

# THE ASSET DECLARATION RULES, 2008

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## **The Asset Declaration Rules, 2008**

In exercise of the powers conferred by sections 127 and 133 of the Anti-Corruption Act of Bhutan, 2006, the Anti-Corruption Commission hereby makes these Rules for providing further provisions on or setting procedures for Asset Declaration by Public Servants.

### **Chapter I Preliminary**

#### **Short title**

1. These Rules may be called the Asset Declaration Rules, 2008.

#### **Coverage**

2. These Rules shall apply to all public servants, except those engaged in casual or temporary jobs.

#### **Exclusion**

3. The ACC may, by order, exclude from the application of these Rules any other public servant if it determines that such exclusion would not affect adversely the public confidence in the integrity of the government.

#### **Purpose**

4. These Rules implement sections (50), (115), (116) and (127) through (132) of the Act by:
  - (a) prescribing declaration frequency and obligation under the Rules.
  - (b) specifying the declaration contents and its audit and investigation upon complaint;
  - (c) requiring the declaration processing, registration and maintenance.
  - (d) prescribing the consequences for breach of these Rules.
  - (e) ensuring public access to declarations and prescribing penalties for unlawful obtain or uses of declarations and
  - (f) offering such other guidance as necessary for the effective and efficient implementation or administration of these Rules.

### **Chapter II Declaration frequency**

#### **Declaration frequency**

5. A public servant shall make his declaration:
  - (a) within three months after assumption of office as from the first day of his service.
  - (b) annually thereafter between February 1 and March 31.
  - (c) three months prior to vacation of office in the case of a fixed term public servant and along with resignation notification in the case of other public servants and
  - (d) within a week upon unforeseen vacation of office / termination.

6. If the declaration of a public servant arising from his assumption of office or vacation of office coincides with annual declaration, that declaration shall meet the requirement.

### **Declaration obligation**

7. It shall be the duty of a public servant to ensure timely and correct filing of his asset declaration, including those of his unemployed spouse, child and dependant to the designated agency.
8. The Chairperson and members of the ACC shall complete and file declarations of their assets, including those of their unemployed spouse, child and dependant to the ACC Secretariat. The Chairperson shall also submit a copy of the declaration to the Royal Secretariat.

### **Reminder and form**

9. The agencies shall, each year or as may be required, distribute a copy of the prescribed declaration form and remind a public servant within its jurisdiction to make his declaration.

### **Power decentralization**

10. The ACC may decentralize the administration of declarations in respect of schedule I public servants as and when it deems fit.

## **Chapter III Declaration contents**

### **Declaration contents**

11. A public servant's declaration shall contain information on the following:
  - (a) reason for the declaration and his other personal information including his spouse, child and dependant.
  - (b) assets comprising properties such as land and building, shares and stocks, vehicle/machineries, deposits, convertible assets, intellectual property rights, and other assets and activities including their mode of acquisition, situation, registration number and estimated value.
  - (c) income from employment, rental, deposits, securities, shares, hiring and other sources and
  - (d) liabilities including loans, mortgages and children's education expenses.

### **Disproportionate asset investigation**

12. The ACC shall audit any declaration filed by any public servant, including the civil servants to assess any disproportionate change in assets.
13. The RCSC shall, in respect of only civil servants other than the schedule I public servants, audit any declaration to assess any disproportionate change in assets and

14. For the purpose of Rules (12) and (13), the ACC or RCSC shall have access to or be provided information contained in any declaration by the respective agencies.

### **Illegal acquisition to be state property**

15. Any asset acquired illegally shall belong to the government and become State property;  
and
16. An asset acquired by a public servant shall be considered acquired illegally, unless the contrary is proved in the following cases:
  - (a) not fairly attributable to legal sources.
  - (b) cannot justify the acquisition of assets from a legal source or
  - (c) refuse or provide wrong information required by the ACC or its authorized agency regarding the sources of acquisition of asset.
17. A public servant shall have, for the purposes of Rule (16), the burden of proof to establish by a preponderance of evidence that an asset has been acquired by legal means.

### **Annual declaration audit**

18. The RAA shall carry out a yearly audit of agencies to determine compliance by public servant, designated asset administrator and head of agency.
19. For the purpose of Rule 18, the RAA shall have access to or be provided information contained in any declaration by the agencies.

## **Chapter IV Declaration processing**

### **Declaration processing**

20. A public servant shall strictly fill in all applicable information and/or make true and detailed declarations as required by these Rules.
21. The agencies shall, upon receipt of a declaration, evaluate it to determine whether or not a public servant has complied with the provisions of these Rules.
22. Every declaration shall be deemed properly filed only if all applicable information or details required therein are provided by a public servant.
23. The agencies shall direct a public servant who has incomplete data in his declaration, by order, to file his declaration or correct or supply the desired information within a non-extendable period of ten working days as from the day of receipt of such order.
24. The agencies shall, within five working days as from the day of expiring the non-extendable period of ten working days, prepare a list of public servants, who:
  - (a) filed their declarations but without complete data and

(b) did not file their declarations.

25. The respective agencies may report in the press, the list prepared under Rule (24), for dissemination of information to the public.

#### **Asset declaration data base**

26. On receiving a declaration, the respective agencies shall cause the particulars of the declaration, including personal information, income, assets, liabilities, as well as the previous year's declaration and sanctions, if any, to be entered in a data base.

#### **Declaration maintenance**

27. Every declaration made under these Rules shall be maintained for a period of ten years as from the day of its receipt by the agencies unless otherwise required.

28. The agencies shall ensure safety of declarations filed by a public servant.

#### **Asset Administrator designation**

29. The respective agencies shall designate an appropriate existing public servant as an asset administrator who shall be in-charge of asset declarations of the agencies in accordance with these Rules and the terms of reference that may be issued from time to time by the ACC.

### **Chapter V Penalty for Breach**

#### **Complaint against agencies**

30. A complaint concerning an allegation or suspected contravention of these Rules shall be made to:

- (a) the Ethics and Credential Committee of the National Assembly, if it is against the ACC.
- (b) the ACC, if it is either against the RCSC, schedule I public servants and agencies and
- (c) the RCSC, if it is against non-schedule I public servants.

#### **Complaint against public servants**

31. A complaint concerning an allegation or suspected contravention of these Rules by a public servant shall be made to his head of agency.

#### **Investigation upon complaint**

32. The Ethics and Credential Committee of the National Assembly/ ACC/ RCSC/ head of agency shall investigate the matter within their respective jurisdiction, unless the person

against whom the complaint has been lodged makes a written admission of the contravention.

### **Investigation report**

33. The Ethics and Credential Committee of the National Assembly /ACC/ RCSC/ head of agency shall prepare an investigation report, which may be reported in the press for dissemination of information to the public.

### **Schedule I public servant**

34. It shall be grounds for impeachment or removal from office, if a schedule I public servant:
- (a) without reasonable justification refuses or fails to make declaration.
  - (b) knowingly conceals or makes false declaration or
  - (c) otherwise breaches any provision of these Rules.

### **Non-schedule I public servant**

35. A non-schedule I public servant shall be imposed a fine of an amount equivalent to ninety days' daily minimum wage, if he:
- (a) without reasonable justification refuses or fails to make declaration.
  - (b) knowingly conceals or makes false declaration or
  - (c) otherwise breaches any provision of these Rules.
36. A non-schedule I public servant who, without a reasonable justification, refuses or fails to declare for the second time shall be a ground for removal or dismissal from service, if proven in formal administrative proceedings.

### **Respective agency heads & asset administrators**

37. The head of an agency and asset administrator who without reasonable justification, refuses or fails to perform his duties in relation to the processing of declarations or otherwise breaches any provision of these Rules shall be imposed a fine of an amount equivalent to eleven months' daily minimum wage.

### **Deposit of Fines**

38. All fines collected for the purposes of Rules (35) and (37) shall be deposited in government revenue account.

### **Remedies not exclusive**

39. If any violation of these Rules is punishable by a heavier penalty under another law, that law shall apply.

**Chapter VI**  
**Public Access to Declaration**

**Public access to declaration**

40. Any declaration or copy thereof may be made available to any applicant in person upon written application after 5 working days as from the day of receipt of declaration by the ACC, RCSC or head of an agency, during office hours free of charge.
41. Every such application shall be submitted in person and contain the following:
  - (a) the applicant's name, occupation and address.
  - (b) the applicant's awareness of the prohibitions on the obtaining or use of the declarations for unlawful purposes and
  - (c) the applicant's intent to obtain or use the information.
42. The agency shall inform the public servant whose declaration has been sought by an applicant, in writing.

**Unlawful use prohibitions**

43. It shall be unlawful for any person to obtain or use a declaration:
  - (a) for any unlawful purpose.
  - (b) for any commercial purpose, other than by news and communications media for dissemination to the general public.
  - (c) for determining a financial soundness of any individual or
  - (d) for use, directly or indirectly, in soliciting money.

**Penalty for unlawful use**

44. The Office of Attorney General may institute a civil suit against any person who obtains or uses a declaration for any purpose prohibited by Rule (43).
45. The Court in which such suit is brought may assess against such person a fine of an amount equivalent to ninety days' minimum wage.

**Remedy not exclusive**

46. The remedy under Rule (45) shall be in addition to any other remedy available under statutory or common law.

## **Chapter VII Miscellany**

### **Rules of construction**

47. As used in these Rules, the singular shall include the plural and the masculine shall include the feminine and vice versa.

### **Definitions**

48. As used in these Rules:
- a) ACC means the Anti-Corruption Commission of Bhutan established under the Act 2006.
  - b) Act means the Anti-Corruption Act of Bhutan, 2006.
  - c) Armed Forces mean Royal Body Guard, Royal Bhutan Army and Royal Bhutan Police.
  - d) Asset has the same meaning as in the Act, including income and liability.
  - e) Casual or temporary jobs mean those positions which are not career positions and employment in these positions are usually for a limited period, e.g. from a few hours to a few months, or even intermittent.
  - f) NGOs (non-governmental organization) are legally constituted organizations created by private organizations or people with no participation or representation of any government.
  - g) Constitutional Office Holders have the same meaning as in the Constitution of the Kingdom of Bhutan.
  - h) Convertible assets mean and include works of art, jewellery, gold, and other objects exceeding estimated fair market value of Nu.100, 000 per item.
  - i) Declarant means the public servants who are required by the Act or these Rules to declare their income, assets and liabilities.
  - j) Declaration means the income, assets and liabilities declarations made under these Rules.
  - k) Dependant means an individual, including his children entirely dependent the income of the individual.
  - l) Fair market cost means the value established by reference to the retail cost of similar items of like quality or by looking to what would be paid by the general public.
  - m) Financial institutions have the same meaning as in the Financial Institutions Act.
  - n) Fixed term public servant means a public servant whose service tenure is limited by law to certain term as opposed to regular career public servants.
  - o) Form means the income, assets and liabilities declaration form prescribed by these Rules in Annexure II
  - p) Members of the Constitutional Offices mean the members or commissioners other than the chiefs and chairpersons.

- q) Minimum wage means the one as prescribed by the Government from time to time.
- r) Public servant means public servant as defined by the Act, including any individual working in any organization that uses public resources;
- s) RAA means the Royal Audit Authority established under the Audit Act of Bhutan.
- t) RCSC means the Royal Civil Service Commission.
- u) Respective agencies mean the ACC in respect of the schedule I public servants and Heads of Agencies in respect of public servants other than schedule I.
- v) Agency means Ministries, Dzongkhags and other organisations that administer and manage AD systems as per the Act.
- w) Rules mean the Asset Declaration Rules made by the ACC under the Act.
- x) Unemployment means not employed in any public sector organisation where AD system exists and even if one is employed in the private sector including self-employment, it is unemployment for the purposes of these Rules.

### **List of Annexures**

#### **Annexure I**

#### **List of Schedule I public servants who shall make their declarations to the ACC**

1. Prime Minister.
2. Chief Justice of Bhutan.
3. Speaker and members of the National Assembly.
4. Ministers.
5. Chairperson and members of the National Council.
6. Constitutional office holders.
7. Secretaries to government.
8. Ambassador and Consul.
9. Members of the Constitutional Office.
10. Heads of Autonomous Agency.
11. Heads of Armed Forces.
12. Chief of Police.
13. Chairpersons of Dzongkhag Tshogdu, Gewog Tshogde, and Thromde Tshogde,
14. Dzongdag and Drangpon.
15. Chairpersons and Chief Executives of Corporation and Financial Institutions.
16. Heads of an NGOs and other such organizations that use public resources and
17. Any other Public Official that the ACC may prescribe from time to time.

**Annexure II**

**ASSET, INCOME, AND LIABILITY DECLARATION FORM**

**I. Reason for the Declaration**

Indicate it by ticking the appropriate box.

- 1. Assumption of office
- 2. Annual declaration
- 3. Vacation of office

**II. Details of the declarant and his/her spouse, children and dependents**

In this part, please provide your personal information. If applicable, provide your spouse, children and dependents' personal information. Please tick the appropriate box to indicate your relationship.

Name	Relationship				CID No.	EID No	Birth of Date	Employing agency	Permanent Address	Phone/ Mobile number
	Self	Spouse	Child	Dependent						
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

### III. Declaration of Asset, Income and Liabilities

In the parts (1-6), please provide the details of assets owned by you, your spouse, children and dependents. However, you need not provide the details in respect of your spouse, children and dependents, if they have to declare to their respective organisations.

#### 1. Immovable properties such as land and building/house

Owner's Name	Relationship				Types of asset	Plot or Thram No.	Location	Current market value	Acquisition			
	Self	Spouse	Child	Dependent					Cost	Year	Mode	Source of Finance
1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
5.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
6.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
7.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
<b>Total</b>												

#### 2. Shares and stocks

Owner's name	Relationship				Certificate / CD No	No of shares and stocks	Name of company /business	Current market value	Acquisition			
	Self	Spouse	Child	Dependent					Cost	Year	Mode	Source of Finance
1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
5.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
6.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								

### 3. Vehicle/machineries

Owner's name	Relationship				Types of vehicles / machineries	Model & year of manufacture	Registration No.	Current market value	Acquisition			
	Self	Spouse	Child	Dependent					Cost	Year	Mode	Source of Finance
1.												
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
5.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
6.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
7.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
Total	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								

### 4. Interest bearing deposits

Owner's name	Relationship				Types of deposit	Account No.	Bank / financial institution/companies	Amount	Source of deposits
	Self	Spouse	Child	Dependent					
1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
5.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
6.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
7.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
Total									

**5. Convertible assets.**

Convertible assets such as the works of art, jewellery, gold and other objects exceeding a value of Nu.100, 000/= per item.

Owner's name	Relationship				Types of assets	Current market value	Acquisition			
	Self	Spouse	Child	Dependent			Cost	Year	Mode	Source of Finance
1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
5.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
6.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
7.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Total										

**6. Commercial activities and intellectual properties.**

Owner's name	Relationship				Name of activities	Current market value	Acquisition			
	Self	Spouse	Child	Dependent			Cost	Year	Mode	Source of Finance
1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
5.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
6.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
7.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Total										

**IV - Income statement.**

In this part, please provide income statement of your, your spouse, children and dependents for the past year. However, you need not provide income statement in respect of your spouse, children and dependents, if they have to declare to their respective organizations.

Earner's name	Relationship				Income from							Grand total (Nu)
	Self	Spouse	Child	Dependent	Employment	Consultancy/ Business	Rentals	Deposit/ security	Share holding	Hire charges	Any other sources	
1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
5.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
6.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
Total												

**V- Liabilities.**

In this part, please provide your, your spouse, children and dependent's liabilities. However, you need not provide details of liabilities in respect of your spouse, children and dependents, if they have to declare to their respective organizations.

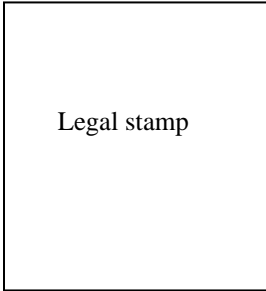
<b>Name of Debtor</b>	<b>Creditor (Financial Institutions, individuals )</b>	<b>Loan amount (actual )</b>	<b>Loan repayment</b>	<b>Loan Outstanding</b>	<b>Remarks, if any</b>
Total					

**VI- Educational expenditure of the declarant's children and dependents.**

<b>Child's name</b>	<b>Name of school, Institute, place</b>	<b>Course</b>	<b>Annual Expenditure</b>	<b>Remarks, if any</b>
Total				

**AFFIDAVIT**

I swear or affirm that all the information that I have written on this form is true, correct and complete to the best of my knowledge, information and belief. I understand that I can be prosecuted for perjury if I have intentionally given false information. I also know that I may be asked to show proof of any information I have given. I also hereby authorize the Commission or its duly authorized agency to obtain and secure from all appropriate agencies, including the department of revenue and customs, such documents that may show such income, assets, and liabilities, including those of my spouse, children and dependent, covering previous years, including the year I first assumed office.



(Signature of the Declarant) Name ..... Date.....

Designation/ position level / grade if applicable .....

E-mail address: .....

.....CUT.....

**OFFICAL ACKNOWLEDGEMENT RECEIPT**

With thanks we acknowledge receipt of Mr./Ms..... asset declaration for the year....., received on date..... Please retain this receipt for your record and future reference.

## Annexure III

### Guidelines to Fill Asset Declaration Form

1. In accordance to sections 127 and 129 of the Anti-Corruption Act of Bhutan 2006 (Act), a person holding public position shall declare his/her income, assets and liabilities and that of his/her spouse(s) and dependants in the Form comprising six parts:

- I. Reason for declaration.
- II. Details of the declarant and his /her spouse, children and dependents.
- III. Declaration of Income, Asset and Liabilities.
- IV. Income Statement.
- V. Liabilities and
- VI. Educational expenditure of the declarant's children and dependents.

**I. Reason for Declaration:** indicate the reason for this declaration by ticking the appropriate box.

#### **II. Details of the Declarant and his/her spouse, children and dependents.**

**Name:** Write your full name and your spouse, children and dependent's name as used in the citizenship identity card.

**Relationship:** Tick the appropriate box to indicate your relationship.

**CID Card No:** Citizenship Identity Card number given by civil registration and census.

**EID No:** Employment Identity Card number given by Royal Civil Service Commission or your organization.

**Date of Birth:** Date as indicated in the citizenship identity card.

**Employing agency:** Mention the name of your employing organization.

**Permanent Address:** Mention the address where your census is registered.

**LAN line/Mobile Number:** Mention contact number.

#### **III. Declaration of Income, Assets and Liabilities.**

If you or your spouse(s) children or your dependants own assets and if they are unemployed or they do not have to declare their asset to their organizations then provide details under relevant Tables 1-6.

##### **1: Immovable property such as land building/ house.**

**Type of asset:** E.g. land, building, and house/flat of a building.

**Plot or Thram No.:** Registration number of the land/plot/flat/building.

**Location:** Place where the property is situated with proper address.

**Current market value:** Mention the existing value or price of asset in the market

**Acquisition:** Mention the cost when acquired, corresponding date, mode (whether purchased, inherited, gifted) and, if purchased mention source of finance of asset.

##### **2: Shares and stocks.**

**Certificate Number/Central Depository (CD) number:** Share(s) certificate / CD number owned and held in a securities account.

**Number of shares and stocks:** Mention number of shares that you own.

**Name of company/business:** Mention the name of company or business entity where your shares and stocks belong.

### **3: Vehicles/machineries**

**Type of vehicle/machineries:** This includes motor vehicles, earth moving and other heavy construction equipments.

**Model and year of manufacture:** Mention when the vehicle and machineries was first produced in the market or engine number.

**Registration number:** Mention the vehicle number

### **4: Interest bearing deposits.**

**Types of deposit:** Specify whether it is fixed, recurrent or savings deposits and educational insurance policies/deposits.

**Account No:** Mention the number given by the bank against your account.

**Bank/ Financial institution/companies:** Mention the name of Bank/ Financial institution/companies your account is with.

**Amount:** mention the total deposit you have in the bank at time of your declaration.

**Source of Deposit:** Mention the source of your deposit whether it is from your salary, sale of property, business profit or from any other source of income.

### **5: Convertible assets such as the work of art, jewellery, gold and other objects of value exceeding Nu. 100,000/=**

**Description of the item:** Work of art could be antiques, religious and decorative items, etc., and other objects could be household items, furniture exceeding a total value of Nu.100, 000.00 per item.

### **6: Commercial activities and intellectual properties.**

**Name of activity:** Specify commercial activities like business in construction, manufacturing, services, retail, consultancy, entertainment companies, schools, colleges, etc.

**IV – Income statement:** Indicate net income statement for past year from the different mentioned sources.

**Employment:** Mention the net income or salary earned annually after deduction.

**Consultancy/ Business:** The net income earned annually from the service provided from consultancy or business.

**Rentals:** Income earned from renting buildings and land.

**Deposits and securities:** Interest earned from bank deposits and securities.

**Share Holdings:** Interest or income earned from shares and stocks.

**Hire Charges:** Income earned from hire of vehicles/ machineries or any other properties except land and building.

**Any other Sources:** Any other income not specified above.

### **V – Liabilities.**

**Name of debtor:** Name of the person who availed loan.

**Creditor (Name of the Financial Institutions and individuals):** Write the name of the financial institution or person from where loan has been availed.

### **VI - Educational expenditure of the declarant's children and dependents:**

**Course:** Lesson or class of the student.

**Annual Expenditure:** Total expenses spent on the children's education including fees and others.

**Terms and References for Asset Administrator**

Asset Administrators are expected to institutionalize Asset/Liabilities/Income administration and management system meaning (receipt, storage and analysis) of declarations. They are expected to create data base and monitor it as per the Anti-Corruption Act of Bhutan 2006 and recommend appropriate actions to the head of their organization/ Anti-Corruption Commission (ACC). Besides, they are expected to have the following competences:

- 1 Understand what is a conflict of interest, why assets should be disclosed and registered and what the law and Rules says:
- 2 Understand what constitutes a tangible asset, an intangible asset, pre-emptive asset and a negative asset.
- 3 Understand the difference between a bribe, undue influence, gifts and hospitality and “grooming”.
- 4 Understand what constitutes a disproportionate asset/income for a public official.
- 5 Ensure timely and accurate submission of declarations by their employees including spouse/s, children and dependants.
- 6 Receive declarations, rectify inconsistencies of information and redress inaccuracies.
- 7 Enhance public trust and confidence by safeguarding the declaration information and maintaining it as confidential;
- 8 Understand how to “read” declarations, what supporting documentation should be included and how to verify information.
- 9 Ascertain and report to the head of agency/ACC on doubtful accumulation of assets beyond known/legal sources of income.
- 10 Be able to conduct discrete inquiry/investigation in asset monitoring.
- 11 Be able to conduct discrete inquiry/investigation in asset restraint and recovery including transfer, concealment, conversion and co-mingling and
- 12 Liaise with the ACC for effective implementation of the asset declaration guidelines and rules issued in accordance with sections of the AC Act.

Annexure V

དཔལ་ལྷན་འབྲུག་གཞུང་། ངོ་ལྷན་བཀག་སྐོམ་ལྷན་ཚོགས།



ROYAL GOVERNMENT OF BHUTAN  
ANTI-CORRUPTION COMMISSION  
'NATION'S CONSCIENCE'  
THIMPHU, BHUTAN  
"LEAD BY EXAMPLE"



APPLICATION FORM FOR ACCESS TO ANY PUBLIC SERVANT'S ASSET DECLARATION (AD)

1. Details of applicant;

- a) Full Name: .....
- b) Citizenship Identity Card No:.....c) Date of Birth: .....
- c) Occupation: .....(if employed) Name of Agency .....
- d) Permanent Address: Village .....Gewog .....Dzongkhag.....
- e) Contact Number (Mobile /Land Line): .....

2. Details of public servant (whose AD is being accessed)

- a) Name: ..... b) Citizenship Identity Card No:.....
- b) Name of Employing Agency: .....
- c) Designation: .....d) Contact Number: .....

3. Reason for access to his/her AD:

.....  
.....  
.....  
.....

4. Undertaking

I swear or affirm that the information from asset declaration for the year .....of Mr./Ms..... of.....will be used for above reason and only for lawful purposes as per section (43) of Asset Declaration Rule 2008. I am also aware for that I will be liable for penalty as per sections (44) & (45) of AD Rules 2008 if I use the information for unlawful purposes.

Legal stamp

(Signature of Applicant)