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ACC

ANTI-CORRUPTION COMMISSION

NATIONAL INTEGRITY ASSESSMENT
2022

**ANTI-CORRUPTION COMMISSION
THIMPHU: BHUTAN
June 2023**

National Integrity Assessment 2022

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ANTI-CORRUPTION COMMISSION (ACC) BHUTAN

The Anti-Corruption Commission is a constitutional body, mandated to prevent and fight corruption in Bhutan. Established on 31st December 2005 by Royal Decree, its mission is to tackle corruption through leading by example, achieving excellence in partnership, and mainstreaming anti-corruption measures in public or private organizations.

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Figures and Tables

Abbreviations

ACC	Anti-Corruption Commission
ACAB	Anti-Corruption Act of Bhutan
ACRC	Anti-Corruption and Civil Rights Commission
AFD	Administrative and Finance Division
AKRA	Agency Key Result Area
BTI	Bhutan Transparency Initiative
CAPI	Computer Assisted Personal Interviews
CAWI	Computer Assisted Web Interviewing
CCI	Corruption Case Index
CIC	Community Information Center
CoI	Conflict of Interest
CPA	Commonwealth Parliamentary Association
CPOID	Corrupt Public Official Disciplinary Index
CSO	Civil Society Organization
DANIDA	Danish International Development Agency
DLG	Department of Local Governance
DoPE	Department of Prevention and Education
DHI	Druk Holding and Investment
ELQ	Ethical Leadership Questionnaire
EU	European Union
FGD	Focus Group Discussion
FY	Financial Year
FYP	Five-Year Plans
GFS	Google Form Survey
GNH	Gross National Happiness
GNHC	Gross National Happiness Commission
GOPAC	Global Organization of Parliamentarians Aganist Corruption
G2C	Government to Citizens
HR	Human Resources
HRM	Human Resource Management
IA	Integrity Assessment
ICT	Information and Communication Technology
IOA	Integrated Organization Assessment
LG	Local Government
LGKRA	Local Government Key Result Area
MoAF	Ministry of Agriculture and Forests
MoE	Ministry of Education
MoEA	Ministry of Economic Affairs
MoF	Ministry of Finance
MoFA	Ministry of Foreign Affairs
MoH	Ministry of Health
MoHCA	Ministry of Home and Cultural Affairs
MoIC	Ministry of Information and Communications
MoLHR	Ministry of Labour and Human Resources
MoWHS	Ministry of Works and Human Settlement
NAB	National Assembly of Bhutan
NCB	National Council of Bhutan
NIA	National Integrity Assessment

NIACS	National Integrity and Anti-Corruption Strategy
NGO	Non-Government Organization
NKRA	National Key Result Area
NLCS	National Land Commission Secretariat
NSB	National Statistics Bureau
OAG	Office of the Attorney General
OECD	Organization for Economic Co-operation and Development
OIP	Organizational Integrity Plan
RAA	Royal Audit Authority
RCSC	Royal Civil Service Commission
RGoB	Royal Government of Bhutan
RIM	Royal Institute of Management
RUB	Royal University of Bhutan
SDG	Sustainable Development Goal
SPSS	Statistical Package for the Social Sciences
TI	Transparency International
ToT	Training of Trainers
UCP	Upper Cut-Point
UNODC	United Nations Organization on Drugs and Crime

Executive Summary

The **National Integrity Assessment (NIA)** in general, is an assessment of whether or not public officials follow standard procedures in providing services fairly and transparently, and that the services are not processed based on personal propensity towards a special condition or inducement (Anti-Corruption and Civil Rights Commission [ACRC], 2015). The NIA was adapted in 2009 from ACRC, South Korea to identify the risk of corruption and make accurate diagnosis of services that are prone to corruption. Since then, four NIAs have been conducted so far and NIA 2022 is the fifth in the series. The model for the fifth NIA has been upgraded by including a new component called **Parliamentarians Integrity Index (PII)**.

The NIA is conducted on the public agencies and services that are selected for the assessment based on the vulnerability to corruption, importance of mandates, and importance to socio-economic development. The NIA 2022 covered 193 services from 76 agencies. The agencies have been categorized into 11 different groups. A total of 12,641 respondents comprising 6,761 service users (External Clients), 4,381 service providers (Internal Clients), and 1,499 parliamentarians and voters were covered. Similarly, 435 complaints received by Anti-Corruption Commission (ACC) in the Financial Year (FY) 2021-2022 were also analyzed for the study purpose.

The NIA uses a scale from 0 to 10 where 0 is highly corrupt and 10 is very clean, corresponding to five banded levels of Outstanding, Very Good, Good, Satisfactory and Need Improvement. The NIA 2022 national score is **8.01** depicting a Good Level of integrity. At the national level, the score indicates that the public agencies delivered their services transparently, responsibly, and with integrity. However, deeper analysis of each component for NIA provides room for improvement.

The **External Integrity** score of **8.26** indicates a Very Good Level of integrity as perceived and experienced by the service users. This is mainly due to improvement in the sharing of information and the use of the e-services platform. However, weak accountability culture in the form of public officials ignoring official duties, abuse of functions, and ineffective grievances redressal mechanisms require improvement.

Although the experience of corruption in service delivery is very minimal with the score at a Very Good Level (9.96), the Satisfactory Level of score for the perceived corruption (6.63) indicates the prevalence of corruption in the form of favouritism based on friendship and family relationship. For example, 58.89% of service users believe that family and friendship are beneficial in having their services processed faster. Similarly, 55.84% of service providers believe that instruction from superiors, friendship, and instructions from the central government are the top most influential factors in expediting public services.

Despite the Very Good Level of score for experienced corruption, there are incidences of payments made in the form of cash or kind, entertainment, and other forms of gratification by the service users. For example:

➢ One in 74 service users made payment in cash or kind to get the services;

➢ One in 88 offered entertainment such as food and drinks to get the services; and

➢ One in 356 offered other forms of gratification while availing services.

The score for **Internal Integrity** **8.34** indicates a Very Good Level of integrity. This is mainly attributed to the high score for the Work Integrity (8.98). However, Integrity Culture and Corruption Control Systems in terms of public officials ignoring official duties to pursue private interest, protection of whistle-blowers, and disciplinary actions against wrongdoings are some of the shortcomings. It is encouraging to note that the score for experienced corruption in all the three components of Work Integrity (Personnel Management, Budget Execution, and Fairness in Assignment of Work) is at Outstanding Level. However, in terms of Fairness in the Assignment of Work, one in 10 employees has received unreasonable work instructions either from the heads of the agencies or immediate supervisors. Despite low scores in fairness of the six components, Ethical Leadership with a score of 8.11 indicates a Good Level of integrity.

The **PII** score of **6.90** indicates a Satisfactory Level of integrity. This is mainly attributed to the low score from constituents/voters of the parliamentarians. The survey component of Corruption score of 9.09 indicates a Very Good Level of integrity. The scores for Representativeness, Accountability, and Integrity fall within the Satisfactory to Good range, indicating parliamentarians are representing their constituents/voters in the parliaments by being accountable and displaying integrity. The survey components of Oversight, Legislation, and Transparency have lower scores and require improvement.

For comparison of the NIAs (2009, 2012, 2016, 2019 & 2022), a separate integrity score excluding the Ethical Leadership Index and PII from the NIA 2022 was generated. The scores represent an increasing trend where the highest score was noted in 2012 (8.37), followed by 2022 (8.24), 2019 (8.01), 2016 (7.95), and least in 2009 (7.44). The trend is similar in the case of External Integrity but the Internal Integrity score show positive trend with the highest noted in 2019 (8.14).

In all the NIAs, the perception of corruption and ACC's performance were assessed. The majority of the respondents feel that corruption is Quite Serious (out of the four options of Very Serious, Quite Serious, Not Serious, and Don't Know) in Bhutan, and has increased over the last five years. In terms of ACC's efforts in combating corruption, there is a decline in the percentage of respondents for Doing Very Well over the years. Furthermore, despite ACC's enhanced complaint management system, investigation, advocacy, and sensitization in the last few years, 15.20% of service users, 6.60% of service providers, 4.30% of parliamentarians, and 13.20% of the constituents/voters were unaware of ACC's efforts in combating corruption.

To reduce corruption and improve public service delivery, it is imperative to prevent opportunities for corruption in public service delivery and foster integrity in the systems. Therefore, NIA 2022 recommends to:

➢ Enhance accountability culture in public agencies;

➢ Manage perception of corruption in the public service delivery through

transparency of Service Delivery Standards, ethical conduct of public officials, internal control system, and leaders leading by example;

➢ Strengthen parliamentary oversight mechanism;
➢ Enhance citizens engagement and consultation process in the legislative functions of the parliamentarians; and
➢ Ensure integrity of elections through anti-corruption advocacy and vigilance.

Anti-Corruption Commission urges all public agencies to use the findings to reflect and institutionalize appropriate integrity systems in the delivery of public services. As this report provides an assessment of integrity at the **National Level** and is not specific to any particular agency or service, the ACC is in the process of generating agency-specific scores to facilitate respective agencies to further work on measures to enhance its level of integrity.

Matrix of Recommendations

	Issues	Recommendations
Strategic level (Policies and measures requiring wider coordination)	• The parliamentary oversight mechanism requires strengthening, as evidenced by its score of 5.86 at the Need Improvement Level. In addition, there is a prevalence of undue influence while representing the constituents/voters, and exercising parliamentarians' mandates in parliament discussion as indicated by its Need Improvement Level of score (6.33). To achieve this, parliamentarians can effectively perform their oversight function and ask substantive questions to the executives, and even move motions in the public interest.	• Strengthen parliamentary oversight mechanism
	• The study suggests to enhance citizens engagement and consultation process in the parliamentary legislative function, as the score of 5.86 (Need Improvement Level) indicated that legislations are less effective in addressing the issues of national importance.	• Enhance citizens engagement and consultation process in the legislative functions of the parliamentarians
	• There is a pervasiveness of perceived electoral corruption, specifically to gain voter support through payment in cash or kind or services as indicated by its Need Improvement Level of score (2.40).	• Ensure integrity of elections through anti-corruption advocacy and vigilance

	Issues	Recommendations
Organizational level (Operational)	• Weak accountability culture with a score of 7.36 (Satisfactory Level) is demonstrated by public officials who put little effort into carrying out their responsibilities and who disregard those responsibilities in order to advance their own interest.	• Enhance accountability culture in public agencies
	• There is a need to manage perception of corruption in public service delivery as the score of perceived corruption is in Satisfactory Level (6.63)	• Manage perception of corruption in the public service delivery through transparency of Service Delivery Standards, ethical conduct of public officials, internal control system, and leaders leading by example.

CHAPTER 1:
INTRODUCTION, CONTEXT, AND OBJECTIVES

Chapter 1 presents the introduction, the NIA in Bhutan and its concepts, objectives, the scope of the study, and the model for NIA 2022.

1.1 Introduction

The Anti-Corruption and Civil Rights Commission (ACRC) of South Korea first used and established the phrase "Integrity Assessment" (IA) in 1999 (ACRC, 2017). It has undergone significant changes since then to better reflect the nature of genuine corruption incidents. Based on data on corruption incidences and conclusions from the public sector, the IA is quickly emerging as a fundamental model for determining public integrity levels and corruption-prone areas. By comparing the integrity levels of various public agencies, it plays a crucial part in determining the integrity level of public officials and their challenges. The United Nations Office on Drugs and Crime (UNODC) has acknowledged the assessment due to its in-depth, thorough, and rigorous methodology. Subsequently, many countries (Thailand, Vietnam and Indonesia to name a few) have adapted this model to identify the causes and status of corruption in public service delivery (ACRC, 2017). Correspondingly, using the IA model developed by ACRC (ACRC, 2015 & 2017), the five successive NIAs were carried out in Bhutan. The NIA 2022 is the fifth in the series.

The value of public integrity is now universally acknowledged. The focus is placed on the moral quality of the conduct of public institutions and their leaders, which is a feature shared by the numerous definitions of the term "public integrity" presented in literature and practice (Huberts et al., 2014). Public integrity relates to how public policies are chosen and put into action, if the proper steps are taken, and consequently, how the outcomes are obtained (Huberts, 2018). It is an essential component of "good governance" (Huberts et al., 2014) and advances public trust (Lewis & Gilman, 2012), reinforcement of the constitutional state (Cowell et al., 2011), economic growth, social stability, and service provision (Bossaert & Demmke, 2005), as well as the efficiency of government operations (Maesschalck & Bertòk, 2009). It is conceivable that maintaining public integrity even makes citizens happier (Veenhoven, 2018). Additionally, because civil servants work in a "fishbowl" environment, especially at the local level, integrity violations (such as fraud, corruption, theft, and other forms of misconduct) are more likely to be discovered and reported by the media (Hoekstra et al., 2023). This frequently results in public outrage, legal action, and a decline in public confidence.

Before proceeding to examine the rationale of NIA 2022, it is important to define the term integrity. There are multiple definitions of integrity (e.g. ACRC, 2015; Organization for Economic Co-operation and Development [OECD], 2006; Transparency International [TI], 2009). According to a definition provided by TI (2009), integrity is "[b]ehaviors and actions consistent with a set of moral or ethical

principles and standards, embraced by individuals as well as institutions that create a barrier to corruption." A further definition of integrity was given by the OECD (2006), it describes integrity as "values and related practices that maintain confidence in the eyes of users in the agency producing statistics and ultimately in the statistical product" (p.276). While a variety of definitions of the term integrity has been suggested, the term integrity used in NIA in Bhutan is adapted from ACRC (2015) which refers to a degree in which public officials of an institution discharge their public duties fairly and transparently in compliance with the laws, rules, regulations, and without involving in misconduct and corruption.

The NIA is the study, to undertake a longitudinal assessment by combining the perceptions and experiences of corruption from the perspective of service users and providers. Moreover, it assesses service providers' accountability and transparency while executing public service delivery (ACC, 2010, 2013, 2017a & 2020). In NIA 2022, a notable addition of a new index is the *Parliamentarians Integrity Index* since there has been a renewed interest in the integrity of parliamentarians. As a result, the *Parliamentarians Integrity Index* has emerged as a powerful indicator to assess the level of integrity of parliamentarians and how it can help promote integrity in public service delivery. There are seven components currently being adapted to assess parliamentarians' integrity, which are representativeness, oversight, legislative, transparency, accountability, integrity, and corruption.

Furthermore, the NIA is an assessment tool that delivers a holistic picture of Bhutan's public service delivery landscape about service providers' integrity, accountability and transparency. Another significant aspect of NIA is that it encourages public agencies to engage in voluntary corruption control initiatives and promote integrity. Thus, NIA promotes effective and efficient public service delivery across all aspects of society, and ultimately contributes to the national vision of building a corruption-free society.

During the 114th National Day address on 17 December 2021, His Majesty The King raised deep concerns on the rise of corruption in the country due to lack of accountability in the public service, and highlighted:

> We know our country best. We are a compassionate and close-knit society. We hesitate from giving our honest views or taking bold actions, which might risk offending or displeasing others. As a result, the strength of our national character, exemplified by courage and determination of our forefathers, has weakened; complacency has set in, discipline has waned, and corruption is on the rise. This has unfortunately given rise to a popular perception that two laws coexist in the same country. If we allow such practices to proliferate, we will become more vulnerable to even greater risks and dangers.
>
> All of us are aware that we are a tiny, land-locked and developing country with a small population and limited resources. As the world around us changes rapidly and the future becomes more uncertain, we are becoming more vulnerable. What we need now, more than ever, is a corresponding degree of resolve and determination for our national interest. The strength of our national character, courage, grit, and fortitude must

define every aspect of our national endeavour. I have witnessed the boldness, rigour, resolve and sternness that had defined the reign of His Majesty the Fourth King. Unfortunately, these qualities have deteriorated over the last fifteen years of my reign.

From now on, all of us must boldly embrace accountability as a measure of our service, should we falter, deviate, and err in the service of our country. As King, I must first and foremost exemplify the ideal of accountability. I do not say these to trigger any alarm or anxiety. We are not too late in getting our priorities right, re-focusing our national goals, and re-aligning our national priorities and strategies. If the King, government and the people continue to work hand-in-hand with dedication, perseverance and fortitude, we still have every opportunity to further strengthen our country and achieve greater prosperity for our people.

As underpinned in our age-old saying, "the golden yoke of secular laws," accountability must be henceforth become the cornerstone of governance. We must correct those who deviate, be firm with those who do not deliver, replace those who are incompetent, and terminate those who underperform and have therefore become a liability to our system and nation. We must not hesitate to expose those who engage in corrupt practices, so that we send a strong signal to deter others from doing so (Kuensel, 2021).

The NIA 2022 examines the services provided by public agencies, such as the Ministries, Constitutional Offices, *Dzongkhag* Administrations*, Thromde* Administrations*, Gewog* Administrations*,* Corporations, Autonomous Agencies, Judiciary, Financial Institutions, Schools, Hospitals/BHUs, and Regional Offices. The services provided by these public agencies were assessed to define the level of integrity and corruption based on the perceptions and experiences of service users and providers.

Moreover, the rationale of the NIA 2022 is in accord with the three strategic objectives of National Integrity and Anti-Corruption Strategies (NIACS) 2019-2023 towards realizing the primary goal of Bhutan's 12th Five Year Plan (FYP) 2018-2023 (ACC, 2019a; Gross National Happiness Commission [GNHC], 2016 & 2019). These strategic objectives are 1) Transparent, accountable and integrity culture strengthened; 2) Integrity consciousness enhanced; and 3) Credibility and effectiveness of law enforcement and regulatory agencies enhanced (ACC, 2019a).

Towards achieving efficient and effective public service delivery, several initiatives, such as reducing turn-around time, enhancing accessibility, strengthening accountability, and increasing the number of e-services have been a priority for successive governments. For instance, the Good Governance Plus Document 2005 laid the strategy to adopt technology in service delivery (Royal Audit Authority [RAA], 2019a) and the progressive development in Information and Communication Technology (ICT) culminated in instituting the Government-to-Citizen (G2C) office in 2010. Subsequently, Community Information Centers (CICs) have been established in 200 *Gewogs* to enhance service delivery. Further, agencies both at the central and local government level including corporations and financial

institutions have also started providing most of the public services online. Online services have eased service users with their accessibility and reduced turn-around time. Similarly, leveraging on ICT to transform public service delivery through improved coordination and integration, adoption of frontier technologies, and enhancing digital literacy is one of the strategies identified to overcome challenges and achieve National Key Result Area (NKRA) in the 12 FYP. Specifically, the Digital Drukyul Flagship Program with an outlay of Nu. 2.5 billion targets to leverage ICT for delivering health care, education, business licensing, and other critical public services efficiently (GNHC, 2019).

More importantly, to enhance the utilization of the NIA 2022 results by public agencies, ACC will carry out discussions on the findings and recommendations with the relevant agencies. The score for the agencies will form the indicator for assessing Agency Key Result Area (AKRA) and Local Government Key Result Area (LGKRA).

This report is structured as follows:
Chapter 1 introduces and discusses the importance and objectives of the NIA;
Chapter 2 explains the NIA concepts, methodology, and limitations;
Chapter 3 discusses the key findings of the NIA, experience of corruption, and compares categories of agencies;
Chapter 4 presents the comparison of the NIA scores of 2009, 2012, 2016, 2019, and 2022;
Chapter 5 contains a general perception of corruption, such as trend, seriousness, rampancy, and citizens' perception of the effectiveness of the ACC; and
Chapter 6 summarizes the findings and provides recommendations.

1.2   NIA in Bhutan and its Concepts

1.2.1 Concept and Components of NIA 2022
The NIA 2022 encompasses four components. These are *External Integrity, Internal Integrity, Parliamentarians Integrity Index,* and *Acts Lowering Assessment Reliability*. These components are discussed hereunder:

1.2.1.1 External Integrity
The term *External Integrity* refers to the perceptions and experiences of service users *(External Clients)*. *External Integrity* evaluates service providers' integrity level in their service delivery which is assessed based on the experiences and perceptions of public service users. *External Integrity* is generally classified into two types: *Corruption Index* and *Corruption Risk Index*. *Corruption Index* means the level of corruption, including payment of cash or kind, entertainment, and other forms of gratification, and provision of advantages or benefits experienced or perceived by public officials and citizens. In the same way, *Corruption Risk Index* is the level of possibility or risk of corruption perceived by citizens and public officials in terms of openness of work procedures, the practicality of standard work procedures, and accountability.

1.2.1.2 Internal Integrity
The term *Internal Integrity* is defined as the level of integrity of public agencies evaluated by their employees or public officials *(Internal Clients)*. *Internal Integrity*

comprises *Work Integrity*, *Integrity Culture*, and *Ethical Leadership* indexes. The level of *Work Integrity Index* in internal affairs consists of personnel management, budget execution, and fairness in the assignment of work by either head or supervisors. The components of the *Ethical Leadership Index* are integrity, ethics, trust, transparency, accountability, and fairness. The *Integrity Culture Index* shows the prevalence of corrupt practices and the effectiveness of corruption control systems in an agency.

1.2.1.3 Parliamentarians Integrity Index

The term ***Parliamentarians Integrity*** is defined as the level of integrity of parliamentarians evaluated by their voters and parliamentarians themselves. ***Parliamentarians Integrity Index*** comprises *Representativeness*, *Oversight*, *Legislative*, *Transparency*, *Accountability*, *Integrity*, and *Corruption* components. The components are defined as follows:

- ***Representativeness*** in *PII* assesses the Members of Parliament's involvement with citizens, understanding their perspectives, responding to their concerns and ensuring the work of Parliament echoes the context and reality of citizens live (Inter-Parliamentary Union [IPU], 2017);

- ***Oversight*** in *PII* assesses the impact of government plans, policies, and actions; and ensures that appropriate and adequate resources are provided to implement the plans and policies; monitor the results, and hold the executive accountable for its actions and inactions (IPU, 2017; Draman, 2016);

- ***Legislative*** in *PII* assesses that the parliamentarians safeguard the interests of the nation and fulfils the aspirations of the people through public review of policies and issues, bills and other legislations, and scrutiny of State functions (Brown et al., 2018);

- ***Transparency*** in *PII* assesses the openness of the Parliamentarians and aids citizens to have information on the work of Parliament; enables citizens to engage in the parliamentary legislative process; and empowers citizens to make Members of Parliament answerable for the parliamentary processes and business such as in the finalization and distribution of budget and other resources (Prasojo, 2009);

- ***Accountability*** in *PII* indicates that the Parliament and its members are directly accountable to the citizens that they represent for their oversight role and processes. In addition, the processes of oversight and accountability of the Parliament should be incessant, productive, intensive and evidence-based, and equivalent to the standard of the Parliament's oversight of government (Prasojo, 2009);

- ***Integrity*** in *PII* ensures that all parliamentary business such as legislative, and executive functions are not weakened or reduced by integrity violations or dishonesty, but remain trustworthy and trusted (Office for Democratic Institutions & Human Rights [ODIHR], 2022); and

- ***Corruption*** in *PII* assesses its primary role to prevent and deter corrupt practices. Fighting corruption is everyone's responsibility, including parliamentarians (Harutyunyan, 2021).

1.2.1.4 Acts Lowering Assessment Reliability
The term ***Acts Lowering Assessment Reliability*** is used in its broadest sense to refer to improper acts by public agencies subjected to the integrity assessment to affect the results. Such acts can be detected through surveys and inspections, which results in having scores deducted from the ***National Integrity*** score. For instance, survey questionnaires include a question aimed at identifying public organizations, which requested respondents to give favorable answers in the integrity survey. Likewise, on-site inspections helped to detect acts to influence respondents such as prior contacts with prospective respondents or violation of the criteria for conducting the integrity assessment independently.

1.2.2 NIA 2022 Model
The NIA 2022 has undergone significant changes in terms of components by including the ***Parliamentarians Integrity Index***. In the NIA 2009, the methodology assessed only external integrity. Then, in NIA 2012, it assessed the integrity of both the service providers and users. Next, in the NIA 2016, the new components, such as policy customer evaluation and acts of lowering assessment reliability were pilot tested. And in NIA 2019, ethical leadership and reliability tests were included to further strengthen the credibility and authenticity of the data collected.

The integrity scores of the twelve indexes and *Acts Lowering Assessment Reliability* were included in NIA 2022 to derive the ***National Integrity*** score.

The NIA 2022 model is as shown in **Figure 1**.

Figure 1
National Integrity Assessment 2022 Model
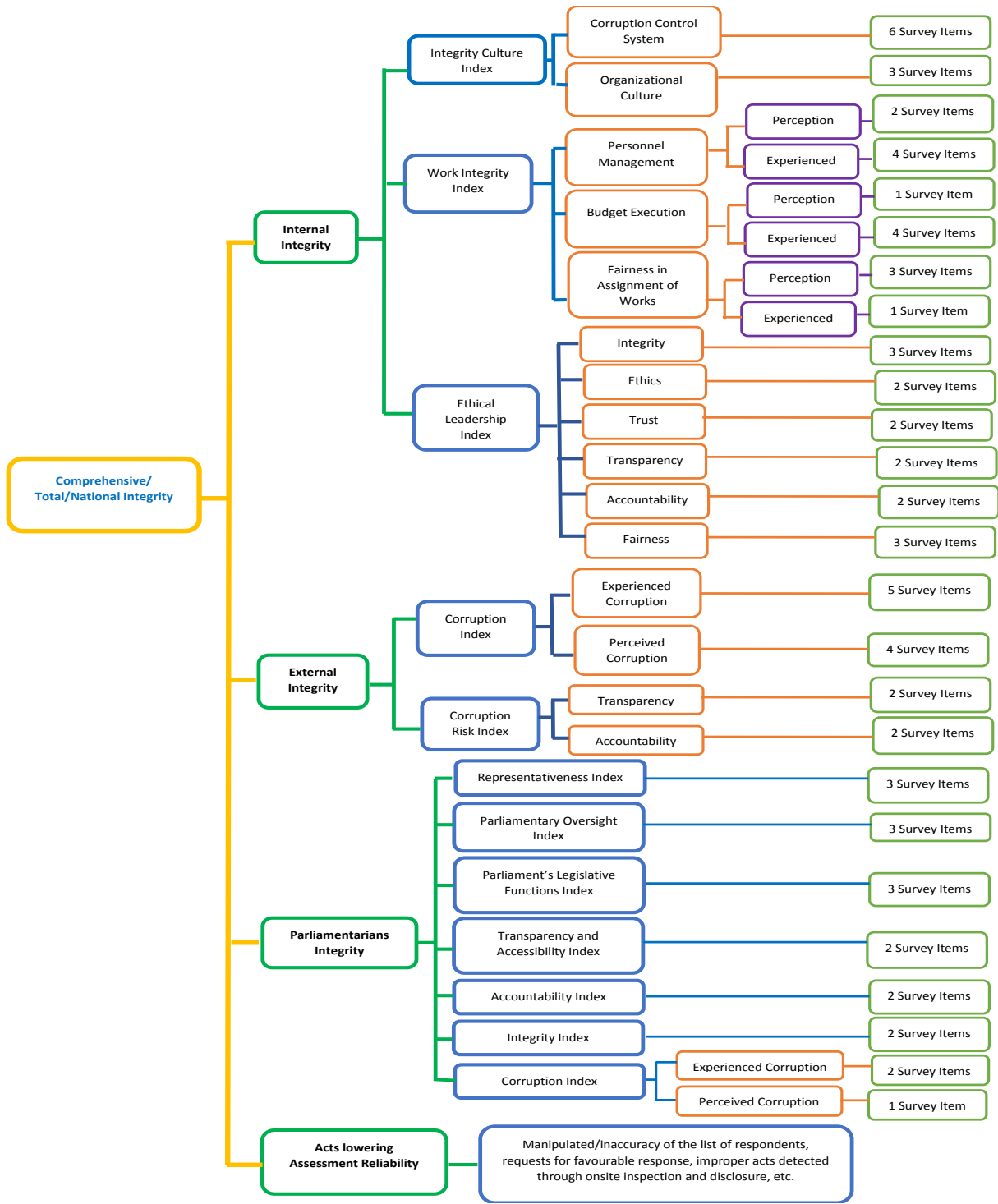
Note. Adapted from ACRC, 2015 and the ACC, 2020.

1.3   Objectives, Scope of the Study, and Limitations

1.3.1 Objectives
The objectives of NIA 2022 are as follows:
- Identify corruption-prone areas/services in the public agencies;
- Understand corruption levels in the public agencies;
- Identify types and causes of corruption in service delivery;
- Estimate amount paid or received as bribes in the course of service delivery;
- Provide empirical data for developing strategies to prevent corruption;
- Encourage public agencies to engage in voluntary corruption control initiatives;
- Assess the perception of service users and providers on corruption and ACC's effectiveness and performance;
- Assess ethical leadership practices in public agencies;
- Determine the level of integrity of the Parliament of Bhutan in terms of transparency, accountability, and corruption; and
- Assess perception on effectiveness of parliamentarians on legislation development, representativeness, budget scrutiny, policy analysis, and oversight.

1.3.2 Scope of the National Integrity Assessment 2022
The NIA 2022 assesses the integrity of public agencies through the perceptions and experiences of service users and service provioders. Like wise, NIA 2022 assesses the PII through the perceptions and experiences of the constituents/ voters and the parliamentarians. The public agencies are categorized into Ministry, Constitutional Office, *Dzongkhag* Administration, *Thromde* Administration, *Gewog* Administration, Corporation, Autonomous Agency, Judiciary, Financial Institution, School, and Hospital/BHU. The Parliament is categorized separately given its different mendates and responsibilties. The level of integrity and corruption of an agency is based on the assessment of the selected services provided by the agencies through service users and service providers/employees. The services provided by the public agencies were assessed in terms of accountability, transparency, and corruption. The level of integrity among parliamentarians is assessed based on the perception of constituents/voters and the parliamentarians themselves.

For the NIA 2022, 76 agencies and 193 services were covered (see **Annexure 1**).

1.3.3 Limitations
- Direct comparison of integrity scores of service-to-services and agency-to-agency could not be done due to the diversity of services, nature of services, organizational mandate, and different practices, standards, and procedures for each service. Moreover, depending on the fulfillment of the criteria, the number of public agencies and services also differs from agency to agency; and
- The NIA considers only one specific reference period which is one year prior to the actual conduct of the assessment. Therefore, NIA 2022 pertains to services provided and availed in the Financial Year (FY) 2021-2022.

CHAPTER 2
METHODOLOGY

Chapter 2 presents the methodology adapted for the NIA 2022 and the inclusion of new components in the NIA 2022 model.

2.1   Research Approach and Methods

The following stages of NIA, as far as possible, ensures the reliability of data collection:

Stage 1: Selection of Agencies
The assessment requires the selection of public agencies, which provide services to the public. The public agencies, such as the Ministry (inclusive of the Regional Office), Constitutional Office, *Dzongkhag* Administration*, Thromde* Administration*, Gewog* Administration*,* Corporation, Autonomous Agency, Judiciary, Financial Institution, School, and Hospital/BHU were selected for the assessment as shown in **Table 1.**

Table 1
Number of Services and Agencies Selected from Each Category of Public Agencies

Category of Agency	Agency Count	Number of agencies assessed	Types of services	Total services
Constitutional Office	4	4 *(Four constitutional offices)*	4	4
Judiciary	1	21 *(Supreme court, High Court, 17 Dzongkhag courts and two Dungkhag courts)*	4	84
Ministry[1]	10	10 *(All 10 Ministries)*	29	290
Autonomous Agency[2]	12	15 *(12 autonomous agencies, and three colleges under Royal University of Bhutan)*	19	21
Corporation	15	15 *(15 corporations)*	16	240
Financial Institution	7	7 *(five banks and two insurance companies)*	3	21
Dzongkhag Administration	20	20 *(All 20 Dzongkhag Administrations)*	47	940
Thromde Administration	4	4 *(All four Thromde Administrations)*	30	120
Gewog Administration	1	55 *(two to three Gewogs from each Dzongkhag)*	30	1,650

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[1]   The ten ministries have been reorganized into nine ministries according to the Civil Service Reform Act of Bhutan 2022.

[2]   Similarly, the autonomous agencies with similar mandates have been merged according to the Civil Service Reform Act of Bhutan 2022.

Category of Agency	Agency Count	Number of agencies assessed	Types of services	Total services
Hospital/BHU	1	21 *(Two regional hospitals and 19 Dzongkhag Hospitals/BHUs)*	5	105
School	1	33 *(one to two central schools from eastern, western and central regions)*	4	132
*HR and AFD Services			2	2
Total	**76**	**205**	**193**	**3609**

Note. *Human Resources (HR) service and Administration and Finance Division (AFD) service are counted as two irrespective of the number of agencies assessed.*

All the public and private agencies that are involved in public service delivery were listed for selection. The agencies were selected based on the following criteria:
• Number of complaints received and audit observations;
• Nature of mandates – the importance of services; and
• Vulnerability to corruption – interface with the clients.

Considering the size of the organization and also the mandates, the final counts for agencies, such as Judiciary, *Gewog* Administration, Hospital/BHU, and School were considered as one irrespective of the number of agencies assessed. The agencies under these categories are sampled and representative at the national level. Therefore, the total number of agencies for NIA 2022 is considered 76 although 205 agencies were assessed.

Stage 2: Selection of Services
The agencies were mandated to maintain a list of services provided by each agency specifically for NIA 2022. The agencies compiled the list for each service and submitted it to ACC for further screening. Depending on the fulfillment of the following criteria, the services were selected for assessment in NIA 2022:
• Services of importance to socio-economic development;
• Nature of services: complexity and number of clients;
• Availability of clients' information/details;
• Vulnerability to corruption and wrongdoings; and
• Meeting of minimum sample size.

Based on these criteria, 262 different types of services were selected. However, only 193 different types of services were assessed because of the non-availability of service user lists. The detailed list of agencies and services covered for the NIA 2022 is presented in **Appendix 1**.

Stage 3: Collection of Client Lists
The reference period for the NIA 2022 is FY 2021-2022. The list of service users and providers for a particular service was selected based on the list provided by the respective agencies. The list of clients varied from service to service depending on the frequency of services availed in a year.

The agencies were notified to maintain a list of service users along with the identified services for the FY 2021-2022. Under the coordination of the agency focal person, the respective divisions/sectors have maintained the service users list. From July to August 2022, the agencies submitted the service users list to their respective focal persons, who then compiled and submitted it to the ACC. The respondents were sampled from the list for the assessment.

Stage 4: Sample Size and Response Rate
Depending on the availability of the list of service users, different sampling methods were adopted to select the respondents. Generally, simple random sampling was used for the assessment. However, convenience, purposive, and snowballing methods were used where clients' information were not available.

Using the ACRC's standards, the maximum number of respondents required was 50, and the minimum was seven for Internal and External Integrity. If there were more than 50 in the list, a simple random sampling was used to select at least 50 respondents from amongst the total service users and providers in each service to ensure representativeness. If the number of service users were less than 50 and more than seven in a particular service, all were included. However, the services with less than seven users were not considered for the assessment.

A total of 731 and 720 respondents for the National Assembly of Bhutan (NAB) and the National Council of Bhutan (NCB) respectively, who were constituents/voters participated in the assessment of PII. The respondents were selected randomly from the two randomly selected *Chiwogs* per constituency from the total 47 constituencies of the NAB. The same selected *Chiwogs* were designated as enumeration areas of the 20 constituencies of the NCB. The interviews were conducted in-person in most cases, and virtually in a few cases where the respondents requested virtual interviews given their prior engagement in other activities. Computer Assisted Web Interviewing (CAWI), one of the methods of Web survey, was applied to collect data from parliamentarians. A link to the PII questionnaire was shared with all 47 parliamentarians, including the Cabinet members of the NAB; and with all 25 parliamentarians, including the five eminent members of the NCB. Of the 72 parliamentarians, only 58 responded to the survey questionnaire. However, 10 sets of responses were not used for the analysis or assessment because the responses were either incomplete or blank. The response rate was 67 % in this CAWI-based Web Survey. Wu et al. (2022) found that surveys with a smaller sample size (i.e., less than 500) need 20%–25% response rates to provide fairly confident estimates.

To minimize errors and biases in replacing the respondent, a 40% non-response rate was taken into consideration. With this, a maximum of 70 respondents were sampled for the survey from each service. From the 70 listed respondents, the first 50 or fewer, were included in the survey. In total, there were 12,641 respondents out of which 6,761 were service users (external clients), 4381 were service providers/employees (internal clients) and 1,499 were parliamentarians and constituents/voters. The demographic profile of the respondents is presented in **Table 2**.

Table 2
Demographic Profile of the Respondents

	External Integrity		Internal Integrity		Parliamentarians & Voters	
	Frequency	**Percent**	**Frequency**	**Percent**	**Frequency**	**Percent**
Sex						
Male	3339	49	2569	59	720	48
Female	3422	51	1812	41	779	52
Total	**6761**	**100**	**4381**	**100**	**1499**	**100**
Education Grade						
Primary	795	12	104	2	259	17
Lower Secondary	369	5	178	4	76	5
Middle Secondary	835	12	462	11	142	9
Higher Secondary	1124	17	658	15	95	6
Diploma/ Certificate	345	5	970	22	10	1
Bachelors	1105	16	1371	31	77	5
Masters	216	3	490	11	32	2
Ph.D.	1	0	5	0	1	0
Monastic education	126	2	20	0	31	2
Non-Formal Education	122	2	27	1	90	6
No education	1689	25	90	2	679	45
Others	34	1	6	0	7	0
Total	**6761**	**100**	**4381**	**100**	**1499**	**100**
Age Group (in years)						
19 & below	122	2	1	0	0	0
20-29	1501	22	893	20	219	15
30-39	2375	35	2012	46	386	26
40-49	1433	21	1027	23	340	23
50-59	834	12	440	10	302	20
60-69	370	5	8	0	169	11
70 & above	126	2	0	0	83	6
Total	**6761**	**100**	**4381**	**100**	**1499**	**100**

Note. (Source: n=12,641, NIA 2022)

Stage 5: Data collection

Face-to-face interviews were conducted by administering a structured survey questionnaire. Three sets of structured survey questionnaires were developed: one

each for external, internal integrity, and PII. The questionnaires for external and internal integrity were reviewed to contextualize the concepts and items. With the recommendation from the public agencies during the NIA 2016 dissemination, the need for a component measuring leadership quality was felt necessary. Therefore, **Ethical Leadership Index** was added to the **Internal Integrity** questionnaire in NIA 2019.

Similarly, during the dissemination of NIA 2019 to the Honourable. Members of NA and NC, the ACC was further instructed to develop and include the assessment of parliamentarians in the NIA. Subsequently, the **Parliamentarians Integrity Index** along with the questionnaire was developed in consultation with the Honourable Members of the NAB and the NCB. It was further discussed with the secretariat staff of NAB, NCB, NSB, CBS, and the Royal Institute of Management (RIM). The final endorsement was made by the Research Committee, which also served as the advisory body to the 5th NIA, comprising members from the RCSC, Cabinet Secretariat, NSB, RUB, CBS, and ACC.

All sets of questionnaires were then pilot-tested in four *Dzongkhags* (Haa, Paro, Wangdue Phodrang, and Punakha) covering 27 face-to-face interviews (11 external clients, 10 internal clients, and six constituents/voters). Further, three sets of questionnaires were shared through Google Forms Survey to varied 100 respondents. The data collected were used to examine the effects of the newly developed **PII** on other indexes*.* More importantly, the pilot test helped to ensure that the questions or items were appropriate to measure the research objectives and uniform interpretation of the questionnaires by the enumerators. Similarly, it also helped to determine the average time of enumeration for each questionnaire to plan for actual data collection.

In order to execute the real field data collection, 50 university graduates were recruited as enumerators. They were adequately trained on research ethics, survey procedures, and interpretation of the questionnaires. Nine supervisors comprising agency focal persons, officials and researchers from ACC were deployed to supervise the administration of the survey and ensure the quality of data collection. Two monitoring officers were also deployed to monitor the overall data collection process and carry out field observations in public agencies. The field survey was conducted from October 7, 2022, to December 12, 2022, using mobile Android tablets through the Computer-Assisted Personal Interviews (CAPI) application.

Stage 6: Data Analysis and Interpretation
Before undertaking data analysis and interpretation, a week-long data cleaning and screening was carried out. The integrity scores were generated based on the formula where different weights were assigned for different components. Stata version 17 was used to clean, screen, and generate indexes. The final integrity scores were generated using Microsoft Excel. The literature review was also undertaken to substantiate the findings.

2.2 Ethical Considerations

Ethical considerations are an important aspect of the conduct of any research

and this research is no exception despite the sensitivities that surround it. All the researchers, including the enumerators who were recruited for the survey, were trained on the need to maintain proper codes of research and ethics. The principle of voluntary participation was strictly followed to ensure the voluntary participation of the respondents. This is a critical consideration as ACC also has an enforcement mandate and thus the need to ensure that this authority is not used to insist on the participation of the respondents.

The confidentiality of the data and anonymity of the respondents were protected at every step of the research. The data collected were stored and backed up securely. The data were used only for the research and deriving systemic recommendations. Access to raw data was limited only to the members of the core research team. Enumerators and supervisors were briefed not to disseminate information obtained from the survey with any others unless the report is made public.

2.3 Assessment Framework: External Integrity

Table 3 presents the assessment framework for **_External Integrity._** It broadly consists of the survey items and components of the **_Corruption Index_** and **_Corruption Risk Index._** The number of components and survey items for each index varied with different parameters.

Table 3
External Integrity Assessment Framework

Index	Components	Survey item
Corruption Index	Perception	Favours for specific individuals
		Mediation or solicitation for undue advantage
		Favours based on region or relationships
		Pursuing private interest and ignoring public interests
	Experience	Frequency of payment in cash/kind or services
		Amount of cash/kind or services offered
		Frequency of entertainment offered
		Amount of entertainment offered
		Frequency of other forms of gratification offered
Corruption Risk Index	Transparency	Openness in work
		The practicality of standards & procedures
	Accountability	Abuse of power
		Efforts to accomplish duties

2.4 Assessment Framework: Internal Integrity

Table 4 presents the assessment framework for **_Internal Integrity_**. It comprises of

Integrity Culture Index, *Work Integrity Index*, and *Ethical Leadership Index* with corresponding components and survey items. The *Ethical Leadership Index* was developed during the NIA 2019. The detailed method of survey item selection and weight generation is reflected in NIA 2019 report.

Table 4
Internal Integrity Assessment Framework

Index & Components		Survey item	
Integrity Culture Index	**Organizational Culture**	• Transparency in the performance of duties • Mediation and undue solicitation within the organization • Ignoring official duty to pursue a private interest • Accepting payment in cash or kind or gratifications • Performing duties based on personal relationships • Misuse of privileged information for personal gain	
	Corruption Control System	• Protection of whistle-blowers • Appropriateness of disciplinary measures and punishment for corrupt acts • Adequate checks and balances to control corruption	
Work Integrity Index	**Personnel Management**	**Experience**	• Frequency of payment in cash/kind offered in relation to HR matters • Amount of payment in cash/kind offered in relation to HR matters • Frequency of entertainment / gratifications offered in relation to HR matters • Amount of entertainment/ gratifications offered in relation to HR matters
		Perception	• Perception of payment in cash or kind or entertainment • Effects of payment in cash or kind or entertainment in HR matters

Index & Components			Survey item
Work Integrity Index	**Budget Execution**	**Experience**	• Frequency of manipulation in the execution of the budget for personal gains • Amount of manipulation in the execution of the budget for personal gains • Frequency of manipulation in the execution of budget to favour family and friends • Amount of manipulation in the execution of budget to favour family and friends
		Perception	• Perception of misuse of budget for personal gains
	Fairness in the Assignment of Work	**Experience**	• Frequency of unreasonable work instructions
		Perception	• Perception of responsible employees • Perception of fair assignment of work • Perception of the disadvantages of not complying to unreasonable work instructions
Ethical Leadership Index	**Integrity**		• Integrity practice by leaders • Concern for ethical and moral values by leaders • Role of leaders to improve organizational integrity
	Ethics		• Leaders ensure employees follow ethical code of conduct • Leaders clarify the likely consequences of possible unethical behaviours by the employees
	Trust		• Leaders can be trusted to do the things he/she says • Leaders strive towards maintaining trust with the employees through consistency in their actions
	Transparency		• Leaders are friendly with the employees • Leaders consult relevant employees in making decisions

Index & Components		Survey item
Ethical Leadership Index	**Accountability**	• Leaders give more focus on strengthening accountability • Leaders take responsibility for their actions
	Fairness	• The head of my organization is fair in treating employees • Leaders are fair in taking actions against the unethical behaviour of employees • Leaders are genuinely concerned about the professional growth of employees

2.5   Assessment Framework: Parliamentarians Integrity Index

Table 5 presents the assessment framework for *Parliamentarians Integrity Index.* It consists of 18 survey items and seven components.

Table 5
PII Framework

Index and component		Survey Item
Parliamentarians Integrity Index	**Representative-ness**	Exercising their mandates in parliament discussion without undue influence
		Reporting facts and truth in the discussion
		Attendance in the parliamentary session
	Oversight	How effective are parliamentarians in carrying out their oversight function?
		How extensively do the parliamentarians move the motion of the public interest?
		How substantive are the questions to the executives?
	Legislative	How effective are committee procedures for scrutinizing and amending bills?
		How systematic and transparent are the procedures for consultation with relevant groups and interests in the course of legislation?
		How effective is our legislation in ensuring that the issues of national importance are addressed (e.g., economy, climate change, unemployment, gender issues etc.)?

Index and component		Survey Item
Parliamentarians Integrity Index	**Transparency**	How adequate are the opportunities for citizens to express their views and concerns directly to their representatives, regardless of party affiliation?
		How approachable are Parliamentarians by their constituents to raise concerns and issues related to their constituency development?
	Accountability	How effectively do the Parliamentarians abide by the codes of conduct?
		Do Parliamentarians ensure that their constituency development activities are implemented in conformity with relevant laws and regulations?
	Integrity	Performing public duties without relying on personal favours
		Role modeling integrity
	Corruption	Have you seen or heard of anyone providing payment in cash or kind or services (entertainment or other gratifications) to gain voter support?
		Frequency of payment of cash or kind
		Amount of payment of cash or kind

2.6 Selection of Survey Items for Parliamentarians Integrity Index

The ***Parliamentarians Integrity Index (PII)*** with seven components were designed based on the National Democratic Institute's (NDI) International Standards for Democratic Legislatures (NDI, 2007); the Commonwealth Parliamentary Association's (CPA) Recommended Benchmarks for Democratic Legislatures 2006 & 2018 (CPA, 2018); and the IPU's Self-Assessment Toolkit for Parliaments (IPU, 2008).

The PII and its questionnaire were further consulted with relevant stakeholders such as the NAB, NCB, NSB, CBS, and RIM for validation and contextualization. Each component is supported by different survey items/questions (see **Table 5**) and not all questions/items were used to generate the scores. The responses of 26 experts and stakeholders were used to select the survey items for the score generation of each component. The responses were based on their experiences and opinion on an importance rating scale of 1-5 (1 means not at all important and 5 means extremely important). Based on their rating, the highest percentage of survey items were selected. The priority was set to take at least two survey items with the highest percentage rating in the 'Extremely Important' scale from each component. However, if the highest percentage of 'Extremely Important' is more than one, all are selected ignoring the second highest. Similarly, if there is more than one with the second highest, the first and all second highest are considered for score generation.

2.7   Weight Generation

For indexing, the weight had to be assigned to measure any index or component. For the purpose of this survey, the weights used by ACRC, South Korea were adapted. Given the differing nature of survey items, different weights were assigned. For example, survey items on the experiences of corruption were accorded higher weights and perception of corruption with lower weights. The total weight is "1". **National Integrity** is measured by three indexes i.e., *External Integrity*, *Internal Integrity,* and *PII*. They are further measured by different indexes, components, and survey items. Therefore, the weight has to be assigned to all indexes, components, and survey items to generate a comprehensive or national integrity score.

With the inclusion of the *Parliamentarian Integrity Index,* there is a change in weights for **Internal Integrity** and **External Integrity.** However, the weights for their indexes, components and survey items remain the same as that of the earlier NIAs as presented in **Tables 6** and **7**.

2.8   Weight Distribution for External Integrity Components and its Survey Items

The survey items and factor weights used for each component of the **External Integrity** assessment are presented in **Table 6.**

Table 6
Weight for External Integrity Indexes, Components, and Survey Items

Index & Component		Survey item	Assessment method
Corruption Index (0.483)	**Perception (0.387)**	Favours for specific individuals (0.4000)	Individual respondent
		Mediation or solicitation for undue advantage (0.2000)	Individual respondent
		Favours based on region or relationships (0.2000)	Individual respondent
		Pursuing private interest and ignoring public interests (0.2000)	Individual respondent
	Experience (0.613)	Frequency of payment in cash/kind or services (0.2460)	Integrated organization
		Amount of cash/kind or services offered (0.2270)	Individual respondent
		Frequency of entertainment offered (0.1820)	Individual respondent
		Amount of entertainment offered (0.1890)	Individual respondent
		Frequency of other forms of gratifications offered (0.1560)	Individual respondent

Index & Component		Survey item	Assessment method
Corruption Risk Index (0.517)	**Transparency Index (0.317)**	Openness in work (0.5546)	Individual respondent
		The practicality of standards & procedures (0.4453)	Individual respondent
	Accountability Index (0.200)	Abuse of power(0.6488)	Individual respondent
		Efforts to accomplish duties (0.3512)	Individual respondent

2.9 Weight Distribution for Internal Integrity Components and its Survey Items

The weights and survey items used for each component of **_Internal Integrity_** are shown in **Table 7.**

Table 7
Internal Integrity Assessment Factors and Weights

Index & Component		Survey item	Assessment method
Integrity Culture Index (0.3290)	**Organizational Culture (0.6310)**	Transparency in the performance of duties (0.3584)	Individual respondent
		Mediation and undue solicitation within the organization (0.2282)	Individual respondent
		Ignoring official duty to pursue private interest (0.1034)	Individual respondent
		Accepting payment in cash or kind or gratifications (0.1034)	Individual respondent
		Performing duties based on personal relationships (0.1034)	Individual respondent
		Misuse of privileged information for personal gain (0.1034)	Individual respondent
	Corruption Control System (0.3690)	Proctection of whistle-blowers (0.3220)	Individual respondent
		Appropriateness of disciplinary measures and punishment for corrupt acts (0.3810)	Individual respondent
		Adequate checks and balances to control corruption (0.2970)	Individual respondent

Index & Component		Survey item	Assessment method
Work Integrity Index (0.3270)	**Personnel Management (0.4130)**	**Experience (0.6090)** Frequency of payment in cash/kind offered in relation to HR matters (0.2370)	Individual respondent
		Amount of payments in cash/kind offered in relation to HR matters (0.2240)	Individual respondent
		Frequency of entertainment/gratifications offered in relation to HR matters (0.3440)	Individual respondent
		Amount of entertainment/ gratifications offered in relation to HR matters (0.1950)	Individual respondent
		Perception (0.3910) Perception of payments in cash or kind or entertainment (0.5000)	Individual respondent
		Effect of payments in cash or kind or entertainment or gratifications offered in relation to HR matters (0.5000)	Individual respondent
	Budget Execution (0.3470)	**Experience (0.6060)** Frequency of manipulation in the execution of the budget for personal gains (0.2630)	Individual respondent
		Amount of manipulation in the execution of the budget for personal gains (0.2370)	Individual respondent
		Frequency of manipulation in the execution of budget to favour families and friends (0.2630)	Individual respondent
		Amount of manipulation in the execution of budget to favour families and friends (0.2370)	Individual respondent
		Perception (0.3940) Perception of misuse of budget for personal gains (1.000)	Individual respondent

Index & Component			Survey item	Assessment method
Work Integrity Index (0.3270)	**Fairness in the Assignment of Work (0.2400)**	**Experience (0.6000)**	Frequency of unreasonable work instructions (1.000)	Individual respondent
		Perception (0.4000)	Perception of responsible employees (0.2350)	Individual respondent
			Perception of fair assignment of work (0.4130)	Individual respondent
			Perception of disadvantages of not complying to unreasonable work instructions (0.3520)	Individual respondent
Ethical Leadership Index (0.3440)	**Integrity (0.1729)**		Integrity practice by leaders (0.3333)	Individual respondent
			Concern for ethical and moral values by leaders (0.3298)	Individual respondent
			Role of leaders to improve organizational integrity (0.3369)	Individual respondent
	Ethics (0.1647)		Leaders ensure employees follow ethical code of conduct (0.4983)	Individual respondent
			Leaders clarify the likely consequences of possible unethical behaviours by employee (0.5017)	Individual respondent
	Trust (0.1667)		Leaders can be trusted to do the things he/she says (0.5000)	Individual respondent
			Leaders strive towards maintaining trust with the employees through consistency in their actions (0.5000)	Individual respondent
	Transparency (0.1650)		Leaders are friendly with the employees (0.4866)	Individual respondent
			Leaders consult relevant employees in making decisions (0.5134)	Individual respondent
	Accountability (0.1646)		Leaders give more focus on strengthening accountability (0.4995)	Individual respondent
			Leaders take responsibility for their actions (0.5005)	Individual respondent

Index & Component		Survey item	Assessment method
Ethical Leadership Index (0.3440)	**Fairness (0.1661)**	The head of my organization ais fair in treating employees (0.3433)	Individual respondent
		Leaders are fair in taking actions against unethical behaviour of employees (0.3331)	Individual respondent
		Leaders are genuinely concerned about the professional growth of employees (0.3236)	Individual respondent

2.10 Weight Distribution for Parliamentarians Integrity Components and its Survey Items

The weights and survey items used for each component of *Parliamentarians Integrity* are shown in **Table 8.**

Table 8
Weights for PII

Index and component		Survey Item	Assessment Method
Parliamentarians Integrity Index (0.1000)	**Representativeness (0.1730)**	Exercising their mandates in parliament discussion without undue influence (0.3330)	Individual respondent
		Reporting facts and truth in the discussion (0.3340)	Individual respondent
		Attendance in the parliamentary session (0.3330)	Individual respondent
	Oversight (0.1320)	How effective are parliamentarians in carrying out their oversight function? (0.3240)	Individual respondent
		How extensively do the parliamentarians move the motion of the public interest? (0.3480)	Individual respondent
		How substantive are the questions to the executives? (0.3280)	Individual respondent

Index and component		Survey Item	Assessment Method
Parliamen-tarians Integrity Index (0.1000)	**Legislative (0.1570)**	How effective are committee procedures for scrutinizing and amending bills? (0.3430)	Individual respondent
		How systematic and transparent are the procedures for consultation with relevant groups and interests in the course of legislation? (0.3290)	Individual respondent
		How effective is our legislation in ensuring that the issues of national importance are addressed (e.g., economy, climate change, unemployment, gender issues etc.)? (0.3290)	Individual respondent
	Transparency (0.1490)	How adequate are the opportunities for citizens to express their views and concerns directly to their representatives, regardless of party affiliation? (0.4970)	Individual respondent
		How approachable are Parliamentarians by their constituents to raise concerns and issues related to their constituency development? (0.5030)	Individual respondent
	Accountability (0.1330)	How effectively do the Parliamentarians abide by the codes of conduct? (0.5060)	Individual respondent
		Do Parliamentarians ensure that their constituency development activities are implemented in conformity with relevant laws and regulations? (0.4940)	Individual respondent
	Integrity (0.1410)	Performing public duties without relying on personal favours (0.5030)	Individual respondent
		Role modeling integrity (0.4970)	Individual respondent

Index and component		Survey Item	Assessment Method
Parliamentarians Integrity Index (0.1000)	**Corruption (0.1160)**	Have you seen or heard of anyone providing payment in cash or kind or services (entertainment or other gratifications) to gain voter support? (0.1100)	Individual respondent
		Frequency of payment of cash or kind (0.4530)	Individual respondent
		Amount of payment of cash or kind (0.4370)	Individual respondent

2.11 Weight Generation for PII and its Survey Items

To assign weights to *PII,* components, and survey items, the ratings of stakeholders and experts were used. The mean scores were used to assign weights to *PII,* its seven components, and 18 survey items.

1. Assigning Weights to the PII
The NIA basically tries to assess the quality-of-service delivery in public agencies and with this context, the weight was assigned substantially high for external integrity compared to internal integrity (ACC, 2020; ACRC, 2015). For the NIA 2022, with the addition of Parliamentarian Integrity, a portion of weights has to be assigned within the limit of total weight '1'. Therefore, with recommendations from the expert as well as within the research team, a weight of 0.1000 for Parliamentarian Integrity was derived from Internal (0.0500) and External Integrity (0.0500). The total weights assigned for three integrity indexes are depicted in **Table 9**.

Table 9
Weights for External Integrity, Internal Integrity, and PII

Indexes	Weight
External Integrity	0.6850
Internal Integrity	0.2150
Parliamentarians Integrity Index	0.1000
Total	**1.000**

2. Assigning Weights to PII Components

Table 10
Mean Score and Weights of PII Components

PII Component	Mean	Weights
Representativeness	4.321	0.1725
Oversight	3.295	0.1316
Legislative	3.928	0.1568
Transparency	3.327	0.1488
Accountability	3.335	0.1332
Integrity	3.539	0.1413
Corruption	2.897	0.1157
Total	**28.208**	**1.0000**

3. Assigning Weights to Survey Items of Parliamentarian Integrity Components

Table 11
Mean Score and Weights for Different Survey Items of PII

PII Component	Survey Item	Mean	Weight
Representativeness	Exercising their mandates in parliament discussion without undue influence	4.391	0.3330
	Reporting facts and truth in the discussion	4.435	0.3340
	Attendance in the parliamentary session.	4.391	0.3330
Oversight	How effective are Parliamentarians in carrying out their oversight function?	3.345	0.3240
	How extensively do the Parliamentarians move the motion of the public interest?	3.696	0.3480
	How substantive are the questions to the executives?	3.478	0.3280
Legislative	How effective are committee procedures for scrutinizing and amending bills?	4.130	0.3430
	How systematic and transparent are the procedures for consulting with relevant groups and interests in the course of legislation?	3.957	0.3290
	How effective is our legislation in ensuring that the issues of national importance are addressed (e.g., economy, climate change, unemployment, gender issues etc.)?	3.957	0.3290

PII Component	Survey Item	Mean	Weight
Transparency	How adequate are the opportunities for citizens to express their views and concerns directly to their representatives, regardless of party affiliation?	3.783	0.4970
	How approachable are Parliamentarians by their constituents to raise concerns and issues related to their constituency development?	3.826	0.5030
Accountability	How effectively do the Parliamentarians abide by the codes of conduct?	3.565	0.5060
	Do Parliamentarians ensure that their constituency development activities are implemented in conformity with relevant laws and regulations?	3.478	0.4940
Integrity	Performing public duties without relying on personal favours.	3.826	0.5030
	Role modeling integrity	3.783	0.4970
Corruption	Have you seen or heard of anyone providing payment in cash or kind or services (entertainment or other gratifications) to gain voter support?	3.000	0.1100
	Frequency of payment of cash or kind	2.609	0.4530
	Amount of payment of cash or kind	2.478	0.4370

2.12 Calculation of Integrity Scores

The highest possible score for integrity parameters is 10 points with higher scores being more transparent or higher level of integrity or very clean and the lowest score is 0, indicating the lowest level of integrity or higher level of corruption.

Integrity scores are produced by multiplying the scores for each survey item/ index (component)/External or Internal Integrity by the weights concerned.

The methodology used to generate integrity scores was as follows:
* First, the score for each survey item was multiplied by its weight, and the products are added up to derive the index (factor) score;
* Second, the score for each index or component score was then multiplied by its weight, and the products are added up, generating the External or Internal Integrity score; and
* Finally, the **National Integrity** score was derived by multiplying the external, internal, and PII score by its weight and then adding up the products.

The Formula for Integrity Measurement

- Formula for External Integrity Score

$Tli = Ai \times W(Ai) + Bi \times W(Bi) + Ci \times W(Ci)$
Tli = i agency's External Integrity Score
Ai = Corruption Index Score $\qquad$ W(Ai) = Weight Corruption Index
Bi = Transparency Index Score $\qquad$ W(Bi) = Weight Transparency Index
Ci = Accountability Index Score $\qquad$ W(Ci) = Weight Accountability Index

- Formula for Internal Integrity Score

$Tli = Ai \times W(Ai) + Bi \times W(Bi)$
Tli = i organizational Internal Integrity
Ai = Integrity Culture Index Score $\qquad$ W(Ai) = Weight of Integrity Culture Index
Bi = Work Integrity Index Score $\qquad$ W(Bi) = Weight of Work Integrity Index (1 - W(Ai)

- Formula for Score Calculation by Index

$$Ci = \sum_{i=1}^{n} (Xi \times Wi)$$
Ci = i Index Score $\qquad$ Wi = Weight by survey item
Xi = Score by survey item, $\qquad$ n = Number of item

For PII, the score generation methods remain the same as that of External and Internal Integrity.

- **Weight of Target Service (Work)**

In assessing the integrity, the same weight was assigned to each service irrespective of the nature of the services and the mandates of the agencies. In the absence of objective criteria or data to provide exact weight to each item, this assessment provided equal weight to each item to generate an organizational integrity score.

- **Calculation of Scores for Each Survey Item**

To generate the integrity score, the score for each survey item was calculated first. Different score calculation methods were used for individual respondent assessment and integrated organization assessment. The score for each survey item using the different methods was as follows:

1. Individual Respondent Assessment

It is called individual respondent assessment because scores are derived from the individual respondents.

Score Calculation:

Survey items of the individual respondent assessment were rated on a 7-point scale ("Strongly Disagree", "Disagree", "Slightly Disagree", "Neutral", "Slightly Agree", "Agree" and "Strongly Agree") and 5-point scale ("Very often", "Often", "Neutral", "Hardly" and "Never") from which the respondents were asked to choose only one response. The PII also uses a 5-point scale ("Very Low", "Low", "Medium", "High" and "Very High"). The full score for the survey item is 10. All survey items for external integrity, except for the experience of corruption and internal integrity, the experience of corruption in personnel affairs, budget execution, and fairness in the assignment of work fall under this category. Similarly, all survey items on PII except the two survey items on corruption component use this 5-point scale.

✓ **Calculation of Scores for Individual Respondents**

First, the scores for individual respondents were generated by converting the scores of each response from a 7-point scale or 5-point scale to a 10-point scale. The formula to convert 7-point and 5-point scales in 10-point scale is as follows:

Formula to convert 7-point scale into 10-point and scores assigned to each scale
$$\text{10-point score} = (\text{7-point score} - 1 / 6) \times 10$$

Table 12
Score Conversion for Internal and External Integrity

Response	Scale	10-point score conversation	
		Positive Item	Negative Item
Strongly disagree	1	0	10
Disagree	2	1.67	8.33
Slightly disagree	3	3.33	6.67
Neutral	4	5	5
Slightly agree	5	6.67	3.33
Agree	6	8.33	1.67
Strongly agree	7	10	0

Formula to convert 5-point scale in 10-point and scores assigned to each scale
$$\text{10-point score} = (\text{5-point score} - 1 / 4) * 10$$

Table 13
Score Conversion for Parliamentarians Integrity Index

Response	Scale	10-point score conversation	
		Positive Item	Negative Item
Very often/Very Low	1	0	10
Often/Low	2	2.5	7.5
Neutral/Medium	3	5	5
Hardly/High	4	7.5	2.5
Never/Very High	5	10	0

Negative and positive items have been assigned different scores. For example, on a 7-point scale, for a positive item, if the response is negative for example, "Strongly Disagree" (1-point on a 7-point scale) then the score is 0 and 10 for "Strongly Agree". In the case of a negative item, the score is calculated the other way around. The same scale is used for the responses in PII.

✓ **Calculation of scores for each/service work by averaging individual respondents' scores**
Survey item A's score for each work/service is generated after the calculation of scores for each respondent. Scores for each work/service are generated by averaging the individual respondent's scores for each work/ service.

> Score of "work a" in survey item A = sum of scores of "work a" respondents / number of "work a" respondents

✓ **Calculation of scores for each survey item by averaging the scores for each work/service**
The average scores for each work/service generate a score for survey item A. For example, the score for survey item A is calculated by adding up the scores for work/ service a, work/service b, and work/service c, and then dividing the aggregate number by 3 (the number of work/service).

> Score of survey item A = score of work a + score of work b + score of work c/3 (the number of work)

2. Integrated Organization Assessment (IOA)

IOA-type items are survey items that contain questions about the experience of corruption/frequency of payments/size of payments rather than presenting questions with a 7-point scale or a 5-point scale. Survey items that fall under this category comprise the experience of corruption in *External Integrity* survey items and experience of corruption concerning personnel affairs, budget execution, and fairness of work assignment in *Internal Integrity* survey items. In the case of *PII*, the two survey items pertaining to the frequency and amount of the corruption component fall under this category.

Score Calculation:

Individual respondents' experience/frequency/amount of payment in cash or kind, entertainment, and gratifications are added up by an agency and then the formula is applied to derive scores for each agency (scores for individual respondents are not produced).

✓ **Calculation of agencies' total frequency and the total amount of corruption experience**
First, the total frequency and the total amount of the agencies' experience of corruption (gratuities/ entertainment/ convenience, illegal and unfair Execution of

budget, undermining the fair performance of duties, etc.) are calculated using the formula given below:

> Total frequency or amount of agency A's experience of corruption = the sun of scores for each respondent's corruption experience size (or frequency)

✓ **Calculation of agencies' average frequency and the average amount of corruption**

After the total frequency/total amount of payments are calculated, based on these total values, the average frequency and amount of payments were generated. The average frequency and amount of payments are generated by dividing the total frequency or the total amount by the total number of respondents.

In this case, the respondents refer to the total number of respondents of the survey and are not confined to the respondents who reported experience of corruption.

> Agency A's average frequency or amount of payments = agency A's frequency or total amount of payments / total number of respondents

Calculation of scores for each survey item

Scores for survey items in integrated organization assessment are calculated by using the average frequency of payments by applying the formula given below:

- **The score calculation formula for *External Integrity* for IOA-type survey items**

UCP_1= the value at 95% of cumulative gamma distribution of average frequency of offer by organization

> Score by agency for frequency of gratuities or entertainment or convenience
> = 10 x (1-average frequency of offers (experience)/UCP_1)

UCP_2= the value at 95% of the cumulative gamma distribution of the average size of the offer by the agency.

> Score by agency for size of gratuities or entertainment or convenience
> = 10 x (1-average frequency of offers (experience)/UCP_2)

- **The score calculation formula for Internal Integrity IOA-type survey items**

> Score by agency for frequency of gratuities or entertainment or convenience offered or frequency of unreasonable work instruction and score for frequency of unjustifiable manipulation of budget experienced
> = 10 x (1-average frequency of offers (experience)/UCP_1)

* UCP_1= value is equivalent to 95% of cumulative gamma distribution of average frequency of offers for all organizations assessed by the survey.

Score by agency for size of gratuities or entertainment or convenience offered for size of unjustifiable manipulation of budget experienced
= 10 x (1-average size of offers (experience)/UCP$_2$)

* UCP$_2$ = value is equivalent to 95% of the cumulative gamma distribution of the average amount of offers for all agencies assessed by the survey.

(The values or numbers after 95% or 97% in a graph virtually do not have any meaning statistically. Thus, they are regarded as zero (0). Hence UCP exists).

2.13 Reliability and Score Deduction

Any acts that lower the reliability of the assessment may result in deducting scores from **National Integrity**. All three sets of questionnaires, *External Integrity, Internal Integrity,* and *PII* contained a question about whether the respondents were asked to give favourable responses about the public agencies subject to the assessment. If the respondents gave favourable responses as asked by public officials, then the score was deducted from the national score. For the score deduction, a constant was set, which was multiplied by the total favourable responses and divided by the square root of the total sampled responses. As per ACRC's standard, the maximum constant is 0.70. For the NIA 2022, the constant was set to 0.04 to have minimal impact on to score as well as to get a reliable data representation. The formula presented below was used to deduct from the comprehensive integrity score.

$$\text{Score Deduction} = \text{Constant} * \frac{\text{The number of requests for favourable responses (External + Internal + Parliamentarian Integrity)}}{\sqrt{\text{External + Internal + parliamentrian Integrity Survey samples}}}$$

$$\text{Score deduction for NIA 2022} = 0.04 * \frac{(73 + 174 + 124)}{\sqrt{(4381 + 6761 + 1499)}}$$
$$=0.04*371/112.43$$
$$=0.13$$

Therefore, the score deduction for NIA 2022 is 0.13, which was deducted from the national integrity score, 8.14. To this effect, the NIA 2022 National Integrity score is 8.01.

The agency disciplinary action taken report was also reviewed to check whether or not that particular employee was included in the sampled list. Even within the questionnaire of internal, there is a question of whether any action was taken by the agency against him/her within the reference period. If the employee was included in the sampled list, the responses were checked for consistency with that of general ratings. In case of any inconsistencies, the data was treated to limit distortion due to the responses that may arise out of personal grudges and grievances.

In the case of data treatment, the response was specifically checked for those who said they have given a favourable response. In the case of Internal Integrity, there were 174 respondents who said, they gave favourable responses. Similarly, there were 73 respondents who gave favourable responses from the External Integrity.

For the PII, there were 124 responses. All these favourable responses were checked for consistency and those interviews which have extreme responses were treated with the mean value of overall responses.

For Internal Integrity, 34 interviews had an extreme response in all questions included for score generation. The responses were either from the one against whom disciplinary actions were taken or one who was asked to give favourable responses. Further, 16 interviews from External Integrity were treated for having extreme responses. However, PII Integrity did not have extreme responses although there were 124 respondents who were asked to give favourable responses.

2.14 Score Interpretation of the NIA 2022

For the NIA 2022, as in the case of ACRC's Integrity Assessment, a floating score scale is used instead of the traditional fixed scale to define the score. In other words, the scores are categorized into levels (Outstanding, Very Good, Good, Satisfactory, and Need Improvement). On a floating scale, the average and the standard deviation of the scores of all the categories of agencies assessed are taken into consideration to fix the scale for level 'Good', and accordingly, the other levels are defined. Therefore, taking into consideration the performance both at the individual and national level. Further, this scale will automatically set higher benchmarks as the scores improve and address issues of complacency at least in terms of score levels.

Accordingly, for NIA 2022, the scores are interpreted as given in **Table 14**.

Table 14
Score Interpretation for the NIA 2022

Score	Level (ACRC)	Level (Bhutan)
Above 9.05	I	Outstanding
8.25 – 9.05	II	Very Good
7.44 – 8.24	III	Good
6.63 – 7.43	IV	Satisfactory
Below 6.63	V	Need Improvement

Chapter 3 presents the findings of the assessment, focusing on the three-key integrity indexes of the National Integrity, such as the External Integrity, Internal Integrity, and PII. It also includes experiences of corruption by external clients/ service users and internal clients/service providers and integrity by category of the public agency.

The scores reflected in this chapter are the scores of the NIA 2022. However, these scores cannot be compared to the scores of the past NIAs considering the addition of *PII* and the subsequent changes in weights. For the purpose of comparison, separate scores were generated and are discussed in **Chapter 5**.

3.1   National Integrity

The National Integrity score for the country is 8.01 after a deduction of 0.13 score, indicating a Good Level of integrity as depicted in **Figure 2**. The Internal Integrity score (8.34) contributed the most to the National Integrity score, followed by the External Integrity score (8.26), and the PII score (6.90).

Figure 2
National Integrity Score with the External and Internal Integrity Scores
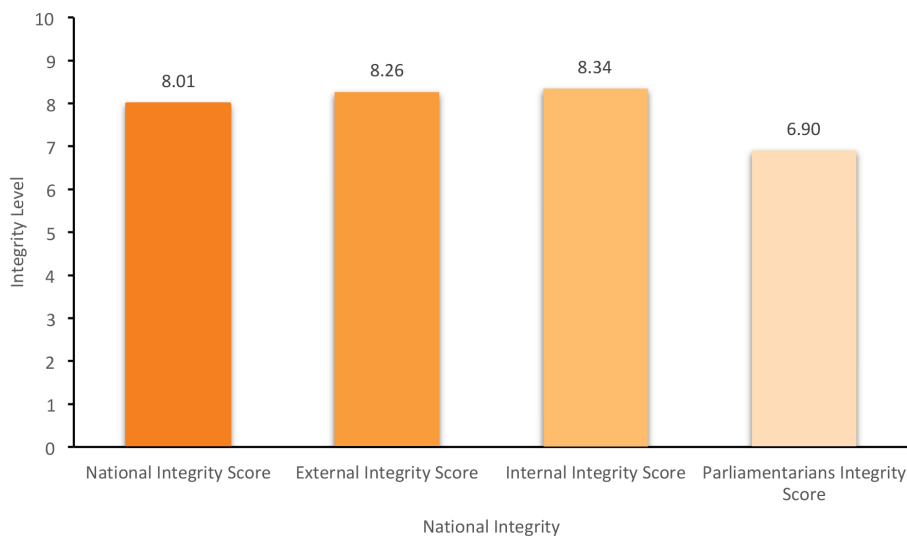
Note. The score deduction for NIA 2022 is 0.13 which was deducted from the National Integrity; Source (n=12,641, NIA 2022)

The External Integrity score of 8.26 is interpreted as a Very Good Level of integrity indicating that the service users are able to avail services in more transparent, accountable, and less corrupt settings. This could be attributed to the initiatives taken by the respective agencies to provide better services. For example, following up on the recommendations of NIA 2016 and NIA 2019 through the implementation of an Organizational Integrity Plan (OIP), and other corruption-

control mechanisms. Similarly, the Internal Integrity score of 8.36 is interpreted as a Very Good Level of integrity, indicating that the employees in the agencies are generally experiencing good integrity culture, leadership, and work environment. However, the scores also indicate that the agencies have several specific areas for improvement in terms of service delivery and organizational culture, which are discussed in the following sections.

On the contrary, the PII score of 6.90 is interpreted as a Satisfactory Level of integrity indicating that the parliamentarians are less effective in representing their constituents/voters, and in carrying out their legislative and oversight functions.

3.2 External Integrity and its Indexes and Components

External Integrity is defined as the integrity level of the employees of public agencies in discharging their duties in a transparent and accountable manner without indulging in acts of corruption or misconduct as assessed by the service users. It encompasses Corruption Risk Index (transparency and accountability) and Corruption Index (perceived and experienced corruption).

As shown in **Figure 3**, the integrity score for External Integrity is 8.26 indicating a Very Good Level of integrity. This score is contributed by transparency, accountability, and corruption indexes which are 8.21, 7.36, and 8.67 respectively. A transparency index score of 8.21 is interpreted as a Good Level which is attributed to a high score in openness of work. However, the accountability index score of 7.36 indicates a Satisfactory Level mainly due to low score in efforts to accomplish duties by public officials. On the other hand, corruption index score of 8.67 indicates a Very Good Level of integrity which was mainly contributed by the high score in experienced corruption, indicating a low prevalence of corruption.

Figure 3
External Integrity Score
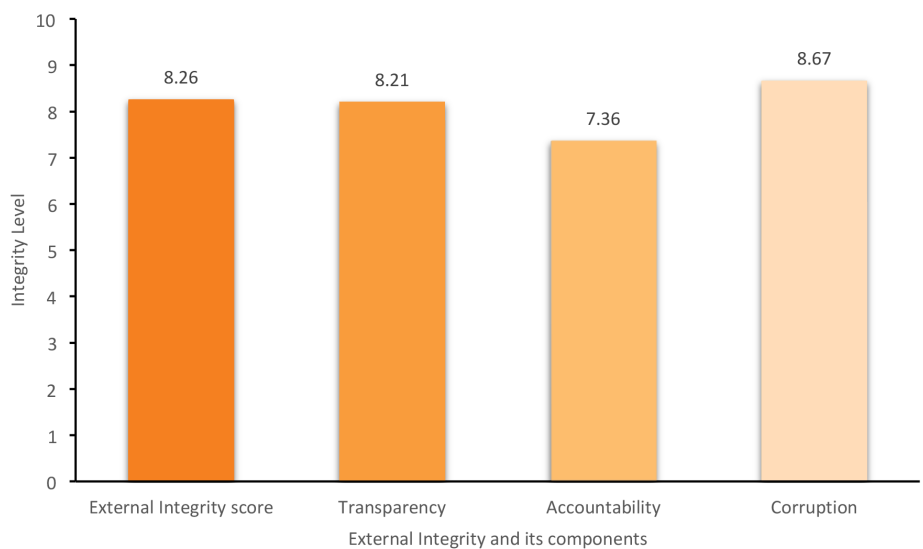
Note. *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; Source (n=6761, NIA 2022)*

3.2.1 Transparency and its Survey Items

Transparency and accountability are vital components to strengthen good governance and mitigate corruption risks and opportunities in public service delivery. Effective public service delivery requires transparency, which in turn strengthens public sector accountability and promotes fair, effective, and efficient governance. Transparency concerns the flow of information whereas accountability regulates and guides the behavior of public officials. In the NIA 2022, the term transparency has been used to refer to whether or not the procedures for services are simple and effective and disclosed in a transparent manner to the service users. It encompasses openness of work and the practicality of standards and procedures.

As can be seen from **Figure 4**, the Transparency score is 8.21 indicating that there is a Good Level of transparency in terms of openness of work and practicality of standards and procedures related to service by the public agencies. The openness of work score of 8.36 indicates a Very Good Level where the procedures for the service availed are disclosed transparently. On the other hand, the practicality of standards and procedures score of 8.02 (Good Level) indicating the standards and procedures for the service availed are simple an effective to comprehend.

Figure 4
Transparency Component with its Survey Items

Note. *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; Source (n=6761, NIA 2022)*

As shown in **Table 15**, of 6,761 respondents, 60.46% agreed that the procedures for the service availed are disclosed in a transparent manner. Also, 61.05% agreed that the documents to be submitted are clearly specified in the procedure. However, only 60.18% of the respondents agreed that the administrative procedures for the services availed are simple and effective.

Table 15
Percentage of Respondents on Items of Transparency

Transparency survey items	Strongly Disagree	Disagree	Slightly Disagree	Neutral	Slightly Agree	Agree	Strongly Agree	Don't know
The procedures for the service are disclosed in a transparent manner	0.68	2.26	1.35	2.43	4.53	60.46	27.50	0.80
The procedure clearly specified required documents to be submitted	0.52	1.44	0.73	2.56	3.00	61.05	27.83	2.87
The administrative procedures for the service availed are simple and effective	0.59	3.14	3.09	3.58	7.35	60.18	21.08	0.99

Note. Source (n=6761, NIA 2022)

One of the ways of gauging transparency was by assessing the types of channels used to access information related to services in general. As can be seen from **Table 16**, the Good Level of the score in transparency was attributed to significant progress in access to information by the service users through websites, social media, and service counter as compared to other sources of information. Of the total 12,008 responses, 12.72% opted website, 14.57% for social media, and 27.61% for service counter as sources of information related to public service delivery. However, 27.28% of the external clients still accessed information by word of mouth despite the advancement in information and communication technology. This could be attributed to low literacy rate as indicated by 25% of the respondents who had no education at all (see **Table 2**).

Table 16
Sources of Information Used by External Clients to get Information on Services

Sources of information	Number of responses	Percent
Service counter	3316	27.61
Word of mouth	3277	27.28
Social Media	1749	14.57
Website	1527	12.72
Public meeting/gathering	1193	9.94
Television	334	2.78
Newspaper	187	1.56
Published materials (brochures, guidelines)	144	1.20

Sources of information	Number of responses	Percent
Radio	29	0.24
Others	252	2.10
Total*	**12,008**	**100.00**

Note. Source (n=6761, NIA 2022) *Total indicates the sum of all the responses to a multiple-response item*

3.2.2 Accountability Components and its Survey Items

Accountability is an important element of good governance and promotes due diligence in public service delivery. It is about the relationship between the government/public agency and its citizens/service users, and the extent to which the government/public agency is answerable for its actions. While a variety of definitions of the term accountability have been suggested, the NIA 2022 uses the term accountability to refer to the degree of whether or not the public officials involved in providing the services abuse their power or unnecessarily delay the services. Two important accountability survey items, abuse of power and efforts to accomplish duties were used to generate an accountability score. As presented in **Figure 5**, the ***Accountability Component*** score 7.36 indicates a Satisfactory Level mainly due to a low score in the efforts to accomplish duties (6.72) by the public officials. This shows that public officials put less effort to accomplish duties.

Figure 5

Accountability Component with its Survey Items
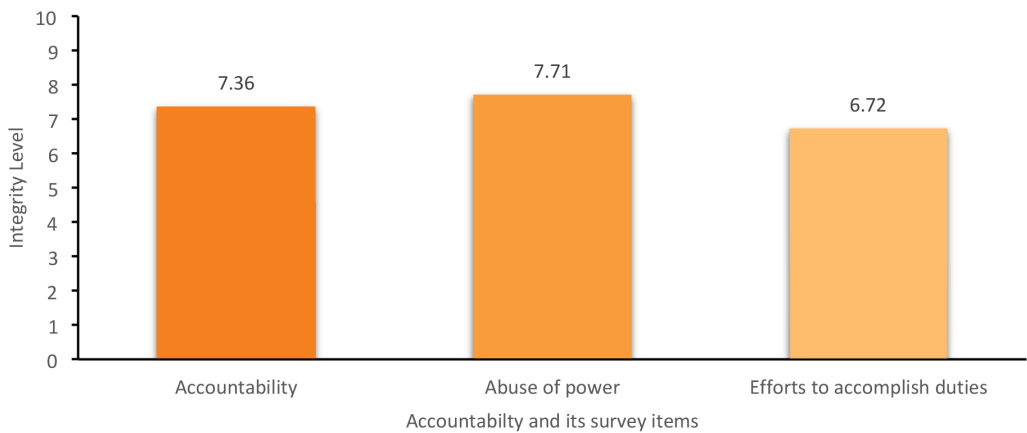
Note. 0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; Source (n=6761, NIA 2022)

Likewise, abuse of power with a score of 7.71 falls in the Good Level as evident from **Table 17** where 13.33% of the respondents rated Slightly Agree to Strongly Agree. To illustrate, 8.33% of the respondents were of the view that the organization do not adequately address the grievances raised by the service users while 22.91% were not aware of the grievance redressal. Also, 24.81% of the respondents (Slightly Disagree to Strongly Disagree) shared that public officials unnecessarily delayed public service delivery.

Table 17
Percentage of Respondents on Items of Accountability Component

Accountability survey items	Strongly Disagree	Disagree	Slightly Disagree	Neutral	Slightly Agree	Agree	Strongly Agree	Don't know
The public officials involved in providing the service abuse their authority while processing the service	21.52	58.09	2.06	2.70	4.98	6.61	1.74	2.30
The official on duty delivered the service without unnecessary delay	3.93	17.36	3.52	3.36	7.23	46.19	17.66	0.74
In general, the grievances are addressed adequately by the organization	1.35	5.19	1.79	11.54	7.22	40.70	9.30	22.91

Note. Source (n=6761, NIA 2022)

To substantiate further, the analysis of complaints received by ACC (FY 2021-2022) indicates that 66.44% of the complaints were related to accountability as shown in **Table 18.**

Table 18
Percentage of Complaints by Issues

Issue	Frequency	Percent
Accountability	289	66.44
Transparency	74	17.01
Corruption	40	9.20
Other	32	7.36
Total	**435**	**100**

Note. Source (n=435, Analysis of complaints received in FY 2021-2022)

Similarly, public officials are not putting in the required efforts to accomplish duties as indicated by a score of 6.72. In other words, there is a prevalence of complacency in public service delivery, non-responsiveness to client needs, and unnecessary delay by public officials in public service delivery. This is evident as 66 out of 161 respondents who did not get the service were not provided with reasons for not getting the services as set out in **Table 19**.

Table 19

Percentage of Responses on Items Related to Service Delivery

Items		Responses		Total
		Yes	No	
Were you able to avail the services	Percent	97.62	2.38	100
	Frequency	6600	161	6761
Were you informed the reasons for not getting the services?	Percent	59.01	40.99	100
	Frequency	95	66	161

Note: *Source (n=6761, NIA 2022)*

3.2.3 Corruption Index and its Components

The corruption index assesses whether the respondents, in the process of availing service from a particular agency, sensed any corruption taking place in that agency, as well as whether the respondents made payments in cash, kind, services, or other forms of gratification to public officials while processing services. The corruption index comprises of experienced and perceived corruption.

The highest score in *External Integrity* is *Corruption Index* (8.67). It indicates a Very Good Level of integrity as shown in **Figure 6**. In other words, the score indicates a low level of corruption. In addition, the experienced corruption score of 9.96, which is in an Outstanding Level of integrity signifies less prevalence of experienced corruption or fewer incidences of payment made by service users in the form of cash, kind or entertainment, and other forms of gratifications to the public officials while availing services. Whereas, the perceived corruption score of 6.63 indicates that the respondents sensed or felt some form of corruption taking place in the agencies where they availed the services. This result corroborates with BTI's (2020) findings which showed that 24.4% agreed that trading of influence was one of the most prevalent forms of corruption in the country, followed by failure to declare a conflict of interest, abuse of function, bribery, and embezzlement, to name a few.
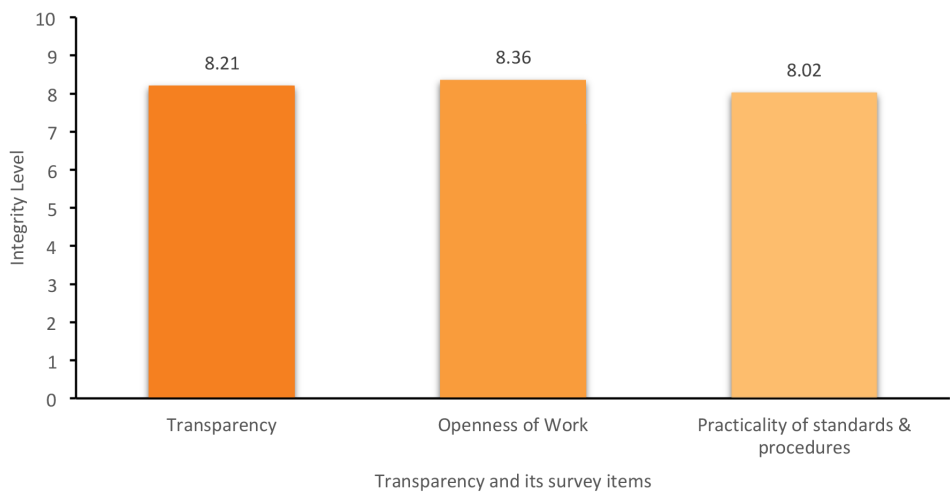
Figure 6

Corruption Index and its Components
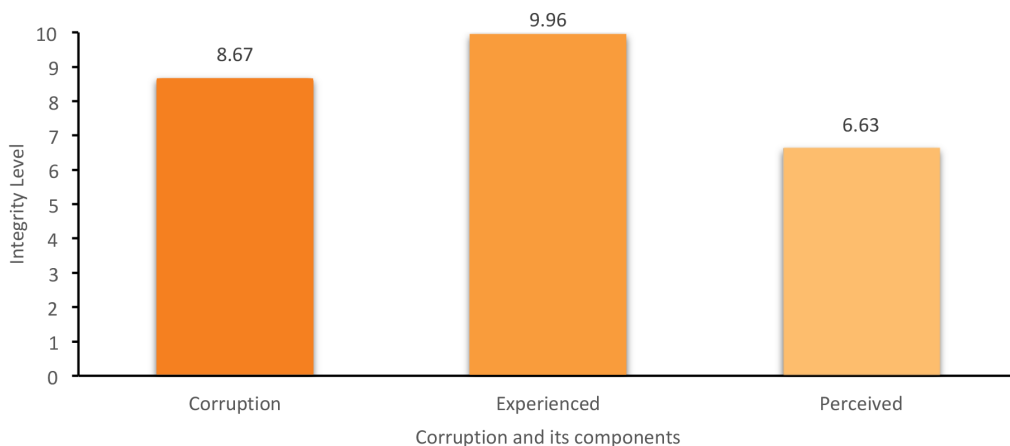
Note. *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; Source (n=6761, NIA 2022)*

Figure 7 presents scores of experienced corruption and its survey items. It is evident that few service users had to make payment in the form of entertainment as indicated by the highest scores in items of experienced corruption. Similar results are found in the amount and frequency of gratification offered.

Figure 7
Experienced Corruption and its Survey Items
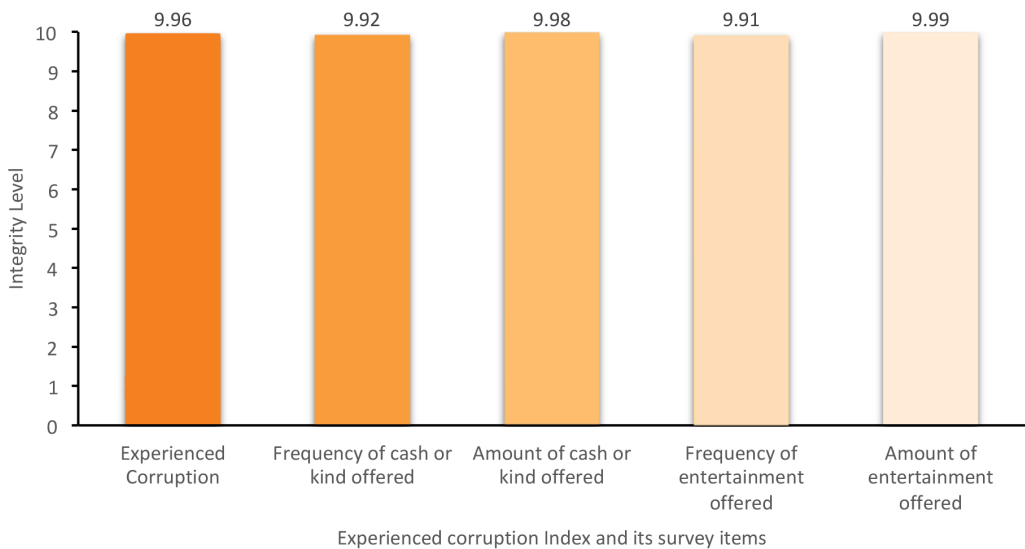
Note. 0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; Source (n=6761, NIA 2022)

Another approach to assess the existence of corruption is to assess the perceived level of corruption. Perceived corruption was assessed using five survey items: favours for specific individuals, mediation/solicitation for undue advantage, favours based on regions or relationships, and pursuing private interests ignoring public interests as shown in **Figure 8**. As presented in **Figure 8**, the perceived corruption score of 6.63, which is a Satisfactory Level of integrity contributed the least to the external integrity score. This indicates that the respondents perceived high existence of corruption in the agencies in the form of favouritism as indicated by the Need Improvement Level score (3.22) in 'Favours based on region/relationships', and Satisfactory Level score (6.98) in 'Favours for specific individuals.' This shows that the service users could avail services faster if the public officials are related to them.

Figure 8
Perceived Corruption and its Survey Items

Note. *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; Source (n=6761, NIA 2022)*

As can be seen from **Table 20,** the study found out that personal relationship impeded the effectiveness of public service delivery as it promotes favouritism. For example, 30.38% of the respondents shared that friendship played an influential role in expediting public service delivery, followed by family relationships as indicated by 28.51% of respondents, and people from the same region/*Dzongkhag* (11.36%). Moreover, respondents said that personal relationships such as the school/college/training mates, instruction from the supervisors, knowing an influential person, and instructions from the central government also played an influential role in processing the services faster.

Table 20
Types of Personal Relationship Affecting Public Service Delivery as Perceived by Service Users

Types of personal relationship	Frequency	Percent
Friendship	4971	30.38
Same region/*Dzongkhag*	1859	11.36
School/college/training mates	1719	10.51
Family Relationship	4664	28.51
Instruction from supervisors	1520	9.29
Influential person	1259	7.69
Others	370	2.26
Total*	**16362**	**100**

Note. *Source (n=6761, NIA 2022) *Total indicates the sum of all the responses to a multiple-response item*

3.2.4 Summary of the Scores for External Integrity
Table 21 presents the External Integrity scores generated from 13 survey items. Overall, almost all the survey items scored above 7.44 indicating a Good Level of integrity except favours based on region/relationships (3.22), favours for specific individuals (6.98), and the efforts to accomplish duties (6.72). This calls for intervention to minimize corruption prevalent in the form of abuse of functions

(favouritism and negligence of professional duties) by the public officials. In general, the low integrity scores of the survey items are also consistent with the scores of the survey items as those in the NIA 2019. The high score for the corruption index indicates the existence of a very low level of corruption in the agencies, particularly experienced corruption.

Table 21
Overview of Survey Items for External Integrity

Components and Survey Items for External Integrity	Score	Level
External Integrity	**8.26**	**Very Good**
Transparency	*8.21*	*Good*
Openness of work	8.36	Very Good
Practicality of standards & Procedures	8.02	Good
Accountability	*7.36*	*Satisfactory*
Abuse of power	7.71	Good
Efforts to accomplish duties	6.72	Satisfactory
Corruption	**8.67**	**Very Good**
Experienced Corruption	*9.96*	*Outstanding*
Frequency of cash or kind offered	9.92	Outstanding
Amount of cash or kind offered	9.98	Outstanding
Frequency of entertainment offered	9.91	Outstanding
Amount of entertainment offered	9.99	Outstanding
Frequency of gratification offered	9.98	Outstanding
Perceived Corruption	*6.63*	*Satisfactory*
Favour for specific individuals	6.98	Satisfactory
Mediation or solicitation for undue advantage	8.19	Good
Favours based on region/relationships	3.22	Need Improvement
Ignoring official duty to pursue private interest	7.75	Good

Note. Source (n=6761, NIA 2022) O=Outstanding, VG=Very Good, G=Good, S=Satisfactory, NI=Need Improvement

3.3 Internal Integrity and its Indexes

Internal Integrity comprises **Integrity Culture**, **Work Integrity**, and **Ethical Leadership**. It is assessed from the perception and experiences of the employees in public agencies and measures the level of organizational integrity. As shown in **Figure 9**, the Internal integrity scored 8.34 which falls at a Very Good Level. The score is mostly contributed by the Work Integrity Index of 8.98. Work Integrity measures the experiences and perception of corruption by employees in terms of personnel management, budget execution, and fairness in the assignment of work. Integrity Culture contributed the least with a score of 7.94. It measures the integrity culture and checks the presence of corruption control systems in the agencies. The Ethical Leadership Index scored a Good Level of integrity with 8.12.

Figure 9
Internal Integrity Score
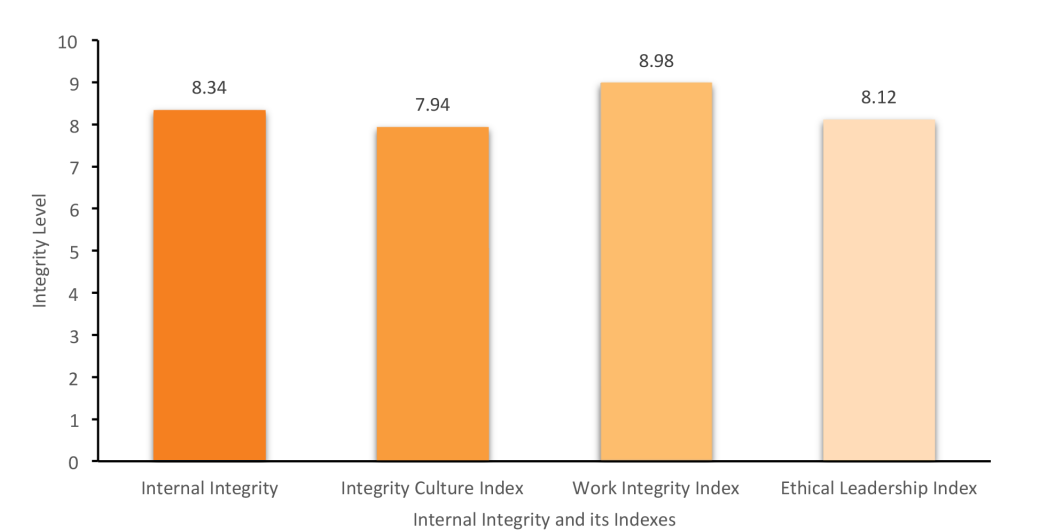
Note. *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)*

3.3.1 Integrity Culture Index

Integrity Culture Index assesses the organizational culture from the perspective of employees performing their duties and validates the presence of corruption control systems in the agencies. It comprises **Organizational Culture** and a **Corruption Control System**. The Integrity Culture Index falls at a Good Level with a score of 7.94, as indicated by **Figure 10**. The score mainly contributed to the Good Level of organizational culture (8.19). In the same manner, the Corruption Control System also scored at a Good Level (7.52) indicating that public agencies have instituted and implemented an internal control mechanism to prevent corruption.

Figure 10
Integrity Culture Index and its Components

Note. *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)*

3.3.1.1 Organizational Culture

Organizational culture assesses the cultural characteristics within an organization for performing one's duty transparently, without pursuing a private interest, accepting and soliciting bribes, favouring certain sections of society, and corruption. Organizational culture is fundamental in guiding and determining the conduct of the employees. A weak organizational culture tends to encourage employees to involve in corrupt practices.

Figure 11 displays the scores of Organisational Culture and its indexes. The Organisational Culture scored 8.19 which falls in the Good Level. The Organizational Culture score is contributed by the Very Good Level in its survey items such as ignoring official duty to pursue private interest (8.57), mediation and undue solicitation within the organization (8.39), and performing duties based on personal relationships (8.34). However, the survey items such as transparency in the performance of duties (8.24), misuse of privileged information for personal gain (7.53), and accepting payment in cash, kind, and gratification (7.63) accorded Good Level scores.

Figure 11
Organizational Culture and its Survey Items

Note. *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)*

Table 22 shows the factors influential in providing services faster as perceived by the employees of an organization. Instruction from supervisors, friendship or family relationships, and instruction from the central government are the most influential factors to expedite the service delivery processes. Personal gain, Same region/*Dzongkhag*, and Influential person is less as compared to other factors. The existence of favouritism or reciprocity based on a personal relationship in a small and close-knit society is also confirmed by Walton & Jackson's (2020) study entitled "Reciprocity Networks, Service Delivery, and Corruption: The Wantok System in Papua New Guinea".

Table 22

Most Influential Factors in Providing Service Faster as Perceived by Employees

Influential factors in providing service faster	Frequency	Percent
Friendship	2394	22.47
Family Relationship	1847	17.33
Instruction from superiors	1709	16.04
Instruction from central government	1159	10.88
School/college/training mates	984	9.24
Influential person	845	7.93
Same region/*Dzongkhag*	743	6.97
Don't know	431	4.05
Personal gain	331	3.10
Others	212	1.99
Total*	**10,655**	**100**

Note. Source (n=4381, NIA 2022) * Total indicates the sum of all the responses to multi-response item

3.3.1.2 Corruption Control System

The Corruption Control System assesses whether or not agencies have instituted anti-corruption measures, such as whistleblowing systems and internal control systems, and whether those involved in corrupt acts are appropriately dealt with. The Corruption Control System scored 7.52 (see **Figure 12**) a Good Level. On the contrary, a closer look at the survey items indicates that a Corruption Control System score was affected by a Satisfactory Level of score (6.63) in the protection of whistle-blowers. This indicates a need to institute an appropriate and adequate system to protect whistle-blowers.

Figure 12

Corruption Control System and its Survey Items
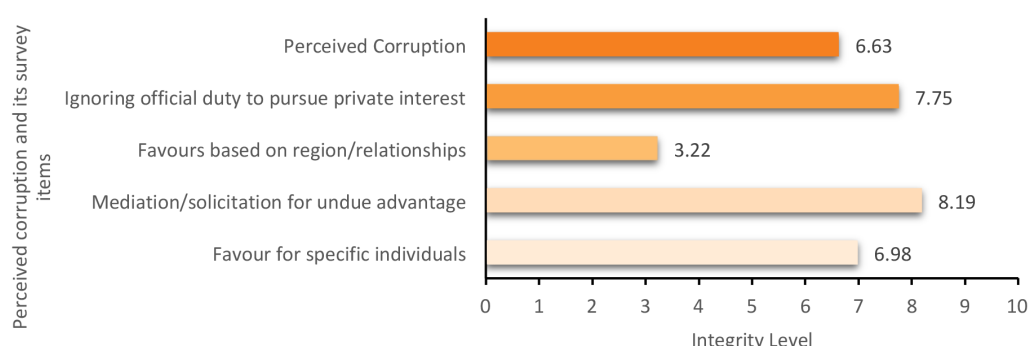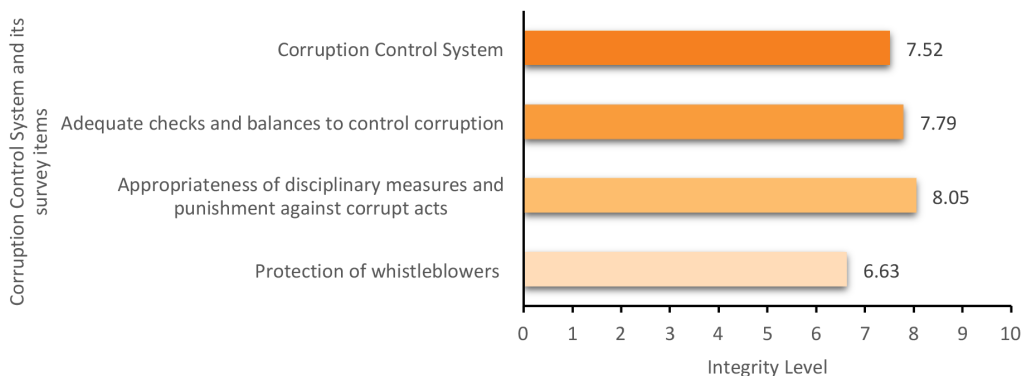

Note. 0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)

3.3.2 Work Integrity Index

Work Integrity Index assesses the perception and experiences of routine organizational functions, such as **Personnel Management**, **Budget Execution**, and **Fairness in the Assignment of Work**. As shown in **Figure 13**, Work Integrity Index scored at a Very Good Level (8.98). The score was contributed by the Outstanding Level of scores in Personnel Management (9.20) and Budget Execution (9.17). Although the score of fairness in the Assignment of Works (8.35) is in Very Good Level, it contributed the least to the score of the Work Integrity Index. Overall, these scores indicate that public officials have experienced fewer incidences of corruption in human resource management, budget execution, and fairness in workload.

Figure 13
Work Integrity Index and its Components
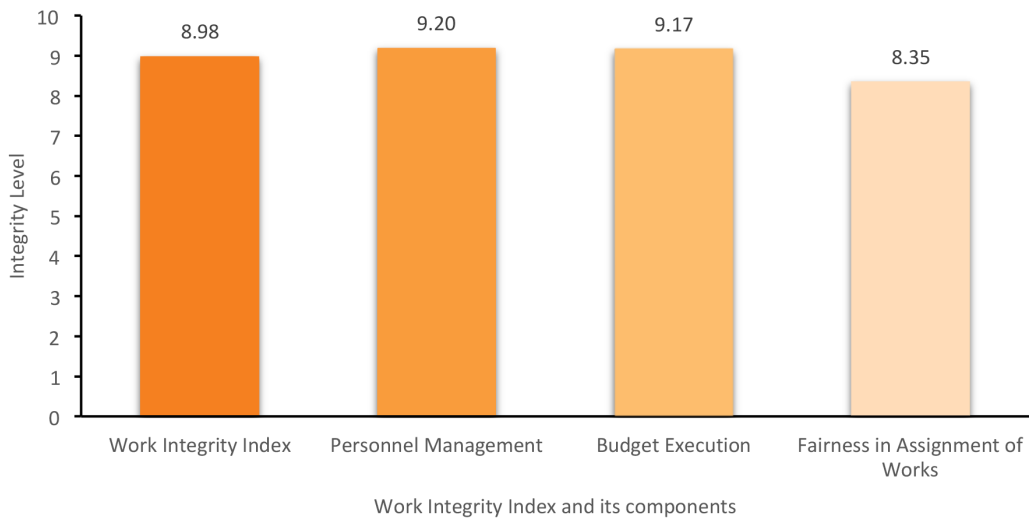
Work Integrity Index and its components

Note. *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)*

3.3.2.1 Personnel Management: Perceived and Experienced Corruption

Personnel Management refers to services related to human resource management, such as recruitment, training, promotion, and transfer. It assesses the condition of personnel management services based on the perception and experiences of public officials. From **Figure 14**, we can see that personnel management scored an Outstanding Level with a score of 9.20. The score is contributed by the Outstanding Level of score in the experienced corruption (9.99). This indicates that there are only a few incidences where service users had to make payments in cash, kind, entertainment, and gratifications in relation to HR matters. However, the perceived corruption (7.96) scored a Good Level. The score is mostly affected by the perception of the effects of fairness in decisions on HR matters, such as recruitment, transfer, promotion, leave, and training.

Figure 14
Personnel Management and its Survey Items

Personnel Management and its survey items

Note. 0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)

3.3.2.2 Budget Execution: Perceived and Experienced Corruption

Budget Execution refers to the utilization of the budget including both capital and recurrent budget and travel expenses by the heads or public officials in the agencies. As presented in **Figure 15**, the manipulation of the budget either by the heads of the agencies or other public officials is observed to be less. Conversely, the perception of manipulation of the budget for personal gains is high when compared to the experiences of corruption.

Figure 15
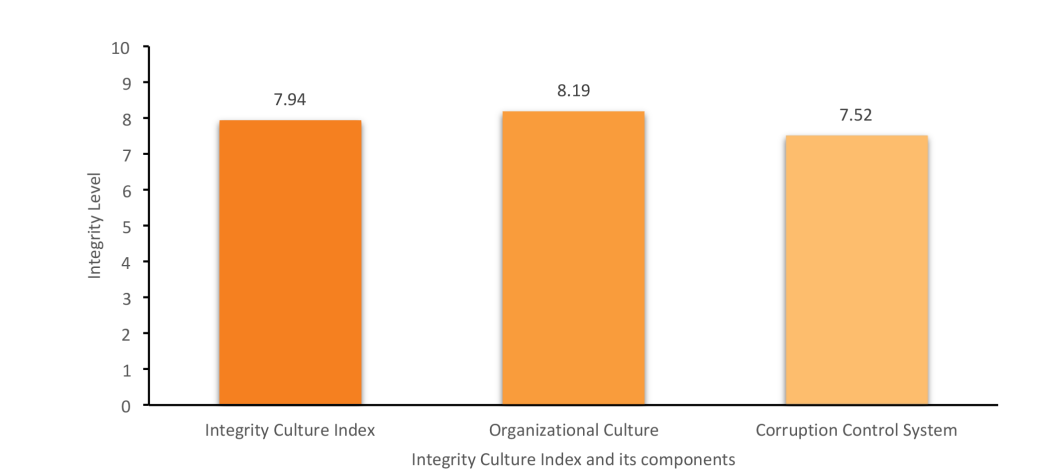*Budget Execution and its Survey Items*

Budget Execution and its survey items

Note. 0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)

Figure 15 depicts the budget execution from the perspective and experience of the respondents. The experienced corruption scored 9.88 in the Outstanding Level indicating fewer incidences of budget manipulation either by the heads of the agencies or other public officials. However, perceived corruption scored a Good Level with 8.06. This is mainly due to respondents' perception that some of their colleagues/public officials have misused the budget for personal/family/friend's benefit.

Likewise, **Figure 16** presents the percentage of manipulation of the budget for personal gain. Although 96.85% of the respondents were of the view that there is no occurrence of budget manipulation in public agencies for personal gain, or to favour family and friends. In addition, 76% of the respondents were of the belief that employees/public officials do not misuse the budget for personal gain. Yet 3.15% of the respondents reported they have observed manipulation in the execution of the budget either by the heads of the agencies or other public officials. For example, one in 31 respondents has observed budget manipulation amounting to an average amount of Nu. 254,121 for personal gain, and Nu. 60,083 to favour family and friends. Further, a significant increase in the amount of unresolved irregularities, as highlighted in the last six Annual Audit Reports, Royal Audit Authority, to Nu. 4002.448 million in the year 2021-2022 from Nu. 407.112 million in 2017 corroborates the prevalence of misuse or manipulation of the budget for personal gain, and to favour family and friends (RAA, 2017, 2018, 2019b, 2020, 2021, & 2022).

Figure 16
Percentage of Manipulation of Budget Execution and Misuse of the Budget
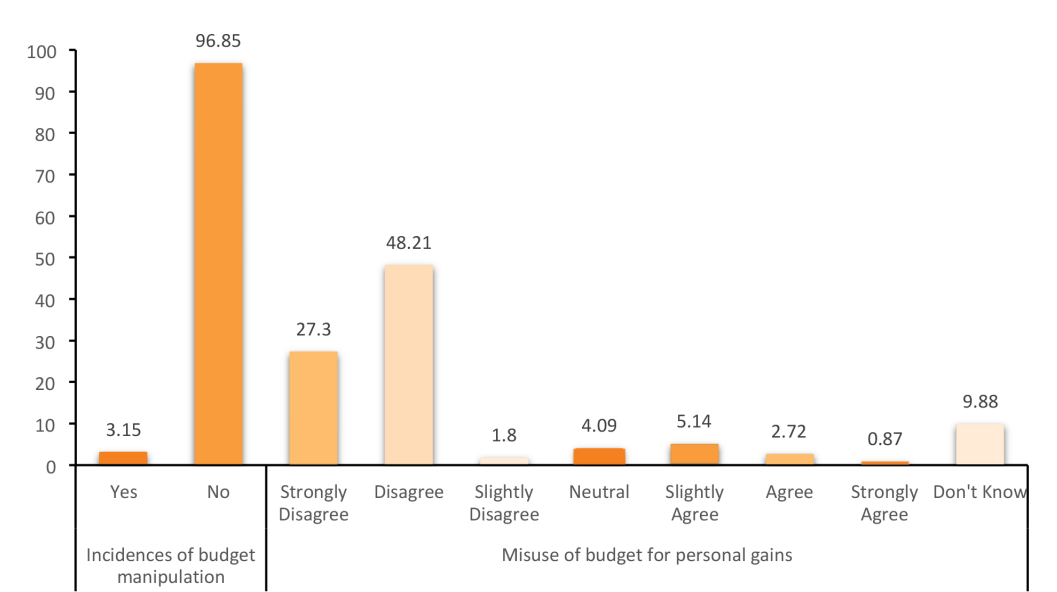
Note. Source (n=4381, NIA 2022)

3.3.2.3 Fairness in the Assignment of Work: Perceived and Experienced Corruption
Fairness in the Assignment of Work assesses how public officials carry out their duties responsibly and whether or not work is assigned fairly among the staff members in the agencies. As shown in **Figure 17**, fairness in the assignment of

work scored 8.36 and falls in the Very Good Level. The score indicates that there are few experiences of unreasonable work instructions from the head/supervisors. However, perceived corruption scored 7.15 which falls in the Satisfactory Level. The score is mainly attributed to the belief that public officials are disadvantaged when they do not comply with unreasonable work instructions from the head/supervisor (5.52). The perception of fairness in the assignment of work with a score of 7.79 indicates that there is an unfair assignment of work among the staff. For example, one in ten public officials have experienced unreasonable work instructions from the heads or supervisors (see **Table 49**).

Figure 17
Fairness in the Assignment of Works and its Survey Items
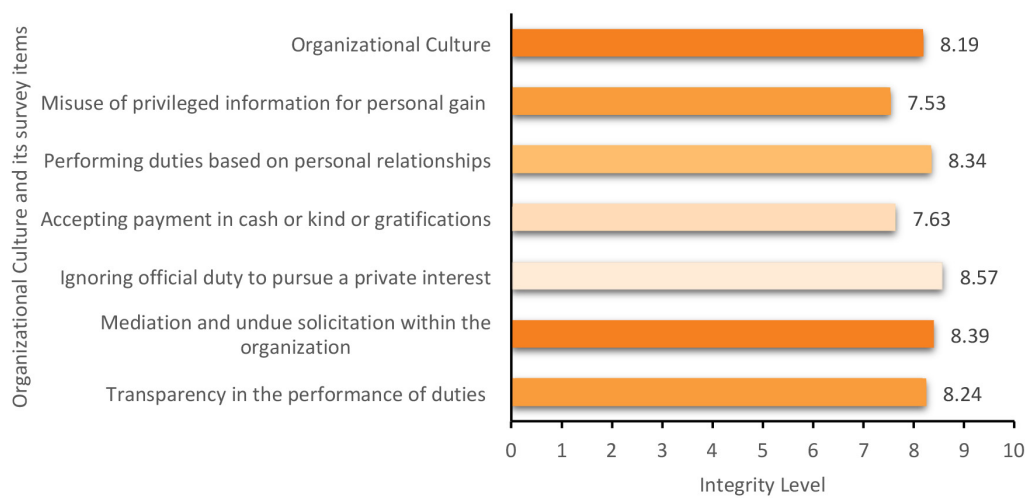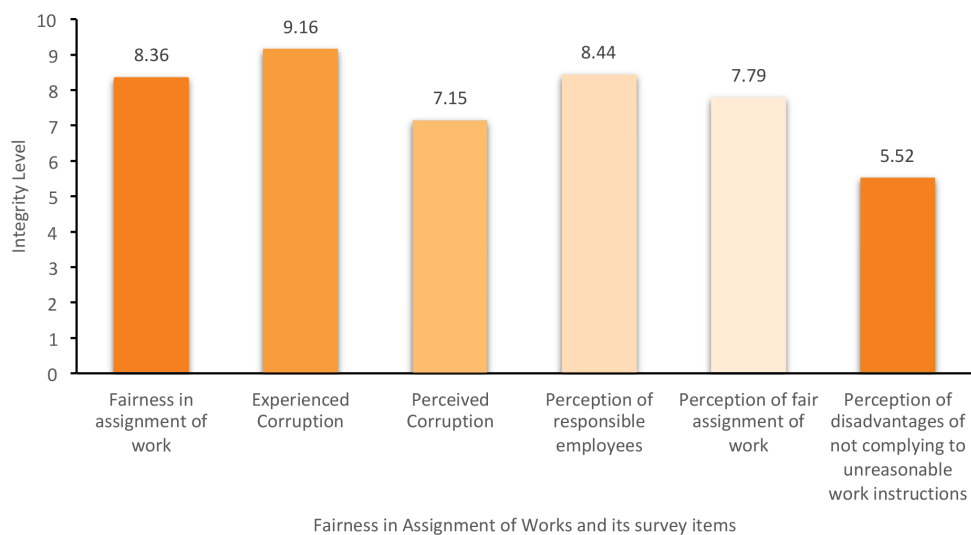

Fairness in Assignment of Works and its survey items

Note. *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)*

3.3.2.4 Comparative Summary of Work Integrity Index

From **Figure 18**, the experience of corruption scored highest compared to the perception of corruption. The low scores in the perception of corruption indicate the existence of corruption in public agencies as perceived by public officials. The perception of the existence of corruption in budget execution (8.06) scored high in the work integrity index as compared to fairness in the assignment of work (7.14) and personnel management (7.96).

Figure 18
Summary of Experienced and Perceived Corruption for Work Integrity Index

Note. 0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)

3.3.3 Ethical Leadership Index and its Components

The necessity of ethical leadership is increasingly acknowledged in the literature as being crucial to the success of organizations and society. Supporters of ethical leadership contend that if organizations collapse because of unethical or improper behavior, everyone will point to the moral failure of the leadership (Trevino & Brown, 2014; Brown et al., 2005). So, ethical leadership establishes a solid normative premise that should be pursued and cherished in organizations.

The literature frequently refers to the definition of ethical leadership by Brown et al. (2005). The authors defined ethical leadership as the demonstration of normatively suitable behavior through personal acts and interpersonal interactions, and the promotion of this behavior to followers through two-way communication, reinforcement, and decision-making (p. 120). The Ethical Leadership Index for NIA 2019 was developed, and it was used in NIA 2022 as well based on Brown et al. (2005) and Trevino & Brown (2014). The **Ethical Leadership Index** measures integrity, ethics, trust, transparency, accountability, and fairness in leadership.

As depicted in **Figure 19**, the Ethical Leadership Index score is calculated using the following six components: integrity, ethics, trust, transparency, accountability, and fairness. It can be observed that the score for Ethical Leadership was 8.11, suggesting a Good Level of integrity. The score for ethics suggests a Very Good Level of integrity (8.25). Whereas integrity, trust, transparency, accountability and fairness scored 8.18, 8.02, 8.21, 8.23, and 7.80 respectively, indicating a Good Level of integrity.

Figure 19
Ethical Leadership Index and its Components
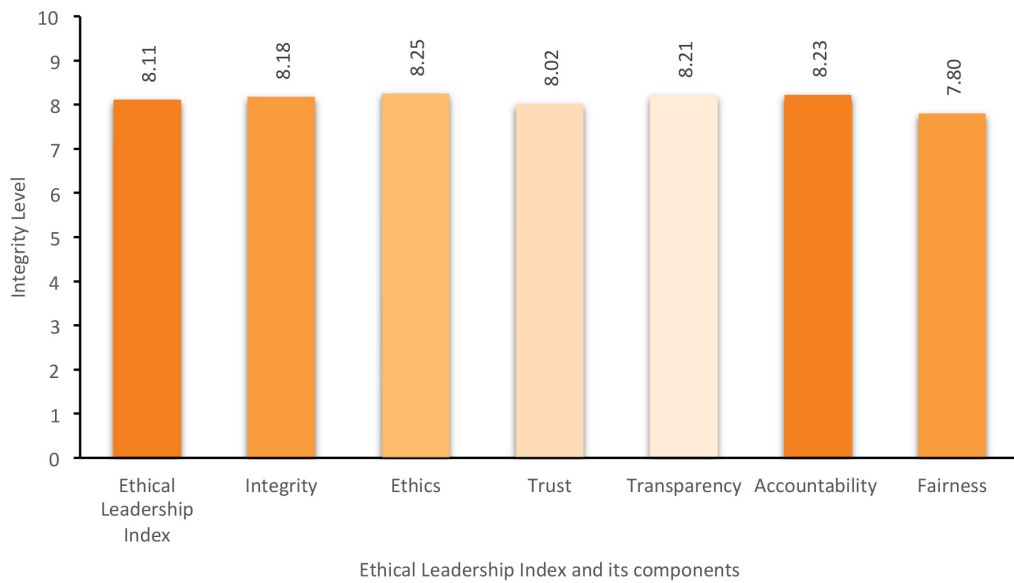
Ethical Leadership Index and its components
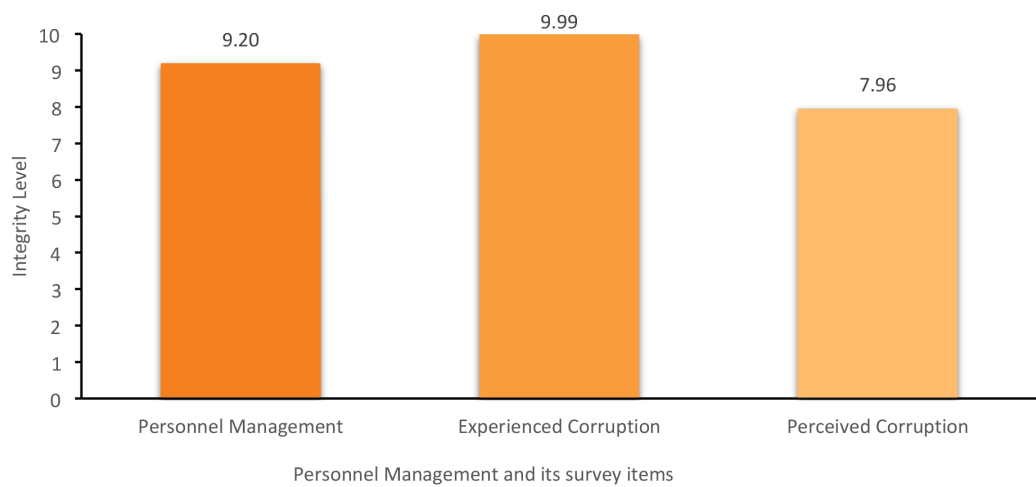
Note. 0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)

The increase in transparency and accountability, and the decrease in corruption as compared to the last NIA can be attributed to an ACC-initiated Organizational Integrity Plan (OIP) program. The public agencies are required to implement corruption-control mechanisms introduced by ACC through OIP or are required to develop and implement their own internal corruption-control strategies. This is evident as the OIP witnessed a significant increase in the overall Good (Very Good & Good) level of performance to 45%, an increase of 22% in the FY 2021-2022 (ACC, 2022) from 23% in the FY 2019-2020 (ACC, 2019b).

Similarly, the overall Poor level of performance dropped to 20% in the FY 2021-2022 from 30% in the FY 2019-2022 indicating the increase in efforts to prevent and mitigate corruption at organizational levels, thereby resulting in effective and efficient provision of public services. Moreover, the increase in the level of integrity score in the Ethical Leadership Index to 8.11 (Good Level), NIA 2022 from 7.82 (Satisfactory Level), NIA 2019 suggests the leaders of various public agencies, particularly civil servants, strive on strengthening organizational integrity through the transformation of an organization. The increase in the level of the Ethical Leadership Index score can be linked to the transformation of civil service where 40% of the executives were 'managed out' through a leadership assessment exercise as the leadership assessment exercise in turn promoted accountability culture in leaders and public officials, effective public service delivery, economic prosperity, progress, and well-being of all (RCSC, 2022).

3.3.3.1 Integrity

Yukl (2013) defined integrity as 'trustworthiness and consistency between a person's espoused values and behaviour' (p.331). Moreover, Colquitt et al. (2007) defined integrity as a sense of justice and moral charisma that assists individuals

in dealing with uncertainty and doubt. As integrity describes and drives the moral beliefs and behaviours of a leader, public authorities begin to respect the integrity of leaders to improve the working environment, hence enhancing service delivery. In the NIA 2022, integrity in Ethical Leadership evaluates leaders' integrity in terms of integrity practices and leaders' concern for ethical and moral ideals, as well as leaders' roles in enhancing organizational integrity.

Figure 20 shows that leadership integrity varied among the three survey items. The scores for integrity (8.18), concern for ethical and moral values by leaders (8.20), and the role of leaders to improve organizational integrity (8.07) indicate a Good Level of leadership integrity. On the other hand, the score for integrity practice by leaders (8.27) indicates a Very Good Level of leadership integrity.
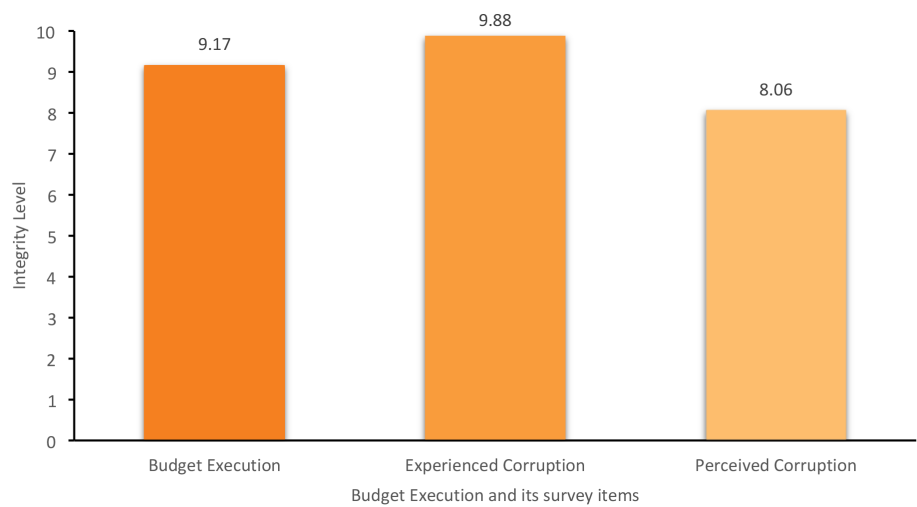
Figure 20
Integrity and its Survey Items
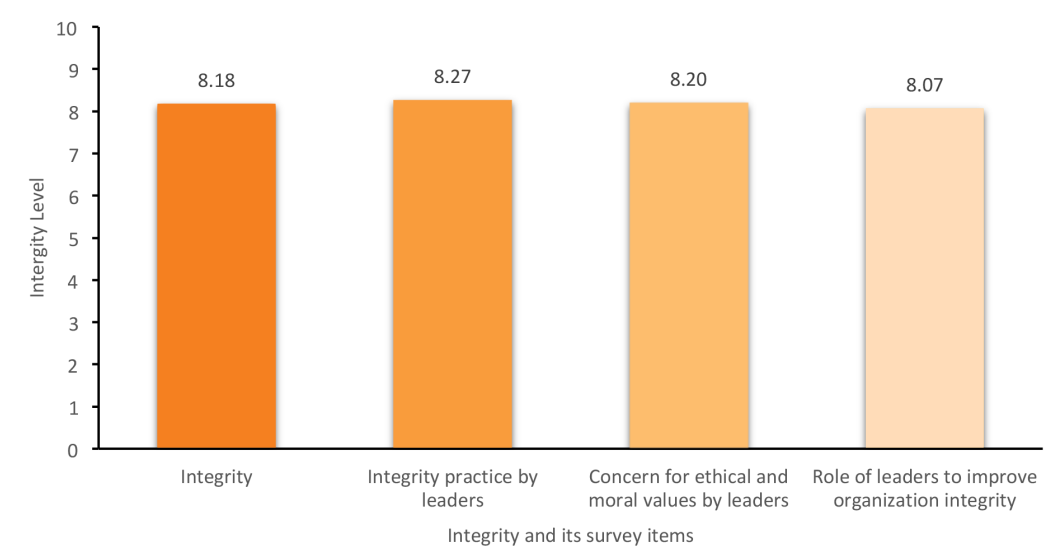
Note. *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)*

The good leadership integrity practices were further substantiated as 91.67% (Slightly Agree to Strongly Agree) of the employees agreed that the head of the organization practices integrity. For example, 91.39% (Slightly Agree to Strongly Agree) and 89% (Slightly Agree to Strongly Agree) of the employees agreed that their leaders practice integrity and take up the leading role to improve organizational integrity as shown in **Table 23**.

As for ethical and moral values, 88.43% (Slightly Agree to Strongly Agree) of the employees considered the leaders as honest in discussing matters with them. Similarly, 90.98% (Slightly Agree to Strongly Agree) and 88.43% (Slightly Agree to Strongly Agree) agreed that the leaders and heads of the organization were good at aligning their actions with the organization's values.

Table 23

Percentage of Leadership Integrity Items in Ethical Leadership

Leadership Integrity Items	Strongly Disagree	Dis-agree	Slightly Disagree	Neu-tral	Slightly Agree	Agree	Strongly Agree	Don't Know
The head of your organization practices integrity	0.66	1.89	1.30	4.47	4.79	55.28	29.29	2.31
Leadership in your organization practice integrity	0.50	1.78	1.57	4.75	5.59	58.8	25.54	1.46
Leaders in your organization conduct his/her personal life in an ethical manner	0.73	3.90	1.23	5.68	4.25	56.22	19.61	8.38
Leaders in your organization show strong concern for ethical and moral values	0.30	2.01	1.55	5.16	5.93	60.97	22.51	1.57
Leaders in your organization are honest in discussing matters with the employees	0.62	2.74	2.15	6.07	6.89	57.25	23.19	1.10
Leaders in your organization play a leading role to improve organization integrity	0.43	2.33	1.99	6.25	7.01	59.55	21.32	1.12

Note. *Source (n=4381, NIA 2022)*

3.3.3.2 Ethics

Leadership ethics refers to the moral principles and values that guide the behavior of leaders and their decision-making in the workplace and other organizations. It encompasses the standards of integrity, responsibility, accountability, fairness, and respect that leaders are expected to uphold in their interactions with employees, stakeholders, and society. Leadership ethics also includes the consideration of ethical dilemmas that leaders may face and the strategies they use to resolve these challenges in a manner that is consistent with their personal and organizational values. The goal of leadership ethics is to promote a culture of ethical conduct and to ensure that leaders act in a way that is consistent with their obligations to those they lead and to society at large.

As illustrated in **Figure 21**, survey questions such as 'leaders ensure employees follow the ethical code of conduct' (8.36) and 'leaders describe the likely repercussions of possible unethical behaviour by employees' (8.15) contribute to the leadership ethics score of 8.26. This demonstrates that executives ensure staff adhere to the ethical code of conduct and outline the anticipated repercussions of unethical action.

Figure 21
Ethics and its Survey Items
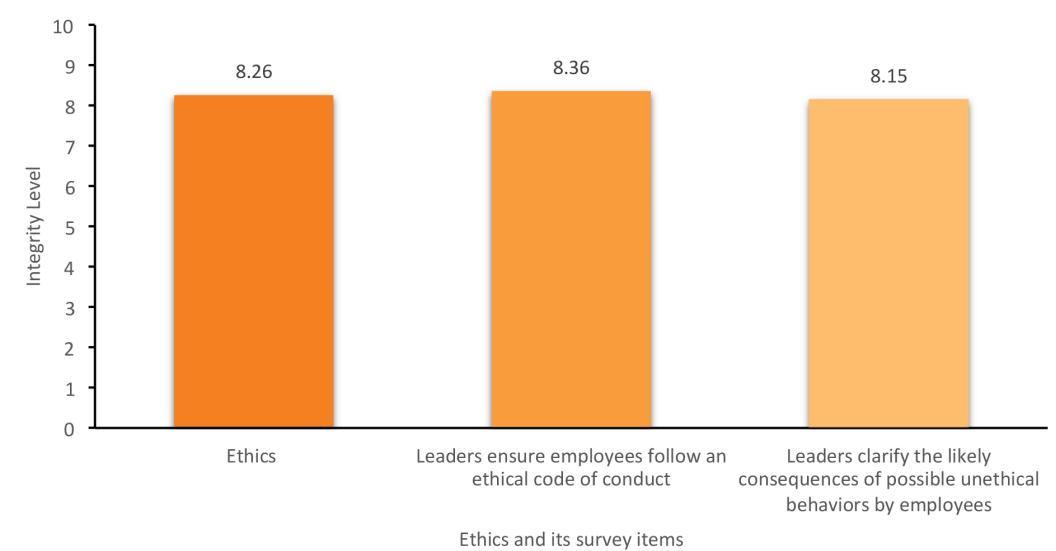
Note. *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)*

3.3.3.3 Trust
Trust is defined in numerous ways within the realm of ethical leadership. According to the definitions provided by Norman (2006) and Rousseau et al. (1998), trust is an agreement between two parties based on mutual regard and worth. Similarly, Doney et al. (1998) defined trust as "the willingness to rely on another party and to act in situations when such action makes one susceptible to that party." Various meanings of the term 'trust' have been proposed, however, for NIA 2022, trust is defined as an employee's general reliance on a leader's word, promise, verbal statement, written statement, or deeds (Rotter, 1971). The leadership's credibility is measured by the leaders' adherence to their word and deed promises (see **Figure 22**).

Figure 22
Trust and its Survey Items

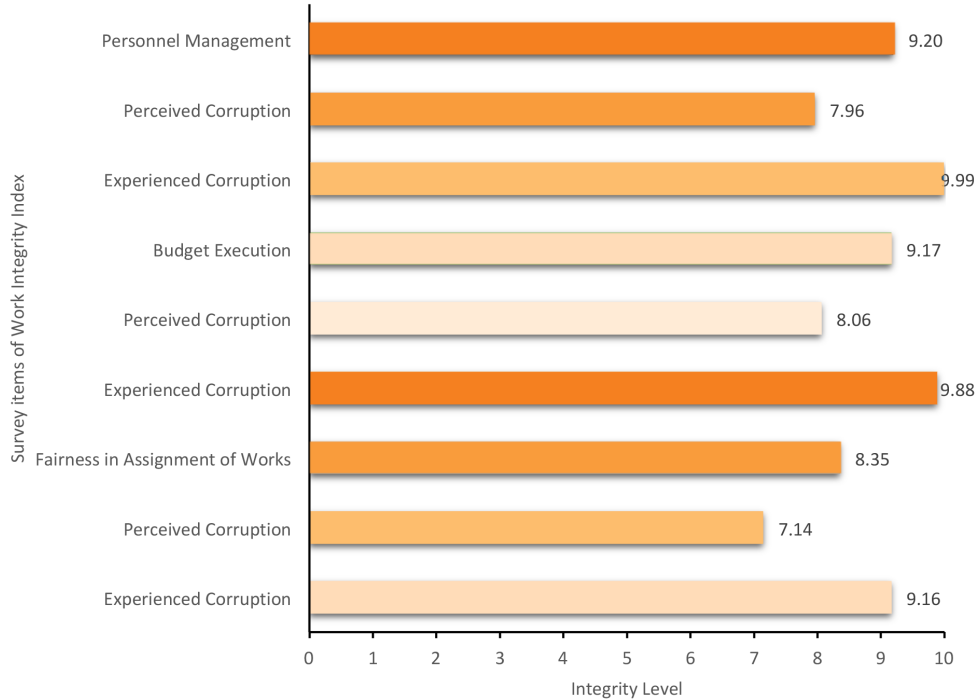*Note.* 0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)

With a score of 8.02 as in **Figure 22**, the employees' trust in leaders across the agencies is at a Good Level. The finding indicates that generally leaders can be trusted to do things he/she says as 88.32% (Slightly Agree to Strongly Agree) of the employees agreed on the same as shown in **Table 24**.

Table 24
Percentage of Leadership Trust Items in Ethical Leadership

Leadership Trust Items	Strongly Disagree	Dis- agree	Slightly Disagree	Neu- tral	Slightly Agree	Agree	Strongly Agree	Don't Know
The head of your organization can be trusted to do the things he/she says	0.59	2.76	1.80	6.53	7.40	56.22	23.03	1.67
Leaders in your organization can be trusted to do the things he/she says	0.52	2.35	1.99	7.05	7.99	58.23	20.89	0.98
Leaders in your organization trust you in doing your work	0.16	0.64	0.80	5.32	3.72	60.79	23.44	5.14
Leaders in your organization strive towards maintaining trust with employees through consistency in their words and actions	0.39	2.24	2.26	5.87	7.42	60.4	19.95	1.48
You are confident about the skills (e.g., leadership skills, management skills) of leaders in your organization	0.64	2.69	2.44	6.67	9.31	54.67	22.21	1.37

Note. Source (n=4381, NIA 2022)

Moreover, 87.56% (Slightly Agree to Strongly Agree) of the employees were confident about the skills, such as leadership and management skills in leaders. In addition, most of the employees, 88.25% (Slightly Agree to Strongly Agree), agreed that the leaders trust their employees in doing the work. Similarly, leaders are found to be striving towards maintaining trust with employees through consistency in their actions as a score of 8.04 is at a Good level. Therefore, trust in leaders ensures effective individual employees (Chughtai et al., 2014) and improves organizational performance as employees begin to display organizational commitment (Caldwell, 2008; Gillespie & Mann, 2004; Dirks, 2002).

3.3.3.4 Transparency

Leadership Transparency is a crucial characteristic of ethical leadership, even though the term is not expressly employed. Transparency in the context of ethical leadership is characterized by clarity, accessibility, integration, logic, and reason (Kim, 2008). Therefore, public officials must have equitable access to information to participate actively in the process of public decision-making. According to Hood (2010), transparency is 'the behaviour of business that makes choices, rules, and other information available to the outside world' (p. 989). Transparency refers to open decision-making based on appropriate information, allowing employees and the public to assess whether the relevant procedures are followed (ACC, 2020).

Transparency scored 8.21 (see **Figure 23**), indicating Good leadership transparency which is mainly due to a Very Good score (8.37) for the friendliness of leaders with the employees and Good scores on leaders consulting relevant employees in making decisions (8.06).

Figure 23
Transparency and its Survey Items
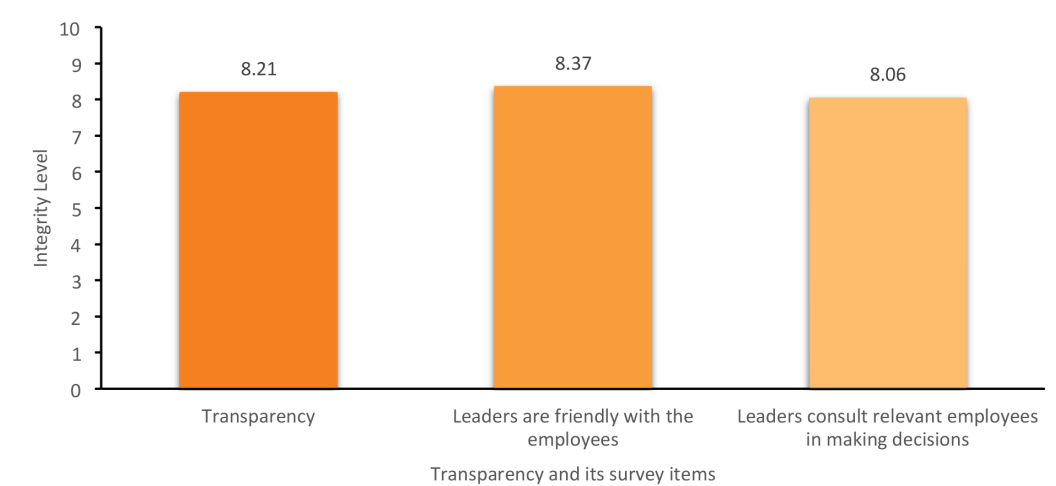
***Note**. 0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)*

The good leadership transparency level is further demonstrated as 90.09% (Slightly Agree to Strongly Agree) of the employees agreed that the head of the organization communicates openly with employees. In addition, 91.60% (Slightly Agree to Strongly Agree) of the employees agreed that leaders communicate openly with

the employees as shown in **Table 25.** To illustrate, 86.99% (Slightly Agree to Strongly Agree) of the employees believed that the leaders of the organization consult relevant employees in making decisions.

Table 25

Percentage of Leadership Transparency Items in Ethical Leadership

Leadership Transparency Items	Strongly Disagree	Dis-agree	Slightly Disagree	Neu-tral	Slightly Agree	Agree	Strongly Agree
The head of your organization communicates openly with employees	0.43	2.58	1.92	3.83	6.80	55.92	27.37
Leaders in your organization communicate openly with employees	0.25	1.89	1.83	3.99	6.39	59.21	26.00
Leaders in your organization are friendly (approachable) with the employees	0.27	1.92	1.55	4.09	5.34	56.63	29.86
Leaders in your organization admit their mistakes openly	2.01	9.95	4.47	13.01	9.06	39.81	12.81
Leaders in your organization consult relevant employees in making decisions	0.73	2.78	1.92	5.41	7.12	57.00	22.87
Leaders in your organization disclose information related to decisions made other than those classified as confidential	0.96	7.24	1.96	7.51	6.37	53.07	19.22
Leaders in your organization are not influenced by third parties in making decisions	3.33	13.76	3.17	8.88	6.41	40.47	13.60

Note. Source (n=4381, NIA 2022)

However, 16.43% of the employees disagree that the leaders admit their mistakes openly. Similarly, 20.26% of the employees believe that the leaders are influenced by the third parties whilst making decisions. In line with it, 10.16% state that the information related to a decision made, other than those classified as confidential, are not disclosed. This is further supported by the complaint's analysis, wherein a substantive portion of the complaints against heads and leaders were related to transparency issues as depicted in **Table 26**.

Table 26

Percentage of Complaints Against an Alleged Position by Issues

Position of Alleged	Main Issues				
	Accountability	**Corruption**	**Transparency**	**Other**	**Total**
Head	72.34	8.51	14.89	4.26	**100.00**
Head & Leader	60.00	5.00	35.00	0.00	**100.00**
Head & Private Individual	83.33	4.17	12.50	0.00	**100.00**
Head & Staff	60.00	16.00	20.00	4.00	**100.00**
Head, Leader, & Staff	64.29	14.29	21.43	0.00	**100.00**
Head, Staff, & Private Individual	60.00	10.00	30.00	0.00	**100.00**
Leader	67.27	7.27	25.45	0.00	**100.00**
Leader & Private Individual	95.00	0.00	5.00	0.00	**100.00**
Leader & Staff	69.57	8.70	19.57	2.17	**100.00**
Leader, Staff, & Private Individual	71.43	0.00	28.57	0.00	**100.00**
Not Specified	44.74	7.89	7.89	39.47	**100.00**
Private Individual	63.89	13.89	8.33	13.89	**100.00**
Staff	68.75	12.50	17.19	1.56	**100.00**
Staff & Private Individual	81.82	13.64	4.55	0.00	**100.00**
Total	**68.05**	**9.20**	**17.01**	**5.75**	**100.00**

Note. Source (n=435, Analysis of the complaints received in the FY 2021-2022)

Collectively, these results indicate that leaders with ethical values promote transparency within the organization.

3.3.3.5 Accountability

Accountability refers to the moral obligations of ethical leaders to justify, make fair, and accept responsibility for their decisions, actions, and execution. In addition, the leader must adhere to the standards and obligations established as regulations, guidelines, rules, procedures, and protocols (Hussmann, 2011). In a similar vein, Hunt (2016) defines accountability as the willingness to explain pertinent gatherings for one's evaluation, demonstrations, goals, and prohibition when it is reasonable to do so. For NIA 2022, leadership accountability refers to the degree to which leaders assume responsibility for their plans of action, behaviour, and results to strengthen accountability (ACC, 2020).

A leadership accountability score of 8.23 (see **Figure 24**) indicates a Good Level of accountability. The findings indicate that leaders focus on strengthening accountability in organizations as indicated by its Very Good Level of score (8.33).

Figure 24
Accountability and its Survey Items

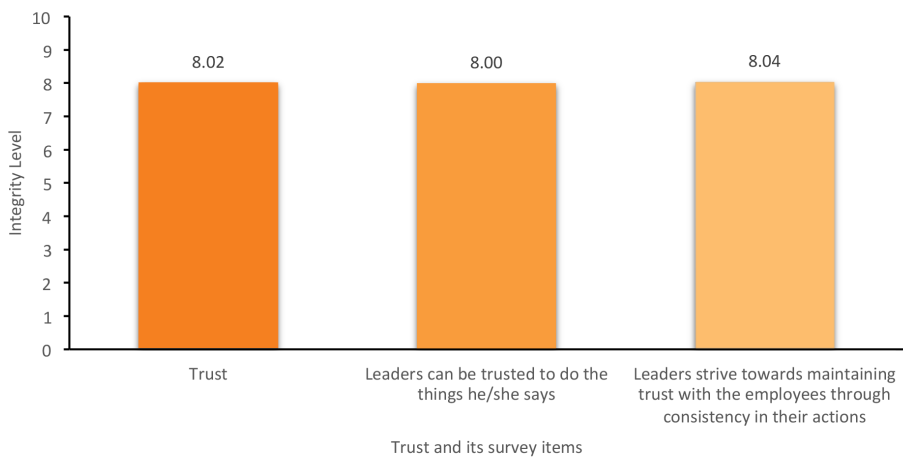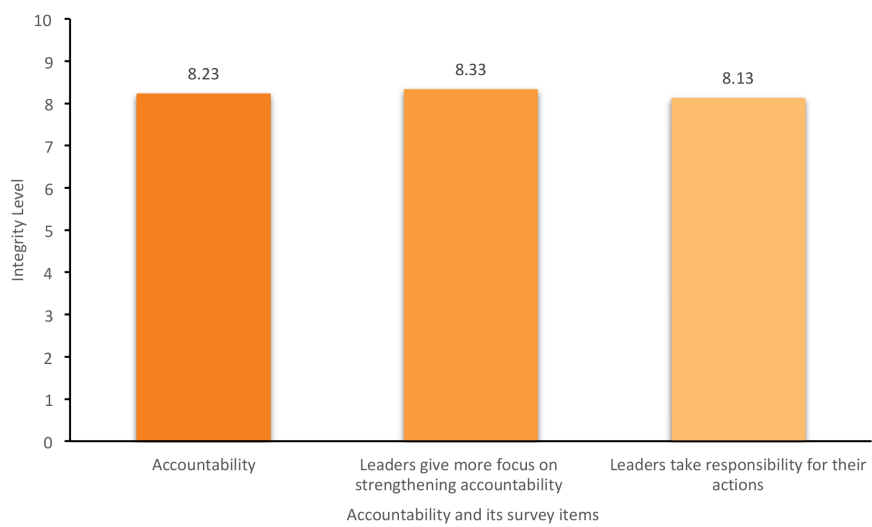*Note*. 0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)

Moreover, 94.21% and 95.22% (Slightly Agree to Strongly Agree) of the employees agreed that the head and the leaders of the organizations ensure that the activities are implemented in conformity with relevant laws and regulations respectively as shown in **Table 27**.

Table 27
Percentage of Leadership Accountability Items in Ethical Leadership

Leadership Accountability Items	Strongly Disagree	Dis-agree	Slightly Disagree	Neu-tral	Slightly Agree	Agree	Strongly Agree
Leaders in your organization give more focus on strengthening accountability in the organization	0.21	1.26	0.94	4.06	6.41	61.79	23.94
The head of your organization ensures that the activities of the organizations are implemented in conformity with relevant laws and regulations	0.18	0.57	0.82	2.90	4.02	61.95	28.24
The leaders of your organization ensure that the activities of the organizations are implemented in conformity with relevant laws and regulations	0.11	0.34	0.46	2.94	3.81	64.32	27.09

Leadership Accountability Items	Strongly Disagree	Dis-agree	Slightly Disagree	Neu-tral	Slightly Agree	Agree	Strongly Agree
Leaders in your organization take responsibility for their actions	0.30	1.94	1.73	4.95	6.60	62.86	19.38
Leaders in your organization take responsibility in answering to queries on decisions made	0.30	1.64	1.53	4.66	6.37	64.05	19.95
Leaders in your organization hold employees accountable for their actions at work	0.30	2.01	0.78	4.36	4.98	65.42	20.54
Leaders in your organization abuse their authority for personal gain	22.69	54.76	2.15	5.32	3.88	4.54	1.46

Note. Source (n=4381, NIA 2022)

The survey results indicate that most respondents (92.14 %) believe that the leaders in the organization prioritize strengthening accountability within the organization. Additionally, 94.21% of the respondents believe that the head of the organization ensures that the organization's activities are carried out in accordance with relevant laws and regulations. A slightly higher percentage of respondents (95.22%) believe that the leaders in the organization, in general, ensure compliance with laws and regulations. It is worth noting that a significant proportion of respondents (88.84%) believe that leaders in the organization take responsibility for their actions. Furthermore, a majority of respondents (90.37%) believe that leaders in the organization are willing to answer queries regarding their decisions. In line with this, the survey also reveals that 90.94% of respondents believe that leaders in the organization hold employees accountable for their actions at work. **Table 28** reveals that 62.33% of the complaints regarding accountabilty are directed towards the head, leaders, and staff of the organization. However, it is important to clarify that this percentage does not encompass complains specifically concerning the involvement of the head/leaders with private individuals.

Table 28
Percentage of Issues (or Allegations) in Complaints by Position

Position of Alleged	Main Issues			
	Accountability	Corruption	Transparency	Other
Head	13.71	9.09	9.52	3.45
Head & Leader	8.73	6.06	12.38	0.00
Head & Private Individual	7.34	1.52	2.86	0.00
Head & Staff	5.82	16.67	3.81	3.45
Head, Leader, & Staff	5.26	3.03	2.86	0.00

Position of Alleged	Main Issues			
	Accountability	Corruption	Transparency	Other
Head, Staff, & Private Individual	3.74	3.03	4.76	0.00
Leader	11.63	10.61	20.00	6.90
Leader & Private Individual	9.56	1.52	5.71	0.00
Leader & Staff	10.25	9.09	9.52	3.45
Leader, Staff, & Private Individual	6.65	0.00	4.76	3.45
Not Specified	3.05	6.06	3.81	55.17
Private Individual	4.71	7.58	4.76	17.24
Staff	6.93	16.67	14.29	6.90
Staff & Private Individual	2.63	9.09	0.95	0.00
Total	**100.00**	**100.00**	**100.00**	**100.00**

Note. *Source (n=922; Analysis of the complaints received in the FY 2021-2022; the total number of the complaints in the FY 21-22 was 435, however, issue/allegation in the complaints were 922 in number)*

However, a small proportion of respondents (9.88%) believe that leaders in the organization abuse their authority for personal gain. This implies that there may be some issues with misuse of power in the organization that need to be addressed. Overall, the survey results suggest that the organization has a culture of accountability, but there may be some areas where improvement is needed.

3.3.3.6 Fairness

An advocate of ethical leadership argues that fairness is a crucial aspect of how ethical leaders are perceived (Brown et al., 2005). Fairness in leadership is the demonstration of fair and just behaviour by leaders in their care, actions, and decisions regarding how to treat their employees.

The scores for fairness and its survey items show a Good Level as depicted in **Figure 25**. The survey item 'leaders are genuinely concerned about the professional growth of employees' scored the lowest (7.46) which dragged down the overall score of Fairness.

Figure 25
Fairness and its Survey Items

Note. *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; source (n=4381, NIA 2022)*

This is further supported by the fourth survey item in **Table 29**, where 10.11% (Slightly Disagree to Strongly Disagree) responded disagreeing to the survey item. Based on **Table 29**, heads and leaders in the organization are generally viewed as fair in their treatment of employees, as indicated by more than 79% of the respondents (Slightly Agree to Strongly Agree). Additionally, leaders in the organization are perceived as taking appropriate actions against unethical behavior, as shared by 83.61% of the respondents (Slightly Agree to Strongly Agree). However, 17.37% of the respondents (Slightly Agree to Strongly Agree) indicates that leaders in the organization pursue their own interests at the expense of others.

Table 29
Percentage of Leadership Fairness Items in Ethical Leadership

Leadership Fairness Items	Strongly Disagree	Dis-agree	Slightly Disagree	Neu-tral	Slightly Agree	Agree	Strongly Agree	Don't Know
The head of your organization is fair in treating employees	1.00	3.65	3.22	5.87	6.92	53.53	23.67	2.15
The leaders of your organization are fair in treating employees	0.84	2.90	2.99	6.71	7.05	56.49	21.94	1.07
Leaders in your organization are fair in taking actions against unethical behaviour of employees	0.57	2.35	1.96	5.84	5.66	60.60	18.19	4.82
Leaders in your organization are genuinely concerned about professional growth of employees	1.62	5.16	3.33	9.15	9.43	50.81	16.71	3.79
Leaders in your organization pursue his/her own interest at the expense of others	16.00	50.70	2.42	9.22	4.29	8.40	1.51	7.46

Note. Source (n=4381, NIA 2022)

This is substantiated by the complaint analysis whereby most of the complaints were related to abuse of function by the heads or leaders as depicted in **Table 30**. Overall, it seems that while there are some areas for improvement, the organization's leaders are largely viewed as fair and ethical in their treatment of employees.

Table 30

Percentage of Complaints Against an Alleged Position by Alleged Offences

Position Alleged	Alleged Offence											
	Abuse of Function	False Claims	Bribery	Embezzlement	Money Laundering	Trading in Influence	Disproportionate Assets	Conflicts of Interest	Abuse of Privileged Information	Non-pursuable Complaints	Other	Total
Head	71.74	0.00	0.00	4.35	0.00	0.00	0.00	0.00	0.00	19.57	4.35	**100.00**
Head & Leader	70.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	15.00	10.00	**100.00**
Head & Private Individual	62.50	0.00	0.00	4.17	4.17	0.00	0.00	0.00	0.00	29.17	0.00	**100.00**
Head & Staff	64.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	24.00	4.00	**100.00**
Head, Leader, & Staff	50.00	0.00	0.00	7.14	0.00	0.00	0.00	0.00	0.00	42.86	0.00	**100.00**
Head, Staff, & Private Individual	50.00	0.00	0.00	10.00	0.00	0.00	10.00	0.00	0.00	30.00	0.00	**100.00**
Leader	54.55	1.82	0.00	5.45	0.00	0.00	0.00	0.00	1.82	27.27	9.09	**100.00**
Leader & Private Individual	75.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	15.00	5.00	**100.00**
Leader & Staff	65.22	0.00	6.52	2.17	0.00	0.00	0.00	0.00	0.00	19.57	6.52	**100.00**
Leader, Staff, & Private Individual	50.00	0.00	7.14	0.00	0.00	0.00	0.00	0.00	0.00	42.86	0.00	**100.00**
Not Specified	15.38	2.56	15.38	7.69	0.00	0.00	0.00	2.56	0.00	46.15	10.26	**100.00**
Private Individual	11.11	2.78	5.56	2.78	2.78	2.78	0.00	0.00	0.00	52.78	19.44	**100.00**
Staff	39.06	3.13	3.13	10.94	0.00	0.00	1.56	1.56	0.00	29.69	10.94	**100.00**
Staff & Private Individual	22.73	0.00	4.55	9.09	0.00	0.00	0.00	4.55	0.00	50.00	9.09	**100.00**
Total	**48.74**	**1.15**	**3.45**	**5.98**	**0.46**	**0.23**	**0.46**	**0.69**	**0.23**	**30.80**	**7.82**	**100.00**

Note. Source (n=435, Analysis of the complaints received in the FY 2021-2022)

3.3.4 Summary of the Scores for Internal Integrity

Table 31 presents the scores for the 38 survey items that contributed to the *Internal Integrity* score. 'Perception of the disadvantages of not complying to unreasonable work instructions' scored the least with 5.23. Likewise, the protection of whistleblowers also scored in Need Improvement (6.23).

Table 31

Overview of Survey Items for Internal Integrity and its Score

Survey items for Internal Integrity	Score	Level
Internal Integrity	**8.34**	**Very Good**
Organizational Culture	*8.19*	*Good*
Transparency in the performance of duties	8.24	Good
Mediation and undue solicitation within the organization	8.40	Very Good
Ignoring official duty to pursue a private interest	8.57	Very Good
Accepting payment in cash or kind or gratifications	7.63	Good
Performing duties based on personal relationships	8.34	Very Good
Misuse of privileged information for personal gain	7.53	Good
Corruption Control System	*7.52*	*Good*
Protection of whistleblowers	6.23	Need Improvement
Appropriateness of disciplinary measures and punishment against corrupt acts	8.05	Good
Adequate checks and balances to control corruption	7.79	Good
Personnel Management	*9.20*	*Outstanding*
Perception of payment in cash or kind or entertainment	8.57	Very Good
Effects of payment in cash or kind or entertainment in HR matters	7.35	Satisfactory
Frequency of payment in cash/kind offered in relation to HR matters	9.98	Outstanding
Amount of payment in cash/kind offered in relation to HR matters	9.99	Outstanding
Frequency of entertainment /gratifications offered in relation to HR matters	9.99	Outstanding
Amount of entertainment/gratifications offered in relation to HR matters	9.99	Outstanding
Budget Execution	*9.17*	*Outstanding*
Perception of misuse of the budget for personal gains	8.06	Good
Frequency of manipulation in the execution of the budget for personal gains	9.75	Outstanding
Amount of manipulation in the execution of the budget for personal gains	9.96	Outstanding
Frequency of manipulation in the execution of budget to favor family and friends	9.87	Outstanding

Survey items for Internal Integrity	Score	Level
Amount of manipulation in the execution of budget to favor family and friends	9.97	Outstanding
Fairness in Assignment of Work	*8.36*	*Very Good*
Perception of responsible employees	8.44	Very Good
Perception of fair assignment of work	7.79	Good
Perception of the disadvantages of not complying to unreasonable work instructions	5.23	Need Improvement
Frequency of unreasonable work instructions	9.16	Outstanding
Ethical Leadership	*8.11*	*Good*
Integrity	*8.18*	*Good*
Integrity practice by leaders	8.27	Very Good
Concern for ethical and moral values by leaders	8.20	Good
Role of leaders to improve organizational integrity	8.07	Good
Ethics	*8.25*	*Very Good*
Leaders ensure employees follow an ethical code of conduct	8.36	Very Good
Leaders clarify the likely consequences of possible unethical behaviors by employees	8.15	Good
Trust	*8.02*	*Good*
Leaders can be trusted to do the things he/she says	8.00	Good
Leaders strive towards maintaining trust with the employees through consistency in their actions	8.04	Good
Transparency	*8.21*	*Good*
Leaders are friendly with the employees	8.37	Very Good
Leaders consult relevant employees in making decisions	8.06	Good
Accountability	*8.23*	*Good*
Leaders give more focus on strengthening accountability	8.33	Very Good
Leaders take responsibility for their actions	8.13	Good
Fairness	*7.80*	*Good*
The head of my organization are fair in treating employees	7.91	Good
Leaders are fair in taking actions against the unethical behaviour of employees	8.02	Good
Leaders are genuinely concerned about the professional growth of employees	7.46	Good

Note. *Source (n=4381, NIA 2022)*

3.4 Parliamentarians Integrity Index

Parliamentarians Integrity Index is defined as the level of integrity of parliamentarians evaluated by their voters and parliamentarians themselves. It involves representativeness, oversight, legislative, transparency, accountability, integrity, and corruption from the perspectives of citizens and parliamentarians themselves. The International Parliamentary Union (IPU) requires its member countries to exhibit transparency, accountability, integrity without indulging in any

corrupt practices and wrongdoings while carrying out their representativeness, oversight, and legislation functions. Likewise, Parliament of Bhutan (2008) is governed by the National Assembly Act of Bhutan (2008), and the National Council Act of Bhutan (2008) where the parliamentarians are required to safeguard the interest of its people and the nation with utmost integrity.

As illustrated in **Figure 26**, the overall PII score is 6.90 indicating a Satisfactory Level of integrity. The Satisfactory Level of integrity is mostly attributed to low scores of Oversights (5.86), Legislative (6.35), Integrity (6.65), and Transparency (6.68). Oversight and Legislative scores of 5.86 and 6.35 respectively are construed as Need Improvement Level of integrity while scores of Representativeness (7.04), Accountability (7.02), Transparency (6.68), and Integrity (6.65) are interpreted as Satisfactory Level of integrity. Corruption Component score of 9.09 is interpreted as Outstanding Level of integrity. Further, the Parliament of Bhutan being signatory to the IPU, the IPU requires parliamentarians to exhibit transparency, accountability, integrity while representing their voters, and while drafting, formulating, endorsing and implementing legislative policies, acts in accordance with the laws.

Figure 26
Parliamentarians Integrity Index Score
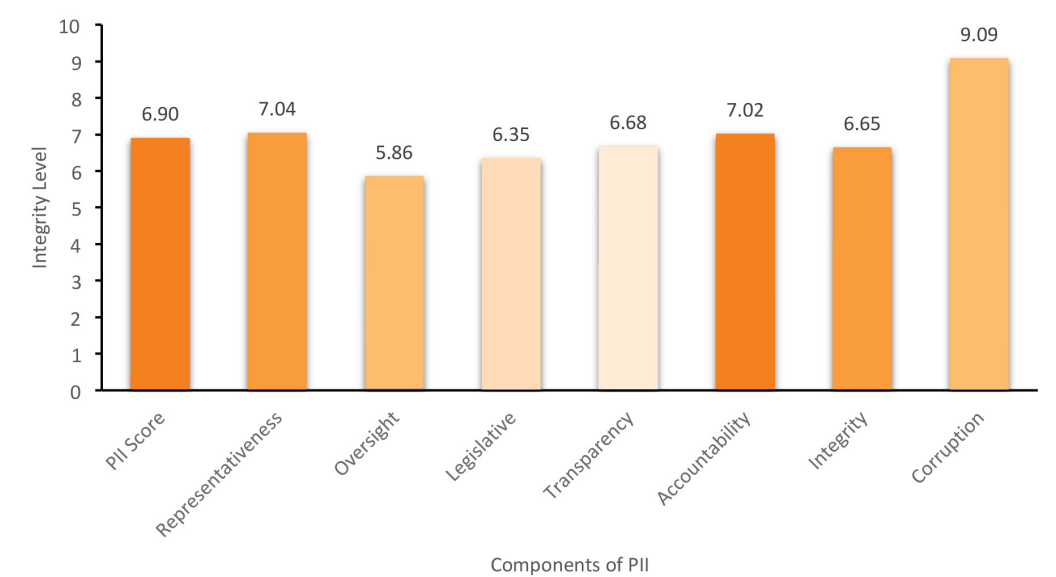
Note. *0=highly corrupt/lowest level of integrity and 10=highly transparent/very clean; Source (n=1499, NIA 2022)*

3.4.1 Representativeness Function and its Survey Items

Representativeness function[3] is one of three fundamental mandates of parliament, alongside oversight and legislative functions. It is through representativeness

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[3] In Bhutan, the members of Parliament are mandated to represent the people as mandated in Chapter 7 Section 43 of the National Assembly Act the Kingdom of Bhutan, 2008, wherein it states, "The members of the National Assembly shall be representative of all the people and shall in the performance of their duties be guided by the objectives of the Constitution, by the public interest and by their conscience"; and Chapter 3 Section 27 of the National Council Act of the Kingdom of Bhutan 2008, wherein it states "A member of the National Council shall serve the interest of the nation and the people at all times." Further, Honourable Wangchuk Namgyel, the Speaker of the NAB, expressed the critical need to engage citizens more dynamically in the critical parliament functions besides informing on its mandates, challenges, and accomplishments during the five-day workshop held in October 2021 for the secretariat staff of the two parliamentary houses of Bhutan (Dema, 2022).

function that parliamentarians represent their voters in parliament to attain public and national interest. Further, the National Assembly Act of Bhutan 2008, and the National Council Act of Bhutan 2008 requires that parliamentarians represent the views and concerns of voters in the parliament. According to the IPU's Global Parliamentary Report 2017 (IPU, 2017), the representativeness of the Parliament requires that Members of Parliament involve citizens, understand their perspectives, respond to their concerns and ensure the work of Parliament echoes the context and reality of citizens' lives.

Figure 27 illustrates the scores of *Representativeness Component* and its survey items such as Exercising parliamentarians' mandates in parliament discussion without undue influence, Reporting facts and truth in the discussion, and Attendance in the parliamentary session.

Figure 27
Representativeness Component and its Survey Items
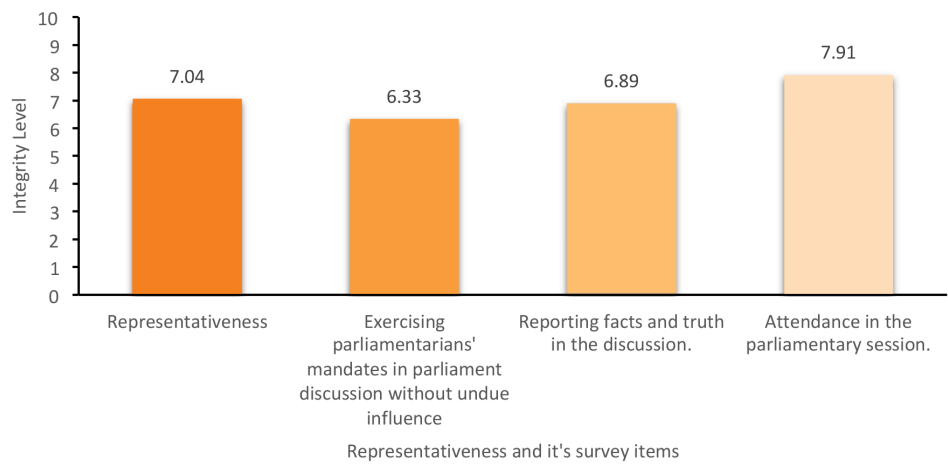
Note. *0=highly corrupt/lowest level of integrity and 10=highly transparent/very clean; Source (n=1499, NIA 2022)*

Representativeness score of 7.04 in Satisfactory Level of integrity indicates a low representation of constituents/voters by parliamentarians in the parliament. This Satisfactory Level of score is attributed to a Need Improvement Level of integrity score of parliamentarians in exercising their mandates in parliament discussion without undue influence (6.33), and a Satisfactory Level of Integrity score in reporting facts and truth in the discussion (6.81). The World Bank (2006) underpinned the role of parliamentarians as representatives of citizens should ensure that the parliamentarians represent citizens' concerns in the parliamentary business as parliamentarians are accountable to citizens. Although attendance in the parliamentary score of 7.91 interprets a Good Level of integrity in representing the voters, the low scores in parliamentarians in exercising their mandates in the parliament discussion without undue influence, and reporting facts and truth in the discussion indicate that parliamentarians' representativeness in the parliament discussion are more inclined toward discussions based on undue influence with minimal reporting of facts and truth in the discussion. This suggests that parliamentarians do not adequately represent their voters and table public issues for parliamentary discussions.

Hellman et al. (2000) notes undue influence as a subtle form of corruption as interest groups often employ legal mechanisms to affect the decision-making process. For example, interest groups contributing to electoral campaign as per the law with expectations of favourable decisions in return. In addition, OECD (2010) underscores that undue influence can occur when interest groups/lobbyists promise decision-makers a lucrative future job as return of favour.

However, Transparency International (2014) argues that interest group influence is not a corrupt or illegitimate activity but it may act a means of undue influence, corruption, and state capture when lobbyists influence a parliamentarian or public servant to make decisions benefitting one interest group and affecting the others. Chene (2017), Pelizzo & Stapenhurst (2014), and IPU (2001) underscore the responsibility of the parliament and its members in ensuring a strong legal framework to curb corruption through the inclusion of legislation that promotes transparency and participation in the management of public affairs. Hussmann et al. (2009) highlighted that immediate measures such as regulations on lobbying and conflicts of interests may be required in both the developing and established democracies to lessen the risk of undue influence of interest group on public policy. Similarly, OECD (2014) shared that undue influence and regulatory capture affect the public and fair market competition as unregulated lobbying may result in favouring those in possession of power and wealth.

A majority of the respondents rated parliamentarians high in its survey items such as representing the views and concerns of citizens in the parliament (62%); making fair and inclusive decisions in terms of development and review of policies (61%); accessibility by citizens in order to raise concerns or issues related to constituency development (63%); receptiveness to suggestions of the people concerning community development as well as issues related to national interest (64%); and responsiveness in addressing suggestions of the people concerning community development as well as issues related to national interest (61%) as shown in **Table 32.**

Table 32
Rating of Representativeness's Survey Items

How would you rate parliamentarians in terms of the following?	Rating			
	Low	**Medium**	**High**	**Total**
Representing the views and concerns of citizens in the parliament	11	27	62	100
Making fair and inclusive decisions in terms of development and review of policies	10	30	61	100
Accessibility by citizens in order to raise concerns or issues related to constituency development	15	22	63	100
Receptiveness to suggestions of the people concerning community development as well as issues related to national interest.	10	26	64	100
Responsiveness in addressing suggestions of the people concerning community development as well as issues related to national interest	14	24	61	100

Note. *Source (n=1499, NIA 2022)*

On further analysis, more than 68% of the parliamentarians rated themselves high in terms of these survey items while more than 38% and less than 53% of voters rated parliamentarians high (see **Annexure 2**). However, less than 29% of the voters rated parliamentarians low in these survey items as opposed to five percent low rating provided by the parliamentarians themselves indicating a need to enhance both political and social inclusiveness.

3.4.2 Oversight Component and Its Survey Items

The IPU (2017) in its Global Parliamentary Report 2017 highlights that the Parliamentary Oversight[4] assesses the impact of government plans, policies, and actions; and ensures that appropriate and adequate resources are provided to implement the plans and policies; monitor the results, and hold the executive accountable for its actions and inactions. Draman (2016) in its case studies of African Parliaments titled "The African Parliamentary Index: Case Studies" underlines the importance of effective parliamentary oversight through the committee system, a key tool applied by the legislature to maintain power equilibrium among the three arms of the government comprising of legislation, judiciary and executive because it enables the parliamentarians to develop proficiency and effectively scrutinizes proposed legislation, policies, and rules. In addition, GOPAC (2013); and Pelizzo & Stapenhurst (2014) showed a higher democratic quality, more political stability, and less corruption when parliamentarians perform their oversight functions more effectively. For example, Chene (2017) reported in the U4 Expert Answer, "a positive correlation between an increase in oversight tools and the reputation of the parliaments and parliamentarians, the legitimacy of democracy and corruption-control strategies and efforts."

The NAB has nine standing committees, and the National Council of Bhutan has seven standing committees with parliamentary representatives, legislation, and oversight roles. International IDEA (2021) reported that a number of parliaments have, for instance, Australia, Bhutan, Canada, Ireland, Israel, New Zealand, Norway, and the Philippines established ad-hoc or need base parliamentary committees to support and oversee the government's role during the pandemic times.

In Bhutan, parliamentary oversight function is one of the keystones of democracy and good governance. Alongside the parliamentarians' representativeness and legislative mandates, it is through the oversight mechanisms of parliamentary committees that the executive and government are held accountable for its actions. However, **Figure 28** illustrates that the parliamentarians are less effective in carrying out their oversight mandate as the ***Oversight Component*** with a score 5.86 is in Need Improvement Level of integrity.

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[4] In Bhutan, Article 10 (11) of the Constitution of the Kingdom of the Bhutan 2008 mandates the houses, the NAB and the NCB, to appoint Parliamentary Committees such as the Good Governance Committee, Public Account Committee, to name a few, to function as the Parliamentary Oversight on the Executive and the government; and other institutions or agencies; and to carry out the parliamentary business. Article 10 (11) of the Constitution states, "Both Houses shall determine their rules of procedure, and the proceedings of each House shall be conducted in accordance with its own rules. The rules of procedure in each House shall provide for the appointment of Committees to carry out the business of Parliament." In addition, Chapter 25 Section 293 of the National Assembly Act of the Kingdom of Bhutan 2008 states, "The National Assembly shall appoint committees, composed of members of National Assembly, to examine any matter within the jurisdiction assigned to them by the House, and to carry out any mandate given to them by the House"; and Chapter 9 Section 145 of National Council Act of Bhutan states, "The National Council may appoint Committees to carry out the business of the National Council."

Figure 28
Oversight Component and its Survey Items
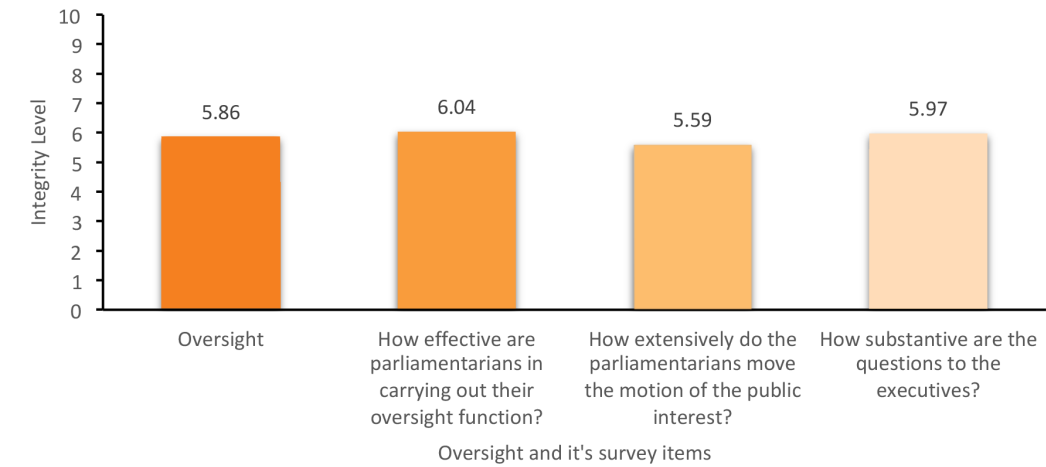
Note. *0=highly corrupt/lowest level of integrity and 10=highly transparent/very clean; Source (n=1499, NIA 2022)*

Likewise, the scores of its survey items such as How effective are parliamentarians in carrying out their oversight function? (6.04); How extensively do the parliamentarians move the motion of public interest? (5.59); and How substantive are the questions to the executives? (5.97) indicate that parliamentarians are less effective in carrying out their oversight functions, parliamentarians do not extensively move the motion of the public interest, and questions asked to the executives by parliamentarians are less substantive. Nonetheless, Stapenhurst & Larson (2014) noted low perceived corruption in the study involving 82 national parliaments because of availability of parliamentary oversight tools in the parliaments. Although 38% of the respondents provided high rating to rigorous and systematic procedures in parliament whereby parliamentarians can question the executive, 18% rated low as depicted in **Table 33** indicating that the procedures are not as rigorous and systematic as it should be in accordance with its acts and rules. In-depth analysis, as presented in **Annexure 3**, showed that 44% and 31% of parliamentarians and voters respectively perceived that procedures were rigorous and systematic in questioning the executive by parliamentarians.

Dubrow (2022) notes that parliaments have an important role in oversight of public debt management where parliamentarians also need to have the recent information on the composition of public debt and its intervention to manage the public debt for further scrutiny in parliament, and OECD (2019) notes that a budgetary process involving consultations, disseminating information, and applied discussions and debates on budgetary approvals considering overall fiscal constraint through consultation encourages transparency, and ensures responsible financial legislations demanding fewer requirement for amendments in the budget endorsement phase. As illustrated in **Table 33**, 29% of the total respondents believed that parliamentarians were able to scrutinize the national budget through all its stages such as *Gewog Tshogde* and *Dzongkhag Tshogdu,* to name a few, while 27% shared that parliamentarians were not able to effectively scrutinize the national budget. Although 39% of constituents/voters rated high in

scrutinizing the national budget by parliamentarians, parliamentarians were of the opposite view as 40% of parliamentarians rated low compared to 19% high-rating as depicted in **Annexure 3**. Duri (2022) and Stapenhurst et al. (2008) emphasize on parliamentary oversight as it influences the government to be transparent, inclusive, and responsive in decision and law-making processes.

Table 33
Rating of Oversight's Survey Items

Survey Items	Rating			
	Low	Medium	High	Total
How rigorous and systematic are the procedures whereby parliamentarians can question the executive?	18	44	38	100
How well are parliamentarians able to scrutinize the national budget, through all its stages (*Gewog Tshogde, Dzongkhag Tshogdu etc.*)?	27	44	29	100
How well are parliamentarians able to review the issues concerning constituencies through all its stages (*Gewog Tshogde, Dzongkhag Tshogdu etc.*)	25	42	34	100
How adequate are the research, information, resources and other facilities available to parliamentarians and their committees to carry out oversight function?	23	49	28	100
How effective are the recommendations arising from the standing and ad-hoc committees in monitoring the executive?	20	52	28	100
How extensively do the parliamentary committees conduct public hearing on issues?	38	34	29	100

Note. Source (n=1499, NIA 2022)

Similarly, **Table 33** illustrates that 34% of the respondents rated parliamentarians high in its ability to review the issues concerning constituencies through all its stages compared to those 24% of the respondents who perceived that parliamentarians were not able to review the issues well concerning constituencies. Evidently 43% of constituents/voters (see **Annexure 3**) feel that parliamentarians were able to review the issues concerning constituencies through all its stages such as *Gewog Tshogde,* and *Dzongkhag Tshogdu*, to name a few. Yet a majority of the parliamentarians, 31% feel that the parliamentarians were not able to adequately review the issues concerning their constituencies. To this, parliamentarians can play a more active and crucial role to evaluate and scrutinize the national budget through all budgetary stages to promote good governance and interests of voters they represent, to ensure transparency, and safeguard the national interest. Besides, there is a need to make adequate resources research, information, resources and other facilities available to parliamentarians and their committees to carry out oversight function as 28% and 23% of the respondents rated high and low respectively on the obtainability of adequate information, resources and facilities

as highlighted in **Table 33**. Furthermore, 31% and 15% of parliamentarians and voters respectively (see **Annexure 3**) rated low in availability of adequate research information and resources to parliamentary committees and parliamentarians to carry out oversight function while 29% and 28% of parliamentarians and voters respectively rated high.

The Acts for the NAB and the NCB emphasize on effective oversight function through involvement of independent parliamentarians in parliamentary committees to ensure productive review, and monitoring and evaluation of plans, policies and activities of the executive and the government. Harutyunyan (2021) signifies the importance of parliamentary committees in reducing corruption as they can question the executive on any issues concerning public and the nation. However, the study pointed out that the recommendations arising from the standing and ad-hoc committees in monitoring the executive were found to be less effective. For instance, only 28% of the respondents shared that recommendations of parliamentary committees were effective in monitoring while 20% of the respondents shared that the recommendations were less effective as pointed in **Table 33**. This was substantiated as a quarter and more of voters and parliamentarians (see **Annexure 3**) were of the same view as the overall respondents.

As illustrated in **Table 33,** a majority of the respondents (38%) rated that there is low conduct of public hearings on issues concerning voters, the nation, and other stakeholders by parliamentary committees compared to 28% high-rating on the public hearing. 42% of the voters (see **Annexure 3**) favour that the parliamentary committees conduct hearing on public issues. On the contrary, 52% of the parliamentarians argue that there is minimal conduct of public hearing on public issues specifying a requirement to enhance a public hearing and stakeholder mechanisms to fulfil the constitutional mandates of the parliament. Mikuli & Kuca (2016) argue that public hearing influences the quality of decision-making while drafting and endorsing legislations, and makes laws and policies more acceptable as parliamentarians engage constituents/voters in parliamentary affairs. To illustrate, conducting public hearing on public issues and concerns could, to some extent, provide better insight on laws and policies, and minimize the risk of low acceptance by voters and other stakeholders. UNDP (2022) also emphasize on the need of public engagement in parliamentary decision-making affairs through information, education, communication, consultation, and participation as it helps gain public trust, transparency, and good governance.

3.4.3 Legislative Component and Its Survey Items
A number of international organizations, such as GOPAC (2005) and IPU (2001) have pronounced and recommended that the parliamentarians apply their legislative[5], oversight, and representation approaches to effective parliamentary checks and balances, and also towards fighting corruption at the national level.

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[5] The Parliament's Legislative Function is mandated by the Article 10 (1) of the Constitution, wherein it states, "There shall be a Parliament for Bhutan in which all legislative powers under this Constitution are vested and which shall consist of the Druk Gyalpo, the National Council and the National Assembly." In addition, Article 10 (2) states, "Parliament shall ensure that the Government safeguards the interests of the nation and fulfils the aspirations of the people through public review of policies and issues, Bills and other legislations, and scrutiny of State functions." In addition, Chapter 2 Section 6 of the National Assembly Act of the Kingdom of Bhutan 2008 empowers the National Assembly to pass laws, wherein it states, "The legislative power shall be vested

Figure 29 illustrates the ratings of the legislative component and its survey items. One of the key roles of parliamentarians is to draft and make legislations that are in the interest of the public and the nation. Vrieze & Norton (2020) notes that it is parliament's role to see whether or not the legislations that are passed achieve their desired results through Post-Legislative Scrutiny (PLS).

Figure 29
Legislative Component and its Survey Items
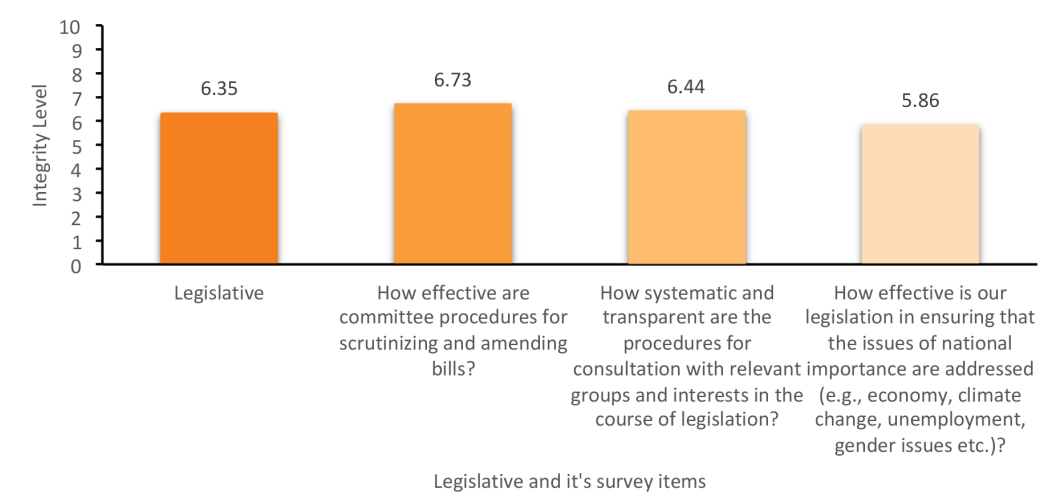
Note. 0=highly corrupt/lowest level of integrity and 10=highly transparent/very clean; Source (n=1499, NIA 2022)

The score 6.35 for the **Legislative Component** is in Need Improvement Level. This level of score is attributed to the Need Improvement Level of scores 6.44 and 5.86 in its survey items how systematic and transparent are the procedures for consultation with relevant groups and interests in the course of legislation; and how effective is our legislation in ensuring that issues of national importance namely climate change, unemployment, and gender issues among others, are addressed respectively indicating that legislation procedures were not transparent and systematic, and made without consulting relevant groups and interests during the legislation processes. Similarly, the study showed that committee procedures to scrutinize and amend bills were less effective as indicated by its Satisfactory Level of integrity score 6.73 in **Figure 29**. Vrieze & Norton (2020) underpinned that the PLS examined through parliamentarians as independent analysts compared to passive, informal, and formal approaches to PLS were found to be robust in terms of structures and procedures alongside outputs and follow-up.

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in the National Assembly with the power to pass laws with the Assent of the Druk Gyalpo, wherever applicable, to the provisions of the Constitution." Further, Chapter 2 Section 3 of the National Assembly Act of the Kingdom of Bhutan; and Chapter 2 Section 7 of the National Council Act of the Kingdom of Bhutan mandates both the houses to ensure that the government safeguards the interest of the nation and fulfils the aspirations of the people wherein Chapter 2 Section 3 of the National Assembly Act of the Kingdom of Bhutan 2008 states, "The National Assembly shall ensure that the Government safeguards the interests of the nation and fulfills the aspirations of the people through public review of policies and issues, Bills and other legislations, and scrutiny of State functions"; and Chapter 2 Section 7 of the National Council Act of Bhutan states, "The National Council shall ensure that the Government safeguards the interests of the nation and fulfills the aspirations of the people through public review of policies and issues, Bills and other legislation, and scrutiny of State functions." Also, the Parliament is required to follow procedures for scrutinizing, amending, and endorsing draft legislation/bills as enshrined in the Passing of Bills, Article 13 of the Constitution of the Kingdom of Bhutan.

On the other hand, 52% of the respondents showed a high satisfaction on the deliberations and discussions of bills in the parliament while 10% showed low satisfaction as presented in **Table 34**. Evidently a majority of the parliamentarians and voters rated high in these survey items (see **Annexure 4**) signifying adequate deliberation and discussions on the bills in the parliament, and consultation of citizens/key stakeholders in the legislation process by parliamentarians in ensuring that legislations endorsed are implementable/practical.

Table 34
Rating of Legislative's Survey Items

Survey Items	Rating			
	Low	Medium	High	Total
How satisfactory are the deliberations and discussions on the bills in the parliament?	10	38	52	100
How effective are parliamentarians in ensuring that legislations enacted are implementable/practical?	17	39	44	100
How adequately are citizens/key stakeholders consulted in the legislation process?	16	43	41	100

Note. *Source (n=1499, NIA 2022)*

Unlike the decision-making processes of judicial and executive branches which are done mostly behind the closed doors and in private respectively, Prasojo (2009) highlights that decision-making in the legislative branch is conducted openly; and the discussions and deliberations for passing or rejecting a bill or the budget, and use of the oversight function to hold the executive to account, are all done in consultation with public participation and knowledge.

3.4.4 Transparency Component and Its Survey Items
The openness and transparency[6] of the Parliamentarians aids citizens to have information on the work of Parliament; enables citizens to engage in the parliamentary legislative process; and empowers citizens to make Members of Parliament answerable for the parliamentary processes and business. For example, during the finalization and distribution of budget and other resources.

Figure 30 shows the scores of **Transparency Component** and its survey items. Transparency component with its score 6.68 is in Satisfactory Level of integrity score. This score is accredited to the Need Improvement Level of score in how adequate are the opportunity for citizens to express their views and concerns directly to their representatives, regardless of party affiliations (6.27); and Satisfactory Level of score in how approachable are parliamentarians by their constituents to raise concerns and issues related to their constituency development (7.08). These low scores indicate that limited opportunities were provided to their voters by their direct representative parliamentarians, irrespective of voter's party affiliation, to express their views and concerns.

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[6] Chapter 7 Section 47 of the National Assembly Act of the Kingdom of Bhutan 2008 states, "Members shall have a duty to be accessible to the people of the areas for which they have been elected to serve and to represent their interests conscientiously"; and as enshrined in the other sections of Chapter 7 - Roles and Responsibility of the Members, and in Chapter 24 - Code of Conduct of the National Assembly Act of the Kingdom of Bhutan 2008. The members of the National Council are mandated to abide by the Code of Conduct as enshrined in Chapter 7 of the National Council Act of the Kingdom of Bhutan.

Figure 30
Transparency Component and Its Survey Items
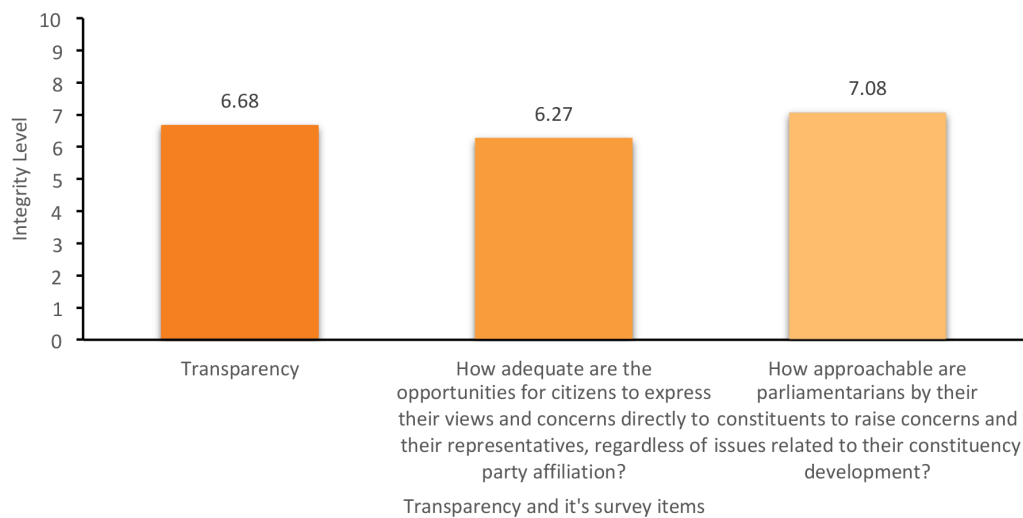
Note. *0=highly corrupt/lowest level of integrity and 10=highly transparent/very clean; Source (n=1499, NIA 2022)*

Further, voters perceived their parliamentarians as less approachable to present concerns and issues on their constituency development. The study suggests that parliamentarians create more opportunities for citizens to interact, consult and discuss on grievances and issues related to constituency development. However, 50% of the respondents shared that proceedings of the committees are open to the media and the public while 17% felt otherwise as illustrated in **Table 35**.

Prasojo (2009) highlighted that the most important factor in building transparency in parliament through openness of parliamentary sessions is the availability and accessibility of opportunities for the people. In other words, absence of accessibility and opportunities for citizens to parliamentarians and parliamentary sessions restricts the voters to know and understand more on the plans, policies and activities concerning the nation and constituencies. Hence, transparency in parliamentary processes is indispensable if parliamentarians are to maintain public trust and confidence, thereby to achieve good governance and parliamentary accountability.

Likewise, 50% of the respondents shared that parliamentarians are highly effective in informing the public about their work through a variety of communication channels compared to 16% of the respondents who found parliamentarians less effective in informing the voters about their works. Similarly, 49% of the respondents perceived that procedures for individuals and groups to make submissions to a parliamentary committee are highly transparent while 12% perceived low in it.

Table 35
Rating of Transparency's Survey Items

Survey Items	Rating			
	Low	Medium	High	Total
How open and accessible are the proceedings of the committees to the media and the public?	17	33	50	100
How effective are parliamentarians in informing the public about their work through a variety of channels?	16	34	50	100
How transparent is the procedure for individuals and groups to make submissions to a parliamentary committee?	12	39	49	100
How effectively are the resolutions of the parliamentary sessions disseminated to the citizens by parliamentarians?	15	31	54	100
How adequately do the parliamentarians update the citizens on the status and progress of election pledges?	25	33	42	100

Note. Source (n=1499, NIA 2022)

As shown in **Table 35**, 54% of the respondents shared that dissemination of the resolutions of the parliamentary sessions were done effectively compared to 15% of the respondents who shared the resolutions were not disseminated effectively. In addition, 42% of the respondents indicated that parliamentarians updated their voters on the status and progress of election pledges. On the contrary, parliamentarians were not able to update their voters on their election pledges as indicated by less than a quarter (25%) of the respondents in **Table 35**, and as expected by 40% of the voters (see **Annexure 5**).

3.4.5 Accountability Component and its Survey Items
The IPU's Global Parliamentary Report 2017 indicates that the Parliament and its members are directly accountable to the citizens that they represent for their oversight role and processes. In addition, the processes of oversight and accountability[7] of the Parliament should be incessant, productive, intensive and evidence-based, and equivalent to the standard of the Parliament's oversight of government.

Figure 31 explains the scores of *Accountability Component* and its survey items. The scores for transparency component (7.02), and its survey items how effectively do the parliamentarians abide by the codes of conduct (7.36), and do parliamentarians ensure that their constituency development activities are implemented in conformity with relevant laws and regulations (6.68) show a Satisfactory Level of integrity as presented in **Figure 31**.

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[7] Chapter 7 Section 46 of the National Assembly Act of the Kingdom of Bhutan 2008 states, "The members are accountable to the people at all times. They shall perform their legislative mandates with utmost competence, efficiency, effectiveness, integrity, and fidelity to the people's welfare and the national interest"; and as enshrined

Figure 31
Accountability Component and Its Survey Items
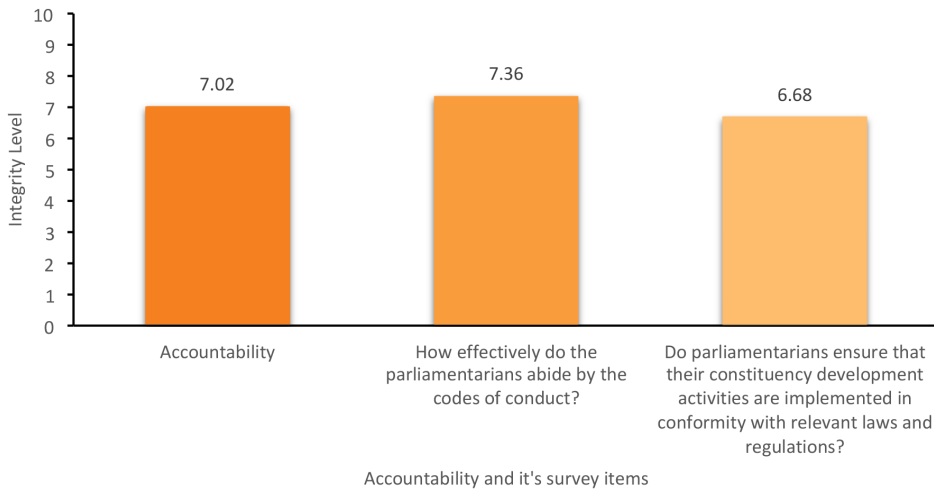
Note. 0=highly corrupt/lowest level of integrity and 10=highly transparent/very clean; Source (n=1499, NIA 2022)

The scores indicate that there is a need to strengthen the accountability mechanisms in the parliament. Evidently, 21% of the respondents shared that mechanisms to ensure accountability of parliamentarians for failing to discharge their duties were less effective as shown in **Table 36**. In addition, 17% of the respondents shared that mechanisms for parliamentarians to report to their constituents/voters about their performance of duties were less effective. Likewise, 32% and 33% of the parliamentarians and the voters respectively (see **Annexure 6**) viewed the mechanisms to ensure accountability of parliamentarians for failing to discharge their duties with utmost effectiveness. On the contrary, 23% and 19% of the parliamentarians and the voters perceived the mechanisms as less effective in taking parliamentarians to account.

Generally, Nepali (2009) pointed out the ineffective democracy in South Asia is attributed to nepotism and corruption, lack of transparency and accountability, misuse of state fund, lack of ethics and disregard for the rule of law by people and politicians. Further, Holmberg et al. (2017) argues that public trust in parliament is required to let democratic system function efficiently. In other words, United Nations (2015) highlighted the need for public governance to be more responsive and accountable to achieve the sustainable development goals.

Although 12% of the respondents were of the perception that parliamentarians were effective in holding non-elected public bodies accountable, a majority of the respondents (35%) as shown in **Table 36** indicated that parliamentarians were less effective in bringing non-elected public bodies to account.

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in the other sections of Chapter 7 - Roles and Responsibility of the Members, and in Chapter 24 - Code of Conduct of the National Assembly Act of the Kingdom of Bhutan 2008. The members of the National Council are mandated to abide by the Code of Conduct as enshrined in Chapter 7 of the National Council Act of the Kingdom of Bhutan.

Table 36
Rating of Accountability's Survey Items

Survey Items	Rating			
	Low	**Medium**	**High**	**Total**
How effective are mechanisms to ensure accountability of parliamentarians for failing to discharge their duties?	21	47	32	100
How effective are mechanisms for parliamentarians to report to their constituents about their performance of duties?	17	43	40	100
How far are parliamentarians able to hold non-elected public bodies accountable?	35	52	12	100
How adequate is the oversight of party to ensure its members preserve independence in the performance of their duties?	14	48	38	100

Note. *Source (n=1499, NIA 2022)*

Figure 32 shows that 58% of the respondents were aware of disciplinary/legal actions taken against parliamentarians for their unethical behaviours compared to 42% who were not aware. On the other hand, parliamentarians have more awareness on the disciplinary/legal actions against parliamentarians for their unethical behaviours compared to voters. To illustrate, 71% of parliamentarians (see **Annexure 7**) have known or heard of disciplinary actions against parliamentarians for their unethical behaviours while 86% of voters had no knowledge of it.

Figure 32
Percentage of Disciplinary/Legal Actions Taken Against Parliamentarians for their Unethical Behaviors

Do you know or have you heard of disciplinary/legal actions taken against parliamentarians for their unethical behaviours?

58

42

■Yes ■No
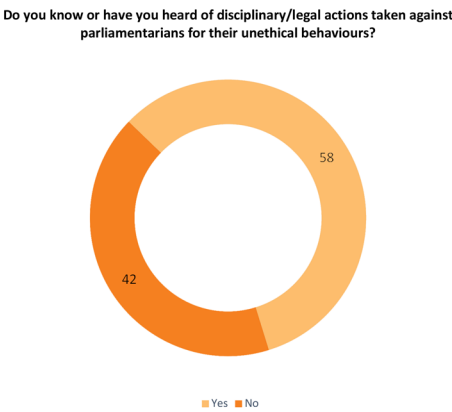
Note. *Source (n=1499, NIA 2022)*

3.4.6 Integrity Component and Its Survey Items

The integrity[8] of parliamentarians is essential to ensure that all parliamentary

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[8] According to the National Assembly Act of Bhutan and the National Council Act of Bhutan, parliamentarians also have the duty and responsibility of adhering to the highest integrity standards, wherein Chapter 7 Section 46 of the National Assembly Act of Bhutan, 2008 states, "The members are accountable to the people at all times. They shall perform their legislative mandates with utmost competence, efficiency, effectiveness, integrity and fidelity to the people's welfare and the national interest,"; Chapter 24 Section 275 of the National Assembly Act of Bhutan states, "A member shall not indulge in any activity that adversely affects the National Assembly, national sovereignty and integrity of Bhutan and shall be accountable to the National Assembly for his or her actions,";

business such as legislative and executive functions are not weakened or reduced by integrity violations or dishonesty, but remain trustworthy and trusted. In other words, the absence of integrity in parliamentarians can undermine the mandates, reputation, and integrity of Parliament, thereby affecting the security and sovereignty of the nation, and the lives of the citizens. The IPU recommends parliamentarians practice integrity in parliamentary business and, in their everyday work through the design and implementation of codes of conduct and ethics alongside fair and equitable electoral processes. In addition, the ethics and integrity of parliamentarians are indispensable in safeguarding public trust in the efficacy, transparency, and fairness of parliamentary business as well as in developing the ethos of public service that promotes national and public interests over personal gains.

Considering the Satisfactory Level of integrity score of **Integrity Component,** which is attributed to the Need Improvement Level of score of its survey item performing duties without relying on personal favours (6.46), and the Satisfactory Level of score in role modelling integrity (6.84) as depicted in **Figure 33**, there is a need for parliamentarians to perform public duties without favouritism, and promote integrity. This is evident as less than half of the respondents (38%) rated parliamentarians high while a quarter of the respondents (25%) rated parliamentarians low in terms of delivering election pledges as presented in **Table 37**.

Figure 33
Integrity Component and its Survey Items
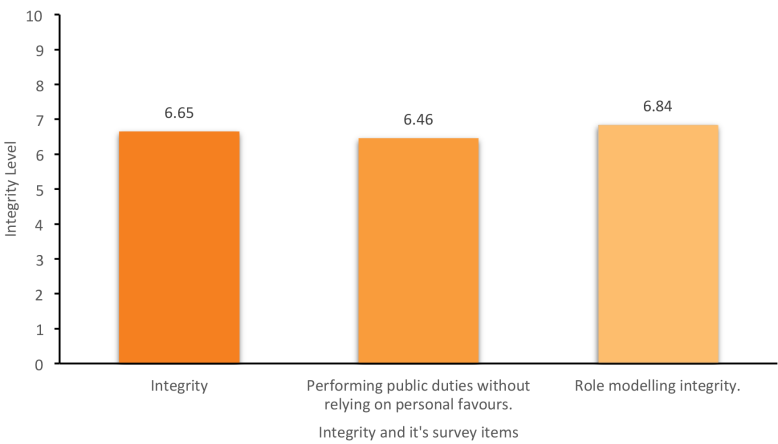
Note. *0=highly corrupt/lowest level of integrity and 10=highly transparent/very clean; Source (n=1499, NIA 2022)*

Chapter 24 Section 275 of the National Assembly Act of Bhutan states, "A member shall at all times conduct himself or herself in a manner which will tend to maintain and strengthen public trust and confidence in the integrity of the National Assembly and never undertake any action which would bring the House into disrepute,"; and Chapter 24 Section 277 states, "A member shall ensure that his or her personal conduct is consistent with the dignity, reputation, and integrity of the National Assembly." Similarly, Chapter 11 Section 166 and 167 of the National Council Act of Bhutan, 2008 states, "A member shall not indulge in any activity that adversely affects the National Council, national sovereignty and integrity of Bhutan and shall be responsible to the Druk Gyalpo and the National Council for his actions"; and A member shall not be influenced in any manner whatsoever by any individual or body of individuals in the discharge of his duties. Likewise, Chapter 11 Section 170 (a) of the National Council Act of Bhutan, 2008 states, "A member shall ensure that his personal conduct is consistent with the dignity, reputation, and integrity of the National Council."

Further, 35% of the voters rated parliamentarians low (see **Annexure 8**) as opposed to 15% of the parliamentarians indicating that voters view parliamentarians as least concerned to deliver the election pledges. On the contrary, 41% and 31% of parliamentarians and voters respectively believed that the parliamentarians delivered the election pledges as indicated by their high-ratings provided (see **Annexure 8**).

As highlighted in **Table 37**, 63% of the respondents shared that parliamentarian advocated or created awareness on integrity or the ill-effects of corruption during their constituency visits. This was evident as 67% and 59% of the parliamentarians and voters presented the same views on advocacy on integrity during the constituency visits by the parliamentarians.

Table 37
Rating of Integrity's Survey Items

Survey Items	Rating			
	Low	Medium	High	Total
How would you rate the parliamentarians in terms of delivering election pledges?	25	37	38	100
How would you rate the parliamentarians in terms of advocating or creating awareness on integrity or the ill-effects of corruption during their constituency visits?	10	27	63	100

Note. Source (n=1499, NIA 2022)

Furthermore, 87% of the respondents, as presented in **Figure 34**, presented that the parliamentarians were not involved in unethical behaviours/integrity violations as opposed to 13% of the respondents.

Figure 34
Percentage of Involvement of Parliamentarians in Unethical Behaviours/Integrity Violations

Do you know or have you heard about the parliamentarians involved in unethical behaviours/integrity violations?

13

87

■ Yes ■ No
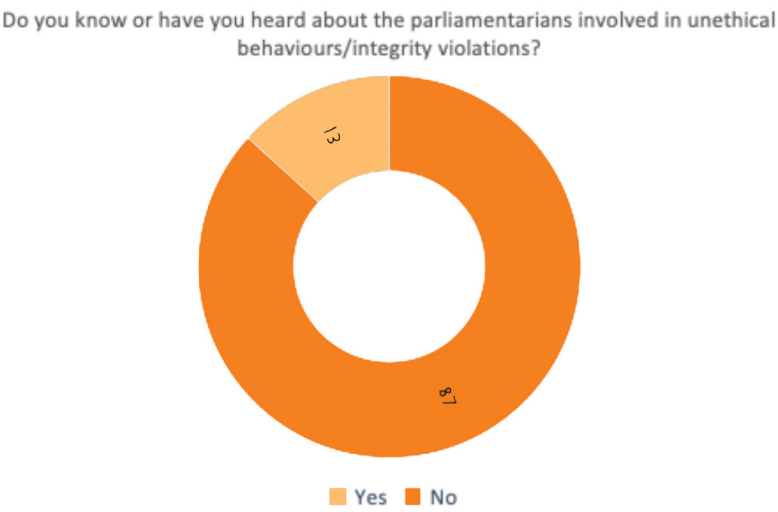
Note. Source (n=1499, NIA 2022)

3.4.7 Corruption Component and its Survey Items

Parliamentarians' participation in any corrupt practices can result in erosion of the parliamentary mandates and their commitment to combat corruption, as party supporters and lobbyists gain undue influence over the parliamentarians. However, parliamentarians' efforts to combat corruption can help strengthen good governance through the development of effective parliamentary committees and oversight mechanisms. In addition, parliamentarians as representatives of the people have the primary role to prevent and deter corrupt practices. Leers & Tallo (2000) stressed that each generation, including parliamentarians, has to fight against corruption. In addition, the Anti-Corruption Act of Bhutan 2011 and the Constitution of the Kingdom of Bhutan 2008 mandate every individual citizen to fight against corruption.

Figure 35 presents the score of the ***Corruption Component*** and its survey items*. The score of 9.09 on the Corruption component signifies an Outstanding Level of integrity. This score is contributed by the Outstanding Level of scores by its survey items frequency of payment in cash or kind (9.83), and amount of payment in cash or kind (9.99). These scores indicate a low prevalence of experienced corruption or low involvement of parliamentarians in corrupt practices. However, the score of 2.40 on perceived corruption - have you seen or heard about anyone providing payment in cash or kind or services such as entertainments or other gratifications to gain voter support indicates a high prevalence of perceived corruption, specifically to gain voter support. By the same token, BTI (2020) in its National Corruption Barometer Survey (NCBS) reported experiences of payment being offered in the form of cash or kind or favo[u]r to vote for a particular candidate or a party in the last general election. In fact, five percent of its total 1175 respondents, eight percent of another household member of the respondents, and 24% of a member [constituents/voters] of the constituency were offered payment in cash or kind or favour by parliamentarians to support a specific candidate or a [political] party in the last (2018) parliamentary general election. Also, BTI (2020) in its survey noted that corruption is pervasive in elections as perceived by 36.60% of its respondents.

Figure 35
Corruption Component and its Survey Items
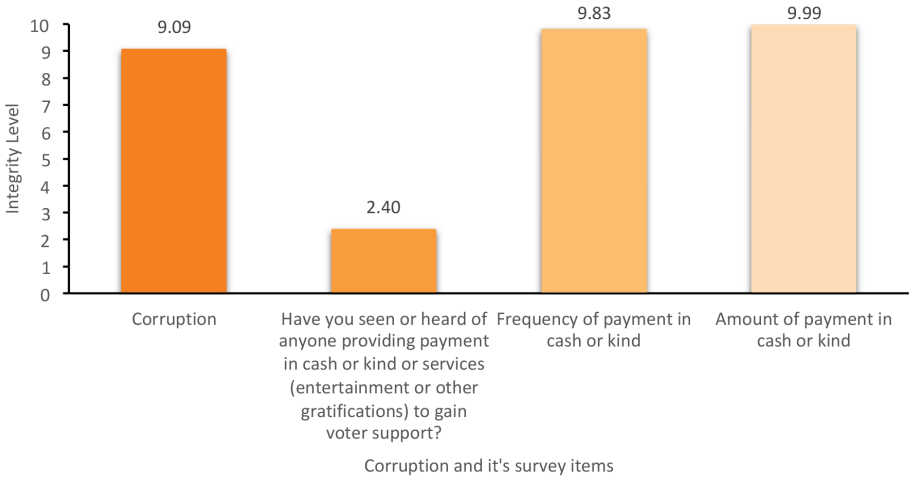
Note. *0=highly corrupt/lowest level of integrity and 10=highly transparent/very clean; Source (n=1499, NIA 2022)*

On the contrary, 99% of the respondents denied making any payment in cash or kind or services (entertainment or other gratifications) to anyone to gain voter support compared to one percent who made payment to gain voter support as illustrated in **Figure 36.** Likewise, 98% and 100% of parliamentarians and voters respectively did not influence anyone through payment to gain voter support while two percent of parliamentarians have made payment to gain voter support (see **Annexure 10**).

Although 94% of the respondents shared that they have not seen or heard about parliamentarians misusing privileged information for personal gain, six percent of the respondents shared that they have seen or heard about misuse of privileged information by parliamentarians for personal gain, presented in **Figure 36.** In addition, nine percent of the parliamentarians indicate that they have misused or seen other parliamentarians misuse privileged information for personal gain compared to four percent of voters who have seen or heard about misuse of privileged information for personal gain by parliamentarians (see **Annexure 10**). Similarly, three percent of the respondents (see **Figure 36**); and two percent and five percent of parliamentarians and voters respectively (see **Annexure 10**) shared that there were incidences on involvement of parliamentarians in the private businesses such as operation of mines and quarries in collusion with private individual or companies.

Although five percent of the respondents believed engagement of parliamentarians in exchange for favours or extortion while performing their duties, 95% of the respondents were of the belief that there was no engagement of parliamentarians in favouritism or extortion as depicted in **Figure 36.** Furthermore, 95% of the respondents shared that there were no cases of involvement of parliamentarians in favouritism and extortion while five percent agreed to the involvement of parliamentarians. A majority of the parliamentarians (96%) and voters (94-95%) shared that parliamentarians did not engage in favouritism and extortion while performing their duties (see **Annexure 10**).

Figure 36
Perceived and Experienced Corruption with its Survey Items

Chart data:

- Have you made payment in cash or kind or services (entertainment or other gratifications) to anyone to gain voter support? — No: 99, Yes: 1
- Have you used (or seen/heard about parliamentarians misusing) privileged information for personal gain? — No: 94, Yes: 6
- Are there incidences of parliamentarians involved in the private businesses (operation of mines and quarries in collusion with private individual or — No: 97, Yes: 3
- Are there cases of parliamentarians engaging in exchange for favours or extortion while performing their duties? — No: 95, Yes: 5
- Do parliamentarians engage in exchange for favours or extortion while performing their duties? — No: 95, Yes: 5
- Are parliamentarians favouring person(s) or business(s) for his/her personal/party supporter's gain? — No: 86, Yes: 14

Percent (x-axis). Survey items of experienced corruption (y-axis).

Legend: ■ No ■ Yes

Note. Source (n=1499, NIA 2022)

Although 42% of the respondents shared that undue influence does not take place in the parliamentary processes (legislative process) as illustrated in **Table 38**, the NIA 2022 highlights that the most prevalent ways in which undue influence occurs in the parliamentary processes (legislative process) are because of abuse of functions (when a public official fails to act in accordance with his or her functions for the purpose of obtaining an undue advantage for himself or herself or for another person or entity, favours (such as hosting receptions, offering future jobs, or other benefits), funding of political campaigns (support to a politician or political party in exchange for influence), illegal payment (the act of bribing a member of the government or other public official), trading in influence (when a member of government misuses his or her influence over the decision-making process for the third party in return for money or any other benefits), and lobbying (when lobbyists try to influence government decisions, actions, or policies on behalf of a group or individual who hires them). Threats against a member of government, and provision of research and analysis were found to be less prevalent.

Table 38

The Most Prevalent Ways in Which Undue Influence Occurs in the Parliamentary Process (Legislative Process)

What are the most prevalent ways in which undue influence occurs in the parliamentary processes (legislative process)? It happens through	Frequency*	Percent*
Abuse of functions (when a public official fails to act in accordance with his or her functions for the purpose of obtaining an undue advantage for himself or herself or for another person or entity).	256	13
Favours (such as hosting receptions, offering future jobs, or other benefits, such as expensive presents).	233	12
Funding of political campaigns (support to a politician or political party in exchange for influence).	158	8
Illegal payment (the act of bribing a member of the government or other public official).	152	8
Trading in influence (when a member of government misuses his or her influence over the decision-making process for the third party in return for money or any other benefits).	140	7
Lobbying (when lobbyists try to influence government decisions, actions, or policies on behalf of a group or individual who hires them).	94	5
Provision of research and analysis (submission of knowingly biased or false information to legislators).	49	2
Threats against a member of government (attempts to influence policymakers through acts of violence, smear campaigns, negative rumours, or misinformation in media.)	38	2
Other ways	33	2
None of these, undue influence does not happen	823	42
Total *	**1976**	**100**

Note. Source (n=1499, NIA 2022) *Multiple responses

Of these many ways, parliamentarians considered lobbying as the most prevalent ways for occurrence of undue influence as shared by 33% of parliamentarians (see **Annexure 12**), followed by funding of campaigns (10%), and abuse of functions (eight percent) while voters considered abuse of functions (13%) as the top-most ways, followed by favours (12%), funding of political campaigns (eight percent), and illegal payment (eight percent) for occurrence of undue influence in the parliamentary processes (legislative process).

As illustrated in **Table 39**, lack of personal integrity of those working on getting a policy were found to be the main cause of occurrence of undue influence in the parliamentary process as shared by 24% of the respondents. It is followed by lack of competency among those working on getting a policy, legislation, and regulations through the processes (17%), and inhibition to say no to higher authority or

seniority (13%). Of these causes, 25% of parliamentarians shared inhibition to say no to higher authority (such as ministers, speaker, and chairpersons) as the main cause of undue influence (see **Annexure 11**), followed by lack of personal integrity of those working on getting a policy through the process (23%). On the contrary, 24% of the voters shared lack of personal integrity as the main cause of undue influence. It is followed by lack of competency (17%), and inhibition to say no to higher authority and seniority.

Table 39

Main Causes of Undue Influence Occurs in the Parliamentary Processes (Legislative Process)

In your opinion, what is the main cause of undue influence in the parliamentary processes (legislative process)?	Frequency	Percent
Lack of personal integrity of those working on getting a policy through the process.	422	24
Lack of competency among those working on getting a policy, legislation, and regulations through the processes.	296	17
Inhibition to say no to higher authority or seniority.	233	13
Others (Please describe).	35	2
None of these, undue influence does not happen	777	44
Total	**1763**	**100**

3.4.8 Summary of the Scores for the PII

Table 40
Overview of Survey Items for PII

Survey Items	Score	Level
Representativeness	**7.04**	**Satisfactory**
Exercising their mandates in parliament discussion without undue influence	6.33	Need Improvement
Reporting facts and truth in the discussion	6.89	Satisfactory
Attendance in the parliamentary session	7.91	Good
Oversight	**5.86**	**Need Improvement**
How effective are parliamentarians in carrying out their oversight function?	6.04	Need Improvement
How extensively do the parliamentarians move the motion of the public interest?	5.59	Need Improvement
How substantive are the questions to the executives?	5.97	Need Improvement
Legislative	**6.35**	**Need Improvement**
How effective are committee procedures for scrutinizing and amending bills?	6.73	Satisfactory

Survey Items	Score	Level
How systematic and transparent are the procedures for consultation with relevant groups and interests in the course of legislation?	6.44	Need Improvement
How effective is our legislation in ensuring that the issues of national importance are addressed (e.g., economy, climate change, unemployment, gender issues etc.)?	5.86	Need Improvement
Transparency	**6.68**	**Satisfactory**
How adequate are the opportunities for citizens to express their views and concerns directly to their representatives, regardless of party affiliation?	6.27	Need Improvement
How approachable are Parliamentarians by their constituents to raise concerns and issues related to their constituency development?	7.08	Satisfactory
Accountability	**7.02**	**Satisfactory**
How effectively do the parliamentarians abide by the code of conduct?	7.36	Satisfactory
Do parliamentarians ensure that their constituency development activities are implemented in conformity with relevant laws and regulations?	6.68	Satisfactory
Integrity	**6.65**	**Satisfactory**
Performing public duties without relying on personal favours	6.46	Need Improvement
Role modelling integrity	6.84	Satisfactory
Corruption	**9.09**	**Outstanding**
Have you seen or heard of anyone providing payment in cash or kind or services (entertainment or other gratifications) to gain voter support?	2.40	Need Improvement
Frequency of payment of cash or kind	9.83	Outstanding
Amount of payment of cash or kind	9.99	Outstanding

3.5 Experience of Corruption

There are a large number of published studies (e.g., ACC, 2016; ACRC, 2015) that describe experience of corruption in multiple ways. For instance, ACC (2020) describes the experience of corruption as a way to assess whether respondents make payments in cash or kind, entertainment, and other forms of gratification to public officials while processing services. More importantly, the service users were asked to reveal the frequency and amount of cash or kind, entertainment, and other forms of gratification provided to the public officials in the course of service delivery to ascertain the actual level of experienced corruption in the 2021-2022 FY.

Following ACRC's Practical Guide on Integrity Assessment 2015, the average frequency of payments made in cash or kind, entertainment, and other forms of gratification is considered as follows:

1 time = 1; 2 times = 2; 3 times = 3; 4-5 times = 4; More than 5 times = 5.

3.5.1 Experience of Corruption by External Clients or Service Users

Experience of corruption is assessed through the frequency and amount of payments made by the external clients to the public officials involved in processing the services. **Table 41** shows the average frequency and amount of payments made in cash or kind, entertainment, and other forms of gratification offered by external clients.

As shown in **Table 41**, the average frequency of payments made in cash or kind is 2.09 based on the responses of 91 respondents who admitted having made payments in cash or kind. A similar trend is also noticeable, whereby 77 respondents offered entertainment and 19 respondents offered other forms of gratification respectively. In other words, 187 (3.03%) respondents had to make payments in cash or kind, entertainment, and other forms of gratifications while availing public services. In terms of ratio, the findings indicate that one in 74 service users had to make payments in cash or kind while availing public services. Similarly, one in 88 service users had to offer entertainment and one in 356 had to offer other forms of gratifications while availing services.

As shown in **Table 41**, in terms of the average amount of payments in cash or kind and entertainment provided by the external clients, Nu. 14,608.21 was the average payments made in cash or kind as reported by the 91 respondents and Nu. 4,723.98 was the average amount of entertainment as reported by the 77 respondents. A significant increase in the average amount of payments in cash or kind, entertainment, and other forms of gratification was recorded as compared to NIA 2019.

Table 41
Average Frequency, Amount, and Ratio of Payments in Cash or Kind, Entertainment, and Other Forms of Gratification

Payments made in cash or kind, entertainment and other forms of gratification	
The average frequency of payments in cash or kind	2.09
The average amount of payments in cash or kind	Nu. 14,608.21
The ratio of payments made in cash or kind	1:74
The average frequency of entertainments offered (such as food and drinks)	2.95
The average amount of entertainments offered (such as food and drinks)	Nu. 4,723.98
The ratio of entertainments offered (such as food and drinks)	1:88
The average frequency of other forms of gratifications offered	2.68
The ratio of other forms of gratifications offered	1:356

Note. Source (n=6761, NIA 2022)

Figure 37 demonstrates how much payments in cash or kind, entertainment, and other forms of gratification are made in relation to online service, walk-in service, and mixed-mode service by the service users. Overall, 187 respondents claimed that they had to make payments in the form of cash or kind (91), entertainment (77), and gratification (19). In addition, most of the payments in cash or kind, entertainment, and other forms of gratification are made related to walk-in services followed by mixed-mode services. For instance, most of the payments are made in cash or kind followed by entertainment in walk-in services.

Figure 37
Payments in Cash or Kind, Entertainment, and Other Forms of Gratification in Relation to Online Service, Walk-in service, and Mixed Mode
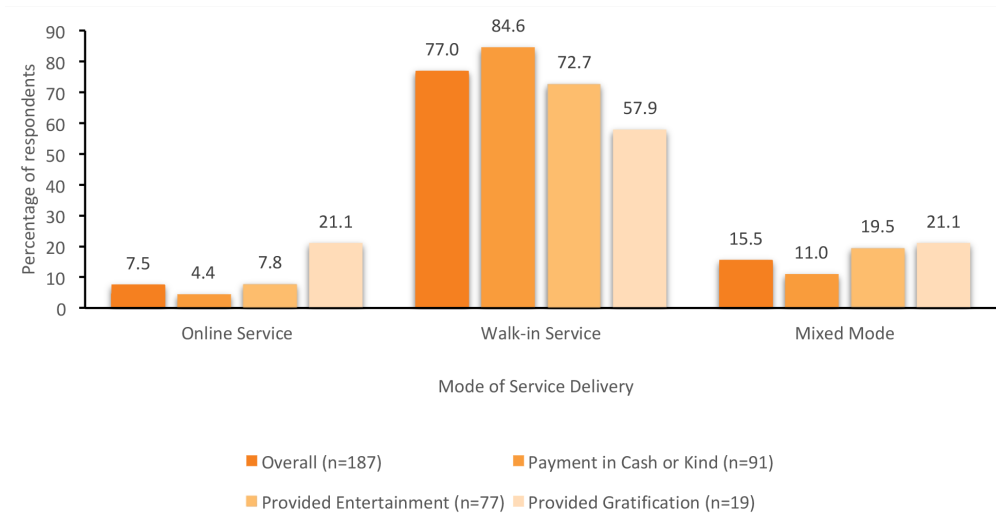
Note. Source (n=6761, NIA 2022)

3.5.1.1 Other Forms of Gratifications
The gratification may be money, donation, gift, loan, fee, reward, valuable security, property, any office, dignity, employment, contract of employment or services or any undue advantage (Malaysian Anti-Corruption Commission, 2016). In the same vein, other forms of gratification in NIA 2022 are accommodation, transportation, gifts, lending money (interest-free), and overseas trips**.**

As shown in **Table 42**, 22.27% of the respondents reported providing gifts. 13.64% reported having provided transportation, 18.18% revealed having provided accommodation, and 4.55% revealed lending money (interest-free). The percentage of gifts offered to public officials by service users has decreased by 17.47% as compared to NIA 2019.

Table 42
Other Forms of Gratification

Forms of Gratifications	Number of responses	Percent of responses
Gifts	6	27.27
Accommodation	3	13.64
Transportation	4	18.18
Lending money (interest free)	1	4.55
Overseas trip	0	0.00
Others	8	36.36
Total*	**22**	**100**

*Note. Source (n=6761, NIA 2022) * Total indicates the sum of all the responses to a multi-response item*

These results provide important insights that providing gifts to public officials has become the most prevalent form of expression of gratitude. With such a deeply embedded culture of gift-giving as an expression of gratitude, it will only increase the expectation of public officials and service users. Providing and receiving gifts to speed up service delivery is unethical and devious when public officials are mandated to perform their duties.

3.5.1.2 Timing of Payments Made in Cash or Kind, Entertainment, and Other Forms of Gratifications
To better understand the timing of payments made in cash or kind, entertainment, and other forms of gratifications, it has been classified into five distinct types as shown in **Table 43**.

Table 43
Timing for Payments in Cash or Kind, Entertainment, and Gratification (in Percentage)

When provided	Cash/kind (percent)	Entertainments (percent)	Gratifications (Percent)
Before processing of the work	32.00	9.57	16.67
During the processing of the work	23.00	42.55	33.33
After processing of the work	40.00	30.85	33.33
During settlement of accounts	3.00	5.32	8.33
On special occasions such as holidays or events	0.00	10.64	4.17
Others	2.00	1.07	4.17
Total	**100.00**	**100.00**	**100.00**

Note. Source (n=6761, NIA 2022)

It can be seen from **Table 43** that 40% of the respondents reported making payments in cash or kind after processing the work. Likewise, 32% reported making payments before processing the work and 23% indicated making payments during the process of the work. Additionally, payments made in cash or kind were also provided during the settlement of the accounts was 3%. However, there is no single cash or kind provided on special occasions like holidays or events. On the other hand, entertainment and gratification show a similar trend where it was high during the process of the work. Payments made in cash or kind and other forms of gratification tend to be high whereas it was higher during the processing of the work in the NIA 2019. These results suggest that the nature of the timing of payments made has transitioned from during processing to after the processing of the work.

3.5.1.3 Reasons for Making Payments in Cash or Kind, Entertainment, and Other Forms of Gratifications

There are many reasons why people make payments in cash or kind and entertainment and other forms of gratifications as presented in **Table 44**.

Table 44

Reasons for Making Payments in Cash or Kind, Entertainment, and Other Forms of Gratifications

Reasons	Cash/kind (percent)	Entertainments (percent)	Gratifications (Percent)
Requested by public officials on duty	6.06	3.64	12.50
To expedite work process	10.10	13.64	29.17
To avoid paying the penalty	7.07	3.64	0.00
As an appreciation for the service	11.11	43.63	45.83
As a customary service	62.63	31.81	12.50
Others	3.03	3.64	0.00
Total	**100**	**100**	**100**

Note. Source (n=6761, NIA 2022)

As can be seen from **Table 44**, the highest percentage of respondents (62.63%) made payment in cash or kind as a customary service. Similarly, the highest number of respondents provided other forms of gratification (45.83%) and entertainment (43.63%) as an appreciation for the service. It is evident that the least number of public officials on duty have requested for payment in cash or kind and entertainments (6.06% and 3.64% respectively). However, there was no single gratification paid to avoid paying the penalty.

3.5.2 Experience of Corruption by Internal Client or Service Provider/Employees

This section describes the experiences of corruption from the perspective of internal clients who availed internal services related to HR, budget, and assignment of work in the agencies.

3.5.2.1 Personnel Management
Table 45 illustrates the average frequency and amount of payments in cash or kind, entertainment, and other forms of gratification provided by internal clients in relation to availing HR services such as recruitment, training, promotion, and transfer.

Table 45
Average Frequency, Ratio, and Amount of Payments in Cash or Kind, Entertainment, and Other forms of Gratification Provided in Relation to Personnel Management

Payments made in cash or kind, entertainment and other forms of gratification in relation to HR matters	
The average frequency of payments in cash or kind	2.00
The average amount of payments in cash or kind	Nu. 1,728.11
The ratio of payments made in cash or kind	1:487
The average frequency of entertainment & other forms of gratification	2.95
The average amount of entertainment & other forms of gratification	Nu. 7,595.20
The ratio of entertainment & other forms of gratification	1:438.1

Note. Source (n=6761, NIA 2022)

It is apparent from **Table 45** that the average frequency of payments made in cash or kind related to personnel management (2.00) has reduced compared to that of the NIA 2019 (2.92). Also, a similar trend was noticed in the average amount of payments in cash or kind (Nu. 1728.11), whereby the amount has reduced significantly compared to NIA 2019 (Nu.12,053.95). The ratio shows that one in 486 employees had to make payments in cash or kind while availing HR services. The result shows that there is no significant reduction in the average frequency of entertainment and other forms of gratification compared to NIA 2019.

3.5.2.2 Reasons for Making Payments in Cash or Kind, Entertainment and Other Gratifications in Relations to HR Matters
There are many reasons why respondents resort to making cash or kind, entertainment, and other forms of gratification in availing HR services. The reasons are set out in **Table 46**.

Table 46
Reasons for Making Payments in Cash or Kind, Entertainment, and Other Forms of Gratification in Relation to Personnel Management

Reasons	Number of responses	Percent of response
To obtain an undue advantage	2205	33.95
As an appreciation for the processing of HR services	1225	18.87
To get access to privileged information	894	13.77

Reasons	Number of responses	Percent of response
It is a customary practice	651	10.03
Requested by immediate supervisors	456	7.02
Requested by Human Resource Committee members	304.	4.68
Requested by Human Resource Officer	209	3.22
Others	549	8.46
Total	***6493**	**100**

Note. Source (n=6761, NIA 2022) * Total indicates the sum of all the responses to a multi-response item

As **Table 46** shows, 33.95% of those who made payments agreed that the reason for providing cash or kind, entertainment, and other forms of gratification was to obtain an undue advantage in availing HR services. Similarly, 18.87% of the respondents reported that they made the payment as an appreciation for processing HR services. Furthermore, the respondents also reported having made payments to access privileged information (13.77%), as a customary practice (10.03%), and as requested by an immediate supervisor (7.02%). There were also other reasons as reported by 8.46% of respondents, which includes grabbing an opportunity, lack of strong legal framework, reciprocity, and weak internal control system.

3.5.2.3 Budget Execution

The term budget execution is used here to refer to the utilization of budget including both capital and recurrent budget and travel expenses by the head or employees in an organization. This definition takes into account the average frequency and amount of manipulation in the execution of the budget for personal gain and favour of family or friends.

Table 47

Average Frequency and Amount of Manipulation in the Execution of the Budget for Personal Gain and to Favour Family and Friends

Manipulation in the execution of the budget for personal gain and to favour family and friends	
The average frequency of manipulation in the execution of the budget for personal gain	3.49
The average amount of manipulation in the execution of the budget for personal gain	Nu. 254,121.20
The average frequency of manipulation in the execution of the budget to favour family & friends	4.84
The average amount of manipulation in the execution of the budget to favour family & friends	Nu. 60,083.33

Note. Source (n=6761, NIA 2022)

From **Table 47**, the average frequency of manipulation in the execution of the budget for personal gain is 3.49 and the average amount of manipulation in the execution of the budget for personal gain is Nu. 254,121.20. Likewise, the average frequency of manipulation in the execution of budget to favour family and friends is 4.84 and the average amount of manipulation in the execution of budget to favour family or friends is Nu. 60,083.33. These results suggest that the occurrence of manipulation of the budget for personal gains as well as for family or friends have reduced compared to NIA 2019.

3.5.2.4 Reasons for Manipulation in the Execution of the Budget

Table 48 provides insights for manipulation in the execution of the budget. The results indicate that the head and employees of the organization indulge in manipulation in the execution of the budget due to insufficient pay and allowances (23.44%), weak internal control system (18.57%), lack of ethics among individuals (18.56%), and poor leadership (15.42%). Furthermore, respondents shared other reasons for manipulation in the execution of the budget, such as personal gain, high living standards, and poor management.

Table 48

Reasons for Manipulation in the Execution of the Budget

Reasons	Number of responses	Percent of responses
Insufficient pay and allowance	2083	23.44
Established practice	425	4.82
Poor leadership	1359	15.42
Due to external pressure, lobbying, solicitation, etc.	452	5.13
Lack of ethics among individuals	1636	18.56
Inefficient implementation of policies and procedures	796	10.33
Weak internal control system	1637	18.57
Others	329	3.73
Total*	**8717**	**100**

*Note. Source (n=6761, NIA 2022) * Total indicates the sum of all the responses to a multi-response item*

3.5.2.5 Fairness in the Assignment of Work

One of the ways to measure Work Integrity is to explore fairness in the assignment of work in an agency. A study on fairness in the assignment of work (Akech, 2011) found that there is a significant loophole in the institutional framework in which the public servants were not empowered to resist the illegal instructions of their senior officials, resulting in grand corruption. This is even more relevant to Bhutan given the cultural acceptance of respecting and accepting the seniors' instruction. As depicted in **Table 49**, the average frequency of work instructions given to the subordinates by the head/immediate supervisors is 1.9. This is based on the 446 respondents, who revealed that they were given unreasonable work instructions

by the head of the agency or by their immediate supervisors. This indicates that one in every ten employees received unreasonable work instructions in the 2021-2022 FY.

Table 49
Average Frequency and Ratio of Unreasonable Work Instructions from Heads/Supervisors

Unreasonable work instructions from heads/immediate supervisors	
The average frequency of unreasonable work instructions from heads/supervisors	1.9
The ratio of unreasonable work instructions from heads/supervisors	1:10

Note. Source (n=6761, NIA 2022)

3.5.3 Perceived and Experienced Corruption by External Integrity, Internal Integrity, and Parliamentarians Integrity Index (Parliamentarians and Constituents/Voters)
Figure 38 illustrates the level of corruption as perceived and experienced by external clients/service users, internal clients/service providers/employees of the organizations, and parliamentarians and their voters/constituents.

Figure 38
Perceived and Experienced Corruption by External Integrity, Internal Integrity, and PII (Parliamentarians and Voters/Constituents)
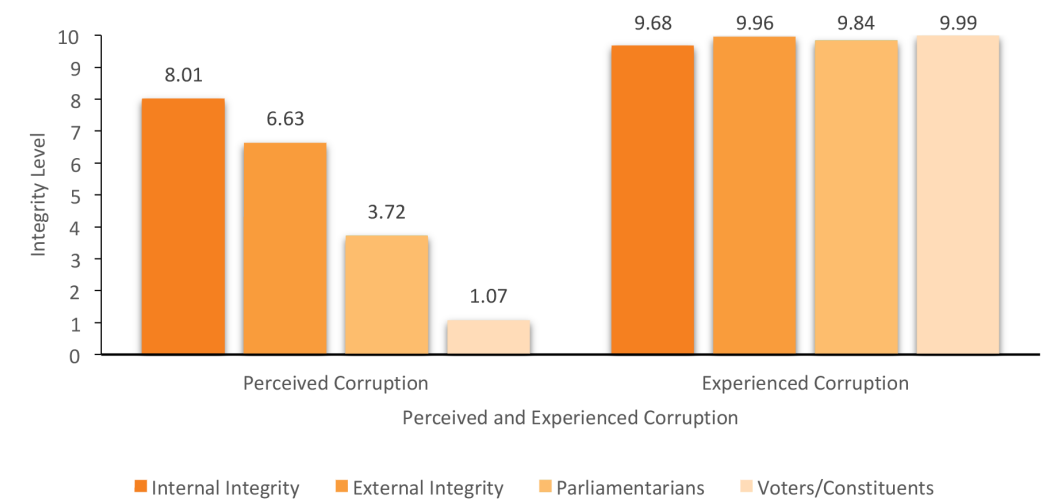
Note. Source (n=12,641, NIA 2022)

Although the Outstanding Level of scores of 9.99 and 9.84 of voters/constituents, and parliamentarians respectively in experienced corruption indicate a low level of electoral corruption, the scores of 1.07 and 3.72 of voters/constituents and parliamentarians signify that there is a high level of perceived electoral corruption, particularly in soliciting voter support by aspiring political candidates or their supporters/coordinators through illegal payment in cash or kind or services. However, only 2.13% (n=1) and 0.14% (n=2) of parliamentarians and voters respectively have shared in making payments in cash or kind or services

to gain voter support. In other words, the high level of perceived corruption and few incidences of experienced corruption could lead to erosion of public trust in democracy and good governance. In addition, further research on which public trust/electoral confidence and electoral corruption shapes public perception in the election context could offer practical understandings and insights on issues, challenges, and interventions to promote public trust in election or electoral confidence, and to prevent electoral fraud or corruption.

Likewise, the Satisfactory Level score of perceived corruption (6.63) of the external integrity indicates that the service users/external clients have less trust in public officials or in those who provide public services. However, the Outstanding Level of score of experienced corruption (9.96) of the external integrity indicates lesser incidences of direct experience of corruption by service users. On the other hand, the Good and the Outstanding Level of scores for the perceived (8.01) and experienced corruption (9.68) respectively in the internal integrity show that the employees/service providers have lesser incidences of perceived and experienced corruption, specifically in the fairness in assignment of works, budget execution, and personnel management. In other words, there is a low level of corruption in these three components of Work Integrity Index.

3.5.4 Payment Made in Cash or Kind or Services by Service Users to Avail the Services

3.5.4.1 Payment Made in Cash to Avail the Services
Table 50 illustrates the range of payment made in cash to avail the services. Of the total 6761 respondents, 91 respondents (one percent) have made payments in cash to avail the services because of the reasons stated in **Table 43** and **44.** In terms of ratio, one in 74 services users have made payments to avail the services, which is a significant increase (1:379) from the last NIA 2019 (ACC, 2020).

Table 50
Payment Made in Cash to Avail the Services

Services	Nu. 10,000 & below		Nu.10,001-Nu.50,000		Nu.50,001-Nu.100,000		Nu.100,000-Nu.500,000		Nu.500,001-Nu.1,000,000		Total	
	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent
Approval for fire wood collection & rural timber	21	23	0	0	0	0	0	0	0	0	21	23
Agriculture and Livestock services	8	9	3	3	0	0	0	0	1	1	12	13
Rural tax collection	7	8	0	0	0	0	0	0	0	0	7	8
HR services	3	3	1	1	1	1	0	0	0	0	5	5
Obtaining and Renewal of Environmental Clearance	3	3	1	1	1	1	0	0	0	0	5	5

Services	Nu. 10,000 & below		Nu.10,001-Nu.50,000		Nu.50,001-Nu.100,000		Nu.100,000-Nu.500,000		Nu.500,001-Nu.1,000,000		Total	
	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent
AFD Services	0	0	3	3	0	0	1	1	0	0	4	4
Approval of rural house construction	4	4	0	0	0	0	0	0	0	0	4	4
Hospital services	4	4	0	0	0	0	0	0	0	0	4	4
Telecom services	4	4	0	0	0	0	0	0	0	0	4	4
Approval and renewal of all trade and industrial licenses	2	2	1	1	0	0	0	0	0	0	3	3
Approval for sand and stone collection	3	3	0	0	0	0	0	0	0	0	3	3
Approval of construction of building/structure	2	2	1	1	0	0	0	0	0	0	3	3
Census services	3	3	0	0	0	0	0	0	0	0	3	3
Judiciary services (Issuance of marriage certificate, public notarization of documents, translation etc.)	2	2	0	0	0	0	0	0	0	0	2	2
Admission in central school	1	1	0	0	0	0	0	0	0	0	1	1
Banking services	1	1	0	0	0	0	0	0	0	0	1	1
Entry permit/ route permit and visa	1	1	0	0	0	0	0	0	0	0	1	1
Import validation (Inspection services)	0	0	1	1	0	0	0	0	0	0	1	1
Online audit clearance	1	1	0	0	0	0	0	0	0	0	1	1
Registration and renewal of vehicles/documents	1	1	0	0	0	0	0	0	0	0	1	1
Rural Water Supply and Sanitation services	1	1	0	0	0	0	0	0	0	0	1	1
School mess management services	1	1	0	0	0	0	0	0	0	0	1	1
Selection and nomination of overseas employment	1	1	0	0	0	0	0	0	0	0	1	1
Tax appeal services	1	1	0	0	0	0	0	0	0	0	1	1
Water and sewerage services	1	1	0	0	0	0	0	0	0	0	1	1
Total	76	84	11	12	2	2	1	1	1	1	91	100

Note. Source (n=6761, NIA 2022)

3.5.4.2 Payment Made in Kind or Services to Avail the Services

As illustrated in **Table 51**, 77 respondents (one percent) of the total 6761 have made payments in kind or services to avail the services because of the reasons mentioned in **Table 43** and **44.** In terms of ratio, one in 88 services users have made payments in kind or services to avail the services, which is a significant increase (1:147) from the last NIA 2019 (ACC, 2020).

Overall, the significant increase in the ratio of service users making payments in cash or kind or services indicate incidences of bribery which in turn demands a need of effective anti-bribery interventions strategies.

Table 51

Payment Made in Kind or Services to Avail the Services

Services	Nu. 10,000 & below		Nu.10,001-Nu.50,000		Nu.50,001-Nu.100,000		Nu.100,000-Nu.500,000		Nu.500,001-Nu.1,000,000		Total	
	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent
Agriculture & Livestock services	22	29	0	0	0	0	0	0	0	0	22	29
AFD Services	7	9	1	1	0	0	0	0	0	0	8	10
HR Services	7	9	0	0	0	0	0	0	0	0	7	9
Land Services	7	9	0	0	0	0	0	0	0	0	7	9
Hospital Services	5	6	0	0	0	0	0	0	0	0	5	6
Census Services	3	4	0	0	0	0	0	0	0	0	3	4
Admission in schools	2	3	0	0	0	0	0	0	0	0	2	3
Approval of construction of building/structure	1	1	0	0	1	1	0	0	0	0	2	3
Approval of rural house construction	1	1	0	0	0	0	1	1	0	0	2	3
Loan Services	1	1	1	1	0	0	0	0	0	0	2	3
Tax appeal services	2	3	0	0	0	0	0	0	0	0	2	3
Approval and lease of urban land	1	1	0	0	0	0	0	0	0	0	1	1
Approval and renewal of all trade and industrial licenses	1	1	0	0	0	0	0	0	0	0	1	1
Approval of rural timber	1	1	0	0	0	0	0	0	0	0	1	1
Banking Services	1	1	0	0	0	0	0	0	0	0	1	1
Entry permit/ route permit and visa	1	1	0	0	0	0	0	0	0	0	1	1
Issuance and renewal of environmental clearance	1	1	0	0	0	0	0	0	0	0	1	1

Services	Nu. 10,000 & below		Nu.10,001-Nu.50,000		Nu.50,001-Nu.100,000		Nu.100,000-Nu.500,000		Nu.500,001-Nu.1,000,000		Total	
	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent
Judiciary services (Issuance of marriage certificate, public notarization of documents, translation etc.)	1	1	0	0	0	0	0	0	0	0	1	1
School Mess Management Services	1	1	0	0	0	0	0	0	0	0	1	1
Selection of overseas employment	1	1	0	0	0	0	0	0	0	0	1	1
Telecom services	1	1	0	0	0	0	0	0	0	0	1	1
Water and sewerage services	1	1	0	0	0	0	0	0	0	0	1	1
Obtaining Environmental Clearance	4	5	0	0	0	0	0	0	0	0	4	5
Total	73	95	2	3	1	1	1	1	0	0	77	100

Note. Source (n=6761, NIA 2022)

3.6 Integrity by Category of Public Agencies

Integrity score comparison among the category of public agencies is aimed at determining the level of integrity and identifying areas for promoting integrity, transparency, accountability, and efficiency of public service delivery in the agencies. It compares the integrity level of the following category of public agencies with the National Integrity Score: Ministry, Constitutional Office, *Dzongkhag* Administration*, Thromde* Administration*, Gewog* Administration*,* Corporation, Autonomous Agency, Judiciary, Financial Institution, School, and Hospital/BHU.

The comparison between the integrity levels of the categories and the national score is conducted using the NIA 2019 framework and methodologies. The national score shown in **Figure 39** excludes the PII score (refer to **Figure 42**).

Figure 39 shows the level of integrity by the category of public agencies. Overall, the Judiciary and the *Gewog* Administration scored in the Very Good Level, and are the highest with 8.41 each, while the *Thromde* Administration scored the lowest with 8.11 (Good Level). The high scores for Judiciary and the *Gewog* are attributed to the Very Good Level of scores in the **External Integrity** and **Internal Integrity.** On the other hand, the low score of *Thromde* Administration is attributed to a Satisfactory Level of score of **External Integrity**.

Figure 39
Level of Integrity by the Category of Public Agencies
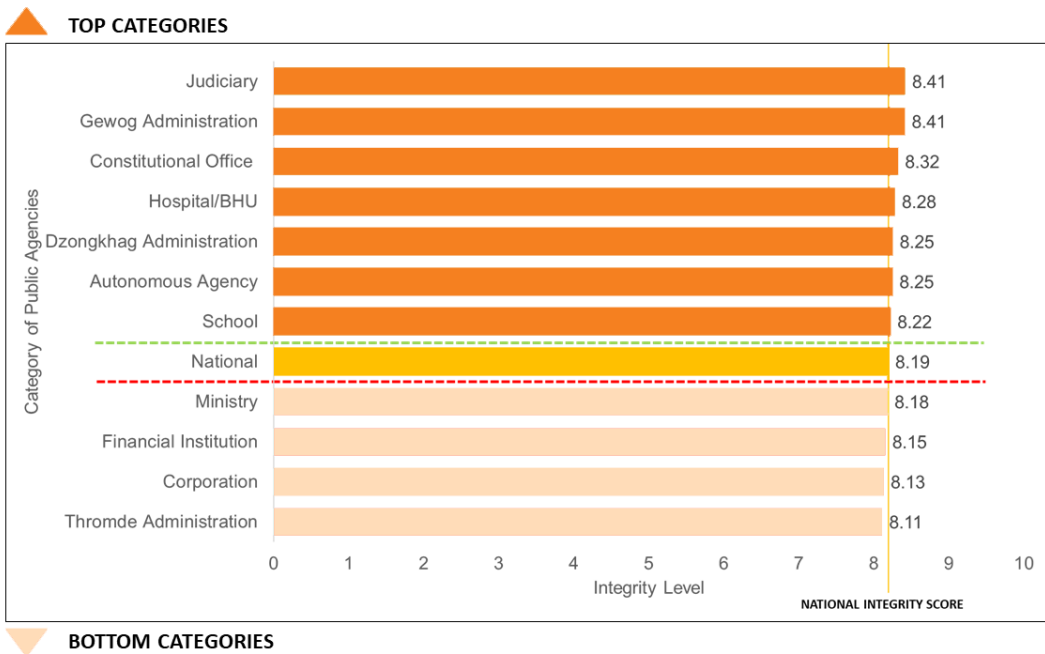
TOP CATEGORIES

Category	Score
Judiciary	8.41
Gewog Administration	8.41
Constitutional Office	8.32
Hospital/BHU	8.28
Dzongkhag Administration	8.25
Autonomous Agency	8.25
School	8.22
National	8.19
Ministry	8.18
Financial Institution	8.15
Corporation	8.13
Thromde Administration	8.11

NATIONAL INTEGRITY SCORE

BOTTOM CATEGORIES

Note. *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; Source (n=12,641, NIA 2022). The figure presented excludes the PII score from the national and agency score*

3.6.1 External Integrity Scores by Category of Public Agencies

As depicted in **Figure 40**, the Judiciary scored the highest with 8.21 in *External Integrity* while the *Thromde* Administration scored the least (7.12). This indicates that services provided by the Judiciary and *Gewog* Administration are better in terms of information dissemination related to services, transparency, fairness, and accountability as compared to other categories of public agencies. On the contrary, the study suggests that *Thromde* Administration strengthen its transparency, accountability and corruption-control mechanisms as indicated by its transparency, accountability, and corruption scores.

Figure 40

External Integrity Scores by the Category of Public Agencies
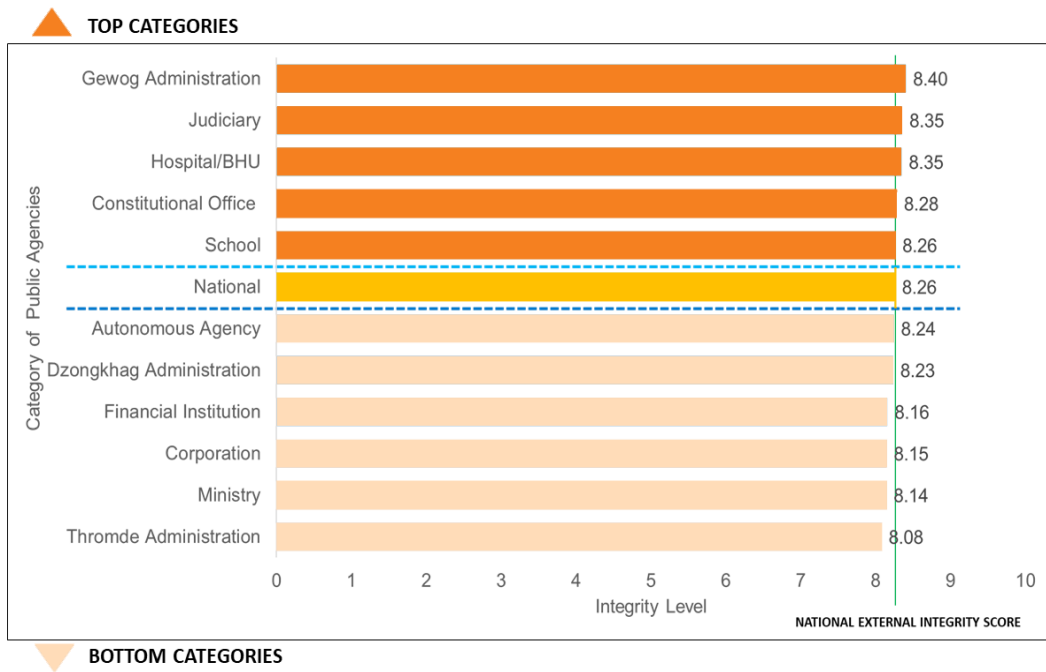
Note: *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; Source (n=6761, NIA 2022)*

Furthermore, all category of public agencies except Judiciary, *Gewog* Administration*,* and Hospital/BHU scored less than 7.43 in their accountability index indicating a Satisfactory Level as shown in **Table 52**. The accountability scores of the Judiciary (7.60), *Gewog* Administration (6.63)*,* and Hospital/BHU (7.44) are in Good Level. However, it is reassuring to note that all category of public agencies except *Thromde* Administration have scored a Very Good Level in the corruption index indicating a low level of corruption in the agencies. The corruption score of *Thromde* Administration (6.51) is in Need Improvement Level indicating a high prevalence of corruption in *Thromde* Administration as perceived and experienced by its service users.

Table 52

External Integrity Scores by Category of Public Agencies

Category of Public Agencies	Transparency Index	Accountability Index	Corruption Index
Judiciary	8.31	7.60	8.69
Gewog Administration	8.51	7.63	8.65
Constitutional Office	8.30	7.30	8.68
Hospital/BHU	8.43	7.44	8.67
Dzongkhag Administration	8.19	7.33	8.64
Autonomous Agency	8.00	7.42	8.74
School	8.25	7.23	8.69

Category of Public Agencies	Transparency Index	Accountability Index	Corruption Index
Ministry	8.03	7.22	8.60
Financial Institution	8.04	7.25	8.61
Corporation	8.02	7.26	8.59
Thromde Administration	7.92	7.32	6.51

Note: *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; Source (n=6761, NIA 2022)*

3.6.2 Internal Integrity Scores by Category of Public Agencies

In internal integrity, the Judiciary scored 8.66 (Very Good Level), the highest among the category of agencies while the Corporation scored the least with 8.18 (Good Level) (see **Figure 41**). The Budget Execution of Judiciary has contributed most (9.45) to *Internal Integrity* indicating a low level of misuse of the budget by the head or employees in the agency.

Figure 41
Internal Integrity by Category of Public Agencies
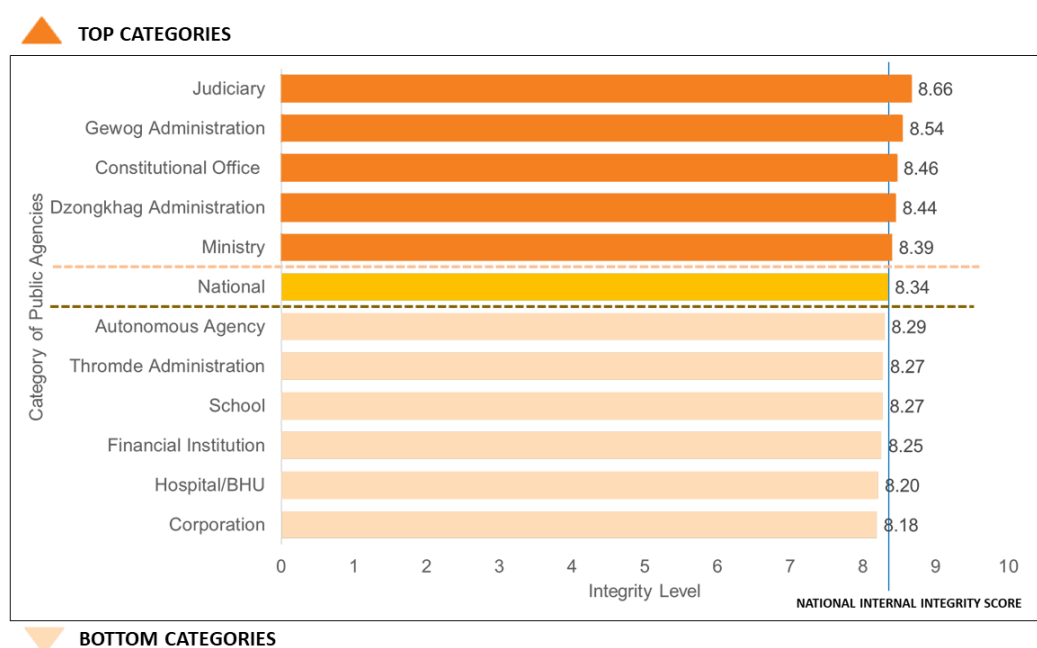
TOP CATEGORIES

Category	Score
Judiciary	8.66
Gewog Administration	8.54
Constitutional Office	8.46
Dzongkhag Administration	8.44
Ministry	8.39
National	8.34
Autonomous Agency	8.29
Thromde Administration	8.27
School	8.27
Financial Institution	8.25
Hospital/BHU	8.20
Corporation	8.18

NATIONAL INTERNAL INTEGRITY SCORE

BOTTOM CATEGORIES

Note: *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; Source (n=4381, NIA 2022)*

Similarly, the budget execution component of all the categories of public agencies in **Internal Integrity** achieved a significant score of 9.01 and above. Likewise, corruption control system in Hospital/BHU (7.18), and School (7.27) scored Satisfactory Level as presented in **Table 53**. The low scores for the corruption control system indicate the absence or weak implementation of policies and strategies to encourage and protect the whistle-blowers in the public agencies.

Table 53

Internal Integrity Scores for Components of Integrity Culture, Work Integrity, and Ethical Leadership Indexes

Indexes and Components	Category of Public Agencies										
	Judiciary	Gewog Administration	Constitutional Office	Hospital/BHU	Dzongkhag Administration	Autonomous Agency	School	Ministry	Financial Institution	Corporation	Thromde Administration
Integrity Culture Index	**8.33**	**7.94**	**8.40**	**7.75**	**8.05**	**7.88**	**7.81**	**7.97**	**7.93**	**7.80**	**7.91**
Organizational Culture	8.56	8.19	8.51	8.09	8.34	8.14	8.12	8.22	7.96	7.98	8.04
Corruption Control System	7.92	7.52	8.21	7.18	7.55	7.44	7.27	7.54	7.89	7.48	7.68
Work Integrity Index	**9.25**	**8.98**	**8.94**	**8.88**	**9.00**	**9.01**	**8.86**	**9.03**	**9.00**	**8.96**	**8.96**
Personnel Management	9.31	9.20	9.30	9.09	9.26	9.23	9.18	9.19	9.11	9.16	9.19
Budget Execution	9.45	9.17	9.22	9.01	9.17	9.20	8.84	9.25	9.27	9.28	9.26
Fairness in Assignment of Work	8.88	8.36	7.93	8.35	8.30	8.35	8.34	8.43	8.39	8.15	8.14
Ethical Leadership Index	**8.41**	**8.11**	**8.08**	**7.98**	**8.30**	**8.00**	**8.15**	**8.20**	**7.84**	**7.82**	**7.97**
Integrity	8.55	8.18	8.18	7.99	8.39	8.12	8.22	8.23	7.92	7.88	8.02
Ethics	8.58	8.25	8.26	8.08	8.39	8.08	8.41	8.33	8.16	8.00	7.96
Trust	8.22	8.02	7.97	7.96	8.15	7.96	8.02	8.11	7.73	7.74	7.91
Transparency	8.27	8.21	8.05	8.15	8.44	8.16	8.25	8.29	7.73	7.85	8.22
Accountability	8.56	8.23	8.29	8.15	8.42	8.05	8.17	8.33	8.04	7.93	8.04
Fairness	8.29	7.80	7.72	7.57	7.98	7.66	7.86	7.90	7.47	7.51	7.67

Note: *0 = highly corrupt/lowest level of integrity and 10 = highly transparent/very clean; Source (n=4381, NIA 2022)*

In terms of **Ethical Leadership**, the Judiciary scored the highest (8.45) compared to other categories of public agencies (see **Table 53**). The high score in **Ethical Leadership** indicates the presence of strong leadership commitments in terms of enhancing integrity, transparency, and accountability. This could be attributed to the smallness of the agencies. On the contrary, *Thromde* Administrations scored the least (7.34) in **Ethical Leadership**. This is due to the low score in fairness (7.67) which is the least as compared to the scores of other categories of public agencies (see **Table 53**). This indicates that leaders in *Thromde* Administrations are involved in favouritism while dealing with employees.

CHAPTER 4
COMPARISON OF NIA SCORES

Chapter 4 compares the scores of **National Integrity**, **External Integrity**, **Internal Integrity,** and **Ethical Leadership** of the five NIAs (2009, 2012, 2016, 2019 & 2022). It also discusses the summary of the comparative analysis of the five NIAs.

Over the years, the NIAs have undergone improvements and changes in terms of methods, components, and weights. The NIA 2009 was limited to **External Integrity,** which was considered **National Integrity**. Consequently, the **National Integrity** score for NIA 2009 cannot be directly compared with that of NIA 2012, 2016, 2019, and 2022. However, the scores for **External Integrity** of NIA 2009 and its component have been compared with that of NIA 2012, 2016, 2019, and 2022 in this chapter.

Along with external integrity, **Internal Integrity** was first included in NIA 2012 for the assessment, and acts lowering assessment reliability which was piloted in 2016 have been included in NIA 2019 for the deduction of scores. Besides, for the first time, **Ethical Leadership** was included in the assessment in NIA 2019 as a part of internal integrity, which resulted in a change in the NIA model and overall weight distribution.

In addition, a new component, **Parliamentarian Integrity Index,** has been included in the NIA 2022 assessment, again leading to a change in the NIA model and overall weight distribution. Thus, to maintain consistency and for direct comparison of the components, the **Ethical Leadership Index** and **Parliamentarian Integrity Index** components are excluded for comparison of integrity scores. Therefore, the NIA 2022 score in this chapter is 8.24. **Figure 42** shows the score without ethical leadership and PII; with ethical leadership; and with PII.

Figure 42

National Integrity Score for NIA Series With and Without Ethical Leadership and PII

■ Without Ethical Leadership & PII   ■ With Ethical Leadership   ☐ With PII (EL in 2019; EL & PII in 2022)
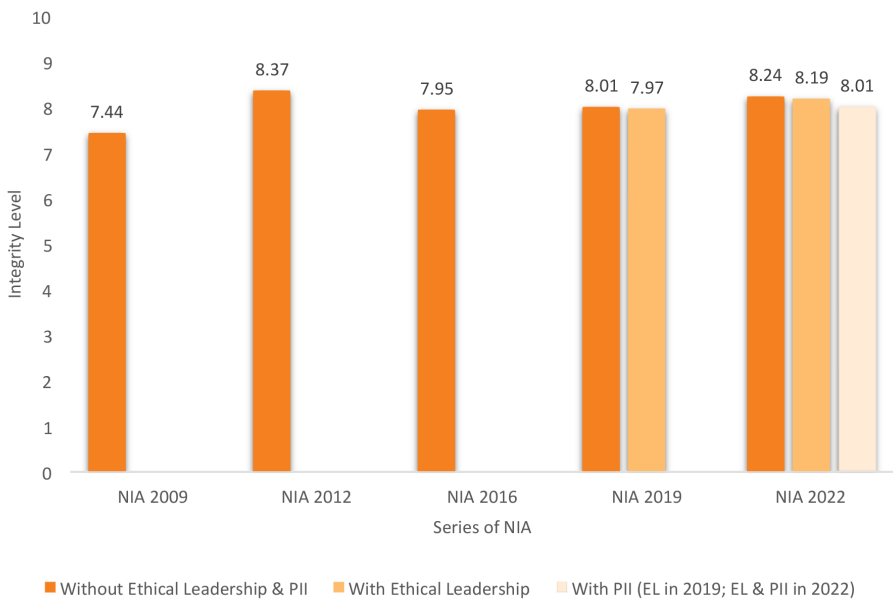
4.1   National Integrity Scores Comparison

The *National Integrity* score depicts a fluctuating trend over the years as shown in **Figure 43**. The *National Integrity* score for NIA 2009 was calculated at 7.44 which was the lowest as compared with that of NIA 2012, 2016, 2019, and 2022. The NIA 2012 noted the highest level of *National Integrity* with 8.37. However, the figure fluctuated in NIA 2016 at 7.95, and it gradually increased to 8.01 in NIA 2019 and 8.24 in NIA 2022. The Integrity Score for NIA 2022 has increased by 0.23 from NIA 2019 score.

Figure 43

National Integrity Scores for NIA 2009, 2012, 2016, 2019 & 2022
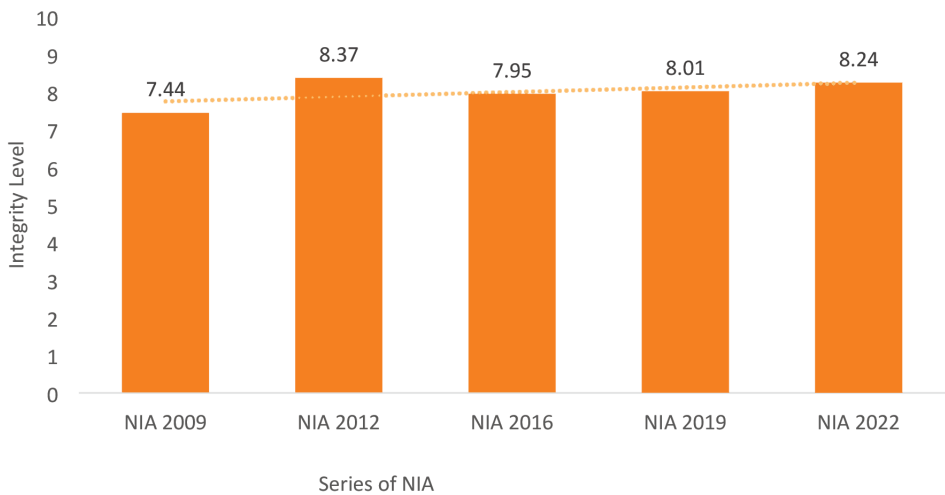
Note. *Source (n=6155 in NIA 2009; n=9066 in NIA 2012; n=10,814 in NIA 2016; n=13,869 in NIA 2019 and n=12,641 in NIA 2022. The national score reflected in the figure is without Ethical Leadership index and PII*

4.2 External Integrity Scores

As shown in **Figure 44,** the integrity score for *External Integrity* also shows a fluctuating trend with the highest score in NIA 2012 (8.50) and with the least score (7.44) in NIA 2009. The *External Integrity* score declined to 7.89 in 2016 after reaching a peak of 8.50 in 2012. From then on, it gradually increased to 8.08 in NIA 2019 and 8.26 in NIA 2022. This is due to the improvement in the scores of transparency and accountability indexes from NIA 2016 by 0.21 and 0.36 points respectively. The observed increase in transparency and accountability scores was attributed to strengthening the culture of accountability and transparency through rigorous dissemination of information related to public services and the continuous effort of public officials to accomplish duties.

Figure 44
External Integrity Scores for NIA 2009, 2012, 2016, 2019 & 2022

*Note. Source (n=6155 in NIA 2009; n=9066 in NIA 2012; n=10,814 in NIA 2016; n=13,869 in NIA 2019 and n=12,641 in NIA 202*2)

In general, the scores for the corruption index in all the NIAs secured the highest score as compared with other components of ***External Integrity*** which are contributed by the highest score in experienced corruption (see **Table 54**). The highest score of experienced corruption indicates a very low level of corruption. It could be due to the sensitive nature of corruption where only a few respondents revealed that they provided cash or kind, entertainment, and gratifications to the public officials in processing services. However, the low score in perceived corruption in all the NIAs indicates that the service users perceived the existence of corruption in the agencies where they have availed the services. A possible explanation for these results is the existence of favouritism and nepotism based on the region and relationships while availing services.

Table 54
Integrity Scores of External Integrity Components

External Components	2009	2012	2016	2019	2022
Transparency	7.37	8.35	7.68	7.89	8.21
Accountability	6.88	7.66	6.86	7.22	7.36
Corruption	8.60	8.95	8.46	8.56	8.67
Experienced Corruption	9.89	9.91	9.90	9.98	9.96
Perceived Corruption	7.28	7.43	6.18	6.31	6.63

Note. Source (n=6155 in NIA 2009; n=9066 in NIA 2012; n=10,814 in NIA 2016; n=13,869 in NIA 2019 and n=12,641 in NIA 2022)

4.3 Internal Integrity Scores

Internal Integrity was not assessed in NIA 2009. It was first included for the assessment in NIA 2012 with the view to lend the experiences and perception of service providers while delivering services. Thus, unlike in external integrity, the comparison of ***Internal Integrity*** scores will be only among the four NIAs: 2012, 2016, 2019, and 2022.

Figure 45 presents the Internal Integrity scores of the three NIAs. The trend line shows a gradual upward movement representing an increase in score over the years. The Internal Integrity score of NIA 2022 has improved by 0.2, 0.24, and 0.45 points as compared to the NIA 2019 and NIA 2016, and NIA 2012 respectively. The increase in its score was contributed by the increase in scores of integrity culture and work integrity. This indicates that the corruption control system, organizational culture, and internal management pertaining to human resource management, budget execution, and fairness in the assignment of work have improved over the years.

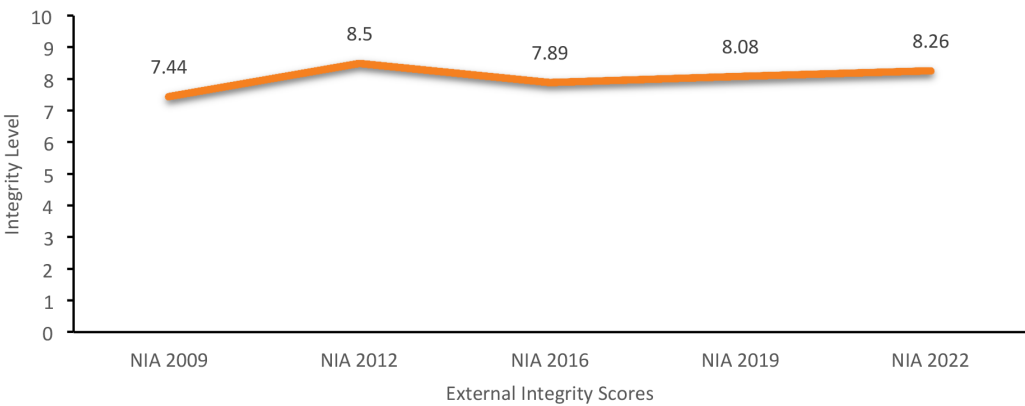**Figure 45**
Internal Integrity Scores for NIA 2009, 2012, 2016, 2019 & 2022

Note. Source (n=6155 in NIA 2009; n=9066 in NIA 2012; n=10,814 in NIA 2016; n=13,869 in NIA 2019 and n=12,641 in NIA 2022)

As shown in **Table 55**, the integrity score for integrity culture shows a gradual improvement with an increase in the scores of organizational culture and corruption control system. The *Corruption Control System* score in NIA 2019 saw a drop to 6.95 from 7.01 in NIA 2016. However, the score has increased by 0.57 in NIA 2022 compared to NIA 2019 indicating strong corruption control measures such as internal checks and balances, and internal control systems towards effective public service delivery in the agencies. Furthermore, the score for organizational culture has improved since NIA 2012 indicating fewer levels of indicators like undue solicitation, misuse of information, and accepting payment in cash or kind. In addition, this also indicates that transparency has improved where officials are not ignoring official duty or performing duties based on personal relationships.

Table 55
Internal Integrity and Its Components Score for NIA 2009, 2012, 2016, 2019 & 2022

Internal Integrity Components	2012	2016	2019	2022
Integrity Culture	7.21	7.48	7.50	7.94
Organizational Culture	7.56	7.75	7.83	8.19
Corruption Control System	6.62	7.01	6.95	7.52
Work Integrity	8.57	8.58	8.62	8.98
Personnel Management	8.66	8.52	8.55	9.20
Budget Execution	8.45	8.93	9.04	9.17
Fairness in Assignment of Work	8.59	8.17	8.15	8.35

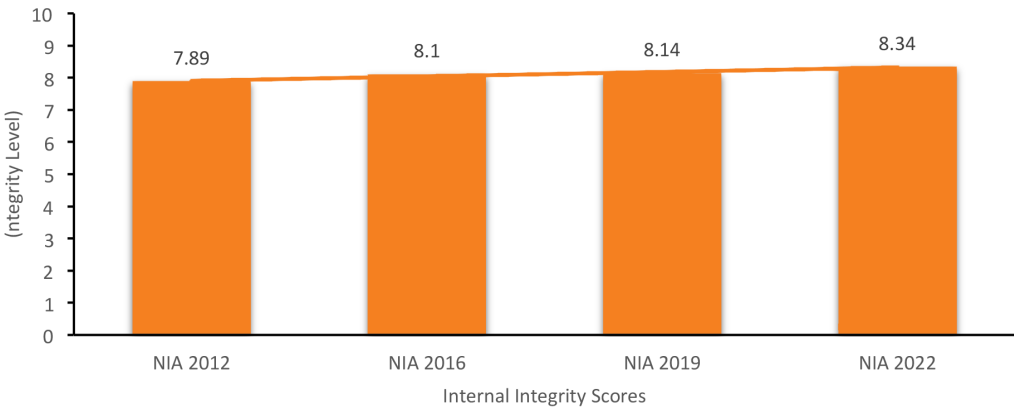**Note.** *Source (n=6155 in NIA 2009; n=9066 in NIA 2012; n=10,814 in NIA 2016; n=13,869 in NIA 2019 and n=12,641 in NIA 2022)*

The integrity score for work integrity shows a gradual improvement with an increase in the score of personnel management and budget execution in all the NIAs. The score for budget execution has improved since NIA 2012 indicating an improvement in terms of budget execution and management in the agencies. This is due to lesser incidences of budget manipulation for personal gains and also improvement in the perception of budget utilization. The integrity score of personnel managements in NIA 2022 has also improved (9.20) compared to that of NIA 2012, 2016, and 2019 scores. There isn't much difference in the experience of corruption as it has remained minimal but the perception of corruption relating to personnel management has improved over the years.

Similarly, the score for fairness in the assignment of work increased to 8.35 in NIA 2022 after continuously falling since 2012. The increase in the score for fairness in the assignment of work in NIA 2022 indicates a decreasing trend of unreasonable work instruction given by the head of the agencies and immediate supervisors in the agencies. This could be due to improved organizational culture and corruption control system where supervision and monitoring have improved in the organization, and further, the agencies are delving to strengthen accountability measures in their organizations. There is also an improved perception of fairness in the assignment of work.

4.4   Summary of Comparative Analysis

The **National Integrity** score saw an improvement backed by an increase in **External** and **Internal Integrity** scores (see **Table 56**). It shows that service delivery has improved over the years with an increase in the level of transparency and accountability. As a whole, the score has increased in almost all components. It is encouraging to note that the services have improved over the years as indicated by the score of **External Integrity**. Further, **Internal Integrity** has also seen improvement in all its components. Specifically, the perception has remained low over the past NIAs but the NIA 2022 shows a great shift in scores. In the case of personnel management and fairness in the assignment of work, the past NIAs show low scores in the perception but the NIA 2022 shows there is improvement in the perception as well. The comparative table not only indicates an improved organizational performance in terms of service delivery but the service users have also experienced an improved version of public service delivery compared to the past years.

Table 56
Summary of Comparative Analysis of NIAs

Integrity Component	Integrity Score for each component and survey item				
Year	2009	2012	2016	2019	2022
National Integrity	7.44	8.37	7.95	8.01	8.20
External Integrity	7.44	8.50	7.89	8.08	8.26
Transparency	7.37	8.35	7.68	7.89	8.21
Accountability	6.88	7.66	6.86	7.22	7.36
Corruption	8.60	8.95	8.46	8.56	8.67
Experienced Corruption	9.89	9.91	9.90	9.98	9.96
Perceived Corruption	7.28	7.43	6.18	6.31	6.63
Internal Integrity	N/A	7.89	8.10	8.14	8.34
Integrity Culture	N/A	7.21	7.48	7.50	7.94
Organizational Culture	N/A	7.56	7.75	7.83	8.19
Corruption Control System	N/A	6.62	7.01	6.95	7.52
Work Integrity	N/A	8.57	8.58	8.62	8.98
Personnel Management	N/A	8.66	8.52	8.55	9.20
Perceived Personnel Management	N/A	6.76	6.40	6.33	7.96
Experienced Personnel Management	N/A	9.88	9.88	9.98	9.99
Budget Execution	N/A	8.45	8.93	9.04	9.17
Perceived Budget Execution	N/A	6.54	7.68	7.78	8.06
Experienced Budget Execution	N/A	9.69	9.74	9.85	9.88
Fairness in Assignment of Work	N/A	8.59	8.17	8.15	8.35
Perceived Fairness in Assignment of Work	N/A	7.57	6.98	6.80	7.14
Experienced Fairness in Assignment of Work	N/A	9.28	8.97	9.04	9.16

Note. *Source (n=6155 in NIA 2009; n=9066 in NIA 2012; n=10,814 in NIA 2016; n=13,869 in NIA 2019 and n=12,641 in NIA 2022)*

Chapter 5 presents the general perception of the service users, service providers, parliamentarians, and the general citizens/voters on corruption and the ACC. The general perception of corruption is measured based on various aspects of corruption pertaining to the seriousness of a corruption problem, a trend of corruption in the last five years, the prevalence of types of corruption, and ACC's effort in combating corruption. Lastly, the chapter ends with anti-corruption strategies.

5.1   Seriousness of the Problem of Corruption

To assess the general corruption scenarios, the respondents were asked to rate how serious the problem of corruption is in the country. A total of 12641 respondents comprising 6761 service users, 4381 service providers, 48 parliamentarians, and 1451 constituents/voters were asked for their view on various aspects of corruption pertaining to the seriousness, trend, and prevalence of types of corruption in the country and ACC's efforts in combating corruption.

Figure 46 illustrates the responses to the seriousness of the problem of corruption among service providers, users, parliamentarians, and constituents/voters in general. Of the total respondents, 58.8% reported the problem of corruption as "Quite Serious", 24.6% reported "Very Serious" and 9.2% "Not Serious". However, 7.4% of the respondents opined that they do not know about the seriousness of the corruption problem in the country.

Figure 46
Seriousness of the Problem of Corruption
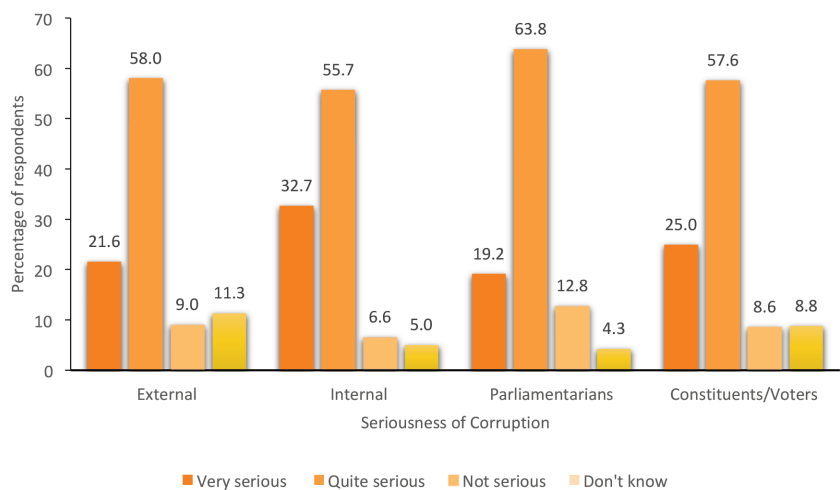
Note. *Source (n=12,641, NIA 2022)*

In terms of the differences in the opinion among various groups on the seriousness of the problem of corruption in the country, 32.7% of service providers reported "Very Serious", higher than service users (21.6%), parliamentarians (19.2%) and

constituents/voters (25.0%). Similarly, 12.8% of the parliament members reported "Not Serious" higher than service users (9.0%), service providers (6.6%), and general citizens (8.6%). There was no significant difference in the "Quite Serious" category.

5.2   Trend of Corruption in the Last Five Years

As depicted in **Figure 47**, 41.6% of the service providers, 37.5% of service users, 36.2% of parliamentarians, and 37.8% of constituents/voters reported that corruption has increased in the last five years while 30.4% of the service providers, 27.0% of service users, 31.9% of parliamentarians and 27.1% of constituents/voters reported that corruption has decreased in the last five years. The perception that the trend of corruption has remained the same over the last five years has been consistent across all the groups.

Figure 47

Trends of Corruption Viewed by Service Users, Providers, Parliamentarians, and Constituents/Voters in the Last Five Years
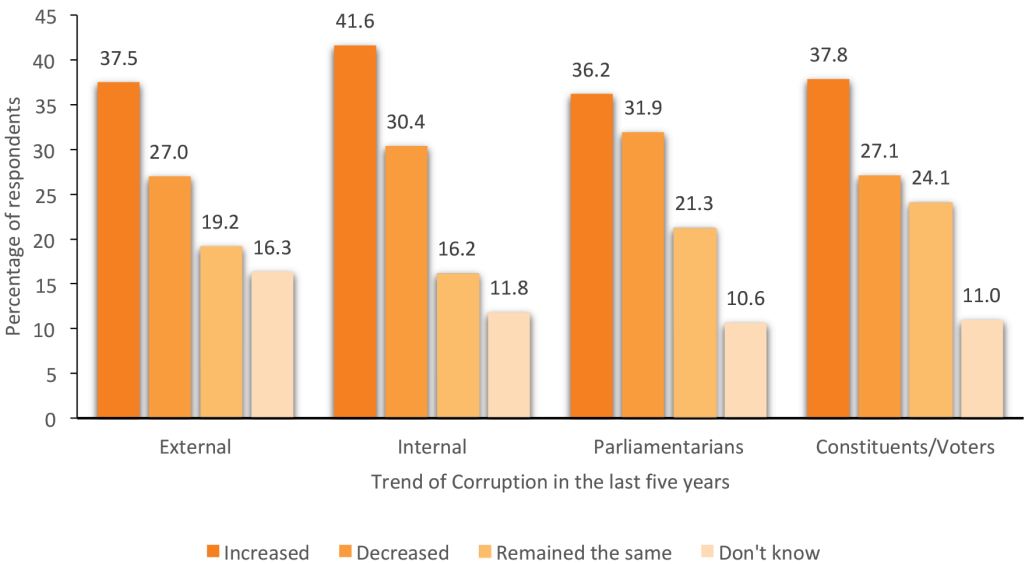
Note. Source (n=12,641, NIA 2022)

In all the categories of respondents, there is a general feeling that corruption has increased over the years with 38.3% (also see **Figure 48**). On the other hand, there is 29.1% who shared that there is a decrease in corruption (also see **Figure 48**). This indicates that there is either an increase in corruption cases in the country or people are exhibiting higher expectations in the fight against corruption. This corroborates the complaints received by ACC for the past five years. As per ACC's annual reports from 2017-2022, the trend of complaints received has increased (305 in 2017, 333 in 2018, 396 in 2019, 451 in 2020, and 435 in 2021) (ACC, 2017b, 2018, 2019b, 2021, 2022). Specifically looking at the complaints qualified for investigation, it also shows an increasing trend (39 in 2017, 19 in 2018, 25 in 2019, 57 in 2020, and 57 in 2021).

In addition, the ACC (2022) states that the number of prosecutions has increased in the last five years backed by an increase in conviction rate. The highest number of people convicted was in FY 2021-2022 (109). The current conviction rate stands at 81.6%. However, the TI's Corruption Perception Index has remained at a score of 68 for the past five years (2018-2022). This could be affiliated with the corruption control measures not being rooted in the system. In another way, this could also be due to behavioral change programs that are yet to see their impacts.

Figure 48 shows the trend of corruption based on the NIAs conducted at different time intervals. NIA 2022 and NIA 2019 reported the highest in the 'increased' category with 38%. In the case of the 'Decreased' category, NIA 2019 shows the lowest followed by NIA 2022, and lowest in the 'Decreased' category. It has also the highest in the 'Don't know' category. Overall, it illustrates an increasing trend in the percentage of respondents saying corruption has 'Increased' and a declining trend in the percentage of respondents saying corruption has 'Decreased'.

Figure 48
Comparative Analysis of Corruption Trend
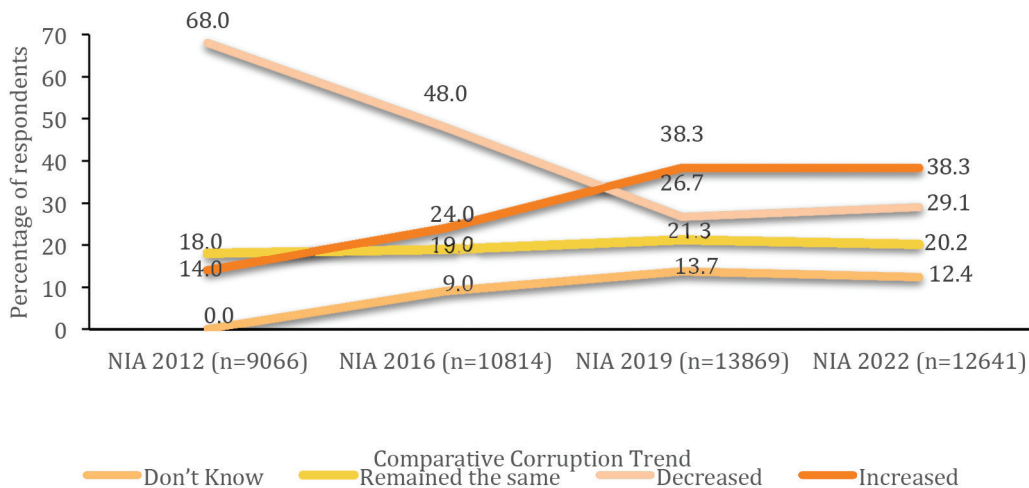
Note. Source (n=12,641, NIA 2022)

5.3   Prevalence of Types of Corruption

As per the Anti-Corruption Act of Bhutan (ACC, 2011), there are 35 corrupt offences which can be broadly categorized into 14 corrupt offenses. **Figure 49** depicts the general rampancy of 14 corruption offenses. The majority of the respondents are of the view that corruption is somewhat rampant (43.5%). However, there is still 31.5% of the respondents stating 'Don't Know.' This indicates the respondents are not aware of the corruption offences. The detailed rampancy of corruption is shown in **Table 57**.

Figure 49
Rampancy of Corruption
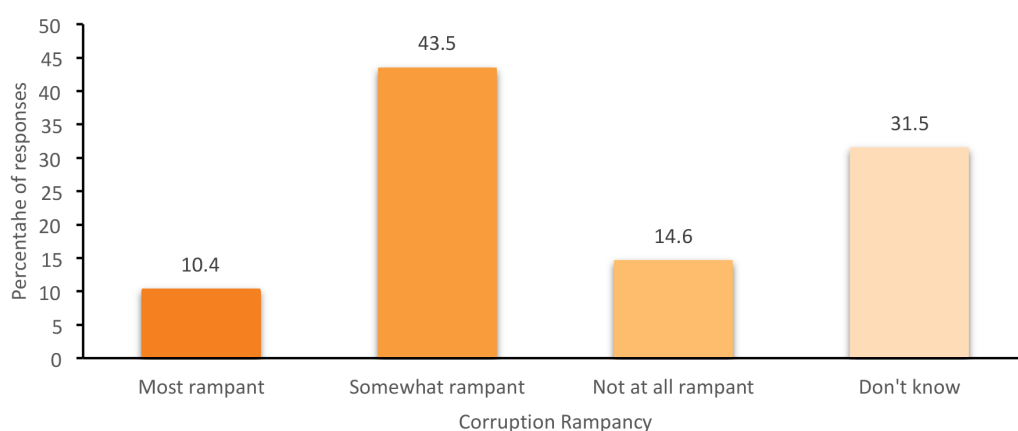
Note. Source (n=12,641, NIA 2022)

A comparative analysis of the perception of the service providers, users, parliamentarians, and general citizens on the rampancy of each type of corruption offense is shown in **Table 57**. The abuse of function (25.2%) is the most "Most rampant" type of corruption in the county followed by bribery (62.7%) which is "Somewhat rampant". Failure to declare conflict of interest, false claims by public servants, and abuse of privileged information are "Not at all rampant" in the country. It can be deduced from the table that people are not aware of offences related to witnesses (46.2%) and concealment of corruption proceeds (43.9%).

Table 57
Rampancy of Various Types of Corruption

How rampant is the following types of corruption in the country?	Most rampant	Somewhat rampant	Not at all rampant	Don't know	Total
Bribery	18.70	62.40	9.90	9.00	100
Embezzlement	15.60	61.70	9.80	12.80	100
Abuse of function	25.20	51.30	11.70	11.80	100
Failure to declare Conflict of Interest	9.10	43.60	18.00	29.30	100
Trading in influence	11.90	47.80	13.20	27.10	100
Money Laundering	7.60	34.90	15.90	41.60	100
False claims by public servants	8.80	39.40	18.00	33.90	100
Abuse of privileged information	6.50	37.00	18.00	38.50	100
Concealment of corruption proceeds	5.80	36.80	13.40	43.90	100
Offences related to witnesses	3.90	32.20	17.70	46.20	100
Participation in an offence	5.60	43.70	14.70	36.00	100
Failure to protect Public Property and Revenue	13.80	43.70	15.60	26.90	100
Possession of an unexplained wealth	7.70	38.20	12.90	41.20	100
False declaration with a view to conceal	4.80	36.20	15.90	43.10	100

Note. Source (n=12,641, NIA 2022)

This finding can be corroborated by the complaint received in FY 2021-2022 where the highest complaint received was related to abuse of function (48.74%) followed by bribery and embezzlement as shown in **Table 58**.

Table 58
Percentage of Complaints by Types of Offences

Offences	Frequency	Percent
Abuse of function	212	48.74
False Claims	5	1.15
Bribery	15	3.45
Embezzlement	26	5.98
Money Laundering	2	0.46
Trading in Influence	1	0.23
Disproportionate Assets	2	0.46
Conflicts of Interest	3	0.69
Abuse of Privileged Information	1	0.23
Non-pursuable Complaints	134	30.79
Other	34	7.82
Total	**435**	**100**

Note. Source (Analysis of complaints received in FY 2021-2022)

5.4   Anti-Corruption Efforts

In terms of ACC's effort in combating corruption, 55.8% rated it as 'Doing fairly well' followed by 28.9% as 'Doing very well', while 5.4% indicated 'Not doing well' as shown in **Figure 50**.

Figure 50
ACC's Effort in Combating Corruption
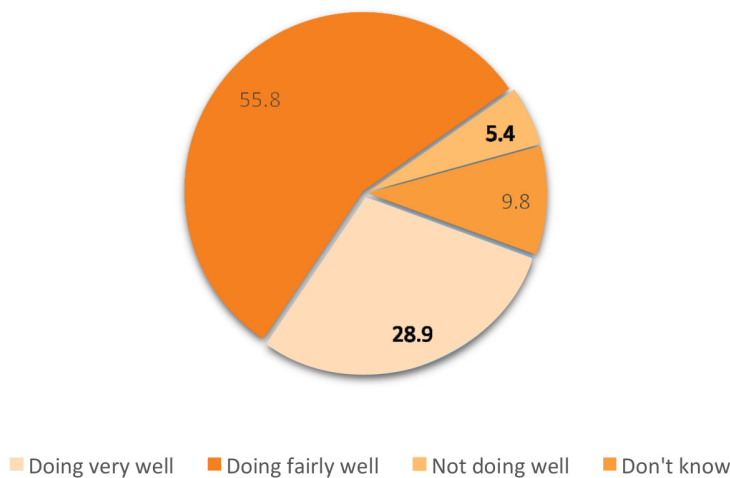
Note. Source (n=12,641, NIA 2022)

ACC's effort rating as shown in **Figure 51**, the general citizens (32.0%) agreed that ACC is doing very well as compared to parliamentarians (29.8%), service providers (29.3%), and service users (24.6%). Similarly, 6.4% of parliamentarians, 5.7% of service users and providers, and 4.0% of general citizens rated ACC's efforts as 'Not doing well'. Despite ACC's advocacy and sensitization programs, 15.2% of service users, 6.6% of service providers, 4.3% of parliamentarians, and 13.2% of the general citizen were unaware of ACC's efforts in combating corruption.

Figure 51

Perceptions of ACC's Effort by Service Users, Providers, Parliamentarians, and Constituents/Voters
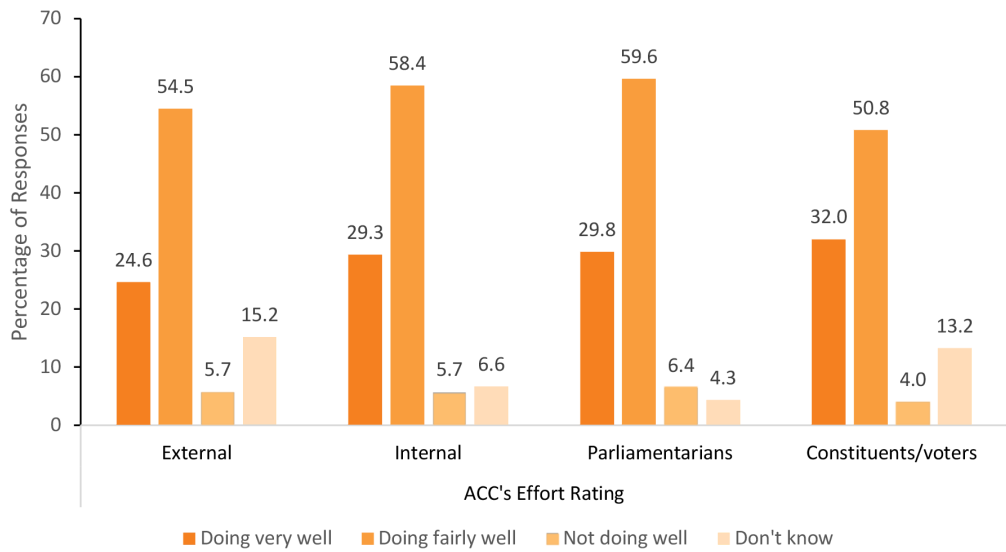
Note. *Source (n=12,641, NIA 2022)*

A further comparison of the perception of ACC's effort from various surveys (NIA 2012, 2016, 2019, and 2022) are shown in **Figure 52**. The percentage of responses for 'Doing very well' in 2022 has decreased by 6.33% from NIA 2019, 23.08% from NIA 2016, and 32.08% from NIA 2012. Similarly, the percentage of responses for 'Not doing well' has increased to 5.44% from 5.39% in 2019, five percent in 2016, and two percent in 2012. On the contrary, the percentage for 'Doing fairly well' has increased by 5.77%, 14.83%, and 21.83% from 2019, 2016, and 2012 respectively. Despite ACC's rigorous advocacy and sensitization programs over the years, people are still not aware of ACC's efforts. This is evident from the increasing trend of the percentage for the 'Don't know' category. On the whole, it can be deduced that the perception of ACC's efforts has declined from 2012 to 2022. The decline in the perception of ACC's effectiveness could be due to a shortage of human resources, difficulties in attracting potential employees, and retention of staff as reflected in the annual report of ACC. As of June 2022, the staff attrition rate stands at 8.57% (ACC, 2022) compared to the overall civil servants' attrition rate of 6.75% (Lamsang, 2022).

The percentage of respondents indicates that the Anti-Corruption Commission's efforts in combating corruption have declined over the years (see **Figure 52**). However, it is important to note that the ACC is actively working to address this issue. For instance, in FY 2021-2022, ACC has strengthened: anti-corruption policies,

in Anti-Corruption (Amendment) Act 2022, the terms 'favoritism, nepotism, and patronage' have been removed from sections 58, and the phrase 'cause loss to the State' has been added to sections 58 and 59. These changes pertain to the abuse of function by public servants. As a result, public servants can now be held accountable for abusing their authority even if there are no personal benefits for themselves or others, as long as there is a loss to the State; enhanced investigative capabilities (59 investigation caseloads); developed e-learning courses for civil servants (530 and 1,011 users have completed Level 1 and Level 2 respectively), parliamentarians, and corporate employees; 112 agencies implemented the OIP; conducted 21 public interactive sessions and 18 thematic sessions; encouraged whistleblowing; and the compliance rate for Asset Declaration in 2021 was 100% and 99.4% respectively for Schedule I and II bringing the overall compliance rate to 99.5% (ACC, 2022). While there is room for improvement, the ACC remains committed to combatting corruption effectively and promoting societal transparency and accountability.

Figure 52
Comparative Analysis of ACC's Efforts
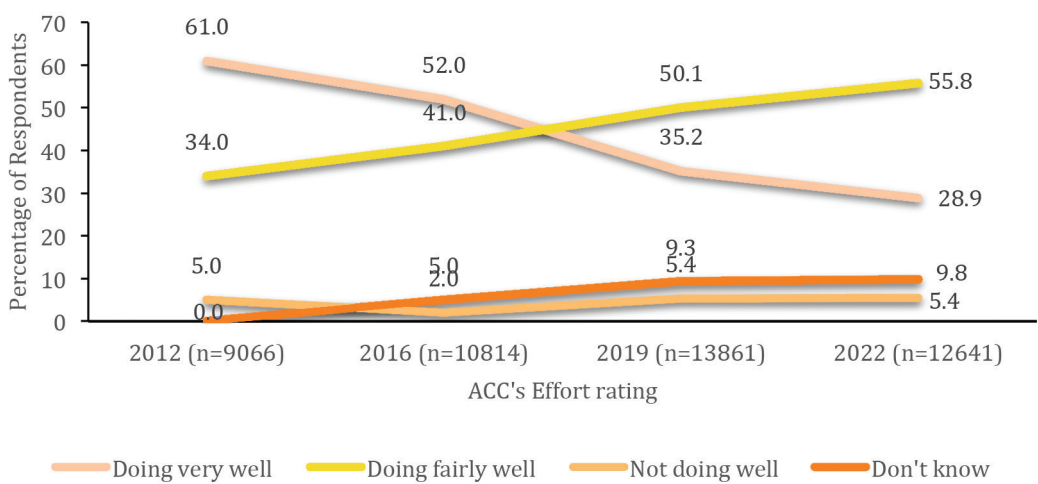
Note. Source (n=12,641, NIA 2022)

5.5   Anti-Corruption Strategies

Figure 53 shows the perception of respondents on the strategies ACC should focus on. Generally, the respondents reported that the ACC should focus on all three strategies (Investigation - 38.29, Advocacy and education - 35.91, and Prevention - 17.78). The percentage of respondents, who reported that ACC should focus on prevention is less compared to investigation and education. This could be attributed to a lack of awareness of prevention activities carried out by ACC. This is also evident from the "Others" category where the respondents suggested ACC should conduct surveys and system studies regularly.

Figure 53

Opinion on Strategies to Combat Corruption
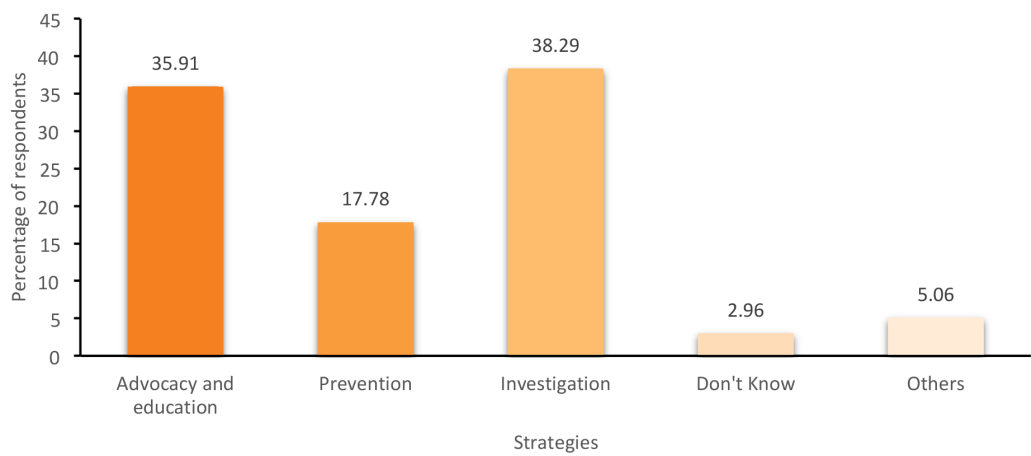
Note. *Source (n=12,641, NIA 2022)*

Figure 54 shows the perception of service users, providers, parliament members, and general citizens on the strategies ACC should focus on to combat corruption. As illustrated, 51.06% and 31.91% of the parliament members opined to focus on advocacy and education, and prevention respectively to combat corruption. However, 51.66% of general citizens and 44.61% of service users perceived that ACC's strategies should focus on the investigation. On the contrary, 5.07% of service users, 8.49% of service providers, and 6.69% of constituents/voters suggested various other strategies that ACC should focus on to combat corruption, other than its three-pronged strategies (Prevention, Education, and Investigation).

Figure 54

Opinion by External Clients, Internal Clients, Parliamentarians, and Constituents/ Voters on Strategies to Combat Corruption
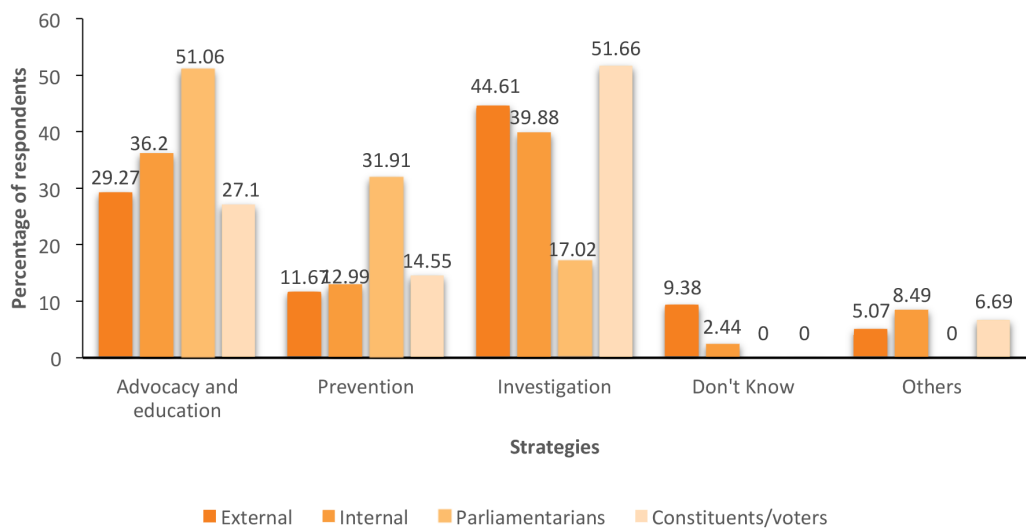
Note. *Source (n=12,641, NIA 2022)*

The data in the **Figure 54** suggests that investigation is the most important strategy to combat corruption, as indicated by the highest percentage of respondents selecting it. This suggests that the respondents believe that more effort and resources should be directed towards investigating corruption cases to address corruption effectively.

On the other hand, respondents identified prevention, advocacy, and education as the second and third most important strategy to combat corruption. The study conducted by Marquette (2007) highlights the importance of civic education in developing engaged citizens who fight against corruption, emphasizing that good citizenship is more effective in combating corruption than direct efforts to address it. A strong institutional environment is necessary to support good citizenship, but in weak environments, corrupt behavior like clientelism becomes more prevalent. Good citizens are active participants in politics, informed, and committed to the public good. However, in weak institutional environments, individuals rely on personal networks and patronage networks. Overall, the passage stresses the significance of civic education and a robust institutional environment in promoting good citizenship and fighting corruption.

Martinez (1999) highlights the requirement of a multi-pronged strategy to raise general community awareness of the problem and create public pressure to make public officials more accountable for their actions.

CHAPTER 6
RECOMMENDATIONS

Chapter 6 presents the recommendations on the findings of the NIA 2022 as follows:

6.1   Enhance Accountability in Public Agencies

Ahmad (2008) defined accountability as a "proactive process by which public officials inform about and justify their plans of action, their behavior, and results, and are sanctioned accordingly." Similarly, NIA 2022 uses the term accountability to refer to the degree of whether or not the public officials involved in providing the services abuse their power or unnecessarily delay the services. The current score for Accountability Component stands at 7.36 (see **Figure 5**) which is an increase from 7.22 in NIA 2019. However, the score still indicates a Need Improvement Level. Further, the analysis of complaints received by ACC (FY 2021-2022) indicates that 66.44% of the complaints were related to accountability (see **Table 18**).

On the other hand, leadership accountability has improved from 7.95 in NIA 2019 to 8.23 in NIA 2022. This only gives way to seek for sustainable and better ways to strengthen accountability mechanisms. This also indicates that leadership accountability has a greater role to strengthen organizational accountability. In this line, this report recommends agencies enforce strong accountability mechanisms backed by strict monitoring and supervision. Further, the agencies are also recommended to enforce sanctions without bias to deter and hold public officials accountable.

6.2   Manage Perception of Corruption in the Public Service Delivery Through Transparency of Service Delivery Standards, Ethical Conduct of Public Officials, Internal Control System, and Leaders Leading by Example

6.2.1 Enhance e-Services

E-services have become increasingly important in public service delivery due to their potential to reduce corruption (Ali et al., 2023). Long-standing major issues with corruption include inefficiency, waste, and lack of accountability in the public sector, which is where it is most prevalent (Broms et al., 2019). However, by enhancing the effectiveness, openness, and accessibility of the delivery of public services, e-services can help lessen the possibility of corrupt practices. By minimizing the necessity for face-to-face encounters between citizens and public authorities, e-services can curb corrupt practices. E-services can reduce potential corruption that can result from in-person encounters, such as bribery, kickbacks, or nepotism, by allowing citizens to receive governmental services online. This could improve the general integrity of providing public services (Iqbal, 2010; Adam & Fazekas, 2021; Waheduzzaman & Khandaker, 2022).

Prioritizing the creation of a complete and integrated e-government platform that enables citizens to access all public services through a single portal is advised in order to decrease corruption in the provision of public services. This could improve transparency and limit potential for unethical behaviour. User satisfaction surveys should be periodically conduct to highlight areas for improvement and should be part of the design process for all e-services. Along with an impartial oversight organization to look into and handle claims of corrupt practices, clear norms and protocols for addressing conflicts of interest in e-services should also be established (Basel Institute of Governance, 2017).

In order to improve e-services and fight corruption, periodic auditing is essential. Establishing an impartial organization to regularly evaluate e-services, looking into grievances or claims of unethical behaviour, and offering recommendations for remedial actions are a good idea. Clearly defined procedures and rules for performing audits should also be established, and the auditing process should have enough resources and qualified workers. The results of audits should be made public, and steps should be taken to guarantee that the recommendations are put into practice effectively. E-services, in general, can enhance transparency and accountability while increasing efficiency and quality of public service delivery as they are developed and put into practice with integrity and transparency in mind (Macdonald et al., 2022).

It is crucial to make sure that e-services are available and user-friendly for every segment of society in order to further eliminate corruption in service delivery. This can be accomplished by creating online platforms for services that are not offered online at the present and enhancing the usability of already existing e-services. A greater number of citizens will be able to use e-services if they are made more approachable and user-friendly, lowering the likelihood of corruption that can occur when particular groups are denied access to services. User-friendly e-services can also contribute to increased accountability and transparency since citizens can keep track of their dealings with the government and report any irregularities or wrongdoing. Overall, emphasis on the creation of accessible and user-friendly e-services can greatly help to lower corruption in service delivery (Elsheikh et al., 2008). While e-services reduce corruption opportunities by minimizing or eliminating the interface between service users and providers, it is not foolproof in itself, thus agencies should also consider instituting auditing of online services periodically.

6.2.2 Develop/Implement Service Delivery Standards

The NIA 2019 (ACC, 2020) noted that most public agencies have developed service delivery standards and made them accessible to users. However, it was observed that most of the service users are not aware of the service delivery standards. Developing a service delivery standard helps to define what a customer can expect from a service and how it should be delivered by the service provider. To deliver effective and efficient services to service users, organizations must develop and apply service delivery standards. Higher levels of customer satisfaction will be attained by the establishment of clear policies and processes for service delivery, which may encourage more individuals to use the services.

6.2.3 Develop and Implement Public Service Code of Conduct based on the ACC's Model Public Service Code of Conduct

A public service code of conduct is a set of ethical guidelines that outline the behavior and values expected of public servants in carrying out their duties. A code of conduct encourages moral conduct among public employees by outlining precise standards for their acts and conduct. This helps to prevent corruption, dishonesty, and other unethical practices. It also helps to promote transparency and accountability in the decision-making process. A public service code of conduct is an important tool for promoting ethical behavior, accountability, professionalism, and public trust in the public service. It is an essential component of a well-functioning government and it can ensure that government employees behave ethically and best and is a necessary part of a functional government. Thus, a public service code of conduct must be developed and implemented in the agencies.

6.2.4 Ensure Adequate Protection of Whistle-blowers

As reflected in **Figure 12**, the agencies are found to have not instituted adequate protection to the whistle-blowers. At a national level, the ACC should also pursue the need for the Whistle-blower Protection Act. This will help to cascade necessary protection in the agencies in the form of model guidelines. The BTI (2023) also recommended the ACC initiate the discussion with parliamentarians on the need for Witness Protection Act as well. In a similar line, this report also calls for the need for adequate protection for the whistle-blower and witnesses.

6.2.5 Strengthen Internal Control System

According to the literature, factors that encourage and enable corruption in the provision of public services include lack of transparency in decision-making, discretionary power, poor pay for public employees, lack of citizen voice, monopolistic power, individual greed, information obstacles, and information asymmetry (Vian, 2008, 2022; Rose-Ackerman & Palifka, 2016; Mutungi et al., 2019; Mutungi et al., 2021; Pou & Khobung, 2023).

An effective internal control system is crucial for ensuring transparency, accountability, and efficiency in public service delivery. Internal controls play a significant role in reducing the likelihood of corruption in public service delivery. There is a need for a robust internal control system to promote good governance and accountability in the public sector (International Standards of Supreme Audit Institutions [INTOSIA], n.d.). The literature highlights the critical role that internal controls play in ensuring the effective and transparent delivery of public services, and underscores the need for continued investment and attention to this area in the public sector.

To strengthen the internal control system in service delivery and reduce corruption in the service delivery, the following steps can be taken:
- Establish clear policies and procedures: Clear policies and procedures should be established to guide service delivery and employee conduct. This can help to ensure that everyone understands what is expected of them and how to carry out their duties in an ethical and accountable manner;

- Increase transparency: The service delivery system should increase transparency by making information about processes and decisions readily

available to the employees and public. This can help to build trust and increase accountability;

- Implement regular training and education: Regular training and education can help to reinforce the importance of ethical conduct and accountability. Employees should be trained on the importance of complying with laws, regulations, and policies, as well as on the consequences of non-compliance;

- Strengthen monitoring and reporting systems: Effective monitoring and reporting systems should be established to detect and prevent corruption in service delivery. This can include regular audits, risk assessments, and whistleblower protection policies;

- Implement consequences for misconduct: Consequences for misconduct should be established, including disciplinary action and legal prosecution. This can serve as a deterrent and help to promote a culture of integrity and accountability; and

- Foster a culture of ethics and accountability: A culture of ethics and accountability should be fostered in service delivery, where employees are encouraged to report misconduct and are rewarded for ethical behavior. This can help to create a work environment that promotes integrity and reduces the likelihood of corruption.

Overall, strengthening internal control systems in service delivery is an ongoing process that requires commitment, resources, and leadership. By implementing these steps, the service delivery system can help to reduce corruption and promote good governance in Bhutan.

6.2.6 Enhance the Implementation of e-Learning Course on Ethics and Integrity

Integrity is a keystone of good governance, a condition for activities of government not only to be legitimate and trusted but also effective. Consequently, the United Nations Convention against Corruption requires that the State Parties "promote education and training programs to enable public officials to meet the requirements for the correct, honorable and proper performance of public functions and that provide them with specialized and appropriate training to enhance their awareness of the risks of corruption inherent in the performance of their functions" (UNODC, 2004). Due to the wisdom and actions of our committed monarchs, Bhutan has already established a legal framework and a social norm not to accept corruption. As per Chapter 3 of the Anti-Corruption Act of Bhutan 2011, the Anti-Corruption Commission continues to enhance integrity consciousness among the citizens through various programs (ACC, 2011). One such platform is the use of ICT enabled learning platforms on ethics and integrity through the development of training modules/courses on ethics, integrity and professionalism. This also aligns in building ethical competence of the public officials in the fight against corruption.

The Parliamentarians must have impeccable character who embody the highest standards of ethics, integrity, and professionalism, in safeguarding the national interests. Towards this, in November 2013, with support from Danish International Development Agency (DANIDA), the e-learning courses on ethics and integrity

management for parliamentarians was developed and launched in June 2014. A Memorandum of Understanding was signed between the NAB, NCB, Anti-Corruption Commission and Royal Institute of Management to roll out to the courses in the respective agencies. For example, in 2015, a course was undertaken for Parliamentarians, and out of the 61 individuals who initially enrolled, a total of 51 participants, including Members of the NC and NA, successfully completed the course. In 2022, the ACC collaborated with the National Council Secretariat and National Assembly Secretariat to upgrade the content for an e-Learning Course for Parliamentarians. The course specifically targeted NC aspiring candidates, encouraging them to voluntarily enroll and complete the course. Among the 19 candidates who enrolled, only 7 managed to successfully complete it.

With technological advancement and organizations increasingly leveraging on technology, e-learning is one integral strategy for reaching out to the workforce quickly and efficiently, complementing the traditional approach. Unlike the conventional mode of training, e-learning course can be beneficial to the organizations providing the course as well as the course takers in terms of saving resources, accessibility, and its outreach. Cost in terms of human resource, travel expenses and logistics can be greatly reduced. Courses can be easily accessed at any time, provided there is internet connection. Online courses have a duration that is broad and flexible to take the course at the convenience and pace of the learners.

Recognizing the high potential of e-learning course, the existing e-learning course has been upgraded "to strengthen ethics and integrity culture in the society through e-learning platforms" and has focused to address the challenges faced in implementing the existing e-learning courses. e-Learning Courses for Civil Servants, Corporate Employees, Parliamentarians and Judges/Justices have been developed in collaboration with relevant stakeholders. The course for Parliamentarians aims to promote concepts and principles of Ethics, Integrity, Professionalism and Ethical Leadership; reinforce Parliamentary values and conduct; create awareness on corruption offences and anti-corruption tools; and build competency to recognize ethical dilemma and its management in the workplace. The success of the program will greatly depend on the unwavering commitment and ownership of the leaders and agencies in implementing the program for greater sense of shared responsibility and synergy. For sustenance, initiative should be incorporated and aligned with the existing rules and programs, and strengthened through constant regulation.

6.2.7 Provide Fair Opportunities to Employees for their Professional Growth

Providing fair opportunities to employees for their professional growth can help promote integrity and reduce corruption in service delivery. Here are some ways to achieve this:

- Clear promotion and career progression policies: The organization should have clear policies outlining the criteria and process for employee promotions and career progression. These policies should be transparent and communicated to all employees, so they know what is expected of them to progress in their careers (Jongen et al., 2019);

- Training and development: Employees should be given regular opportunities

for training and development to enhance their skills and knowledge. This can include both on-the-job training and external training programs. By investing in their employees' development, organizations show that they value their employees' growth and are committed to their success (Stachová et al., 2019; Muleya et al., 2022; Sokolović et al., 2023);

- Mentoring and coaching: Mentoring and coaching programs can provide employees with guidance and support in achieving their professional goals. They also provide opportunities for senior employees to share their knowledge and experience with junior staff;

- Encouraging diverse perspectives: Encouraging diversity of thought and perspective can lead to new and innovative ideas that can benefit the organization. By creating a culture that values and supports diversity, employees are more likely to feel valued and included, which can lead to increased engagement and retention (Corritore et al., 2020);

- Recognition and rewards: Recognizing and rewarding employees for their contributions and achievements can be a powerful motivator for professional growth. This can include promotions, bonuses, and other incentives that demonstrate that the organization values and supports their employees' hard work and dedication (Aalders, 2023);

- Employee feedback: Regular feedback from employees can help identify areas for improvement and opportunities for professional growth. This can be done through surveys, focus groups, or other feedback mechanisms that allow employees to share their thoughts and ideas;

- Fair and transparent compensation: Employees should be fairly compensated for their work, based on their skills and experience. This helps to create a sense of fairness and equity in the workplace, which can lead to increased motivation and productivity (Hancock et al., 2018); and

- Knowledge sharing: Creating opportunities for knowledge sharing and collaboration among employees can help to promote professional growth and development. This can be done through team meetings, knowledge sharing sessions, and other collaborative activities that encourage the sharing of ideas and best practices.

By implementing these strategies, service delivery organizations can provide fair opportunities for employees' professional growth, which promotes integrity and reduces the risk of corruption.

6.2.8 Leaders as Role Model

Integrity is a necessary attribute for any leader, and having a role model who exemplifies it may be extremely helpful for an agency to enhance integrity. Their actions and decisions have an extensive impact on those they lead. Analysis of complaints also indicates that 64.29% of the complaints related to accountability are against the head, leaders, and staff of the organization (see **Table 26)**. So, the

standard of conduct must be set from the top as the role of a leader in fostering integrity in an organization cannot be undermined. Therefore, it is recommended that agencies strengthen ethical leadership by:

- Promote ethical education and training: To promote ethical leadership, educate and train current and upcoming leaders. This includes mentorship initiatives, leadership development course, and ethics training. Encouragement and the development of a culture of ongoing learning and development would also be beneficial;

- Encourage citizens to actively participate in decision-making processes and hold leaders responsible for their actions to promote public engagement and involvement. This will support the development of leadership that the public can trust; and

- Promote integrity both in the public and private sector to curb corruption collectively and produce capable leaders for agencies and the country.

6.3   Strengthen Parliamentary Oversight Mechanisms

As indicated by the Need Improvement Level of scores of the Oversight component (5.86) and its survey items (see **Figure 28**), there is a need for strong oversight mechanisms to foster accountability, to prevent undue influence, to deter wrongdoings, and to promote ethical behaviour. The mere existence of parliamentary committees and oversight mechanisms will not be effective if the parliamentary committees are not provided with adequate empowering factors to bring the executive into account. The enabling factors should in turn provide opportunities to parliamentary committees, members of opposition or independent parliamentarians to discourse, debate, and question the executive.

However, it is imperative that the parliamentary committees, members of opposition or independent parliamentarians adhere to their codes of conduct, ethics and integrity standards, among others, to lead by example and safeguard the government, and parliamentarians and their constituents/communities against corruption, favouritism, and undue influence. It is also imperative that the parliamentarians have access to enabling factors such as adequate human and financial resources, and employ these factors toward effective oversight mechanisms in the parliament. Moreover, parliamentarians should also monitor and hold oversight public organizations accountable to deter wrongdoing, promote ethical behaviour in public organizations, and to enhance the public trust and accountability in the parliament, and the nation.

Thus, the study suggests the following:
- Strengthen parliamentary oversight mechanisms through effective conduct of public hearings, written or oral parliamentary questions to the executive, parliamentary committees, post-legislative scrutiny, financial oversight on the budget. This is required as a significant percent of respondents rated low in all the survey items of parliamentary oversight as detailed in Table 33;

- Develop clear policies and procedures in order to guarantee consistency, accountability, and transparency in the parliamentary decision-making process; and

- Monitor and evaluate oversight mechanisms and agencies to ensure oversight efficiency, no undue influence, and to indicate areas for development.

6.4 Enhance Citizens Engagement and Consultation Process in the Legislative Functions of the Parliamentarians

6.4.1 Strengthen Civil Society Organizations (CSOs) and Media Engagement in Parliamentary Legislation Processes

Civil Society Organizations (CSOs), and media have an important role to build integrity and promote corruption-control initiatives to ensure greater transparency, accountability, good governance in the parliament, and to create a corruption-free society. To achieve this, the International IDEA and the Parliament of Bhutan initiated a three-year (2021-2023) Project 'Nyamdrel' *Support to Parliament of Bhutan and Civil Society Organisations* (International IDEA, 2022) in 2022 to promote effective engagement and participation of CSOs with Parliament in legislative, representative, and oversight processes, and also to promote public participation in parliamentary processes. However, there is a need to strengthen CSOs and media engagement in parliamentary legislation processes to build public confidence on parliamentarians as indicated by the low scores in PII, and its components and survey items (see **Figure 26**). In addition, parliamentarians and their constituents/voters perceive that committee procedures for scrutinizing and amending the bills are less effective (6.73); procedures for consultation with relevant groups and interests in the course of legislation are less systematic and transparent (6.44); and our legislations are less effective in addressing the issues of national importance (5.86) as illustrated in **Figure 29**.

More importantly, the parliamentarians, CSOs, and media should build integrity, promote corruption-control initiatives at all domains in their individual parliamentary affairs, alongside other oversight and law enforcing agencies. Furthermore, the parliamentarians should create a conducive environment that promotes effective engagement of CSOs and media, which in turn will promote and ensure integrity, transparency, accountability in public organizations. Brenner & Fazekas (2022) highlights that CSOs play a critical role in ensuring adequate checks and balance on government actions, and can help enhance parliamentary oversight as CSOs can monitor the parliamentary processes. For example, CSOs can monitor the budget scrutiny in the parliament at all budgetary stages – formulation, approval, implementation, and evaluation stages. Likewise, CSOs and media can help promote transparency, accountability, and good governance by disseminating information that is of interest and importance to the public, particularly constituents/voters. Parliamentarians should also leverage on the strategic partnership with CSOs and media to promote social and behavioural change at the constituency, the national and global levels, particularly in achieving corruption-free society, good governance, and effective public service delivery.

6.4.2 Enhance Citizen Engagement in the Parliamentary Processes

TEN-DREL, a citizen-centric AI enabled online conversation platform initiated by the NCB was launched jointly by the NCB and the UNDP Bhutan on September 15, 2022 to promote vibrant democracy, public discourse, and discussions (UNDP Bhutan, 2022). However, the study suggests the need to enhance citizen engagement in the parliamentary processes, specifically in the legislation processes as indicated

by the Satisfactory Level of score in legislative component (6.35), and low scores in its survey items (see **Figure 29**) through strategic and dynamic approaches. In addition, 16% of the respondents shared that citizens/stakeholders are not adequately consulted in the legislation process (see **Table 34**) while 17% of the respondents were of the view that parliamentarians are less effective in ensuring that legislations enacted are implementable/practical.

6.5 Ensure Integrity of Elections Through Anti-Corruption Advocacy and Vigilance

The study suggests a need of anti-corruption advocacy and vigilance, particularly in monitoring electoral fraud and corruption in election. This is critical as there is a high level of perceived electoral corruption where respondents feel that voter support is sought through illegal payment of cash or kind or services. This is evident from the Need Improvement Level of score in corruption survey items 'have you seen or heard of anyone providing payment in cash or kind or services (entertainment or other gratifications) to gain voter support? (2.40) as illustrated in **Figure 35**. The study suggests that the ACC and the ECB to educate and advocate aspiring candidates and their constituents/voters, and all officials involved in election on issues, challenges, and interventions to mitigate electoral corruption. For example, the ACC and the ECB could develop, advocate, and implement Electoral Fraud and Corruption Prevention Framework, which in turn will help prevent and mitigate electoral corruption, and also prevent policy or political corruption arising due to electoral corruption.

CONCLUSION

The NIA 2022, the fifth event of its kind, is being held during the final year of the current government's tenure, as part of its governance responsibilities. The findings of NIA 2022 provide a way forward for the upcoming government to step further in terms of improving quality of service delivery. The government, over the years, has been doing so much to improve the condition of public service delivery in terms of establishing a one-stop center, front desk information center, community information center, and adopting online services.

The findings of NIA 2022 reaffirm government efforts in achieving the 12 NKRA 'corruption reduced', that is, to strengthen good governance and contribute towards building a corruption-free society. Furthermore, the score of NIA 2022 is set as a key performance indicator for achieving the 12 NKRA 'Corruption Reduced' in the 12 FYP.

Accordingly, the score of NIA 2022 will be of interest to the achievement of three strategic objectives of National Integrity and Anti-Corruption Strategy (NIACS) 2019 - 2023. These strategic objectives are: 1) Transparent, accountable and integrity culture strengthened; 2) Integrity consciousness enhanced; and 3) Credibility and effectiveness of law enforcement and regulatory agencies enhanced (ACC, 2019a).

The **National Integrity** score for the country is calculated at 8.01, indicating a Good Level of integrity. However, the score indicates the need to improve further in terms of quality service delivery by enhancing transparency, accountability, and organizational culture.

Similarly, **External Integrity** score of 8.26 indicates a Very Good Level of integrity. This result corroborates with the findings of BTI (2016) where the majority of the respondents were satisfied with the quality of service delivered in the public agencies. However, the low scores for accountability and perceived corruption in **External Integrity** call for improving accountability mechanisms in the agencies through proper supervision and monitoring. Favouritism based on region or relationships was also perceived to be prevalent in public service delivery indicating weak enforcement of code of conduct, weak supervision and monitoring, and lack of internal checks and balances to prevent abuse of functions.

The integrity score for **Internal Integrity** is 8.34 indicating a Good Level of integrity. The score was contributed mostly by the **Work Integrity Index**. However, the **Integrity Culture** and **Ethical Leadership** scored at a Satisfactory Level and the need to improve organizational culture, corruption control system, and ethical conduct of the leaders. The low score for the corruption control system indicates weak or lack of encouragement for reporting corruption or wrongdoings, protection of whistleblowers, and internal checks and balances. The assessment also highlighted the need to improve conduct of the leaders in terms of enhancing integrity, transparency, accountability, and fairness. The leaders who value ethics and manage ethics in the workplace are likely to display and promote integrity,

ethics, trust, transparency, accountability, and fairness towards the employees and in the organizations (Den Hartog & De Hoogh, 2009; Erakovich & Kolthoff, 2016; Joseph and Winston,2005).

Despite the high level of score in the leadership accountability, the low level of scores for the accountability component of the External Integrity, and the oversight component of the PII as compared to the other components indicate a need of strategies to manage perception of service users toward public agencies though engagement of citizens, CSO and media in corruption-control initiatives. Further, there is a need to enhance the implementation of OIP in all public agencies as the OIP mandated all public agencies to develop/implement strategies to overcome corruption risks and opportunities.

Moreover, leaders with ethics, integrity, fairness, and trust demonstrate a strong determination to tackle corruption and lead by example. Such ethical leaders make efforts to remove the possibility of corruption through the monitoring and evaluation of public service delivery.

The *PII* score for Bhutan is 6.90, indicating a Satisfactory Level of integrity. The low scores in oversights, legislative, integrity, and transparency contributed to the satisfactory level. However, there is a need for improvement in oversight and legislative scores. Representativeness, accountability, transparency, and integrity scores are satisfactory. The corruption component score is outstanding. Bhutan's parliament is a signatory to the International Parliamentary Union, which requires transparency, accountability, and integrity from parliamentarians in representing their voters and formulating legislative policies in accordance with the law.

Therefore, the recommendations proposed in this report are expected to address the issue of corruption and wrongdoings in the due course of public service delivery by ensuring proper conduct of the public officials, strict monitoring and supervision, and demonstration of ethical leadership qualities by the leaders.

His Majesty the King, during the 111th National Day 2018 Address highlighted:

> If in the next 10 to 15 years, we achieve all our national objectives, the credit will go to our public servants. However, if we fail, it will mean that the public servants have failed.

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GLOSSARY

Abuse of Authority: The abuse of authority is the improper use of a position of influence, power or authority by staff member or non-staff personnel against another staff member or non-staff personnel or a group thereof.

Accountability: Accountability is defined as "proactive process by which public officials inform about and justify their plans of action, their behaviour, and results, and are sanctioned accordingly" Ahmad (2008).

Bribery: The act of taking or receiving something with the intention of influencing the recipient in some way favourable to the party providing the bribe.

Collusion: Secret agreement or cooperation especially for an illegal or deceitful purpose.

Conflicts of Interest: Arises when an individual with a formal responsibility to serve the public participates in an activity that jeopardizes his or her professional judgment, objectivity, and independence.

Disproportionate Assets: Refers to the asset of a person acquired at or around the time the person is alleged to have committed an act of corruption and whose value is disproportionate to one's lawful sources of income at or around that time and for which there is no reasonable or satisfactory explanation.

***Dzongdag*:** Governor of a district

Dzongkhag Tshogdu: The highest decision-making body in the *Dzongkhag*.

***Dzongkhag* Administration:** District

Embezzlement: Fraudulent taking of public property/fund for personal gain.

Ethical Leadership: demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement, and decision-making.

External Client: Service users or citizens who avail services from an agency.

Favouritism: A normal human inclination to prefer acquaintances, friends, and family over strangers

Gewog Tshogde: The highest decision-making body in the *Gewog*.

***Gewog* Administration:** Lowest administrative unit in Bhutan's three-tiered governance system. A group of villages makes up a *Gewog* and is translated as a

block.

Index: A statistical measure of integrity score of the public agencies and its services.

Integrity Score: A score generated through a set of formulae based on the perception and experience of citizens about the effectiveness of service delivery.

Integrity: a degree in which public officials of an institution discharge their public duties fairly and transparently as well as in compliance with the laws, rules, and regulations without involving in misconduct and corruption.

Internal Client: Service providers or employees of an agency responsible for providing services.

Nepotism: A form of favouritism that involves family relationships.

Organizational Integrity Plan: A comprehensive action plan to develop integrity programs and manage integrity matters in an organization.

***Thromde* Administration:** Municipality

Transparency: Transparency refers to open decision making based on sufficient information so that other agencies and the general public can assess whether the relevant procedures are followed, consonant with the given mandate.

Upper Cut-Point: Converted score for position and amount of corruption proceeds (out of 10).

ANNEXURES

Annexure 1

Ministry	Service
Ministry of Agriculture and Forests	Supply of commercial timber
	Livestock services
	Land conversion (wet to dry)
	Irrigation engineering services
	Supply of livestock inputs
	Supply of non-wood forest products
	AFD Services
Ministry of Economic Affairs	Approval of small and cottage industries license
	Issuance of raw material/machinery import license
	Export/Import Clearance
	Issuance of wholesale dealership and retail license
	Approval and renewal of all trade and industrial license
	Issuance of new LPG cylinders
	Company incorporation
	Approval of entertainment license (Reality shows etc.)
	AFD Services
Ministry of Education	Student scholarship services
	Student loan scheme for tertiary education services
	AFD Services
Ministry of Finance	Issuance of Tax Clearance Certificate
	Assessment and refund of tax services
	Tax appeal services
	Issuance of sales tax exemption certificate
	AFD Services
Ministry of Foreign Affairs	Issuance of passport/travel documents
	AFD Services
Ministry of Health	Procurement of medical supplies and infrastructure
	AFD Services
Ministry	**Service**
Ministry of Information and Communication	Issuance and renewal of driving license
	Registration and renewal of vehicles/documents
	Payment of fines/penalties for violation of traffic rules
	Approval and registration of private transport service
	AFD Services

Ministry	Service
Ministry of Home and Cultural Affairs	Birth Registration
	Changing the head of house hold
	CID/Special Residence Permit card processing
	Obtaining of Household and family details
	Replacement of the CID/SRP cards
	Name change and date of birth correction in CID
	Census appeal cases: census Drop-Out cases (DO); Census Up-gradation (UG); Absconded (AB); Emigrated (EM)
	Issuance of work permit
	Entry permit/route permit and visa
	Issuance of permit for Artefacts/*Kuten Sungten*
	AFD Services
Ministry of Labour and Human Resources	Selection and nomination for overseas employment
	Approval of work permit for foreign workers
	Regulatory and monitoring services
	Approval and grant of internship funds
	AFD Services
Ministry of Works and Human Settlement	Machine Hiring
	AFD Services

Autonomous Agency	Service
Bhutan Chamber of Commerce and Industry	Business Support Services
	AFD Services
Bhutan Council for School Examination and Assessment	Issuance of Duplicate examination documents
	Issuance of Replacement documents
	Selection of teachers for evaluation of exam papers
	Selection of teachers for managing of exam papers
	AFD Services
Bhutan Info-Comm. Media Authority	Approval and renewal of Printing and publication
	Issuance of film permit for national and international
	Accreditation of the journalist
	Approval of cable television
	AFD Services

Autonomous Agency	Service
Bhutan Medical Health Council	Registration and approval of practitioners' services
	AFD Services
Bhutan Narcotic Control Authority	Import authorization for precursor chemicals
	AFD Services

Autonomous Agency	Service
Bhutan Standards Bureau	AFD Services
Bhutan Trust Fund for Environmental Conservation (BTFEC)	AFD Services
Center for Bhutan Studies and GNH Research	AFD Services
Construction Development Board	Re-registration/renewal of CDB certificate
	Upgrade/downgrade of CDB certificate
	Name, ownership and location change services
	Registration and renewal of architect
	Renewal/registration of consultant and specialized trade
	AFD Services
Credit Information Bureau	AFD Services
Civil Society Organization Authority	Approval of new applications and renewable of certificates
	AFD Services
Dzongkha Development Commission Secretariat	AFD Services
Drugs Regulatory Authority	Import permit for medicinal products
	Technical authorization for sales and distribution
	Competency certificate for sales and distribution
	Registration and renewal of competent person to set up pharmacies
	Inspection services
	AFD Services
Gross National Happiness Commission Secretariat	AFD Services

Autonomous Agency	Service
Jigme Dorji Wangchuck National Referral Hospital	Ambulance service
	Approval and referral of patient outside
	Issuance of medical certificate
	Patient diet service
	OPD services
	AFD Services
National Assembly Secretariat	AFD Services
National Council Secretariat	AFD Services
National Commission for Women and Children	Legal Services (Processes/assessment of Child adoption)
	Counselling services
	AFD Services
National Environment Commission Secretariat	Inspection services for compliances
	Issuance and renewal of EC
	AFD Services
National Land Commission Secretariat	Issuance of Proof of ownership/*Lagthram*
	Resettlement Services
	Approval of land conversions
	Approval of land transactions
	Land exchange services
	AFD Services
National Statistics Bureau	AFD Services
Office of the Vice Chancellor	Admission services (self-financing and government funded)
	Research grant services
	AFD Services
Royal Bhutan Police	Traffic services
	Issuance of security clearance
	AFD Services
Royal Education Council	AFD Services
Royal Institute of Management	AFD Services
Royal Monetary Authority	Issuance and renewal of authorized money exchange license
	AFD Services

Autonomous Agency	Service
Tourism Council of Bhutan	Monitoring Service for tour operators
	Assessment and certification of tour operation and travel agent
	Certification of hotel standards and quality
	AFD Services

Corporation	Service
Bhutan Broadcasting Service Ltd.	AFD Services
Bhutan Duty Free Ltd.	AFD Services
Bhutan Postal Corporation Limited	International and domestic express mail service
	International and domestic registered letter
	International and domestic parcel
	FedEx and TNT (International)/Post overnight courier
	E-commerce
	Western union money transfer (WUMT)
	Domestic fax money order
	Electronic money order (eMO) with India
	Public transport service (Thimphu to Phuentsholing and vice-versa and Phuentsholing to Kolkata transport service vice-versa)
	City bus service
	AFD Services
Bhutan Power Corporation Limited	Power supply
	Billing
	Online bill payment
	AFD Services
Bhutan Telecom Limited	Selection of agents for SIM cards and voucher distribution
	Value added service like BT Wi-Fi, B-Wallet, E-load
	Local line connection
	International line connection
	Domain registration
	Web hosting
	AFD Services
Construction Development Corporation Limited	Hire of machineries services (private parties)
	AFD Services
Druk Green Power Corporation Limited	AFD Services

Corporation	Service
Druk Holding and Investment	AFD Services
Druk Air Corporation Limited	AFD Services
Food Corporation of Bhutan Limited	Facilitation of auction services to the farmers
	AFD Services
Farm Machinery Corporation of Bhutan	Hiring services
	Repair and maintenance services
	Fabrication services
	AFD Services
Kuensel Corporation Limited	AFD Services
Menjong Sorig Pharmaceutical Corporation Ltd.	AFD Services
National Housing Development Corporation Limited	Allotment of houses to civil servants
	Maintenance of houses
	Accounting of rents
	AFD Services
National Pension and Provident Fund	Payment of retirement benefits
	Loan services (education loan, housing loan, home loan, member loan, student loan and project loan)
	Allotment of housing
	AFD Services
Natural Resource Development Corporation Limited	Timber related service (log/poles, sawn timber, firewood, woodchips, joinery products like flooring and panelling, briquette and seedlings)
	Sand (surface collection and degraded sand)
	Stone (boulders, aggregated stone, and river bed materials like mixture of sand and pebbles)
	Transportation services for supply of sand from Sha region
	AFD Services
Penden Cement Authority Ltd.	AFD Services
Royal Bhutan Helicopter Services Limited	Emergency services (MEDEVAC/CASEVAC and fire)
	AFD Services

Corporation	Service
Rural Enterprise Development Corporation Limited	Approval of proposal for loan services
	AFD Services
State Trading Corporation of Bhutan Limited	AFD Services

Constitutional Office	Service
Anti-Corruption Commission	Complaints registration service (walk-in)
	AFD Services
Election Commission of Bhutan	Election services
	AFD Services
Royal Audit Authority	Online audit clearance
	AFD Services
Royal Civil Service Commission	Civil Service Welfare Scheme claim service
	AFD Services

Hospitals/BHU	Service
Central and Regional Referral Hospital	OPD services
	Ambulance services
	Referral of Patient outside
	Issuance of Medical Certificates
	Patient diet service
Dzongkhag Hospitals and BHU	OPD services
	Ambulance services
	Referral of Patient outside
	Issuance of Medical Certificates
	Patient diet service

Judiciary	Service
The Supreme Court of Bhutan	Administration of Justice: Case adjudication of the original/territorial jurisdiction
	Extra-territorial jurisdiction services
	Appeal services
	Execution of judgment
	AFD Services

Judiciary	Service
The High Court of Bhutan	Administration of Justice: Case adjudication of the original/territorial jurisdiction
	Extra-territorial jurisdiction services
	Appeal services
	Issuance of marriage certificate (with foreigner)
	Execution of judgment
	AFD Services
The *Dzongkhag* Court	Administration of Justice: Case adjudication of the original/territorial jurisdiction
	Public notarization like notarization of documents, translation etc. (For Thimphu *Dzongkhag* Court only)
	Appeal services
	Issuance of marriage certificate
	Execution of judgment
	AFD Services
The *Dungkhag* Court	Administration of Justice: Case adjudication of the original/territorial jurisdiction
	Issuance of marriage certificate
	Execution of judgment
	AFD Services
Financial Institution	**Service**
Bhutan Development Bank Limited	Banking Services (Current Account, FD+ Scheme, Fixed Deposit Account, Foreign Currency Account, Piggy Bank, Recurring Deposit and Savings Account)
	Gewog Banking Services
	AFD Services
Bhutan Insurance Limited	Motor insurance
	AFD Services
Bhutan National Bank Limited	Credit Services (Fund base and non-fund base)
	ATM and Cards services (Credit card, Debit card, and prepared card)
	Banking Services (Current Account, FD+ Scheme, Fixed Deposit Account, Foreign Currency Account, Piggy Bank Recurring Deposit and Savings Account)
	Internet/Mobile banking
	AFD Services
Bank of Bank limited	Credit Services (Fund base and non-fund base)
	Deposit Services
	AFD Services

Financial Institution	Service
Druk Punjab National Bank Limited	Credit Services (Fund base and non-fund base)
	ATM and Cards services (Credit card, Debit card, and prepared card)
	Banking Services (Current Account, FD+ Scheme, Fixed Deposit Account, Foreign Currency Account, Piggy Bank Recurring Deposit and Savings Account)
	AFD Services
Royal Insurance Corporation of Bhutan	General insurance claims (burglary, money in transit, fidelity guarantee insurance, personal accident or group personal accident insurance and engineering insurance)
	Loan service (Industrial loan, Housing loan, Business loan and Recovery loan)
	Priority Sector Lending
	Stock Claim
	Loan Protection Claim
	AFD Services

Dzongkhag Administration	Service
Dzongkhag Administration (20)	**Census Services**
	Death Reporting
	Changing the head of house hold
	CID /Special Residence Permit card processing
	Obtaining of Household and family details
	Replacement of the CID/SRP cards
	Name change and date of birth correction in CID
	Census transfer within *Gewog* or *Dzongkhag* or Inter-*Dzongkhag*
	Census appeal cases: census Drop-Out cases (DO); Census Up-gradation (UG); Absconded (AB); Emigrated (EM)
	Land Record Services
	Obtaining ownership certificate
	Obtaining clearance certificate for land mortgage
	Obtain approval for rural house construction
	Omission case services
	Registered land exchange with GRF
	Conversion of wet land to *Khimsa*
	Conversion of wet land to Kamzhing
	Lease of GRF land for Tsamdro and Sokshing
	Lease GRF land for commercial agriculture farm

Dzongkhag Administration	Service
	Land Record Services
	Leasing GRF land for mining activity
	Rural land transaction
	Land acquisition and substitution of registered land
	Cultural Services
	Approval of Lhakhang Construction
	Approval of Chortens/Mani Dungkhor construction
	Engineering Services
	Contract bills verification
	Site inspection services
	Handing taking of work
	Approval of rural house construction
	Approval of drawings and design
	Environment Services
	Obtaining Environmental Clearance (EC) for Roads, Projects, Forestry activities, Mining and quarrying, Power transmission lines, Tourism and General
	Renewal of Environmental Clearance
Dzongkhag Administration (20)	**Health Services**
	Rural Water Supply and sanitation services
	Agriculture Services
	Farmers capacity building
	Inputs Procurement & Distribution
	Extension services
	Land conversion
	CMU Machine Hire
	E-fencing services
	Livestock Services
	Approval of commercial and mega fishery, poultry and piggery farms
	Supply and distribution of livestock inputs
	Selection of farmers for study tours/capacity building
	Education Services
	School admission services (new admission and transfers)
	Nomination of teachers for workshop and trainings
	Nomination of youth/students for programs
	Verification of bills

Dzongkhag Administration	Service
Dzongkhag Administration (20)	**Loan Services**
	Process loan application for REDCL
	Priority Sector Lending services
	Municipal Services
	Water and sewerage services
	Collection of waste services
	Approval of construction of building/structures
	Approval of drawings/designs
	AFD Services

Thromde Administration	Service
Thromde Administration (4)	**Engineering Services**
	Approval of building construction
	Approval of drawings/designs
	Contract bills verification
	Handing taking of work
	Site inspection services
	Census Services
	Birth Registration
	Census appeal cases: census Drop-Out cases (DO); Census Up-gradation(UG); Absconded (AB); Emigrated (EM)
	Changing the head of house hold
	CID/Special Residence Permit card processing
	Name change and date of birth correction in CID
	Obtaining of Household and family details
	Death Reporting
	Development Control Services
	Issuance of Occupancy Certificates
	Land Record Services
	Land acquisition and substitution of registered land
	Replacement of the CID/SRP cards
	Rural land transaction
	Obtaining ownership certificate
	Registered land exchange with GRF
	Nomination of teachers for workshop and trainings
	Nomination of youth/students for programs

Thromde Administration	Service
Thromde Administration (4)	**Environment Services**
	Obtaining Environmental Clearance (EC) for Roads, Projects, Forestry activities, Mining and quarrying, Power transmission lines, Tourism and General
	Renewal of Environmental Clearance
	Solid waste services
	Education Services
	School admission services (new admission and transfers)
	Infrastructure Services
	Sewerage services
	Vacuum tanker services
	Water Connection services
	AFD Services

Gewog Administration	Services
Gewog Administration (20)	Birth Registration
	Death Reporting
	Changing the head of house hold
	CID/Special Residence Permit card processing
	Obtaining of Household and family details
	Replacement of the CID/SRP cards
	Name change and date of birth correction in CID
	Census transfer within *Gewog* or *Dzongkhag* or Inter-*Dzongkhag*
	Census appeal case: census Drop-Out cases (DO); Census Up-gradation (UG); Absconded (AB); Emigrated (EM)
	Obtaining ownership certificate
	Obtaining clearance certificate for land mortgage
	Obtain approval for rural house construction
	Omission case services
	Registered land exchange with GRF
	Conversion of wet land to *Khimsa*
	Conversion of wet land to *Kamzhing*
	Lease of GRF land for *Tsamdro* and *Sokshing*
	Lease GRF land for commercial agriculture farm
	Leasing GRF land for mining activity
	Rural land transaction
	Land acquisition and substitution of registered land

Gewog Administration	Services
Gewog Administration (20)	Approval of rural timber
	Approval of private and community forest
	Approval for sand and stone collection
	Approval for fire wood collection
	Approval for rural house construction
	Life insurance
	Loan assessment and approval
	Alternative dispute resolution (Mediation)
	School Admission
	Emergency response in case of disaster
	Livestock services
	Rural tax collection
	Community Information Center services (loan processing, loan repayment etc.)
	AFD Services
Central School	**Service**
Central Schools (11)	Admission in central schools
	Procurement of goods (uniform, shoes, beddings, etc.)
	Procurement of goods (mess items)
	Procurement of services (canteen, training of teachers)
	School mess management services
Royal University of Bhutan	**Service**
Colleges (5)	College mess management services
	AFD Services

Annexure 2

Rating of Representativeness's Survey Items by Parliamentarians and Citizens

How would you rate parliamentarians in terms of?	Rating of Parliamentarians by parliamentarians				Rating of Parliamentarians by voters			
	Low	Medium	High	Total	Low	Medium	High	Total
Representing the views and concerns of citizens in the parliament	2	23	75	100	21	31	49	100
Making fair and inclusive decisions in terms of development and review of policies	2	29	69	100	18	30	52	100
Accessibility of citizens in order to raise concerns or issues related to constituency development	4	19	77	100	26	26	49	100
Receptiveness to suggestions of the people concerning community development as well as issues related to national interest.	0	23	77	100	20	29	51	100
Responsiveness in addressing suggestions of the people concerning community development as well as issues related to national interest	0	17	83	100	28	32	39	100

Note. Source (n=1499, NIA 2022)

Annexure 3

Rating of Oversight's Survey Items by Parliamentarians and Citizens

Survey Items	Rating of Parliamentarians by parliamentarians				Rating of Parliamentarians by voters			
	Low	Medium	High	Total	Low	Medium	High	Total
How rigorous and systematic are the procedures whereby parliamentarians can question the executive?	23	33	44	100	13	55	31	100
How well are parliamentarians able to scrutinize the national budget, through all its stages?	40	42	19		15	46	39	100
How well are parliamentarians able to review the issues concerning constituencies through all its stages (*Gewog Tshogde, Dzongkhag Tshogdu etc.*)	31	44	25	100	18	39	43	100
How adequate are the research, information, resources and other facilities available to parliamentarians and their committees to carry out oversight function?	31	40	29	100	15	58	28	100
How effective are the recommendations arising from the standing and ad-hoc committees in monitoring the executive?	27	42	31	100	12	63	25	100
How extensively do the parliamentary committees conduct public hearing on issues?	52	33	15	100	24	34	42	100

Note. Source (n=1499, NIA 2022)

Annexure 4

Rating of Legislative's Survey Items by Parliamentarians and Citizens

Survey Items	Rating of Parliamentarians by parliamentarians				Rating of Parliamentarians by voters			
	Low	Medium	High	Total	Low	Medium	High	Total
How satisfactory are the deliberations and discussions on the bills in the parliament?	6	35	58	100	14	41	45	100
How effective are parliamentarians in ensuring that legislations enacted is implementable/practical?	15	42	44	100	19	37	44	100
How adequately are citizens/key stakeholders consulted in the legislation process?	10	46	44	100	22	40	38	100

Note. Source (n=1499, NIA 2022)

Annexure 5

Rating of Transparency's Survey Items by Parliamentarians and Citizens

Survey Items	Rating of Parliamentarians by parliamentarians				Rating of Parliamentarians by voters			
	Low	Medium	High	Total	Low	Medium	High	Total
How open and accessible are the proceedings of the committees to the media and the public?	13	30	57	100	22	36	42	100
How effective are parliamentarians in informing the public about their work through a variety of channels?	2	40	58	100	29	28	43	100
How transparent is the procedure for individuals and groups to make submissions to a parliamentary committee?	10	23	67	100	14	55	31	100
How effectively are the resolutions of the parliamentary sessions disseminated to the citizens by parliamentarians?	6	27	67	100	24	34	41	100
How adequately do the parliamentarians update the citizens on the status and progress of election pledges?	10	40	50	100	40	27	33	100

Note. Source (n=1499, NIA 2022)

Annexure 6

Rating of Accountability's Survey Items by Parliamentarians and Citizens

Survey Items	Rating of Parliamentarians by parliamentarians				Rating of Parliamentarians by voters			
	Low	Medium	High	Total	Low	Medium	High	Total
How effective are mechanisms to ensure accountability of parliamentarians for failing to discharge their duties?	23	45	32	100	19	48	33	100
How effective are mechanisms for parliamentarians to report to their constituents about their performance of duties?	10	42	48	100	23	45	33	100
How far are parliamentarians able to hold non-elected public bodies accountable?	52	44	4	100	18	61	21	100
How adequate is the oversight of party to ensure its members preserve independence in the performance of their duties?	17	40	44	100	11	56	32	100

Note. *Source (n=1499, NIA 2022)*

Annexure 7

Disciplinary/Legal Actions Taken Against Parliamentarians for Their Unethical Behaviours by Category of Respondents (Parliamentarians and Citizens)

Do you know or have you heard of disciplinary/legal actions taken against parliamentarians for their unethical behaviours?

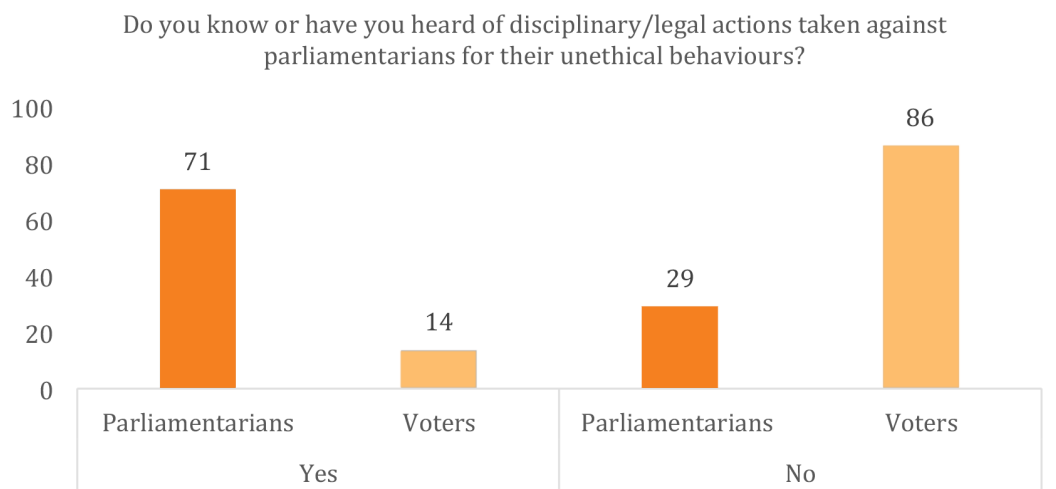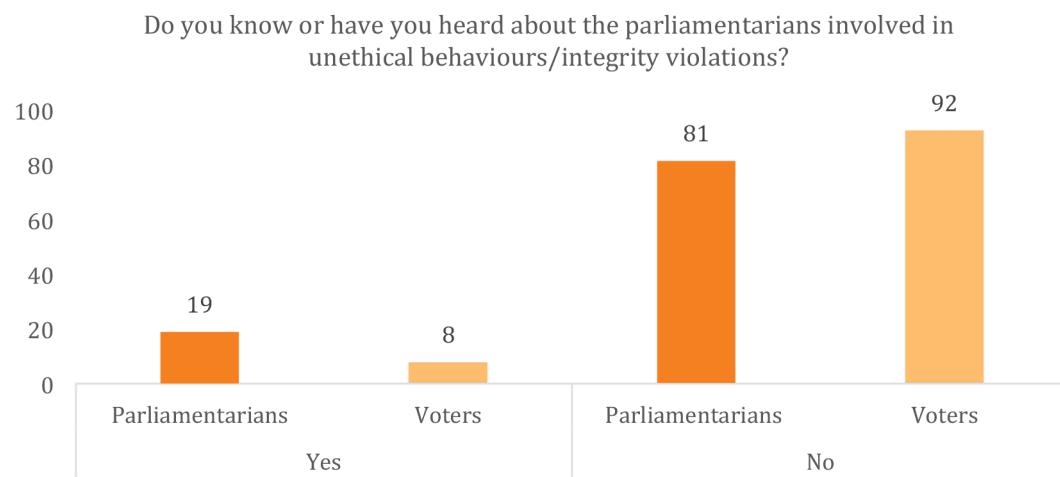**Note.** *Source (n=1499, NIA 2022)*

Annexure 8

Rating of Integrity's Survey Items by Parliamentarians and Citizens

Survey Items	Rating of Parliamentarians by parliamentarians				Rating of Parliamentarians by voters			
	Low	Medium	High	Total	Low	Medium	High	Total
How would you rate the parliamentarians in terms of delivering election pledges?	15	49	36	100	35	25	41	100
How would you rate the parliamentarians in terms of advocating or creating awareness on integrity or the ill-effects of corruption during their constituency visits?	0	33	67	100	20	20	59	100

Note. *Source (n=1499, NIA 2022)*

Annexure 9

Involvement of Parliamentarians in Unethical Behaviours/Integrity Violations by Category of Respondents

Do you know or have you heard about the parliamentarians involved in unethical behaviours/integrity violations?

Note. *Source (n=1499, NIA 2022)*

Annexure 10

Perceived and Experienced Corruption with its Items by Category of Respondents

Survey items	Yes			No		
	Parliamentarians	Voters	Overall	Parliamentarians	Voters	Overall
Are parliamentarians favouring person(s) or business(es) for his/her personal/party supporter's gain?	15	12	14	85	88	86
Do parliamentarians engage in exchange for favours or extortion while performing their duties?	4	5	5	96	95	95
Are there cases of parliamentarians engaging in exchange for favours or extortion while performing their duties?	4	6	5	96	94	95
Are there incidences of parliamentarians involved in the private businesses (operation of mines and quarries in collusion with private individual or companies etc.)?	2	5	3	98	95	97
Have you used (or seen/heard about parliamentarians misusing) privileged information for personal gain?	9	4	6	91	96	94
Have you made payment in cash or kind or services (entertainment or other gratifications) to anyone to gain voter support?	2	0	1	98	100	99

Note. *Source (n=1499, NIA 2022)*

Annexure 11

Main Cause of Undue Influence in the Parliamentary Processes (Legislative Process) by Category of the Respondents

In your opinion, what is the main cause of undue influence in the parliamentary processes (legislative process)?	Category of Respondents					
	Parliamentarians*		Citizens*		Overall*	
	Frequency	Percent	Frequency	Percent	Frequency	Percent
Lack of personal integrity of those working on getting a policy through the process.	12	23	410	24	422	24
Lack of competency among those working on getting a policy, legislation, and regulations through the processes.	9	17	287	17	296	17
Inhibition to say no to higher authority or seniority.	13	25	220	13	233	13
Others (Please describe).	1	2	34	2	35	2
None of these, undue influence does not happen	18	34	759	44	777	44
Total	**53**	**100**	**1710**	**100**	**1763**	**100**

*Note. Source (n=1499, NIA 2022), *Multiple Responses*

Annexure 12

What are the most prevalent ways in which undue influence occurs in the parliamentary processes (legislative process)? It happens through	Category of Respondents					
	Parliamentarians		Citizens		Overall	
	Frequency	Percent	Frequency	Percent	Frequency	Percent
Abuse of functions (when a public official fails to act in accordance with his or her functions for the purpose of obtaining an undue advantage for himself or herself or for another person or entity).	6	8	250	13	256	13
Favours (such as hosting receptions, offering future jobs, or other benefits, such as expensive presents).	5	7	228	12	233	12

What are the most prevalent ways in which undue influence occurs in the parliamentary processes (legislative process)? It happens through	Category of Respondents					
	Parliamentarians		Citizens		Overall	
	Frequency	Percent	Frequency	Percent	Frequency	Percent
Funding of political campaigns (support to a politician or political party in exchange for influence).	7	10	151	8	158	8
Illegal payment (the act of bribing a member of the government or other public official).	1	1	151	8	152	8
Trading in influence (when a member of government misuses his or her influence over the decision-making process for the third party in return for money or any other benefits).	4	5	136	7	140	7
Lobbying (when lobbyists try to influence government decisions, actions, or policies on behalf of a group or individual who hires them).	24	33	70	4	94	5
Provision of research and analysis (submission of knowingly biased or false information to legislators).	6	8	43	2	49	2
Threats against a member of government (attempts to influence policymakers through acts of violence, smear campaigns, negative rumours, or misinformation in media.)	2	3	36	2	38	2
Other ways	0	0	33	2	33	2
None of these, undue influence does not happen	18	25	805	42	823	42
Total	**73**	**100**	**1903**	**100**	**1976**	**100**

Note. Source (n=1499, NIA 2022), *Multiple Responses

During the 114th National Day address on 17 December 2021, His Majesty The King raised deep concerns on the rise of corruption in the country due to lack of accountability in the public service, and highlighted:

We know our country best. We are a compassionate and close-knit society. We hesitate from giving our honest views or taking bold actions, which might risk offending or displeasing others. As a result, the strength of our national character, exemplified by courage and determination of our forefathers, has weakened; complacency has set in, discipline has waned, and corruption is on the rise. This has unfortunately given rise to a popular perception that two laws coexist in the same country. If we allow such practices to proliferate, we will become more vulnerable to even greater risks and dangers.

All of us are aware that we are a tiny, land-locked and developing country with a small population and limited resources. As the world around us changes rapidly and the future becomes more uncertain, we are becoming more vulnerable. What we need now, more than ever, is a corresponding degree of resolve and determination for our national interest. The strength of our national character, courage, grit, and fortitude must define every aspect of our national endeavour. I have witnessed the boldness, rigour, resolve and sternness that had defined the reign of His Majesty the Fourth King. Unfortunately, these qualities have deteriorated over the last fifteen years of my reign.

From now on, all of us must boldly embrace accountability as a measure of our service, should we falter, deviate, and err in the service of our country. As King, I must first and foremost exemplify the ideal of accountability. I do not say these to trigger any alarm or anxiety. We are not too late in getting our priorities right, re-focusing our national goals, and re-aligning our national priorities and strategies. If the King, government and the people continue to work hand-in-hand with dedication, perseverance and fortitude, we still have every opportunity to further strengthen our country and achieve greater prosperity for our people.

As underpinned in our age-old saying, "the golden yoke of secular laws," accountability must be henceforth become the cornerstone of governance. We must correct those who deviate, be firm with those who do not deliver, replace those who are incompetent, and terminate those who underperform and have therefore become a liability to our system and nation. We must not hesitate to expose those who engage in corrupt practices, so that we send a strong signal to deter others from doing so.