

Overseeing Public Spending in Bangladesh : Role of the Parliamentary Financial Committees

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Abstract: *Parliament is an apex body of the state that is entrusted with the authority of making laws and overseeing government activities. In doing so, parliaments rely on committee system. Committees are set up in the parliament whether it is presidential or parliamentary form of government to scrutiny particular issue. Among the committees appointed in the parliament, financial committees have onerous responsibility of monitoring financial activities of the executive. Like any other modern parliament, the Bangladesh Jatiya Sangsad also set up financial committees for scrutinizing the public expenditure. This paper intends to identify the conditions regarding the functioning of the financial committees in the Jatiya Sangsad.*

Introduction

In modern democracies, parliament is not only a law making institution it is also entrusted with administrative and financial activities. According to K.C. Wheare, overseeing functions are connected with and arise from law **making** function of the parliaments. Because in the course of law making parliaments have opportunities to look into administration¹. In this regard, parliaments employ different types of committees. Among the committees that assist the parliament, financial committees are crucially important in monitoring financial activities of the government departments. Like any other modern parliament, the Bangladesh Jatiya Shangsad (JS) relies on financial committees for sanctioning, scrutinizing and monitoring of public expenditure. The Constitution and the Rules of Procedure (ROP) of the JS provide opportunity to set up PAC, PEC and Public Undertakings Committee (PUC) for examining public expenditure before and after it is incurred. Since the independence the financial committees have routinely been set up in the parliaments but they were not considerably active. The financial committees those constituted in the post 1990s parliaments have special significance.

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Because cross-party consensus have been observed on making the committees effective aimed at strengthening parliamentary democracy in the country. This paper attempts to analyze the performance of financial committees of the Bangladesh parliament by examining various examples from the Fifth, the Seventh and the Eighth parliaments that worked under the parliamentary framework since 1991. Much of the analyses that follow are based on the examination of the committee proceedings and reports, rules of procedure that was used for operating committees, research and study reports, books and articles published in various journals. Information has been gathered from the discussion with prominent political leaders and academia.

Origin and Types of Financial Committees

The concept of financial overseeing government activities by the legislature came from the British Parliament in the late 14th century when the Parliament was empowered to ask the Crown to account for the money collected from the people in the form of taxes. For monitoring the government expenditure, the British parliament first introduced the Public Accounts Committee (PAC) in 1861. Following the British practice the parliaments of India, Pakistan, Canada, Australia and some other parliaments also rely on PAC for ensuring financial accountability of the executive to the legislature. In the context of legislative control over government expenditure, types of parliamentary committees vary among the parliaments. Most of the parliaments established after Congressional model set up specialized financial committees for the purpose of ensuring financial discipline. In the American Congress, Committee on Appropriations, Committees on Ways and Means of the House or Finance Committee of the Senate and Budget Committee deal with the financial matters. Following the American practice, the German and the Japanese parliaments set up Budget committee for scrutinizing financial matters. In these parliaments, Budget committee is one of the most important committee that can review the draft budget before being place to the parliament. Whether in Westminster or Congressional system of governments, financial committees have come to be recognized as 'watch-dog' on government expenditure².

Financial Committees in the Bangladesh Parliament: Structure and Procedure

The Bangladesh JS has three different types of financial committees: Public Accounts Committee (PAC), Estimates Committee (PEC) and Government Undertakings Committees (GUC). Each committee further can set up one or more subcommittees having the powers of the main committee. Among the financial committees set up in the JS, PAC enjoys special constitutional status because it is derived from special provision of the constitution. Article 76 of the Constitution makes it mandatory to set up the Public Accounts Committee for scrutinizing the Appropriation Accounts of the government and the report of Comptroller and Auditor-General. Upon examination of irregularities and lapses of the institutions, committee thereon submits report to the JS with recommendations of remedial measures. The Constitution and the ROP authorize the PAC to scrutinize expenditure of the government organizations and development projects after it has been actually incurred.

The Committee on Estimates has broader scope to ensure efficiency in the administration. Throughout the financial year, committee can examine the estimates from time to time and make suggestions about ways of achieving efficiency in administration. According to the Rule of 235 of the ROP, EC can examine the entire administration of the Government, including financial, administrative and policy matters, and can suggest alternative policies in order to bring about efficiency and economy in administration.

Among the three financial committees, jurisdiction of the PUC is confined to examine the reports and accounts of the public sector organizations. It should be mentioned here that PUC has not given authority to examine the following three matters. Firstly, matters of major Government policy as distinct from business or commercial functions of the public undertakings. Secondly, matters of day-to-day administration and thirdly, matters for the consideration of which machinery are established by any special statute under which a particular public undertaking is established³. It should be mentioned here that none of the financial committees have given power to scrutiny the budget and even budget does not require going into any committee for detail review.

The PAC was first set up in the Indian central legislature in 1920 and later transplanted to the Bengal Legislative Council. Following this practice, the first JS appointed the PAC while other two committees (EC and PUC) are quite new. Committee's jurisdiction, size and composition are confined by the ROP. In accordance with ROP, committees to deal with specific subject matter.' Like other standing committees, financial committees are also further divided into sub-committees within the jurisdiction of the main committee. A sub-committee enjoys power similar to the main committee and its report is considered as the report of the parent committee. In accordance with the ROP, each standing committee is constituted with a chairperson and certain number of members. The number of members of the financial committees varies from 8 to 15 members. Among the financial committees, Public Accounts Committee is the largest committee comprising with 15 members while Estimates Committee and Public Undertakings Committee constituted with ten members each. Chairpersons and members of these three committees are appointed by the House from amongst the members of the JS. All committee chairs are traditionally distributed to the ruling party following the majoritarian policy and members are appointed from the parliamentary parties on the basis of their strength in the House⁴. This distribution principle does not ensure representation of different parliamentary parties in the committee leadership. In the post 1990s parliament, opposition party, therefore, strongly demanded to follow the proportional representation method in distributing committee positions. But the ruling party did not offer any chair position to the oppositions. Unlike the other standing committees, Ministers are not allowed to sit in these financial committees under the Rule 231, 234, 235 and 239 of the Rules of procedure respectively. Rules also state that if a member of any of those three committees is appointed as a Minister, he/she shall cease to be member of the committee from the date of such appointment.

Committee members and chairpersons are in principle appointed on the basis of seniority, specialization on subject matter, competence, personal choice and interests of their constituency. Conventionally re-elected members and senior party members are generally left on the committees of their choice while newcomers have to look for the best at the hands of party leaders. In the case of Bangladesh parliament,

party chief enjoy the authority to control parliamentary party decisions and his/her personal choice and consent is given special importance to decide who will get which committee assignment. Therefore, loyalty to the party chief, dedication to the party and lobbying are commonly known factors for qualifying members to get positions in an important committee rather than traditional seniority and expertise principles. The major daily national newspapers reported that legislators started lobbying to get the assignment on particular standing committees parallel to the ministries connected with resource distribution, local and national level planning, and development works⁵.

It has been observed that committee formation was delayed in the post 1990s parliaments for three to one and half-year due to the absence of decisive regulation method for distributing committee chairs. In the seventh and eighth JS, a number of informal meetings were held between the Whips of the ruling and opposition parties in the presence of the senior leaders to negotiate the demand of committee positions. The Speaker also called the ruling and opposition party leaders to resolve the problem. But all of informal and formal procedures failed to reach an agreement duly. In the seventh and eighth JS, Ministerial Standing Committees were first formed keeping slots vacant for the main opposition and later adopted them reorganizing the committees. These two JSs have passed nearly one quarter of its tenure without having committees in proper sense.

Role and responsibilities of a member are quite different in nature than the plenary when they sit in the committee as chairperson or member. Their role and responsibilities are not particularly defined in the Rules of Procedure. Members who sit in the financial committees purely work with the financial matters. Members of the financial committees do not work with legislation; they work for improving the financial discipline of the public organizations. In doing so, committee members review audit reports submitted to the parliament by the CAG, scrutinize the corruption and financial mismanagement cases.

Committee chairperson is responsible for preparing, convening and presiding over committee meetings and implementing the committee's decisions. Like the Speaker of a parliament in plenary, committee

chairperson allocates speaking time and permits members to speak in the order in which they have requested leave to speak. Chairperson has power to take measures for the maintenance of order as well as to suspend the meeting if necessary. However, the functions and power of the committee chairperson of the JS are not specified in the Rules of Procedure, but splits in various rules.

The chairperson of a committee settles the agenda including the venue, date and time. Thereafter, committee secretariat announces the meeting schedule and communicates with the members and concerned ministries before a certain time of the meeting. After meeting, every committee prepares and presents a report to the House with recommendations. Committee report is generally presented to the house by the respective committee chairperson or any other member in his/her absence as his/her representative.

Committee chairpersons frequently depend on the co-operation of committee members to make a decision unanimously. Parliament where majority members are drawn from the opposition parties and **chaired** by the ruling party member, and vice versa, committee chairpersons have to go against their own political line. Only with one exception, in every JS all committee chairs were drawn from the governing party members whose majorities of members were also drawn from the same party and they are nominated to take part in the work of the committee in party line. Therefore, the committee chairpersons hardly needed to go against their own party line. Thus the committee members from the opposition and minority parties often complained that the chairperson seemed to be partial.

The Rules with regard to committee regulations define the procedure of convening meeting, preparing decision and reporting to the House. The sitting of a committee depends upon the schedule fixed by a committee chairperson. According to the Rule 197, committee chairperson fixes the date and time of the sittings. If a committee chairperson is not readily available or he/she fails to call mandatory monthly meeting⁶ for any reason Speaker may direct the Secretary to call a meeting of that committee and the Secretary shall convene a meeting of the committee at a date, time and place fixed by the speaker⁷.

A committee may sit whilst the parliament is sitting with the permission of the Speaker. Meetings usually take place within the area of a parliament, if it becomes necessary meetings can also be held outside the parliament and in that case the matter shall be referred to the Speaker whose decision shall be final⁸. A committee is deemed to have quorum if one third of its members are present, if quorum is not found chairperson can suspend a sitting of the committee to some future days. Unlike the Congress, committee meetings in Bangladesh parliament are not in principle open to the public. However, meetings are closed to the media and mass public but authorized parliamentary/committee staff and people other than members of the committee attend the meetings if a committee invites them without taking part in the deliberations.

In accordance with ROP committee decisions are made by a majority vote; when a vote is taken on draft legislation or a coinplex matter, each separate provision or clause is put up separately. In other cases, committee decisions are prepared in a draft report and placed for vote or amendment. When a disputed issue goes to a vote, members cast their votes in party line, both government and opposition party make sure that all of their members are present. If the minority members belonging opposition party disagree with the majority can record 'note of descent' but they are not allowed to submit 'minority report'. In case of an equality of votes on any matter, the committee chairperson, or the person acting as such, can cast vote.

Concluding deliberation takes place after a final vote and at this stage no amendment can be brought. Thereafter, chairperson prepares the final report with the assistance of the committee secretariat. Committee report generally contains recommendations, opinion of the minority and other comments of the committees concerned. Committee report shall be signed and presented to the House by the chairperson on behalf of the committee, or in his/her absence, any member of the committee can submit the report within one month of the date on which reference to the Committee was made, if an appropriate time limit is not fixed by the house for the presentation of the report.

Activities of the Financial Committees

Among the standing committees, three financial committees namely Public Accounts Committee (PAC), Public Undertakings Committee (PUC) and Estimates Committee (EC) are responsible to keep the government accountable for its financial actions and policies. These three financial committees use a number of techniques to ensure financial discipline. Following sections focus on the working of three financial committees.

Public Accounts Committee

It is observed that in the post 1990s parliaments, PAC takes measures against irregularities and mismanagement of the government departments. The nature, scope and functions of the PAC have been increased considerably since the election of the fifth parliament in 1991⁹. The fourth PAC was set up in the fifth parliament in 8 July 1991. In all, committee held 52 meetings and submitted four reports. The PAC at that time mainly dealt with old audit reports (until 1986-87) and settled 440 audit objections. But the fourth PAC could not deal with 70.49 % audit objections prepared by the CAG. It was difficult for the PAC to discuss all old reports with its limited time and facilities. Committee thus suggested for setting up of task force for each ministry to settle their old audit objections. Though a large number of old audit objections have been discussed and settled in the PAC meetings, it was not possible for the committee to implement on practical ground¹⁰.

The seventh JS set up fifth PAC four months after establishment of the parliament. This committee had examined both current and old audit reports with its 103 meetings, including four policy-planning meetings. Committee had examined the audit reports from 1987-88 as the previous committee scrutinized the audit reports until 1986-87. Committee was able to examine some of the reports for 1996-97 until 23 April 2001. For the year 1996 and 2001, PAC discussed 1301 audit objections and settled 497 objections involving a total of Tk. 176,300 million¹¹.

Comparatively, PAC of the eighth JS discussed and disposed less number of audit objections as it was set up after one and half year of

the commencement of first session of the parliament. Record shows that from July 2003 to October 2006 committee had met in 46 meetings and examined 149 audit objections on 15 ministries involving a total amount of Tk. 131540.54 million and recovered only Tk. 637.7 million which is 0.5 percent of the total money involved these audit objections. Although, the PAC was serious about its responsibilities, it could not settle all audit objections. From the beginning of the First parliament to the Eighth parliament (until April 2004), altogether 799 audit reports were placed to the parliaments. Among these. audit reports placed in the parliament, the PAC discussed only 166 (20. 78%) audit reports on various ministries while 633 audit reports are yet to be discussed.

The PAC of the eighth parliament has submitted only one report with seven general recommendations. Among these recommendations, they expressed their deep dissatisfaction about the secretaries of the six different ministries, as they did not follow the PAC decisions about resolving audit objections. Another important recommendation was to ask the executive departments to be careful about providing with the necessary documents to the CAG office.

It **has** been observed that the PAC made some general recommendations asking the concerned authorities to be mindful enough in implementing the recommendations and decisions made by them. However, most of the ministries were reluctant to implement the recommendations within the allotted time. It is worst mentioning that the PAC has no right to take any punitive measure against the convicted ministry or department. Even nothing is mentioned in the Rules of Procedure regarding a situation if the ministry ignores the committees' recommendations.

Table: - 1 Activism of Public Accounts Committee (1991-2006)

Activities	Fifth JS	Seventh JS	Eighth JS
Number of meetings held	52	89	46
Attendance of Committee members (average)	7.28	7.17	8.73
Number of Sub-committee formed	4	1	9
Number of sub-committee meetings	83	6	48
Number of sub-committee reports	-	1	2
Number of committee reports	4	3	1

Source: Calculated by the author from the Proceedings of the Parliament (2001-2006).

The Public Undertakings Committee (PUC)

The Public Undertakings Committee (PUC) was seen to be more active in the post 1990s parliaments in terms of scrutinizing the activities of various government organizations, holding meetings and preparing reports. It has been observed that the PUC of the eighth JS mainly dealt with the staff recruitment, fake billing, system loss, pre-paid metering, increase in electricity production and some other issues regarding power sectors. Committee identified the organizations and persons responsible for creating mismatch in running the public sector organizations. Committee unveiled huge irregularities and corruption in implementation of different projects under the energy, power and mineral resources ministry and fake billing by the PDB and DESA. The PUC held a discussion on much talked- Tengratila blowout and handing over of the Tengratila gas field to Niko Resources Ltd through joint venture instead of production sharing contract (PSC). The PUC observed that the country has faced a huge financial loss due to rampant corruption in handing over of the Tengratila gas field to Niko. Before visiting the Tengratila, a four-member team of the PUC visited the Petrobangla Head office in Dhaka to have a briefing

on the Tengratila gas field disaster. However, the committee members were not satisfied with their briefing and clarification. One of the committee members, Col. (retired) Faruk Khan suspected "there were irregularities and corruption at every stage including the agreement with Niko."¹²

Financial corruption and mismanagement of the Bangladesh Chemical and Industries Corporation (BCIC) was also discussed in a PUC meeting. The committee revealed that the BCIC incurred a loss of about Tk 300 crore a year due to system losses and irregularities¹³. Mismanagement and irregularities were given major emphasis in the PUC meetings. Apart from these, audit objections and the activities of the above mentioned organizations were also examined by the committee. From the witness and documents, the PUC pointed out the gap between the government policies and implementations. They also identified the following major reasons for making losses in several organizations under the public sectors: trade union politics, mismanagement, system loss, over staffing, wrongdoings in granting work orders for developing work and irregularities in awarding tender for selling or purchasing.

Table - 2 Activism of Public Undertakings Committee (1991-2006)

Activities	Fifth JS	Seventh JS	Eighth JS
Number of meetings held	40	26	49
Attendance of Committee members (average)	5.3	7.17	5.9
Number of Sub-committee formed	4	3	3
Number of sub-committee meetings	83	6	3
Number of sub-committee reports	-	1	-
Number of committee reports	2	-	2

Source: Calculated by the author from the Proceedings of the Parliament (2001-2006).

The committee in its tenure had set up four sub-committees to find out the irregularities and mismanagement in several organizations working under public sector. But none of the sub-committees prepared any report. However, the main committee submitted two reports. Available evidences revealed that the PUC in its 49 meetings made 287 decisions, of them only 16% decisions were implemented and nearly 56% decisions were under implementation until the end of the eighth parliament. However, record is not available about the status of the rest 28% decisions.

The Estimates Committee (PEC)

Among the financial committees, Estimates Committee (PEC) has traditionally remained very inactive until 1990. However, theoretically, this committee has better potential than the other financial committees ensuring financial discipline¹⁴. The PEC of the fifth parliament was set up after three months of the first sitting of the parliament. The committee convened its first meeting nearly after three months of its establishment and altogether held 27 meetings. However, the committee could not prepare any report. Committee mainly dealt with the corruption and misappropriation of fund in the public sector and made recommendations for their overall development. During the period of the fifth parliament, PEC set up four sub-committees in its different meetings. The first sub-committee was assigned to prepare a report on the sugar mills under Bangladesh Sugar and Food Industries Corporations. The second sub-committee was formed to prepare a report on the development of Bangladesh Jute Industries, third sub-committee was set up to review the activities of the PDB and fourth sub-committee worked on the activities of Bangladesh Oil, Gas and Mineral Resources Corporation, Bangladesh Petroleum Corporation and its subsidiary organizations¹⁵. However, sub-committees altogether held 11 meetings, none of them prepared any report. The main committee also did not submit any report to the House.

Since the beginning of the seventh parliament, Estimates Committee has been very active in respect of detecting financial irregularities and misappropriation of fund by the government organizations. Seventh parliament set up the PEC in November 20, 1996 and committee in its

first meeting, held in December 19, 1996, settled the strategy and policy. As the committee did not prepare any report, detailed data on the working of the PEC of the seventh parliament is not available. Based on the secondary data, it is revealed that committee scrutinized the tender bidding and purchase of documents, appointment of consultants and contractors, uses of public transport, development of projects where irregularities were assumed to be involved. PEC had issued a circular in June 1997, requiring different organizations to supply the copies of terms of reference of consultant appointment before they were appointed, schedule of tender for undertaking public works and appointing contractors for transport, purchase and sale before advertisement¹⁶. The PEC of the seventh parliament detected gross irregularities in appointing contractors, purchasing and in tender processing of various development projects. To find out the irregularities of various government departments, all together ten sub-committees were formed in the seventh parliament.

Table: - 3 Activism of Estimates Committee (1991-2006)

Activities	Fifth JS	Seventh JS	Eighth JS
Number of meetings held	27	23	27
Attendance of Committee members (average)	7.28	5.3	6.2
Number of Sub-committee formed	5	7	11
Number of sub-committee meetings	83	10	54
Number of sub-committee reports	-	-	5
Number of committee reports	-	-	2

Source: Calculated by the author from the Proceedings of the Parliament (2001-2006).

The PEC of the eighth parliament similarly scrutinized a large number of cases to find out the irregularities and mismanagement in the public sector organizations. The PEC in its working period

particularly scrutinized the activities of the RAJUK, REB, DESA, DESCO, Bangladesh Biman Corporation, Ministry of Food and Disaster Management, T&T Board, BWDB, BIWTA, Agricultural Extension Department of Ministry of Agriculture and Engineering Department of the Ministry of Education. The committee mainly dealt with their audit objections, purchases, tender procedure, roads, culvert and bridge construction. Among the various organizations, RAJUK, LGED, REB, DESA, DESCO and BWDB received special attention. Monitoring the activities of these departments, committee found gross irregularities in purchasing, tender processing and implementing development projects.

The committee also identified that a total of 21, 587 audit objections were unsettled in the WDB involving a total of Tk. 3417,50,24,820 from 1972 to 2094. Discussing the statistics of the audit objections since 1971-72 and onwards, committee asked the concerned officials to take initiative with the representatives of the CAG's office to settle audit objections. Thereafter, a total 2,706 audit objections were settled involving Tk. 237.90 crore. But 17, 813 audit objections were still unsettled involving Tk.3822.83 crore. The Committee members again asked the concerned officials to settle pending audit objections taking a crash program. Committee suggested the ministry to take action against the officials who were involved in misappropriation of fund and corruption. Committee also asked the officials to be more transparent and accountable in their work.

In the eighth parliament, PEC held 27 meetings and set up eleven sub-committees to find out the financial irregularities in different organizations and projects. The sub-committees altogether met in 54 meetings and submitted five reports. The PEC prepared two reports containing the proceedings of the total meetings of the main committee. Sub-committees reports were also included in the committee reports. The PEC made 116 decisions scrutinizing the estimates of the various government organizations, of them **42.24%** decisions were implemented, 13.79% decisions were under implementation and remaining 43.97% decisions were under processed. Among the unimplemented issues, 15% issues were to be placed in the next meeting for detail discussion but these issues did not receive any further discussion¹⁷.

Concluding Remarks

From the above discussion it is revealed that among the financial committees, the PAC was relatively more active. It had worked more or less in non-partisan manner. However, they could not settle all audit objections raised by the CAG office due to time limitation. Like PAC, other two financial committees, PUC and PEC were also active to make financial discipline. They particularly were devoted to identify the persons and organizations involved in financial irregularities. Examining the financial anomalies of the different ministries, financial committees made more than hundreds of recommendations but few of them were implemented due to negligence of the ministries in implementing the committee decisions. They claimed in their reports that different ministries did not properly take initiative against the expenditure irregularities. The major limitation of the committees is that they can make the recommendation against any irregularity but cannot force the ministries for implementing their decisions, even they cannot supervise or monitor whether or not their recommendations have been implemented because implementation of their decisions is not mandatory for the ministries. Considering the above problems and constrains following measures can be taken for strengthening financial committees:

- It should necessary to hold discussion on committee report and follow up the implementation status.
- C&AG office should be independent from the executive and build up a good tie with the financial committees, particularly with the PAC.
- It should necessary to empower the financial committees to examine and rewrite the draft budget before being placed to the House.
- Parliamentary support service including staff facilities, research assistance, financial benefits and necessary logistic support should be increased.

Endnotes

1. Wheare, K.C, Legislatures, London: Oxford University Press, 1968, p.3.
2. Strom Kaare (1998), "Parliamentary Committees in European Democracies", *Journal of Legislative Studies*, Vol.4, No.1; Laundy Philip (1989), *Parliaments in the Modern World*, Aldershot: Dartmouth Publishing Company Limited, p.96; Shaw Malcolm (1998), "Parliamentary Committees Global Perspective", in Lawrence D. Longley and Roger H. Davidson, *The New Roles of Parliamentary Committees*, London: Frank Cass.
3. Rule 238, Rules of Procedure of Bangladesh Parliament, available at www.parliamentofbangladesh.org/rprocedure.htm#_Toc518283136
4. Ahmed, Nizam (2002), *The parliament of Bangladesh*, Aldershot: Ashgate Publishing Limited, p. 135.
5. Daily Jugantor, Dhaka: February 3,2002.
6. Rules of Procedure makes it mandatory for every standing committee to convene at least a meeting once in a month.
7. For detail, Rule 197, Rules of Procedure of the Bangladesh Parliament, Dhaka: Bangladesh Parliament Secretariat.
8. For detail Rule 200, Rules of Procedure of the Bangladesh Parliament, Dhaka: Bangladesh Parliament Secretariat.
9. Nizam Ahmed (2006), *Limits of Parliamentary Control: Public Spending in Bangladesh*, Dhaka: University Press Limited, p.93.
10. Standing Committee on Public Accounts, Working Paper, Transparency International Bangladesh, 2002.
11. Ahmed, Nizam(2006), op cit, p.94
12. The Daily Star, 22 July 2005.
13. The daily Star, 21 December, 2005
14. Ahmed, Nizam (2006), op cit., p. 102.
15. Information is provided by the Committee Office-2, Bangladesh Parliament Secretariat, Dhaka, Bangladesh.
16. Ahmed, Nizam (2006), op cit., p.104.
17. Calculated from the PEC Report (second), the Bangladesh Parliament, September 2006.