sometimes, it happens that after the consignor has submitted his requisition for a wagon, he sells or otherwise disposes of his consignment. In such circumstances, he does no longer require the wagon, yet he does not care to inform the Goods Office about it although the wagon already stands allotted to him. If, however, he gives his signature in acknowledgement of the allotment of the wagon in his name, he cannot refuse afterwards. In that case, he can be held responsible if he does not avail of the wagon allotted to him, or fails to give advance notice to the effect that the wagon is no longer needed by him. It also sometimes happens that the consignor does not load the wagon, though it is within his knowledge that the wagon has been allotted to him, and thus avoids his responsibility as he has not given any signature in the register to indicate that he has received an allotment of wagon. The wagon allotted to him remains idle for which the Railway Authority has to suffer loss. To safeguard against such an eventuality, it seems essential to include in the existing form a column for obtaining signature of the consignor after the wagon is allotted to him.

19.8 In the circumstances stated above, we suggest that the **columns "Priority class of traffic", "Consignor's token slip" and "SM's initial" appearing in Form No. BR Temp. 966 (revised) should be omitted and that a new column "Signature of the Consignor" should be included therein after the column "Individual no. of wagon allotted".** The shape of the said register is also not convenient. So we consider that **the space from top to bottom should be wider.** This can safely be of the size and shape of the register which was being previously used. **The form should be stitched at the centre instead of at the corner as is being done at present.** This will result in simplification of work as it will facilitate the handling operation and will also occupy less space. The proposed form may be seen at Appendix B.

19.9 Once the wagon is allotted, the party has to submit a forwarding note to the Goods Office in the form known as 'Goods

Consignment Note' in Form No: BR—Com. 19. This forwarding note contains the particulars regarding the destination station, consignee, weight, etc. If the packing condition is not satisfactory, the party has to tender a risk note in form A. It was found that in cent percent cases this risk note 'A' was required to be furnished by the party. Besides this note form 'A', there are nine other risk notes, such as B, C, E, F, G, H, X, Y. Risk note 'B' is used when the sender elects to despatch, at the specially reduced or owner's risk rate, articles or animals for which an alternative 'ordinary' or 'risk acceptance' is quoted in the tariff. Risk note form 'C' is to be used when, at the sender's request, open wagons, carts or boats are used for the conveyance of goods liable to damage when so carried and which, under other circumstances, would be carried in covered wagons, carts or boats. Risk note form 'D' is used when the sender elects to despatch, at specially reduced or owner's risk rate, dangerous explosives or combustible articles for which an alternative ordinary or risk acceptance rate is quoted in the tariff. Risk note form 'E' is used when booking elephants or horses of a declared value exceeding Tk.500·00 a head; mules, camels or horned cattle of Tk.50·00 a head; donkeys, sheep, goats, dogs or other animals of Tk.10·00 a head without payment of the percentage on value authorised in Section 73 of Act IX of 1890 as amended by Section 4 of Act IX of 1896. Risk note form 'F' is used when booking horses, mules and ponies tendered for despatch in cattle trucks and horse wagons instead of horse boxes. Risk note form 'G' is used as an alternative to risk note form 'D' in case of dangerous explosives or combustible articles for which an alternative ordinary or risk acceptance rate is quoted in the tariff, when the sender desires to enter into a general agreement instead of executing a separate risk note for each consignment. Risk note form 'H' is used as an alternative to risk note form 'B', when the sender desires to enter into a general agreement instead of executing a separate risk note in form 'B' for each consignment. Risk note form 'X' is intended to be used when the sender elects to despatch an 'excepted' article or articles specified in the Second Schedule to the Railways Act (Act IX of 1890) whose value exceeds Tk.100·00, without payment of the percentage on value authorised in Section 75 of the said Act. By executing this risk note, the consignor can book his consignment at the ordinary rate for carriage, and is not required to pay a percentage on the value of the consignment by way of compensation for increased risk. Risk note form 'Y' is used as an alternative to risk note form 'X', when the sender elects to enter a general agreement for a term not exceeding six months for the despatch of excepted articles specified in the Second Schedule to the Railways Act (Act IX of 1890), whose value exceeds Tk.100·00 without payment of percentage on value authorised in Section 75 of that Act, instead of executing a separate risk note for each consignment.

19.10 Thus when a consignor elects—

(i) to avail of an alternative owner's risk rate; or

(ii) to despatch goods which are inadequately packed or in defective condition; or

(iii) to despatch in open vehicles traffic normally carried in covered vehicles and liable to damage or loss when not so carried; or

(iv) to book animals without paying percentage charge or excess value which the Railway levies for carriage at railway risk; or

(v) to book articles enumerated in the Second Schedule to Act IX of 1890, when such articles are of value exceeding Rs.100·00 without payment of additional percentage on value the Railway levies when booked at railway risk;

he must execute a risk note in appropriate form. Each risk note has to be attested by two witnesses in the presence of the Railway Booking Clerk. This procedure involves complications and delays in booking. It also entails heavy expenditure on paper and the printing of forms. Moreover, these forms are not always available and the Goods Clerks find great difficulty in booking the goods for want of these forms.

19.11 The object of the risk note is to provide that notwithstanding any failure of the Railway to take reasonable care, it shall not be liable for certain things in certain special cases. The responsibility of the Railway Administration for the loss, destruction or deterioration of animals or goods delivered to it to be carried by railway is, subject to other provisions of the Railways Act IX of 1890, that of a bailee under Sections 151, 152 and 161 of the Contract Act, 1872.

19.12 Under Section 151 of the Contract Act, in all cases of bailment, the bailee is bound to take as much care of the goods bailed to him as a man of ordinary prudence under similar circumstances takes of his own goods of the same bulk, quality and value. Section 152 specifies that the bailee, in the absence of any specific contract, is not responsible for the loss, destruction or deterioration of the thing bailed, if he has taken the amount of care described in Section 151. Section 161 makes it clear that, if by the default of the bailee, the goods are not returned, delivered or tendered at the proper time, he is responsible to the bailor for any loss, destruction or deterioration of the goods from that time.

19.13 According to the statutory provision, the Railway Administration is permitted to limit its responsibility as a bailee under special contract with the consignor in accordance with Section 72(2) of the Contract Act, 1872, such contract to be in writing. The risk notes are such special contracts, and their main effect is to make the consignor assume greater portion of the risk. Under these special contracts, the responsibility of the Railway is limited, though not completely eliminated. From the commercial point of view, this is not a sound policy. The protection given by the risk notes, and the claims repudiated on the strength of these notes, have been giving the Railway a bad name, and these are some of the main reasons why the public are turning towards road transportation of their goods.

19.14 There is a strong contention as to whether the Railway should act as a bailee or take the responsibility of a common carrier. This point will be discussed in some detail in connection with the procedure for settlement of claims. If the Railway takes the common carrier's liability, there is no justification for retention of the risk notes. If on the other hand, it is thought desirable that the risk notes should be retained, then they can be combined with the forwarding notes. In that case, the duplication of work in preparing the forwarding notes and then again the risk notes can be avoided. The expenditure on printing and paper can be minimised to a great extent. The proposed combined form for forwarding note and risk note is given in Appendix C.

Calculation of Rates

19.15 The procedure for charging the freight for the goods to be carried by railway is very complicated. There are different rates for different commodities for the same destination. The weight and carrying capacity conditions prescribed for the various wagon-load rates have further complicated the rate structure. Again, there is no specific instructions available at all the stations as to whether the different kinds of commodities can be loaded in the same wagon to satisfy the minimum weight conditions. As a result, this has been interpreted according to the sweet will of the staff concerned. It was found that some forwarding stations accepted different kinds of commodities in the same wagon to make the minimum weight but when the consignments reached the destination station, the Goods Clerk did not accept them as wagon-load; rather he considered them as 'smalls' and charged them accordingly. So non-availability of clear instructions, if there is any, on the subject further complicates the matter. To avoid this difficulty, **clear instructions should properly be issued and circulated to all concerned as to whether different kinds of commodities could be booked by the same party in the same wagon to satisfy the weight condition and it should be seen that these instructions are strictly followed by all concerned.**

19.16 There are at present fourteen categories of rates. It is very difficult for the Goods Clerk to determine the rates of different commodities falling under these different categories. It is, therefore, recommended that **the different categories of rates should be minimised as far as possible so that it becomes easy for the Goods Clerk to determine very quickly under which category a particular commodity falls.**

Mileage Table

19.17 The rates are calculated on the basis of the number of miles from one station to another. For this purpose, a mileage table is necessary. The mileage table which is maintained at the railway stations for the calculation of miles is not easy enough to compare the number of miles to most of the stations. One has to search out different pages of that mileage table before one can come to a conclusion regarding the total mileage of a particular destination station from the forwarding station. Previously, there was a mileage table used by the former Assam Bengal Railway (ABR) with the help of which one could get in one place the total mileage from a forwarding station to a particular destination station. One was not required to search out different places in order to find out that mileage. **Such a table should be provided to each station so that the Goods Clerks could get in one column the total mileage from one station to another in the Bangladesh Railway.** This will simplify the calculation of mileage to a great extent.

Forms used in Goods Offices

19.18 Some of the forms used in the Goods Offices such as "Goods and Wagon Allotment Registers", "Consignment Notes", "Risk Notes", etc. have already been discussed. Some more forms which are used in these offices are discussed below:

(i) The form for outward indexing is Form No. B. R. Com. 418. The space in between the columns on the first page of the form is a bit narrower than the space provided on the second page. **The space on the first page can conveniently be made broader by simply replacing the word "Commodity" in place of "description of goods".** This will squeeze the space in the first column and will give room for providing more space in between the other columns of the first page. The proposed form is given in Appendix D;

(ii) The form used for making copies of invoices (Form No. B. R. Com. 32) is very small and has very little space for entering the particulars. **This form should be bigger allowing more space for entering particulars, or the same form which is being used for preparing**

the invoices should be printed in different colours with the word "Copy" in bold type printed at top of the form and bound up into pads for making copies of the invoices.

(iii) Separate books are being maintained for two different items, viz., "To pay" or "Paid". It will be very convenient to distinguish them and easier to check if they are printed in different colours. So it is suggested that **the Railway Receipt "To pay" and "Paid" should have different colours instead of one.**

(iv) If the freight is paid, a money receipt is granted in Form No. 2140. In this form, the space meant for entering particulars under different items is very narrow from top to bottom. **This space shoud be made wider so that there may not be any difficulty in entering the particulars in respect of different charges.** This can be done by rearranging the form without disturbing its shape or size.

(v) There are clear instructions to the effect that in addition to the card labels affixed to each door of the wagon, bracket labels should be placed in the pockets of the wagons in order to connect the wagons in case of damage, tearage or removal of card labels attached to the doors of the wagons but these instructions are rarely followed. The reason for not placing the bracket labels in the pockets of the wagons has generally been ascribed to the fact that the Goods Offices are not supplied with sufficient number of bracket labels. In order to avoid such a situation, we suggest that the **existing instructions in the matter should be followed rigidly and that the bracket labels should be supplied in sufficient numbers so that such an excuse cannot be put forward by the staff concerned. In case of shortage of bracket labels, the card lebels should be used in place of bracket labels. It would be better if the forms for both the lebels were combined by incorporating all the necessary particulars into one form.**

(vi) The form of "Goods Receipt and Delivery Book" has been revised, yet it is still not suitable for the purpose. It requires further revision. **The "Invoice No." should be in column 2 and the space of**

this column should be widened and "date" of Invoice should be in column 3 and the column for "Railway Receipt No." should come after it in the next column, i.e. in column 4. Column 6 should contain particulars of wagon no., owning railway and carrying capacity. The space for "address of consignee" should be wider. The space meant for calculation of shares among four different railways need not be there. It would be sufficient if the space for calculation of shares between the railway and the steamer only is kept. There should be a column for recording particulars in respect of "displaced persons tax" in between the columns for "Invoice Freight" and "under charge". This form should also contain columns for recording "date and time of placing of wagon", "unloading of wagon", "delivery of goods" and "removal of goods", so that the demurrage and wharfage charges can be accurately calculated. The revised form is given in Appendix E which, we believe, will serve the purpose of both local and foreign transactions.

(vii) The form for "Reweighment Book" (Form No. B.R. Com. 401) is not considered suitable for the purpose. In this form, one page is necessary to record the reweighment of one Invoice only. So we suggest that **the form should be revised and rearranged in the manner as has been indicated in Appendix F.** It will make it possible to utilise the same page for recording the weight of packages of different Invoice/PWB. This will also simplify the work by indicating the difference of weight, Invoice/PWB by Invoice/PWB.

(viii) The "Inward Index" is maintained in Form No. B.R. Com. 15. In this form, there are several columns for recording the same thing, i.e., only the Invoice and Folio No. In actual practice, the Invoice No., date and the Folio No. are being recorded in order to facilitate the tracing out of the accounts of Invoices. As a result, more than one column are being used for doing the same. The space left under each column is also insufficient. It is, therefore, suggested that **the form should be redesigned to accommodate Invoice No., date and Folio No. in separate columns as shown in Appendix G.**

Transportation Procedure

Existing Procedure for Transportation of Wagon Load

19.19 After the goods are loaded into wagons and formed into trains, they are transported to the destination station. The transportation of goods largely depends on the availability of lines and the engine. The transportation also sometimes involves changes at river heads and break of gauge. In order to quicken the transhipment of goods, it has been fixed under Circular No. 1/TC/65(Case No. CSM/41-DPT-II) published in the erstwhile P.E.R. Gazette No. 23, dated December 1, 1965 that the transit time for wagon-load should be 84 hours if booked within a zone, and 144 hours if booked from East Zone to West Zone or *vice-verse.*

Defects of the Existing Procedure and Suggested Remedies

19.20 In spite of the fixation of the time limit, mentioned above, the goods do not reach their destination in time. The time taken in transportation of goods far exceeds the above limit. As a result, the public has to suffer a great deal due to the delay in reaching their goods to the destination station.

19.21 The various reasons, which are responsible for the delay in the movement of wagons, are indicated below:—

(a) inherent disadvantage of railway being track-bound;

(b) want of engine;

(c) imbalance of traffic as the traffic moves towards one side only making back loading impossible;

(d) want of sufficient number of lines and preference being given to passenger trains;

(e) breakdown in wagons due to overage or damage at the time of train formation and *en-route*;

(f) delay in clearance at branch lines for want of sufficient number of wagons, at least 60, to form an economic train;

(g) lack of terminal facilities in the yard;

(h) the occasional shifting of the ghat, bank-cutting, channel drying, etc., at Bahadurabad ghat, Tistamukh ghat, etc.;

(i) break of gauge leading to loading and unloading at the point of different gauges such as broad gauge, meter gauge and narrow gauge;

(j) delay in loading of wagons at the forwarding station and in unloading of wagons at the destination station by the party;

(k) defect in the seal leading to abnormal delay due to the counting of the contents of wagon after opening in the joint presence of Watch and Ward staff, G.R.P. and Traffic staff, before it is allowed to proceed further; and

(l) the inefficiency and indifference of the staff both at operational points and repairs and maintenance levels.

19.22 Among the disadvantages enumerated above, there are some which cannot be easily removed. For example, the inherent disadvantage of railway and occasional shifting of river ghats are problems which are not possible for the Railway Administration to remove. The delay in the movement of goods for want of engines is sometimes caused mainly due to unpunctuality in the running of trains, and negligence and inefficiency of the staff. Strict supervision can remove these causes. **The supervising officers should, therefore, be very careful in this respect, and they should try to find out the real cause for delays, and fix responsibility in each case. Drastic action should be taken against the staff at fault,** so that such instances do not occur often. **The training facilities for the gazetted officers and senior subordinates should be provided in order to ensure better supervision and improvement in work. Requirement of locomotives should be assessed on a realistic basis and the estimated number of engines should be provided to the Railway on top priority basis** in order to meet the shortage.

19.23 The difficulty due to imbalance of traffic may be met to a great extent by better control on movement of rolling stock. Moreover, the industries are to be established in the country having due regard to the availability of railway facilities for the same. **Railway Administration should, therefore, be invariably consulted in the matter**

of establishment of new industries in the country and the question of transport facilities should be taken into consideration. Whenever an industrialisation plan is taken up, commercial sector, industrial sector and transportation sector should be properly coordinated in the planning stage.

19.24 The breakdown of trains due to the detection of damaged wagons *en route* mainly results from loading overaged or unfit wagons. Instances were found that even those wagons, which had been declared unfit, were also loaded completely disregarding the instructions of the Train Examiners. This causes delay in the movement of goods trains, as well as deterioration and damage to the goods loaded in such wagons. It may be mentioned here that according to the existing procedure, the trains are examined by the Train Examiners after the wagons are loaded and formed into trains. Once the wagons are loaded and found defective afterwards, the inevitable result is disturbance and dislocation to the entire train. This could be conveniently avoided if the wagons were examined before they were loaded and formed into a train. So it is suggested that **the Train Examiners should examine the wagons as soon as they are placed for loading,** so that the subsequent trouble may be avoided. **Maintenance of wagon should also be improved and efficiency of staff boosted up by better training and supervision.**

19.25 The lack of terminal facilities at most of the stations is also responsible for the delay in the movement of goods. The lack of space in the goods sheds for unloading and storing those packages which are not unloaded and removed by the party is also another cause for the delay in the release of wagons. So, **terminal facilities, as well as the space in the goods sheds should be increased at the important stations of the Bangladesh Railway.**

19.26 Delay in the unloading of wagons at the destination station creates another problem and blocks the turn-round of wagons. The party responsible for unloading is, sometimes, found to be negligent of unloading. In case of unusual delay in unloading, the existing rules require that the wagon should be unloaded by the railway staff after the expiry of the free time, but the rules are not generally followed for want of (1) space in the goods sheds, (2) for want of labour and (3) insufficient amount of labour cost sanctioned for the purpose. Unless the godown space and the labour charge is increased, the rules will not be strictly followed. It is, therefore, suggested that **the labour charge and the godown space should be increased,** so that railway staff are encouraged to unload the unlifted goods in accordance with the prescribed rules. **The rate of demurrage and wharfage should also be increased which would discourage the traders to leave their goods unloaded indefinitely.**

19.27 In this connection another point deserves special mention. It came to our notice during the examination of this subject that there were some unconnected wagons lying at most of the stations. On enquiry, we came to know that this was mainly due to the defect in the seals and the absence of bracket labels. The defect in a seal is likely to develop due to various reasons. Firstly, because of the use of inferior quality of sealing wax, and secondly, because of using not very thick paper in preparing the labels, as a result of which the labels become damaged or torn due to rain and/or/storm. So in order to guard against defective seals, it is suggested that the **sealing wax and the paper used for preparing labels should be of good quality,** so that it can stand wear and tear due to unfavourable weather. Miscreants also sometimes damage the seals for nothing. **So the Watch & Ward staff should be more careful to see that the miscreants do not damage the seals. The bracket labels should also be placed in the pockets of the wagons,** so that the wagons can be connected in the absence of card labels.

Existing Procedure for Transportation of Smalls

19.28 The existing procedure for transportation of smalls is also lengthy. According to Circular No. I/T.C/65 (Case No. CMS/41-D.F.T. II) published in the erstwhile P.E.R. Gazette No. 23, dated December 1, 1965, the transit time for smalls has been fixed as 140 hours, if booked within zones and 168 hours when booked from East Zone to West Zone or *vice versa*. However, as a matter of fact, the transit time for the movement of smalls even within the same zone is found to be far in excess of the said limit.

19.29 In order to improve the movement of smalls, three kinds of road van trains have been introduced on the Bangladesh Railway *viz.* (1) Station Van, (2) Junction Van and (3) Section Van:

(a) **A Station Van** means a van containing goods in smalls for a particular station and sealed to that station, or for a particular station or stations on the branch line taking off it.

(b) **A Junction Van** means a van containing consignment loaded from an originating station as well as from the station on the section concerned for a particular junction or branch line taking off the junction station, i.e., Chittagong can prepare a junction van for Laksham with packages for Laksham proper as well as packages for Laksham-Chandpur branch, and the packages from stations between Chittagong and Laksham can also be loaded in the same van for Laksham Junction Station and for branch lines taking off it.

(c) **A Section Van** means a van with smalls for a station on a given section or area; i.e., if a section van is made for stations between Chittagong and Laksham, then it is a section van for Chittagong-Laksham section.

Defects of the Existing Procedure for Transportation of Smalls and Suggested Remedies

19.30 The services of the above road van trains are not satisfactory. There is abnormal delay in the movement of smalls in spite of the fixation of time limit mentioned above and introduction of the above trains. The causes of such delay are discussed bellow:

(a) There is no arrangement for loading and unloading of packages of the trains except with the help of station coolies. The rates of cooly charge is very meagre. It is only Tk. 4·37 for a thousand maunds. As a result, coolies are not very keen to unload these packages and delay occurs.

(b) There is overcarriage, as it is difficult to count the packages on the way, as the wagons are packed to the full. Specially this happens in the road-side small stations. **Thus the** main purpose is defeated.

(c) There is no clerk in these trains and the guard has to do both (i) loading and unloading and (ii) shunting. It is not possible for a single man to perform both the jobs at a time.

(d) There is only one Guard and a Driver for a road van train. Due to the stoppage of overtime allowances of the Guards and the Drivers, they are unwilling to work more than 12 hours at a time. As a result, the train is stabled as soon as their working time of 12 hours has passed. Thus, the stabling of trains is one of the causes of delay.

19.31 In order to improve the movement of smalls, the following suggestions are made:—

(a) **The road van train should be provided with permanent porters for the loading and unloading of packages** as soon as the train arrives at a particular station. This will help quicken the clearance of smalls. The permanent coolies attached to the train would be in a better position to know the situation of the vans and to follow the instructions of the Guard, whereas the station coolies would not know the position of the vans in the train, and would, therefore, delay the unloading.

(b) **Each of these trains should be provided with one Guard and an Asstt. Guard** so that one can take rest while the other can conduct the train. At the time of unloading and loading, the Asstt. Guard may also help the Guard-in-charge. In that case there will be no stabling of the train. **There should also be a rest van in the train,** where the Guard or the Asstt. Guard may take rest. **A Guards' link should be maintained and these Guards should be selected from amongst the staff on the link diagram. Payment of overtime should also be allowed as was the old practice.**

(c) **The Guard should earmark wagons for important stations where the packages are generally available. As soon as**

these wagons are full, he should seal them for the stations concerned. He should load in a separate wagon the packages of those stations which have less number of consignments, mark the wagon by chalk, so that even a layman can understand that the wagon is not full. **As soon as the Guard takes over charge of the train, he should inform the Control about the unloading of the packages at a particular station giving additional information regarding the number of packages to be unloaded, and the position of the wagon from the engine from where the packages should be unloaded at that particular station. The stations having packages for loading should also inform the Control that it has so much load for such and such station.** This will enable the Guard from beforehand to earmark some wagon for that particular station. **The Station Master on receipt of the information should prepare a memo. and keep the packages ready at the yard, so that they can be loaded as soon as the train arrives. The Guard should try to load the packages as quickly as possible as the responsibility will have to be shouldered by him in case of delay,** because the porters would be his man, and he would not be in a position to shirk his responsibility to the station staff. This system, if introduced will lead to less pilferage and detention, as the responsibility is predetermined. Nobody except the Guard would be held responsible.

(d) **The Station Masters of the railway stations having goods sheds away from the stations should load the wagon and keep it ready at the station to be attached to the road van train. In case of a small number of packages, the parcel shed should be utilised to store the packages meant for the road van train and for this purpose, parcel godowns of the stations concerned should be extended.**

Claims Procedure

Existing Procedure

19.32 The claims are preferred for the loss, damage, destruction or deterioration of the goods booked for carraige by the Railway.

The different risk notes protected the Railway in claims cases to a great extent. It has already been discussed earlier that the Railway is not acting as a common carrier but as a bailee. According to the existing procedure, all the petitions for claims against the entire Bangladesh Railway are submitted to the Chief Commercial Manager, Chittagong and decision is taken on the basis of the reports of the Inspectors of Claims whose Headquarters is at Chittagong.

Defects of the Existing Procedure and Suggested Remedies

19.33 One of the most serious complaints levelled against the Railway Administration is the delay in the settlement of compensation claims. The responsibility of the Railway Administration is lessened to a great extent due to the existence of the different kinds of risk notes. There is a general feeling among the public that the wide protection given to the Railway by the risk notes makes it less watchful of the loss. It is true that in regard to a major portion of the goods traffic, the Railway Administration is so well protected under the different kinds of risk notes that the railway employees become naturally careless to the interests of the consignors. Such conditions are ultimately bound to lead to theft and pilferage of the articles booked. It is, therefore, rightly argued that once goods have been entrusted to the Railway's care, it is for the Railway Administration to ensure that there is no damage or pilferage for any reason whatsoever, and that goods are delivered by the Railway in the same condition in which it received them. But instead of taking this full responsibility, the railway staff are allowed to protect and screen themselves by insisting unreasonably on risk notes, and thus shirking their responsibility. The protection given by the risk notes, and claims repudiated on their strength, have been giving the Railway a bad name. On the other hand, the Railway has to incur losses in the shape of less revenue by giving reduced rates for booking goods at the owner's risk. Moreover, in many cases the risk involved is not commensurate with the reduction in rates. Furthermore, the risk notes are not always helpful in the repudiation of claims, and there are many instances in which claims had to be accepted by the Railway Administration in spite of the execution of risk notes. We have not been able to obtain detailed figures to show the amount involved in the cases where the claims have been admissible in spite of the execution of risk notes. Because of the fact that in many cases of loss, the compensation is never claimed and the owner may not think it worth while to make a claim, it is almost impossible to estimate the amount of the losses for which no claim is made, but the total must be very large indeed. No statistics are also maintained by the Railway to show the particulars in respect of the claims cases in which the claims were paid in spite of the execution of risk notes. It was, however, stated that only in the year 1966 as many as 463 claims cases were admitted by the Railway in spite of the execution of risk notes and an amount of Tk. 78,823·38 was paid as compensation in those cases. It was further stated that in the same year a total number of 4,700 claims cases was preferred claiming compensation for a total amount of Tk. 45,83,028·00 out of which claims in 2,717 cases (including the 463 cases as mentioned above) were ultimately admitted by the Railway and an amount of Tk. 8,21,211·00 (including Tk. 78,823·38) was paid as compensation. These figures would show that approximately in 17% cases the claims had to be admitted even in spite of the execution of risk notes.

19.34 Even if the Railway assumed the common carrier's liability, it would not have paid more than the above amount which is not much as compared to the impetus a trader would receive for sending his goods by railway, if the common carrier's liability were introduced.

19.35 On the other hand, the cost involved in printing, paper and preservation of the different kinds of risk notes is enormous. It has been found that about 2,12,500 sheets of different kinds of risk notes are consumed annually. This does not, however, give the full picture, because we have seen that in many stations the stock of risk notes was inadequate and that in some stations they were not available at all. If proper and adequate supply of risk notes were made, the consumption would have been much more than the figures indicated above. It is, therefore, recommended that **the Railway should assume the liability of a common carrier so far as the general merchandise is concerned.** This change in liability would relieve the public and the trading community of the worry and anxiety under which they book their goods. By assuming greater liability, the Railway would inspire confidence among its clientele, and at the same time, it would have a healthy effect on the staff as it would necessary oblige the Railway to tackle the problems of pilferage, thefts, careless or wilful mis-handling of goods, etc., much more energetically and effectively than they do now. **With the change in liability, the owner's risk notes should also be abolished, and all general merchandise should be carried at the Railway's risk. The principle that the Railway should be held responsible for the safe custody of goods entrusted to it should be adhered to with determination. Vigorous check and supervision should be carried on by the railway staff at the time of loading, and thereafter, responsibility for the consignment in transit should exclusively rest with the Railway** until the delivery of goods is made to the consignee in the same condition as they were loaded. This will not only satisfy the merchants and the public and increase the revenue of the Railway by giving greater impetus, but will also simplify the booking procedure of the goods to a great extent.

19.36 It should, however, be borne in mind that with the change in liability, the chances of loss will not be removed. There are various reasons for loss, damage and deterioration of goods booked through railway. The reasons are discussed below:

(a) **Defective marking of packages:** Defective marking of packages by the sender and the Railway, and improper labelling of wagons lead to misdespatch and delay, and consequent deterioration or loss of package, as the wagons lie unconnected at various railway stations. This also results in congestion in accommodation in the sheds. **The sender and specially the railway staff should be very careful in marking and labelling the wagons. The bracket labels (or the ordinary labels if the bracket labels are not available) should be properly filled in and kept in the pockets on both sides of the wagons,** so that the wagons can be easily identified in case of damage to the labels affixed to the doors of the wagons, due to rain, storm, or other reasons.

(b) **Rough and loose shunting of wagons:** Rough and loose shunting of wagons is generally responsible for the loss and deterioration of the liquid stores, dangerous goods, animals, etc. **The shunting staff should take special care in shunting the wagons. The supervisory staff should keep constant check on them, and drastic action should be taken against the staff found guilty of rough and loose shunting.**

(c) Theft of complete packages or pilferage out of a package, bag, etc. from a running train, from wagons standing in yard or from goods sheds:

(i) Theft in running trains generally occurs at some dangerous places. The Railway is trying to stop this theft by providing police to escort the wagons through those dangerous spots. **Drastic steps, such as the imposition of collective fine on the locality, should be taken in order to lessen the chances of theft in running trains.**

(ii) More thefts, however, occur from the wagons standing in the yard or in goods sheds. The pilferage generally occurs due to the mischievous acts of the coolies in collusion with the G.R.P. The Watch and Ward staff, who are responsible for the safety of the goods while in the yard, do not, or are not in a position to, discharge their functions satisfactorily. The general impression is that the bulk of pilferage and not a little of theft is committed by or with the connivance of the railway staff. During the handling stages, the coolies use hooks (against the standing instruction) for catching the bags of foodgrains, sugar and other such commodities. These hooks help them extract the contents of the bags. The supervision over the coolies and over those who superintend them is not very effective. We have seen loaded wagons ready for check in which the bags were so arranged that it would be impossible to detect a shortage without unloading. It was also found that the wagons were loaded without any effective supervision at all.

(iii) The whole tendency of the Railway Administration is to rely not on supervision but on personal responsibility. The responsibility passes from person to person and the only safeguard lies in the check that is supposed to be made each time it passed. The loading clerk who has tallied the goods into wagons remains responsible for them, provided the seals are intact, until the unloading clerk has unloaded. The chain, of course, is lengthened with each transhipment. As a matter of fact, in the majority of the cases the check is perfunctory. The last man who signed for a missing consignment, or who accepted as sound package which, on the next transfer of responsibility, is noted as having been tampered with, is responsible. The tendency, therefore, is for enquiries into the cases of missing goods to end with the location of responsibility.

(iv) Thus the system of responsibility without proper and adequate supervision has been pushed to the extreme. **There should be some systematised method of checking the working of those with whom responsibility rests. The existing arrangement for supervision should be strengthened and more vigorously put into practice. The Supervising Officer should make occasional surprise checks of the contents of wagons being loaded, before despatch or unloading.** It would then be possible to discover the mistake, whether deliberate or otherwise, and enquiries could be started at an earlier stage than at present. There can be no doubt that short loading and cross loading are often deliberate, the station staff being in collusion with consignors or their agents.

(v) It has been found that pilferage is facilitated by rough handling. With improved supervision as suggested above, there will be fewer instances of such nature, and loading and unloading clerks would be made to understand that it is their duty to see that all packages are handled with due care.

(vi) Pilferage occurs particularly when wagons are left unattended to for a considerably long time at the marshalling yard. **Attempt should, therefore, be made to shorten such duration by quick movement of wagons and the Watch and Ward should keep an effective watch on the danger points. Police also should be warned about such places when the wagons have to be kept for sometime there. To reduce chances of theft and misappropriation,** it is also suggested that **better administrative arrangement should be made by making the staff work more carefully, more actively and more intelligently.**

(vii) **The inspecting staff should make surprise checks from time to time to ensure that—**

(a) **seals of wagons are intact;**

(b) **wagons are not defective, and**

(c) **the weight and number of packages are accurate.**

They should certify the consignments checked and also determine the reason and fix the responsibility for any loss detected.

(d) **Damage caused by rain water coming through flap doors or holes in the roof of wagons.**

Goods are damaged due to rain water coming through flap doors or holes in the roof of wagons. **The goods which are liable to be damaged by rain water should be loaded in water tight wagons. The supervising officer should inspect such wagons to see that proper wagons are utilised in order to avoid damage through rain water and thus avoiding compensation claims.**

(e) Lighting: Lighting is generally inadequate. At some of the large yards and stations, high powered lamps have been provided, but they are not sufficient. At some station, oil lamps are used which give a feeble light. They sometimes remain extinguished for want of oil most of which is generally misappropriated by the staff. As a result, the stations remain in darkness. Absence of light or inadequate light gives chances for theft and accidents. So, **arrangement should be made for the installation of sufficient and adequate lights at railway yards and stations.**

(f) Apathy on the part of the G.R.P.: The G.R.P. are responsible for taking action on theft, pilferage, etc., committed in the railway yards or in running trains. But they try to shirk their responsibility on the ground that the miscreants are the local people, and as such they are under the jurisdiction of the general police. The general police, on the other hand, do not take the responsibility as the occurrence takes place in the railway yards or the trains which are under the exclusive jurisdiction of the G.R.P. The G.R.P. also do not take the responsibility of looking over thefts on the ground that the Watch & Ward staff are there for the purpose. In order to avoid such a situation, we suggest that **the G.R.P. should try to help the Watch & Ward people in the prevention of theft, in addition to the action after the commission of theft. Coordination between the G.R.P. and Watch & Ward should also be improved.**

Procedure for Settlement of Claims Cases

19.37 The procedure followed in connection with the settlement of railway claims is lengthy and time consuming. As already stated earlier, the claims are required to be submitted to the Chief Commercial Manager even in cases of very small loss or damage.

19.38 It has been complained that for transhipment claims in the port area, neither the Port nor the Railway Authority takes any responsibility, and because of this, the party has to run from one authority to the other without knowing which is the final authority for disposal of its claims. In order to avoid such harassments, we suggest that **there should be an agreement between the Port Trust and the**

Railway Authority specifying their respective field of responsibility for meeting the claims expeditiously.

19.39 It has further been complained that though the Station Masters at the destination stations note the shortage in the Delivery Regiser yet they are unwilling to issue short-delivery certificates. The reason for such unwillingness on the part of the Station Masters is not known to us but we are certain that the issue of short-delivery certificates would greatly help dispose of the claim cases. So we suggest that **the Station Masters should be directed to issue short-delivery certificates so that the settlement of such claims is expedited on the basis of such certificates. The Railway Administration should also allow consignees to note shortage in the Delivery Book. It should take prompt action in dealing with claims cases on the basis of remarks entered in the Delivery Book.** The fixation of responsibility of the staff and other matters may be finalized at departmental level after the settlement of claims with the party on the basis of short delivery certificates, and other papers if, after a prompt enquiry, it is established that the claim is genuine.

19.40 The entire system of settlement of claims has been centralised. As mentioned earlier, all the claims cases of the entire Bangladesh Railway are to be submitted to the Chief Commercial Manager, Chittagong. The people from the remotest corner of the country have to run to Chittagong for the settlement of their claims, or have to depend on correspondence which sometimes does not satisfy the Railway. The personal attendance of the party is also sometimes required by the Claims Superintendent himself. All these troubles coupled with the wastage of time, energy and money do not always commensurate with the amount which is received as compensation. Parties sometimes do not think it worth while to prefer any case at all in view of the difficulties mentioned above.

19.41 The headquarters of the Claims Inspectors who make enquiries in the claims cases is at Chittagong. They have to enquire in the claims cases relating to different areas at a great distance from their headquarters. They have to return to the headquarters frequently to attend different conferences. As a result, the enquiries which are entrusted to them are bound to take a long time to the great disadvantage of the parties, besides lengthening the time of disposal of the cases.

19.42 Too much centralisation of any function is not a sound administrative principle. We, however, find that there has been too much centralisation of functions at least in the case of disposal of claims cases by the Bangladesh Railway. As one of the biggest transportation organisations, it has the responsibility of looking to the difficulties of their clientele, resulting from such centralisation. We are, therefore, of the view that **as recommended by the Railway Commission, 1973, claims cases should be distributed to the different zones into which the Bangladesh Railway has been territorially divided. Some powers should also be delegated to the Divisional Commercial Officers, empowering them to deal with the claims cases falling within their territorial jurisdiction. The enquiries in respect of such claims cases should conveniently be done by the Inspectors working under them. There should, however, be some limitations in respect of the cases to be decided at different levels. The limits recommended by the Railway Commission, 1973 at para 14 of Chapter IV of their report should be fixed for the purpose. The cases which relate to inter-zonal jurisdiction should be referred to the Chief Commercial Manager.**

Revision of Manuals, Rules, etc.

19.43 The Goods Tariff and other Manuals and Rules governing the working of the Bangladesh Railway are not easily available. Besides, they contain rules and regulations which have long since been superseded or modified by different rules and circulars scattered in different files and gazettes. The various modifications and corrections are not codified in one place. Correction slips pasted from time to time on the Manuals have become so numerous that they have covered up the original rules themselves. Due to the absence of current rules and regulations, various mistakes are being committed frequently by the railway staff resulting in loss either to the Railway or to its staff or to the party. In order to avoid these mistakes and to make the rules readily available to the staff, **the Goods Tarrif and other Manuals should be brought up-to-date incorporating all the changes and modifications that have been made from time to time. The revised Manuals should be reprinted and circulated to all the staff who are required to use them in their day-to-day work.**

CHAPTER XIX

Summary of Recommendations

Booking Procedure

1. The form for 'Goods and Wagon Allotment Register' should be revised by omitting columns "Priority class of traffic", "Consignor's token slip", and "S. M.'s initial" and by including the column "Signature of the consignor" after the column "Individual No. of wagon allotted". The form should also be wider from top to bottom, and should be stitched at the centre instead of at the corner as is being done at present. (Para 19.8).

2. Clear instructions should be issued and circulated to all concerned as to whether different kinds of commodity could be booked by the same party in the same wagon to satisfy the weight condition and steps should be taken so that these instructions are strictly followed by all concerned. (Para 19.15)

3. The different categories of rates should be minimised as far as possible so that it becomes easy for the Goods Clerk to determine very quickly under which catergory a particular commodity falls. (Para 19.16)

4. A mileage table like the one used by the former Assam Bengal Railway (ABR) should be provided to each station, so that the Goods Clerk of a station could get in one column the total mileage from one station to another station of the Bangladesh Railway. (Para 19.17)

Forms used in Goods Offices

5. The form for outward indexing should be revised by replacing the word 'commodity' for "description of goods". [Para 19.18(i)]

6. The form for preparing copies of invoices should be of bigger size to allow more space for entering particulars, or the form which is being used for preparing the invoices should be printed in different colours with the word "Copy" in bold type printed at the top of the form and bound up into pads and used for preparing copies of invoices. [Para 19.18(ii)]

7. The Railway Receipt local "To pay" and "Paid" should be of different colours instead of both being of the same colour. [Para 19.18(iii)]

8. The form for money receipt should be revised so that the columns meant for entering particulars under different items become more spacious from top to bottom. [Para 19.18(iv)]

9. In addition to the card labels affixed to each door of the wagon, the bracket labels should be placed in the packets of the wagon. The bracket labels should be supplied in sufficient numbers. In case of shortage of bracket lebels, the card labels should be used in place of bracket labels. It would be better if the form for both the labels is combined by incorporating all the necessary particulars into one form. [Para 19.18(v)]

10. The form for "Goods Receipt and Delivery Book" should be further revised providing more space for Invoice No. which should come under column 2, placing the "date" of Invoice in column 3. The column for "Railway Receipt No." should come after it in the next column, i.e., in column 4. Column 6 should contain particulars of Wagon No., owning railway, and carrying capacity. The column for "address of consignee" should be wider. The space meant for calculation of shares should be minimised to two. There should be a column for "displaced persons tax" in between the columns of "Invoice freight" and "under charge". The form should also contain columns for recording "date and time of placing of wagon", "unloading of wagon", "delivery of goods", so that demurrage and wharfage charges can be accurately calculated. [Para 19.18 (vi)]

11. The form for "Re-weighment Book" should be revised as per specimen given in Appendix F. [Para 19.18(vii)]

12. The form for "Inward Index" should be re-designed providing separate columns for Invoice No., date and Folio No. as per specimen given in Appendix G. [Para 19.18(viii)]

Transportation Procedure

13. The supervising officers should keep strict supervision over the subordinate staff and they should try to find out the real cause for

delays and fix responsibility in each case. Drastic action should be taken against the staff at fault. Training facilities for the Gazetted Officers and Senior Subordinates should be provided to ensure better supervision and improvement in working. (Para 19.22)

14. Requirement of locomotives of the Railway should be assessed on a realistic basis and the estimated number of engines should be provided to the Railway on top priority basis. (Para 19.22)

15. Railway administration should invariably be consulted in the matter of establishment of new industries in the country and the question of transport facilities should be taken into consideration. (Para 19.23)

16. Whenever an industrialisation plan is taken up, Commercial Sector, Industrial Sector, and Transportation Sector should be properly coordinated in the planning stage. (Para 19.23)

17. The Train Examiners should examine the wagons as soon as they are placed for loading. Maintenance of wagons should also be improved. (Para 19.24)

18. Terminal facilities as well as the space in the goods shed should be increased at the important stations of the Bangladesh Railway. (Para 19.25)

19. The labour charge for unloading those trains which are left unloaded by the parties for a long time should be increased. The rate of demurrage and wharfage should also be increased. (Para 19.26).

20. The sealing wax and the paper used for preparing labels should be of good quality. (Para 19.27)

21. The Watch & Ward staff should be careful to see that the miscreants do not damage the seals. The bracket labels should also be placed in the pockets of the wagons. (Para 19.27)

22. The road van trains should be provided with permanent porters for the loading and unloading of packages as soon as the train arrive at a particular station. [Para 19.31 (a)]

23. Each of the road van trains should be provided with one Guard and an Asstt. Guard. There should also be a rest van in the

train. A Guards' link should be maintained and these Guards should be selected from amongst the staff on the link diagram. The old practice of payment of over time should also be renewed. [Para 19.31(b)]

24. The Guard of the road van train should earmark some wagons for important stations where the packages are generally available, and as soon as these wagons are full he should seal them for the stations concerned. He should load packages of those stations having small consignments in a separate wagon properly marked by chalk on the body of the wagon. As soon as the Guard takes over the charge of the train, he should inform the Control about the unloading of the packages at the particular station giving additional information regarding the number of packages to be unloaded, and the position of the wagon from the engine, from where the packages should unloaded at that particular station. The station having packages for loading should also inform the Control that it has so much load for such and such station. The Station Master, on receipt of the information, will prepare a memo. and keep the packages ready at the yard, so that they can be loaded without any waste of time as soon as the train arrives at the station. The Guard should try to load the packages as quickly as possible as the responsibility will have to be shouldered by him in case of delay. [Para 19.31(c)]

25. The Station Masters of the railway stations having goods sheds away from the stations should load the wagon and keep it ready at the station to be attached to the road van train. In case of small number of packages, the parcel shed should be utilised to store them and for this purpose percel godowns of those stations should be extended. [Para 19.31(d)]

26. The Railway should assume the liability of the "common carrier" so far as general merchandise is concerned. With the change in liability, the owner's risk notes should be abolished and all general merchandise should be carried at the Railway's risk. The principle that the Railway should be held responsible for the safe custody of goods entrusted to it should be adhered to vigorous check and supervision should be carried by the railway staff at the time of

loading, and thereafter the responsibility for the consignment in transit should exclusively rest with the Railway. (Para 19.35)

27. The sender and specially the railway staff should be more careful in proper marking and labelling of wagons. The bracket labels (or the ordinary labels, if the bracket labels are not available) should be properly filled in and kept in the pockets on the both sides of the wagons. [Para 19.36(a)]

28. The shunting staff should take special care in shunting the wagon. The supervisory staff should keep constant check on them, and drastic action should be taken against those staff who are found guilty of rough and loose shunting. [Para 19.36(b)]

29. In order to lessen the chances of theft in running trains, drastic action in the shape of imposition of collective fine on the offending locality should be taken. [Para 19.36(c) (i)]

30. The Supervisory Officers should make occasional surprise checks of the contents of wagon being loaded, before despatch or unloading. [Para 19.36(c)(iv)]

31. Attempt should be made to shorten the duration of keeping the wagons at the marshalling yard by quick movement and the Watch and Ward should keep an effective watch at the danger points. Police should also be warned about such places when the wagons have to be kept for sometime there. [Para 19.36(c)(vi)]

32. To reduce the chances of theft and misappropriation, better administrative arrangement should be made, by making the staff work more carefully, more actively and more intelligently. [Para 19.36 (c)(vi)]

33. The inspecting staff should make surprise check from time to time to ensure that—

(a) Seals of wagons are intact;

(b) Wagons are not defective; and

(c) the weight and number of packages are accurate. They should certify the reasons and fix the responsibility for any loss detected. [Para 19.36(c)(vii)]

34. The goods which are liable to damage should be loaded in water tight wagons. The Supervising Officers should inspect the

wagons to see that proper wagons are utilised in order to avoid damage through rain water, and thus avoiding compensation claims. [Para 19.36(d)]

35. Sufficient arrangement for lighting the yards and the stations should be made. [Para 19.36(e)]

36. The G. R. P. should try to help the Watch and Ward staff in the prevention of theft, in addition to the action after the commission of theft. [Para 19.36(f)]

Procedure for Settlement of Claims Cases

37. An agreement should be arrived at between the Port Trust and the Railway Authority specifying their respective field of responsibility for meeting claims expeditiously. (Para 19.38)

38. The Station Master should be directed to issue short delivery certificates, so that the settlement of claims is expedited on the basis of such certificates. (Para 19.39)

39. The Railway Administration should allow consignees to note shortage in the Delivery Book and take prompt action in dealing with claims cases on the basis of the remarks entered in the Delivery Book. (Para 19.36)

40. As recommended by the Railway Commission, 1973 claims cases may be distributed to the different zones into which the Bangladesh Railway has been territorially divided. Some powers should be delegated to the Divisional Commercial Officers. Empowering them to deal with the claims cases failling within their territorial jurisdiction. The enquires in respect of such claims cases should conveniently be done by the Inspectors working under them. There should, however, be some limitations in respect of the cases to be decided at different levels. The limits recommended by the Railway Commission, 1973 at para 14 of Chapter IV of their report may be fixed for the purpose. The case which relate to inter-zonal jurisdiction should be referred to the Chief Commercial Manager. (Para 19.42)

Revision of Manuals, Rules, etc.

41. The Goods Tarrif and other Manuals should be brought up-to-date incorporating all the changes and modifications that have been made from time to time. The revised Manual should be printed and circulated to all the staff who are required to use them in their day to day work. (Para 19.43)

APPENDIX A

Steps involved in the booking procedure of movement of goods by railway:—

In case of Full Wagon

1. Party sends requisition for wagon by application or personally.
2. The goods clerk enters requisition in "Goods and Wagon Allotment Register".
3. Allots a wagon.
4. Party brings goods.
5. Prepares forwarding notes/consignment.
6. Goods clerk examines the packing condition.
7. Obtains risk notes, if necessary.
8. Examines the risk notes.
9. Accepts risk notes.
10. Makes 25 per cent. weighment.
11. Enters in consignment register.
12. Makes outward index.
13. Does marking.
14. Calculates freight.
15. Prepares invoice or RR in 5 foil by carbon process.
16. Distributes the invoices.
17. Grants money receipt, if freight is paid (in triplicate).
18. The party loads a wagon in presence of the tally clerks.
19. The tally clerk counts.
20. Enters in Tally Book.

21. Closes the door.
22. Rivets the door.
23. The goods clerk prepares labels on the basis of the invoice for each door of the wagon.
24. Attaches the labels with the wagons.
25. Seals the labels with the seal impression of the station code initial.
26. Transfer the invoice with a memo, to the train section after entering in the Transfer Register for despatch to destination station.
27. Train section enters the wagon number in vehicle guidance form.
28. Hands over the vehicle guidance forms to the guard of the train.
29. Records in the Record book.
30. Issues a memo to shunting staff/yard master for marshalling and formation of trains.
31. Train examiner examines the fitness of wagons and grants fitness certificate, if found fit.
32. Declares unfit if found damaged or otherwise not fit for movement.
33. The shunting staff detaches the unfit wagons from the train.
34. The tally clerk unloads the packages from the damaged wagons and loads in another wagons.
35. The goods clerk rectifies his records.
36. Sends a memo. to the trains clerk.
37. The trains clerk rectifies his records including the vehicles guidance.
38. Hands over vehicle guidance forms to the guard.

In case of Smalls

1. The party brings goods in the goods shed.
2. Prepares forwarding notes.
3. Submits forwarding notes to the goods clerk.
4. The goods clerk examines the forwarding note.
5. Makes weighment cent percent.
6. Examines party's markings.
7. Prepares invoice in 5 foils.
8. Distributes them.
9. Does the marking.
10. Prepares money receipt in triplicate.
11. Distributes money receipt.
12. Prepares guidance.
13. The tally clerk loads the wagon after maintaining tally. (The other steps are the same as in the case of wagon load).

APPENDIX B

B. R. Temp. 996 (Revised 1974)

BANGLADESH RAILWAY GOODS AND WAGONS ALLOTMENT REGISTER.

Registration, Supply and Allotment of Wagons

At ....Station.

Sl. No.	Date and time of Regis-tration.	Descrip-tion of goods.	Weight of goods.	Type of wagons required.	Desti-nation.	Name of consignor.	Signa-ture of consig-nor or his Agent.	Name of consignee.
1	2	3	4	5	6	7	8	

Date and time wagon placed.	Individual No. of wagon allotted.	Signature of con-signor.	Date and time wa-gons loaded.	Invoice No. and date.	Date wa-gons des-patched.		SM's Signature.
					Train No.	Time.	
10	11	12	13	14	15		16

APPENDIX C

B. R. 19 (Revised 1974)

GOODS FORWARDING NOTE, BANGLADESH RAILWAY

To the Station Master..................Railway Station, dated............19 ..Please receive the undermentioned goods and forward by goods train to...........*via*...........station as consigned below at owner's/Railway risk.

By whom consigned.		To whom consigned.		Station to	No. of articles.	Description and marks.	Sender's weight.		Freight Paid.	To pay.
Name.	Address.	Name.	Address.				Md.	Sr.		

I do hereby certify that I have satisfied myself that the description, marks and weight or quantity of goods consigned by me have been correctly entered in this forwarding note.

*(1) A consignment is in bad condition and/or defectively packed as follows..

*(2) At my request consignment is despatched in open..

*(3) Alternative Railway's risk or owner's risk rate being available, I elect to pay..............................rate.

*(4) To be forwarded *via*................(a dearer route) at my request.

*(5) The cheapest route being closed/ partially closed to be forwarded *via*.........................the next cheapest open route.

Signature of the Sender or his agent with date.
Address.

The attention of the sender or his agent is invited to the principal terms and conditions apply to the carriage of goods by Railway Vehicle which are setforth in the Railway Goods Tariff, and to explanatory note on the back of this document.

The form below to be filled in by the Railway Staff.

Particulars of weighment.

No. of articles.	Description.	Weight.	
		Md.	Sr.

Checked by ....Dated ....
Weighed by ....Dated ....
Loaded by ....Dated ....
Invoiced by ....Dated ....
Invoice No. ....Dated ....
Receipt No. ....Dated ....
Risk ....

*(a) Strike out where inapplicable.

APPENDIX C

EXPLANATORY NOTES:

(1) A consignment not packed in accordance with Rly. Rules or already in bad condition cannot be accepted for carriage unless the nature of the defect, *e.g.* 1 not packed as required by Rly. Rules; 2 cases planks broken, 12 drums leaking, etc., is recorded in clause (1) overleaf.

(2) When a sender desires to despatch in open vehicles or vessels he must enter words vehicles, vessels, as the case may be, in the appropriate clause in clause (2) overleaf.

(3) When alternative Railway's risk and owner's risk rate are quoted, the latter will apply unless the sender, in clause (3) overleaf, enters the word "Railway risk" when he will pay or engage to pay the higher charge and will receive a certificate to this effect.

(4) When a consignment is to be forwarded *via* other than the cheapest route at the sender's request the route by which the consignment is to be forwarded must the recorded in clause (4) overleaf.

(5) When a consignment is to be forwarded *via* the next cheapest open route the cheapest route being closed or partially closed the route by which the consignment is to be forwarded must be recorded in clause (5) overleaf.

Note.—All clauses and words which are inapplicable are to be struck out before the forwarding note is signed.

(The form below to be filed in by Railway Staff).

Description.	No. of articles.	Marks.	Class.	Actual weight.		Weight charged.		................Rly. proportion.			
				Md.	Sr.	Md.	Sr.	Class.	Rate.	Taka.	Paisa.
1	2	3	4	5	6	7	8	9	10	11	12

......................Steamer proportion.				Paid.		To pay.		Particulars of Wagons.			
Class.	Rate.	Taka.	Paisa.	Taka	Paisa.	Taka.	Paisa.	Number and Type.	Owning Rly.	Carrying capacity.	Floor area.
13	14	15	16	17	18	19	20	21	22	23	24

APPENDIX D

B. R. Com. 418 (Revised 1974).

Index of Invoices. **Outwards.**

T & B................Station.

Invoice No. ..							
Date ..							
R. R. No. ..							
F. Note No. ..							
Commodity ..							
Invoice No. ..							
Date ..							
R. R. No. ..							
F. Note No. ..							
Commodity ..							
Invoice No. ..							
Date ..							

R. R. No. ..						
F. Note No. ..						
Commodity ..						
Invoice No. ..						
Date ..						
R. R. No. ..						
F. Note No. ..						
Commodity ..						
Invoice No. ..						
Date ..						
R. R. No. ..						
F. Note No. ..						
Commodity ..						

APPENDIX E

B. R. Com. 568 (Revised 1974).

Goods Receipt and Delivery Book of.......................Station

Date of entry.	Invoice No.	Date.	Railway receipt No.	From Station.	Description of Wagon.			Type.
					Owning railway.	No.	Carrying capacity.	
1	2	3	4	5	6a	6b	6c	7

Transhipped into Wagon		Con-signor.	Con-signee.	No. of articles.	Descrip-tion and measure-ments when charges are made by dimen-sion.	Marks.	Class.	Invoice Weight			
								Actual Weight		Weight charged.	
No.	At							Mds.	Sr.	Mds.	Sr.
8a	8b	9	10	11	12	13	14	15a	15b	15c	15d

Rate		On Reweigh-ment.		........Railway.			........Steamer.			Invoice Freight			
										Paid.		To pay.	
Tk.	Ps.	Mds.	Sr.	Rate	Tk.	Ps.	Rate.	Tk.	Ps.	Tk.	Ps.	Tk.	Ps.
16a	16b	17a	17b	18a	18b	18c	19a	19b	19c	20a	20b	20c	20d

Displaced persons tax.		Under charge.		Over charge.		Total Amount due.		Sl. No. of in-ward payment and receipts.	Outstan-ding at close of current month.		Placing of Wagon.	
Tk.	Ps.	Tk.	Ps.	Tk.	Ps.	Tk.	Ps.		Tk.	Ps.	Date.	Time.
21a	21b	22a	22b	23a	23b	24a	24b	25	26a	26b	27a	27b

Unloaded goods available for deli-very.		Date and time of delivery of goods.		Date of removal of goods.	Demurrage or wharfage.			Signature of delive-ry clerk.	Signature of receiver.	Remakrs.
					No. of days and hour.	Amount accrued.				
Date.	Time.	Date.	Time.			Tk.	Ps.			
28a	28b	29a	29b	30	31a	31b	31c	32	33	34

APPENDIX F

E. B.—Com. 401 (Revised 1974)

REWEIGHMENT BOOK.

Ex-Wagon No.................................... No. of Packages ....

Date-.. Receipt No. ....

Description .... Marks ....

Serial No.	Invoice No. / P. W. B No.	Date	From Station	To Station	No. of Packages	Weight-Booked		Weight on Reweigh-ment.		Difference				Remarks.
										Short		Excess		
						M	S	M	S	M	S	M	S	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				GRAND TOTAL ..										

No. of Shed .... No. of Weighing Machine ....

Date of Wagon arrived .... Date of consignment weighed....................................

Checked.................................... Shed Inspector.................................... Weigh Clerk.

Certified that Taka....................................Paisa....................................Collected on account of excess,

Weight..Freight Collector,

APPENDIX G

Inward Index

B. R. Com. 15.
(Revised 1974).

Station			Station.			Station.		
Invoice	Date	Folio	Invoice	Date	Folio	Invoice	Date	Folio

CHAPTER XX

PROCEDURE FOR CLEARANCE OF GOODS AT SEA PORTS AND CUSTOMS HOUSES

Introduction

20.1 Most of the goods imported into Bangladesh by sea from the various countries of the world arrive at the Chittagong Port. The importers have to clear their goods through their appointed Clearing Agents. The clearance of goods at the Port is closely linked with the clearance of goods at the Customs Houses as well. The existing procedure of clearance of imported goods is lengthy and highly complicated and far from satisfactory. One has to move from one place to another and has to spend a lot of time, energy and money in order to clear his goods from the Port and the Customs Houses. This not only causes harassments to the importers but also involves delay which has far reaching effect on the country's market and ultimately affects the people of the country adversely. In order, however, to avoid such harassments and the delay involved in the system, it seems necessary to modify the existing procedure. We have, therefore, discussed in the subsequent paragraphs the existing procedure and the defects inherent in it and have made recommendations to improve the same.

Existing Procedure

20.2 As already stated above, most of the goods imported by the importers in Bangladesh are brought by ships from different countries of the world. All the ships arriving in a certain year are entered in a register known as Register of Annual Entry of Vessels on the basis of prior intimation given by the Steamer Agents[1] in an application accompanied with a Manifest. On receipt of the application, it is entered in the register and rotation number is allotted accordingly. Normally, seven days before the arrival of the vessel, the Shipping Agent submits a declaration of its arrival to the Harbour Master with a copy to the Traffic Manager, Port and the Jetty Supdt., Shipping. A daily berthing sheet about the berthing of the vessels is prepared

[1] The terms "Steamer Agent" and "Shipping Agent" used in this chapter carry the same meaning.

and discussed in a meeting of the Berthing Committee every day at 11 a.m. where decision is taken about the ship's movement within the next 24 hours in the port area. Steamers are brought to the respective berths as per decision of the Berthing Committee Meeting. Within 24 hours of the arrival of the vessel and before breaking the bulk, the Import General Manifest (I.G.M.) is submitted to the Import Branch of the Customs House by the Harbour Master or the Steamer Agent after which final entry is made. The I. G. M. shows all the descriptions of the cargo in the ship. A supplementary Manifest may also be given in case of any omission in the final Manifest.

20.3 The I. G. M. is submitted in triplicate, original is retained in Customs, duplicate is sent to the Jetty and the triplicate is sent to the Agents. On receipt of a copy of the I. G. M., the Port Office prepares a Classified Manifest, and sends the same to the working point. The Shed Officer (i.e., the Shed Inspector) of the Jetty, on receipt of the Manifest, makes out a cargo plan for storage of the same. The stevedore, on behalf of the Steamer Agent, requisitions for crane and supply of labourers. Accordingly cranes and labourers are booked for the purpose. The general working hours are: (1) 0730—12 hours, (2) 1330—1700 hours (with mid-day break from 1200—1330); and (3) 2000—0400 hours. In case any Steamer Agent wants to work during the morning and/or evening breaks due to urgency, he is allowed to do so with the special permission of the Jetty Supdt. for which extra payment has to be made to the labourers.

20.4 The tally is maintained jointly with the Steamer Agent's representative in the landing tally book specially prescribed for the purpose. At the close of the day's work, the representative of the Steamer Agent and the representative of the Port jointly scrutinise the tally sheets and then exchange copies of their respective tally sheets between them.

20.5 The receipt poster of the respective shed arranges posting in the Classified Manifest to ascertain the factual position of the cargo landed against the Manifest Mark and quantity of each line number. The receipt poster, who cannot post any of the cargoes against the

Manifested Line number, keeps an account of the same in the unclassified register and subsequently the same is adjusted against the Manifested Line number in the Classified Manifest at the time of submitting the out-turn report. If there is any short landing, the Port informs the Customs and the Steamer Agent about the same.

20.6 Against the I.G.M., the different Clearing Agents or the Importers submit their Bill of Entry in six copies supported by all connected documents to the Import Branch of the Customs House. A preliminary check is done by the Supdt. or the Senior Assistant of the Import Branch who gives his initial. Thereafter, the Bill of Entry is taken by the Clearing Agent to the peon who gives the receiving stamp on the copies of the Bill of Entry. Then it is taken by the Clearing Agent to the clerk who gives a serial number with a stamp machine. Then it goes to the noter for noting . The noter examines the Bill of Entry with reference to the particulars given in the I. G. M. by the Steamer Agent in respect of the relevent goods. If the particulars of the Bill of Entry do not tally with those given in the I.G.M. or if the I.G.M. does not give full particulars of the goods, the Bill of Entry is returned to the Clearing Agent for rectification. After the necessary rectification is done or if the particulars of the Bill of Entry tally with the particulars given in the I.G.M., the Bill of Entry is admitted for noting and the dealing clerk notes the Bill of Entry against each item of the I.G.M. and signs the Bill of Entry and hands it over to the Clearing Agent who then takes it personally to the calculator to check up the conversion. Thereafter, the Bill of Entry is taken to the Intelligence Branch for scrutiny regarding importation of any contraband articles. The Clearing Agent then takes the Bill of Entry to the Principal Appraiser of the respective group. The Principal Appraiser gives the Bill of Entry to an appraiser who scrutinises in detail all aspects of the import with reference to the Import Trade Control (I.T.C.) licence, Bill of Lading, Invoice, packing list, BVF 6A or 6B Form (Valuation Declaration Form), Letter of Credit (L.C.), entitlement certificate of the Importer, etc. If the import is in order and the appraiser does not find any difficulty in classifying the goods according to the Bangladesh Customs Tariff (B.C.T.), the second appraisment[2] is generally done. The appraiser in that case completes the assessment order by giving his initial against the declaration of the Bangladesh Customs Tariff heading rate of duty, rate of sales tax, given by the Clearing Agent. The Bills of Entry are sent to the Principal Appraiser for confirmation. If the import is held to be doubtful on account of any matter, the Bill of Entry is endorsed to the Asstt. Collector of Customs for orders.

20.7 If the appraiser finds it difficult to classify the goods correctly on the basis of invoice declaration, he calls for samples of the goods from the Jetty and the first appraisement is done. In that case, one or more representative packages are broken open and samples of the goods are brought from the Jetty Customs and the assessment is done on physical examination of the goods. For this purpose, there is a Principal Appraiser at the Jetty under whom there are several appraisers and examiners who are posted to the respective sheds every day. The party approaches the appraiser of the respective shed to locate his cargo. It is sometimes very difficult to locate the cargo due to the unsatisfactory stacking condition of the cargoes. After the cargo is located, the appraiser selects the samples by breaking open one or more representative packages. The samples are taken and the papers and samples are produced before the Principal Appraiser of the shed with the report. The samples are then sent to the Customs House with the views of the Principal Appraiser of the Jetty, and proper assesment is done at the Customs House.

20.8 After the assessment is done by the appraiser and confirmed by the Principal Appraiser, the Bill of Entry is taken by the Clearing Agent to the Pre-audit Section of the Customs House. The clerk of the Pre-Audit Section gives a serial No. on the Bill of Entry, then it is taken to the peon for stamping, after which the Bill of Entry is submitted to the auditor who gives the same to the examiner. If the

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[2] In the first appraisement system a report on the physical examination of goods with sample from the Jetty Customs is necessary before the assessment is made by the Customs House Appraiser but in the second appraisement system, no such report or sample is necessary. In the latter system assessment is done on the basis of the declaration made in the Bill of Entry.

examiner finds the Bill of Entry in order, he puts his signature on the Bill of Entry and returns the same to the Clearing Agent. Thereafter the duties and taxes are paid in the Customs House Treasury. After the payment of duties and taxes, the original copy of the Bill of Entry and the 5th copy are retained in the Treasury for sending the original copy to the Internal Audit for post-audit and the 5th copy to the Statistical Branch of the Customs House for transmission to the Director of Statistics after taking the data of the imported goods. The duplicate, triplicate, and exchange control copies of the Bill of Entry are returned to the Clearing Agent who hands over the triplicate copy to the Importer and takes the other two copies to the Jetty Appraising Officer. The Jetty Appraising Officer, if the second appraisement has been done, physically examines the goods against the duplicate copy of the Bill of Entry and if found everything correct, emobosses the seal "the goods are out of customs charge" which is known as outpassing. This outpassing is given against the duplicate and the exchange control copy of the Bill of Entry.

20.9 After the goods are out of customs control, the Clearing Agent approaches the Steamer Agent for delivery order. On receipt of the delivery order, the Clearing Agent prepares a Jetty challan for payment of landing charges and river dues to the Port Trust and makes payment at the centralized cash counter of the Jetty. He has to pay other dues of the Chittagong Port Trust (C.P.T.) in the respective shed counter and files the document there for clearance of the goods. On proper scrutiny of the document, the shed staff posted in the counter gives delivery of the consignment in question as per delivery order of the Steamer Agent and after obtaining an acknowledgement on shed release order and on completion of delivery noting the same on the body the duplicate copy of the Bill of Entry. Before delivery, the party is to decide the mode of clearance, that is, the party has to decide as to whether the goods are to be moved by cart, lorry, railway wagon or river transport. If the delivery is to be taken by gate, the party arranges for loading the truck by his own labour and after arrangement of loading, prepares a cart wogon ticket and produces the truck along with the relevant delivery document to the shed checker. The shed checker, after proper scrutiny and satisfaction in all respects, passes the truck which ultimately comes to the gate. The sergeant posted at the gate makes a proper scrutiny and keeps a proper account of the good in the gate register and passes the truck out of the Jetty gate. Before passing out the truck, he also challenges the authority of the persons who takes delivery from the shed's counter. At the time of passing out of the Jetty gate, the Clearing Agent hands over the duplicate copy of the Bill of Entry to the Preventive Officer of the Customs House, who, in his turn, submits the same to the Manifest Clearance Deptt. (M.C.D.) of the Customs House. So far as the exchange control copy of the Bill of Entry is concerned, the Clearing Agent submits it to the Bank where the Letter of Credit (L.C.) was opened and then the Bank sends the same to the Bangladesh Bank for verification and record. The M.C.D. Deptt., where the original and the duplicate copy of the Bill of Entry are received, verifies them against the declaration of the Steamer Agent in respect of the consignment in the I.G.M. If the quantity declared in the I.G.M. tallies with the quantity delivered through the Bill of Entry, the shipping file is closed. If the Bill of Entry is not submitted within sixty days of the arrival of the ship, it is not accepted in the Customs Office unless and until a report from the Jetty Customs is received to the effect that the goods have not been released. An application is required to be submitted to the Assistant Collector of Customs for waving Section 82[3] of the Customs Act. After this Section is waived, the Bill of Entry is accepted by the Customs.

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[3] Section 82 of the Customs Act—Procedure in case of goods not cleared or ware-housed or transhipped within two months after unloading. If any goods are not entered and cleared for home consumption or ware-housed or transhipped within two months of the date of unloading thereof at a customs-house or within such extended period as the appropriate officer may allow, such goods may, after due notice given to the owner, if his address could not be ascertained, be sold under the orders of the appropriate officer;

Provided that—

(a) animals and perishable and hazardous goods may, with the permission of the appropriate officer, be sold at any time;

(b) arms, amunition or millitary stores may be sold or otherwise disposed of at such time and place and in such manner as the Board may with the approval of the Central Government, direct:

Provided further that nothing in this Section shall authorize removal for home-consumption of any dutiable goods without payment of customs-duties thereon.

Defects of the Existing Procedure and Suggested Remedies

20.10 As already stated earlier, the existing procedure for clearance of goods at the Port and Customs Houses is far from satisfactory and one has to move from pillar to post to get their goods cleared. It is for this reason that only the professional Clearing Agents undertake the job of clearing the imported goods for which they demand charge at exorbitant rates. Self clearance method is seldom resorted to because of the difficulties and hardship that result directly from the intricacies of the procedure. The entire procedure is based on checks and balances. The same thing is being checked at different places and at different levels which lead to delay at different points to the great harassment of the parties concerned.

20.11 The place where delay occurs first is the Import Branch. The Clearing Agent submit his Bills of Entry supported by all relevant papers to the Supdt. of Imports. After his initial on the Bill of Entry, the Clearing Agent has to run to three different persons of the same section firstly to the peon for the receiving stamp, secondly to the clerk for the serial with the stamp machine and thirdly to the noter for noting. These three things can be done by one person at the same time.

20.12 The Bill of Entry is then checked with the I. G. M. submitted by the Steamer Agent and if the particulars of the Bill of Entry do not tally, it is returned to the Clearing Agent with instructions to make necessary corrections. In almost all the cases, the mistakes are found with the I. G. M. submitted by the Steamer Agents and not with the Bills of Entry submitted by the Clearing Agents. But Clearing Agents have to suffer for the mistakes committed by the Steamer Agents. The Clearing Agents have to run to the Steamer Agents for making necessary corrections. They have to go through all the formalities and obtain the signatures of the Steamer Agents after great difficulties. They have to pay the correction fee @ Taka 5 for each mistake from their own pocket. It is reported that they have to pay money to the Steamer Agents to get their signatures on the applications. Moreover they have to obtain, at their own effort, the permission of the Collector of Customs for making the necessary corrections. All these entail enormous delay and loss of money and energy at different levels. The most important factor in the matter is that the mistakes in the I. G. M. are more than one and they affect more than one Importer or Clearing Agent. So in each case, each Importer or the Clearing Agent has to arrange for the correction of each item of mistakes separately and independently of each other and at different times which means repetition of the same loss of time, energy and money in each case. The mistakes are committed in copying out the particulars from the Home Manifest. This can only be avoided if the I. G. M. is prepared correctly by the Steamer Agents by copying out the particulars from their Home Manifest. **The Steamer Agents should, therefore, be directed to submit their copies of the I. G. M. along with Home Manifest to the Import Branch. The Import Branch should compare the copies with the original Home Manifest and if the copies tally with the original, they should accept the copies of the I. G. M., otherwise they should return the same to the Steamer Agents for resubmission after making necessary corrections.** This will not only save the Importers and the Clearing Agents from unnecessary harassment and expenditure but will also expedite the clearance of goods from customs stations. This will also help in preparing a correct Classified Manifest at the Jetty and in tracing out the goods there. **So far as the question of amendment fee is concerned, the Import Branch should, at the time of comparison, note the mistakes found in the copy of the I. G. M. submitted by the Steamer Agent and should realise the amendment fees for those mistakes at a time instead of realising the same from different Clearing Agents in a piece meal fashion.**

20.13 The Clearing Agents have to take their paper personally from one place to another and from one person to another. The papers do not move automatically from one table to another even if they are situated side by side. Everything is required to be done by personal approach and this personal approach naturally breeds some meaningful relationship between the parties and the customs staff. The Bills of Entry should, therefore, be received at the Import Branch and a token given to the party. This token should be surrendered at the time of receiving back the documents. In the alternative, the Importer/Clearing Agent should present his customs documents along with a printed card receipt at a counter of the Import Branch where a clerk should give machine number to the Bill of Entry. The clerk should repeat this number on the card receipt and return the same to the Importer/Clearing Agent after putting his signature at the appropriate place. The card receipt should be kept carefully by the Importer/Clearing Agent for all future references. Thereafter, the Importer should not be required (except for any additional information that may be needed by any particular clerk or appraiser) to appear. The Bills of Entry should move from one table to another and from one section to another in their sequential order without any personal approach till they reach, if the papers are in order, the final stage of assessment and handed over to the party for payment of duty, after all formalities have been completed. In order, however, to prevent delay, a time limit, say two days, should be fixed for the passage of the Bill of Entry from each section. Whenever the time limit is exceeded, the matter should be brought to the notice of the Asstt. Collector. This will eliminate the time-lag which occurs in the transfer of papers from one section to the other, eliminate the unnecessary appearance of the Importer/Clearing Agent at every stage, and above all, avoid unnecessary and harmful contracts of the Clearing Agents with the examiners, appraisers and clerks. At the same time, steps should be taken to preclude the possibility of losing the Bill of Entry and to see that there is easy despatch of the same from one section to another.

20.14 Any deficiency or deficiencies detected in the papers should be noted on the reverse of the Bill of Entry and then it should be handed over to the Clearing Agent for making good these deficiencies. A notice should be posted daily on the Notice Board of the Customs House indicating that such and such Bill of Entry has been

found defective or ready for delivery. This will help the Clearing Agents keep a daily watch on the progress of their documents without approaching any customs officials.

20.15 It has been noticed that the Bill of Entry is returned by one section if it finds any mistake and received back after the mistake detected in that section is rectified. Similarly, another section returns the Bill of Entry with some objections and receives back the same after the mistakes are corrected. These movements of the Bill of Entry to and fro in different sections are the sources of delay. This unnecessary delay can be avoided if the Bill of Entry is examined at different sections and the objections, if any, are noted on the reverse of the form of the Bill of Entry by each section at a time, so that the Clearing Agent can obtain the necessary information from the Importer and can meet all the objections at a time and resubmit the Bill of Entry to the officer concerned straightway. For this purpose, **probable items of objections should be printed on the reverse of the form of the Bill of Entry and tick marks should be given against the items of objection by different sections of the Customs House and handed over to the Clearing Agent at a time so that he can obtain necessary information from the Importer and meet all the objections simultaneously. In the alternative, objection slips containing all probable items of objections, as in the case of the Accountant-General, Bangladesh (A.G.B.) should be printed and attached with the Bill of Entry indicating, at a time, by tick mark the item or items of objections to be rectified by the party.**

20.16 In order to indicate the progress of movement of the Bill of Entry, columns are printed on its reverse but these columns are never filled in by any official of the customs. If these columns are duly filled in by each official, this would show how long a particular document was detained by a particular official. This will help in fixing the responsibility, if any unusual or abnormal delay occurs at the hands of anybody. So it is suggested that **all the customs officials should fill in the columns on the reverse of the Bill of Entry showing the progress of movement and that disciplinary action should be taken against those who do not fill in the columns properly and regularly.**

20.17 The Bills of the Entry are checked at different sections—once by the Intelligence Branch, then by the appraisers confirmed by the Principal Appraiser, then again by the Audit Section. The Intelligence Branch checks only one aspect of the Bill of Entry, i.e., if any contraband articles have been brought by the Importer by making misdeclaration in the Bill of Entry. If there is any such misdeclaration, this can be ascertained from different sources by the Intelligence Branch and the Importers can be brought to book even if the Bill of Entry is not submitted. The I.G.M. submitted by the Steamer Agents and the Bill of Lading and the Invoice lying with the Steamer Agents will identify the Importer and action can be taken against such Importer even before the submission of Bill of Entry to the Customs House. So **it is not necessary that all the Bills of Entry should be submitted to the Intelligence Branch. If the Intelligence Branch want to take action after the submission of the Bills of Entry, they should secretly intimate the Superintendent of the Import Branch the particulars of those imports suspected of contravention** so that the Superintendent, Import Branch, can refer the Bills of Entry of those specific cases to the Intelligence Branch. This will eliminate the source of delay to all the Bills of Entry in general. **In the alternative the Importer/Clearing Agent should submit the Bill of Entry in seven copies in place of six as at present, seventh copy for the Intelligence Branch. On receipt of the Bill of Entry, the Import Branch should send the seventh copy of it to the Intelligence Branch and the remaining copies with all connected documents direct to the Appraisement Department. On receipt of their copy of the Bill of Entry, the Intelligence Branch should check the same and if they find any contravention or misdeclaration, they should at once call for the original and other copies of that particular Bill of Entry with all connected documents from the Appriasement Department and take necessary action in the matter. Unless stopped by the Intelligence Branch, the Appraisement Department should proceed with their work without waiting for the clearance of the former.**

20.18 The Pre-audit Section only examines the I.T.C. aspect of the Bills of Entry. For this purpose, all the Bills of Entry have to go to the Pre-audit Section. The Appraising Section also examines this aspect along with all other aspects of the Bill of Entry. The auditor is of the same rank, training and experience of the appraisers and once the Bills of Entry have been examined by the appraisers and confirmed by the Principal Appraiser, an officer of higher rank than the auditor, an examination in the Pre-audit Section does not seem to be necessary. It has been argued that the examination at the Pre-audit Section has a phychological effect on the Importers. A careful examination by the appraisers and detection of irregularities committed by the Importers in respect of the I.T.C. aspect will be sufficient to act as a deterrent on the Importers. The existence of a Pre-audit Section rather acts on the mind of the appraisers to be less careful in examining the I.T.C. aspect. In the absence of the Pre-audit Section, the appraisers will examine the I.T.C. aspect more carefully. Moreover, all the aspects of the Bill of Entry are post-audited in the Internal Audit Section of the Customs House and by the staff of the A.G.B. In view of the post-audit by the above two agencies, the existence of Pre-audit Section to check the I.T.C. aspect only seems redundant. A point may be raised that when the Import Licence is handed over to the party after the assessment is made, it will be difficult for the Internal audit Section to post-audit the I.T.C. aspect in the absence of the Import Licence. For this purpose, an attested copy of the Import Licence may be attached with the Bill of Entry along with the original Import Licence, which may remain with the Bill of Entry after the Import Licence is handed over to the party. The staff of the Internal Audit as well as the staff of the A.G.B. can easily examine the I.T.C. aspect of the imports with the help of the attested copy of the Import Licence. In the circumstances stated above, it is recommended that the **Pre-audit Section should be abolished and the Clearing Agent should be instructed to attach an attested copy of the Import Licence with the Bill of Entry.**

20.19 It has been pointed out to us that against each line number of the I.G.M., there may be goods of different parties but all the parties are not always available at a time nor do they submit their Bills of Entry at a time. Naturally, part-noting is always necessary but such part-noting is not allowed unless a permission is obtained from the Collector of Customs. This is also a source of delay and unnecessary harassment to the parties. The parties submit their Bills of Entry supported by valid decuments. **If the Bill of Entry submitted by individual Clearing Agent justifies part-clearance of the goods noted against one line number of the I.G.M., the individual Bill of Entry should be treated as sufficient for taking delivery of those goods and part-noting should be allowed as a general rule. No specific order of the Collector of Customs should be necessary for the purpose.**

20.20 The second appraisement is the simpler procedure but in some doubtful cases the first appraisement procedure is adopted. In that case samples of the goods are called for. The Clearing Agent takes the Bill of Entry with all connected papers to the respective sheds of the Jetty. The Principal Appraiser of the Jetty Customs posts the examiners and the appraisers every day to different sheds of the Jetty. So the appraisers and the examiners have to wait every day till they get the order of their posting and naturally a considerable time is lost till they can take their position in the respective shed of posting. They have to report to the Principal Appraiser every day instead of going to the shed. Consequently, the parties have to wait for the arrival of the appraisers in the shed. Another defect in this procedure is that the appraisers, though posted to different sheds, practically do not go to the shed at all unless a large number of Clearing Agents approaches them. Even then, they remain in the shed only for a while and return to the Jetty Appraisement shed and remain there most of the time though there is accommodation for them in the shed itself. In order to avoid such a situation, we suggest that **the appraisers should be posted to the sheds for a period of time however short it may be, say, at least for a month, if not longer, and that they should sit in the sheds during the entire period of office hours. For this purpose, sitting arrangement for the appraisers in the sheds should be improved. Similarly, the assessing officers of the Customs should be posted in the port area under the supervision of an Assistant Collector. Assessment, physical examination and all other formalities connected with the assessment of customs duties should be done by them. The shed examiners and the appraisers should be amalgamated**

with the same group of examiners and appraisers posted to different sheds instead of centralising the work of appraisement and assessment in the Customs House. This will simplify the procedure to a great extent and relieve the Clearing Agents of the trouble of visiting the Customs House, the Shed Appraisement Hall and the sheds several times for the purpose of getting their goods assessed. If the Customs Officers are posted in the sheds, assessment, appraisement, inspection, delivery, etc., could be done in the same place and at the same time. **For this purpose, adequate accommodation inside the Port Trust Jetty premises should be arranged.**

20.21 It has also been pointed out to us that the physical examination of the goods is done at the shed of the Jetty on the suggestion of the assessing officers in the Customs House in respect of some particular package to be opened out of the consignment. That particular package might be inside a large number of other packages of the same consignment. So in order to trace out that particular package from the midst of other packages, a considerable time and energy is wasted. If, the shed examiners take out samples by opening the packages selected by them at random on the spot, the matter will be more simple. We, therefore, suggest that **the shed examiners should take out samples by opening the packages selected by them at random subject to the surprise checks by the shed appraiser and the Principal Appraiser in order that no fraud is perpetrated.**

20.22 It has further been reported to us that the appraisers posted at the sheds do not write their reports on the spot after physical examination; rather they write the reports after their return to the Jetty Customs office. So the Clearing Agents have to run to the Customs Jetty house again only for obtaining the report. This does not seem to a good practice. We, therefore, suggest that **the apparisers posted at the sheds should write their reports on the spot just after physical examination of the goods at the shed.**

20.23 If the Bill of Entry is not submitted within sixty days of the arrival of the ship, it is not accepted by the Import Branch until and unless a report from the Jetty Customs is received to the effect that the goods have not been released. A petition to the Asstt. Collector of Customs is required seeking permission to submit that Bill of Entry. A reference is then made to the Principal Appraiser, Jetty, to verify and report as to the availability of goods for delivery. If the report is in the affirmative, permission is given and the Bill of Entry is entertained for appraisement. This is a source of harassment and unnecessary delay for the clearance of the goods which have, for this reason or the other, already been delayed. If an Importer is not satisfied that the goods are available for delivery, he will never care for submitting the Bill of Entry. So a reference to the Principal Appraiser, Jetty, to certify this fact is unnecessary, as it delays the case for a further period of a week or more and increases paper work in the Customs House. So it is recommended that **the availability certificate from the Jetty Customs should not be necessary for submission of the Bill of Entry if the goods are not cleared within sixty days of unloading.**

20.24 The room allotted to the Clearing Agents at the Chittagong Customs House is a very small one. A large number of importers, their staff and other people come to see the Clearing Agents in connection with the clearance of their goods. The Clearing Agents also have to keep their papers in the room allotted to them. It is, therefore, recommended that **the Clearing Agents should be provided with a spacious hall.**

20.25 It has been seen that the Clearing Agents do not konw all the rules and instructions issued from time to time by the Government regarding imposition of or alteration in the rates of different customs duties and taxes. It is, therefore, no wonder that they submit wrong figures in calculating these duties and taxes. As a result, objections are raised on the Bill of Entry submitted by the Clearing Agents. If a copy of up-to-date Customs rules and regulations is supplied to the Clearing Agents Hall along with the correction slips issued from time to time it would greatly help the Clearing Agents consult these rules and regulations. So it is recommended that **a guard file containing copies of all the circulars and instructions issued from time to time by**

the Government or by the Collector of Customs together with correction slips, if any, should be kept in the Clearing Agents Hall for the guidance of the Clearing Agents.

20.26 The payment of the CPT charges is made the following manner:—

(i) firstly, the river dues and landing charges are paid in the centralised cash counter of the Jetty Office; and

(ii) secondly, other charges such as wharf rent, re-stacking charge, removal charge, hoisting charge, carpenter charge, weighment charge, terminal charge, etc., in the shed.

The Clearing Agent prepares the challan forms for payment of the river dues and landing charges and get the challan endorsed by shed officer in the Jetty. Thereafter, he pays the dues in the Bank located in the office of the Jetty Superintendent in cash. He gets a receipt from the cash office and return the paid challan to the shed along with the Bill of Entry. The shed staff then prepares one bill for all other charges payable by the Clearing Agent who pays the bill at the counter of the Janata Bank. In paying these two types of charges, a Clearing Agent has to move twice from the shed to the office of Jetty Supdt. and back and the distance covered in doing this is quite considerable. In realising these two types of charges, the Port Trust machinery has to be brought into action twice; whereas the load of work could be reduced to half if all the charges are collected in one step. It is, therefore, recommended that **all charges of the CPT should be realised at the counter of the Janata Bank of the respective shed at a time.**

20.27 The stacking of goods in the sheds of the Jetty is not very satisfactory. The stevedores are responsible for unloading the goods from the steamers and their responsibility ends as soon as all the cargoes discharged have been placed at the point of rest in the sheds. They do not care very much to stack the goods in a systematic way. The shed staff also do not seem to take proper care to see that the goods are stacked in such a manner as will help locate the goods quickly. No record is kept as to where a particular cargo is placed within the shed and no line number or manifest mark is indicated on the stack either. This naturally leads to confusion and loss of time when samples are required to be taken for physical examination as well as when deliveries have to be made. It was observed that many packages even those belonging to the Government were lying in loose and/or damaged condition, scattered all over the floor of the sheds. This is a most unsatisfactory state of affairs. If the goods are properly arranged, they will not only help locate the goods and lessen the chances of misdelivery, breakage and pilferage, but will also effect a considerable economy in accommodation as well. **So it is** suggested that **the goods should be properly arranged, labelled and kept at different posts within the sheds indicating their manifest marks, line number, etc.**

20.28 It has been alleged by the Clearing Agents that the existence of security guard inside the sheds of the Jetty is a source of harassment to them. It has also been pointed out that the security guards enter the shed during their duty hours and remove or deface the marks written on the packages and demand illegal gratification at the time of delivery on the grounds that the packages do not bear any mark. Moreover, if there is any pilferage, it is difficult to fix up responsibilities between the shed staff and the security guards. In order to avoid such a situation it is suggested that **the security guards should remain at the gates of the sheds and they should not normally be allowed within the sheds unless their assistance is specifically needed by the shed staff. Strict supervision should also be exercised over the security guards in order to see what goes on in the sheds and in the open dumps.**

20.29 The Importers, even if they like, cannot clear their imported goods without the general or specific permission of the Collector of Customs or without obtaining a Clearing Agent's licence. It is not understood why, as a general rule, the owners of goods should not be able to clear their own goods after observing all other customs formalities. The main concern of the Customs Officers is to see that customs duties are properly assessed and realised and to see that no I.T.C. aspect has been violated. The Importers should be at liberty to produce their papers themselves or through their own staff before the Customs Authorities and, after satisfaction of all customs formalities, to take delivery of their imported goods which have got their own definite marks from the sheds of the Port. The law providing for obtaining permission for a Clearing Agent's licence by an Importer from the Collector of Customs was framed by the colonial rulers with some deliberate motive and should not, in our view, remain in a free country like Bangladesh. Such a law curtails the fundamental rights of a citizen of a free country and undermines his position. In the circumstanoes, we suggest that **the provision of the law in question should be amended and the Importer, if he likes, should be allowed to clear his imported goods himself or through his own authorized staff and not through a Clearing Agent, and that no licence or permission—general or specific—should be necessary for the purpose.**

20.30 Almost all the general merchandise for Bangladesh coming by ship from different ports of the world are dumped in the Chittagong Port for customs clearance. After clearance from customs, most of the importers belonging to different districts of Bangladesh prefer to dispose of their goods at Chittagong instead of carrying them to their own districts. This practice deprives the people of those districts of the goods imported by the importers of their own districts. This is also against the existing policy of the Government. The import licences are issued on the basis of the district quota in order that the people of the different districts can get the benefit of the imported goods equitably. In order to remove this inequitable distribution of imported goods, and also to relieve the congestion at the Chittagong Port, we suggest that:—

(i) **The Chalna Anchorage should be raised to a full-fledged Port and the Customs House at Chittagong should be decentralised;**

(ii) **Mini Customs Houses should be established at important river heads and railway junctions such as Chandpur, Narayanganj, Bhairab Bazar, Serajganj, Barisal, Patuakhali, Ishurdi, Santahar, Parbatipur, etc.;**

(iii) Clear instructions should be issued by the Government indicating a particular place from which the goods meant for a particular district should be cleared. Nobody should be allowed to clear the goods of any district from any place other than the place so indicated;

(iv) Clearing Agents for clearing goods at the Mini Customs Houses should be appointed by the respective Mini Customs Houses;

(v) The Steamer Agents should be instructed to make crates and packages in such a way that the crates and packages meant for different Mini Customs Houses can be sent from the Chittagong Port to the Mini Customs Houses without disturbing the original crates and packages. They should also arrange for despatching goods meant for different districts to the respective Mini Customs Houses for clearance by the Importers or by their Clearing Agents. For this purpose, Bills of Lading, Insurance papers, etc., should be prepared for the Mini Customs House concerned. In such cases, the Chittagong Port Trust should function as a port of transhipment and for realising their charges at the Mini Customs Houses, they should send three copies of Challans for their dues in respect of each consignment along with the goods so that their dues may be deposited by the Importer or by his Clearing Agent to the local Janata Bank or any other local Bank authorized by the Chittagong Port Trust before the goods are delivered to him. Out of the three copies of Challans, one receipted copy should be returned by the Bank to the Importer or the Clearing Agent, one copy retained by the Bank for their record and the other copy sent to the Chittagong Port for their record.

20.31 In the end, we would like to say that at present there is no dry port in Bangladesh. Had one been established here, there would not have been so much congestion at the Chittagong Port as at present. Establishment of dry ports is not a new idea either. In 1971, the former Government of Pakistan established a dry port at Lahore and it was envisaged that after its successful operation for one year, a dry port would be established at Narayanganj. So far as we know, the Lahore dry port is now in operation; whereas dry port at Narayanganj could not be established for obvious reasons. In order, however, to relieve the congestion at the Chittagong Port and also to improve the movement of imported goods to the interior of the country, we suggest that a pilot dry Port should be established at Narayanganj on an experimental basis in the first instance; and if the experiment becomes successful, more dry ports should then be established at other important places of the country.

Summary of Recommendations

1. The Steamer Agents should be directed to submit their copies of the I. G. M. along with Home Manifest to the Import Branch. The Import Branch should compare the copies with the original Home Manifest and if the copies tally with the original, they should accept the copies of the I.G.M., otherwise they should return the same to the Steamer Agents for resubmission after making necessary corrections. (Para 20.12)

2. So far as the question of amendment fee is concerned, the Import Branch should, at the time of comparison, note the mistakes found in the copy of the I.G.M. submitted by the Steamer Agent and should realise the amendment fees for those mistakes at a time instead of realising the same from different Clearing Agents in a piece meal fashion. (Para 20.12)

3. The Bills of Entry should be received at the Import Branch and a token given to the party. This token should be surrendered at the time of receiving back the documents. In the alternative, the Importer/Clearing Agent should present his customs documents along with a printed card receipt at the counter of the Import Branch where a clerk should give machine number to the Bill of Entry. The clerk should repeat this number on the card receipt and return the same to the Importer/Clearing Agent after putting his signature at the appropriate place. The card receipt should be kept carefully by the Importer/Clearing Agent for all future references. Thereafter, the Importer should not be required (except for any additional information that may be made by any particular clerk or appraiser) to appear. The Bills of Entry should move from one table to another and from one section to another in their sequential order without any personal approach till they reach, if the papers are in order, the final stage of assessment and handed over to the party for payment of duty, etc., after all formalities have been completed. In order, however, to prevent delay, a time limit, say two days, should be fixed for the passage of the Bill of Entry from each section. Whenever the time limit is exceeded, the matter should be brought to the notice of the

Assistant Collector. Steps should be taken to preclude the possibility of losing the Bill of Entry and to see that there is easy despatch of the same from one section to another. (Para 20.13)

4. Any deficiency or deficiencies detected in the papers should be noted on the reverse of the Bill of Entry and then it should be handed over to the Clearing Agent for making good those deficiencies. A notice should be posted daily on the Notice Board of the Customs House indicating that such and such Bill of Entry has been found defective or ready for delivery. (Para 20.14)

5. Probable items of objections should be printed on the reverse of the form of the Bill of Entry and tick marks should be given against the items of objection by the different sections of the Customs House and handed over to the Clearing Agent at a time so that he can obtain necessary information from the Importer and can meet all the objections at a time. In the alternative, objection slips containing all probable items of objections, as in the case of A. G. B., should be printed and attached with the Bill of Entry indicating at a time by tick mark the item or items of objections to be rectified by the party. (Para 20.15).

6. All the customs officials should fill in the columns on the reverse of the Bill of Entry showing the progress of movement and disciplinary action should be taken against those who do not fill in the columns properly and regularly. (Para 20.16)

7. All the Bills of Entry should not be submitted to the Intelligence Branch. If any import is suspected of any contravention, the Bill of Entry of that particular import can be checked by the Intelligence Branch by secretly obtaining the same from the Superintendent of Import Section as soon as the same is submitted. In the alternative, the Importer/Clearing Agent should submit the Bill of Entry in seven copies in place of six as at present, seventh copy for the Intelligence Branch. On receipt of the Bill of Entry, the Import Branch should send the seventh copy of it to the Intelligence Branch and the remaining copies with all connected documents direct to the Appraisement Department. On receipt of their copy of the Bill of Entry, the Intelligence Branch should check the same and if they find any

contravention or misdeclaration, they should at once call for the original and other copies of that particular Bill of Entry with all connected papers from the Appraisement Department and take necessary action in the matter. Unless stopped by the Intelligence Branch, the Appaisement Department should proceed with their work without waiting for the clearance of the former. (Para 20.17)

8. Pre-Audit Section should be abolished and the Clearing Agent should be instructed to attach an attested copy of the Import Licence with the Bill of Entry. (Para 20.18)

9. If the Bill of Entry submitted by an individual Clearing Agent justifies part-clearance of the goods noted against one line number of the I.G.M., the individual Bill of Entry should be treated as sufficient for taking delivery of those goods and part-noting should be allowed as a general rule. No specific order of the Collector of Customs should be necessary for the purpose. (Para 20.19)

10. The appraisers should be posted to the sheds for a period of time however short it may be, say, at least for a month if not longer, and they should sit in the sheds during the entire period of office hours. For this purpose sitting arrangement for the appraisers in the sheds should be improved. (Para 20.20)

11. The assessing officers of the Customs should be posted in the port area under the supervision of an Assistant Collector. Assessment, physical examination and all other formalities connected, with the assessment of customs duties should be done by them. The shed examiners and the appraisers should be amalgamated with the same group of examiners and appraisers posted to different sheds instead of centralizing the work of appraisement and assessment in the Customs House. For this purpose, adequate accommodation inside the Port Trust Jetty permises should be arranged. (Para 20.20)

12. The shed examiners should take out samples by opening the packages selected at random by them subject to the surprise checks by the shed appraiser and Principal Appraiser, Jetty in order that no fraud is perpetrated. (Para 20.21)

13. The appraisers posted at the sheds should write their report on the spot just after the physical examination of the goods at the sheds. (Para 20.22)

14. The availability certificate from the Principal Appraiser, Jetty should not be necessary for submission of the Bills of Entry even if the goods are not cleared within sixty days of unloading. (Para 20.23)

15. The Clearing Agents should be provided with a spacious hall. (Para 20.24)

16. A guard file containing copies of all the circulars and instructions issued from time to time by the Government or by the Collector of Customs together with the correction slips, if any, should be kept in the Clearing Agents Hall for the guidance of the Clearing Agents. (Para 20.25)

17. All the Chittagong Port Trust charges should be realized at the counter of the Janata Bank of the respective shed at a time. (Para 20.26)

18. The goods should be properly arranged and labelled and kept at different posts within the sheds indicating their manifest marks, line number, etc. (Para 20.27)

19. The security guards should remain at the gates of the sheds and should not normally be allowed within the sheds unless their assistance is specifically needed by the shed staff. Strict supervision should also be exercised over the security guards in order to see what goes on in the sheds and in the open dumps. (Para 20.28)

20. The provision of law requiring an Importer to obtain permision for a Clearing Agent's licence from the Collector of Customs should be amended. The Importer, if he likes, should be allowed to clear his imported goods himself or through his own authorized staff and not through a Clearing Agent, and no licence or permission—general or specific—should be necessary for the purpose. (Para 20.29)

21. The Chalna Anchorage should be raised to a full-fledged port and the Customs House at Chittagong should be decentralized, Mini Customs Houses should be established at important river heads and railway junctions such as at Chandpur, Narayanganj, Bhairab Bazar, Serajganj, Barisal, Patuakhali, Ishurdi, Santahar, Parbatipur, etc. (Para 20.30)

22. Clear instructions should be issued by the Government indicating a particular place from which the goods meant for a particular district should cleared. Nobody should be allowed to clear the goods of any district from any place other than the place so indicated. (Para 20.30)

23. Clearing Agents for clearing goods at the Mini Customs Houses should be appointed by the respective Mini Customs Houses. (Para 20.30)

24. The Steamer Agents should be instructed to make crates and packages in such a way that the crates and packages meant for different Mini Customs Houses can be sent from the Chittagong Port to those Mini Customs Houses without disturbing the original crates and packages. They should also arrange for despatching from the Chittagong Port goods meant for different districts to the respective Mini Customs Houses for clearance by the Importer or by their Clearing Agents. For this purpose, Bills of Lading, Insurance papers, etc., should be prepared for the Mini Customs Houses concerned. (Para 20.30)

25. A pilot dry port should be established at Narayanganj in the first instance on an experimental basis. (Para 20.31)

CHAPTER XXI

PROCEDURE FOR EXECUTION AND REGISTRATION OF DEEDS

Introduction

21.1 The execution and registration of deeds is governed by the Registration Act, 1908 and the rules framed thereunder. The procedure for execution and registration of deeds have developed within the frame work of those rules originally framed by the British rulers. Though there had been some changes in the rules from time to time, the procedure remained the same. No serious step was taken to simplify the procedure which is very lengthy and time consuming. The deeds cannot be written without the professional deed-writers. The registrant has to wait for a long time to get delivery of his registered deed from the office of the Sub-Registrar. As a result not only the general public but also the developmental activities of the country are suffering to a great extent. So, it is essentially necessary to simplify the existing procedure for execution and registration of deeds.

Existing Procedure

21.2 Various types of deeds are executed and registered in the Registration Offices in connection with the following, amongst others:

(1) Sale,

(2) Lease,

(3) Mortage—

(a) Simple,

(b) Complete usufractuary, and

(c) Mortage by conditional sale,

(4) Kabuliyat,

(5) Bainapatra,

(6) Gift, Heba-bil-Ewaj,

(7) Partition,

(8) Partnership,

(9) Exchange,
(10) Release,
(11) Settlement,
(12) Waqf,
(13) Deed of rectification,
(14) Will, Wasiyat-nama,
(15) Power,
(16) Indemnity Bond,
(17) Agreement,
(18) Deed of appointment,
(19) Declaration,
(20) Dissolution of partnership, and
(21) Deed of cancellation.

21.3 In order to execute a deed, the intending registrant has to approach a professional deed-writer for drawing up a deed. After the execution of the deed, the registrant has to go through various stages till the deed is registered. After registration, the deed is copied out in the volumes maintained in the Registration Offices for the purpose. This copying work takes a considerable time. The registrant has to visit the Registration Office again and again to take delivery of the registered document on a fixed date or dates. The number of stages which a registrant has to pass through for getting a registered document is enumerated in Appendix A.

Defects of the Existing Procedure and Suggested Remedies

21.4 The procedure involved in the registration of a deed drawn up in the present stereotyped form is very complicated, expensive and lengthy. The illiterate registrants are sometimes harassed by the deed-writers and charged exhorbitant rates for the drawing up of deeds. The deeds are first written in manuscript forms and then copied out in the books. Whenever a copy of any deed is applied for, it has to be written out again in hand. With a few exception, the hand-writings of the deed-writers and muharrirs are not very legible and clear and, if the ink employed is not good, the hand-writings become even more worse with the passage of time. In many cases, the deeds are verbose and not precise. The documents contain many irrelevant recitals and unnecessary repetitions. This involves difficulties in copying out deeds afresh, wastage of time, energy and resources both for the Government and the parties concerned. Moreover, when there is a scope for drafting, there is always a scope for its meaning being understood something different from what the executant actually meant to say. There is also a scope for the document being tampered with afterwards by making alteration in hand in which case the meaning would be quite different from what was actually meant at the time of its execution. The most important factor, however, is that the registrant does not get the registered deed immediately after it is registered. He has to wait for months together and to visit the Registration Office again and again at a great loss of money, time and energy in order to get the registered deed from the Registration Office. This also sometimes delays the schedule of implementation of various projects financed by different loan giving agencies as disbursement of loan ordinarily takes place on receipt of such registered deeds.

Reasons for Standardisation of Forms

21.5 Almost all the difficulties found in the present system in drawing up documents in the manuscript form can be avoided if we introduce simplified standard printed forms for different categories of deed to cover all types of transaction which are very common. Nine out of ten, for instance, of kabalas are absolutely identical in substance except the names, plot no., khatian no., etc. The same applies to various other deeds such as simple mortgage, mortgage by conditional sale and complete usufractuary mortgage, etc. Forms of such deeds can be standardised and simplified.

21.6 In almost all foreign countries, prescribed *pro forma* in printed forms for almost all types of deeds are used and presented for registration. In our country also, prescribed printed forms are already in use for registration of deeds of leases in favour of Zilla Boards and mortgages in favour of Land Mortgage Bank, Agricultural Development Bank and Cooperative Societies. Forms for registering Muslim marriages and divorces have already been prescribed and printed with blank pages at convenient places.

21.7 It appears from the statement (*vide* Appendix B) of various documents registered in different Registration offices during the years 1966, 1967 and 1968, that 'sale' and 'mortgage' are the most common deeds. So, it seems necessary that the forms used for the registration of the following types of documents should at first be standardised:—

(1) Sale,

(2) Simple mortgage,

(3) Usufractuary mortgage, and

(4) Mortgage by conditional sale.

21.8 It may be mentioned here that "mortgage by conditional sale" is in fact an incomplete usufractuary mortgage which offends against the provision of Section 26(G) of the Bengal Tenancy Act and Section 95 of the B.S.A.T. Act. So, it is suggested that **the forms used for the registration of the first three types of common deeds should in the first instance be simplified, standardised and printed with great advantage.** With the introduction of standard printed forms, the procedure for registration will also be simplified to a great extent.

21.9 The introduction of the standard printed forms will save the registrant public almost wholly from incurring expenditure for employing the deed-writers. The party can have a printed form for themselves with a printed extra copy for the Sub-Registrar's Office.[1] **The deed should be submitted in the printed form either with an extra copy or single before the registering officer. When submitted with an extra copy, a certificate on the body of it should be furnished by both the parties to the effect that the extra one is the true copy of the main**

[1] Besides the above two copies, in case of lands falling in several districts one extra copy ot document in printed form duly filled in has to be submitted for each of the D. R. Offices where copies are to be forwarded under section 65(1) of the Registration Act together with equal number of maps or plans, if any.

Endorsements under Sections 52 and 58 of the Registration Act are to be recorded on all the copies of the documents submitted in the printed forms, together with necessary thumb impressions, signatures, etc., of the executants and identifiers.

copy of the document. The registering officer will register the main copy of the document after comparing with the extra copy and will then return it (i.e., the main copy) to the party forthwith after putting necessary seals and signatures on the body of the deed. The extra copy should be retained in the office of the registering officer for office record. The clerk of the registering officer will be able to prepare index of the registered documents with reference to the extra copy of the document retained in the office. **The copies kept by the office of the registering officer should be bound up promptly when 100 deeds have been accumulated.** They will serve the purpose of the bound volumes of the existing system. **In the alternative, the pages of the extra copy of the deed should be pasted on the blank pages of the bound volumes.**

21.10 Objections may be raised from some quarters in registering the documents with an extra copy on the ground that there is chance of subsequent interpolation or alteration in the extra copy retained for preservation in the Registration Offices as it will be in the handwriting or the scribbling of the parties. But this can be avoided if proper care is taken in preservation of the records and in maintaining the index. **The index of the properties and the names in the documents should be worked out in detail and the important numbers should be written in figures as well as in words to guard against any interpolation, accident or loss of the duplicate. In the alternative, bound books, each containing 100 copies of printed forms with some blank pages, should be supplied to the registering officers for copying the documents registered in a single copy of the printed form instead of registering them with an extra copy.** This will, however, require the registrant public to come to the registering officer on a subsequent date to take delivery of the document registered.

21.11 The revised system involves eleven steps in case of the documents registered with an extra copy, and seventeen steps in case of the document registered in a single copy of form. The steps are given in Appendix C.

21.12 In the proposed system, the Sub-Registrar would not need to read the whole form but would only need to read the hand-written portions in the blanks. He would, therefore, have much more time to see whether both the copies of the document were in order and whether the document was correctly copied. The prescribed form of document would also leave no ambiguity and as such the executants will have nothing to worry about. As there would be very little to write, it could be made sure that it was legibly written both in the main and the extra copy. Variations by the dishonest deed-writers cannot be easily introduced in the printed form and post-registration forgery will also be greatly reduced when the manuscript portion is properly written. Documents in the prescribed forms would greatly simplify the registration work. The uniformity in the drafting of documents will be maintained and all the documents will be of concise form. The completion and delivery of the documents will be expedited and labour will be minimised besides reduction in the number of copyists and cost of temporary establishment. This will also bring in more efficiency as the number of mistakes in copying out lengthy documents will be greatly minimised.

21.13 The executant of a deed will not need go to a deed-writer or pay exorbitant charge for employing him to write down a deed. If the deed is submitted with an extra copy, he need not come again to get back his document after waiting for a long time till it is indexed and copied out in the volume. Even if the document is not submitted with an extra copy, the executant will get back his document very quickly as it will require less time to get the hand-written portion of the document copied out in the volume containing printed forms.

Points for Consideration in Standardising Forms

21.14 The above procedure has been suggested on the basis that standard printed forms will be used for registering deeds. Some points for standardisation are now discussed below. It has been argued that the pattern of narrative text in the standard printed forms will not suit the case of all and every party as each party may come with different facts and circumstances which are to be embodied in their documents as unavoidable conditions and also with varying recitals about history and acquisition of title. Moreover, in cases of complicated documents, standard printed forms will not at all be suitable. It has, however, been already stated in para 21.8 above that the simplified standard printed forms can be introduced without any difficulty for common deeds such as sale, mortgages, etc., which constitute 90 per cent. of the documents registered. The remaining 10 per cent. which includes complicated documents may be drawn up as usual.

21.15 Sometimes, a large number of executants make the transaction. So it may not be possible to write out their names in the space provided for the purpose in the printed form. Sometimes the history of the title of the properties and the description of the properties will be very lengthy and sufficient space may not be available for writing out the history of the title, khatian no. and plot no. of the land transferred.

21.16 **To suit the above purpose, however, the proposed printed form should have sufficient space for inserting the names of executants and claimants, the history of the title of the property as well as schedule of property. In case, the names of the parties and schedule of property are too many and the history of the title of the property is too lengthy to be accommodated in the spaces reserved for the purpose, separate sheets of papers may be attached with the printed forms for writing those specially lengthy recitals.**

21.17 It has been pointed out that another difficulty may arise if deeds are registered with an extra copy for the Sub-Registrar's office. In such a case, instead of bound books with stiff covers, copies of the deeds consisting of loose sheets will have to be stitched together. The volumes thus formed will have to be stacked on shelves till they are bound up as there will be difficulties in getting them bound as soon as they will be completed. It has also been pointed out that there is some risk in taking out these volumes consisting of loose sheets at the time of giving certified copies, as there is chance of loose sheets being lost, misplaced or replaced by some disigning persons. But an analysis of the existing practice will show that there will be little difficulty if the forms are kept loose for a month or less than that and bound up at the end of each month or as soon as 100 copies of the deeds are accumulated. The existing practice is that the original deeds in loose forms are kept in the office of the registering officer in most cases for not less than a month for the purpose of copying them in volumes. Certified copies are also supplied from the original deed kept in loose form before they are copied out. If the deeds are not lost, misplaced or displaced even in the process of their being copied out or at the time of supplying certified copies from loose original deeds, there seems to be no justification as to why they will get lost, misplaced or replaced when the documents drawn up in printed form will be kept in the custody of the Sub-Registrar only for the purpose of being bound up. This will rather minimise the chances of loss or misplacement because they will be kept loose for a lesser period of time.

21.18 It has also been pointed out that for the purpose of selling the printed saleable forms, additional hands or permanent muharrirs will have to be engaged as a result of which the expenditure will increase. Since this will give employment to some muharrirs who may be thrown out of employment due to the introduction of the suggested procedure, the question of incurring extra expenditure will not arise.

21.19 Now the question comes in as to which organisation or agency should be authorised to sell the printed forms. In order to make the printed forms easily available to the members of the public, **we suggest that the printed forms should be sold by the Treasuries/Sub-Treasuries/Banks or through licensed stamp vendors like the sale of non-judicial stamps and even by a clerk of the Registration Office on commission basis. For the purpose of checking mal-practices of fabricating ante-dated deeds on the printed forms, a register as in the case of non-judicial stamps should be maintained in which the name and address of the person who buys the printed form, date and serial number of the sale of the form will be entered. The stamp vendor or the seller of the forms should indicate on the reverse of the forms**

his own name and place of business and also the name and address of the buyer.

21.20 It has also been pointed out that as the deeds in printed forms and the deeds in manuscript will remain in use simultaneously, the idea of quick delivery of documents will be frustrated. According to law, every document admitted to registration has to be copied in the register in order of its admission.

21.21 If the deeds are submitted in duplicate and the extra copy is retained by the Registration Office for binding them up in volumes of 100 copies each or for pasting the pages of the deeds on the pages of the volumes, the question of delay in delivery as pointed out above will not arise at all as the original copy will be handed over to the party as soon as it is registered. **So far as the question of maintenance of serial order is concerned, a separate number of volumes with the extra copy of the form may be bound up with 100 deeds at a time in a separate serial order with a code mark such as F1, F2, etc., or the pages of the deeds executed in the printed form may be pasted in the volumes in the same serial order along with the other deeds.**

they may be copied out in the volumes bound up with the printed forms with a separate serial and code number in order to expedite the copying out of the deeds executed in the printed form. Even if they are copied out in the volumes in the same serial order along with the other deeds, there might be some delay in getting back the original deed but the fact remains that the procedure of execution of the deeds will be more simple if they are executed in the printed form.

21.21.2 The above difficulty, however, may easily be removed if the documents executed in usual manner are submitted in duplicate—one copy for the party and the other copy for Registration Office for record in the manner as stated in paras 21.9 and 21.10.

21.22 It has further been pointed out that some permanent muharrirs, all the extra muharrirs, and a good number of copyists now employed in the Registration Offices, and several thousands deed-writers will be thrown out of employment which will have serious repercussions on the society. So, objections have been raised against the introduction of the simplified procedure.

21.23 The aim of all simplified procedure is to bring economy and efficiency in administration. The proposed procedure will undoubtedly bring about both economy and efficiency in the administration. The muharrirs and the copyists who will be thrown out of employment may be absorbed in different offices of the Govt. where vacancies may occur. As regards the extra muharrirs, if any, who will become surplus will gradually take to other profession. Even now, they do not earn a living wage. Even in heavy season, their income does not exceed on hundred taka a month. So far as the deed-writers are concerned, some of them will be able to arrange their livelihood by engaging themselves in writing out the printed froms as, in most of the cases, the illiterate people will be compelled to utilise the services of the deed-writers in that work also. Moreover, all the deeds will not be written in the printed forms. There will be some percentage of deeds which will have to be written by the deed-writers. In fact, the deed-writers will not be thrown out of employment *en masse* and the apprehension that there will be serious repurcussion on the society might be found to be baseless in the long run. So, the objection raised above should not stand in the way of introducing the simplified procedure.

21.24 Above all, the proposed system will prove a boon to the millions of the people of the country as it will exercise healthy check upon the activities of the deed-writers who are sources of all trouble and litigation in their locality. It is for them that registering officers fail in their attempt in maintaining discipline in the office and are unable to run office smoothly. Corruption in the Registration Offices will automatically die out. In addition, cases of forgery and litigation will gradually vanish.

21.25 If the registration forms are simplified, volumes of work in the Registration Department will be reduced considerably and the retention of a large number of muharrirs—permanent and temporary —will not be necessary.

21.26 The estimate of expenditure required for one year for the maintenance of the copying establishment under the Registration Department show that a sum of about Taka 13,30,505 is necessary annually for the maintenance of 477 permanent and 38 temporary muharrirs in 296 permanent and 38 temporary Registration Offices and that an annual expenditure of Taka 30,00,000 on an average is required for making payment to the extra muharrirs who worked on piece-rate in the above offices.

21.27 With the introduction of the revised procedure and standard printed form, there will be no need for paying the extra muharrirs and only 477 permanent and 38 temporary muharrirs are expected to manage the work of comparing the extra copy of the printed form at the time of submission, and supplying the certified copy when applied for by a party. If registered in single copy, the same number of staff will be able to manage the work of copying in printed bound volumes.

21.28 There will, however, be one duftry-peon for each Registration Office for binding the loose sheets into books, in case the documents are registered with an extra copy. This will require an approximate annual expenditure of Taka 8,01,400 in the 334 Registration Offices. In spite of the maintenance of the above book binders, there will be an approximate total saving of Taka 21,98,400 annually in the Registration Offices. The saving will be more if the documents are registered in single as there will be no need of appointing any duftry-peon. There will, however, be an approximate non-recurring expenditure of Taka 70,000 for supplying implements to the book binders of 334 Registration Offices at the initial stage only. This is not much. It has also been estimated that there will be a recurring expenditure of Taka 30 per volume for supplying binding materials but this may not exceed the expenditure necessary for supplying bound volumes including papers to the Registration Offices.

21.29 It has been pointed out that there would be some loss in the shape of "N" and "O" fees and the fees for certified copies of document. The "N" fees are realised for lengthy documents and this will continue to be realised from lengthy documents, if any, even after introduction of the proposed procedure. The "O" fees are realised if the documents are not taken delivery within one month of their being copied out in the volumes. These cases are very few and far between and the amount realised under this item is not much. Fees for certified copies of documents will continue to be realised as people will require certified copies of documents even after the introduction of the proposed procedure. It may, however, be mentioned here that in the existing procedure, a large number of people require certified copy of the original deed for their immediate and urgent necessities as they do not get delivery of the original deed even for months together after its registration. It may be that the people will not require any such certified copy of the document as they will get the original copy promptly. If there is any loss to Government on this account this should be ignored.

21.30 In view of the facts discussed above, standardisation of forms for execution and registration of deeds is considered essentially necessary.

Printing of Standard Forms

21.31 It has already been indicated in para 21.8 that all the common deeds mentioned therein should be simplified standardised and printed in the first instance. We now suggest here that **the forms to be used for the registration of the common deeds should be serially numbered and that the number should be printed on the upper right corner thereof** to prevent tearing into and obliterating the number when a form is stapled in the upper left corner or bound at the left margin. **A margin of one inch should be left on the left hand side of the form to make room for binding. Blank spaces should be provided in the form for inserting in hand only the names of the parties,**

history of acquisition of title, reasons for transfer, condition for transfer, schedule of property, areas and boundaries of land, plot no., khatian no., touzi no., special remarks, signatures of the executants and witnesses, date of execution and other recitals which have legal bearing, besides blank space for seal, signature and endorsement of the registering officer.

21.32 The question remains whether such forms should actually be printed on the stamp paper of different denominations or on plain paper and the stamp paper of requisite value attached to the forms on the first page of documents with names of the parties written on it or on the last page of the documents with schedule of property written on it or whether adhesive stamps of requisite value should be affixed to the printed forms. Obviously the forms cannot be printed on stamp papers. There will be various technical and practical difficulties to print the forms on stamp papers and to use them in the Registration Offices. **The best thing should, therefore, be to print the forms on plain cartidge paper.**

21.33 **The use of the printed forms should, however, be optional. If any party does not submit document in the prescribed printed form, the document may be registered as usual. In such cases, the document shall be submitted in duplicate, one copy for the party and the other copy for the Registration Office, for record in the manner as stated in paras 21.9 and 21.10.**

Payment of Stamp Duty

21.34 The question now comes in as to how the stamp duty should be paid. **There may be various ways of paying the stamp duty but only two methods appear to be workable,** *e.g.,* **(i) by attaching stamp papers to the forms and (ii) by affixing adhesive stamps to the forms. As regards the first alternative,** we suggest that **the stamp papers should be attached to the form either as the first page with names and address of the parties or as the last page of the document with schedule of property written on it.** But this is likely to offer an opportunity to the middle man to creep in as deed-writer and to poke his nose on the pretext of helping the registrants to write down the particulars on the blank stamp paper. So, **nothing should be written by the party on the stamp paper. The party will simply affix the stamp papers to the printed forms and the following seal may be affixed to them by the office of the registering officer:**—"Used in document No......................by...................... in the S.R.'s Office at...................on.................".

21.35 It has been argued that the attaching of stamp papers may lead to adoption of unfair means. Designing persons and unscrupulous officers will take advantage of loop holes of the procedure and cause serious drainage of Government revenue. The enclosures on which no substantial part of the document will be written may be removed and used for any other document. That is why Section 13 of the Stamp Act read with Rule 7 provides that a substantial part of the document must be written on the side which bears the stamp and that writing should not be so distant from the stamp paper as to admit of a second instrument in the space therein after cutting out a portion thereof.

21.36 **To guard against the difficulties mentioned above the stamp of the stamp paper must be punched and cancelled before the deed is registered. As a further safeguard, the seals and certificates of registrations should be stamped on the side which bears the stamp instead of stamping them on the reverse of the stamp paper. The seals thus stamped should not be so distant from the stamp paper as to admit of a second instrument in the space therein, after cutting out a portion thereof.**

21.37 Payment of stamp duty by affixing requisite special adhesive stamp to the form is the simplest way. Since, however, the adhesive stamps are not available except in four Treasuries of Bangladesh, it has been argued that:

(a) The use of special adhesive stamps in printed forms will create more problems than it can solve. Adhesive stamps are not sold through vendors. So, the parties will have to take their documents to the Deputy Commissioner or the Treasury Officer of the district, under the existing rules, to have their documents stamped with adhesive stamp. If the existing rules are amended and the Sub-Treasury Officers at Subdivisional Headquarters are allowed to function as proper officers, then the parties will have to take their documents to the Sub-Treasury Officers for the purpose. This will entail hardship on the registrants.

(b) Moreover, if the registrant public have to go to the Sub-divisional Headquarters to get the forms stamped with special adhesive stamps, the very purpose of establishing Sub-Registry Offices in the rural areas for giving facility to the public to get their documents registered in their own areas and as near their homes as possible, will be defeated.

(c) The Treasury Officers may also find it difficult to deal with thousands of documents brought to them daily.

(d) If the adhesive stamps are allowed to be sold through vendors, it will be a dangerous proposition from different points of view. Problems like the antedating of documents and drainage of revenue may also crop up.

21.38 **To solve the problems pointed out in clauses (a), (b) and (c) above, we would suggest that provision should be made in the stamp rules for selling special adhesive stamps through vendors. In order to guard against the antedating of documents and drainage of revenue as pointed out in clause (d) above, a proper register should be maintained and the procedure for issuing non-judicial stamps should also be followed in issuing special adhesive stamps. The requisite special adhesive stamps may be sold along with the printed forms and an account of such sale may be kept in the same register.** A specimen of the proposed register may be seen at Appendix G.

21.39 **There is another way of paying stamp duties, that is by affixing court fee stamps to the printed forms in place of adhesive stamps.** In order to guard against the antedating of documents and drainage of revenue, proper account of these stamps should also be maintained. The procedure for issuing non-judicial stamps should also be followed in issuing court fee stamps and the register whose specimen has been given at Appendix G used for the purpose.

Specimen Forms

21.40 It has been suggested earlier that three types of forms used for the registration of documents in respect of sale, simple mortgage and usufractuary mortgage should be simplified, standardised and printed in the first instance. Since the proposed standard forms will be quite new ones, it is necessary to prescribe specimen copies of such forms for the purpose of printing. **Accordingly, we have prescribed specimen copies of the said forms as in Appendices D, E and F.** These forms have, however, been prescribed in tabular form as this type of form would be easier, simpler and more convenient for the registrant public.

21.41 Some people are, however, of the opinion that the printed forms should follow the traditional narrative text. **So, we have prescribed the specimen forms in the narrative as in Appendices D 1, E 1 and F 1.**

Alternative Suggestion

21.42 **If none of the above suggestions could be accepted for one reason or the other, we would like to make the following recommendation as a last resort to simplify the procedure for execution and registration of various deeds:**

> **The deeds should be written in duplicate—one copy in the stamp paper and the other in cartridge paper. Both these copies should be submitted to the registering officer. The duplicate copy should bear the certificate to the effect that it is the true copy of the original. The registering officer will register the original copy of the document after comparing with the duplicate copy. The original copy should be returned to the party forthwith after putting necessary seals and signatures on the body of the deeds by the registering officer and the duplicate copy should be retained in the office of the registering officer for**

record. The copy kept by the office of the registering officer may be bound up when 100 deeds have been accumulated or the pages of the duplicate copy of the deed may be pasted on the blank pages of the bound volumes. This will also simplify the procedure to a great extent and the public will get their deeds as soon as the deeds are registered. This will also cut down the expenditure in the Registration Offices in the same manner as discussed in paras 21.27 and 21.28.

21.43 The suggestions given in the preceding paragraph will not, however, relieve the registrant public of the harassments at the hands of the deed-writers. To give some relief to the registrant public, it is suggested that **the rates of charges for writing a deed by the deed-writer fixed under rule 7 of the Rules framed under Notification No. 10182, dated 11th June, 1958 should be widely published. Anybody found charging in excess of the rate so fixed should be severely dealt with.**

Conclusion

21.44 The simplification of the procedure and form for registering documents or even the simplified procedure given at paras 21.42 and 21.43 will go a long way to solve one of the most important problems of our Government. This will not only help the registrant public but will also save the public exchequer from unnecessary burden in maintaining huge staff in the Registration Offices.

Summary of Recommendations

Reasons for Standardisation of Forms

1. The forms used for the registration of the first three types of common deeds as mentioned in para 21.7 should be simplified, standardised and printed in the first instance with great advantage. (Para 21.8)

2. The deed should be submitted in the printed form either with an extra copy or single before the registering officer. When submitted with an extra copy, a certificate on the body of it should be furnished by both the parties to the effect that the extra one is the true copy of the main copy of the document. The registering officer will register the main copy of the document after comparing with the extra copy and will then return it (i.e., the main copy) to the party forthwith after putting necessary seals and signatures on the body of the deed. The extra copy should be retained in the office of the registering officer for office record. (Para 21.9)

3. The copies kept by the office of the registering officer should be bound up promptly when 100 deeds have been accumulated. In the alternative, the pages of the extra copy of the deed should be pasted on the blank pages of the bound volumes. (Para 21.9)

4. The index of the properties and the names in the documents should be worked out in detail and the important numbers should be written in figures as well as in words to guard against any interpolation, accident or loss of the duplicate. In the alternative, bound books, each containing 100 copies of printed forms with some blank pages, should be supplied to the registering officers for copying the documents registered in a single copy of the printed form instead of registering them with an extra copy. (Para 21.10)

Points for consideration in Standardising Forms

5. The proposed printed form should have sufficient space for inserting the names of executants and claimants, the history of the title of the property as well as schedule of property. In case the names of the parties and schedule of property are too many and the history of

the title of the property is too lengthy to be accommodated in the spaces reserved for the purpose, separate sheets of papers may be attached with the printed forms for writing those specially lengthy recitals. (Para 21.16)

6. The printed forms should be sold by the Treasuries/Sub-Treasuries/Banks or through licensed stamp vendors like the sale of non-judicial stamps and even by a clerk of the Registration Office on commission basis. For the purpose of checking malpractices of fabricating ante-dated deeds on the printed forms, a register as in the case of non-judicial stamps should be maintained in which the name and address of the person who buys the printed form, date and serial number of the sale of the form will be entered. The stamp vendor or the seller of the forms should indicate on the reverse of the forms his own name and place of business and also the name and address of the buyer. (Para 21.19)

7. So far as the question of maintenance of serial order is concerned, a separate number of volumes with the extra copy of the form may be bound up with 100 deeds at a time in a separate serial order with a code mark such as F1, F2, etc., or the pages of the deeds executed in the printed form may be pasted in the volumes in the same serial order along with the other deeds. (Para 21.21)

8. If, however, the deeds are executed in one copy only, they may be copied out in the volumes bound up with the printed forms with a separate serial and code number in order to expedite the copying out of the deeds executed in the printed form. (Para 21.21.1)

Printing of Standard Form

9. The forms to be used for the registration of the common deeds should be serially numbered and the number should be printed on the upper right corner thereof. (Para 21.31)

10. A margin of one inch should be left on the left hand side of the form to make room for binding. Blank spaces should be provided in the form for inserting in hand only the names of the parties, history of acquisition of title, reasons for transfer, condition for transfer,

schedule of property, areas and boundaries of land, plot no.; khatian no., touzi no., special remarks, signatures of the executants and witnesses, date of execution and other recitals which have legal bearing besides blank space for seal, signature and endorsement of the registering officer. (Para 21.31)

11. The best thing should be to print the forms on plain cartidge paper. (Para 21.32)

12. The use of the printed forms should, however, be optional. If any party does not submit document in the prescribed printed form, the document may be registered as usual. In such cases, the document shall be submitted in duplicate—one copy for the party and the other copy for the Registration Office for record in the manner as stated in paras 21.9 and 21.10. (Para 21.33)

Payment of Stamp Duty

13. There may be various ways of paying the stamp duty but only two methods appear to be workable, e.g., (i) by attaching stamp papers to the forms and (ii) by affixing adhesive stamps to the forms. As regards the first alternative, the stamp papers should be attached to the form either as the first page with names and address of the parties or as the last page of the document with schedule of property written on it. (Para 21.34)

14. Nothing should be written by the party on the stamp paper. The party will simply affix the stamp papers to the printed forms and the seal prescribed in para 21.34 may be affixed to them by the office of the registering officer. (Para 21.34)

5. To guard against the difficulties mentioned in para 21.35, the stamp of the stamp paper must be punched and cancelled before the deed is registered. As a further safeguard, the seals and certificates of registrations should be stamped on the side which bears the stamp instead of stamping them on the reverse of the stamp paper. The seals thus stamped should not be so distant from the stamp paper as to admit of a second instrument in the space therein, after cutting out a portion thereof. (Para 21.36)

16. To solve the problems pointed out in clauses (a), (b) and (c) of para 21.37, provision should be made in the stamp rules for selling special adhesive stamps through vendors. In order to guard against the ante-dating of documents and drainage of revenue as pointed out in clause (d) of para 21.37, a proper register should be maintained and the procedure for issuing non-judicial stamps should also be followed in issuing special adhesive stamps. The requisite special adhesive stamps may be sold along with the printed forms and an account of such sale may be kept in the same register. (Para 21.38)

17. Stamp duty can also be paid by affixing court-fee stamps to the printed forms in place of adhesive stamps. (Para 21.39)

Specimen Forms

18. Specimen copies of the forms to be printed have been prescribed in tabular form as in Appendices D, E and F. (Para 21.40)

19. Specimen forms have also been prescribed in the narrative as in Appendices D 1, E 1 and F 1. (Para 21.41)

Alternative Suggestion

20. If none of the suggestions made earlier could be accepted for one reason or the other, a fair trial should be given to the recommendation made in para 21.42 as a last resort to simplify the procedure for execution and registration of various deeds. (Para 21.42)

21. The rates of charges for writing a deed by the deed-writer fixed under rule 7 of the Rules framed under Notification No. 10182, dated 11th June, 1958 should be widely published. Anybody found charging in excess of the rate so fixed should be severely dealt with. (Para 21.43)

APPENDIX A

The registrant has to pass through the following steps to get a document duly registered under the present system :—

1. The registrant goes to a deed-writer for necessary instructions as regard stamp paper, etc.
2. Receives the instructions.
3. Goes to the stamp vendor (Goes to the Treasury in case of stamp above Taka 100).
4. Purchases the stamp.
5. Goes to the deed-writer again to get the document written.
6. The deed-writer writes the document.
7. The executant and the witnesses sign the document.
8. The document is presented to the Sub-Registrar.
9. The Sub-Registrar makes the preliminary checks and hands over the document to the clerk for thorough check and noting.
10. The clerk thoroughly checks the document as regards its admissibility to registration and value of stamp, etc.
11. The Sub-Registrar receives the necessary fees if the document is found properly stamped (If the stamps are found short of requisite value he impounds the document).
12. Examines the executant and the indentifier.
13. Registers the document.
14. Obtains the L.T.I's and signatures of the executant on the T. I. Registers, etc.
15. Gets the document indexed.
16. Grants a receipt to be used as a token to take delivery of the document on a probable anticipated date.
17. The copyist copies the document in a volume.
18. The registrant or his authorised person visits the office of the Sub-Registrar on the fixed date to take delivery of the document on production of the receipt (if the receipt is lost the party concerned is to apply in writing and to pay necessary searching fee for getting duplicate receipt).
19. Takes delivery of the document, if the document remains ready for delivery.
20. Visits the office of the Sub-Registrar again if he cannot get the document on the first date fixed for the purpose.

APPENDIX B

Kinds of Documents.	Years			
	1966	1967	1968	Total.
Gift	61,651	65,037	61,224	1,87,912
Sale	25,01,379	19,02,710	18,42,279	61,96,368
Mortgage	68,483	67,743	49,465	1,85,693
Lease	73,877	96,577	78,345	2,48,799
Properties (see 123 cl.2) ..	494	274	375	1,143
Wills	1,732	1,757	1,284	4,773
Bonds	895	1,374	1,341	3,610
Awards	14	20	1	35
Others	1,38,485	1,75,790	1,51,352	4,71,627
Total ..	28,47,010	23,11,278	22,65,666	72,79,960

APPENDIX C

The registrant will pass through the following steps to get a document duly registered under the proposed system:—

1. The registrant goes to the Registration Office for necessary instructions.
2. Goes to the stamp vendor to get the printed form and stamp (in case of stamps above Taka 100 he goes to the Treasury).
3. Purchases the stamp and the form.
4. Fills in the printed form and an extra copy himself or gets them filled in by others.
5. The parties and the witnesses sign both the copies of document.
6. The document is presented to the Sub-Registrar.
7. The Sub-Registrar checks the entries made by hands only, the admissibility of the document, and value of stamps, etc.
8. Receives the necessary fees.
9. Examines the executant and identifiers.
10. Obtains the L. T. Is. and signatures of the executant on the T. I. Register, etc.
11. Registers and delivers the main copy of the document to the registrant and retains the extra copy for office records.

If the document is not presented with an extra copy the registrant will be required to go through the following steps more:—

1. The document is indexed.
2. The registrant gets a receipt to be used as a token to take delivery of the document on a probable anticipated date.
3. The copyist copies the document on the printed forms maintained in a bound volume.
4. The registrant visits the office of the Sub-Registrar on the fixed date to take delivery of the document
5. Takes delivery of the document if the document remains ready for delivery.
6. Visits the office of the Sub-Registrar again if he cannot get the document on the first date fixed for the purpose.

APPENDIX D

বিক্রয় কবলা।

১। ক্রেতার বিবরণ:

নাম	পিতার/স্বামীর নাম	জাতি	পেশা	গ্রাম	থানা	সাব-রেজেষ্ট্রি অফিস।	জিলা

২। বিক্রেতার বিবরণ:

নাম	পিতার/স্বামীর নাম	জাতি	পেশা	গ্রাম	থানা	সাব-রেজেষ্ট্রি অফিস।	জিলা

৩। বিক্রয়ের কারণ:

৪। বিক্রীত ভূমিতে বিক্রেতার স্বত্ব প্রাপ্তির বিবরণ:

৫। বিক্রয় মূল্যের পরিমাণ:

APPENDIX D—(Contd.)

৬। বিক্রীত ভূমি দায়মুক্ত কিনা?

দায়মুক্ত না হইলে দায়ের বিবরণ:

৭। শর্তাবলী:

(১) আমি/আমরা দলিলদাতা/দাতাগণ উক্ত বিক্রয় মূল্যের সম্পূর্ণ টাকা সাক্ষীগণের মোকাবেলা বুঝিয়া পাইয়া এই দলিল সজ্ঞানে ও সুস্থ শরীরে সম্পাদন করিলাম এবং বিক্রিত ভূমির সম্পূর্ণ স্বত্ব ক্রেতা/ক্রেতাগণকে সমর্পন করিলাম।-- ক্রেতা/ক্রেতাগণকে বিক্রীত ভূমিতে বিক্রেতা/বিক্রেতাগণের স্বত্বে স্বত্ববান ও দখলীকার হইলেন।

(২) বিক্রীত ভূমিতে দলিলদাতা/দাতাগণের কিংবা তাহাদের ওয়ারিশগণের কোন প্রকার দাবী-দাওয়া স্বত্ব স্বামীত্ব ও দখলাদি রহিল না।

APPENDIX D—(Concld.)

৯। বিক্রিত সম্পত্তির ও তফসিল বিবরণ:

(ক) স্থাবর—

জিলা	সাবরেজেষ্ট্রি অফিস।	থানা	গ্রাম/মৌজা	তৌজী নং
১	২	৩	৪	৫

খতিয়ান নং	দাগ নং	জমির শ্রেণী	জমির পরিমাণ।	বার্ষিক খাজনা।	চৌহদ্দি।
৬	৭	৮	৯	১০	১১

মোট...............

(খ) অস্থাবর—

১০। সাক্ষীগণের বিবরণ:

নাম	গ্রাম	থানা	জিলা	দস্তখত/টিপসহি।

বিক্রেতা/বিক্রেতাগণের দস্তখত/টিপসহি

তাং............

APPENDIX-E

বন্ধকী দলিল।

১। বন্ধক গ্রহীতার বিবরণ:

নাম	পিতার/স্বামীর নাম	জাতি	পেশা	গ্রাম	থানা	সাব-রেজেস্ট্রি অফিস।	জিলা

২। বন্ধক দাতার বিবরণ:

নাম	পিতার/স্বামীর নাম	জাতি	পেশা	গ্রাম	থানা	সাব-রেজেস্ট্রি অফিস।	জিলা

৩। বন্ধকের কারণ:

৪। কর্জ টাকার পরিমাণ:

APPENDIX E—(Contd.)

৫। **শর্তাবলী :**

(১) আমি/আমরা বন্ধক দাতা/দাতাগণ নিম্ন তফসিলস্থ সম্পত্তি বন্ধক গ্রহীতার/গ্রহীতাগণের নিকট রেহানাবন্ধ রাখিয়া বার্ষিক শতকরা . . . . টাকা হার সুদে মোট . . . . টাকা ঋণ গ্রহণ করিলাম।

(২) আগামী . . . . সালের . . . . মাসের মধ্যে ঋণের সম্পূর্ণ টাকা সুদ সহ বন্ধক দাতা/দাতাগণ পরিশোধ করিবেন।

(৩) ঋণের সম্পূর্ণ টাকা পরিশোধ না হওয়া পর্যন্ত বন্ধক দাতা/দাতাগণ সুদের টাকা প্রতি বৎসরে শোধ করিবে। সুদের টাকা বাকী থাকিতে আসল টাকার ওয়াশীল দেওয়া যাইবে না। যখন যে টাকা পরিশোধ করা হইবে তাহা রেহানী খতের পৃষ্ঠে ওয়াশীল লিখা হইবে।

(৪) বন্ধকী সম্পত্তি বন্ধক দাতা/দাতাগণের খাস দখলেই থাকিবে এবং বন্ধক দাতা/দাতাগণ বন্ধকী সম্পত্তির খাজনাদি আদায় করিবে।

(৫) বন্ধকী সম্পত্তি সম্পূর্ণ নির্দোষ অবস্থায় আছে, ইতিপূর্বে কোনস্থানে কোনরূপ হস্তান্তর বা দায়বদ্ধ করা হয় নাই। কর্জ টাকা পরিশোধ না হওয়া পর্যন্ত বন্ধকী সম্পত্তি কোন প্রকারে হস্তান্তর বা দায় বদ্ধ করা যাইবে না।

(৬) ভবিষ্যতে বন্ধকী সম্পত্তির খাজনা বাকী পড়ার দরুণ কিংবা অন্যকোন কারণে যদি নিলাম বিক্রয় হয় তাহা হইলে বন্ধক গ্রহীতা/গ্রহীতাগণ উপযুক্ত আদালতযোগে বন্ধক দাতা/বন্ধক দাতাগণের অন্যান্য স্থাবর অস্থাবর সম্পত্তি হইতে পাওনা টাকা আদায় করিয়া নিবে।

(৭) এই বন্ধকী দলিলের সমুদয় সর্তে বন্ধক দাতা/দাতাগণ ও তাহার/তাহাদের ওয়ারীশ ও স্থলাভিষিক্তগণ বাধ্য থাকিবে।

৬। **বিশেষ শর্তাবলী :**

APPENDIX E—(Concld.)

৭। তফসিল বন্ধকী সম্পত্তির বিবরণ :

জিলা।	সাবরেজেষ্ট্রি অফিস	থানা	গ্রাম
১	২	৩	৪

খতিয়ান নং	দাগ নং	জমির শ্রেণী	জমির পরিমাণ	বার্ষিক খাজনা	চৌহদ্দি।
৫	৬	৭	৮	৯	১০

৮। সাক্ষীগণের বিবরণ :

নাম।	গ্রাম	থানা	জিলা	দস্তখত/টিপসহি

বন্ধকদাতা/বন্ধকদাতাগণের দস্তখত/টিপসহি

তাং...............

খাই-খালাসী বন্ধকী দলিল

১। দলিল গ্রহীতা/গ্রহীতাগণ :

নাম	পিতার/স্বামীর নাম।	জাতি	পেশা	গ্রাম	থানা	সাবরেজেষ্ট্রি অফিস।	জিলা

দলিল দাতা/দাতাগণ :

নাম	পিতার/স্বামীর নাম।	জাতি	পেশা	গ্রাম	থানা	সাবরেজেষ্ট্রি অফিস।	জিলা

বন্ধকের কারণ :

৪। কর্জ টাকার পরিমাণ :

APPENDIX F—(Contd.)

৫। শর্তাবলী:

(১) নিম্ন তপসীলের বর্ণিত সম্পত্তি অদ্য হইতে ....সালের ....মাস পর্যন্ত আমি/আমরা বন্ধক দাতা/দাতাগণ বন্ধক গ্রহীতা/গ্রহীতাগণের খাস দখলে ছাড়িয়া দিয়া ....বৎসরের খাই-খালাসীতে বন্ধক রাখিলাম।

(২) বন্ধক গ্রহিতা/গ্রহিতাগণ উক্ত মেয়াদ পর্যন্ত ভোগদখল করতঃ শস্যাদি উৎপন্ন করিয়া উক্ত ঋণের টাকা সম্পূর্ণরূপে পরিশোধ করিয়া লইবেন। মেয়াদ শেষে বন্ধকী জমি বন্ধক দাতা/দাতাদের খাস দখলে ফিরিয়া আসিবে।

(৩) মেয়াদ পর্যন্ত বন্ধক দাতা/দাতাগণ বন্ধকী জমির খাজনা যথারীতি পরিশোধ করিবেন।

(৪) বর্তমানে বন্ধকী জমি সম্পূর্ণ দায়মুক্ত আছে, কাহারও নিকট কোনরূপ হস্তান্তর বা দায়বদ্ধ করা হয় নাই। ভবিষ্যতে ঋণের টাকা সম্পূর্ণ পরিশোধ না হওয়া পর্যন্ত কাহারও নিকট কোনরূপ হস্তান্তর বা দায়বদ্ধ করা যাইবেনা।

(৫) বন্ধক দাতা/দাতাদের কোন স্বত্বের দোষে রেহেন আবদ্ধ সম্পত্তি দখলে যদি বন্ধক গ্রহীতা/গ্রহীতাদের কোন ব্যাঘাত ঘটে তাহা হইলে বন্ধক দাতা/দাতাগণ আইনতঃ দণ্ডণীয় হইবে এবং উপযুক্ত আদালতযোগে বন্ধক গ্রহীতা/গ্রহীতাগণ বন্ধক দাতা/দাতাদের স্বনামী বেনামী স্থাবর অস্থাবর সম্পত্তি নিলাম করিয়া ঋণের সম্পূর্ণ টাকা আদায় করিয়া লইবেন।

৬। বিশেষ শর্তাবলী:

APPENDIX F—(Concld.)

৭। তফসিল বন্ধকী সম্পত্তির বিবরণ:

জিলা	সাবরেজেষ্ট্রি অফিস।	থানা	গ্রাম/মৌজা।
১	২	৩	৪

খতিয়ান নং	দাগ নং	জমির শ্রেণী	জমির পরিমাণ	বার্ষিক খাজনা	চৌহদ্দি
৫	৬	৭	৮	৯	১০

মোট ....

৮। সাক্ষীগণের বিবরণ:

নাম	গ্রাম	থানা	জিলা	দস্তখত/টিপসহি

বন্ধকদাতা/দাতাদের দস্তখত/টিপসহি।

APPENDIX D1

বিক্রয় কবলা।

১। বিক্রয় কবলা গ্রহীতা/গ্রহীতাগণ:

নাম	পিতার/স্বামীর নাম।	জাতি	পেশা	গ্রাম	থানা	সাবরেজেষ্ট্রি অফিস।	জিলা

২। বিক্রয় কবলা দাতা/দাতাগণ:

নাম	পিতার/স্বামীর নাম।	জাতি	পেশা	গ্রাম	থানা	সাবরেজেষ্ট্রি অফিস।	জিলা

৩। দলিলের বিবরণ:

আমার/আমাদের জন্য

টাকার বিশেষ প্রয়োজন হওয়ায় নিম্ন তফশীলের সম্পত্তি যাহা আমি/আমরা সূত্রে

ভোগ দখল করিয়া আসিতেছি তাহা আপনি/আপনারা সর্ব্বোচচ মূল্যে খরিদ করিতে সম্মত হওয়ায় সর্ব্বোচচ মূল্য মং টাকা নগদ বুঝিয়া পাইয়া স্বীকার ও অঙ্গীকার করিতেছি যে বিক্রীত সম্পত্তিতে আমার/আমাদের যে স্বত্ব অধিকার দখল ও দাবী দাওয়া ছিল তাহা অদ্য হইতে এই কবলা বলে রহিত হইয়া আপনাকে/আপনাদিগকে সমর্পন করা হইল। আপনি/আপনারা আমার/আমাদের স্বত্বে স্বত্ববান হইয়া নিজনাম জারি পূর্ব্বক পুত্র-পৌত্রাদিক্রমে ভোগ দখল করিতে থাকুন তাহাতে আমি/আমরা কিংবা আমার/আমাদের ওয়ারিশ ও স্থলাভিষিক্তগণ কেহ কখনও কোন প্রকার দাবী দাওয়া করিতে পারিবেনা। বিক্রীত সম্পত্তি ইতিপূর্ব্বে কোন স্থানে কোন প্রকার হস্তান্তর কিংবা দায় সংযুক্ত করি নাই। সম্পূর্ণ মুক্ত অবস্থায় বিক্রয় করিলাম। আমার/আমাদের কোনরূপ স্বত্বের দোষে অত্র বিক্রীত সম্পত্তিতে যদি আপনার/আপনাদের ভোগ দখলে কোন ব্যাঘাত ঘটে তাহা হইলে আমি/আমরা আইনতঃ দণ্ডণীয় হইব এবং বিক্রয় মূল্যের সম্পূর্ণ টাকা ক্ষতিপূরণসহ ফেরত দিব। যদি ফেরত না দেই তাহা হইলে আদালতযোগে আপনি/

APPENDIX D1—(Concld.)

আপনারা আমার/আমাদের অপরাপর স্বনামী বেনামী যাবতীয় স্থাবর অস্থাবর মালামাল দ্বারা আপনার/আপনাদের বিক্রয় মূল্যের সম্পূর্ণ টাকা ক্ষতিপূরণসহ আদায় করিয়া নিবেন। এতদর্থে সজ্ঞানে, সুস্থ শরীরে বিক্রয় মূল্যের সম্পূর্ণ টাকা সাক্ষীগণের মোকাবিলায় বুঝিয়া পাইয়া অত্র বিক্রয় কবলা সম্পাদন করিলাম।

ইতি সন তাং

৪। সম্পত্তির তফসিল:

(ক) স্থাবর:

জিলা	সাবরেজেষ্ট্রি অফিস	থানা	গ্রাম/মৌজা।

খঁতিয়ান নং	দাগ নং	জমির শ্রেণী	জমির পরিমাণ	বার্ষিক খাজনা	চৌহদ্দি

(খ) অস্থাবর:

৫। সাক্ষীগণের বিবরণ:

নাম	গ্রাম	থানা	জিলা	দস্তখত/টিপসহি

বিক্রেতা/বিক্রেতাগণের দস্তখত/টিপসহি।

তাং....

APPENDIX E1—(Concld.)

বন্ধকী সম্পত্তি কোন প্রকারে হস্তান্তর বা দায়বদ্ধ করিব না। আমার/আমাদের খাজনা বাকী পড়ার দোষে বা অন্য কোন কারণে বন্ধকী সম্পত্তি যদি নিলাম বিক্রয় হয় তাহা হইলে আপনি/আপনারা উপযুক্ত আদালতযোগে আমার/আমাদের অন্যান্য স্থাবর/অস্থাবর স্বনামী বেনামী সম্পত্তি হইতে পাওনা টাকা আদায় করিয়া নিবেন। এই রেহেনী কর্জ মতের সমুদয় শর্তে আমি/আমরা ও আমার /আমাদের ওয়ারিশ ও স্থলাভিষিক্তগণ বাধ্য থাকিবে ও থাকিব। প্রকাশ থাকে যে রেহেনাবদ্ধ সম্পত্তি আমার/আমাদের নিজ দখলে রহিল। এতদর্থে সজ্ঞানে, সুস্থ শরীরে এই রেহেনীকর্জখত লিখিয়া দিলাম

ইতি সন তাং

৪। **বন্ধকী সম্পত্তির বিবরণ :**

জিলা	সাবরেজেষ্ট্রি অফিস	থানা	গ্রাম

খতিয়ান নং	দাগ নং	জমির শ্রেণী	জমির পরিমাণ	বার্ষিক খাজনা	চৌহদ্দি

মোট . . . .

৫। সাক্ষীগণের বিবরণ :

নাম	গ্রাম	থানা	জিলা	দস্তখত/টিপসহি।

বন্ধকদাতা/বন্ধকদাতাগণের দস্তখত/টিপসহি।

তাং......................

APPENDIX F1

খাই খালাসী বন্ধকী দলিল।

১। দলিল গ্রহীতা/গ্রহীতাগণ :

নাম	পিতার/স্বামীর নাম।	জাতি	পেশা	গ্রাম	থানা	সাবরেজেষ্ট্রি অফিস।	জিলা

২। দলিল দাতা/দাতাগণ :

নাম	পিতার/স্বামীর নাম।	জাতি	পেশা	গ্রাম	থানা	সাবরেজেষ্ট্রি অফিস।	জিলা

৩। দলিলের বিবরণ :

আমার/আমাদের/দলিলদাতা/দাতাদের

জন্য টাকার প্রয়োজন হওয়ায় আমার/আমাদের স্বত্ব দখলী নিম্ন তপসিলের জমি সালের মাস পর্যন্ত বৎসরের জন্য আপনার/আপনাদের খাস দখলে ছাড়িয়া দিয়া অদ্য আপনার/আপনাদের নিকট হইতে টাকা কর্জ লইয়া খাই-খালাসী রেহেনীখত লিখিয়া দিয়া অঙ্গীকার করিতেছি যে আপনি/আপনারা উপরোক্ত মেয়াদ পর্যন্ত উক্ত জমি ভোগ দখল করতঃ উৎপন্ন আয় হইতে উক্ত ঋণের টাকা সম্পূর্ণরূপে পরিশোধ করিয়া লইবেন। মেয়াদ অন্তে উক্ত জমি আমার/আমাদের খাস দখলে আসিবে তাহাতে আপনাদের কোন আপত্তি চলিবেনা। মেয়াদ পর্যন্ত আমি/আমরা উক্ত জোতের খাজনা যথারীতি পরিশোধ করিব। বর্তমানে উক্ত সম্পত্তি সম্পূর্ণ দায়মুক্ত আছে কাহারও নিকট ইতিপূর্বে কোন রকম দায় সংযুক্ত করি নাই। আমার/আমাদের কোন স্বত্বের দোষে রেহেন আবদ্ধ সম্পত্তি দখলে যদি আপনার/আপনাদের ব্যাঘাত ঘটে তাহা হইলে আমি/আমরা আইনতঃ দণ্ডণীয় হইব এবং উপযুক্ত আদালতেযোগে আপনি/আপনারা আমার স্বনামী-স্থাবর অস্থাবর সম্পত্তি নিলাম করিয়া কর্জ টাকা আদায় করিয়া লইতে পারিবেন। প্রকাশ

APPENDIX FI—(Concld.)

থাকে যে উক্ত রেহেনী সম্পত্তি আপনার দখলে থাকাকালীন উহার আকার পরিবর্ত্তন বা হানিজনক কোন কাজ করিতে পারিবেন না। আপনি/আপনারা যদি উহার কোন উন্নতিসাধন করেন তাহা হইলেও তাহার জন্য আমার/আমাদের নিকট কোন রকমের খরচের দাবী করিতে পারিবেন না। আরও প্রকাশ থাকে যে উক্ত মেয়াদ শেষ হইবার পূর্বেই যদি আপনার/আপনাদের কর্জ টাকা হারাহারি মতে পরিশোধ করিতে পারি তাহা হইলে যে তারিখে উহা পরিশোধ করিব সেই তারিখ হইতে আপনাকে/আপনাদিগকে উক্ত সম্পত্তি আমার/আমাদের দখলে ছাড়িয়া দিতে হইবে।

এতদর্থে সজ্ঞানে সুস্থ শরীরে এই খাই-খালাসী রেহেনীখত লিখিয়া দিলাম।

ইতি সন তাং

৪। তপসিল বন্ধকী সম্পত্তির বিবরণ :

জিলা	সাবরেজেষ্ট্রি অফিস	থানা	গ্রাম	খতিয়ান নং

দাগ নং	জমির শ্রেণী	জমির পরিমাণ	বার্ষিক খাজনা	চৌহদ্দি

৫। সাক্ষীর বিবরণ :

নাম	গ্রাম	জিলা	দস্তখত/টিপসহি।

বন্ধকদাতা/দাতাদের দস্তখত/টিপসহি।

তাং

APPENDIX G

Form of Register for the sale of printed Forms and Stamps.

Sl. No.	Sl. No. of the printed form.	Stamp.				Sold.			Name and address of the purchasers.
		Denomination.	No.	Value.		No.	Total Value.		
				Tk.	Ps.		Tk.	Ps.	
1	2	3	4	5	6	7	8	9	10

CHAPTER XXII

PROCEDURE FOR DEPOSITING LAND REVENUE, FEES, TAXES AND OTHER GOVERNMENT DUES

Introduction

22.1 The procedure for depositing land revenue, fees, taxes and other Government dues has developed over the years and is governed by different financial rules framed by the Government. In spite of some modifications made from time to time, the procedure has still remained lengthy and difficult. It is, therefore, necessary to simplify the procedure with a view to removing the bottlenecks which cause delay in depositing land revenue, fees, taxes and other Government dues.

Existing Procedure

22.2 The members of the public are required from time to time or at fixed intervals to deposit various taxes, fees, etc., in Government account. Some of these are:—

(1) Income Tax, (2) Sales Tax, (3) Land Revenue, (4) Excise Duty, (5) Customs Duty, (6) Vehicles Tax, (7) Arms Licence Fees, (8) Stamps and Court Fees, (9) Property Tax, (10) Examination Fees, (11) Radio and Television Licence Fees, (12) Municipal Tax, (13) Permit Fees, (14) Corporation Tax, (15) Registration Fee, (16) Civil Court Deposits, (17) Criminal Court Deposit, (18) Education Fund, (19) Personal Deposits, (20) Repayment of Loan, and (21) Miscellaneous Receipt.

22.3 The procedure for depositing money on Government account into a Treasury and Sub-Treasury is contained in the Treasury Rules. No money could be deposited into the Treasury or the Sub-Treasury unless the challans were verified and passed by the departmental officer and the Treasury or Sub-Treasury Officer. After making the payment to the Bank or to the non-banking Treasury, the depositor had to go to the Treasury again for getting for the number of the challan. This caused much inconvenience and wastage of time and energy to a large section of the public. In order to remove these inconveniences and to make the procedure simpler and easier, a study was made in the past by an O & M team and in relaxation of S.R. 49 and 353 of the Treasury Rules, the earlier procedure was substituted by a revised procedure according to which Government dues can now be deposited directly (except food and stamp) to the branches of the Bangladesh Bank or the Sonali Bank or to the non-banking Treasuries.

22.4 In order to simplify the procedure further, the Government have with effect from 1-5-69 authorised payment of their dues under the following Heads of Accounts through the various branches of the National Bank of Pakistan (now Sonali Bank):—

VIII—Provincial Excise.

XII—Receipts under Motor Vehicle Act.

XIII—Other taxes and duties—Urban Immovable Property tax.

XXIII—Police—Cash receipts under the Arms Act.

22.4.1 A special pay-in-slip in different colours in quintuplicate containing the Head of Account, name and address of the depositor, full particulars of deposit and the period for which the payment is made has been introduced. The original slip is treated as Bank's voucher and the duplicate and triplicate copies are handed over to the depositor duly receipted by the Bank. The duplicate copy is retained by the depositor for his record and the triplicate copy is sent by him to the Government office concerned as proof of payment. In order to avoid fraud and to satisfy the Government offices concerned, the triplicate copy of the pay-in-slip bears the embossed seal of the Sonali Bank. In order to credit the sums received on Government account on alternate days, the branches of the Sonali Bank prepare challans in triplicate of the consolidated amount. The duplicate and triplicate copies of such challans are supported by quadruplicate and quintuplicate copies of the pay-in-slip respectively which are forwarded to the Bangladesh Bank or to the Treasury where the Sonali Bank is performing the treasury functions. The Bangladesh Bank includes them in the Government account at the time of submitting it to the Treasury. The thana branches remit the collections to the subdivisional branches at the close of the business on Saturday. The latter credit the collections to Government account on Mondays. The Government officers on whose account the deposits are made, work on the basis of the receipted pay-in-slips issued by the branches of the Sonali Bank. The payment of Government dues can also be made by cheques. In such cases the depositor receives a token instead of the receipt. The receipted pay-in-slip is handed over to the tenderer after the cheque has been cleared. So far as the deposit of land revenue is concerned, the existing procedure provides payment of rents by postal money order and treasury challans in addition to the collections made by the Tahsildars. The form for the rent money order was also revised by the O & M Department which was accepted by the Government.

Defects of the Existing Procedure and Suggested Remedies

22.5 The above measures have, no doubt, simplified the procedure to some extent but difficulties still continue to exist. Even for smaller amounts of money, the depositor has to go to the Bangladesh Bank or to the Sonali Bank or to the Treasury itself in case of non-banking Treasury. The deposit of all Government dues was centralised in the Treasury by the British Government at a time when there was no easy means of communication with hardly any banking facilities available in the country. Under the circumstances then prevailing in the country, all payments—large or small—had to be deposited to the Treasury. But with the development of the country, the incidence of taxes and other financial transactions between the Government and the public have increased. Besides, with the manifold rise in the level of administration and economic activity, there has been a tremendous increase in the number of functionaries spread over different places. But the centre of depositing the dues in Government account has remained the same. As a result, even for depositing a petty amount of Taka 5/00, a person has to run to the Sonali Bank or the Bangladesh Bank or to a non-banking Treasury, and after deposit, he has to approach the departmental officer concerned with the receipted copy of the challan. In depositing the payments into Government account, the people may have to queue up for a considerable time. The same procedure is being followed by almost all the departments whatever kind of payment it might be.

22.5.1 The payment into Government account is broadly divided into two categories, viz.:—

(i) The first category relates to payments which are paid periodically and at fixed intervals to the Government and in whose case the department requiring the payments is fully aware of the nature and the exact amount of the payment; and

(ii) The second category of payment relates to the payment which does not arise as a result of periodical or foreseeable demand but which is of an *ad hoc* nature or which arises at odd intervals, e.g., court deposit, deposit of earnest money, etc.

22.6 In the first category of payments, the departments requiring payments, like the Income Tax Department, could issue challan forms duly filled in. But none of the departments are following the example of the Income Tax Department in supplying challan forms duly filled in to the intending depositor. As a result, there occurs misclassification and mistakes in filling in the different columns of the challan form. Large amounts have to be kept under the "Suspense Head" leading to difficulties in securing refund and in compilation of accounts. So, it is recommended that **every department concerned with the receipt of taxes or other demands of a known and foreseeable nature which have to be paid regularly and frequently or at fixed intervals should prepare and issue to the depositor along with the demands, challans duly filled in, which should *inter-alia* indicate the Head of Account to which the amounts are to be credited. These challans should form a set of three—original, duplicate and triplicate. They should be folded one over the other and the question as to whether the original and duplicate should have a pre-carboned back, should be considered. In that case, the depositor will have only to sign the challan form and pay the amount to the Bank. The Bank should receive the amount direct as is done in the case of the dues of the Income Tax Department. The Bank should issue the original copy of the challan duly receipted to the depositor and this will be treated as the receipt for the money deposited, the other two copies of the challan will be sent by the Bank to the Treasury where one copy**

will be retained and the other (i.e., triplicate) copy along with the statement of deposits forwarded to the concerned departmental officer for his record.

22.7 **In the case of second category of payments where the exact amounts of money to be paid are not of a periodical or foreseeable nature and where the amounts are** *ad hoc* **and not known or is not easily ascertainable, or where the deposits are few and not regular, a set of challans in triplicate or in quadruplicate (if necessary), marked original, duplicate, triplicate and quadruplicate (if necessary) with the Heads of Accounts rubber stamped at appropriate column and keeping the other columns blank should be made freely available by the departments requiring payment. They should keep sufficient number of such challans with them so that the party may not have to go to the Treasury for challan forms only. They should also supply sufficient number of such challans to the Bank, Treasuries, depositors, etc.** This will preclude the possibility of misclassification.

22.8 The visit to the Treasury or the Sonali Bank for depositing even a petty amount is very irksome. If the department concerned received the amount in cash, the necessity of the depositor having to pay a visit to the Bank or the Treasury (in case of non-banking Treasury such as Perojpur, Meherpur, Bhola, etc.) could be avoided. Even for an amount of Taka 25·00 or less, a person living in a village far away from the Bank or the Treasury cannot send them by money order or postal order. He has to spend more than the amount he has to deposit to Government account in coming to the Bank or the Treasury and going back to his house. **A citizen of a free country should not be compelled to pay Government dues or deposit money in Government account through the Bank or the Treasury alone** since this process is considered to be inconvenient even to the people of the urban areas, not to speak of the villagers, particularly of those who reside in remote areas or at places in the interior which are at considerable distance from the Bank or the Treasury. It is, therefore, suggested that in such cases, **the departments concerned should arrange to receive payments in any form**

the depositor can tender such as through postal order, money order or even in cash or cheque.

22.8.1 **It is for small Government dues like licence fees, registration fees, road taxes, etc., the citizens should be allowed to pay them through postal order which can be attached with the application for the sanction/renewal of licence, etc.** This will save the citizen from wasting a considerable amount of time, labour and expenditure in paying visits to the Bank or the Treasury. **Such a postal order should, however, be distinct in colour and design from those now in use.** By this distinct design and colour, the misuse of the postal order would be avoided. This will also remove the danger of over-burdening the departments with heavy cash in payment of their dues. The concerned department could, thereafter, take steps to deposit the postal order in the Bank or the Treasury in accordance with the prescribed procedure.

22.8.2 It is further suggested that **smaller amounts should also be allowed to be paid through money order. Some arrangements should be made with the Postal Department so that the persons who have to pay the Government dues can remit the amount by money order, if they so desire.** In order to avoid the risk of non-deposit of money in Government account thus sent, **the money order should be accompanied by a challan form in quadruplicate duly filled in for the purpose of which the post offices should have a sufficient number of challan forms with them. The Postal Department should forward the challans along with the money order to the Bank or the Treasury concerned and while delivering the amount to the Bank or the Treasury, they should also get the challan receipted by the Bank or the Treasury concerned. The Bank or the Treasury should retain two copies of challans, one copy for record and the other copy for sending to the department concerned, and should return two copies of the receipted challans to the Postal Department. One copy of the receipted challan should be kept by the post office for record and the other copy should be sent to the depositor.**

22.8.3 The depositors should also be allowed to deposit smaller amounts of money, say up to Taka 25·00, in cash to the department/office concerned but proper safeguard should be provided for their safe custody and for their remittance to the Treasury or the Bank without delay. The Government should notify all such departments/offices where such payments will be accepted.

22.8.4 The depositor should also be allowed to remit their dues—whether large or small—by demand draft and banker's cheque through their bankers. For this purpose, special pay-in-slip in quintuplicate as in the case of payments referred to in para 22.4.1 should be used in the same manner.

22.8.5 Miscellaneous dues in the case of some of the departments such as Public Service Commission, Education Department, etc., should also be allowed to be remitted through postal order, money order, bank drafts or crossed cheques marked for payees accounts only with an amount to cover the collection charges, where necessary. The departments should deposit the amounts received in lump in the Bangladesh Bank/Sonali Bank. Precautions considered necessary in the matter should be taken by the departments concerned.

22.9 If the amounts payable are not large, i.e., not exceeding Taka 10·00, payments thereof should be allowed to be made through affixing stamps to be purchased from the post offices.

22.10 The payments to the Treasury or the Sub-Treasury are generally made through Challan Form No. T.R.7 (Bangladesh Form No. 2380). The form has been designed in such a way that the space kept for the columns where the particulars of payment are to be furnished is quite inadequate. On the other hand, unnecessary blank space has been kept in some columns where nothing has to be recorded at the time of making payment. The form can be made more simple and convenient by adjustment of the existing columns. Moreover, in view of the procedural changes recommended in this Report, Note No. 3 on the reverse of the form seems to be redundant. This may be omitted in order to minimise the printing cost. In view of the facts stated above, it is suggested that **the Challan Form No. T.R. 7 should be revised on the basis of the specimen of the proposed form given at Appendix A.**

22.11 The depositors are sometimes in doubt as to how many copies of the challan forms are to be filled in and submitted. In almost all the cases, challans are required to be submitted in triplicate. So, **it would be better if the words "original" "duplicate" and "triplicate" were printed on the challan form and if all these three copies formed a set and were stapled together.** As already suggested in para 22.6, **it may also be considered if the first and the second copy may have carbon back so that three copies can be prepared at one impression thus saving time in making three copies separately.** This will also eliminate changes of different writings in different copies.

22.12 **In order to guard against misclassification, we suggest that the following actions should be taken:—**

(a) **In case of large number of receipt transactions, the classification of revenue receipts should be pre-printed on the challan form.**

(b) **A booklet containing all Heads of Accounts should be published for sale to the public at a nominal price. It should be department-wise and should contain necessary instructions for filling in the challan. A copy of such booklet should be made available in all the branches of the Bangladesh Bank, Sonali Bank, Post Offices, etc., for easy consultation.**

22.13 The Sonali Bank has taken over treasury functions of all the Treasuries and Sub-Treasuries excepting the Sub-Treasuries at Bhola, Perojpur, Meherpur, etc. It, therefore, seems appropriate that **the Sonali Bank should take over the treasury functions of all the remaining non-banking Treasuries.**

22.14 In order to ensure that the members of the public are not put to inconvenience on account of long distances between the Treasury and the Bank transacting Government business, **the latter should be located within the same premises or in the proximity of the Treasury. The offices of such Bank and Treasury which are so closely involved in all financial transactions of the Government should be in as close proximity to each other as far as possible. While it may not be possible for the Bank to shift their present premises to a place adjacent**

to the Treasuries, it will obviously be in the public interest that they should, as a matter of policy, consider the location of the offices to be opened in future in close proximity to the Treasury or the Sub-Treasury. In places where the bank offices are at present located at a considerable distance from the Treasury, the Bank should open a branch office within the premises of or at a place adjacent to the Treasury.

22.15 In large cities, such as Dacca, members of the public have to travel long distances to the Bangladesh Bank or the Sonali Bank in order to deposit Government dues. **More than one branches of the Sonali Bank or the Bangladesh Bank should be opened at different parts of the large cities, so that those branches can receive deposits on Government account.**

22.16 Besides the Sonali Bank, there are five other Nationalised Banks in the country. **It should be considered if any of the remaining Nationalised Banks, such as Janata, Agrani, etc., having larger number of branches spread all over the country should be authorised to receive deposits on Government account. In order to avoid dislocation in compilation of accounts and submission of cash accounts by the Treasuries and the Sub-Treasuries, the Banks so authorised should submit their statement of accounts to the Treasury/Sub-Treasury very promptly.**

22.17 We have so far discussed about the deposits in general. It now seems necessary that some special mention should be made about the procedure for depositing land revenue. Though the existing procedure permits the tenants to pay their land revenue by postal money order or by treasury challan (for which purposes special forms are there), they are generally allowed to pay their land revenue to the Tahsilders only. Sometimes, there is great rush of depositors; so the Tahsilders do not find time to receive payments from all of them on the day they have so assembled. Even when there is no rush, some unscrupulous Tahsilders on many occasions refuse to receive payments of land revenue on one pretext or the other only to compel the depositors to pay some tips to them. Such Tahsilders also sometimes cheat the illiterate people by giving receipts for less amounts than actually paid by the depositors. The depositors in most cases do not know the actual demand of the Government on them. It has been argued that it is possible for the tenants to know the actual demand of the Government on them from the previous rent receipts they have with them. But it should be remembered that the previous rent receipts do not always show the actual demand of the Government due from a particular tenant for a particular year, because there might have been some enhancement or decrease of the Government rate of rent or there might be some arrears to be paid by that particular tenant for that particular year. Moreover, there might have been some mistakes in the previous rent receipts. Furthermore, previous rent receipts may not always be available with the tenants because those might have been lost, misplaced or damaged for obvious reasons. The Tahsilders are also not always available in their offices. They remain sometimes out on official business and sometimes specially those who are posted in remote parts of the villages remain absent for personal reasons. Moreover, the tenants who remain away from their homes in connection with service or business cannot visit the Tahsil Offices for want of time and opportunities. **In order to remove these difficulties, the Tahsilders should take similar action as recommended in para 22.6 in respect of the category of payments where the precise amount of demand is known.** The Tahsilders precisely know the exact amount of demand to be realized from the tenants falling within their jurisdictions. **They should issue quadruplicate copies of challan in Land Revenue Challan Form No. 2382 duly filled in to those tenants who live in towns or places far away from their homes. The Bank should receive the amount direct which is tendered through such challan and should issue the duplicate and triplicate copy of the challan duly receipted to the depositor. The duplicate copy should be retained by the depositor for his record and the triplicate copy sent by him to the Tahsilder concerned as proof of payment; the other two copies of the challan will be sent by the Bank to the Treasury where one copy will be retained and the other copy along with the statement of deposits forwarded to the department concerned.**

22.18 **For receipt of land revenue, the Tahsilders should also be available in important marketing centres during weekly market days.** It is understood that according to the existing practice, the

Tahsilders are available in important marketing centres during the weekly market days for collection of Government dues. But this practice is not followed in most of the Tahsil Offices. It is, therefore, considered necessary that **a rule should be framed on the basis of this practice and it must be ensured that the rule is followed strictly by all the Tahsilders.**

22.19 **The collection of land revenue should also be entrusted to the post offices. For this purpose, a receipt in triplicate should be prepared by the post offices. The original copy of the receipt should be issued to the depositor, the duplicate copy sent to the Tahsilder concerned and the third copy retained by the post office for record.**

22.20 **The land revenue should also be deposited to any of the Nationalised Banks. The Bank where the money will be deposited should be selected by the Tahsil Office. Such deposit should be done through receipt books each containing twenty-five receipts in triplicate with columns for all particulars of the lands and also demand of land revenue and other taxes in connection with those lands of the tenant concerned. Such receipt books should be supplied to the intending depositors by the Bank or the Tahsil Office. As soon as the land revenue is paid to the Bank through such receipt books, the Bank should acknowledge them by affixing seal and signature of the concerned official in all the three copies of the receipt and return the receipt book along with the original receipt and retain the duplicate and triplicate copies of the receipts. The duplicate copy should be kept by the Bank for record and the triplicate copy sent to the Tahsilder for noting in the registers and for taking other necessary actions.**

22.21 In order to deposit the correct amount of land revenue into the Post Offices and Banks, the tenants must know the up-to-date demand of land revenue, taxes and rates connected with his land. For this purpose, **the Tahsilders should prepare in off seasons of the year, preferably in the month of July/August, a demand list in triplicate showing the name of the tenants, particulars of their lands, arrear and current demands of land revenue and other taxes and rates**

connected with their lands. One copy of the list should be kept in the Tahsil Office, another copy in the respective Union Council Office and the remaining copy circulated through the Union Council Office or the Tahsil Office so that the tenants may be able to know about the actual demand of land revenue and other rates and taxes due from them for the year. If they know the actual amount of demand of the Government, they may be able to pay the same to whichever agency they like.

22.22 A point may be raised that in case the system of payment of land revenue through the Banks and the Post Offices is introduced, the collecting staff will naturally lose all initiative and urge for putting pressure on the tenants for realization of land revenue as they will consider their responsibilities finished as soon as the demand list is circulated. In reply to the above argument, it may be stated that the payment of taxes into the Post Offices and the Banks direct will not in any way hamper collection of land revenue or spoil the initiative or urge of the Tahsilders for putting pressure on the tenants for collection of land revenue. The deposit of land revenue through different methods mentioned above have been suggested in addition to the existing method of collection of land revenue by the Tahsilders. If the different modes of payments of land revenue suggested in this Report are introduced, they will enable the tenants to pay their land revenue in whichever way they like. This will also put some check on the malpractices of the Tahsilders. If the tenants find difficulty in paying land revenue in Tahsil offices or with the Tahsilders, they will be at liberty to pay their land revenues to the nearest Post Office or the Bank. No collection drive will be necessary for those who will pay their dues direct to the Post Office and the Bank. Even those who will not pay their dues direct into the Bank or the Post Office after circulation of the demand list, they will be in a better position to make themselves ready, as they know their actual dues, to pay the land revenue when a collection drive is organised during the harvesting season. On the otherhand, the Tahsilders will be in a better position to approach and put pressure on the defaulting tenants once the demand list is circulated to them.

Summary of Recommendations

1. Every department concerned with the receipt of taxes or other demands of a known and foreseeable nature which have to be paid regularly and frequently or at fixed intervals should issue to the depositors along with the demands, challans with Head of Account and other particulars duly filled in so that the depositor will have only to sign the challan form and pay the amount to the Bank. The Bank should receive the amount direct and should issue the original copy of the challan duly receipted to the depositor and send the other two copies of the challan to the Treasury. (Para 22.6)

2. In cases where the exact amount of money to be paid is not known or is not easily ascertainable, or where the deposits are few and not regular, a set of challans in triplicate or in quadruplicate (if necessary), marked original, duplicate, triplicate and quadruplicate (if necessary) with the Heads of Accounts rubber-stamped at appropriate column and keeping the other columns blank should be made freely available by the departments requiring payment. They should keep sufficient number of such challans with them and also supply sufficient number of such challans to the Banks, Treasuries, depositors, *etc.* (Para 22.7)

3. A citizen of a free country should not be compelled to pay Government dues or deposit money in the Government account through the Bank or the Treasury alone. The departments concerned should arrange to receive payments in any form the depositor can tender such as through postal order, money order or even in cash or cheque. (Para 22.8)

4. For small Government dues like licence fees, registration fees, road taxes, etc., the citizens should be allowed to pay them through postal order which can be attached with the application for the sanction/renewal of licence, etc. Such a postal order should, however, be distinct in colour and design from those now in use. (Para 22.8.1)

5. Smaller amounts should also be allowed to be paid through money order. The post offices should have a sufficient stock of

challan forms. The money order should be accompanied by a challan form in quadruplicate duly filled in. The Postal Department should forward the challans along with the money order to the Bank or the Treasury concerned and while delivering the amount to the Bank or the Treasury, they should also get the challan receipted by the Treasury or Bank concerned. The Bank or the Treasury should retain two copies of challans—one copy for record and the other copy for sending to the departments concerned and return two copies of receipted challans to the Postal Department. One copy of the receipted challan should be kept by the post office for record and the other copy should be sent to the depositor. (Para 22.8.2)

6. The depositors should also be allowed to deposit smaller amounts of money, say up to Taka 25, in cash to the deptt./office concerned but proper safeguard should be provided for their safe custody and for their remittance to the Treasury or the Bank without delay. The Government should notify all such departments offices where such payments will be accepted. (Para 22.8.3)

7. The depositor should be allowed to remit their dues—whether large or small—by demand draft and banker's cheque through their bankers. For this purpose special pay-in-slip in quintuplicate as in the case of payments referred to in para. 22.4.1 should be used in the same manner. (Para 22.8.4)

8. Miscellaneous dues in the case of some of the departments such as Public Service Commission, Education Department, etc., should also be allowed to be remitted through money order, postal order, bank drafts or crossed cheques marked for payees accounts only with an amount to cover the collection charges, where necessary, The departments should deposit the amounts received, in lump in the Bangladesh Bank/Sonali Bank. Precautions considered necessary in the matter should be taken by the departments concerned. (Para 22.8.5)

9. If the amounts payable are not large, say up to Taka 10, payment thereof should be allowed to be made through affixing stamps to be purchased from post-offices. (Para 22.9)

10. The Challan Form No. T.R. 7 (Bangladesh Form No. 2380) should be revised on the basis of the specimen of the proposed form given at Appendix A. (Para 22.10)

11. The words "orginal", "duplicate" and "triplicate" may be printed on the challan form and all these three copies may form a set and are stapled together. It may also be considered if the first and second copy may have carbon back so that three copies can be prepared at one impression. (Para 22.11)

12. In order to guard against misclassification, actions should be taken as suggested in para 22.12.

13. Treasury functions of all the non-banking Treasuries should be taken over by the Sonali Bank. (Para 22.13)

14. The Treasury and the Bank transacting Government business, should be located within the same premises or should be in close proximity to each other. While it may not be possible for the Bank to shift their present premises to a place adjacent to the Treasuries, it will obviously be in the public interest that they should, as a matter of policy, consider the location of the offices to be opened in future in close proximity to the Treasury or the Sub-Treasury. In places where the bank offices are at present located at a considerable distance from the Treasury, the Bank should open a branch office within the premises of or at a place adjacent to the Treasury. (Para 22.14)

15. More than one branches of the Sonali Bank or the Bangladesh Bank should be opened at different parts of the large cities so that those branches can receive deposits on Government account. (Para 22.15)

16. It should be considered if some of the Nationalized Banks besides the Sonali Bank such as Janata, Agrani, etc., having larger number of branches spread all over the country should be authorised to receive deposits on Government account. In order to avoid dislocation in compilation of accounts and submission of cash accounts by the Treasuries and the Sub-Treasuries the Banks so authorised should submit their statement of accounts to the Treasury/Sub-Treasury very promptly. (Para 22.16)

17. In order to remove the difficulties pointed out in para 22.17, the Tahsilders should take similar action as recommended in para 22.6 in respect of the category of payments where the precise amount of demand is known. (Para 22.17)

18. The Tahsilders should issue quadruplicate copies of challan in Land Revenue Challan Form No. 2380 duly filled in to those tenants who live in towns or places far away from their homes. The Bank should receive the amount direct which is tendered through such challan and should issue the duplicate and triplicate copy of the challan duly receipted to the depositor. The duplicate copy should be retained by the depositor for his record and the triplicate copy be sent by him to the Tahsilder concerned as proof of payment; the other two copies of the challan will be sent by the Bank to the Treasury where one copy will be retained and the other copy along with the statement of deposits forwarded to the department concerned. (Para 22.17)

19. For receipt of land revenue, the Tahsilders should also be available in important marketing centres during weekly market days. A rule should be framed according to which the Tahsilders must go to the marketing centres on market days for collection of land revenue. It should be ensured that this rule is followed strictly by all the Tahsilders. (Para 22.18)

20. The collection of land revenue should also be entrusted to the post offices. For this purpose, a receipt in triplicate should be prepared by the post offices. The original copy of the receipt should be issued to the depositor, the duplicate copy sent to the Tahsilder concerned and the third copy retained by the post office for record. (Para 22.19)

21. The land revenue should also be deposited to any of the Nationalized Banks. The Bank where the money will be deposited should be selected by the Tahsil Office. Such deposit should be done through receipt books each containing twenty-five receipts in triplicate with columns for all particulars of the lands and demand of land revenue and other taxes in connection with those lands of the tenant concerned. Such receipt books should be supplied to the intending depositors by the Bank or the Tahsil Office. As soon as the land

revenue is paid to the Bank through such receipt books, the Bank should acknowledge them by affixing seal and signature of the concerned official in all the three copies of the receipts and return the receipt book along with the original receipt and retain the duplicate and triplicate copies of the receipts. The duplicate copy should be kept by the Bank for record and the triplicate copy sent to the Tahsilder for noting in the registers and for taking other necessary actions. (Para 22.20)

22. The Tahsilders should prepare in off season of the year preferably in the month of July/August, a demand list in triplicate showing the name of the tenants, particulars of their lands, arrear and current demands of land revenue and other taxes and rates connected with their lands. One copy of the demand list should be kept in the Tahsil Office, another copy kept in the respective Union Council Office and one copy circulated through the Union Council Office or the Tahsil Office. (Para 22.21)

APPENDIX A

Bangladesh Form No. 2380

T.R. FORM No.
টি, আর, ফরম নং ৭

CHALLAN No.
চালান নং

Challan of cash paid into the Treasury/Sub-Treasury/Sonali Bank/Bangladesh Bank at........................

.............স্থানের ট্রেজারীতে/সাব-ট্রেজারীতে/সোনালী ব্যাঙ্কে/বাংলাদেশ ব্যাঙ্কে জমা দেওয়া টাকার চালান।

To be filled in by the Remitter. (প্রেরক কর্তৃক পূরণ করিতে হইবে)				To be filled in by the Departmental Officer or the Treasury. (বিভাগীয় কর্মচারী কিংবা ট্রেজারী কর্তৃক পূরণ করিতে হইবে।)	
By whom tendered. (কাহার মারফতে প্রদত্ত)	Name (or designation) & address of the person on whose behalf money is paid. যে ব্যক্তির পক্ষ হইতে টাকা প্রদত্ত হইল তাহার নাম (অথবা পদ) ও ঠিকানা।	Full particulars of the remittance and of authority (if any). প্রেরিত টাকা এবং কোন ক্ষমতা অনুসারে প্রেরিত থাকিলে উহার সম্পূর্ণ বিবরণ।)	Amount (টাকা)	Head of Account (হিসাবের দফা।)	Order to the Bank (ব্যাঙ্কের প্রতি আদেশ।)*
Name (নাম) Signature (স্বাক্ষর)		Total (মোট)		*To be used only in the case of remittances to Bank through an Officer of the Government. (গভর্ণমেণ্টের কোন কর্মচারীর মারফতে ব্যাঙ্কে যে সকল টাকা প্রেরণ করা হইবে সেই ব্যক্তির বেলাতেই ব্যবহার করিতে হইবে।)	

In (words) Taka (কথায় লিখিতে হইবে) টাকা

Received payment (টাকা পাওয়া গেল) Treasurer (খাজাঞ্চী)	Accountant (একাউণ্ট্যাণ্ট)	Treasury Officer/Agent. (ট্রেজারী অফিসার/এজেণ্ট)

Date (তারিখ)

Particulars (বিবরণ)		Amount (টাকা)	
Coins (মুদ্রাসমূহ)		Taka (টাকা)	Paisa (পয়সা)
Notes (with details) নোট (বিস্তারিত বিবরণসহ)	100 ×		
	50 ×		
	10 ×		
	5 ×		
	1 ×		
Cheques (with details) চেক (বিস্তারিত বিবরণসহ)			

Note 1.—In the case of payments at the treasury receipts for sums less than Taka 500 do not require the signature of the Treasury Officer but only of the Accountant and the Treasurer. Receipts for cash and cheques paid for service stamps should be given in T.R. Form No. 6.

দ্রষ্টব্য (১)—ট্রেজারীতে টাকা জমা দিবার বেলা ৫০০ টাকার কম কোন রসিদে ট্রেজারী অফিসারের স্বাক্ষর আবশ্যক হয় না। কেবলমাত্র একাউণ্ট্যাণ্ট ও খাজাঞ্চীকে স্বাক্ষর করিতে হয়। সার্ভিস ষ্ট্যাম্প বাবদ প্রদত্ত নগদ টাকা ও চেকের জন্য রসিদগুলি টি, আর, নং ৬ ফরমে দিতে হইবে।

Note 2.—Particulars of money tendered should be given above.

দ্রষ্টব্য (২)—যে টাকা জমা দেওয়া হয় তাহার বিবরণ উপরে লিখিতে হইবে।

CHAPTER XXIII

PROCEDURE FOR OBTAINING PAYMENTS FROM THE GOVERNMENT

Introduction

23.1 The members of the public have to obtain various kinds of payments from the Government in connection with different purposes and transactions. The procedure followed at present in connection with such payments in many cases is far from satisfactory. They have to pay repeated visits to the pay offices and wait for long in queue. In order to remove the various inconveniences faced by the members of the public in obtaining payments from the Government, it is necessary to see that the existing procedure is simplified. The procedures for obtaining payments in connection with Pension, Commutation Pension and G. P. Fund have already been discussed in Chapters XII, XIII and XIV respectively. The procedure for obtaining payments in Land Acquisition cases will be discussed in a subsequent chapter. In this chapter, we would like to discuss the procedure for obtaining other payments in general and establishment bills in particular and suggest measures for removing the defects of the existing procedure.

Existing Procedure

23.2 Payments from the Government are generally obtained for all or any of the following purposes:

(i) To pay sums due from the Government to the drawing officer;

ii) To provide the drawing officer with funds to meet claims likely to be presented against the Government in the immediate future by—

(a) other Government servants, or

(b) private parties;

(iii) To enable the drawing officer to supply funds to another Government officer to enable him to meet similar claims; and

(iv) To pay direct from the Treasury or from the Bank an amount or amounts of money owed by the Government to a private party.

23.3 In the existing procedure, a payment from the Government generally cannot be obtained unless a payment authority from the Accountant-General, Bangladesh (A. G. B.) or from a competent authority is issued. Sanction in respect of any of the payments mentioned above is issued by a competent authority provided there exists a budget provision for the said payment. The sanction order is sent to the A. G. B. for issuing authority of payment. No authority of payment is, however, issued by the A. G. B. unless he is satisfied that there is a budget provision.

23.4 Whenever a Government servant goes on earned leave, his leave salary is not paid unless a pay slip is issued. Various formalities are also observed in connection with the payment of leave salaries. In the case of a transfer or a promotion of a Government servant, his pay bill is held up till the receipt of the last pay certificate (L.P.C.)/pay slip from the Treasury Officer/A.G.B., *etc.*

23.5 There are various posts sanctioned on temporary basis and the sanction orders are renewed from time to time. Payments to the incumbents holding such posts are sometimes held up till the renewal of the sanction order, though those posts continue for an indefinite period and the incumbents go on working without any break.

23.6 On receipt of the sanction order/pay slip/L.P.C. or authority of payment, a bill is prepared in the prescribed form and presented to the A.G.B. in the case of Dacca and to the District Accounts Offices (D.A.O.), in the case of four districts of Chittagong Division, viz., Sylhet, Comilla, Noakhali and Chittagong and to the Treasury/Sub-Treasury Officers in all other cases for passing the bill. In Dacca, the A.G.B. passes the bill and issues a cheque in favour of the person who submitted the bill in question. The cheque is then deposited to a Bank for clearance and after clearance, cash money can be withdrawn from the Bank. In the districts, the bills are passed by the D.A.O./Treasury /Sub-Treasury Officer and the passed bills are sent to the Bangladesh Bank/Sonali Bank which pays the amount in cash.

23.7 A new system of payment of pay and allowances to the police personnel through bank drafts was introduced with effect from the 1st October, 1966 at the instance of the Superintendent of Police (S.P.), Dinajpur. Later on, the system was extended under the orders of the Government to other districts. According to this procedure, after the pay bill is passed by the Treasury Officer, the District Police Office obtains from the Sonali Bank bank drafts of the requisite amounts in favour of the Officers-in-Charge of the Police Station in the districts which can be encashed at the branches situated within the jurisdiction of the Police Station. This system has resulted in the saving of manpower and also of the expenditure previously incurred in the form of T.A./D.A. This has also done away with the necessity of carrying money from the district headquarters to the mufassil police stations thereby avoiding the risk of loss or defalcation.

23.8 According to the existing procedure, the bills which are not submitted within six months, are not paid by the Treasury unless these are pre-audited by the A.G.B.

23.9 Similarly, the arrear claims in respect of pay, increment, T. A. bills, *etc.*, of more than one year old are not passed even in pre-audit unless an investigation order is obtained from the Government.

Defects of the Existing Procedure and Suggested Remedies

23.10 The existing procedure for obtaining payment from the Government causes much delay and inconvenience to the members of the public. At the first instance, the delay occurs in getting the sanction order. The departmental officers cannot pass any sanction order for any expenditure unless there is specific provision for the same in the budget. In some cases, the departmental officers cannot incur any expenditure without the concurrence of the Administrative Ministry concerned or the Ministry of Finance. Whenever a new item of expenditure is to be incurred, the department has to obtain administrative approval of the Government and the expenditure has to pass through the new schedule of expenditure. Necessary sanction can be issued by the department only when the new schedule of expenditure has been approved by the Government. As a result, a lot of difficulties are created which cause much harassment to the members of the public. It should, therefore, be considered before incurring any new expenditure as to whether such expenditure should be incurred at all. On the other hand, if there be any chance of delay in making payments to the parties for want of budget provision or the Government approval, it would be desirable not to incur such unbudgeted liability. There may, however, be some unforeseen and special circumstances under which expenditures have to be incurred in spite of all the best intentions to avoid expenditure beyond budget provision. For example, if the roof of a tin shed of a Government office is blown away by storm, the roof has to be repaired without waiting for the budget provision, otherwise the office work will suffer. Similarly, if some parts of a Government motor vehicle are damaged or otherwise lost, the parts have to be replaced at once, otherwise the entire vehicle will remain useless. So, all unforeseen expenditures are required to be incurred by Government offices and the person or persons who have repaired the roof or supplied the necessary articles have to suffer for the delay in getting the Government approval for the expenditure already incurred. To make such delay in making payments to the parties after they have done the work by spending money from their own pocket is a sheer harassment to them. In order to avoid such a situation, we suggest that **once the expenditures have been incurred, payments to the persons or parties concerned should not be held up merely for want of budget provision. If necessary, the money already provided in the budget for some other purpose should be spent by reappropriation of fund from among the Minor Heads of Account by deferring the incurring of expenditure for the items already included in the budget till adequate provision is made in the budget for those items.** In this connection, attention may be drawn to para 105[1] of the General Financial Rules which envisages that money indisputably payable should not, as far as possible, be left unpaid and that it is very important for the Administrative Departments to ascertain, make provision in the budget estimates, liquidate and record the payment of all the actual obligations at the earliest possible date. Similarly, **the Administrative Department should be allowed to incur expenditure without specific sanction of the Administrative Ministry concerned or the Ministry of Finance once there is provision in the budget. When an expenditure can be accommodated within the overall budget grant of the department, the departmental head should have full powers to meet the expenditure without going through the schedule of new expenditure.** This will, however, be subject to the quarterly release of funds by the Ministry of Finance as recommended in para 8.75 of Part II of the Report of this Committee.

23.11 Sometimes, delay occurs due to the fact that the sanctions issued by the competent authority are not received in time in the Accounts Offices. **It should, therefore, be ensured by the sanctioning authority that the sanction order reaches the Accounts Offices concerned in time.**

23.12 In the existing procedure of receiving payments, a person has to go to the departmental officer to get the bill and then visit the office of the A.G.B./D.A.O./T.O./S.T.O. where he is generally asked to come after some days. He has to wait for some time and visit the office concerned again, if not several times. A bill presented by him may sometimes be objected to by the A.G.B./D.A.O./T.O./S.T.O. on some technical or other minor grounds such as the absence of a

[1] It is an important financial principle that money indisputably payable should not, as far as possible, be left unpaid and that money paid should, under no circumstances, be kept out of accounts for a day longer than is absolutely necessary even though the payment is not covered by proper sanction. It is not economy to postpone inevitable payments even for the purpose of avoiding an excess over a grant on appropriation and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date. It must be borne in mind that if an inevitable payment is required to be made in the absence of funds, the error lies not so much in the payment as in the entering into of the relevant liability.

signature or non-supply of supporting documents or misclassification, etc. These mistakes are generally committed at the time of preparation of the bills. If the bills are prepared very carefully, these mistakes could be avoided. But this is not always possible due to the fact that sometimes very inexperienced and new bill clerks prepare these bills. Proper training and adequate knowledge regarding the connected rules and regulations and other technical formalities are necessary on the part of the officials who are responsible for preparing the bills. So, **the officials who are responsible for the preparation of bills should also be given proper training and provided with up-to-date copies of the rules and regulations in connection with the preparation of bills.**

23.13 There occurs abnormal and unusual delay in the preparation of bills by the departmental officers. The dealing assistants sit tight over the bills and the party concerned has to approach them several times without any fruitful result. The delay is caused sometimes due to the heavy pressure of work and sometimes deliberately with some ulterior motive. There is practically no time limit for the passing of such bills by the departmental officers and there is also lack of proper supervision. It is, therefore, suggested that **a time limit for payment in every case should be fixed and that within ten days of the submission of bill or cheque, the payment must be completed. At the time of receipt of the bill or cheque, a preliminary check should be done and if any defect is found, it should be pointed out at once. Minor types of objections such as black ink in place of red ink, an initial without date, etc., should be ignored. All objections should be raised at one time and piecemeal objections should always be avoided.**

23.14 There is no provision for any punishment against the persons responsible for making delays deliberately with some ulterior motive. So, some provisions should be made in the rules so that such officials could be punished for such causes. There should always be some provisions for indemnifying the persons who suffer as a result of such delay. It is, therefore, recommended that **in case of delay in making any payment beyond a certain period, an interest at the maximum rate admissible should be allowed to the party concerned and the**

officer responsible for unreasonable delay in issuing the sanction or authority of payment should be penalised in terms of such interest as accrued on account of his neglect. If the Audit Officer is found responsible for wilful delay, he should be penalised in the same manner. For redress of their grievances, the parties can, if they like, also go to an Ombudsman or an Administrative Tribunal when set up in implementation of the recommendation made at para 8.61 of Part II of the Report of this Committee.

23.15 Sometimes payments are stopped under orders of some competent authority but these orders are not communicated or put up to T.O./S.T.O./D.A.O. in time. As a result, the payments are sometimes made deliberately in collusion with the subordinate staff before the T.O./S.T.O./D.A.O. could come to know about the stop payment order. So, **the stop payment order should be communicated to T. O./S.T.O./D.A.O. by name under sealed cover.**

23.16 Sometimes, on scrutiny of the bills, it may be found that some portion or portions of the amount claimed therein are inadmissible under the rules. The amounts under objection might be very negligible but even in spite this fact, the bills are returned with objection. The bills have, therefore, to be rectified and resubmitted to the Pay Office again. This involves great inconvenience and wastage of time and labour on the part of the party concerned and also increase of paper work in the Pay Office. The payee should not in his own interest raise any objection if any small amount is deducted from his bill and the bill is passed without sending it back with objections. This may save the party from a lot of troubles in rectifying the bill and resubmitting it and the consequent delay in getting the billed amount. This would also save the Pay Office from unnecessary paper work. So, it is recommended that **the authorities concerned with the payment of bills should not object or return any bill for any small amount, say up to Taka 25·00, but they should make payment after retrenching the amount inadmissible under the rules.**

23.17 There is another difficulty in getting the bills. This is regarding identification which is one of the most important procedural formalities. The payees are asked to furnish identification to the satisfaction of the officials concerned both at the Treasury and at the Bank. The rules lay great stress—and no doubt, rightly—on the proper identification of the payees. The payees, hailing from the remote and rural areas in particular, have to suffer considerable inconvenience because of their inability to furnish identification to the satisfaction of the officials concerned. In such cases, **the drawing and disbursing officer of the department should attest the signature of the payee on the contingent bill before handing it over to him for presentation to the Treasury/Bank counter. At the Treasury or the Bank, the signature of the payee should be compared with the signature attested earlier by the departmental officer. This will greatly help the payee get the bills. Proper steps should, however, be taken against the misuse of such procedure.**

23.18 In order to save the members of the public from various inconveniences and delays in getting their payments from the Government,it would be better if one and only one agency be made responsible for completing the records and finalising the various formalities associated with the payment of money to the members of the public. **Such a responsibility should rightfully vest in the department which has incurred the liability or the obligation and which is initating or sanctioning the payment of money. In such cases the department concerned should get the bills passed by the A.G.B./D.A.O./Treasury Officer/Sub-Treasury Officer and obtain the amount from the Bank on a contingent bill. The departmental officer should normally arrange to remit to the person concerned the amount involved by cheque duly crossed or by bank draft. He should also arrange to make payment of small amounts, say up to Taka 100, to the payee across the counter if the latter so desires.** This will, incidentally, help resolve the problem of identification since the department concerned would be in a better position to know the identity of the payee or to satisfy itself without difficulty on this point.

23.19 **If, however, it is not considered convenient for the members of the public to receive payment across the counter particularly in the case of payment of small amounts, say up to Taka 100, the departments should normally follow the procedure of remittance to them such**

amounts by money order deducting the money order commission, if necessary. The payee will be quite happy to receive the payment of his dues at his door without having to undergo the troubles and inconveniences usually attendant to such transactions as at present.

23.20 According to the existing procedure, the bills passed for payment by the Treasury are returned to the claimants for presentation at the counters of the Bangladesh Bank/Sonali Bank for encashment. The present system involves heavy rush at those counters during the last working days of the financial year (since all the bills passed for payment during a particular financial year have to be encashed before the close of that year). It also results in delayed submission of daily accounts by the Bank to the Treasury. In order to remove these difficulties, we suggest that **the Treasury/Sub-Treasury Officers should be empowered to issue cheques in respect of the bills passed by them in the manner as is done in the office of the A.G.B. The cheques should be issued either in favour of the drawing officer or in favour of the party concerned as the case may be. In such cases, the departmental officers need not be allowed (as suggested earlier in para 23.18)to obtain on contingent bills the amounts required for payment to the third parties but will endorse to the Treasury the contingent bills with the instructions to make payment by cheques.** Moreover, this system will facilitate and expedite the compilation of accounts by the Treasuries. The bills will get transferred into vouchers as soon as the cheques are drawn; the Treasury will not have to wait for the return of the passed bills from the Bank in order to correlate the vouchers with the payment and the process of compilation of accounts can be commenced at the Treasury straightway by booking debits to the appropriate heads of account after issuing the cheques. This will make the compilation of accounts more expeditious and their transmission to the A.G.B. more speedy. This may in some cases necessitate the entertainment of some additional staff for the Treasury which should not, however, be of any considerable magnitude. It should also be possible in some cases to provide the requisite staff by suitable adjustments within the existing strength of the Treasury.

23.21 At present, the Government servant while proceeding on earned leave, experience considerable difficulty in the drawal of their leave salary as the existing procedure for drawing leave salary is very cumbersome and time consuming. The apprehension regarding the non-receipt or undue delay in the receipt of his salary during the leave period mars the enjoyment of his leave; it may also deter many a Government servant from availing of the leave altogether, even if well-earned otherwise, for purposes of recoupment of his health or relaxation, etc. **The responsibility for the timely remittance of the leave salary to the Government servants should be laid squarely on the administrative authorities and it should be prescribed in clear and unambiguous terms by suitable changes in the present rules and procedures. If a Government servant proceeding on earned leave for a period exceeding a month makes a request in this regard to the Treasury Officer/the drawing and disbursing officer, as the case may be, the latter should arrange the remittance of the net amount of leave salary by a demand draft** *at par* **to the address specified by the Government servant concerned. In the case of the Government servants in Grade X, however, their net dues should, at their express request, be remitted by the drawing and disbursing officer by money order at Government cost.**

23.22 The gazetted officers experience, on their initial appointment or on transfer to a new station considerable difficulties in receiving their pay and allowances. In order to maintain the efficiency and morale of such public servants, ways and means should be devised so that such officers are able to draw their salary promptly and are not put to financial strain on this account. In order, however, to remove the present difficulties in getting salary on first appointment, **the heads of offices should be empowered, as in the case of transfer, to sanction, pending the receipt of necessary sanction/authority from the agencies concerned, an advance of pay equal to a month's pay to the gazetted officers under their administrative control. Such advance should be payable for a total period of three months only.**

23.23 **In cases of transfers and promotions, the drawing and disbursing officers shoud be authorized to pay the Government servant concerned, provisionally, the initial pay of the grade till all formalities are observed.**

23.24 **Monthly pay and allowances should be paid without break. The formality of waiting for sanction to the creation or the retention of posts should not hamper it. It should be made a general rule that whatever posts exist, these should be taken to be permanent for the purpose of payment of salaries to their incumbents until the posts are formally dis-continued.** Officers of Category I may be empowered to authorise payment of salaries to the serving Government servants pending clearance of formalities by audit on the basis of pay last drawn provided reversion is not involved. In cases, where reversion is involved, they may be empowered to make payment of the substantive pay.

23.25 It has already been recommended at para 11.38 to extend the facility of drawing funds through cheques by the major spending departments themselves as are available in Forests, P.T. & T, etc. It was, however, stated that "Government might, in consultation with the Comptroller and Auditor General declare which of the department would be considered as major spending departments. The other departments should continue to draw the funds in the usual manner." It is, therefore, suggested that **the procedure of payment of bills to the police personnel through bank drafts should also be extended to such departments which are not authorised to draw funds through cheques. All the Government employees posted to the mufassil in large number should be paid through bank drafts, thereby avoiding transportation of cash in bulk.**

23.26 Though there has been some improvements in getting the bills of the police personnel in the mufassil due to the introduction of the system of payment through bank drafts, there is still scope for further simplication in payment of their bills. The preparation and passing of all the bills have been centralised to the District Police Office. The Superintendent of Police is the only drawing and disbursing officer in the district and as such he has to pass all the bills of the district. There are Gazetted Police Officers in all the subdivisions. They may conveniently be made the drawing and disbursing officers of the police establishments within the subdivisions. If they are made the drawing and disbursing officers, all the bills of the subdivision may be prepared and passed in their offices. **This can be done by decentralising the office of the S.P. and posting some staff in the Subdivisional Office out of those who are working in the District Police Office at present. In the proposed procedure, the bills will be submitted to the respective Sub-Treasury by the Subdivisional Police Office and after the bills are passed by the Sub-Treasury Officer, the Subdivisional Police Office will obtain bank drafts of the requisite amounts in favour of the Officers-in-Charge of the police stations in the subdivision from the Sonali Bank which can be encashed at any of its branches situated within the jurisdiction of the police station. Such decentralisation should also be extended to all other departments of the Government in the districts.**

23.27 There is another class of payment the procedure of which need be simplified. The present procedure of receiving/drawing the grants-in-aid for development purposes, loans, advances, etc., are time consuming and beset with procedural difficulties. After the issue of the sanction by the Ministry/Department, such amounts cannot be paid by the Treasury without specific authority from the A.G.B. Besides the A.G.B's authority, there is a further formality which has to be observed. A bill for drawing the grants-in-aid/loan has to bear the countersignature of the sanctioning authority or some other designated authority. If the A.G.B's authority could be dispensed with, there would have been more expeditious disposal of such cases. In the circumstances, it is suggested that **an officer of the Ministry/Department should be nominated for the purpose of drawing the amounts of grant-in-aid, etc., by presenting the bills to the Treasury. The nominated officer will obtain the cheque/bank drafts for disbursement to the grantees.** This procedure will not only eliminate the procedural requirements of obtaining the A.G.B's authority but will also do away with the presentation of a bill by the grantee bearing the countersignature of the sanctioning authority or designated authority on the bills as a prerequisite to such payments; the responsibility for arranging the payments on account of grant-in-aid will now rest squarely on the sanctioning Ministry/Department itself.

23.28 The bulk of grants-in-aid/loans or scholarships are sanctioned by a limited number of departments, for instance, the Education Department, the Industries Department, etc. It will be conducive to all round convenience if the sanctioning authority of the grants-in-aid/loans, etc., were authorised to issue cheques direct in favour of the recipients. Therefore, **as an alternative arrangement, in the major departments where the amount of grants-in-aid/loans, etc., is very large and the work involved is of a sizeable order, the Head of the Department or some other appropriate officer should be vested with the cheque drawing powers** as already recommended in paras 11·38 and 11·44 of Chapter XI of the Report of this Committee.

23.29 There is, however, one difficulty in respect of the payment through cheques. The Treasury Officers do not make the payments unless they receive the advice lists from the cheque-issuing authority for making payments against the cheques issued by them. There occurs abnormal delay in sending such lists by the cheque-issuing authority. It was found that advice lists were issued even 5/6 months after the issue of cheques. In order to remove this difficulty, it is suggested that **the cheque-issuing authority must issue the advice list to the Treasury Officer on the same day or the next day of the issue of cheques.**

23.30 A further measure of simplifying the procedure of payment in the Works Department which is one of the major spending departments may be taken. At present this department is allowed to draw funds in respect of pay and allowances of both the gazetted and non-gazetted establishment by means of drawing the bills on the Treasuries while it is allowed to draw funds by means of cheques for meeting expenditure in connection with works. In the Forest Department, however, the officers are authorised to draw all types of funds including those for cheques. We therefore, suggest that **the officers of the Works Department should be also authorised like their counterparts in the Forest Department, to obtain funds required for all departmental disbursements by drawing cheques on the Treasuries with which they may be placed in account.**

23.31 According to the existing procedure, the bills, if they are ready for pre-audit, are sent to the A.G.B. for pre-audit. This increases the harassment of the party. **Instead of with-holding payment till the bills are passed after pre-audit, the heads of offices should be authorised to allow payments of bills ripe for pre-audit after obtaining an undertaking in writing to the effect that in case the amounts thus paid is, on examination by the Audit Office, found to be in excess of what the payee is entitled to under the rules, he would refund such excess.**

23.32 For arrear claims of more than one year old, an investigation order from Government is necessary. This procedure leads to lengthy correspondence with the Government and consequently settlement of claims is further delayed. If the drawing and disbursing officers are vested with the powers to issue investigation order, such delay can be avoided. So, it is recommended that **the drawing and disbursing officers should be vested with the powers to issue investigation order in respect of arrear claims of more than one year old.**

23.33 According to the existing procedure of Banking Treasuries, the bills or cheques are passed by the Treasury and the money is paid by the Bangladesh or Sonali Bank. The members of the public face difficulties to get their payments in some places such as at Dacca as the Bank is situated far away from the Treasury and the payees have to cover a certain distance before obtaining payments. It is, therefore, suggested that **the bank counter in which the Government transactions are made, should be located very close to the Treasury.**

Summary of Recommendations

1. Once the expenditures have been incurred, payments to the persons or parties concerned should not be held up merely for want of budget provision. If necessary, the money already provided in the budget should be spent by reappropriation of fund from among the Minor Heads of Account by deferring the incurring of expenditure for the items already in the budget till adequate money can be provided for in the budget for those items. The Administrative Department should also be allowed to incur expenditure without specific sanction of the Administrative Ministry concerned or the Ministry of Finance once there is provision in the budget. When an expenditure can be accommodated within the overall budget grant of the department, the departmental head should have full powers to meet the expenditure without going through the schedule of new expenditure. (Para 23.10)

2. It should be ensured by the sanctioning authority that the sanction order reaches the Accounts Offices concerned in time. (Para 23.11)

3. The officials who are responsible for preparation of bills should be given proper training and provided with up-to-date copies of the rules and regulations in connection with the preparation of bills. (Para 23.12)

4. A time limit for payment in every case should be fixed within ten days of the submission of bills or cheques, the payment must be completed. At the time of receipt of the bill or cheque, a preliminary scrutiny should be done and if any defect is found, it should be pointed out at once. Minor types of objections such as black ink in place of red ink, an initial without date, etc., should be ignored. All objections should be raised at one time and piecemeal objections should always be avoided. (Para 23.13)

5. In case of delay in making any payment beyond a certain period, an interest at the maximum rate admissible should be allowed to the party concerned and the officer responsible for unreasonable delay in issuing the sanction or authority of payment should be

penalised in terms of such interest as accrued on account of his neglect. If the Audit Officer is found responsible for wilful delay, he should be penalised in the same manner. For redress of their grievances, parties can, if they like, also go to an Ombudsman or Administrative Tribunal when set up in implementation of the recommendation made at para 8.61 of Part II of the Report of this Committee. (Para 23.14)

6. Stop payment orders should be communicated to the T.O./S.T.O./D.A.O. by name under sealed cover. (Para 23.15)

7. The authorities concerned with the payment of bills should not object or return any bill for any small amount, say up to Taka 25·00 but they should make payment after retrenching the amount inadmissible under the rules. (Para 23.16)

8. In order to help the payee in respect of identification, the drawing and disbursing officer of the department should attest the signature of the payee on the contingent bill before handing it over to him for presentation to the Treasury/Bank counter. At the Treasury or the Bank, the signature of the payee may be compared with the signature attested by the departmental officer. This system will help the payee get the bills quickly but proper care should be taken against its misuse. (Para 23.17)

9. The responsibility for finalising the various formalities associated with the payment of money to the members of the public should rightfully vest in the department which has incurred the liability or the obligation and which is intiating or sanctioning the payment of money. In such cases, the department concerned should get the bills passed by the A. G. B./D.A.O./Treasury Officer/Sub-Treasury Officer and obtain the amount from the Bank on a contingent bill. The departmental officer should normally arrange to pay to the person concerned the amount involved by cheque duly crossed or by bank draft. He should also make arrangements to make payment of small amounts, say, up to Taka 100, to the payee in cash across the counter if the latter so desires. (Para 23.18)

10. If it is not convenient for the members of the public to receive payment across the counter particularly in the case of payment

of small amounts, say up to Taka 100, the departments should normally follow the procedure of remittance to them such amounts by money order deducting the money order commission, if necessary. (Para 23.19)

11. The Treasury/Sub-Treasury Officers should be empowered to issue cheques in respect of the bills passed by them in the manner as is done in the office of the A. G. B. Cheques should be issued either in favour of the drawing officer or in favour of the party concerned as the case may be. In such cases the departmental officers need not be allowed (as suggested in para 23.18) to obtain on contingent bills the amounts required for payment to the third parties but will endorse to the Treasury the contingent bills with the instructions to make payment by cheques. (Para 23.20)

12. The responsibility for the timely remittance of the leave salary to Government servants should be laid squarely on the administrative authorities and it should be prescribed in clear and unambiguous terms by suitable changes in the present rules and procedures. If a Government servant proceeding on earned leave for a period exceeding a month makes a request in this regard to the Treasury Officer/the drawing and disbursing officer, as the case may be, the latter should arrange the remittance of the net amount of leave salary by a demand draft *at par* to the address specified by the Government servant concerned. (Para 23.21)

13. In the case of Government servants in Grade X, the net dues of their leave salary should, at their express request, be remitted by the drawing and disbursing officer by money order at Government cost. (Para 23.21)

14. The heads of the offices should be empowered, as in the case of transfer, to sanction on first appointment of a Government servant, pending the receipt of necessary sanction/authority from the agencies concerned, an advance of pay equal to a month's pay to the gazetted officers under their administrative control. Such advance should be payable for a total period of three months only. (Para 23.22)

15. In cases of transfers and promotions, the drawing and disbursing officers should be authorised to pay the Government servant, provisionally, the initial pay of the grade till all formalities are observed. (Para 23.23)

16. Monthly pay and allowances should be paid without break. The formality of waiting for sanction to the creation or the retention of posts should not hamper it. It should be made a general rule that whatever posts exist, these should be taken to be permanent for the purpose of payment of salaries to their incumbents until the posts are formally discontinued. (Para 23.24)

17. The procedure of payment of bills to the police personnel through bank draft may be extended to those departments which are not authorised to draw funds through cheques. All the Government employees posted to the mufassil in large number should be paid through bank drafts, thereby avoiding transportation of cash in bulk. (Para 23.25)

18. The preparation and passing of all bills of police personnel should be decentralised by making the Subdivisional Police Officers the drawing and disbursing officers and by posting some staff of the District Police Office to the Subdivisional Office. In the proposed procedure, the bills will be submitted to the respective Sub-Treasury by the Subdivisional Police Office and after the bills are passed by the Sub-Treasury Officer, the Subdivisional Police Office will obtain bank drafts of the requisite amounts in favour of the Officers-in-Charge of the police stations in the subdivision from the Sonali Bank which can be encashed at any of its branches situated within the jurisdiction of the police station. Such decentralisation should also be extended to all other departments of the Government in the districts. (Para 23.26)

19. An officer of the department should be nominated for the purpose of drawing the amounts of grants-in-aid/loans, etc., by presenting the bills at the Treasury. The nominated officer can obtain the cheque/bank drafts for disbursement to the grantees. (Para 23.27)

20. As an alternative arrangement, in the major departments where the amount of grants-in-aid/loans, etc., is very large and the work involved is of a sizeable order, the Head of the Department or some other appropriate officer should be vested with the cheque drawing powers so that cheques may be issued direct in favour of the recipients. (Para 23.28)

21. The cheque issuing authority must issue the advice-list to the Treasury Officer on the same day or the next day of the issue of cheques. (Para 23.29)

22. The officers of the Works Department should be authorised like their counterparts in the Forest Department, to obtain funds required for all departmental disbursements by drawing cheques on the Treasuries with which they may be placed in account. (Para 23.30)

23. Instead of withholding payment till the bills are passed after pre-audit, the heads of offices should be authorised to allow payments of bills ready for pre-audit after obtaining an undertaking in writing to the effect that in case the amounts thus paid is, on examination by the Audit Office, found to be in excess of what the payee is entitled to under the rules, he would refund such excess. (Para 23.31)

24. The drawing and disbursing officers should be vested with the powers to issue investigation order in respect of arrear claims of more than one year old. (Para 23.32)

25. The bank counter in which the Government transactions are made should be located very close to the Treasury. (Para 23.33)

CHAPTER XXIV

PROCEDURES FOR ISSUE AND RENEWAL OF GUN, DRIVING, RADIO AND TELEVISION LICENCES

Introduction

24.1 Licences are required to be obtained from the proper authorities for using fire arms, radio, television and for driving motor vehicles. Such licences are issued by the respective authorities for a specified period on realising requisite fees. On the expiry of this period, the licence holders are required to get their licences renewed by the competent authorities on payment of requisite fees. There are certain procedures which have to be observed for issue and renewal of these licences. On examination, the existing procedures for the issue and/renewal of these licences appear to be lengthy, and time consuming and also cause inordinate delay and unnecessary harassment to the persons who intend to get such a licence. It is, therefore, felt that the existing procedures should be revised and streamlined so that one could get a licence more easily and speedily and without any harassment. Attempt has accordingly been made in the subsequent paragraphs to identify the defects inherent in the existing system and to suggest their remedies. It may be mentioned here that in this chapter, we have confined our discussion to the issue and renewal of gun licence, driving licence, radio licence and television licence only.

Gun Licence:

Existing Procedure

24.2 In order to obtain a gun licence, an application has to be submitted to the office of the Deputy Commissioner/Subdivisional Officer. It is then sent for enquiry generally to the Officer-in-Charge of the local police-station though under the rules the enquiry may be caused by any agency the licensing authority may deem fit. The enquiry report is submitted to the D. C./S. D. O. by the Officer-in-Charge of the local police-station through the Superintendent of Police in a prescribed form which is attached with the application form sent for enquiry. If the enquiry report is in favour of the applicant, a gun licence is then issued otherwise the application is rejected.

24.3 The licence is renewed once in a year by the S. D. O. or by the office of the D. C. in the month of December or January on payment of requisite fees. No enquiry is necessary at the time of renewal. The renewal fees may be deposited in the Sonali Bank by a challan or in a pay-in-slip specially designed for the purpose. The renewal fees may also be paid by affixing non-judicial stamps.

Defects of the Existing Procedure and Suggested Remedies

24.4 The main defect in the existing procedure lies in the fact that inordinate delay occurs in the receipt of the enquiry report from the Officer-in-Charge, Police-stations. The reports are generally called for from the local police through the Superintendent of Police though rule 54 framed under the Arms Act provides "where considered desirable, enquiries may be made through other agencies in addition to or in substitution to police". On the one hand, the Police Officers make inordinate delay in submitting their report and on the other hand, some delay also occurs in the office of the S. P. in forwarding the application to the O/Cs for their report and again on receipt of the report from the O/Cs in forwarding the same to the licensing authority. No report is received within one month though it has been clearly provided under rule 56 of the rules framed under the Arms Act that the report must be submitted within a month. The office of the licensing authority sends the application in original to the enquiry officer without keeping any copy and it generally does not send any reminder for the enquiry report. The police officers sit tight over the applications unless they are influenced by any means to send the report quickly. As a result, the applicants remain in suspense as to the fate of their applications and pay repeated visits at the cost of their time, money and energy to the offices of the licensing authority, S. P. and O/C., Police-station without any appreciable result. In order to obviate all these difficulties, the **application for** gun licence should be routed through the enquiry officer in the first instance to eliminate the need of to and fro movement of the same. It should be made in duplicate addressed to the licensing authority. One copy of it should be sent to the licensing authority in advance and the other copy submitted to the Chairman, Union Council/Committee. For this purpose, sufficient number of application form should be made available with the Chairman, Union Council/Committee. He should in his turn forward the application to the enquiry officer, i.e., O./C., Police-station, with the required certificate of residence, character, etc. The O/C., Police-station, on receipt of the application should at once initiate his enquiry without awaiting instructions from the licensing authority and complete the same as quickly as possible. He should then send his enquiry report direct to the licensing authority without sending it through the S.P. or S.D.P.O. The time limit of one month as envisaged in rule 56 of the Arms Act should be strictly followed by the enquiry officer in submitting his enquiry report. On the other hand, the licensing authority, on receipt of the copy of the application sent to him in advance should ask the O/C. of the Police-station to furnish his enquiry report immediately and within one month positively. The D.Cs. and S.D.Os. during their inspection of thanas should invariably check the progress of enquiry in these cases.

24.5 If the enquiry report is not received within one month from the O/C., Police-station, the licensing authority should send a copy of the application to any other agency as provided under rule 54 asking for a report immediately and within one month positively. At the same time, reminders should be issued to the O/C., Police-station and action should be taken on the enquiry report which is received earlier.

24.6 Some delay also occurs in the office of the licensing authority. Even after receipt of the enquiry report from the enquiry officer, there is some delay in passing the order for issuing the licence and the actual issue of the licence. In the office of the licensing authority, there is a register of licences maintained in Form No. 145 which has columns to show the progress of the application from the receipt till the final orders of the licensing authority. The purpose of this register is to identify the causes and sources of delay in the disposal of the petition and to take proper steps for checking delay at each level by taking necessary action against the occurrence of such delay. But to speak the truth, the register is not properly maintained at all. It is, therefore, desirable that **the licensing authority should inspect this register from time to time and should see that the register is maintained properly. He should also cause to prepare a monthly statement of all pending applications on the basis of this register and should take proper steps for their quick disposal. A time limit, say a fortnight, should be fixed for the issue of a licence after the receipt of the enquiry report and this time limit should be strictly followed** so that people do not suffer even after the receipt of the enquiry report.

24.7 In the existing procedure, the decision taken on the applications for gun licences by the licensing authority is not generally communicated to the applicants. As a result, the applicants remain in great suspense about the fate of their applications. Sometimes, they fail to know the fate of their applications even by personal approach. In order to remove their difficulties, **the licensing authority should communicate to the applicants the decisions taken on their applications, whether good or bad, very promptly. For this purpose a small size form may be printed or cyclostyled to facilitate this work.**

24.8 The renewal of gun licences is a routine matter. The renewal is done on deposit of requisite fee to the Bangladesh Bank/ Sonali Bank by challan or special pay-in-slip. It is, however, permissible to pay the fee in cash to the renewing authority against duplicate carbon receipt or by affixing non-judicial stamps. If the renewal fee is deposited by challan or pay-in-slip, the holder of gun licence has to visit once the Bangladsh Bank/Sonali Bank and after depositing the money there, he has again, to visit the office of the licensing authority. This entails wastage of money, energy and time in visiting different places. It may be stated here that the S.D.Os or the Magistrates authorised by them renew the gun licences every year in the month of December/January by visiting different police-stations. In that case, the renewal fees are realised in cash by granting duplicate carbon receipt by a clerk of the office of the S.D.O. In doing this, the S.D.Os or the Magistrates authorised by them have to undertake tours for at least a month at the cost of their other important work and at the same time incurring expenditure in the shape of T.A., D.A., etc. On the other hand, the holders of gun licences have to visit the police-stations on the appointed day at the cost of some other more important work and have to face various difficulties in doing this.

24.9 In order to remove the above difficulties, **the renewal of gun licences should be entrusted to the post offices. For this purpose the Director-General of Bangladesh Post Offices should print special adhesive stamps superscribed with the words "Arms Licence Fee, Bangladesh" for sale through the Treasuries. The post offices may purchase the stamps from the Treasuries on cash payment. The Director-General of Post Offices, may be allowed a commission at some nominal rate, say 2% on the stamps purchased on cash payment from the Treasuries. The percentage of commission (including the printing cost of adhesive stamps, if printed by the Director-General of Post Offices) may, however, be left open to negotiation. This may be fixed in consultation with the Director-General of Post Offices. The holders of the gun licences may go to the post office selected by them and may present their licences at the window of the selected post office along with the cash to cover the renewal fee to the clerk who will take stamp of the required denomination and paste it at the appropriate place of the licence. After this has been done, the papers may be submitted to the Post Master who will put his dated signature with the seal of the post office thereon at the appropriate space of the licence with the words "Renewed up to (specifying the date)". Then the licence will be returned to the licensee.** The whole procedure will be over in a few minutes and the licensee will get back his licence after renewal then and there. The licensees will not be required to go to the Bank for deposit of renewal fee and again to visit the office of the renewing authority. Thus the proposed procedure will remove the inconveniences of the members of the public which they face at present in renewing their gun licences.

24.10 **The post offices will enter their daily receipt on account of renewal fees of gun licences in a statement with the particulars of all the gun licences renewed by them and the fees realised on that account. A copy of this statement should be furnished to the offices of the licensing authorities every month for record, necessary postings in their registers and other actions.**

24.11 At present the gun licences are renewed on a yearly basis after the expiry of one calendar year. As a result, people have to approach the renewing authority every year. The paper-work in the office of the licensing or renewing authority increases so much that the staff engaged for the work cannot cope with it. **In order that the holders of the gun licences are saved from inconveniences and the quantum of paper-work in the office of the licensing or renewing authority is reduced, the period of validity of the gun licences should be enhanced from one year to three or five years.**

24.12 There is a prescribed form for submission of application for gun licences and there is another form for furnishing the report by the enquiry officer. The latter form is attached with the former form at the time of submitting the enquiry report. The retention of these two forms means more expenditure in the shape of paper, printing, etc. Some of the particulars of these two forms are common. **It would be better if these two forms are combined together and designed in such a way that remarks of the Chairman of the Union Council/Committee, the report of the enquiry officer and the orders of the licensing authority may be recorded in one and the same form.** The existing forms are given in Appendices A and B and the proposed form is given in Appendix C.

24.13 It has been pointed out that whenever a gun is sold to a dealer in arms by a holder of a gun licence, the dealer retains the gun licence along with the gun covered by that licence. The dealer deposits the gun licence to the office of the licensing authority who cancels the gun licence. As a result, the person, who sells the old gun for purchasing another gun after its disposal, cannot do so unless a fresh gun licence is obtained by him after going through all the formalities which he had experienced at the time of getting his first licence. The sale of a gun does not and should not invalidate the gun licence, rather this should enable him to purchase another gun in place of the old one. There can be entries on the licence showing sale or purchase as the case may be. While selling an old gun, an ordinary citizen may deposit the gun licence to a dealer in good faith without understanding the implications of such deposit but the dealer in arms should understand such implications and should not surrender it to the licensing authority for cancellation. In the circumstances, it is suggested that **the dealer in arms should return the gun licence to its holder after taking necessary action by him in connection with the purchase of the gun by him. The holder of the gun licence may, if he likes, surrender it to the licensing authority for cancellation if he does not like to purchase another gun or he may take other actions in connection with his licence as required under the rules. Clear instructions should be issued to the dealers in arms in this respect by the Government.**

Driving Licence:

Existing Procedure

24.14 The issue and renewal of driving licences are governed by the Motor Vehicles Act, 1939. The powers under this Act are being exercised by the Deputy Commissioners assisted by a Deputy Magistrate in all the districts except Dacca where the D.C. is assisted by the Deputy Superintendent of Police (D.S.P.) (Registration) and the D.S.P. (Traffic).

24.15 In order to obtain a private motor driving licence initially, a person has to apply for a learner's licence in a prescribed form supported by a challan/pay-in-slip showing deposit of Taka 3. The learner's licence is issued for a period of three months. This may be renewed for a further period of three months on deposit of a fee of the like amount. If the person who has been granted a learner's licence thinks himself fit to get a driving licence, he applies for the same in the prescribed form supported by a challan/pay-in-slip showing a deposit of Taka 10·50 and two copies of passport size photographs. A private driving licence is issued after the applicant passes a field test and a room test conducted by the D.S.P. (Traffic) at Dacca and Motor Vehicle Inspector (MVI) in other districts.

24.16 For a professional driving licence, a medical certificate from the Police Hospital and a certificate from the Motor Driving Training School are also required to be attached with the application along with the challan/pay-in-slip showing deposit of Taka 10·50 and two copies of passport size photogarphs. The application is sent for verification of character and antecedents of the applicant by the local police. On receipt of the police verification report, a field test of the driving is arranged. The test is done by the D.S.P. (Traffic) at Dacca and by the MVI in other districts. After passing the test, the applicant has to appear for a room test in the office of the licensing authority. After all these formalities are over, the licensing authority passes order for the issue of a driving licence.

24.17 The licence for driving heavy transport is not issued at the first instance. Such licences are issued not earlier than two years of the issue of the light vehicle driving licence to a person concerned. The application for a heavy transport driving licence must accompany a certificate from a Motor Driving Training School testifying his ability to drive a heavy transport.

24.18 Licences are renewed on an application before the licensing authority after the expiry of one year. The application is supported by a challan/pay-in-slip showing deposit of renewal fee of Taka 3, if the application is submitted within fifteen days of the date of expiry of the licence and Taka 5, if the application is submitted after the expiry of the grace period of fifteen days. If the licence is not renewed within two years, a sum of Taka 10 is to be deposited. No formal application or enquiry is necessary at the time of renewal of the licence. The renewal is automatically done on receipt of the challan/pay-in-slip showing deposit of requisite fee.

Defects of the Existing Procedure and Suggested Remedies

24.19 The first and foremost defect of the existing procedure is the delay in getting the police verification report. The application for a professional driving licence has to wait for an indefinite period with uncertainty about the fate of his application. He has to visit the office of the O/C., police-station, several times. There is no time limit for sending the verification report and the office of the licensing authority does not pursue the case vigorously and no timely reminders are issued. In many cases, three to four months' time elapses before the verification report is received. As a result, the applicant has to suffer for no fault of his own. The applicant who has learnt the art of driving with the expectation of earning a livelihood by driving a vehicle, has to waste his valuable three to four months' time only for a police verification report. Moreover, it has been found that number of cases rejected on the police verification report is very few and far between. So, in order to help the applicant and to make his training fruitful, **the issue of a licence or other formalities connected therewith need not wait for the receipt of the police verification report. On receipt of the application, a report from the local police may be called for but at the same time the field test, road test and other tests may be held pending the receipt of the police verification report. If in the mean time police report is received well and good, if not, driving licence may be issued to the applicant, if he is found otherwise fit, on production of a character certificate from a Chairman of the Union Council/Committee or from a Gazetted Officer. The police verification report may be obtained in due course and if anything adverse is found in the report, the licence may be cancelled.**

24.20 In the districts except Dacca, the field test is done by the Motor Vehicle Inspector who is normally responsible for holding such tests in four to five districts. The applicant of different districts normally do not know his movements and as a result, they are practically in the dark about the exact date of his taking the test. They have to wait for a long time till their tests are taken by him. Moreover, the tests are taken at the District Headquarters only. As a result, the applicants of the outlying subdivisions have to keep constant touch with the District Headquarters. It causes considerable inconvenience to the drivers. So, **testing of competency of the drivers should be done invariably at all Sudivisional Headquarters (where necessary) at least once a month. The Motor Vehicle Inspector should chalk**

out a programme covering equal number of subdivisions, if possible, so that all such tests can be conducted by him in the outlying subdivisions as well.

24.21 The drivers are in the first instance, granted licence for driving light vehicles. After attaining proficiency in driving light vehicles, some of the drivers also train themselves in driving heavy vehicles and apply for a licence permitting him to drive a heavy vehicle. For this purpose, they are required to produce a certificate from the Motor Driving Training School. This Training School do not, in actual practice, impart any special training to the driver for driving heavy transport but they simply take a test and give a certificate about his ability to drive a heavy transport. This is nothing but a formality but in obtaining this certificate, the driver has to spend a considerable amount of money. Moreover, no driving licence is issued to anybody simply on the strength of such a certificate from the Motor Driving Training School. A test is invariably taken by the licensing authority and a licence is issued only when the driver can pass such tests. The test taken by the Motor Driving Training School is no better than that taken by the licencing authority. Again, there is only one Motor Driving Training School in the whole of Bangladesh and the same is situated at Dacca. So the trouble and expenditure in obtaining a certificate from this Training School may be avoided if the production of such a certificate is done away with. So, it is suggested that **the licensing authority should arrange for a proper test at the time of issuing licence for heavy transport instead of demanding a certificate from the Motor Driving Training School.**

24.22 By introducing a special pay-in-slip for deposit of fees for issue and renewal of driving licences into the Sonali Bank, the mode of payment has been simplified to a great extent. This may further be simplified by allowing the **payment of fees by affixing postal order or stamps. It may also be considered if the fees could be realised in cash on proper receipt by the licensing authority.**

24.23 The renewal of driving licences is done once in a year. This is simply a formality introduced to collect fees on this account on yearly basis. The same thing is being repeated every year. The persons holding driving licences have to deposit the renewal fee in the Treasury or the Sonali Bank and to approach the office of the licensing authority once in every year to get an endorsement to the effect that "Renewed up to such and such date", for which purpose they are required to visit the office of the licensing authority at least twice, if not more. This causes much inconvenience to the public and increases unnecessary paper-work in the office of the licensing authority. In order to minimise such things, **the driving licences of the private persons, if not of the professionals, should be renewed for a period of three or five years at a time on deposit of requisite fees.**

24.24 The renewal of driving licences are at present done at the offices of the Deputy Commissioner. The people living in outlying subdivisions have to visit the office of the D.C. only for the purpose of getting their driving licences renewed at a considerable cost and labour. In order that their sufferings could be lessened, we suggest that **the outlying Subdivisional Officers should be empowered to renew the driving licences falling within their jurisdictions.**

24.25 **The renewal of driving licences may also be done through the post offices. The post offices may renew only those licences which contain no adverse endorsement. For this purpose, the Director-General of Bangladesh Post Offices may print special adhesive stamps superscribed with the words "Driving licence fee" for sale through the Treasuries. The post offices may purchase the stamps from the Treasuries on cash payment. The Director-General of Post Offices may be allowed a commission at some nominal rate, say 2%, on the stamps purchased on cash payment from the Treasuries. The percentage of commission (including the printing cost of special adhesive stamps, if printed by the Director-General of Post Offices) may, however, be fixed in consultation with the Director-General of Bangladesh Post Offices.**

24.26 **The holders of the driving licences may go to the post office selected by them and may present their licences at the window of the selected post office along with the cash to cover the renewal fee to the clerk who will take out a stamp of the required denomination and paste it in the appropriate space of the licence. After this**

has been done, the papers may be submitted to the Post Master who will put his dated signature with the seal of the post office thereon at the appropriate space of the licence indicating the renewal of the licence with the words "Renewed up to (Specifying the date)", then the licence will be returned to the licensee. The whole procedure will be over in a few minutes and the licensee will get back his licence after renewal then and there. The licensee will not be rqeuired to go to the Bank for deposit of renewal fee and again to visit the office of the renewing authority for renewal several times. Thus the proposed procedure will remove the inconveniences of the members of the public which they face at present in renewing their driving licences.

24.27 **The post offices will enter their daily receipts on account of renewal fees of motor driving licences in a statement which should be furnished to the offices of the Deputy Commissioners every month for information and necessary postings in their registers.**

24.28 The form of the driving licence, Form 'D', should be redesigned in the shape of a booklet. The existing size of the form is about 5″×4″ when folded. Because of this size, handling of the same becomes difficult specially for the professional drivers who are required to keep the driving licence constantly with them in their pockets. In some of the districts, for example Khulna, the form has been locally printed in a booklet form of a smaller size measuring 3½″×2½″ with all the required driving instructions printed on it. This is an ideal form of driving licence. This contains everything and at the same time it is very convenient for handling and can easily be kept in pocket. This is also economic as less paper will be necessary for the same. We, therefore, suggest that **a driving licence form of this design and size should be introduced for the whole of Bangladesh.** A specimen copy of the proposed form may be seen at Appendix D.

Radio Licence:

Existing Procedure

24.29 The issue and renewal of radio licences are governed by the Telegraph Act of 1885 and Wireless Rules of 1933. Any one possessing a radio set must get a licence for the same. In order to get such a licence, a person has to fill in an application form prescribed for the purpose. The application forms are available at the post offices as well as with the dealers of radio sets. The buyer of a radio set after purchase of the same from a dealer is furnished with necessary application form by the latter. The buyer fills it up and hands it over to the dealer with the requisite fee at the following rates:—

Month of purchase.	Amount. Taka.
January	10·00
February	9·25
March	8·50
April	7·50
May	6·75
June	6·00
July	5·00
August	4·25
September	3·50
October	2·50
November	1·75
December	1·00

24.30 The dealers make all the arrangements with the post office for issue of a Broadcast Receiver licence within a reasonable time. If the radio set is purchased from abroad or from any person other than a dealer, the buyer has to go to a post office and fill up an application form supported by the cash memo. showing the purchase of the radio set and can obtain a licence on payment of requisite fee. The buyer must have a new licence within 48 hours of the purchase otherwise he will have to pay a surcharge of Taka 3 for each month subject to a maximum of Taka 20 in addition to the usual licence fee. It has been found that some of the licences obtained by the dealers on behalf of the purchasers remain undelivered with the dealers.

24.31 The renewal of radio licences is done on yearly basis. The renewal can be done by the Post Masters of Sub Post offices. (Extra departmental Branch Post office cannot renew radio licence). The licence expires on the 31st December of the year in which the licence is issued. It must be renewed on a date not later than the last post office working day in the month of January following the year of issue. Thus a grace period of one month is allowed for renewal of radio licence without any penalty. If the licence is renewed after the grace period is over, the licensee is required to pay a surcharge of Taka 3 for each month up to a period of six months. A surcharge of Taka 20 is charged in the seventh month. Licences presented for renewal after the 31st July are not renewed without the prior approval of the Head of Circle, *i.e.*, the Post Master-General. Failure to renew the licence in time also renders the licensee liable to punishment under the relevant laws of the land.

24.32 At the time of renewal, the licensee has to fill in an application form prescribed for the purpose. The application, after duly filled in, is submitted to the renewing post office with the requisite renewal fee together with the old licence. The renewing post office retains the old licence and issues a new licence in lieu of the old one and endorses the same fact on the body of the renewed licence.

Defects of the Existing Procedure and Suggested Remedies

24.33 At the time of first issue, the radio licences are obtained by the dealer on behalf of the purchaser of the radio set who fills in the prescribed application form and pays the requisite fee for the purpose. The licensee has to visit, for the second time and sometimes several times, the shop from where he purchased the radio set only to take delivery of the licence. This is a harassment for the purchaser of a radio set specially for those who hail from distant places and from remote villages. It is for this reason that many issued licences remained undelivered with the dealers. In order to avoid these difficulties, **the dealers should acknowledge the licence fee in the cash memo. granted to the purchaser and should submit the application form duly filled in along with the requisite licence fee to the nearest post office. The post office will acknowledge the application and the fee from the dealer and send the licence to the address of the licensee without compelling him to visit the shop of the dealer only to take delivery of the licence.**

24.34 The fees for the first issue of radio licences are realised on a monthly basis at the *pro rata* rates, the details of which have been given at para 24.29. For the issue and renewal of the radio licences, the Postal Department are doing an agency function for which purpose they are getting a commission of Taka 2 per licence. It will appear that if a licence is issued in December, the licensee will have to pay Taka 1 as licence fee and if issued in November Taka 1·75 as licence fee. But the Government will pay Taka 2 as commission for each licence in December and November while getting in turn a revenue of Taka 1 and Taka 1·75 respectively which means a loss. **In order to remove this anomaly, these rates should be fixed on a quarterly basis instead of on a monthly basis as suggested below:—**

Taka	..	10·00	If issued in the 1st quarter (*i.e.*, January to March).
Taka	..	8·00	If issued in the 2nd quarter (*i.e.* April to June).
Taka	..	6·00	If issued in the 3rd quarter (*i.e.*, July to September).
Taka	..	4·00	If issued in the 4th quarter (*i.e.*, October to December).

In the alternative, the licence fee should be realised at a flat rate of Taka 10 for purchasing a radio set during any month of the year as is done in the case of other licences, such as gun licence, driving licence, etc. This will simplify the accounting procedure and will increase Government revenue and at the same time, a person who is in a position to purchase a radio set will not grudge to pay this small amount to the public exchequer.

24.35 If a licence is renewed after the grace period, the renewal can be done by the Sub Post Offices up to the seventh month on realisation of a surcharge of Taka 20. Licences presented for renewal after the 31st July are not renewed without the prior approval of the Post Master-General. The maximum surcharge leviable for non-renewal of the licence within one year is Taka 20 and as such the licence may be renewed on payment of Taka 20 even on the 31st December. If the Sub Post Masters can renew licences on the 31st July on realising Taka 20 as surcharge, there should not be any reason why they cannot renew the licence on the 31st December on realising the same amount of surcharge. It has been stated that the reference to the Post Master-General after the 31st July is necessary only to decide whether penal action in addition to surcharge should be taken against the defaulting licensee. It has further been stated that not a single case was started against any defaulting licensee for non-renewal of licences even after the 31st December of the following year, not to speak of after the 31st July. This means that all references to the Post Master-General ended in increase of paper work in different post offices and unnecessary delay in renewing the licence of the defaulting licensees. **So in the fitness of things, this provision in the rules should be omitted and the post offices should be authorised to renew the radio licences on realising requisite fees and srucharges without making any references to the Post Master-General. If, however, it is thought that the above provision in the rules cannot be done away with, the powers of the Post Master-General in such cases should be delegated to the Superintendents of Post Offices/Head Post Masters.**

24.36 The radio licence is given in a loose form which is replaced by a new form every year. This increases paper work in the post offices where the licence is issued or renewed. This also increases the expenditure in the shape of paper, printing and storage of forms which are being used at present for the issue and renewal of radio licences. Moreover, there is no fixity in the serial no. of radio licence granted to a particular person; it varies from year to year. The loose form of the radio licence is also sometimes lost by its holder necessitating the issue of duplicate licence which entails unnecessary paper work in the office of the issuing authority and expenditure on the part of the licence holder. **These difficulties can be avoided if the radio licences are issued in a booklet form with spaces for renewal of the licence for several years.** In that case, the renewals can be done in the same form and the old licence need not be surrendered every year necessitating the issue of a new licence in place of the old one. No application form also need be filled up at the time of renewal which would result in savings in the shape of paper, printing and storage of the application forms. **The renewal can be done simply on the production of the licence with requisite renewal fee. The renewing post office will take the cash and affix a stamp (superscribed with the words B.R.L. fee) of that value in the appropriate place with endorsement indicating the date up to which the licence is renewed. The licence will be returned to the licensee after the Post Master has given his dated seal and signature at the appropriate place.** The proposed form of the radio licence is given at Appendix E.

24.37 The radio licences are at present issued and renewed on a yearly basis. This issue and renewal is nothing but a formal thing for collection of revenue only. **It may be considered if these issues and renewals can be done up to five years at a time on payment of requisite licence fees.** In that case the paper work in connection with the issue and renewal of radio licences would considerably decrease and the people would be saved from visiting the post offices every year involving waste of money and energy.

24.38 **The renewal for more than one year may, however, be made optional. If the radio licences are allowed to be renewed up to five years at a time, the question of realising the renewal fees at some concessional rates should also be considered to encourage the payment of renewal fees for more than one year at a time. The following rates are suggested for the purpose:—**

For one year Taka 10

For two years Taka 19

For three years Taka 27

For four years Taka 35

For five years Taka 41

The above rates may be included in the conditions recorded in the radio licences.

Television Licence:

Existing Procedure

24.39 Issue and renewal of television licence are governed by Television Receiving (Possession and licensing) Rules of 1970. Under the provisions of the above Rules, the Director-General of Bangladesh Television or a person authorised by him, work as the licensing authority who issues or renews the television licences on payment of requisite fees. The fees may be paid (a) quarterly @ Taka 15 for domestic set and @ Taka 60 for commercial set or (b) annually @ Taka 50 for domestic set and @ Taka 200 for commercial set.

24.40 According to the present procedure, the T V holder is required to make an application in the prescribed form to the licensing authority not later than thirty days from the date of purchase of the T V set. The Janata Bank which has been authorised by the Bangladesh Television to issue licence on deposit of the requisite fee, issues licence to the applicant. If a holder wilfully defaults to get his licence in time, he is liable to a surcharge of Taka 250 in addition to the usual licence fee. If, however, he voluntarily makes an application for the issue of licence, the surcharge payable by him will be Taka 5 per month subject to a maximum Taka 50 for domestic licence and Taka 20 per month subject to a maximum of Taka 200 for commercial licence.

Defects of the Existing Procedure and Suggested Remedies

24.41 It is necessary to submit an application in the prescribed form at the time of first issue of licence as well as at the time of its renewal. The necessity of submission of an application at the time of first issue is understandable as it is necessary for the licensing authority to know the address and other particulars of the holders of the television set which are to be recorded in the television licence. But it is not understood why an application will be necessary, as a general rule, from all the licence holders also at the time of renewal of television licence. For this purpose the licensee himself has to visit the Janata Bank in order to obtain the prescribed form and submit the same duly filled in on the spot. If he wants to avoid personal appearance, he has to send someone else only to collect the prescribed application form so that he can fill in and send someone again to the Janata Bank with it duly filled in for getting the licence renewed. The personal appearance of the licensee or the collection of the prescribed application form through a person could be avoided if the necessity of submission of an application in the prescribed form was done away with at the time of renewal. If, however, there is any change in the address and location of the television set, an intimation regarding the new address and location of the T V set may be given in a plain paper as soon as the change is done and on the basis of that information, necessary endorsements may be recorded in the licence. So, it is thought that the submission of an application at the time of renewal of television licence is unnecessary as it increases paper work in the office of the licensing authority and causes harassment to the holders of T V sets. It is, therefore, recommended that **no application need be submitted at the time of renewal of television licence. The licence should be renewed on production of the old licence and deposit of requisite renewal fee.**

24.42 According to the existing procedure, the old licence is surrendered at the time of renewal and a fresh licence form is used to renew the old one. As a result, every year one form is being spoiled for each licence. This means unnecessary expenditure in the shape of paper, printing and storage of forms. Sometimes, the licence form goes out of stock, as a result of which there occurs an inordinate delay in the issue and renewal of television licences. Again, pay-in-slips are being used for the purpose of granting receipts for the fees deposited by the licensee for the issue and renewal of licences. The use of these two separate forms not only involves more expenditure but also entails loss of time and energy in filling in these two forms—one form by the licensee and the other by the offices of the Bank. In order to minimize this expenditure and labour, **the issue/renewal of the television licences and the deposit** of fees for the above purpose should be done in one and same form and at the same time.

24.43 **The form may be designed in such a way that it contains all necessary particulars of the licence holders and amount of fees of such licence.** This will serve both the purposes of a licence as well as receipt for the money collected. **This form may be bound up in a book containing 25 sets of forms in triplicate—the duplicate and triplicate copy having a carbon back. The book may be issued to the licence holder at the time of first issue of licence after using the first set for the purpose of first issue of licence. The original copy of the first set will remain with the book and the duplicate and triplicate copy of the first set may be retained by the Bank. Out of these two copies, the duplicate copy will be kept by the Bank for their record and the triplicate copy will be sent to the Television Department along with the next statement to be sent to that Department. At the time of renewal of the licence, the licence holder will produce the book issued to him along with the requisite renewal fee. If the fees are paid on quarterly basis, the same form may be used for payment of quarterly fees but the renewal will be done at the time of payment of the fees for the last quarter.**

24.44 **In the alternative, the television licence may be issued in a booklet form like gun licence with spaces for renewals.** In that case one booklet may continue for several years and even for the whole life time of an individual holder of licence. **If the television licence form is introduced in a booklet form, the fees for issue and renewal of television licences may be paid to the Bank in pay-in-slips.**

24.45 The alternative suggestion made above is more preferable. A specimen copy of the proposed form is given at Appendix F. It has been found that many owners of television sets did not obtain any licence at all nor did they renew the licences by paying requisite fees. **The dealers of the television sets should furnish the Director-General, Bangladesh Television daily with full particulars of the sets sold and the full address and other particulars of the persons who** purchased the sets so that the Television Department may be able to compel the purchasers to obtain television licences within the time limit or may realise surcharges, etc., from the defaulters. In the alternative, like the radio licences, the dealers may realise the licence fee by acknowledging the same in the cash memo. granted to the purchaser and get the application form for television licences filled up by the purchaser at the time of selling the television set and deposit the fee and the application to the nearest licensing authority (Manager of the Janata Bank) who will arrange to send the licence to the address of the licensee after issue.

24.46 So far as the realisation of renewal fees is concerned, the Television Department should send bills payable by each licensee at the end of each quarter so that they can deposit the fees in time on quarterly basis, if they like.

Summary of Recommendations

Gun Licence:

1. The application for gun licences should be routed through the enquiry officer. It should be made in duplicate addressed to the licensing authority. One copy of it should be sent to the licensing authority in advance and the other copy submitted to the Chairman, Union Council/Committee. For this purpose, sufficient number of application form should be made available with the Chairman, Union Council/Committee. He should in his turn forward the application to the enquiry officer, i.e., O/C., Police-station, with the required certificate of residence, character, etc. The O/C., Police-station on receipt of the application should at once initiate his enquiry without awaiting instructions from the licensing authority and complete the same as quickly as possible. He should then send his enquiry report direct to the licensing authority without sending it through the S. P. or S. D. P. O. (Para 24.4)

2. The time limit of one month as envisaged in rule 56 of the Arms Act should be strictly followed by the enquiry officer in submitting his enquiry report. (Para 24.4)

3. The licensing authority, on receipt of the copy of the application sent to him in advance should ask the O/C. of the Police-station to furnish his enquiry report immediately and within one month positively. (Para 24.4)

4. The D. Cs and S. D. Os during their inspection of thanas should invariably check the progress of enquiry in these cases. (Para 24.4)

5. If the enquiry report is not received within one month from the O/C.. Police-station, the licensing authority should send a copy of the application to any other agency as provided under rule 54 asking for a report immediately and within one month positively. At the same time, reminders should be issued to the O/C., Police-station and action should be taken on the enquiry report which is received earlier. (Para 24.5)

6. The licensing authority should inspect the register of licences from time to time and should see that the register is maintained properly. He should also cause to prepare a monthly statement of all pending applications on the basis of this register and should take proper steps for their quick disposal. (Para 24.6)

7. A time limit, say a fortnight, should be fixed for the issue of a licence after the receipt of the enquiry report and this time limit should be strictly followed. (Para 24.6)

8. The licensing authority should communicate to the applicants the decisions taken on their applications, whether good or bad, very promptly. For this purpose a small size form may be printed or cyclostyled to facilitate this work. (Para 24.7)

9. The renewal of gun licences should be entrusted to the post offices. For this purpose the Director-General of Bangladesh Post Offices should print special adhesive stamps superscribed with the words "Arms Licence Fee, Bangladesh" for sale through the Treasuries. The post offices may purchase the stamps from the Treasuries on cash payment. The Director-General of Post Offices may be allowed a commission at some nominal rate, say 2% on the stamps purchased on cash payment from the Treasuries. The percentage of commission (including cost of adhesive stamps, if printed by the Director-General of Post Offices) may, however, be left open to negotiation. This may be fixed in consultation with the Director-General of Post Offices. (Para 24.9)

10. The holders of the gun licences may go to the post office selected by them and may present their licences at the window of the selected post office along with the cash to cover the renewal fee to the clerk who will take stamp of the required denomination and paste it at the appropriate place of the licence. After this has been done, the papers may be submitted to the Post Master who will put his dated signature with the seal of the post office thereon at the appropriate space of the licence with the words "Renewed upto (Specifying the date)". Then the licence will be returned to the licensee. (Para 24.9)

11. The post offices will enter their daily receipt on account of renewal fees of the gun licences in a statement with the particulars of all the gun licences renewed by them and the fees realised on that account. A copy of this statement should be furnished to the offices of the licensing authorities every month for record, necessary postings in their registers and other actions. (Para 24.10)

12. In order that the holders of the gun licences are saved from inconveniences and the quantum of paper-work in the office of licensing or renewing authority is reduced, the period of validity of the gun licences should be enhanced from one year to three or five years. (Para 24.11)

13. The application form for gun licences and the form for furnishing enquiry report should be combined together and designed in such a way that remarks of the Chairman of the Union Council/Committee, the report of the enquiry officer and the orders of the licensing authority may be recorded in one and the same form. (Para 24.12)

14. The dealer in arms should return the gun licence to its holder after taking necessary action by him in connection with the purchase of the gun by him from the holder of that licence. The holder of the gun licence may, if he likes, surrender it to the licensing authority for cancellation if he does not like to purchase another gun or he may take other actions in connection with his licence as required under the rules. Clear instructions should be issued to the dealers in arms in this respect by the Government. (Para 24.13)

Driving Licence:

15. The issue of driving licence or other formalities connected therewith need not wait for the receipt of the police verification report. On receipt of the application, a report from the local police may be called for but at the same time the field test, road test and other tests may be held pending the receipt of the police verification report. If, in the mean time police report is received well and good, if not, driving licence may be issued to the applicant, if he is found otherwise fit, on production of a character certificate from a Chairman of the Union

Council/Committee or from a gazetted officer. The police verification report may be obtained in due course and if anything adverse is found in the report, the licence may be cancelled. (Para 24.19)

16. Testing of competency of the drivers should be done invariably at all Subdivisional Headquarters (where necessary) at least once a month. The Motor Vehicle Inspector should chalk out a programme covering equal number subdivisions, if possible, so that all such tests can be conducted by him in the outlying subdivisions as well. (Para 24.20)

17. The licencing authority should arrange for a proper test at the time of issuing licence for heavy transport instead of demanding a certificate from the Motor Driving Training School. (Para 24.21)

18. The payment of fees for driving licences may be allowed by affixing postal order or stamps. It may also be considered if the fees could be realized in cash on proper receipt by the licensing authority. (Para 24.22)

19. The driving licences of the private persons, if not of the professionals, should be renewed for a period of three or five years at a time on deposit of requisite fees. (Para 24.23)

20. The outlying Subdivisional Officers should be empowered to renew the driving licences falling within their jurisdictions. (Para 24.24)

21. The renewal of driving licences may also be done through the post offices. The post offices may renew only those licences which contain no adverse endorsement. For this purpose, the Director-General of Bangladesh Post Offices may print special adhesive stamps superscribed with the words "Driving licence fee" for sale through the Treasuries. The post offices may purchase the stamps from the Treasuries on cash payment. The Director-General of Post Offices may be allowed a commission at some nominal rate, say 2% on the stamps purchased on cash payment from the Treasuries. The percentage of commission (including the printing cost of special adhesive stamps, if printed by the Director-General of Post Offices) may, however, be fixed in consultation with the Director-General of Bangladesh Post Offices. (Para 24.25)

22. The holders of the driving licences may go to the post office selected by them and may present their licences at the window of the selected post office along with the cash to cover the renewal fee to the clerk who may take out a stamp of the required denomination and paste it in the appropriate space of the licence. After this has been done the papers may be submitted to the Post Master who will put his dated signature with the post office seal thereon at the appropriate space of the licence indicating the renewal of the licence. Then the licence will be returned to the licensee. (Para 24.26)

23. The post offices will enter their daily receipt on account of renewal fees of motor driving licences in a statement which should be furnished to the offices of the Deputy Commissioners every month for information and necessary postings in their registers. (Para 24.27)

24. A driving licence form in the shape of a booklet measuring $3\frac{1}{2}'' \times 2\frac{1}{2}''$ with spaces for renewals with all the driving instructions printed on it should be introduced. (Para 24.28)

Radio Licence:

25. The dealers of radio sets should acknowledge the licence fee in the cash memo. granted to the purchaser and should submit the application form duly filled in along with the requisite licence fee to the nearest post office. The post office will acknowledge the application and the fee from the dealer and send the licence to the address of the licensee without compelling him to visit the shop of the dealer only to take delivery of the licence. (Para 24.33)

26. The rates of fees for the first issue of radio licences should be fixed on quarterly basis as recommended in para 24.34.

27. In the alternative, the licence fee should be realised at a flat rate of Taka 10 for purchasing a radio set during any month of the year as is done in the case of other licences such as gun licence, driving licence, etc. (Para 24.34)

28. The provision in the rules requiring reference to the Post Master-General and his prior approval if the licences are presented for renewal after the 31st July should be omitted and the post offices

should be authorised to renew the radio licences on realising requisite fees and surcharges without making any reference to the Post Master-General. If, however, it is thought that the above provision in the rules cannot be done away with, the powers of the Post Master-General in such cases should be delegated to the Superintendents of Post Offices/Head Post Masters. (Para 24.35)

29. The radio licences may be issued in a booklet form with spaces for renewal of the licence for several years. The renewal can be done simply on the production of the licence in that form with requisite renewal fee. The renewing post office will take the cash and affix a stamp of that value in the appropriate place with endorsement indicating the date up to which the licence is renewed. The licence will be returned to the licensee after the Post Master has given his dated seal and signature at the appropriate place. (Para 24.36)

30. It may be considered if the issue and renewal of radio licences can be done up to five years at a time on payment of requisite licence fees. (Para 24.37)

31. The renewal for more than one year may, however, be made optional. If the radio licences are allowed to be renewed up to five years at a time, the question of realising the renewal fees at some concessional rates should also be considered to encourage the payment of renewal fees for more than one year at a time, at the rates suggested in para 24.38. The rates may be included in the conditions recorded in the radio licences. (Para 24.38)

Television Licence:

32. No application need be submitted at the time of renewal of the television licence. The licence should be renewed on production of the old licence and deposit of requisite renewal fee. (Para 24.41)

33. The issue/renewal of the television licence and the deposit of fees for the above purpose should be done in one and same form and at the same time. (Para 24.42)

34. The form may be designed in such a way that it contains all necessary particulars of the licence holders and amount of such licence. The form may be bound up in a book containing 25 sets of forms in triplicate—the duplicate and triplicate copy having a carbon

back. The book may be issued to the licence holder at the time of first issue of licence after using the first set for the purpose of first issue of licence. The original copy of the first set will remain with the book and the duplicate and triplicate copy of the first set may be retained by the Bank. Out of these two copies, the duplicate copy will be kept by the Bank for their record and the triplicate copy will be sent to the Television Department along with the next statement to be sent to that Department. (Para 24.43)

35. At the time of renewal of the licence, the licence holder will produce the book issued to him along with the requisite renewal fee. If the fees are paid on quarterly basis, the same form may be used for payment of quarterly fees but the renewal will be done at the time of payment of the fees for the last quarter. (Para 24.43)

36. In the alternative, the television licence may be issued in a booklet form like gun licence with spaces for renewals. In that case the fees for issue and renewal of television licences may be paid to the Bank in pay-in-slips. (Para 24.44)

37. The dealers of the television sets should furnish the Director-General, Bangladesh Television daily with full particulars of the sets sold and the full address and other particulars of the persons who purchased the sets, so that the Television Department may be able to compel the purchaser to obtain television licences within the time limit or may realise surcharges, etc., from the defaulters. (Para 24.45)

38. In the alternative, like the radio licences, the dealers may realise the licence fee by acknowledging the licence fee in the cash memo. granted to the purchaser and get the application form for television licences filled up by the purchaser at the time of selling the television set and deposit the fee and the application to the nearest licensing authority (Manager of the Janata Bank) who will arrange to send the licence to the address of the licensee after issue. (Para 24.45)

39. So far as the realisation of renewal fees is concerned, the Television Department should send bills payable by each licensee at the end of each quarter so that they can deposit the fees in time on quarterly basis, if they like. (Para 24.46)

APPENDIX A

APPLICATION FOR LICENCE FOR............

1. Name of the applicant (In block letter)
2. Present age of the applicant ..
3. Name of father in full .. ..
4. Nationality of the applicant ..
5. Present address .. ..
6. Original address .. ..
7. Occupation .. .. ..
8. Approximate yearly income of the applicant.
9. Does the applicant pay land revenue or income tax to Government? If so what amount was paid in the financial year preceding the date of his application.
10. If the applicant is a Government servant is he a Gazetted Officer or non-Gazetted Officer? What is his official designation and what salary is he receiving ?
11. Does the applicant holds any arms licence ? If so, by whom it was granted or last renewed and what weapon does it cover ?
12. Has the applicant previously held any licence which he no longer holds ? If so when it was cancelled, by which authority and for what reason ?
13. Has the applicant applied for a similar licence at any time before ? If so, when, by whom and why such application was refused ?
14. Does any other person living in the same family possesses any arms ? If so, what arms ?
15. Reason for needing the licence applied for ?
16. Ground on which basis the applicant claims to have a licence.
17. Does the applicant claim exemption from payment of licence fee ? If so on what grounds?

Signature of the Applicant.

APPENDIX B

FORM OF ENQUIRY ON AN APPLICATION FOR A LICENSCE UNDER THE BANGLADESH ARMS ACT XI OF 1878

I. Name, age and addition of *applicant

II. Character of weapon and license applied for

III. Where does applicant usually reside ?..

IV. Approximate income of applicant (or of family where he is a member of a joint family). What sum, if any does applicant pay as (1) income-tax (2) chaukidari tax ?

V. (a) Is applicant the head of the household, if not, who is ?

(b) Do any members of his family living with or near him possess a licence ?

VI. Is applicant or any of his near relatives concerned in any land dispute?

VII. Whether applicant had ever been concerned in any riot or other criminal case ?

VIII. What is applicant's character (by general repute or from your personal knowledge)?

IX. Give other particulars regarding applicant's antecedents.

X. Are there any wild animals from the ravages of which it is necessary for the applicant to have a gun to protect his crops ? State the number of men and cattle killed during the year by wild animals in the village or neighbourhood.

XI. If the licence desired for protection of valuable property kept at applicant's homestead, give a brief description of its situation and surrounding.

---

*See in section 2 Act XVI of 1808. Against this question, it is to be stated whether father of applicant is alive or dead.

XII. Miscellaneous enquiries ..

(a)

(b)

(c)

XIII. Recommendation of Police Officer ..

Signature of the Officer-in-charge,
Police-station.

Remarks of the Subdivisional Officer ..

Remarks of the Superintendent of Police ..

APPENDIX-C

Original copy

Advance copy

APPLICATION FOR LICENCE FOR........

(Under the Arms Act of 1878)

To

The D.C./S.D.O./.............District/Subdivision.

1. Name of the applicant (In block letter)
2. Present age of the applicant
3. Name of father in full ..
4. Nationality of the applicant ..
5. Present address .. ..
6. Original address .. ..
7. Where does the applicant usually reside ?
8. Occupation .. .. ..
9. Approximate yearly income of the applicant (or of the family where he is a member of joint family).
10. Does the applicant pay land revenue or income tax to Government? If so, what amount was paid in the financial year preceding the date of his application.
11. If the applicant is a Government servant, is he a Gazetted Officer or non-Gazetted Officer? What is his official designation and what salary is he receiving?
12. Does the applicant holds any arms licence ? If so, by whom it was granted or last renewed and what weapon does it cover ?
13. Has the applicant previously held any licence which he no longer holds ? If so, when it was cancelled, by which authority and for what reason ?

Appendix C—(Contd.)

14. Has the applicant applied for a similar licence at any time before ? If so, when, by whom and why such application was refused ?

15. Does any other person living in the same family possesses any arms ? If so, what arms ?

16. Reason for needing the licence applied for ?

17. Ground on which basis the applicant claims to get a licence.

18. Does the applicant claim exemption from payment of licence fee ? If so, on what grounds.

Signature of the applicant.

Appendix C—(Concld.)

Forwarded to the O/C,.............. Police-station.

To the best of my knowledge and belief, the particulars furnished by Mr................................, s/o..........................in the application overleaf are correct. The applicant bears a good/bad moral character.

Chairman,

..............Union Council/Committee.

Forwarded to the D.C./S.D.O,................

Verified the antecedents of the applicant. He pays Taka..........as land revenue and Taka..........as Income tax. He or any of his near relations was/was not involved in any land dispute, riot or any other criminal cases. He bears/does not bear a good moral character and did not/did take part in any subversive activities. His reputation in the locality is good/bad.

(2) The applicant requires the licence for the protection of his property worth Taka............and/or to protect his crops against wild animals.

(3) For safe custody of the arms, he has/has not proper arrangement such as...

(4) Other remarks, if any, for or against the applicant :—

Orders of the Licensing Authority:—

Signature of the

Issue licence

The prayer for licence is rejected.

O/C., ...Police-station.

Date..................

(2) Inform the applicant.

D.C./S.D.O., ...

Date...........................

APENDIX D

(To be printed in the size of $2\frac{1}{2}'' \times 3\frac{1}{2}''$)

DRIVING LICENCE

Photograph, if necessary.	Signature or thumb Impression.

Bangladesh Form No.403(O)

No.................... Date.............

FORM D

(*See* Sec. 8(I), M.T. Act, 1939.)

Mr.., son/daughter of.............

....

of (Permanent address)...

....

....

(Temporary address)...

....

....

Is licensed to drive, throughout Bangladesh, Vehicles of the following description*—

(a) Motor cycle

(b) Motor car

(c) Motor cab

(d) Delivery van

(e) Light transport vehicle

(f) Heavy transport vehicle

(g) Locomotive

(h) Tractor

(i) Invalid carriage

(j) Road roller

(k) A motor vehicle here under described:—

---

*(To be struck out if inapplicable).

He is also authorised to drive as a paid employee.**

This licence is valid from........................to..................

Date,
..........19 .

Licensing
Authority.

**(To be struck out if inapplicable.)

Authorisation to drive a public service vehicle. (To be signed by the prescribed authority).

So long as this licence is valid and is renewed from time to time, the holder is authorised to drive a public service vehicle within Bangladesh.

....

Signature and designation of prescribed authority.

This licence is hereby renewed up to—	Signature of Renewing Authority.	
the......day of........... 19......		Affix stamp here.
the......day of........... 19......		Affix stamp here.
the......day of........... 19......		Affix stamp here.
the......day of........... 19......		Affix stamp here.
the......day of........... 19......		Affix stamp here.
the......day of........... 19......		Affix stamp here.

This licence is hereby renewed up to—	Signature of Renewing Authority.	
the......day of............ 19......		Affix stamp here.
the......day of............ 19......		Affix stamp here.
the......day of............ 19......		Affix stamp here.
the......day of............ 19......		Affix stamp here.
the......day of............ 19......		Affix stamp here.
the......day of............ 19......		Affix stamp here.

DRIVING REGULATIONS

(Tenth Schedule, Motor Vehicles Act, 1939)

1. The driver of a motor vehicle shall drive the vehicle as close to the left hand side of the road as may be expedient, and shall allow all traffic which is proceeding in the opposite direction to pass him on his right hand side.

2. Except as provided in regulation 3, the driver of a motor vehicle shall pass to the right of all traffic proceeding in the same direction as himself.

3. The driver of a motor vehicle may pass to the left of a vehicle the driver of which having indicated an intention to turn to the right has drawn to the centre of the road and may pass a tram-car or other vehicle running on fixed rails whether travelling in the same direction as himself or otherwise on either side: Provided that in no case shall he pass a tram-car at a time or in a manner likely to cause danger or inconvenience to other users of the road or pass on the left hand side a tram-car, which when in motion would be travelling in the same direction as himself, while the tram-car is at rest for the purpose of setting down or taking up passengers.

4. The driver of a motor vehicle shall not pass a vehicle travelling in the same direction as himself—

(a) If his passing is likely to cause inconvenience or danger to other traffic proceeding in any direction, or (b) where a point or a corner or a hill or an obstruction of any kind renders the road ahead clearly visible.

5. The driver of a motor vehicle shall not, when being overtaken or being passed by another vehicle, increase speed or do anything in any way to prevent the other vehicle from passing him.

6. The driver of a motor vehicle shall slow down when approaching a road inter-section, a road junction or a road corner and shall not enter any such inter-section or junction until he has become aware that he may do so without undangering the safety of persons thereon.

7. The driver of a motor vehicle shall on entering road inter-section, if the road entered is a main road designated as such give way to the vehicles proceeding along that road, and in any other case give way to all traffic approaching the inter-section on his right hand.

8. The driver of a motor vehicle shall, when passing or meeting a procession or a body of troops or police on the march or when passing workmen engaged on road repair, drive at a speed not greater than fifteen miles an hour.

9. The driver of a motor vehicle shall—

(a) When turning to the left, drive as close as may be to the left hand side of the road from which he is making the turn and of the road which he is entering;

(b) when turning to the right draw as near as may be to the centre of the road along which he is travelling and cause the vehicle to move in such a manner that—

(i) as far as may be practicable, it passes beyond, and so as to leave on the driver's right hand, a point formed by the inter-section of the centre lines of the inter-secting roads; and

(ii) it arrives as next as may be at the left hand side of the road which the driver is entering.

SIGNALS

(Eleventh Schedule, Motor Vehicles Act, 1939)

Fig. 1

Fig. 2

Fig. 3

Fig. 4

Fig. 5

1. When about to turn to the right or drive to the right hand side of the road in order to pass another vehicle or for any other purpose, a driver shall extend his right arm in a horizontal position outside of and to the right of his vehicle with the palm of the hand turned to the front. (Fig. 1).

2. When about to turn to the left or to drive to the left hand side of the road, a driver shall extend his right arm and rotate it in an anti-clockwise direction (Fig. 2).

3. When about to slow down, a driver shall extend his right arm with the palm downward and to the right of the vehicle and shall move the arm so extended up and down several times in such a manner that the signal can be seen by the driver of any vehicle which may be behind him (Fig. 3).

4. When about to stop, a driver shall raise his right forearm vertically outside of and to the right of the vehicle, palm to the front. (Fig. 4).

5. When a driver wishes to indicate to the driver of a vehicle behind him that he desires that driver to overtake him, he shall extend his right arm and hand horizontally outside of and to the right of the vehicle and shall swing the arm backwards and forwards in a semi-circular motion (Fig. 5).

ENDORSEMENTS

Date.	Section and Rule.	Fine or other punishment.	Signature of endorsing Authority.

ENDORSEMENTS

Date.	Section and Rule.	Fine or other punishment.	Signature of endorsing Authority.

ENDORSEMENTS

Date.	Section and Rule.	Fine or other punishment.	Signature of endorsing Authority.

ENDORSEMENTS

Date.	Section and Rule.	Fine or other punishment.	Signature of endorsing Authority.

ENDORSEMENTS

Date.	Section and Rule.	Fine or other punishment.	Signature of endorsing Authority.

ENDORSEMENTS

Date.	Section and Rule.	Fine or other punishment.	Signature of endorsing Authority.

ENDORSEMENTS

Date.	Section and Rule.	Fine or other punishment.	Signature of endorsing Authority.

ENDORSEMENTS

Date.	Section and Rule.	Fine or other punishment.	Signature of endorsing Authority.

ENDORSEMENTS

Date.	Section and Rule.	Fine or other punishment.	Signature of endorsing Authority.

APPENDIX E

DOMESTIC RADIO LICENCE

(Issued under The Bangladesh Telegraph Act, 1885)

Registration No. ....

1. Name and address of licensee ....

....

2. Location of the Receiver...

3. Make Model Chassis No.

4. Office of Registration...

5. Registration No. and date of issue of the licence in respect of the first/additional sets.

Date of issue Postmaster.

Date of issue — Issued for the period ending 31-12-19 — RENEWAL STARTS IN DECEMBER

Fee Surcharge Affix Stamps Here.

Tk. Tk. Postmaster.

Date of Renewal — Renewed for the period ending 31-12-19

Fee Surcharge Affix Stamps Here.

Tk. Tk. Postmaster.

Date of Renewal — Renewed for the period ending 31-12-19

Fee Surcharge Affix Stamps Here.

Tk. Tk. Postmaster.

Date of Renewal Renewed for the period ending 31-12-19

Fee Surcharge Affix Stamps Here.

Tk. Tk. Postmaster

Date of Renewal Renewed for the period ending 31-12-19

Fee Surcharge Affix Stamps Here.

Tk. Tk. Postmaster

Date of Renewal Renewed for the period ending 31-12-19

Fee Surcharge Affix Stamps Here.

Tk. Tk. Postmaster

Date stamp Transferred on................to

....P.O.

Postmaster

Date stamp Transferred on ....to

....P.O.

Postmaster

Transferred to Mr.................................... at

w.e.f...........

Post Master.

Transferred to Mr. .... at

w.e.f...........

Date stamp Postmaster.

CONDITIONS

1. This licence permits the use of the wireless receiving apparatus described herein for receiving programmes and messages transmitted for general reception. In no case can the apparatus be used in a business premises or in a room jointly used for residential and business purposes or for gain, for which a Commercial Broadcast Receiver licence is required. Where the licence is issued to an individual, the licence will be subject to this condition and the licensed apparatus shall be used only for private and domestic purposes and in no case can the apparatus be used in a public place.

2. The station shall not be used in such a manner as to cause interference with the working of other stations, in particular, the reception must not be used to such an extent as to energise any neighbouring aerial.

3. An aerial which crosses over, or is liable to fall or to be blown upon any telegraph or telephone line or overhead power (including electric lighting and tramway) wires must be guarded to the reasonable satisfaction of the owner of the power line or lines concerned so as to prevent any damage being done in the event of a break occurring.

4. This licence must be produced for inspection on demand by any officer duly authorised by the Director General of Posts and Telegraphs in this behalf and the licensed apparatus shall also be open to inspection by such officer at all reasonable times.

5. The licence may be cancelled by the Director General, Bangladesh Post Offices, at any time either by specific notice in writing sent by registered post to the licensee at the address shown thereon or by means of a notice published in the Gazette of Bangladesh addressed to all holders of the wireless receiving licences. In the event of cancellation no part of the fee will be returned.

6(I). Any change of address of the licensee must be promptly intimated to the post office of registration of this licence and the entries therein got amended.

(II) The location of the licensed apparatus may be altered temporarily at the discretion of the licensee but the Post Office of registration must be informed of the change, if the duration thereof is likely to exceed three months at any one time and the entry in the licence got amended. In case the change of location is likely to necessitate renewal of the licence in a post office other than the one of registration the licence must be got transferred immediately after such change, to the post office at which it is proposed to be renewed by applying at either of the two post offices.

7. This licence expires on the 31st December of the year shown therein and it must be renewed at the Post Office where it stands registered at the time of renewal on a date not later than the last post office working day in the month of January next. Failure to renuew the licence in time will render the licensee liable for punishment under the Bangladesh Telegraph Act, 1885. The possession of a wireless receiving apparatus without a valid licence is also a punishable offence under the Bangladesh Wireless Telegraph Act, 1933.

8. If the licensed apparatus becomes irrepairable or permanently out of order during the currency of this licence, the Post Office of registration must be informed of this immediately for taking action for its cancellation. The licence need not be renewed if cancellation is ordered but no part of the licence fee will be refunded on such cancellation. Failure to inform the Post Office of registration before the expiry of the licence will not absolve the licensee from his liability to renew the licence on expiry.

9. The licensed apparatus can be used by the licensee or the members of his household at the location or address specified. In the event of the death of the licensee, this licence will be regarded during the unexpired portion of its currency as covering the use of the licensed apparatus at the location or address specified herein by any member of the deceased's household. At the time of renewal, the licence shall be got transferred in the name of the person who has the apparatus in his possession.

10. The licensee shall not divulge or allow to be divulged to any person other than a duly authorised officer of the Government of Bangladesh or a competent legal tribunal or make any use whatsoever of any broadcast material received by means of the licensed apparatus other than time signals, musicals, or other programmes and messages transmitted for general reception.

11. Notwithstanding anything contained in condition 10 of the licence, the licensees or any other person either on behalf or by the permission or with the cognizance of the licensee shall not reproduce or publish in the press or disseminate by other similar means programmes and the messages received by means of the licensed apparatus.

12. This licence does not authorise the licensee to do any act which is:

(a) an infringement of any copyright which may exist in the matter received by means of the licensed apparatus, or

(b) contrary to any rule made by a competent authority regulating musical or other performances or noises in the area in which the licensed apparatus is established.

13. This licence is transferable along with the apparatus prescribed herein in case it is sold or otherwise transferred to another person provided an application for this purpose is made by the transferer or transferee to the Post Office of registration within 7 days from the date of such sale or transfer.

14. If the licence is issued or renuewed for more than one year the rate of fees will be as follows:

For one year	.. Taka 10·00
For two years	.. Taka 19·00
For three years	.. Taka 27·00
For four years	.. Taka 35·00
For five years	.. Taka 41·00

APPENDIX F

DOMESTIC TELEVISION LICENCE

(Issued under Wireless Telegraph Act, 1933)

1. Serial No. ....
2. Licence No. ....
3. Name and address of licensee..............................
4. Location of the receiver..................................
5. Make. Model. Chassis No.

Date of Issue. Licensing Authority.

This licence is renewed up to	Signature of renewing Authority.
the......day of ....19......	
the ......day of ....19.........	
the ......day of ....19......	
the ......day of ....19......	
the ......day of ....19......	
the ......day of ....19......	

This licence is renewed up to	Signature of renewing Authority.
the......day of	
..............19......	
the ......day of	
..............19........	
the ......day of	
..............19......	
the ......day of	
..............19......	
the ......day of	
..............19......	
the ......day of	
..............19......	

This licence is renewed up to	Signature of renewing Authority.
the......day of	
..............19......	
the ......day of	
..............19........	
the ......day of	
..............19......	
the ......day of	
..............19......	
the ......day of	
..............19......	
the ......day of	
..............19......	

This licence is renewed up to	Signature of renewing Authority.
the......day of ....19......	
the ......day of ....19.......	
the ......day of ....19......	
the ......day of ....19......	
the ......day of ....19......	
the ......day of ....19......	

CONDITIONS

Extract from the Television Receiving Apparatus (Possession and Licensing Rules, 1970).

3.(3) Every application under sub-rule (I) shall be accompanied by a fee of the following amount, namely :

(a) if the holder is a person who is not a dealer and does not maintain the television receiving apparatus, for commercial purposes, fifty rupees if paid on annual basis and fifteen rupees per quarter if paid on quarterly basis :

Provided further that no fee shall be payable by a holder who, in the opinion of the Licensing Authority, is maintaining or proposes to maintain a television receiving apparatus for the purposes of an educational institution, hospital or other philanthropic or charitable organization.

5. A licence shall not be transferable.

6. Every licence shall be valid for the period for which the fee payable under Rule 3, has been paid and shall have specified thereon the date up to which it shall be valid.

7.(1) A licence shall authorise the licensee to keep one television receiving apparatus in one building specified therein :

Provided that the Licensing Authority may permit a licensee to keep the apparatus in two or more buildings.

(2) The Licensing Authority may, on the application of a licensee during the currency of the license, alter the specification of the building specified therein.

8. If a holder maintains a television receiving apparatus without a licence or continues to maintain such apparatus after the expiry of the period of validity of his licence without renewal, he shall, in addition to the usual fee payable under Rule 3, be liable to a surcharge of two hundred and fifty rupees.

Provided that, if a holder voluntarily makes an application for the issue of a licence, the surcharge payable by him shall be :

(a) in the case of a holder other than a dealer, five rupees per month subject to a maximum of fifty rupees.

11. Where the Licensing Authority is satisfied that a licence has been lost or accidentally destroyed, he may issue a duplicate or substitute licence on payment of a fee of five rupees.

12.(1) The Licensing Authority may, by order in writing, appoint Inspectors for the purposes of these rules.

(2) Such Inspectors may inspect any television receiving apparatus in the possession of any person, and such person shall, if so required by an Inspector give, to the best of his knowledge, the name and address of person to whom he may have transferred or from whom he may have received any television receiving apparatus.

(3) On demand from such Inspector, every person holding a licence shall produce his licence for inspection.

13. (1) The Licensing Authority may, during the currency of a licence, alter amend or vary any entry made therein.

(2) The Licensing Authority may cancel any licence issued to any person who has been convicted of a breach of these rules or an offence punishable under section 6 of the Act.

(3) Without prejudice to the provistion of sub-rule (2) the Licensing Authority may, at any time, cancel a licence either by a specific notice in writing sent by registered post to the licensee at the address shown on the licence or by a notice published in the Official Gazette addressed to all licensees; and such cancellation shall not entitle the licensee to the refund of the fee paid by him under Rule 3 or of any part of such fee.

14. No refund shall be granted of any fees paid under these rules.

15. Any breach of these rules, other than a breach which is an offence under section 6 of the Act, shall be punishable with fine which may extend to one hundred rupees.

CHAPTER XXV

PROCEDURE FOR REQUISITION AND ACQUISITION OF LAND AND PAYMENT OF COMPENSATION THEREOF

Introduction

25.1 Requisition and acquisition of lands are governed by the provisions of the East Bengal (Emergency) Requisition of Property Act, 1948 as amended from time to time (hereinafter called Requisition Act) and the Land Acquisition Act, 1894. The main purpose of the Requisition Act is to acquire land for a public purpose or in public interest expeditiously so that it can be utilized for development purposes. Such acquisition is generally made without paying full compensation for the land. So, the people, specially those coming from the rural areas, are put to severe difficulties in getting the balance amount of compensation which is not paid to them even after several years of taking possession of their lands by the Government. They have to run from one office to another and from one person to another for that purpose without any appreciable result.

25.2 In order, however, to bring about some improvement in the matter, it has already been ordered by the Government that the notice of requisition under section 3[1] of the Requisition Act and also the notice of acquisition under sections 5(*1*)[2] and 5(*3*)[3] thereof should issue simultaneously. But it has been found that in actual practice,

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[1] Section 3. When any property is required for a public purpose or in public interest, the (Deputy Commissioner) may requisition it by an order in writing:

Provided that the projects covering more than one district or the projects of which the requiring body is (the Dacca Improvement Trust, the Chittagong Development Authority or the Khulna Development Authority), the proposal shalll require the approval of the Provincial Government before proceedings under the Act are started.

Provided further that no property used by the public for the purpose of religious worship (graveyard and cremation ground) shall be requisitioned:

(Provided further that when a property is required permanently for a public purpose or in public interest, the Deputy Commissioner may also requisition it with a view to its permanent acquisition for such public purpose or in such public interest.)

[2] Section 5(1). The Provincial Government may, if it thinks fit, acquire any requisitioned proppērty on the proposal of the Deputy Commissioner in the manner hereinafter provided in this section.

[3] Section 5(3). Notice shall also be served to the above effect on the owner of such property and on all such persons known or believed to be interested therein or to be entitled to act for persons so interested as reside or have agents authorised to receive service on their behalf within the revenue district in which the property is situated.

this order is not being followed strictly. As a result, the difficulties of the public have not in any way been ameliorated. They also face other practical difficulties in receiving payments of their compensation. We, therefore, feel that the existing procedure of requisition and acquisition of lands and payment of compensation should be simplified and streamlined so that the bottlenecks, irregularities and unusual and inordinate delays involved in the system could be removed.

Existing Procedure

25.3 According to the existing procedure of requisition and acquisition of land, proposals for requisition/acquisition of land are submitted to the respective Deputy Commissioners. Besides the Central Land Allocation Committee for Dacca City and the Zonal Land Allocation Committees for Chittagong and Khulna towns, there is a District Site Selection Committee in each district headed by the Deputy Commissioner with the Executive Engineer and the Civil Surgeon of the district and a representative of the requiring body as members. The Land Acquisition Officer of the district acts as the Secretary of the Committee. Proposals for requisition/acquisition of land are placed in this Committee for consideration and approval.

25.4 As soon as a proposal for requisition/acquisition is approved, a Kanungo from the Office of the Deputy Commissioner inspects the site in order to prepare the schedule of the properties. At the next stage, he prepares a rate report on the basis of the sale figures of the preceding twenty-four months obtained from the concerned Registration Office. Both the sale figures and the rate reports are required to be approved by the Deputy Commissioner. On the basis of the approved rate reports, a rough award is prepared which is also required to be approved by the Deputy Commissioner. The rough award is then submitted to the requiring body for placement of fund at the disposal of the Deputy Commissioner. On receipt of the fund, a notice under Section 3 of the Requisition Act is served on the owners of the lands to be requisitioned.

25.5 Advance payment of compensation to the extent of 90% of the value of land and 100% of the value of structures are made when the property is requisitioned with a view to acquiring it on a permanent basis. After making the advance payment, the possession of the requisitioned property is taken over by the Government and then made over to the requiring body.

25.6 When, however, it is finally decided to acquire the requisitioned property on a permanent basis, notices as required under sections 5(1a)[4] and 5(3) of the Requisition Act are served on the owner of the same. After the service of the notices, sale figures for the preceding twenty-four months from the date of service are collected from the concerned Registration Office for the preparation of the rate report. Both the sale figures and rate reports are required to be approved by the Deputy Commissioner. Next, the final award is prepared. Thereafter, it is placed before Deputy Commissioner for approval. After his approval, the final award is submitted to the requiring body for placement of the balance amount of funds at the disposal of the Deputy Commissioner.

25.7 In the meantime, the Deputy Commissioner has to hear objections, rectify the award where necessary, and submit the case with the record of proceedings as well as the objections and his recommendations to the Government for taking final decision on acquisition of the properties. Decision of the Government regarding the acquisition of the porperties is published in the shape of a notification in the official gazette.

Payment of Compensation

25.8 Where the amount of compensation can be paid by an agreement, it has to be paid in accordance with such agreement between the Deputy Commissioner and the awardees. Where no such agreement could be reached, the Deputy Commissioner has to assess the amount of compensation. When the compensation exceeds taka two lakhs in case of Dacca city and Chittagong and Khulna towns and taka one lakh in case of other places, the Deputy Commissioner concerned has

[4] Section 5(1a). The Deputy Commissioner shall, if he considers that the acquisition of any requisitioned property is expedient for a public purpose or in public interest, cause a public notice to be given at convenient places on or near the requisitioned property stating that the property is proposed to be acquired.

to obtain the approval of the Government to the assessment made by him. An immediate notice of such assessment has to be given to the parties concerned. If the parties do not accept the assessment made by the Deputy Commissioner, they can directly approach the arbitrator appointed by the Government in each district for determining a fair amount of compensation. An appeal against the award made by the arbitrator lies to the High Court in accordance with the provisions made under section 7(f) and (g)[5] of the Requisition Act.

25.9 The final and full payment of compensation is paid to the parties on receipt of the balance amount of the fund from the requiring body as per final assessment made by the Deputy Commissioner or the final award made by the arbitrator.

25.10 Payment is made on verification of the identity of the awardees in the following manner:—

(a) Chairman/Member, U.C. has to identify the awardees for receiving payment of compensation, or

(b) A responsible person has to identify them, or

(c) The Land Acquisition Officer has to take upon himself the responsibility for their identification.

25.11 After the identity of the awardees is established, payment is made to them. Lawyers and other authorised agents can also receive the cheques on behalf of the awardees.

25.12 In the district headquarters, no payment is made in cash but all payments are made by crossed cheques, while in the mufassil areas payments are made by crossed cheques for amounts exceeding Taka 500.

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[5] Section 7. Whenever any immovable property is requisitioned or acquired under this Act, there shall be paid compensation the amount of which shall be determined in the manner, and in accordance with the principles, hereinafter set out, that is to say,—

(f) an appeal shall lie to the High Court against an award of an arbitrator except in cases where the amount thereof does not exceed an amount specified in this behalf by rule made by the Provincial Government.

(g) save as provided in this section and in any rules made thereunder nothing in any law for the time being in force shall apply to arbitrations under this section.

25.13 It will appear from the procedures mentioned above that there are 23 stages in finalising the requisition and acquisition of property as indicated below:—

(i) C.L.A.C. in case of Dacca city and Z.L.A.C. in case of Chittagong and Khulna towns and District Site Selection Committees in case of other places consider and approve the proposals received from the requiring bodies;

(ii) Field work by the Kanungo for the preparation of the schedule of the properties;

(iii) Obtaining of sale figures from the Registration Office;

(iv) Approval of sale figures by the Deputy Commissioner;

(v) Preparation of the rate report on the basis of the sale figures;

(vi) Approval of the rate report by the Deputy Commissioner;

(vii) Preparation of the rough award;

(viii) Approval of the rough award by the Deputy Commissioner;

(ix) Submission of the rough award to the requiring body and placement of funds by the requiring body at the disposal of the Deputy Commissioner;

(x) Issuance of notice under section 3 of the Requisition Act;

(xi) Receipt of funds and accounting in the Treasury;

(xii) Payment of compensation to the extent of 90% of the value of the land and 100% of the value of structures and the taking over of the possession of the land requisitioned;

(xiii) Issuance of notices under sections 5(1a) and 5(3) of the Requisition Act for requisition of the land;

(xiv) Obtaining sale figures from the Registration Office;

(xv) Preparation of the rate report on the basis of the sale figures;

(xvi) Approval of the rate report by the Deputy Commissioner;

(xvii) Preparation of the final award;

(xviii) Approval of the final award by the Deputy Commissioner;

(xix) Hearing of objections;

(xx) Rectification of the final award where necessary;

(xxi) Submission of the acquisition case to the Government;

(xxii) Notification of acquisition in the Official Gazette; and

(xxiii) Payment of the balance amount of compensation.

Defects of the Existing Procedure and Suggested Remedies

25.14 The principal defects of the existing procedures consist in the provisions of section 3 and sections 5(1a) and 5(3) of the Requisition Act. According to these sections, requisition of a plot of land has to be initiated in terms of Section 3, while acquisition has to commence in terms of sections 5(1a) and 5(3) of the said Act. As mentioned earlier, a plot of land has to be formally requisitioned under the provisions of the Requisition Act before its permanent acquisition. Consequently all the formalities after issue of notice under section 3 for requisition as well as those after issue of notices under sections 5(1) and 5(3) for acquisition have to be observed one after another. This involves duplication of work which causes the delay.

25.15 Since awards have to be prepared at two stages, viz., at the stage of advance payment after requisition and at the stage of final payment after acquisition, the people have to receive payment of compensation at two stages. Little difficulties occur to them in receiving compensation at the time of advance payment as the entire money according to rough estimate is placed by the requiring body with the Deputy Commissioner before requisition/acquisition proceedings are started.

25.16 In the subsequent stages, however, when the urgency and pressure are over with the receipt of the possession of the requisitioned land, indifference occurs from the side of the Land Acquisition Officer to the issuance of notices under sections 5(1) and 5(3) of the Requisition Act. The requiring body, too, cares little to place at the disposal of the Deputy Commissioner the balance amount of funds for final payment. This serves as a perennial source of suffering for the people whose land has been requisitioned/acquired.

25.17 Though the requiring body places the entire fund according to the rough and ready estimate at the disposal of the Deputy Commissioner, the requiring body has to place, in almost all the cases, a further fund to make the full and final payment. This is becuase in almost all the cases there exists a considerable difference between the rough estimate (which is done very hurriedly) and the final estimate in spite of the fact that the local officers have been instructed by the Government to see that the rough estimates are prepared in such a way that there may not be wide difference between the two estimates. It becomes very difficult to obtain further funds from the requiring body after the possession of land has been delivered to them. The requiring body, in most of the cases, think that the fund which has been placed by them at the disposal of the Deputy Commissioner before taking possession of the land was the amount which they were required to pay for the land. Moreover, they cannot place the fund for want of budget provision and other reasons beyond their control. As a result, there is no end to the sufferings of the people whose land has been requisitioned/acquisitioned.

25.18 Executive instructions have, therefore, been issued by the Government for the simulteneous issue of the notices under sections 3, 5(1a) and 5(3) of the Requisition Act. In actual practice, however, the notice under section 3 is issued at one stage, i.e., requisition, and those under sections 5(1a) and 5(3) at another stage, i.e., acquisition mainly, for the reasons that, firstly, consequent to the issuance of the executive orders referred to above, the Act of 1948 has not been suitably amended and secondly, contrary to the spirit of the said executive orders according to which notices under sections 3, 5(1) and 5(3) have to be issued at one stage, awards are still prepared at two different stages, viz., rough award at the time of delivery of possession after requisition and final award after issue of notices for acquisition. As a result, it involves similar work, at two stages, in respect of the collection of the sale figures, preparation of rate reports, preparation of awards, approval of the awards by the Deputy Commissioner, submission of the awards to the requiring body, placement of funds and payment of compensation. The confusions and bottlenecks are again complicated by the attitude of the requiring body which is more interested in requisition than acquisition becuase the possession of the land can be obtained to the advantage of that body at the stage of requisition.

25.19 In view of what has been stated in the preceding paragraphs, it is recommended that **by necessary amendments of the East Bengal (Emergency) Requisition of Properties Act, 1948, the notice of requisition under section 3 and that of acquisition under sections 5(1a) and 5(3) with other relevant sections and sub-sections of the Act should be combined into one stage and accordingly compensation should also be paid in full at one stage.** If the notices under sections 3, 5(1a) and 5(3) are issued at one stage, the requiring body will be in a position to place the entire fund at one stage. This will also obviate the subsequent difficulties in obtaining funds from the requiring body after making delivery of the land requisitioned.

25.20 In the existing procedure, there are three separate forms for issue of notices under sections 3, 5(1a) and 5(3). According to our recommendation at para 25.19 above, the notices under sections 3, 5(1a) and 5(3) are to be issued at one stage. This will involve revision of forms for issuing notices under the above Sections. So, it is suggested that **these forms should be revised accordingly. It would be better if the existing three forms were combined into one form with instructions to use only those portions necessary for the particular purpose (i.e., for mere requisition only and for requisition with the intention of acquisition) by striking out the unnecessary portions.** This will eliminate the work in connection with the issue and service of notices at different stages for the purpose of requisition followed by acquisition.

25.21 If the notices under sections 3, 5(1a) and 5(3) of the Act are issued at a time, thereby combining the stages of requisition and acquisition at one stage, **the rate report and the award should also be prepared finally at one stage. Accordingly, the compensation should also be paid finally at one stage.** In that case, the requiring body will be in a position to place the entire fund at one stage. This will remove the subsequent difficulties in obtaining the funds from the requiring body after taking delivery of the land requisitioned. This will, at once, eliminate as many as 8 stages, viz., collection of the sales figures, preparation of the rate report, approval of the rate report, preparation of the provisional award, approval of the provisional award, obtaining of fund from the requiring body on the basis of provisional award, placement of fund by the requiring body, payment of advance compensation—all in connection with advance payment. The same work is required to be done for the purpose of final payment in the existing procedure which means that the same thing is being repeated twice. If our recommendation is accepted, everything will have to be done only once, eliminating the above 8 stages. This will not only lessen the sufferings of the public but will also ensure expeditious disposal of land acquisition cases.

25.22 It has been pointed out that "if we want to make the payment at one stage, then one of the two things will happen—either the land will have to be taken possession of without making any payment to the land-owners till their lands are finally acquired; or the full and final payment has to be made before acquisition which is absurd"[6]. It has further been pointed out that "in making payment of compensation, not only the question of adequate compensation is involved but many other questions such as apportionment, title, etc., are there which are to be taken care of before payment can be made."[7]

25.23 In reply to the above, it may be said that if our suggestion of making payment at one stage is accepted, the question of taking possession of land without making any payment to the land owners would not arise at all. The full and final payment must be made to the land owners before the possession of land is taken. It is true that the title, apportionment and other things connected with the payment of compensation must be examined and finalized before the compensation is paid. In the existing procedure also, the title, apportionment and other things are decided before the advance payment is made on the basis of rough and provisional award. It may

6. These are the comments of the Secretary to the Government of the People's Republic of Bangladesh, Ministry of Land Administration and Land Reforms.

7. These are the comments of the Secretary to the Government of the People's Republic of Bangladesh, Ministry of Land Administration and Land Reforms.

be mentioned here that at present 90% of the value of land and 100% of the value of structures are paid to the awardees after requisition without disposing of claims and objections. As a result, there may occur some mistakes in making the provisional award which is done very hurriedly in order to expedite the taking over possession of the land. If the mistakes occur in the provisional award, it is difficult rather impracticable to rectify the mistakes in the subsequent stage, that is, in the final award. According to the existing procedure, 90% of the value of land and 100% of the value of structures are paid in advance on the basis of the provisional award. If the legal owner is deprived of the 100% value of structures and 90% value of the land, what benefit can be given to him if the mistake is detected at the final stage? He (*i.e.*, the legal owner) may at best get only 10% value of the land only and not a single farthing of the value of structures which might be more than the value of the land requisitioned. Though there is a provision for recovery of the wrong payment under the P. D. R. Act, it is not always possible to recover the amount paid wrongly. There are various reasons for such non-recovery. The persons who received the payment may spend the entire amount received by him before the proceedings under the provisions of the P. D. R. Act are taken and he may not have any other property which can be attached for recovery of the wrong payment. Moreover, the proceedings under the P. D. R. Act are so lengthy that the legal owner will have to suffer for years together and in following up the procedings, he will have to spend so much in the shape of money, labour and time that the amount of compensation (if he can luckily get it) in the long run will not compensate him fully. There are many instances in which the where-abouts of the persons who received the wrong payments could not be traced. As a result, the entire machinery of the Government and all the processes of the law of the country could not help the persons who were deprived of their legal and rightful compensation. So the only remedy lies under such circumstances in making the award carefully and with utmost caution so that the rightful owners are not left out from the award. The award must be prepared only once but it must be prepared once for all time to come, so that subsequent troubles on the part of the administration and untold sufferings of the public could be avoided. This will also save unnecessary and duplicate paper work and labour in preparing the award and assessment, and making payment of compensation. This will give more time for the officers and staff in their day-to-day work and will provide them an opportunity to work more cautiously, more devotedly, more correctly and more efficiently, thereby lessening the chances of mistakes and wrong payment. This will also have a psychological effect on them. When they will realise that the award which they are preparing or approving is the final award once for all, the indifference or slackness which prevails on them at present in preparing the provisional award in the hope of rectification afterwards will be no more with them. There will, however, be a bit delay in making the award after finalising all investigations in the matter but this delay should not be much as the work and labour involved in preparation of the provisional award and also of the final award at one stage are almost the same except some added care and caution in the latter case.

25.24 It has also been pointed out that "full and final payment of compensation before acquisition is not possible. The law does not provide it. Moreover, if the law is amended in such a way that full and final payment will have to be made for acquisition of land, before it is finally acquired, that will be quite contrary to financial and legal propriety"[8]

25.25 In reply to the objection raised above, it may be said that necessary provision should be made in the Requisition Act as well as in the rules, so that full and final payment of compensation could be made before the possession of land was delivered. The final acquisition that is the publication of the acquisition of the land in the Official Gazette is nothing but a formality. We could have suggested for observing this formality before the payment was made to the party but we have not made any such suggestion as this will result in inordinate delay in payment of compensation as well as in taking delivery of the land after final payment. If 100% of the value of the structure and 90% of the value of the land could be paid before the

[5] These are the comments of the Secretary to the Government of the People's Republic of Bangladesh, Ministry of Land Administration and Land Reforms.

land is finally acquired and the acquisition is formally published in the Official Gazette, we do not think that there should be any legal and financial impropriety if the remaining 10% of the value of the land is also paid before the possession of the land is taken. This will rather be a more just and fair application of law in place of the arbitrary provisions of the existing Act. The common law of the land is that the full price of the land should be paid before the mere formal transfer of the land, not to speak of giving delivery of the possession of the land. The financial implications of the full and final payment of the land before taking delivery of the possessions have already been discussed in details in para 25.23, where it has been shown that the full and final payment in advance would be a boon to the people and convenient to the administration.

25.26 It has further been pointed out that "this (preparation of award finally at one stage) will mean that section 5B[9] has to be deleted. But that will be a backward step, for this provision of advance payment was first introduced in 1963 after considering the hardships of the land owners whose lands under the original Act were requisitioned and taken possession of without making any payment. If we, therefore, delete this provision, there may again be public agitation".[10]

25.27 In reply to the above, it may be said that provisions under section 5B may conveniently be substituted by a new provision that the land owners whose lands were requisitioned for the purpose of acquisition should be paid full and final compensation before possession is taken. This may be done to remove the hardship and difficulties of the land owners in getting their balance compensation after the possession of the lands is taken over. This is also necessary to remove the congestions of files and duplication of work and hardships

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[9] Section 5B. Subject to the provisions of sections 6 and 7 when a property is requisitioned under section 3 with a view to its permanent acquisition under section 5, the owner of such property shall be offered, and if agreeable, paid in advance, before possession is taken over under sub-section (2) of section 4, a compensation to the extent of—

(a) 100% for structures and buildings;

(b) 75% for homesteads and orchards; and

(c) 50% for vacant nal lands;

on the basis of a provisional estimate prepared on rough and ready calculation.

[10] These are the comments of the Secretary to the Government of the People's Republic of Bangladesh, Ministry of Land Administration and Land Reforms.

of the Land Acquisition Officers and staff. The question of public agitation will not arise at all. The Government will rather earn the blessings of thousands of people of the country who will no more look upon the work of land acquisition with so much concern and disgust as they do at present.

25.28 We should, however, guard against one thing which may happen if the award is prepared and compensation is paid at one stage. In that case, the people involved will get less time and chance of preferring their claims than they get at present. In order to counteract this difficulty, the Land Acquisition Officer and staff should be more painstaking in preparing their field books, holding enquiries into the titles and apportionment of different claimants. The Kanungoes and Surveyors must hold camps on the spot and complete their field books and enquiries in their camps as they do in the survey and settlement operation. The Land Acquisition Officer should pay visits to these camps and supervise the work of the Kanungoes and Surveyors so that the people may get a chance to put forward their claims to him as well. This will help the L. A. O. decide the claims on the spot in the presence of the local people who are in the know of actual state of affairs. The holding of camps in the locality will have two fold effects, *viz.*, (i) firstly, the people will come to know about the actual plot of lands which are going to be acquired and, this will give a wide publicity and circulation among the people and the interested persons will be in a position to know it from different sources. This will remove one of most important reasons which is responsible for wrong award and wrong payment; and (ii) secondly, this will provide an opportunity to all the people to approach the Surveyors and Kanungoes at their opportune moment because they will be available on the spot during day and night and the people will be in a better position to place their claims and produce their papers to them. The claims preferred and the papers produced by different persons will be publicly known; so the persons with defective ownership will fight shy of preferring their claims; and if they prefer any claim at all, the conscientious people will point out, if not publicly, but secretly to the Surveyors or the Kanungoes, the actual state of affairs and the clue for finding out the genuineness and truth, thereby eliminating chances of wrong payment and wrong award. It is, therefore, recommended that **like settlement operations, the Surveyors and Kanungoes should hold camps in the locality at the time of preparation of field book, etc., and the Land Acquisition Officer should visit those camps and inspect the work of the Kanungoes and the Surveyors working there and hear objections, if any, on the spot.**

25.29 The most difficult task in preparing awards and assessments is the collection of sale figures. Generally, the Kanungoes have to prepare the awards and assessment of compensation of the acquired lands at the weighted average of sale figures of twenty-four months preceding the date of service of notice under section 5(1a) of the Requisition Act. According to the existing procedure, the sale figures are obtained from the Registration Office where the Index Register is first consulted and the volumes are searched out on the basis of the particulars obtained from the Index Register. This is a very difficult task in view of the fact that on the one hand the volumes are not readily made available to the Land Acquisition staff by the Registration Offices and on the other hand due to one reason or the other, the deeds are not transcribed into the volumes before one to two years. To mention a specific case, 40,000 deeds were executed in the Sadar Subdivision of Rajshahi district in 1973. Out of these, only about 8,000 deeds have so far been transcribed into the volumes. Besides the volumes, the Registration Offices have no other registers with the help of which sale figures can be collected. The Index Registers and Fee Books maintained in the Registration Offices do not have appropriate columns for showing either the class of land or its value required in connection with sale figures. Due to the difficulty in getting the full and complete figures, the Land Acquisition Officers and staff are compelled to work out the rate report on the basis of only those sale figures which are readily available to them. As a result, a wide difference is found to occur between the provisional award and the final award, leading to the difficulty in getting additional fund from the requiring body according to the existing procedure. The same difficulty will be faced in preparing the assessment of compensation at one stage as proposed by us. In order to remove this difficulty, something should be done so that the sale figures can be collected very easily and quickly. It would be easier and simpler if the sale figures could be collected from some register. The Index Registers and Fee Books maintained by the Registration Offices do not have appropriate columns for showing either the class of land and its value required in connection with the sale figures. **The Fee Books and the Index Registers should, therefore, contain two more columns namely "Class" and "Value" of land sold so that sale figures can be collected from them without consulting the volumes. But it would be more convenient if a separate register is maintained mouza-wise with necessary columns so that the sale figures can be collected by consulting that register. This register may have the following columns:—**

Name of Vendor.	Name of Purchaser.	Deed No.	Particulars of Land sold.				Signature of Sub-Registrar.	Remarks.
			Plot No.	Area.	Nature.	Value.		

The columns of the register should be filled up daily as soon as the deeds are registered. If the register is maintained properly, the collection of sale figures will be a very easy job. This will help in collecting the sale figures quickly and easily, thus removing one of the greatest bottlenecks in the disposal of land acquisition cases. This will also help in determining and getting the full amount of land acquisition cases from the requiring body before the land acquisition proceeding is started. Thus, this will remove another difficulty in payment of compensation in land acquisition cases.

25.30 It has already been pointed out that the weighted value of the properties of similar description and with similar advantage in the vicinity during the twenty-four months preceding the date of service of notice under section 5(1a) on the basis of sale-figures collected from the Registration Offices is the general criterion for determining the compensation in land acquisition cases. But sale figures of the **mouza** for the given period do not fully help in preparing the correct assessment of some of the properties as the available figures may not include rates for ditches or land with varying classifications. Even the same class of land due to its peculiar situation may bring lower or higher price in the same **mouza** during the same period. Moreover, in some cases, sale figures may not be available in respect of some **mouza** for the given period. **Under such circumstances, the Land Acquisition Officers should arrive at a precise market value of the land by asking for claims and giving hearing to the parties by holding local enquiries.**

25.31 It has been found that in a large number of cases, the requiring bodies make delay in placement of their fund for the lands requisitioned on the basis of their proposals. The delay in some cases is abnormal and the land acquisition cases drag on for months and even for several years only for the placement of funds. It has also been found that some of the cases had to be dropped for this abnormal delay. But subsequently the dropped cases had to be revised because the necessity of the lands requisitioned was there though there was paucity of fund. So, it is suggested that **the requiring bodies should arrange their fund before they submit their proposals for requisition of lands and no requisition proceedings should be started before the requiring bodies can ensure about the placement of their fund within a reasonable short time.** It would be better if a time limit is fixed for the placement of funds at the disposal of the Deputy Commissioner by the requiring bodies. We may suggest that **the requiring bodies should place the fund at the disposal of the Deputy Commissioner within three months at the latest after the receipt of the award.**

25.32 The abnormal delay in placement of funds has got another repercussion. If the placement of fund is delayed for several years, the price of the lands and structures would surely increase. As the rate report is prepared on the basis of the price of lands and structures during the preceding twenty-four months after the issue of notice for requisition and the award is eventually based on it, the basis of the rate report and consequently that of the award is lost due to the delay in placement of funds. It would be a sheer injustice if the compensation was paid on the basis of a rate report prepared several years back. With the increase in price of lands and buildings, the relative value of money decreases. It is a common knowledge that a man who could purchase land and building of similar description with similar advantage with the compensation money received by him in 1972 cannot purchase them with the compensation money which he will receive in 1975. It is almost meaningless to prepare a rate report on the basis of the price of land and structures during the preceding twenty-four months after the issue of notice for requisition, if the compensation money is paid on the basis of that rate report after 2/4 years of the issue of requisition notice, due to the negligence of the requiring body. It is, therefore, recommended that **in case, the requiring body cannot place the entire fund of the award at the disposal of the Deputy Commissioner within a year after receipt of the award, fresh awards on the basis of up-to-date sale figures should be prepared and the requiring body should be charged an additional contingent cost for this extra work due to its negligence.**

25.33 It has been pointed out that "the full estimated amount of compensation has to be paid by the R.B. before requisition/acquisition proceedings are started by the D.C. At present, therefore, there is no such fear of delay in placement of fund. There are, however, certain old cases in which full payments have not been made by the R.B. and we are already seized with the problem"[11].

25.33.1 But in actual practice, there are many cases which include also some new cases where it is found that the land acquisition case is being dragged on for want of fund to be placed by the requiring bodies. We have nothing to say in respect of those cases where the requiring bodies place the fund within a short time on receipt of the award. But we are concerned with those cases, new or old, where the requiring bodies are making delays in placing funds even after

[11] These are the comments of the Secretary to the Government of the People's Republic of Bangladesh, Ministr of Land Administration and Land Reforms.

2/4 years of the receipt of the award. So, in respect of those cases our suggestions given at para 25.32 may be considered.

25.34 The form (Form No. 4-A) in which the estimates are prepared has got some unnecessary columns. With the passage of time and change of circumstances, these columns are no longer required. For the sake of economy in paper and printing cost as well as for the sake of cenvenience in handling, **these unnecessary columns should be omitted from the form for preparation of the award.**

25.35 In the existing procedure Form No. 2496 is used for issue of cheques and Form No. 2507 is used for cash payment in land acquisition cases. The Form No. 2496 is a very clumsy one. There are some writings in the form in black ink and across these writings, there are some writings including some common words in red ink. We think, these double writings were designed with a view to check wrong payment. But writings cross-wise by using two different inks may not be very useful for the purpose of checking wrong payment. Rather, they have made the form very clumsy. It has also increased the printing cost of the form. The form has also got some defects. There is space for only one awardee in one cheque while several persons specially co-sharers are given payment in one cheque. There is no space for signature of the L.A.O. and the T.O. So, **the form for issuing cheque in land acquisition cases should be thoroughly revised providing spaces for (a) more awardees, (b) signature of the L.A.O., (c) signature of the Treasury Officer, etc. A specimen copy of the proposed revised form is given at Appendix A. If the revised form is introduced, the payments by cheque as well as cash may be done on this form. So the existing Form No. 2507 may be eliminated.**

25.36 Section 7 of the Requisition Act, 1948, provides for arbitration in case the assessment of compensation for requisitioned or acquired property made by the Deputy Commissioner is not accepted by any party. A large number of arbitration cases are being filed in almost all the land acquisition cases. It has been pointed out that the award of the arbitrator has resulted in tremendous increase in the amount of compensation. In some cases, it has gone up six times of the amount assessed by the Deputy Commissioner. This has led to various difficulties in the disposal of land acquisition cases. The requiring bodies cannot pay this increased amount of compensation for obvious reasons. The budget provisions for a particular scheme are generally made by the requiring bodies on the basis of the assessment made by the Deputy Commissioner. It becomes very much difficult for them to make further budget provisions for such an increased amount of compensation. Moreover, the award of the arbitrator in most of the cases is received long after the fund is placed by the requiring bodies on the basis of the award prepared by the Deputy Commissioner. The requiring bodies find it difficult to reopen the case or abandon the proposal as they make considerable progress towards the implementation of their programmes on the lands requisitioned or acquired. They are also sometimes reluctant to place any further fund as they are already in possession of the land. So, the land acquisition case drags on for years together.

25.37 The solution of the problem mentioned above is a difficult one. On the one hand, the arbitrators should be kept free so that the affected land owner can get justice from them against any arbitrary assessment made by the Deputy Commissioners. On the other hand, it has to be ensured that the award of the arbitrator does not put the Government and the requiring bodies to embarrassing position. As a *via media* **it may be considered if a maximum ceiling, say 50% of the award of the Deputy Commissioner, should be fixed for the arbitrators in all arbitration cases.**

25.38 As mentioned earlier, we have recommended continuance of the provisions of requisition in cases of permanent acquisition for the reason that in a developing country like ours, there will continue to be a certain need for quite some time to come for the expeditious implementation of development programmes. Without requisition, the delay that will occur in taking over possession of the land is bound to cause serious dislocation in the attainment of targets and its consequential repercussion on a sector as a whole. As the Government have embarked on a 5-year development plan for the socialist reconstruction of the economy, its hands have to be sufficiently strengthened for the expeditious implementation of the development programmes according to its own set priorities and for that matter, the provision of requisition will have to serve as an effective instrument.

25.39 It has been pointed out that "quick possession before acquisition does not help the requiring bodies as it will be illegal to change the character of the land before acquisition. And if they cannot utilise the land by changing its character, then what is the use of taking over possession ? On the other hand, if the land has to be acquired before taking over possession, then certain formalities have to be observed".[12]

25.40 The point raised above seems to be out of place here. Anyway, the land is being requisitioned even in the existing procedure and delivery of possession of the land is being given before final payment and permanent acquisition of the same. This is being done to make all preliminary arrangement in connection with construction and other works including the changing of the character of land as soon as it is formally acquired. So, this helps the requiring bodies to a great extent because if all these preliminary works are to be done after the permanent and formal acquisition of the land, the development work will suffer to a great extent. Moreover, if the possession of the land is delivered to the requiring body after full and final payment, as proposed by us, no body will object to the changing of character of the land even before the formal acquisition of the land. The publication of the acquisition in the Official Gazette will be nothing but a formality. We have not suggested in our report to observe this formality before taking over possession of the land because this formality involves waste of time and consequent abnormal delay in obtaining the possession of the land. We, therefore, suggest that **necessary provision for allowing the requiring bodies to change the character of the land after**

[12] These are the comments of the Secretary to the Government of the People's Republic of Bangladesh, Ministry of Land Administration and Land Reforms.

delivery of possession on full and final payment should be made in the connected rules.

25.41 We are making recommendations for permanent acquisition of land and for that matter, continuance of requisition. This does not, however, preclude the requisition of land for temporary periods. **In cases of requisition of land for temporary periods for use as brick fields and similar other temporary purposes, we would recommend its acquisition instead of the existing practice of temporary requisition.** In addition to the inconvenience to the people, requisition of land for temporary period for use as brick fields, etc., necessitates payment of crop compensation to the owners. Then again, at the stage of derequisition of such land, the owners have to be paid huge amounts of crop compensation and restoration charges which exceed the value of the land in question. **The Government should, in such cases and if considered expedient, permanently acquire land for use as brick fields and for similar other purposes. As soon as the purpose for which the land was temporarily required would be over, it should be treated as Government Khas land and it should disposed of in accordance with the existing procedures preference being given to its erstwhile owners.**

25.42 We would also recommend that **separate section of the Requisition Act should be made for temporary requisition of properties other than land. In cases of such temporary requisition, properties should be requisitioned for public purpose or in public interest for a period not exceeding 5 years extendable by another period of 5 years with the permission of the Government. The possession of the requisitioned properties should revert to the owners invariably after 10 years.**

25.43 As against the existing 23 stages in the process of requisition and acquisition of land and payment of compensation, we propose following 16 stages:

(i) CLAC in case of Dacca city and ZLAC in case of Chittagong and Khulna towns and District Site Selection

Committee in case of each district consider and approve the proposal received from the requiring body;

(ii) Field work by the Kanungo for the preparation of the schedule of the properties;

(iii) Obtaining the sale figures from the Registration Office;

(iv) Approval of the sale figures by the D. C.;

(v) Preparation of the rate report;

(vi) Approval of the rate report by the D. C.;

(vii) Preparation of the final award;

(viii) Approval of the final award by the D. C.;

(ix) Submission of the final award to the requiring body and placement of funds by the requiring body at the disposal of the Deputy Commissioner;

(x) Issuance of notices under the proposed section for simultaneous requisition and acquisition of the land;

(xi) Receipt of funds by the Deputy Commissioner and accounting in the Treasury;

(xii) Hearing of objections;

(xiii) Rectification of the award where necessary;

(xiv) Payment of full compensation to the awardees and taking over of the possession of the land since requisitioned;

(xv) Submission of the acquisition case to the Government; and

(xvi) Notification of acquisition in the Official Gazette.

25.44 It has been pointed out that "activities from stage (i) to stage (ix) are proposed to be taken without the authority of the law".[13] But it may be said that the activities from stage (i) to stage (vi) are quite in accordance with the existing procedure and the

[13] These are the comments of the Secretary to the Government of the People's Republic of Bangladesh, Ministry of Land Administration and Land Reforms.

activities from stage (vii) to stage (ix) have been proposed in this report. The reasons and justifications of this proposal have already been discussed in paras 25.14 to 25.27 of this chapter in details and no further discussion seems necessary. It has further been pointed out that "these stages will take quite a long time; and thus the purpose of keeping the prices down at the initial level is not achieved. Then again, the stage of taking over possession of the land is proposed to be at stage XIV. This will frustrate the advantage which the requiring body wants to get from the Emergency Act in having quick possession of the land".[14] In reply to the above observations, it may be stated that taking over possession at stage (xiv) has been suggested for the reasons stated at paras 25.14 to 25.27 above. A bit delay is anticipated in getting the possession of the land by the requiring body but this delay can be shortened if the Land Acquisition Officers and staff work sincrely and whole-heartedly. The quick possession of lands can only be given if the machinery of the Government move quickly. It has already been pointed out that almost the same amount of time and labour as taken in making advance payment will be necessary in finalising the formalities in connection with the final payment except some added caution and some extra time in hearing objections, etc. As regards the purpose of keeping the prices down at the initial stage, it may be said that the prices in the existing procedure are determined on the basis of the sale figures of twenty-four months preceding the date of service of the notices and the possession is delivered after making advance payment to the land owners. As the prices of lands and other things are always on the increase, the prices of acquired lands are always given less than what the land owners would have received from a private person who would have given the prevailing market price of the land. Besides, the land owners receive the final payment (and even the advance payment) long after the service of notices and as such they do not get fair and just prices for their lands. In the proposed procedure also, we have not suggested to give the prevailing market price of lands, rather we have suported the continuance of the existing procedure of obtaining sale figures of twenty-four

[14] These are the comments of the Secretary to the Government of the People's Republic of Bangladesh, Ministry of Land Administration and Land Reforms.

months preceding the service of notices. This will automatically keep the prices down as is the case at present. On the other hand, we have suggested for the final pament of compensation before the possession is handed over to the requiring bodies. This will help the land owners purchase alternative lands at a less higher price with the compensation money they receive just at the moment they are deprived of the possession of their lands. Thus under the proposed procedure the land owners will get proper justice and fair treatment than those under the existing procedure. The Government should also consider the interest of the land owners along with the interest of the requiring bodies who are getting the lands for their own purposes at the cost of the land owners.

Summary of Recommendations

1. By necessary amendment of the East Bengal (Emergency) Requisition of Properties Act, 1948, the notice of requisition under section 3 and that of acquisition under sections 5(1a) and 5(3) thereof with other relevant sections and sub-sections of the Act should be combined into one stage and accordingly compensation should also be paid in full at one stage. (Para 25.19)

2. The forms for issue of notices under sections 3, 5(1a) and 5(*3*) of the Requisition Act should also be revised and combined into one form with instructions to use only those portions necessary for the particular purpose, viz., requisition, requisition for the purpose of acquisition, etc., by striking out the unnecessary portions. (Para 25.20)

3. The rate report and the award should be prepared finally at one stage. The compensation should also be paid at one stage. (Para 25.21)

4. Like settlement operations, the Surveyors and Kanungoes of the Land Acquisition Office should hold camps in the locality at the time of preparation of field book, etc. The Land Acquisition Officer should visit those camps and inspect the work of the Kanungoes and Surveyors and hear objections, if any, on the spot. (Para 25.28)

5. The Fee Books and the Index Registers of the Registration Offices should contain two more columns namely "Class" and "Value" of the land sold so that the sale figures can be collected from them without consulting the volumes. In the alternative, a separate register with necessary columns should be maintained in the Registration Offices so that the sale figures can be collected more easily and quickly by consulting that register. The columns of the register should be filled up daily as soon as the deeds are registered. (Para 25.29)

6. In respect of the peculiar classes of lands and in respect of those lands for which no sale figures are available from the Registration Offices, the Land Acquisition Officers should arrive at a precise market value of the land by asking for claims and giving hearing to the parties by holding local enquiries. (Para 25.30)

7. The requiring bodies should arrange their fund before they submit their proposals for requisition of lands and no requisition proceedings should be started before the requiring bodies can ensure about the placement of their fund within a reasonably short time, say within three months, at the latest, after the receipt of the award. (Para 25.31)

8. In case, the requiring body cannot place the entire fund of the award at the disposal of the Deputy Commissioner within a year after receipt of the award, fresh award on the basis of up-to-date sale figures should be prepared and the requiring body should be charged an additional contingent cost for this extra work due to its negligence. (Para 25.32)

9. Unnecessary columns in the form for preparing estimates (Form No. 4A) should be omitted while printing forms in future. (Para 25.34)

10. The form (Form No. 2496) for issuing cheques in land acquisition cases should be thoroughly revised providing spaces for (a) more awardees, (b) signature of the L. A. O., (c) signature of the Treasury Officer, etc., as per specimen given at Appendix A. With the introduction of the revised form Form No. 2507 now used for cash payments may be eliminated. (Para 25.35)

11. A maximum ceiling, say 50% of the award of the Deputy Commissioner, should be fixed for the arbitrator in all arbitration cases. (Para 25.37)

12. Necessary provision for allowing the requiring bodies to change the character of the land after delivery of possession on full and final payment should be made in the connected rules. (Para 25.40)

13. In cases of requisition of land for temporary periods for use as brick fields and similar other purposes, the Government should permanently acquire those lands. As soon as the purpose for which the lands were temporarily required will be over, it should be treated as Government Khas land and it should be disposed of in accordance

with the existing procedures, preference being given to its erstwhile owners. (Para 25.41)

14. Separate provisions under a separate section of the Requisition Act should be made for temporary requisition of properties other than land. In cases of such temporary requisition, properties should be requisitioned for public purpose or in public interest for a period not exceeding 5 years extendable by another period of 5 years with the permission of the Government. The possession of the requisitioned properties should revert to the owners invariably after 10 years. (Para 25.42)

APPENDIX A

Bangladesh Form No. 2496

District Voucher List of payment

of 197

Date

for

Serial No. in Award statement

Name of payees.	Address.	Amount received.		Signature of payees.
		In cash.	By cheque.	
1				
2				
3				
4				
5				

Paid in my presence Taka.................................
(in words) Taka...
in cash/by cheque to the above persons as the cost of the land acquired by Government as detailed on the reverse.

Received payment.

Pay to............

Signature of L.A.O.

Date............

Pay Taka......................

(in words) Taka................

....

Treasury Officer.

Date............

CHAPTER XXVI

PROCEDURE FOR REFUND

Introduction.

26.1 The members of the public are sometimes required to withdraw their money which they deposit to Government account under various heads such as earnest money, security money, etc. But it becomes very difficult for them to get the refund of such deposits in full or a portion of them due to the complicated nature of the existing procedure. Attempts have, therefore, been made in this chapter to locate the defects inherent in the system and to suggest their remedies. It may be mentioned here that procedures for such refund have been laid down by individual departments of the Government which are in effect the same. Since we did not have sufficient time in our hand to examine all the rules and procedures on the subject, we have discussed the matter only with particular reference to some important departments of the Government.

Existing Procedure

26.2 The existing procedure for refund may be broadly divided into the following phases:

(i) Presentation of claims by the individuals;

(ii) Admission of claims by the departmental collecting officer and authentication of refund to the Treasury/Bank/Accounts Office; and

(iii) Actual payment at the Treasury/Bank/Accounts Office.

26.3 Claims are presented for various kinds of refunds of deposits under different heads, such as, earnest money, security money, sale proceeds of different commodities, revenue deposit, civil court deposit, criminal court deposit, etc. Claims are also preferred for refund of value of unused tickets and for the overcharges in respect of wharfage, demurrage, etc.

26.4 In case of all deposits made into the Treasuries, two copies of challans showing the deposit of money are received from the

Bangladesh Bank/Sonali Bank by the Treasuries in case of banking Treasuries or they are retained in the Treasuries themselves in case of non-banking Treasuries and are posted in Register No. 2263 (A.G. 118). These copies of challans are preserved for three years and then destroyed. If the deposited amount is not transferred to proper head of accounts or refunded to the party concerned within the span of three financial years, the amount becomes lapsed deposit and a lapsed statement is prepared by the Treasury in Form No. 2167 (A.G. No. 17) and sent to the Accountant-General, Bangladesh. The lapsed deposit cannot be refunded unless sanction is obtained from the A.G.B. To refund the amount already transferred to appropriate head requires the approval of the Government and the payment is made on form No. 2419.

26.5 If the claim is preferred within three financial years of deposit, application for the refund is submitted to the department concerned in a simple plain paper affixing necessary court fee. After the claim is presented by the individual for the refund, the departmental collecting officer scrutinises it with reference to departmental-regulations and registers and other papers. If found admissible, sanction is obtained from the competent authority which is, in most cases, the Administrative Ministry. On receipt of the sanction, a release order is given on the body of the challan under which the money was deposited or on prescribed Form No. 2421. The refunding authority sends an advice to the Treasury/Bank/Accounts office without receipt of which no payment is made. The challan or the prescribed form containing the release order is submitted to the Treasury or the Accounts office for payment order. In case of individual party/firm/business concern, the signature of the payee must be attested by a gazetted officer. The allegiance certificate and nationality certificate should also accompany the challan or the prescribed form. The challan or the prescribed form is verified with reference to the register in which the challan was posted and a scrutiny is also made with reference to rules. If nothing adverse is found, the payment order is given on the reverse of the challan or on the prescribed form after keeping a note of refund against the entry of the original receipt in accounts in order to guard against duplicate payment. The pay order is handed over to the payee and an advice list is sent to the Bank, on receipt of which payment is made to the depositor.

26.6. There are certain kinds of revenue deposits such as passport fees, salt duties, excise duties, etc., which are paid in stamps or realised by the departmental officers in cash. They remit the actual realisation to the Treasury without any details. Refunds of such deposits are made upon the authority of the officer who ordered the acceptance of the deposit.

26.7 According to the existing procedure of dealing with refund cases of the Bangladesh Railway, the Station Masters are authorised to deal with a limited number of cases but most of the claims for refund in that organisation are required to be preferred to the Chief Commercial Manager of Bangladesh Railway at Chittagong. The various types of claims for refund preferred by the public to the Railway Authority relate to:

(a) Claims for refund of overcharge in freight of goods and parcels due to:

- (i) Error in classification or in computation for freight or in rate not effected by description, claimed after the delivery of goods and parcels;
- (ii) Errors in description of goods or routing of traffic;
- (iii) Error in weight; and
- (iv) Amounts paid twice by mistake.

(b) Claims for refund of excess charge on tickets due to:

- (i) Error in calculation of fare;
- (ii) Difference in fare on account of travelling in lower class or surrendering the tickets short of destination;
- (iii) The tickets being surrendered at the starting station before commencing the journey; and
- (iv) Partially used tickets.

(c) Claims for refund of demurrages and wharfages realised at the station at the time of giving delivery.

26.8 The applications for refund are required to be enquired into by the Inspectors deputed for the purpose. The following papers are also collected:

(i) Original R.R. or Indemnity Bond in absence thereof from destination station in respect of "to pay" or "paid" consignments;

(ii) Overcharge sheet and copy of invoice from forwarding station in respect of "paid" consignments;

(iii) Overcharge sheet from the destination station in respect of "to pay" consignments and also in case of incorrect under-charges realised at destination station in respect of "paid" consignments;

(iv) Remittance particulars of amount collected at forwarding and destination stations;

(v) Correct chargeable freight from the Rates Branch;

(vi) In case of refunds of demurrage and wharfage charges, the demurrage and wharfage statements along with the remittance particulars of the amount from the stations concerned.

26.8.1 Before arranging payment of the refund through pay orders in favour of the claimants, the Financial Adviser and Chief Accounts officer, Traffic Accounts Branch, Bangladesh Railway, has to certify the correctness of the amounts payable. The over-charge sheet and demurrage and wharfage statements obtained from stations concerned are first certified by a Gazetted Officer of the Claim Branch and then finally certified by the Traffic Accounts Branch as regards the actual amount realised and the amount that is refundable. Thereafter, the sanction of the competent authority is obtained for making payments of the claims for refund and a pay order is issued to the claimant.

26.9 The procedure for refund of the value of unused or partially used steamer tickets for pilgrims is that the Port Hajj Office sends the ticket to the Shipping Company for refund of the value thereof. They enter the value of the steamer ticket when received from the Shipping Company in the Effects Register and the amount is sent to the Deputy Commissioner concerned by Government Draft, for disbursement to the legal heirs/nominees on proper receipt. After disbursement, the Deputy Commissioner sends the stamped receipts obtained from the legal heirs/nominees of the pilgrims to the Port Hajj Office in due course. The receipts, when received from the Deputy Commissioners concerned, are acknowledged by the Port Hajj Office.

26.10 The existing procedure of refund in the Directorate of Movement and Storage relates to the refund of security deposits of contractors. The security deposits are furnished in the shape of :

(a) Postal Savings Certificate purchased in the name of the contractor and pledged as security deposit in favour of the Director of Movement and Storage;

(b) Treasury challan showing deposit of requisite amount into Treasury under revenue head in the name and favour of the contractor duly pledged as security deposit in favour of the Director of Movement and Storage; and

(c) By deduction from contractor's bills and transfer credit of the same in revenue heads through the A.G.B.

26.10.1 In order to get the refund, the contractor applies to the Director of Movement and Storage or the Regional Controller of Food for the refund of the security deposit, The case is taken up with the local office/offices where the contractor actually worked to verify if the contractor's account has been closed and whether any liability is still outstanding against the contractor. If and when the security deposit is found free from any liability, the Director of Movement and Storage or the Regional Controller of Food accords sanction to the refund of the security deposit and a formal office order is accordingly issued under the signature of the Director of Movement and Storage or the Regional Controller of Food. On receipt of such sanction order, the refund/release order is recorded on the body of the Savings Certificate/treasury challan itself. The security deposit by deduction from contractor's bill and transfer credit of the same in revenue head through the A.G.B. is refunded through TR Form 46.

26.11 According to the existing procedure for refund of money in connection with the supply of coal, the Coal Controller has to obtain the sanction of the Government in order to refund the money deposited for which no coal was actually supplied.

26.12 If the period for refund of the deposit is over, the deposit is lapsed to the Government. The lapsed deposit cannot be refunded without obtaining the sanction from the A.G.B. In order to get a sanction order from the A.G.B., the depositor has to submit an application to the Additional Deputy Commissioner (Revenue) accompanied by an application in the prescribed Form No. 2322 under the signature of the refunding authority. The form should accompany nationality certificate and allegiance certificate. A refund case is started in the civil suit section and the application with the prescribed form of refund is sent to the Treasury Officer for verification. The Treasury fills in column No. 4 of the form after verifying the same with the lapsed deposit statement and in order to avoid duplication of work, notes against the entry that the application for sanction from the A.G.B. has been submitted. After receipt of the verification report from the Treasury, the A.D.C. (Revenue) countersigns and forwards the same to the A.G.B. for sanction. The A.G.B. verifies the prescribed form and gives sanction orders on the body of the form which is returned to the A.D.C. (Revenue). On receipt of the same, the A.D.C. sends it to the civil suit section which informs the party. The party then takes the sanction order from the civil suit section and produces the same before the Treasury Officer for payment. The Treasury Officer before passing the payment order wants the signature of the payee to be attested by a gazetted officer who has his signature in the Bangladesh Bank/Sonali Bank. The payment order is given by the Treasury Officer in the appropriate column of the form. In case of a firm, the sanction order is endorsed to a Schedule Bank and the payment order is given by the Treasury Officer in the name of the Bank (Accounts payee).

A nationality certificate to the effect that the Bank is a Bangladeshi Bank is also necessary in such cases.

Defects of the Existing Procedure and Suggested Remedies

26.13 The first and foremost source of harassment in obtaining refunds is the production of a nationality certificate. In almost all the cases, refund applications are submitted by the Bangladesh nationals. The authority, which issues the release order, is supposed to know the nationality of the applicants for refund. **In order to save the public from the harassment in obtaining the nationality certificate from other sources, the authority issuing the release order should conveniently add at the time of issuing release order a sentence that the applicant is a national of Bangladesh.** This will serve the purpose of obtaining a Nationality Certificate and at the same time save the public from an unnecessary harassment and difficulty.

26.14 Another source of trouble is that the signature of the applicant is to be attested by a Gazetted Officer having the signature in the Bangladesh Bank/Sonali Bank. **The signature of the applicant should be verified from the signature given on the treasury challan form at the time of deposit of the money for which refund has been claimed.** A copy of the treasury challan form must be available in the Treasury, if the claim is preferred within three years. If the claim is preferred even after three years, a copy of the challan duly receipted by the Treasury/Bank must be available with the party. **If the challan form is not at all available,** the question of attesting the signature of the applicant may arise. In that case **the authority issuing the release order may also attest the signature of the applicant at the time of issuing release order.**

26.15 It was found that in some of the cases where the payment was made through Bank in the account of the payee, the signature given in the challan at the time of deposit and the signature given on the reverse did not tally and objection was raised on that account. **In A/C payee case, the signature is immaterial and therefore no objection should be raised on this account.**

26.16 Many big concerns at Dacca deposit their earnest money at Dacca for their works in different districts of the country and produce the challans before the respective authorities. But they find difficulty at the time of getting their refund because the specimen signatures of the authorities in different places of the country issuing refund order are not available at the Dacca Treasury. As a result, objection is raised on the ground that the attested specimen signature of the refunding authority is wanting. It is, therefore, suggested that **the authority issuing refund order should attach with the release order a specimen signature duly attested by a Gazetted Officer.** This will help in getting the refund in the above cases without any difficulty.

26.17 It has been found that the delay in most of the refund cases occurs in admission and scrutiny of claims by the departmental officers. There is no time limit for the scrutiny and finalisation of the refund cases. **A time limit, say, a month from the receipt of application for refund should be fixed and the department should issue the release order positively within this time limit.**

26.18 It has been pointed out that some delay occurs in the Treasury in sending the advice list of refunds to the Bank. As a result, parties do not get their refunds only for the non-receipt of advice list from the Treasury. **For the sake of mitigating the sufferings of the public, prompt transmission of advice lists of refunds from the Treasury to the Bangladesh Bank/Sonali Bank should be ensured.**

26.19 The refund of bed charges and pathological examination fees deposited in favour of the Director, Institute of Diseases of the Chest and Hospital, Mohakhali, is encashed from the Dacca Treasury. It has been stated that it is very difficult for the public coming from different parts of the country to encash a small amount from the Dacca Treasury which sometimes takes more than two weeks. It has further been stated that an account in the name of the Director, IDC & H, has been opened in the Janata Bank, Mahakhali, and transaction of Government money is being made with the Bank excepting the amount to be deposited to Government account, e.g., paying bed charges and pathological examination fees which are being deposited in the Bangladesh Bank under treasury challan. **In order to remove the difficulties of the public, the Director, IDC & H should be permitted to deposit the paying bed charges and pathological examination fees with the Janata Bank at Mahakhali. On discharge of the patient from the hospital, the actual dues on account of the patient for the whole period of his stay should be deposited in the Bangladesh Bank by treasury challan or through the Janata Bank. The remaining refundable amount should be paid to the party on demand in cash or by cheque by the Director IDC & H. For this purpose, a register showing the name of the payee, amount paid with date, date of deposit in the Bank, actual period of stay in hospital, amount to be deposited in the Bangladesh Bank/Treasury, number and date of challan under which deposited, amount to be refunded, no. and date of receipt showing refund, remarks, etc., should be maintained. This procedure should be made as an exception to rule 7(1) of the Bangladesh Treasury Rules (B.T.R.), Vol. I and incorporated in para (2) of the said rule. If this procedure is accepted, it may be made general for all hospitals.**

26.20 The refund of money which has been deposited against the appropriate head, instead of depositing it against the revenue deposit head, requires the prior sanction of the Government. Quite often obtaining Government sanction requires unusually long time and the public suffers to a great extent. It is, therefore, suggested that **the controlling authority should be empowered to sanction refund of such money (up to Taka 1000) deposited against proper head instead of revenue deposit head. The period for transferring the deposited amount from revenue deposit head to the proper head of account should also be extended from 3 years to 5 years with a view to minimising the official formality and mitigating public harassment.**

26.21 It is very difficult to get a refund from the Bangladesh Railway. Most of the claims are to be preferred to the Chief Commercial Manager of the Bangladesh Railway at Chittagong. The people from different parts of the country send their claims to Chittagong and if they want to keep personal contact with the Chief

Commercial Manager's Office at Chittagong, they are to travel long distances at the cost of their time, money and energy. Moreover, all the connected papers are obtained from the stations concerned. The enquiries are held by the Inspectors of the Claims Office at Chittagong. It takes much time on their part to enquire into all these cases with their Headquarters at Chittagong as they are required to keep themselves in close touch with the Headquarters for attending conferences and in connection with other matters. **In order to minimise the sufferings of the public,** it is suggested that **the Divisional Commercial Officers of the different zones into which the Bangladesh Railway has been territorially divided should be empowered to deal with the refund cases falling within their respective jurisdictions and that the refund cases now lying undisposed of in the Chief Commercial Manager's Office at Chittagong should be sent to the concerned zonal offices for quick disposal.** The enquiries in respect of such refund cases may conveniently be done by the Inspectors working under them.

26.22 The procedure for refund of the value of unused or partially used tickets of Hajj Pilgrims seems to be simple but it has been pointed out that in spite of long correspondence and reminders, the Port Hajj office did not get the refund of the value of those tickets from the respective carrier company in time. As a result, there occurs great delay in refunding the value of their tickets to the persons concerned. It is, therefore, suggested that **there should be a time limit to settle claims by the carrier company and to make necessary refund of such cases within the time so fixed in order that the claims are settled expeditiously thereby minimising the sufferings of the public.**

26.23 According to the existing procedure, inordinate delay occurs in getting refund of the security deposit of the contractors workind under the Directorate of Movement and Storage. Though all the papers connected with the deposit of security money remain with the local officers, the applications are submitted to the Director of Movement and Storage or the Regional Controller of Food who issues sanction order in respect of all the refunds of the contractors including those who work for the local offices. The contractors working in the remotest part of the country have to approach the Director of Movement and Storage whose office is situated at Dacca or the Regional Controller of Food whose office is situated at the respective Divisional Headquarters. The Director of Movement and Storage, or the Regional Controller of Food cannot issue any sanction order without obtaining a report from the local officer as the former does not have any record in his office on the basis of which he could issue the sanction order. This leads to unnecessary and protracted correspondence involving waste of time and energy and also public sufferings in obtaining clearance from the local offices. Moreover, all the bills connected with the contract are paid by the local offices and even the papers in connection with the security deposit remain in the custody of the local offices. There is, therefore, no reason as to why the sanction order for the refund of such deposits should be issued by the Director of Movement and Storage or the Regional Controller of Food. The local offices may more conveniently and easily issue the release/refund order if they are not made dependent on the sanction order of the Director of Movement and Storage or the Regional Controller of Food. This will eliminate unnecessary paper work between the Head Office or the Regional Office, and the local offices and save the public from unnecessary harassment they are undergoing at present. It is, therefore, recommended that **the local drawing and disbursing officers of the Directorate of Movement and Storage should be anthorized to issue release/refund order of the security deposit. Similarly, the refund of security deposit realised by deduction from the contractors' bill should be paid by the local Treasury and only in case of Dacca, such refund bills should be paid by the A.G.B.**

26.24 The procedure for refund of deposit in the office of the Coal Controller, Bangladesh is lengthy. The Coal Controller has no authority to issue refund order without the sanction of the Government. As a result, the parties have to suffer a great deal as abnormal delay occurs in obtaining the Government sanction for the refund. In order to remove this difficulty **the Coal Controller should be authorized to issue refund order if he is satisfied that the money was actually**

deposited into the Treasury and the party was not supplied with any coal against the money deposited.

26.25 The most inordinate delay occurs in getting refund of the lapsed deposits as they cannot be paid wihtout the sanction of the A.G.B. The people have to wait long for such sanction. It is not very clear as to why the cases of refund of lapsed deposits should be referred to the A.G.B. for sanction, while the details of such deposits are maintained by the Treasury Officer. In order to remove the difficulties of the public, **the Deputy Commissioners should be authorised, by making necessary amendments in the Treasury Rules (Vol. I) and the Bengal Financial Rules to sanction the refund of lapsed deposits. Before making such sanction, however, the Deputy Commissioners should verify that the amount was really received and credited to Government account as lapsed and was not paid previously. He should also satisfy himself that the claimant's identify and title to the money were certified by the officer releasing such refunds.** This will not only remove the difficulties of the public but will also adequately safeguard public interest.

26.26 It has been pointed out that "as the Deputy Commissioners will not be in a position to verify whether the amounts have actually been credited to the account of Government under the revenue head XLVI—Misc., etc., as required under SR 424 of B.T.R., Vol. I and as the statement of lapsed deposits as furnished by Treasury Officers on the basis of which Deputy Commissioners have been proposed to be authorised to issue sanction of refund, contains many discrepancies, the proposal may, therefore, lead to irregular and over payment".* In reply to the above, it may be stated that all the papers regarding the deposit and Register No. XLVI are maintained in the Treasury and as such there is no reason as to why it will not be possible for the Deputy Commissioner to verify whether the amounts have actually been credited to Government account. As regards the point that the statement of lapsed deposit furnished by the Treasury Officers contains many discrepancies, we have tried to obtain figures of such incorrect

* These are the comments offered by the Accountant-General, Bangladesh.

statements of lapsed deposits from the office of the A.G.B. but no such figures could be furnished by that office. In the absence of such figures, it is regretted that we cannot agree to dropping the recommendation made in the preceding para. Moreover, the Deputy Commissioner should verify the refund claim on the basis of the original register maintained in the Treasury, and not on the basis of the statements of lapsed deposits and the refund, before it is sanctioned, will have to be entered in the relevant register at appropriate places under the signature of the Treasury Officer.

26.27 A particular reference may be made about the difficulty in obtaining refund of deposits of Capital Outlayunder head 85A—(Food, Food-grain licence, etc.). A large number of challans are submitted under the above head as a result of which the postings in the registers remain pending for months even for years together. It was found that in the Dacca Treasury, the postings of the challans were being made for the year 1972 only. So, it can easily be imagined what a great difficulty will arise if any claim for refund is preferred for the deposits made during the last two years. In order to help the public, refunds of deposits which have not been posted in the registers are given by preparing a statement of that particular period in loose-sheets of papers in Form No. 2181. This is irregular and unauthorized. This is also very much risky. The statements prepared in loose-sheets can be removed, misplaced, replaced or lost very easily and there is every chance of duplicate and wrong payment of refund at any moment.

26.28 There has been accumulation of arrear cases as mentioned above due to shortage of staff. Though the work has increased manifold, no extra hand has been provided for the work. Attempts are being made in the Dacca Treasury to make the work up-to-date by adjustment of staff from other sections of the Treasury. But this is only a stop-gap arrangement and this will result in accumulation of work in those sections from where the staff have been withdrawn to do this work. So, it is essential that **requisite staff should be provided to the Treasuries commensurate with the work so that the registers can**

be kept up-to-date by posting the challans therein as soon as they are received from the Bangladesh Bank/Sonali Bank.

26.29 There is another difficulty in posting the challans in the registers. The prescribed register for the posting of challans under the above head goes out of stock and even the Form No. 2181 is also not available. As a result, the postings remain pending, thereby creating difficulties in obtaining refund. It is, therefore, recommended that **Bangladesh Form No. 2181 and the register containing the above form should be supplied to the Treasuries in sufficient numbers, so that no difficulty is faced in posting the challans in time under head—85A (Food, food-grain licence, etc.).**

Summary of Recommendations

1. In order to save the public from the harassment of obtaining the nationality certificate from other sources, the authority issuing the refund order should conveniently add, at the time of issuing refund order, a sentence that the applicant is a national of Bangladesh. (Para 26.13)

2. The signature of the applicant for refund should be verified with the signature given by the depositor on the copy of the challan depositing the amount. If the copy of the challan is not available, the authority issuing the release order may also attest the signature of the applicant at the time of issuing release order. (Para 26.14)

3. In A/C payee case, the signature is immaterial and therefore no objection in such refund cases should be raised on this account. (Para 26.15)

4. The authority issuing refund order for the parties depositing their money at the Dacca Treasury for works in different districts of the country should attach with the refund order their specimen signatures duly attested by a Gazetted Officer. (Para 26.16)

5. A time limit, say, a month from the receipt of application for refund should be fixed and the department should issue the release order positively within this time limit. (Para 26.17)

6. For the sake of mitigating the sufferings of the public, prompt transmission of advice lists of refunds from the Treasury to the Bangladesh Bank/Sonali Bank should be ensured. (Para 26.18)

7. In order to remove the difficulties of the public, the Director, Institute of Diseases of Chest and Hospital, Mahakhali should be permitted to deposit the paying bed charges and pathological examination fees with the Janata Bank at Mahakhali. On discharge of the patient from the hospital, the actual dues on account of the patient for the whole period of his stay should be deposited in the Bangladesh Bank by treasury challan or through the Janata Bank. The remaining refundable amount should be paid to the party on demand in cash or by cheque by the Director, IDC & H. For this purpose, a register

showing the name of payee, amount paid with date, date of deposit in the Bank, actual period of stay in hospital, amount to be deposited in Bangladesh Bank/Treasury, number and date of challan under which deposited, amount to be refunded, no. and date of receipt showing refund, remarks, etc., should be maintained. This procedure should be made as an exception to rule 7(*1*) of the Bangladesh Treasury Rules, Vol. I and incorporated in para 2 of the said rule. If this procedure is accepted, it may be made general for all hospitals. (Para 26.19)

8. The controlling authority should be empowered to sanction refund of money (up to Tk. 1000) deposited against proper head instead of revenue deposit head. The period for transferring the deposited amount from revenue deposit head to the proper head of account should also be extended from 3 years to 5 years with a view to minimising the official formality and mitigating public harassment. (Para 26.20)

9. In order to minimise the sufferings of the public in getting refunds from the Bangladesh Railway, the Divisional Commercial Officers of the different zones into which the Bangladesh Railway has been territorially divided should be empowered to deal with the refund cases falling within their respective jurisdictions and the refund cases now lying undisposed of at the Chief Commercial Manager's office at Chittagong should be sent to the concerned zonal offices for quick disposal. (Para 26.21)

10. There should be a time limit to settle claims for refund of the value of unused or partially used tickets of Hajj Pilgrims by the carrier company and to make necessary refund of such cases within the time limit so fixed in order that the claims are settled expeditiously, thereby minimising the sufferings of the public. (Para 26.22)

11. The local drawing and disbursing officer of the Directorate of Movement and Storage should be authorised to issue release/refund order of the security deposit. Similarly, the refund of security deposit realised by deduction from the contractors' bill should be paid by the local Treasury and only in case of Dacca such refund bills should be paid by the A. G. B. (Para 26.23)

12. The Coal Controller should be authorised to issue refund order if he is satisfied that the money was actually deposited into the Treasury and the party was not supplied with any coal against the money deposited. (Para 26.24)

13. The Deputy Commissioners should be authorised, by making necessary amendments in the Treasury Rules (Vol. I) and the Bengal Financial Rules, to sanction the refund of lapsed deposits. Before making such sanction, however, the Deputy Commissioner should verify that the amount was really received and credited to Government account as lapsed and was not paid previously. He should also satisfy himself that the claimant's identity and title to the money were certified by the officer releasing such refunds. (Para 26.25)

14. Requisite staff should be provided to the Treasuries commensurate with the work so that the registers can be kept up to date by posting the challans therein as soon as they are received from the Bangladesh Bank/Sonali Bank. (Para 26.28)

15. Bangladesh Form No. 2181 and the register containing the said form should be supplied to the Treasuries in sufficient number so that no difficulty is faced in posting the challans in time under head 85A—(Food, food-grain licence, etc.). (Para 26.29)