



Professional Ethics and Integrity

towards prevention of corruption

Anti-Corruption Commission

and

Department of Forests and Park Services, MoENR

December, 2022

INTRODUCTION

Corruption remains a stubborn challenge, in Bhutan as well as globally. Prevention measures rely heavily on increasing accountability on the part of decision makers/service providers and therefore policies that favour strong enforcement and complex control systems. However, there is growing acknowledgement that social norms and values are also critical in effective prevention of corruption. This underscores the need for a whole-of-society mobilisation in which citizens not only report corruption, but also understand and uphold their own roles and duties in the fight against corruption.

In this, the youth are central to the whole-of-society culture of integrity and the education system is an important avenue to reach them. Youth are an integral element for the success of not only a change in attitude and behavior toward corruption but also in shaping the fundamental underlying values itself. The Youth Integrity Assessment (2022) revealed that young people experienced corruption and are vulnerable since they are involved in almost every aspect of society as students, customers and citizens. Therefore, it is vital that every effort is made to nurture a generation of upright citizens who embrace and promote a culture of integrity, transparency and accountability thus bringing positive behavioral changes in the society.

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LEARNING OUTCOME 1: Anti-Corruption

Objectives:

By the end of this learning outcome, trainees will be able to:

- Define corruption;
- Discuss the causes of corruption;
- Analyse the impacts of corruption;
- Explain corruption offences and corresponding penalties;
- Relate integrity promotion tools to their day-to-day functions; and
- Explain individual responsibility in combating corruption.

Overview

Topic	Outline	Activity
Definition of Corruption	-Definition by World Bank and Transparency International -Corruption Scenario -Definition as per ACAB 2011	-Quiz -Group Discussion
Causes of corruption	-As per NIA, NCBR -Fraud Diamond Theory	
Impacts of corruption	-General/ National Environment	-Group/Individual Presentation
Legal Framework	-Constitutional Mandate -ACAB 2011: Offences	-Discussion: Case Scenario -Quiz
Corruption and Wildlife Crime		
Introduction to Corruption Prevention Tools	-CoI - Gift Rule -AD Rule -Code of Conduct	-Discussion
Individual Responsibility	-3Rs -Reporting Corruption (Modes and details required) -False Complaints	

1.1 DEFINITION OF CORRUPTION

1.1.1 Definition (Global)

The Latin words “*corruptiō*” and “*corrumpere*” are even clearer on what this transformational process of decay signals, as they are often associated with the words “destroy” or “destruction” in English. Hence, deep down, corruption refers to the sort of decay that leads to destruction.

The World Bank defines corruption as the abuse of public power for private benefit. This definition emphasizes the relationship between the public sector and private interests. The focus here is on state actors – civil servants, functionaries, bureaucrats and politicians – that is, anyone with the discretion to decide how public resources are being spent.

Transparency International (TI) defines corruption as the abuse of entrusted power for private gain. It covers any abuse of entrusted power, and hence it also covers private-sector corruption.

1.1.2 Corruption Scenario

The Corruption Perception Index conducted annually by Transparency International (2021) has ranked Bhutan 25th cleanest country out of 180 countries in terms of standing of corruption. Bhutan is the cleanest in the South East Asian ranking and 6th in the Asia Pacific region.¹ Generally, data sources used for determining the score for Bhutan are as following:

1. World Bank’s Country Policy Institutional Assessment (CPIA);
2. Global Insight Country Risk Ratings;
3. Bertelsmann Foundation Transformation Index; and
4. Varieties of Democracy Project.

Additionally, the National Integrity Assessment (NIA) 2019 categorizes the country as doing good in terms of providing services. The National Integrity Assessment assesses whether in an agency, a public official follows standard procedures in providing services fairly and transparently. The NIA is conducted every third year. The NIA uses a scale from 0 to 10 where 0 is highly corrupt and 10 is very clean. The score for NIA 2019 at the national level is 7.97 which falls in the Good level, and covered 272 different types of services from 96 agencies. Reports of specific agencies are also produced.² The objectives of the NIA are to understand corruption levels in the public agencies; identify types and causes of corruption in the public service delivery; provide empirical data for developing strategies to prevent corruption; encourage public agencies to engage in public voluntary corruption control initiatives, and assess ethical leadership practices in public agencies.

The Youth Integrity Assessment (YIA) is an assessment of whether the youth (in the age group of 15-24 years) possess behaviors and actions that are consistent with a set of moral values or ethical

¹ TI-CPI score to be updated with the latest data.

² NIA score to be updated with the latest data.

principles and standards. It assesses the youth’s level of awareness of integrity and corruption, values, perception of corruption in the country, readiness to fight corruption, and their behavior. The YIA also covers teachers’ and parents’ perceptions of youth. The YIA 2022 aims to determine the level of youth integrity in Bhutan and compare it with global trends. The YIA uses a scale from 0 to 100 where 0 is lowest level of integrity and 100 is the highest level of integrity. The score for YIA 2022 at the national level is 63.46.³

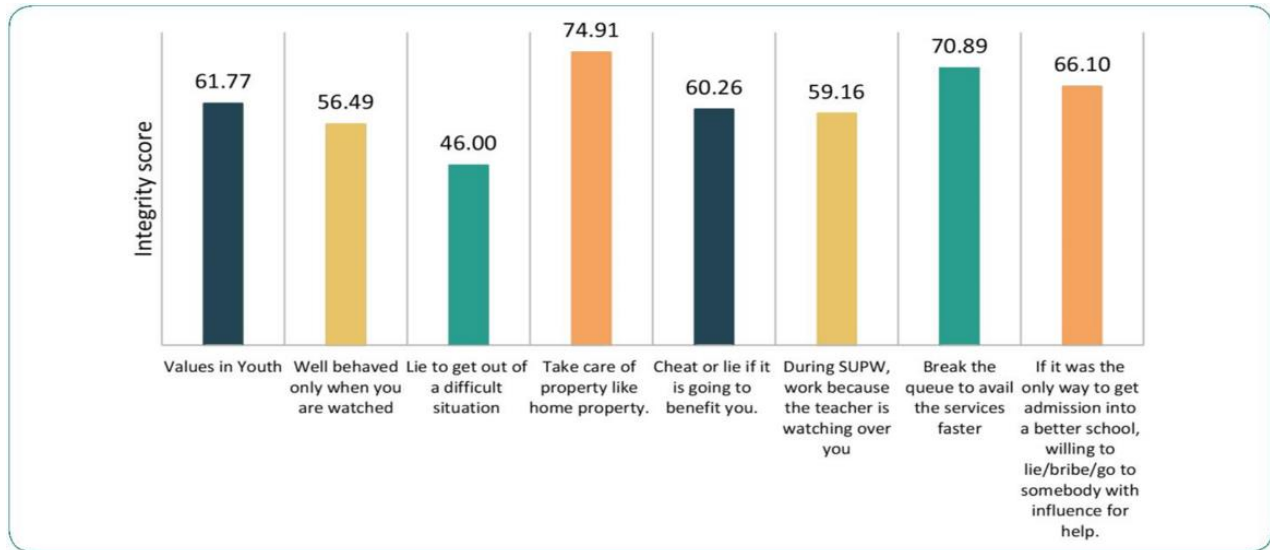


Figure 1: Values Index (YIA 2022)

1.1.3 Definition (National)

In Bhutan, Chapter 4 of the Anti-Corruption Act of Bhutan 2011 (ACAB) specifies acts which constitute corruption offence.

1.1.4 Definition (Nutshell)

In nutshell, corruption is the improper use of one’s position/authority:

- to benefit oneself or another person; OR
- to detriment another person (at the cost or right of others).

³ YIA score to be updated with the latest data.

1.2 ACTIVITY

1.2.1 Quiz: Tutor can facilitate Quiz based on the content, either in the class OR as a part of co-curricular activity.

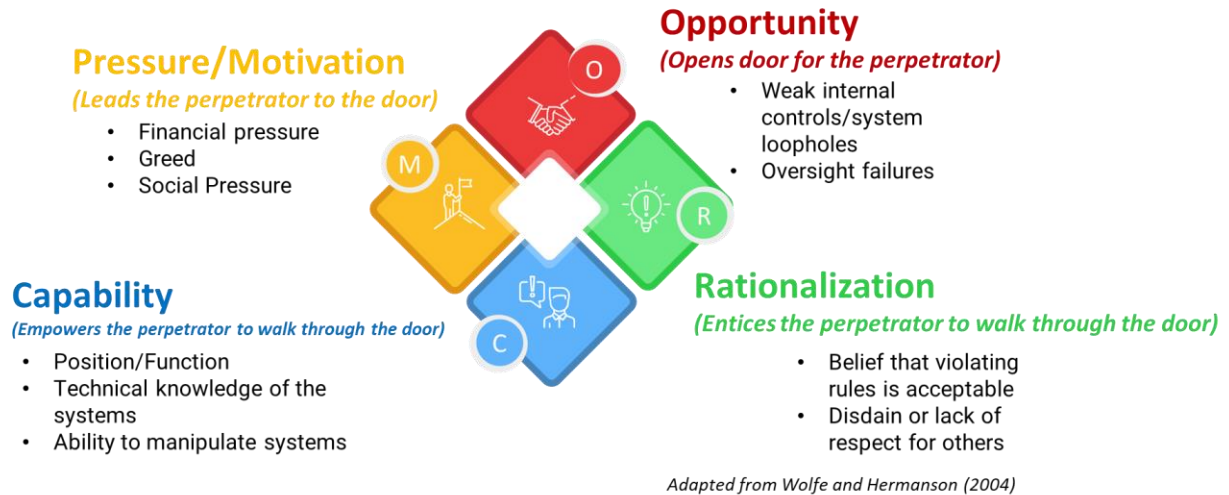
1.2.2 Group Discussion: On how to improve the scores (of YIA/TI-CPI) and how individuals can take responsibility in improving the scores.

1.3 CAUSES OF CORRUPTION

In Bhutanese context, the cause of corruption varies from individuals but as per research, greed is accredited for being the major cause of corruption (National Corruption Barometer Survey Report, 2020, conducted by Bhutan Transparency Initiative). Other causes mentioned are low moral values and strong protective social net of the accused. The causes of corruption also result from inaction on cases reported, non-enforcement of rules and regulations and weak accountability mechanism. As per NIA 2019, some of the major causes are weak internal control system, lack of ethics among individual and poor leadership.

There are various theories explaining why people engage in crime or corruption. According to Fraud Diamond Theory, the causes of corruption are Pressure, Opportunity, Capability and Rationalization. Fraud is more likely to occur when someone has an incentive (pressure) to commit fraud, weak controls or oversight provide an opportunity for the person to commit fraud, and the person can rationalize the fraudulent behavior (attitude). In addition to addressing incentive, opportunity, and rationalization, the authors also consider an individual's capability: personal traits and abilities that play a major role in whether fraud may actually occur even with the presence of the other three elements.⁴

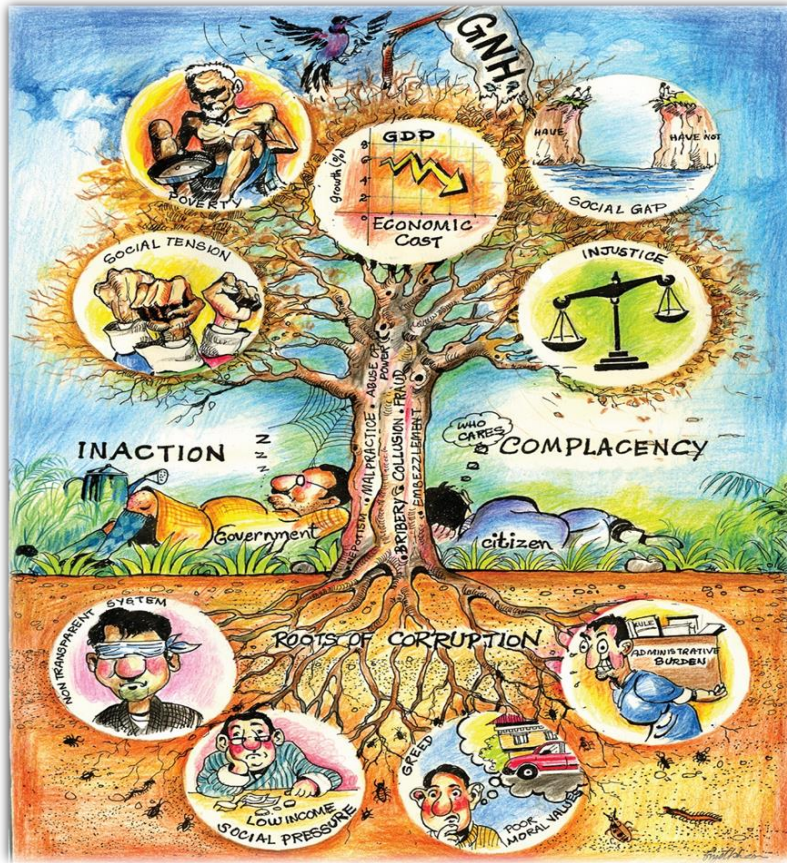
⁴ Abdullahi, R. and Mansor, R. (2015). Fraud Triangle Theory and Fraud Diamond Theory. Understanding the Convergent and Divergent For Future Research. International Journal of Academic Research in Accounting, Finance and Management Sciences, 5 (4), pp. 38–45. DOI: 10.6007/IJARAFMS/v5-3/1823



1.4 IMPACTS OF CORRUPTION

Corruption has serious negative consequences at the international, national and individual level:

- Erodes moral fabric (values) of society
- Undermines democratic values
- Retards economic development
- Creates greater inequality
- Poor public service delivery
- Loss of trust and confidence towards agencies
- Threatens wildlife protection and natural resources



As per the Annual Report 2021-22 of Anti-Corruption Commission, a total of 127 defendants were charged for corruption cases out of which 109 were convicted with the imprisonment ranging from 3 months to 20 years.

“As underpinned in our age-old saying, “the golden yoke of secular laws,” accountability must 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”.

- His Majesty’s Address on the 114th National Day, 2021

1.5 ACTIVITY

1.5.1 Group/Individual Presentation: Let the trainees (either individually or in groups) browse on cases relating to impacts of corruption (national or international) in relation to their profession, and present to the class.

1.6 LEGAL FRAMEWORK

1.6.1 United Nations Convention Against Corruption, 2003

Bhutan signed the United Nations Convention Against Corruption in 2005 and ratified it in 2006 with the objective to promote and strengthen measures to prevent and combat corruption taking cognizance of the seriousness of corruption issues for the development of rule of law; to support international cooperation in combating corruption as it has become a transnational issue and to promote integrity, accountability and management of public property and public affairs.⁵

1.6.2 Constitution of the Kingdom of Bhutan

Article 8 Section 9 of the Constitution of Kingdom of Bhutan imposes a fundamental duty on every person to act against corruption.⁶ Hence it should be every Bhutanese citizen's responsibility to combat corruption to ensure that we live in a corruption-free society.

“[...], there is a higher responsibility – not written in any legal document but instead enshrined in humanity and history - a natural responsibility and duty that we all must shoulder equally, irrespective of who we are.”

“To me, natural responsibility means upholding values such as integrity, justice and compassion and above all living by that unwritten but absolute code of right over wrong, no matter what it is we are trying to achieve as individuals or as a nation. After all, while the objectives are important, the manner in which we achieve these objectives is a far more important indicator of our strength as a nation. We must achieve everything as a united harmonious family.”

-His Majesty's National Day Address, 2010

(Additional Resource: Video on His Majesty's Address on natural responsibility)⁷

⁵ United Nation Convention Against Corruption (UNCAC), 2003, UNODC, Vienna

⁶ Article 8, Section 9 of the Constitution of Bhutan

⁷ Official database/ACC record

1.6.3 Anti-Corruption Act of Bhutan, 2011

The Anti-Corruption Act of Bhutan (ACAB), 2011 (repealing the erstwhile 2006 Act) came into force with the main objective of promoting integrity and accountability; preventing corruption involving or affecting officials; educating public or private authorities and investigating corruption.⁸ Considering the importance to address the lacunas due to changing times, the ACAB 2011 has undergone amendment in the year 2022.

1.6.3.1 Types of Corruption Offences

Chapter 4 of the ACAB 2011, prescribes 34 different types of corruption offences in Bhutan such as bribery, embezzlement, trading in influence, abuse of functions, possession of unexplained wealth, failure to protect public property and revenue, false claims by a public servant, failure to declare a conflict of interest, false declarations with a view to conceal, abuse of privileged information, money laundering, concealment of corruption proceeds, offences relating to witnesses, and participation in an offence.

In addition, the Anti-Corruption (Amendment) Act of Bhutan, 2022 added yet another corruption offence of active or passive bribery of witnesses under section 74A thereby increasing the number of corruption offences in Bhutan to 35.

(Additional Resource: Video on different types of corruption offences⁹)

i. Bribery

Bribery means the “offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action, which is illegal, unethical or breach of trust”.

In the context of briber and bribee in the laws in Bhutan, there are two types of bribery:

(1) Active Bribery

Active Bribery means “any person who directly or indirectly promises, offers or gives an advantage to any person as an inducement to or reward for or otherwise on account of his or her

⁸ Section 3 of the Anti Corruption Act of Bhutan (ACAB), 2011

⁹ <https://www.youtube.com/watch?v=Ycxr-wZq0rI>

service”. In other words, “any person who offers or promises or gives bribe is called active bribery”.

Example: Mr. X offers Nu. 10,000 to Mr. Y working in Division Office to expedite the forestry clearance field verification which has been pending for a few months.

(2) Passive Bribery

Passive Bribery means any person who requests, receives or accepts a bribe.

Example: Mr. Y made a counteroffer to Mr. X for Nu. 20,000 instead of Nu. 10,000 for expediting the forestry clearance.

Based on the nature of the offence, the bribery has been further classified into the following:

- (1) Active bribery of public servants;¹⁰
- (2) Passive bribery of public servants;¹¹
- (3) Active bribery of foreign public servants;¹²
- (4) Passive bribery of foreign public servants;¹³
- (5) Active bribery in relation to auctions;¹⁴
- (6) Passive bribery in relation to auctions;¹⁵
- (7) Active bribery in relation to bid;¹⁶
- (8) Passive bribery in relation to bid;¹⁷
- (9) Active bribery in relation to contract;¹⁸
- (10) Passive bribery in relation to contract;¹⁹

¹⁰ Section 42 of the ACAB, 2011

¹¹ Section 43 of the ACAB, 2011

¹² Section 44 of the ACAB, 2011

¹³ Section 45 of the ACAB, 2011

¹⁴ Section 46 of the ACAB, 2011

¹⁵ Section 47 of the ACAB, 2011

¹⁶ Section 48 of the ACAB, 2011

¹⁷ Section 49 of the ACAB, 2011

¹⁸ Section 50 of the ACAB, 2011

¹⁹ Section 51 of the ACAB, 2011

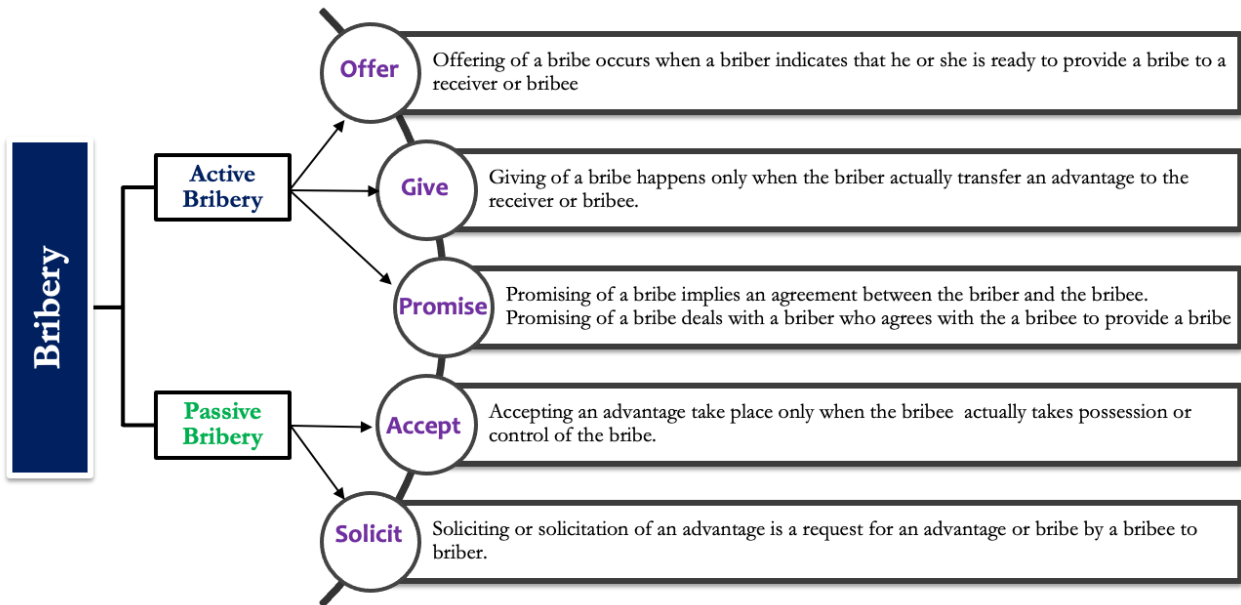
- (11) Active commercial bribery;²⁰ and
- (12) Passive commercial bribery.²¹

Elements of Bribery

To constitute an offence of bribery, the following must be fulfilled:

- a. There must be a briber and a bribee;
- b. The briber must be either promising, offering or giving an advantage;
- c. The bribee must be soliciting or accepting an advantage;
- d. Advantage may be promised, offered, given, solicited or accepted directly or indirectly (intermediaries);
- e. Advantage promised, offered, given, solicited or accepted can be for the benefit of the briber/bribee or other third party;
- f. Advantage is promised, offered, given, solicited or accepted for exercising or refraining from exercising duty.

Illustration of Elements of Bribery



ii. Embezzlement

Embezzlement is the misuse or fraudulent taking of public funds or securities or properties or such other things of value by a person to whom it has been entrusted with.

²⁰ Section 66 of the ACAB, 2011

²¹ Section 67 of the ACAB, 2011

Elements of Embezzlement

In order to constitute the offence of embezzlement, a person must fulfill the following elements:

- a. A person must be under fiduciary relation;
- b. Entrusted to take care of;
- c. Have the responsibility to keep the custody of; or
- d. In custody of any fund, securities or properties or things of value.

Based on the sector, the offence of embezzlement has been classified as:

- a. Embezzlement by public servant:
 - (1) Funds or securities;²² and
 - (2) Property.²³
- b. Embezzlement by private sector:
 - (1) Funds or securities;²⁴ and
 - (2) Property.²⁵

Example:

1. Mr. X purchases iPhone 13 from the revenue collected from the fishing permit fee which is supposed to be deposited in the government revenue account.
2. Two culprits were fined by Nu. 404,000/- for illegal poaching of Musk deer, of which Nu. 250,000/ was paid as reward to the patrolling staff. The staffs were forced to sign the payment vouchers in full by the Park Manager. He also used the remaining amount of fine Nu. 154,000/- for personal purpose.

²² Section 52 of the ACAB, 2011

²³ Section 53 of the ACAB, 2011

²⁴ Section 68 of the ACAB, 2011

²⁵ Section 69 of the ACAB, 2011

iii. Trading in Influence

Trading in influence which is also called influence pending refers to a situation where a person misuses his or her influence over the decision-making process for a third party who is a person or institution or government in return for any advantage.

Trading in influence occurs when a person who has a real or apparent influence on the decision-making of a public servant trades or exchanges his or her influence to obtain an advantage.

Types of Trading in Influence:

1. Active trading in influence;²⁶
2. Passive trading in influence;²⁷
3. Active trading in influence involving public servants;²⁸ and
4. Passive trading in influence involving public servants.²⁹

In the offence of trading in influence, there will be an act of Promising, Offering, Giving, Soliciting or Accepting an advantage to or from another person to influence the decision of a Public Servant or Public Agency to obtain work, employment, contract or other benefits. It is called 'background corruption' because the primary target of this offence is not the public servant who engages in the decision-making process but those persons who are in the neighbourhood of power and who try to obtain advantages from their situation by influencing a public servant who participates in decision-making.

Example: Mr. X is an Executive of one of the government agencies and his relatives have applied for the vacant post in one of the government corporations. Mr. X uses his influence and requests Mr. Y who is the panelist of the recruitment and selection committee, to favour in selecting his relative for the post.

iv. Abuse of Function

The abuse of functions is defined as the performance of or failure to perform an act, in violation of laws, by a public official in the discharge of his or her functions, for the purpose of obtaining an undue advantage for himself or herself or for another person or entity.

²⁶ Section 54 of the ACAB, 2011

²⁷ Section 56 of the ACAB, 2011

²⁸ Section 55 of the ACAB, 2011

²⁹ Section 57 of the ACAB, 2011

Types of Abuse of Function:***(1) Commission amounting to abuse of function***

The offence of abuse of functions or positions by performing an act amounting to favouritism, nepotism or patronage in violation of laws while discharging his or her functions to obtain an advantage.³⁰

(2) Omission amounting to abuse of function

Any abuse of functions or position by omitting to perform an act, in violation of laws, in the discharge of his or her functions to obtain any advantage.³¹

Elements of Abuse of Function:

The main elements of abuse of function are:

- a. Must be a public servant;
- b. The public servant should have abused official functions or positions while discharging his or her functions;
- c. Performance of such act should result in favouritism, nepotism or patronage, etc., or omission of the act;
- d. Commission or omission must be in violation of laws
- e. Commission or omission must result in obtaining an advantage for oneself or another person.

Example 1: If Mr. X, as a Range Officer, accords approval of forestry clearance for more than one acre of the State Reserved Forest Land to one of his relatives, such official commits an offence of abuse of functions as the law only allows the Range Officer to accord approval of forestry clearance up to one acre of SRFL.

Example 2: Mr. X approves the allotment of special class timber based on the request of one of the villagers from Village A upon his request having a personal relationship with the Ranger, while the Rule does not authorize Mr. X to make such approval.

v. Possession of Unexplained Wealth

A public servant who is in control of assets disproportionate to his or her present or past official lawful sources of income. It is also known as illicit enrichment or possession of disproportionate

³⁰ Section 58 of the ACAB, 2011

³¹ Section 59 of the ACAB, 2011

assets. Any illegal or illicit way of obtaining wealth by abusing one's position of function thereby accumulating wealth disproportionate to the lawful income at around the time of the commission of corruption offence. However, unexplained wealth or disproportionate assets alone cannot be considered a standalone offence, rather it needs to be linked to other corruption to establish the proceeds of unexplained wealth.³²

Example: Mr. X is a salaried person working as a civil servant with a monthly salary of Nu.19,000 and with an annual income of Nu. 228000. However, Mr. X has accumulated an amount of Nu. 1 million in his account and purchased two four-storied buildings in the same year. In this context, it is apparent that Mr. X has accumulated the aforementioned property and cash in the account within a span of a year, therefore Mr. X is accountable to explain the disproportionate asset accumulated in his name.

vi. False Claims by Public Servants

False claims mean any submission of false return or statements which includes certification of false bills by another person having a contractual relationship with the agency of that public servant or furnishing such statement of claims or certifying the statement knowing that the statement or return is false.³³

Elements of False Claims

The main elements of false claims are:

- 1) Must be a public servant;
- 2) The public servant must be employed in the capacity that requires or enables that public servant to furnish returns or statements of the sum payable;
- 3) Require to certify any return or statements touching any other matter for the payment of money or delivery of goods;
- 4) The claim, payment or delivery of goods must be for the benefit of that public servant;
- 5) That public servant has knowledge that such a return or statement is false.

Example: Mr. X is employed for national forest inventory in Zhemgang and Mr. X has executed a tour in Zhemgang for 20 days in actuality including all the traveling and execution of the activity as per the work plan of the Department. However, Mr. X claimed additional 5 days since the planned 20 days could not cover the actual expenses incurred during the inventory tour. Even though the claim was based on actual expenses, the entitled TA/DA is only for 20 days as per the rules and because of which it is a false claim.

³² Section 60 of the ACAB, 2011

³³ Section 62 of the ACAB, 2011

vii. Failure to Protect Public Property and Revenue

Any person fraudulently or unlawfully acquires public property, service or benefit or mortgages, charges or disposes of any public property, damages public property, fails to pay taxes, fees, levies or charges or obtains an exemption, remission or abatement from such payment. Further, if there is any payment or excessive payment from public revenue for substandard or defective goods, goods not supplied or not supplied in full or services not rendered or adequately rendered including wilfully and knowingly fails to comply with rules related to procurement, sale or disposal of properties, fund or expenditure management.³⁴

Example 1: Mr. X as an agriculture supervisor in Trashigang is responsible for collecting the order of greenhouse materials from the farmers which is 70 % paid by the government and 30 percent paid by the farmers themselves for 100 numbers. The 100 numbers of greenhouse materials are ordered from one of the suppliers Mr. A from Thimphu and while receiving the supply Mr. X only received 70 numbers and the payment was made for 100 numbers in the 70:30 model of investment, i.e both government and private money. In this context, Mr. X as a person responsible for receiving 100 numbers has received only 70 numbers but paid for the entire 100 numbers and failed to protect the government money.

Example 2: Mr. X as a site engineer for the national irrigation program in 5 Dzongkhags are responsible for supervising the site. While supervising he colluded with the contractor and the contractor supplied a substandard HDPE pipe which is not specified in the contract document. As per the circular of the Ministry of Finance, the supplier was supposed to supply the pipes from local companies but the engineer took a unilateral decision to accept the HDPE pipes from an Indian company based on the request of the contractor. Further, the contractor has not supplied to 3 project sites out of 5 sites but the engineer has verified the running bill and instructed accounts to make the payment. In this scenario, the site engineer has failed to protect the government property by accepting the substandard pipes and also committed corruption by verifying the bills for the goods which are not received by the government.

viii. Failure to declare Conflict of Interest

A public servant is required to declare his/her Conflict of Interest from voting or taking part in any decision-making proceeding or process of the public agency, where the public servant or his or her relative or associate has any private or personal interest.

Example 1: Mr. X is a Range Officer of Division Forest Office A and Mrs. Y who is the wife of Mr. X has applied for a forestry clearance for road construction. Mr. X being the husband of Mrs.

³⁴ Section 61 of ACAB, 2011 partially amended by Anti-Corruption (Amendment) Act of Bhutan, 2022

Y has approved the clearance for Mrs. Y. Knowing that his wife applied for the clearance, failing to declare conflict of interest.

Example 2: Mr. X is a member of HRC of the Ministry and Mr. Y who is a brother of Mr. X has committed an administrative offence, whereby administrative charges have been imposed on Mr. Y. During the discussion on the disciplinary action against Mr. Y, Mr. X did not declare or inform the committee about their relation, rather he actively participated in the decision against Mr. Y and tried to influence the committee on the actions to be imposed on Mr. Y.

ix. False Declarations with a view to Conceal

Any public servant or individual knowingly makes false declarations with a view to conceal their assets, income and liabilities.³⁵ As per the ACAB, every civil servant is accountable to declare their assets to the Anti-Corruption Commission of Bhutan through the asset declaration system and in the event an individual makes a false declaration with an intention to conceal the income or any assets and liabilities, it will be considered as a corruption offence under the Act.

Example : Mr. X is an employee under the Department of Forests and Park Services and his wife Mrs. Y works as a teacher. Mr X owns 1 prado and his wife owns 1 creta . While declaring assets, Mr X has declared only 1 prado which is in his name but did not declare 1 creta which is in his wife's name.

x. Abuse of Privileged Information

Using the privileged information or knowledge that a public servant possesses as a result of his or her official position to provide an advantage to another person or for himself/herself.

Elements:

- a) The information or knowledge is privileged
- b) Discloses or uses such information or knowledge
- c) To obtain benefit
- d) For himself or to another person

³⁵ Section 64 of the ACAB, 2011

Example: Mr. X is an official working under the Department of Forests and Park Services and an important team member of the surveillance team who was planning to intercept the offence of illegal extraction of timber. Before the team could reach the site, Mr. X alerted the person involved in illegal extraction about the team planning to intercept.

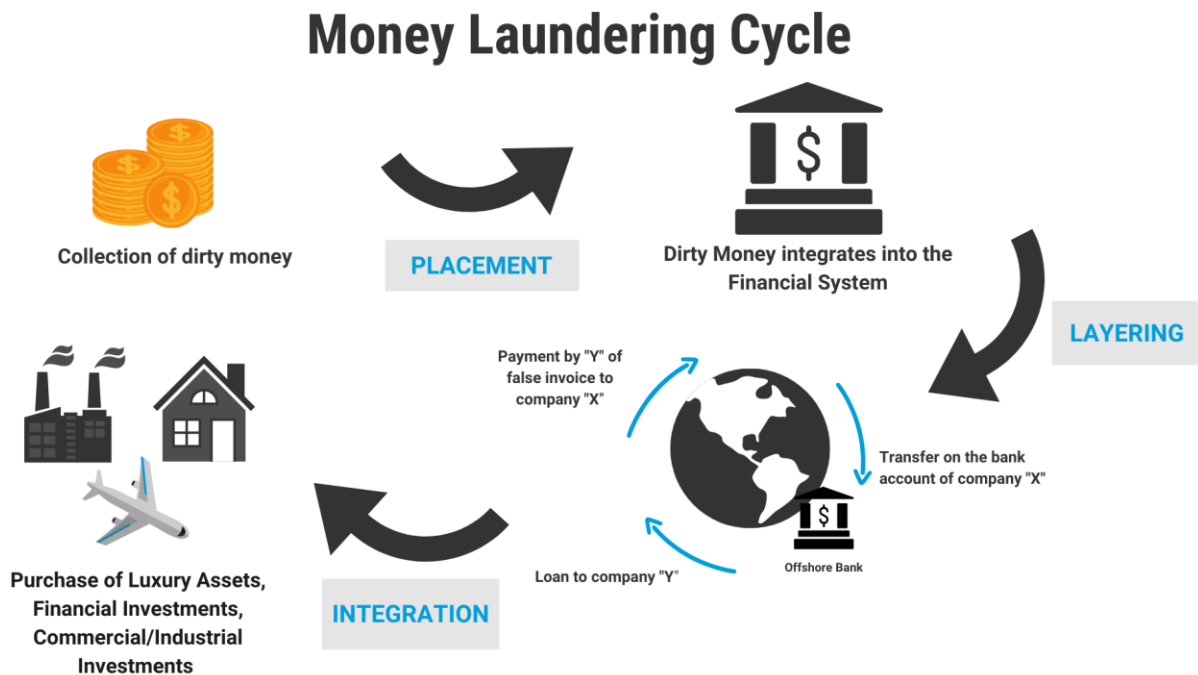
xi. Money Laundering

Money laundering is the process by which a person conceals or disguises the identity or the origin of illegally obtained proceeds so that they appear to have originated from legitimate sources.

Elements of Money Laundering:

The main elements of money laundering are:

- a) Conversion or transfer of corruption proceeds;
- b) Concealment or disguise of corruption proceeds; and
- c) Acquisition, possession or use of corruption proceeds.



Picture courtesy: UNODC website.³⁶

In order to detect, prevent and repress money laundering and the financing of terrorism, the Anti-Money Laundering and Countering of Financing of Terrorism Act of Bhutan, 2018 has been enacted for implementation.

xii. Concealment of Corruption Proceeds

The concealment or disguising of the true nature, source, location, disposition, movement or rights with respect to ownership of the property knowing that it is the corruption proceeds. Further, the corruption proceeds can be defined as “a property derived from or obtained, directly or indirectly, through the commission of an offence”.

Elements of Concealment of Corruption Proceeds:

- a) Person must conceal or disguise a property;
- b) The concealment or disguising must be with respect to:
 1. true nature of that property
 2. source of that property
 3. location of that property
 4. disposition of that property
 5. ownership of that property
 6. right with respect to that property
- c) Person has knowledge of a property so concealed or disguised as corruption proceeds.³⁷

Example: Mr. X as a sawmill in charge takes a percentage from the sale every month as he helps owners pass the illegal timber through legal documents. The percentage from the sale is deposited in one of his friend’s accounts and then the money is transferred to a student studying in abroad and it is later transferred to Mr. X’s account as remittance from abroad. By doing that the friend has knowingly has concealed the proceeds of the corruption to evade the tracing of linkages from bank accounts.

xiii. Offences related to Witnesses

The direct or indirect intimidation, threatens or uses physical force or improperly persuades or coerces another person to influence, delay or prevent the testimony of that person or causes or induces any person to testify in an untruthful manner, withhold testimony or to withhold a record

³⁶ <http://www.unodc.org>

³⁷ Section 73 of the ACAB, 2011

or document, to give or withhold information, alter, destroy, mutilate, or conceal a record or document, evade legal process or to be absent from such trial, hearing or other proceedings.³⁸

xiv. Active or Passive Bribery of Witness

If a person directly or indirectly, promises, offers or gives an advantage to any person to influence the testimony of such person as a witness, before any lawful authority; or influences such person to remain absent himself or herself from giving testimony as a witness before any lawful authority amounts to the offence of active bribery of a witness.

In addition, if a person directly or indirectly, solicits or accepts an advantage from another person for being influenced in testimony as a witness before any lawful authority; or absents himself or herself from giving testimony to any lawful authority.³⁹

Penalties for Corruption Offences under the Anti-Corruption Act of Bhutan⁴⁰

Section	Type of Corruption Offence	Penalty
42	Active bribery of public servants	Misdemeanor or value-based sentencing, whichever is higher.
43	Passive bribery of public servants	“
44	Active bribery of foreign public servants	“
45	Passive bribery of foreign public servants	“
46	Active bribery in relation to auctions	“
47	Passive bribery in relation to auctions	“
48	Active bribery in relation to bid	Felony of fourth degree or value-based sentencing, whichever is higher.

³⁸ Section 74 of the ACAB, 2011

³⁹ Section 74A of Anti-Corruption (Amendment) Act of Bhutan, 2022

⁴⁰ Chapter 4 of the ACAB, 2011

49	Passive bribery in relation to bids	“
50	Active bribery in relation to contract	“
51	Passive bribery in relation to contract	“
52	Embezzlement of funds or securities by public servants	Misdemeanor or value-based sentencing, whichever is higher.
53	Embezzlement of property by public servants	Petty-misdemeanor or value-based sentencing, whichever is higher.
54	Active trading in influence	Misdemeanor or value-based sentencing, whichever is higher.
55	Active trading in influence involving public servant	“
56	Passive trading in influence	“
57	Passive trading in influence involving public servant	“
58	Commission amounting to abuse of functions	“
59	Omission amounting to abuse of functions	“
60	Possession of unexplained wealth	Misdemeanor
61	Failure to protect public property and revenue	Fine not exceeding two times the amount which was so paid or valued-based sentence.
62	False claims by public servants	“
63	Failure to declare a conflict of interest	Misdemeanor

64	False declarations with a view to conceal	“
65	Abuse of Privileged information	“
66	Active commercial bribery	Misdemeanor or value-based sentencing, whichever is higher.
67	Passive commercial bribery	“
68	Embezzlement of funds or securities in the private sector	“
69	Embezzlement of property in the private sector	Petty-misdemeanor or value-based sentencing, whichever is higher.
70	Money laundering by converting or transferring corruption proceeds	Felony of third degree or value-based sentencing, whichever is higher.
71	Money laundering by concealing or disguising corruption proceeds	“
72	Money laundering by acquiring, possessing or using corruption proceeds	“
73	Concealment of corruption proceeds	Misdemeanor or value-based sentencing, whichever is higher.
74	Offences relating to witnesses	Misdemeanor
74A⁴¹	Active or passive bribery of witness	Misdemeanor or value-based sentencing, whichever is higher.

⁴¹ Section 74A of the Anti-Corruption (Amendment) Act of Bhutan, 2022

75	Participation in an offence	Felony of third degree, if the offence is second degree felony or half the penalty awarded to the person who had committed the crime, if the offence is of the third-degree felony, fourth degree felony, misdemeanor or petty misdemeanor.
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References

United Nations Convention Against Corruption, December 9, 2003,
https://www.unodc.org/documents/brussels/UN_Convention_Against_Corruption.pdf

1.7 ACTIVITY

1.7.1 Discussion: Case Scenario

Case Scenario 1:

Mr. Dodo had been working as the NRDCL's in-charge of the Rodungla Forest Management Unit. In about a month's time, he had felled trees in about 30 decimals of area between two cable lines near the road, and sold the timbers. He had been also stationed as NRDCL's official working for extraction of sand along the Chamkharchhu river basin where he was found to be taking money from the contractors to supply sand.

What corruption offence was committed by Mr. Dodo? What went wrong here? What would be the impact of such conduct?

Case Scenario 2:

The Chief of Forest Division received a complaint about an illegal transaction at a sawmill where Mr. Dorji is illegally bringing in a DCM load of timber and unloading them at a sawmill. Mr. Pema, a forest official colluded with Mr. Dorji to extract timber where they are going to share the profit.

Upon receiving the complaint, the Chief immediately informed a forest official on duty and his team to report to that particular sawmill and detain the DCM. As the information was passed via the Motorola handset, Mr. Pema overheard the information and informed about it to Mr. Dorji. Before the officials on duty could reach the site, Mr. Dorji had already reloaded the DCM and left the area.

Later, Mr. Dorji was apprehended by the forest officials, and the case was forwarded to the Ministry.

What corruption offence was committed by Mr. Pema? What went wrong here? What would be the impact of such conduct?

Case Scenario 3:

A villager saw the carcass of a tiger above Thrumshingla. Later in the evening, he and his two friends went to the site and hid the carcass without informing the forest officials. After two days, Mr. Kado, a forest official, knew about the carcass of the tiger and caught the villager and his friends. They were made to pay a fine of Nu. 2, 00,000/- each, and were provided with a hand receipt, without informing his supervisor. Later, the supervisor came to know about the incident, and found that Mr. Kado had not deposited the fines in the revenue account, and accordingly the case was forwarded to the Ministry.

What corruption offence was committed by Mr. Kado? What went wrong here? What would be the impact of such conduct?

Case Scenario 4:

Mr. Dodo, a Forestry Ranger, and Mr. Sampa, proprietor of Sampa Construction are close friends. Mr. Sampa is in need of 60 truckloads of sand for his project. He calls Mr. Dodo over a lunch and promises to offer him a well-painted patra choesham worth Nu. 200,000 if he is allowed to extract the sand without permit. The following days, Mr. Dodo allowed Mr. Sampa to extract sand from his area of duty.

One day, another official on duty apprehended Mr. Sampa while transporting the sand, and the case was reported to the Chief of Division.

What corruption offence was committed by Mr. Dodo? What went wrong here? What would be the impact of such conduct?

Case Scenario 5:

Mr. Karma, an applicant for rural timber, got approval for 10 numbers of *drashing*. As he was relative of highly influential person, he got 20 trees marked accordingly in collusion with the Ranger and the forest staff. He completed his sawing and extraction of the *drashing*. Similarly, Mr. Lhendup also got approval for 10 numbers of *drashing*. He also asked for marking 20 trees but he was not given that by the same Ranger and forest staff. Mr. Lhendup reported the same case to the Anti-Corruption Commission (ACC). Officials from ACC conducted investigation and found out the lapses of RO and the forest staff.

What corruption offence was committed by Ranger and the forest staff? What went wrong here? What would be the impact of such conduct?

Case Scenario 6:

Mrs. Mathang, spouse of Mr. Bokto, CFO of a Division, submitted bid for surface collection site. As per the existing procedure, surface collection site allocation shall be carried out in open auction for which there is established Committee in which Mr. Bokto is the Chairperson.

Knowing that his spouse has applied for the surface collection site, Mr. Bokto chaired the meeting and completed the awarding of site.

What corruption offence was committed by Mr. Bokto? What went wrong here? What would be the impact of such conduct?

1.7.2 Quiz: Annexure 1

1.8 CORRUPTION AND WILDLIFE CRIME

Wildlife Crime

The Convention on International Trade in Endangered Species of Wild Flora and Fauna (CITES) defines ‘wildlife crime’ as taking, trading, importing, exporting, processing, possessing, obtaining, and consumption of wild fauna and flora, including timber and other forest products, in contravention of national or international law.

It is a major environmental crime, and it constitutes of breach of national, regional, or international legislation that protects wildlife species. Hence, it includes illegal killing, trade, poisoning, or poaching of wildlife, as well as the unauthorized alteration or destruction of habitats (WWF, 2020).

“Illegal wildlife trade undermines the rule of law and threatens national security; it degrades ecosystems and is a major obstacle to those agencies and communities striving to sustainably manage their natural resources. Combating this crime is not only essential for conservation efforts and sustainable development, but it will also contribute to achieving peace and security in troubled regions where conflicts are fueled by these illegal activities” (Moon, 2015).

Examples of Wildlife Crime

1. Killing of wild fauna listed in Schedule I
2. Illegal collection, harvesting, capturing, or destroying of wild fauna and flora listed in Schedule I
3. Illegal trade of wild fauna or flora listed in Schedule I
4. Illegal possession of wild flora and fauna listed in schedule I
5. Causing injury to fauna species listed in Schedule I
6. Illegal breeding or raising of wild fauna listed in Schedule I
7. Illegal cultivation of wild flora listed in Schedule I
8. Illegal fishing by use of poison, explosives, electrical devices
9. Illegal manufacture, possession, or use of false forestry hammer
10. Smuggling of wild fauna or flora species

Source: *Forest and Nature Conservation Bill, 2022*

How Corruption facilitates Wildlife Crime?

- i. Bribes and extortion may play a role in the process of issuing licenses for hunting. Individuals and companies may use corruption or personal relationships in order to obtain permits that wouldn't be issued (Yeater, 2011).
- ii. Bribery of public officials to issue fraudulent documents.
- iii. Preferential treatment and favorable decisions (cronyism) by forestry officials for friends and relatives (e.g., issuance of permits).
- iv. Bribes or favoritism to influence procurement processes.
- v. Forestry officials and patrols may be paid to turn blind eye to illegal/pseudo-hunting. There is also evidence of the involvement of national and provincial conservation officials in the poaching of wild fauna (Milliken; Shaw, 2012).
- vi. Illegal payments may be used for the issuance of wildlife trade documents in contrast to domestic legislation or the Convention's provisions. In some cases, forest officials may also be bribed to provide private individuals with blank export permits.
- vii. Bribery and other illegal advantages may be offered at international borders to circumvent checkpoints and to ignore the smuggling of wildlife parts and products (UNODC, 2012).
- viii. Illegal payments may be offered to checkpoint officials to turn a blind eye to fraudulent documents, excessive export, or other irregularities such as exports without permits, and declarations of lower values and volumes, among others (UNODC, 2012).
- ix. Conflict of interest between forestry officials and traders. For instance, forestry officials may maintain a personal or financial interest in the wildlife trade that they are responsible for regulating (Yeater, 2011).
- x. Corruption can be used to influence policy-makers decisions related to trade in wildlife and wildlife parts.
- xi. Misuse of diplomatic immunities in contravention of wildlife regulations. For instance, members of the diplomatic agencies may have allegedly used diplomatic sacks to transport wildlife parts from one region to another (Yeater, 2011).
- xii. Captive breeding operations being used to conceal the export of wildlife or to "launder" the proceeds of a crime (Yeater, 2011).

(Source: *Martini, M, Anti-Corruption Resource Centre, 2013.*)

1.9 CORRUPTION PREVENTION TOOLS

An organization that embraces the principles of ethics and integrity will have robust strategies and standards. While the compliance regime is based on legal sanctions, organizational ethics and integrity is based on the concept of self-governance in accordance with moral principles. To this, it is important to consider the environment, organization and individual to define and give life to an organization’s guiding values and principles.

Environment:

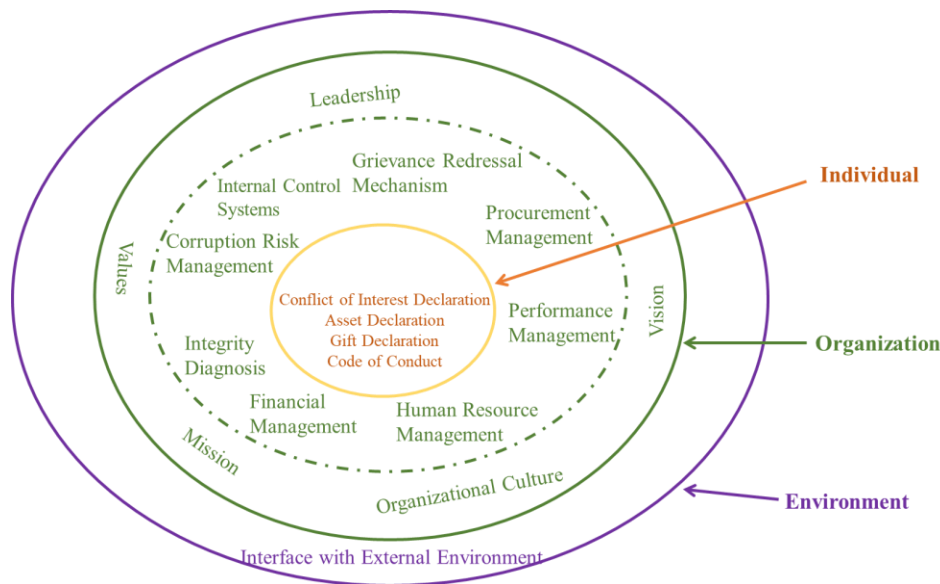
Refers to the broader system within which individual and organization function. It includes policies, rules and norms, values, governing mandates, priorities, modes of operation and civic engagement across different parts of society. It is the rule of the game for interaction between and among organizations.

Organization:

Refers to internal policies, arrangements, procedures and frameworks that allow an organization to operate and deliver its mandate. It enables individuals to work together and achieve goals.

Individual:

Refers to moral values, attitude, knowledge, skills and experience to enliven there is capacity to uphold high standards of ethics and integrity.

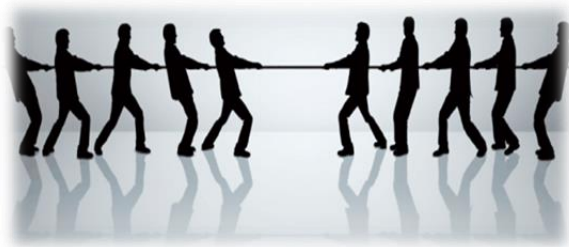


(Source: Based on UNDP’s Methodology for Assessing the Capacities of Anti-Corruption Agencies to Perform Preventive Functions.)

Asset Declaration, management of Conflict of Interest, Gift Declaration and Code of Conductor are some important ethics and integrity promotion tools. The tools are a safeguard for the public officials, promoting transparency and enhancing public trust and confidence in them.

1.9.1 Conflict of Interest (CoI) Declaration and its Management

Conflict of Interest commonly occurs when the interest of the public official conflicts with the interests of the organization/company.



**Private
Interest**

**Public
Interest**

“A conflict of interest involves conflict between public duty and private interest of the public official, in which the public official has private interest which could improperly influence the performance of public duties and responsibilities.”

-OECD

CoI can be Actual, Perceived or Potential as elaborated below:

Actual CoI: Exists when there is a direct conflict between public official’s duties and responsibilities with his or her private/personal interests.

Perceived or Apparent CoI: Exists when it is perceived or it appears that the private/personal interest of a public official could improperly influence the performance or decision of that public official.

Potential CoI: Could arise when the private/personal interests of a public official is likely to be in conflict with his or her official duties in the future.

Why to declare CoI?

Given the close-knit society, effective management of conflicts of interest is a challenge. However, it could be managed through appropriate disclosures which enable to determine whether to require recusal or divestiture or waive the conflict. Undisclosed interests and inadequate management can also create risk of allegations or other adverse consequences including litigations. Failure to declare CoI is a corruption offence: (Section 63) Anti-Corruption Act of Bhutan 2011.

Reference: CoI Management Guideline (ACC)

1.9.2 Gift Declaration

Gift Declaration is one of the corruption prevention tools to promote transparency. Gift Rules 2017 sets out procedures for gift declaration and administration. As per the Gift Rules 2017, a public servant shall not solicit or accept a gift directly or indirectly from a prohibited source except where exceptions are provided.

Gifts between public servants are also prohibited except for special occasions on a personal capacity and of nominal value, and hospitality subject to it being modest and customary.

A public servant shall disclose any gift received from any source to his/her agency within 24 hours after receiving the gift or 24 hours upon arrival at workplace.

Prohibited source means any person who:

- Seeks official action or business from the public servant's agency;
- Does business or seeks to do business with the public servant's agency;
- Conducts activities regulated by the public servant's agency;
- Has Interest that may be affected by performance or non-performance of the public servant's official duties; and
- Who are member of those prohibited sources.

Violation of Gift Rules shall be liable for fine as applicable.

Reference: Gift Rules 2017

1.9.3 Asset Declaration (AD)

Why to file Asset?

It is not enough that public officials are honest and fair, they must also be clearly seen to be so. All the Public servants (covered person) are honestly required to file their income, asset, interests and liability declarations to the Anti-Corruption Commission and respective agency as prescribed in the Asset Declaration Rule, 2022. The primary objective of the Asset declaration is to enhance

transparency and accountability in the use of public resources and prevent Conflicts of Interest in public administration.

All Public Servants under the Forestry and Environment Protection Services Group irrespective of the Position Level are required to file AD.

When to file AD?

All covered persons prescribed in the AD Rule shall file his/her AD as well as that of his/her spouse and/or dependent who is not a covered person, as follows:

- a) Within three months after becoming a covered person or resuming office (under Rule 21);
- b) Annually thereafter from **March 1** to **April 30**⁴²; and
- c) Within one month before ceasing to be a covered person for planned exit and within one month after ceasing to be a covered person for unforeseen exit.

Where a covered person has failed to abide by the rules, he/she shall be liable for penalty as per the AD Rules.

How to file the declaration?

Public servants (covered person) under schedule I shall file their declaration to the Anti-Corruption Commission while the covered persons under schedule II shall file their declaration to the respective head of agency annually as prescribed in the AD Rule.

Public servants under Forestry and Environment Protection Services Group falls under Schedule II and shall file AD through online Asset Declaration System (ADS) with the help from the respective Asset Declaration Administrator.

Reference: AD Rule 2022

1.9.4 Model Public Service Code of Conduct (ACC)

With increasing demand for public trust and confidence in the institutions and public officials, it is necessary for an organization to put in place a viable ethical code of conduct as an integral part of an organizational ethos. Code of conduct includes a set of moral principles and values and its compliance regime supported by administration or legislative provisions. It is a standard of behavior or conduct required of every employee to ensure that the ethics and integrity and good image of the organization is maintained.

⁴² (Timeline to be updated with the latest amendment)

Code of conduct is considered to be one of the successful strategies in the fight against corruption as it addresses the preventive, educational and enforcement aspects that are effective in changing the ethical climate in the public service. Though its main contribution is educational and preventive, it also has certain enforcement aspects which can be effective in changing the ethical climate in the public service. Recognizing the important role of the code of conduct in preventing and combating corruption, the Anti-Corruption Commission (ACC), in accordance with Section 35 of the Anti-Corruption Act of Bhutan (ACAB) 2011 developed and adopted the **Model Public Service Code of Conduct** (referred hereafter as **Model Code**) to set minimum standards of integrity and conduct for public servants.

The Model Code consists of an introductory statement which is the expression of the generic objectives followed by specific objectives and manner in which it should be implemented and various standards of integrity and conduct; the process of dealing with complaints and sanctions for the breach. One of the important features of the Model Code is the need to seek and obtain integrity vetting report by the agencies before employing any person.

Reference: Model Public Service Code of Conduct (ACC)

1.10 ACTIVITY

Discussion: Let the trainees (in groups/individual) read the Model Code/agency specific Code of Conduct (if available), and assign them to present on how they can implement the provisions of the Model Code (relevant to their profession).

1.11 INDIVIDUAL RESPONSIBILITY



Be a Role Model and refrain from indulging in corrupt activities.

Resist corruption by upholding honesty and integrity against all actions with corrupt intent.

Report corruption and be a responsible citizen.

Modes of Lodging Complaints



02-322987



1113



02-334869



**Walk
in**



**complaints@acc.org.bt
www.acc.org.bt**



**Juenlam ACC
17123412/17123413**

The protection of complainants or informers is provisioned in the ACAB 2011. However, lodging a false complaint, a complaint that is false or misleading with malicious intent is an offence under Section 80 of ACAB 2011.

LEARNING OUTCOME 2: Introduction to Ethics, Integrity and Professionalism

At the end of the learning outcome, trainees will be able to:

- Explain the concepts of Ethics, Integrity & Professionalism;
- Review the importance of Ethics, Integrity & Professionalism; and
- Recognize the civil service values and code of conduct.

Overview

Topic	Outline	Activity
Concepts of Ethics, Integrity and Professionalism	-Brief description -Difference between ethics and integrity	
Importance of Ethics, Integrity and Professionalism		
Civil Service Values	-Civil Service Act -Bhutan Civil Service Rules and Regulations -Importance	-Assignment -Discussion -Integrity Diary
Civil Service Conduct	-Civil Service Act - Bhutan Civil Service Rules and Regulations -Rangers Code of Conduct -Violation/Penalty	
Case Scenario: Ethical Dilemma	-Approaches	

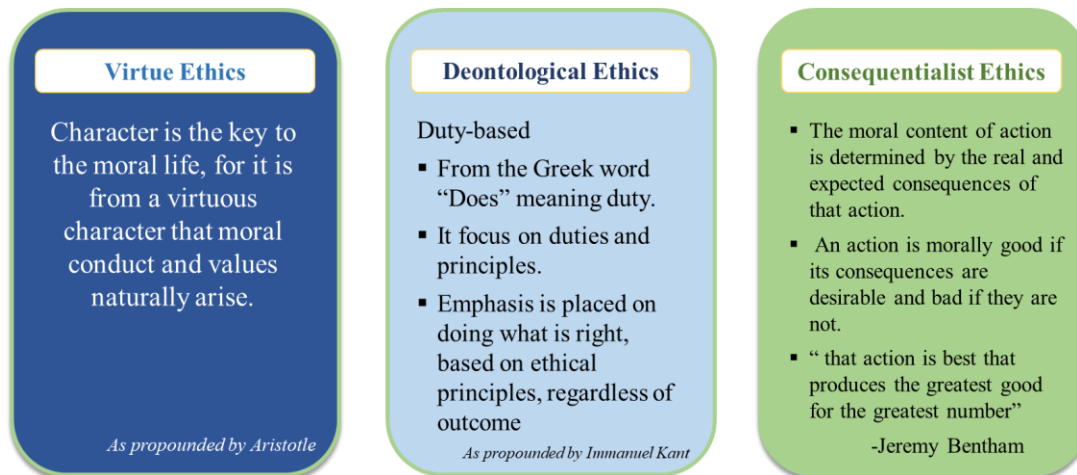
2.1 CONCEPT OF ETHICS

The word ‘ethics’ is derived from the Greek word ‘ethos’, which means making a distinction between what is good and what is bad.

Ethics is a set of moral principles that are virtuous and acceptable, which promotes efficiency, transparency, accountability, public trust and welfare of individual, society and nation at large. Tangibly, it is a set of written rules and guides which are founded on moral values and beliefs.

2.1.1 Theories of Ethics

The foundation of normative ethics are consequential ethics, deontological ethics and virtue ethics. Ethical discussion that focuses on how a professional makes decisions, known as applied ethics, are heavily influenced by the role or purpose of the profession within society.



(Kaptein and Wempe, 2011).



2.1.2 Types of Ethics

Personal Ethics	<ul style="list-style-type: none">• Moral beliefs/values that a person holds• Differs from person to person• Defines who you are
Common Ethics	<ul style="list-style-type: none">• Moral beliefs/values shared by almost everyone• E.g. wrong to murder, lie, cheat, steal, break promises, harm others, and so forth
Professional Ethics	<ul style="list-style-type: none">• Standards adopted by professionals• Every profession has its professional ethics: E.g. forestry, medicine, law, architecture, pharmacy, and so forth.

2.2 CONCEPT OF INTEGRITY

The word integrity is derived from the Latin word ‘integer’ meaning wholeness; it is defined as a state of being whole or undiminished.

Integrity is defined as “behaviors and actions consistent with a set of moral or ethical principles and standards, embraced by individuals as well as institutions, which create a barrier to corruption”.⁴³

Integrity is about being honest and having strong moral principles, commitment, uprightness and willingness to do what is right with consistent actions in all circumstances for greater good.

⁴³ Transparency International, 2009

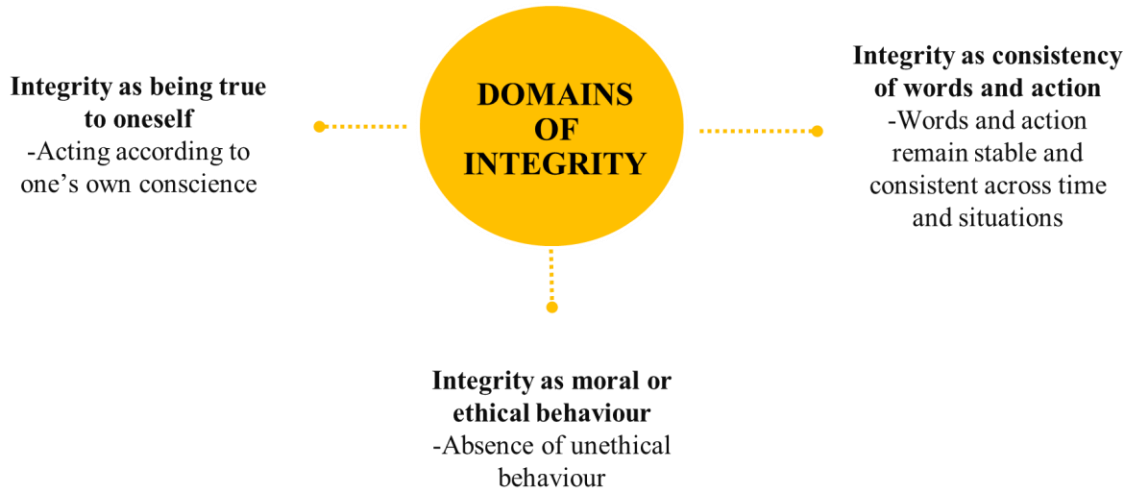
"Integrity is doing the right thing,
even when no one is watching."

- C. S. Lewis



Telling the Truth
(no matter what)





(Adapted from Pillay's *'Integrity Leadership'*, 2014)

Ethics vs Integrity

“Ethics” are principles that guide behaviour, while “integrity” suggests that we should carry out ethical principles in our daily lives and activities (UNODC).

Ethics is about set of accepted moral values and principles, and integrity is the quality of human behaviour to conduct in a right and consistent manner in consonance to the accepted moral values and principles. Ethics and integrity complement each other and are often used interchangeably.

ETHICS

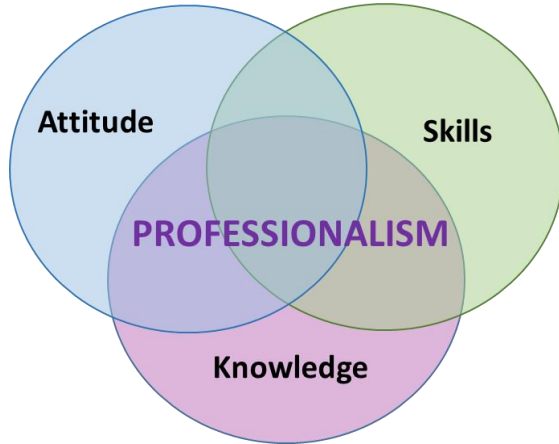
- External systems of rules/laws/code based on moral values/principles.
- There is a reward and punishment.
- It is an obligation rather than a choice.

INTEGRITY

- Internal values/ principles which guides our behaviour.
- Reward is intrinsic.
- It is a choice rather an obligation.

2.3 CONCEPT OF PROFESSIONALISM

There are different definitions of professionalism. Professionalism is defined as an individual's conduct at work, and encompasses attitude (values), skills and knowledge. Professionalism is knowing what to do and doing it efficiently.



PROFESSIONALISM:
It's NOT the job you DO,
It's HOW you DO the job.

Shiv Khera

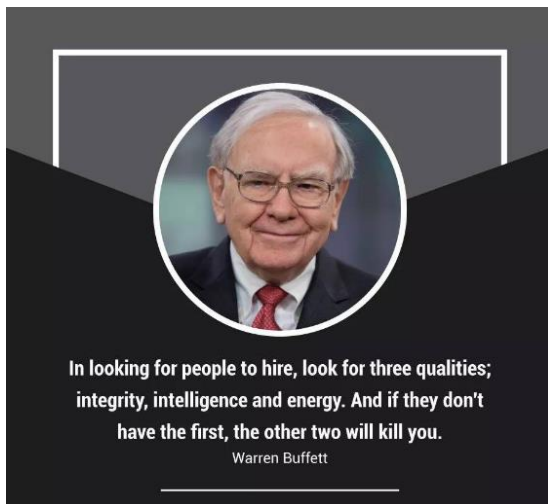
Professionalism means possessing right attitude and aptitude supported by strong values (BCSR, 2018). A civil servant shall;

1. Serve with competence, efficiency, timelessness and truthfulness in his duty;
2. Carry out his duty ethically and responsibly;
3. Maintain an acceptable standard of behaviours; and
4. Gain and maintain respect of all of all stakeholders.



“Professionalism - not only in application of knowledge, skills, expertise and pursuit of excellence, but equally in integrity and ethical conduct with which the knowledge, skill & pursuit of excellence are exacted.”

- UN Public Administration Programme 2012



(Warren Edward Buffett is an American business magnate, investor, and philanthropist. He is currently the chairman and CEO of Berkshire Hathaway.)

2.4 CIVIL SERVICE CORE VALUES (Civil Service Act and BCSR)

A civil servant shall maintain and uphold the highest standard of, amongst others, integrity, honesty, fortitude, selflessness, loyalty, the right attitude, right aptitude, patriotism, professionalism and be apolitical in service of the Tsa-Wa-Sum.

1. Integrity

Integrity means putting the obligations of public service above one's personal interest while performing the duty.⁴⁴

Deal with the public & their affairs fairly, efficiently, promptly, effectively and sensitively; Not engage in nepotism, favoritism or patronage.

2. Honesty

Honesty means being truthful and trustworthy.⁴⁵

Ensure proper, effective & efficient use of public resources; Not make fictitious claims.

3. Fortitude

Fortitude means being strong and courageous in carrying out duties.⁴⁶

Provide forthright & impartial advice in a constructive manner; Not fear consequences for being honest & sincere in duties.

4. Selflessness

Selflessness means giving priority to the nation's interests and his official duty.⁴⁷

Put official obligations before personal interests

5. Loyalty

Loyalty means being true, loyal and faithful to the Tsa- Wa-Sum at all times.⁴⁸

Be reliable, diligent & responsible in one's duties; Not engage in corrupt activities.

6. Right Attitude

Right attitude means having a positive way of thinking and perception.⁴⁹

⁴⁴BCSR (3.2.3)

⁴⁵BCSR (3.2.4)

⁴⁶BCSR (3.2.5)

⁴⁷BCSR (3.2.6)

⁴⁸BCSR (3.2.7)

⁴⁹BCSR (3.2.8)

Be open to feedback & accept weaknesses positively & work on improving them; Be accountable for one's actions.

7. Right Aptitude

Right aptitude means possessing appropriate ability and values that support it.⁵⁰

Take interest to learn every day & do better each day; Know one's strengths & weaknesses to improve upon it.

8. Patriotism

Patriotism means love for one's country and serving its interests with heart and soul.⁵¹

Do things that will strengthen peace, prosperity & happiness in the country & be willing to volunteer to serve the nation in times of need.

9. Professional Excellence

Professional excellence means possessing right attitude and aptitude supported by strong values.⁵²

Carry out duties with competence, efficiency, timeliness, truthfulness, ethics & responsibility.

Professionalism in forestry trade means being Professional Forester (PF) who is responsible for implementing the legal provision of the Forest and Nature Conservation Act of 2022 and sustainable management of forest and natural resources and wildlife conservation.

Professionalism refers to the set of skills and values that, in the case of forester, characterize the essence of conservation and protection of nature.

A professional is clear on the trade's vision, mission and goals and constantly focus in accomplishing them. The professional should discern the professional from the personal space and maintain the gap thereof. Further, professionals should be backed by various soft skills including leadership, critical thinking, teamwork, courtesy, effective communication and respect others' opinion.

⁵⁰ BCSR (3.2.9)

⁵¹ BCSR (3.2.10)

⁵² BCSR (3.2.11)

A PF should be able to:

- Deliver the functions and accountabilities to address forest and landscape level issues, including the design of complex forest management regimes and wildlife conservation to achieve long-term outcomes.
- Call upon to make decisions, such as when, where, and how to harvest and reforest areas, how to rehabilitate ecosystems to ensure the protection of forest values, including fish, wildlife and water.

2.5. IMPORTANCE OF ETHICS, INTEGRITY AND PROFESSIONALISM

Following are some attributes of integrity, ethics and professionalism which are relevant to forestry sector:

- 1) Honesty
- 2) Reliability
- 3) Punctuality
- 4) Resilience and toughness
- 5) Communication and PR
- 6) Uniform discipline
- 7) Teamwork
- 8) Accountable

2.5.1 Honesty

A forester should be honest and to the best of their knowledge, provide accurate and complete information. Foresters being the custodians of natural resources and guardians of state resources, honesty is one of the most important attributes for its protection and conservation. Being honest could garner complete support from the people; and that can build a foundation for trust, credibility and confidence.

While delivering the services, the clients or public completely depend on the technical abilities and decisions of the foresters. Therefore, it is important that the foresters deliver their service honestly without cheating or committing any act which destroys the credibility of the profession.

Embodying professionalism also means to be committed to doing the right thing. Honesty, open disclosure and sincerity are all characteristics of ethical behavior. Many organizations include a commitment to ethical behavior in their code of conduct. Professionals can adopt a personal code of conduct and make the same commitment on an individual basis.

Example: A forester seizes 100 cft. of sawn illegal champ timbers. He reports only 50 cft. in the seizure list and surrenders to the headquarters. He uses the remaining 50 cft. to make some furniture for himself. He is being dishonest to the office and himself.

2.5.2 Reliability

Reliability is one of the important attributes of the forester to prove trustworthiness, predictable, dependable and consistent. Any decision made by the forester shall be based on reliable technical knowledge.

The reliability is not only important for public service delivery but also for any policy or strategic decision of the Department. For instance, a forester may be entrusted to conduct various surveys such as resource inventories of the forest. If the work does not generate reliable data, then the forest management regimes ensuing will lead to strategic planning flaws and thus deterioration of the forest of the area.

Example:

1. A forester is being deputed to mark 1000 cft of timbers for a client. He marks a few standing trees and tells the client that these many trees will produce 1000 cft of timbers while sawn. However, after sawing the client gets only 300 cft of timbers in sawn form. The technical knowledge of the forester is not reliable.
2. A forest staff gives an appointment of timber marking to be carried out in favour of Mr Passang on Wednesday. Mr Passang reports on Wednesday to take the staff for marking only to find that the staff has left to Division headquarters for some other works.

The effects are:

- Mr Passang wastes his time and resources
- Reliability of the forest staff is questioned

A forester while delivering the services should be confident and competent. A confident person exuberates self-belief and security which is important to garner public support. A forester is not only required to carry out public service delivery but also convince people about the rules and the rationale behind all the restrictions and prohibitions that come with the rules and acts. A forester should be able to influence the public, and confidence is the prerequisite to achieve that.

The work of forester requires a lot of technical knowledge, and skills to confidently deliver the public services.

2.5.3 Punctuality

One of the mandates of the forestry sector is to provide public services and being on time for the assigned task is critical to service delivery without undue delay. Executing the task on time will increase the efficiency of the services of the Department and ultimately contribute to the sustainable management of natural resources.

An employee who knows how to manage their time well is viewed by their peers as a professional. Some characteristics of time management abilities include showing up at the office on time in the

morning, being on time for meetings, and letting someone in the office know if they suspect that they might be late.

Example: A case of a bear trapped in a snare is reported to the Forest Office. The wildlife rescue team of the forest office should reach the site and respond immediately in order to avoid fatality to the trapped animal as well as the community.

2.5.4 Resilience and Toughness

Forestry profession demands physical, mental and emotional fitness. These fitness manifest in building resilience and toughness which is a prerequisite to work under difficult circumstances without excuses. For instance, foresters have to scale high altitude areas to combat illegal Cordyceps collectors in the hostile environment that is remote, rugged and inaccessible terrain or undertake sudden volatile patrol requiring long hours of wait without food and fluid. Foresters work under difficult weather conditions risking their lives. Foresters have to conduct regular night patrolling, international border patrolling and duties in high-risk areas.

Thus, foresters have to maintain a positive, can-do attitude while working. A positive attitude will improve a professional's overall performance and increase the likelihood of a positive outcome. It will also impact the behavior and performance of others, improving employee morale in the office.

Example: Foresters were detailed on a high-altitude patrol in an area of an altitude above 4000 masl. During patrolling, foresters have undertaken unknown routes and camping in the open mountains with no proper place for shelter and water. In addition, harsh weather made it worse. The patrol covered about 36 kilometers per day and the hike was arduous through thin air. During the patrolling, the foresters were attacked with pelting stones by the poachers resulting in injuring some team members. Some even lost lives due to high altitude sickness.

2.5.5 Effective Communication and Public Relation

The work of foresters is to deal with the public, local communities, and clients from all walks of life. It is imperative for a forester to have this trait as environmental advocacy is one of the core competencies of this profession.

A forester must have strong communication skills both oral fluency and written. This means that they not only can effectively and efficiently convey messages to others but be active listeners to understand the issue and promptly devise appropriate response. The foresters must minimize the use of derogatory and avoid using inappropriate language in the workplace.

2.5.6 Uniform Discipline

The Department of Forests and Park Services is an uniformed personnel and the use of uniform shall be in conformity with Forestry Uniform Code.

Uniform discipline is must in order to maintain:

- a) a strong chain of command
- b) strong sense of work ethics
- c) build cohesion among the team
- d) establish instant comradeship
- e) operate on a standard structure and pattern

Foresters should always strive for a professional appearance, including appropriate attire and proper hygiene and grooming. Uniform or clothing should always be clean and ironed properly.

2.5.7 Teamwork

Forestry as a career would depend on the ability to work in a team. This profession demands a lot of technical and specific expertise, critical thinking, problem solving, which is better in a team. Teamwork encourages flexibility, improves productivity and also motivates the workforce.

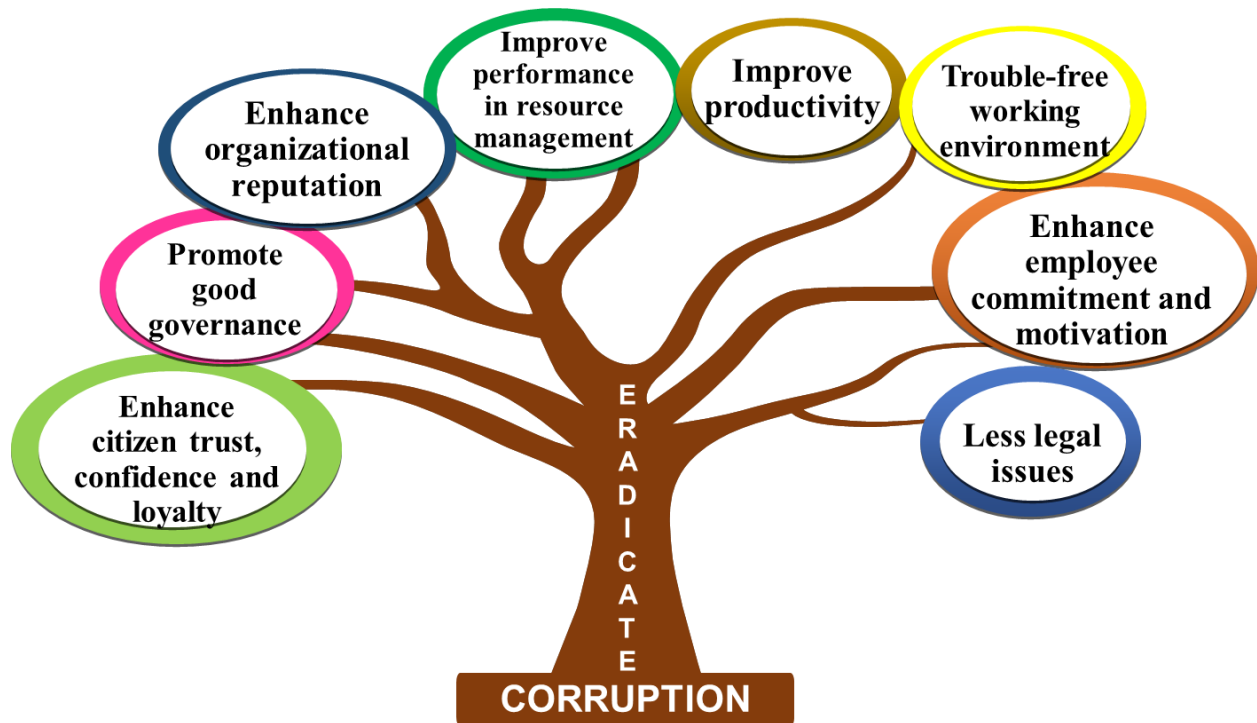
Example: A forester X was patrolling on the river bank of Mangdichu in Trongsa and found that a person was fishing on the other side of the river. Forester X warned the fisher to leave the site but the illegal fisher continued knowing that it would be impossible for forester X to reach his side of the river. While the forester X found the illegal fishing, he could not cross the river and intercept the offense. Immediately forester X informed the range office which is located on the other side of the river and decided to coordinate the operation to intercept the mass illegal fishing. The surveillance team was formed on both sides of the river and decided to ambush on the decided date with four teams. One of the team was assigned to monitor the road and the rest were detailed in the different areas of river sides. The teams apprehended around 80 Kgs of fishes and consequently the illegal fishers were fined.

The interception of such illegal activity was possible because of teamwork.

2.5.8 Accountable

Just as a professional accepts credit for having completed a task or achieved a goal, they also are accountable for their actions when they fail. They take responsibility for any mistakes that they make and take whatever steps necessary to resolve any consequences from mistakes. They are accountable and expect accountability from others.

Importance of Ethics, Integrity and Professionalism



2.6 ACTIVITY

2.6.1 Assignment: Divide trainees into groups and make them submit an assignment on what is a professionalism in forestry trade with examples.

2.6.2 Discussion: Let trainees reflect on ethical issues they observed/encountered, and let them share how they felt about it and what needs to be done.

2.6.3 Integrity Diary: Design and issue Integrity Diary to the trainees, and let them maintain daily record of their conduct, including both ethics/integrity conduct and violations (in and out campus), and can be recorded individually as well as by the tutors (as and when observed). This is to keep track of every trainee's notable initiative and achievement.

Individuals who have demonstrated exemplary ethical behaviour and conduct heralding individual effort to fighting corruption could also be recognized and awarded (*'Integrity Champion'*) or can be used as one of components for Character Certificate.

Expected Outcome:

-Encouragement for virtuous attributes of honesty, acting truthfully and avoiding doing immoral things.

-Encouragement for positive behavioural change that would promote personal and professional responsibility, fairness and honesty for accountability, transparency and integrity.

2.7 CIVIL SERVICE CODE OF CONDUCT

2.7.1 Civil Service Act of Bhutan, 2010

Every Civil servant shall serve the *Tsa-Wa-Sum* with *Tha Damtsi* and without any fear, favour or prejudice and carry out all the tasks professionally, responsibly and impartially⁵³. From amongst eight Codes of Conduct prescribed under section 38 of the Civil Service Act of Bhutan, 2010, refraining from corrupt activities is one of the important codes of conduct of every civil servant to impart duties professionally and impartially. Corresponding to the Code of Conduct, there is also a variation of penalties prescribed under section 40 of the Act, which is ranging from the lowest penalty of reprimand to termination as the highest penalty⁵⁴. The degree of penalty for the breach of each Code of Conduct would depend on the gravity and proportionality of the breach in the context of administrative penalty.

2.7.2 Bhutan Civil Service Rules and Regulations, 2018

As empowered by section 39 of the Civil Service Act of Bhutan, 2010; the Civil Service Values and Conduct has been prescribed under Chapter 3 of the Bhutan Civil Service Rules and Regulations (BCSR), 2018 with the objective to promote a neutral, apolitical, efficient, effective, transparent and accountable Civil Service guided by the values of the State and also to promote and maintain trust and respect for Civil Service.

The BCSR 2018 mandates the civil servant to maintain and uphold the highest standard of Code of Conduct, amongst others, integrity, honesty, fortitude, selflessness, loyalty, the right attitude, right aptitude, patriotism, professionalism and being apolitical in service of the *Tsa-Wa-Sum* as core values of the civil service. Considering its importance, the Civil Service Values and Conduct are also included as the terms of employment for all civil servants.

The civil servants are obligated to abide by the Civil Service Values and Conduct, to guide the civil servant in upholding civil service core values and prevent corrupt practices while serving the *Tsa-Wa-Sum*.

2.7.3 Measures to Prevent Corruption in Civil Service

In addition to citizens' fundamental duty to act against corruption, the BCSR, 2018 also prescribes measures to prevent corruption in the civil service. Following are some of the measures and responsibilities required to be followed in addressing the corruption issues.

(1) Responsibility not to misuse official position and authority

The civil servant shall not misuse his official position and authority. Instead, they are required to be a role model and respect the public interest while making decisions. The civil servant shall not engage in corrupt practices such as patronage, favouritism, and nepotism; show any irrational

⁵³ Section 44, Chapter IV, "Duties and Rights of Civil Servant", Civil Service Act, 2010

⁵⁴ Section 38, Chapter III, "Civil Service Values and Conduct" Civil Service Act, 2010

behaviour that would unfairly disadvantage a subordinate; expect, or make the subordinate do things, which may not be part of his official duty; attempt to influence clients and staff for personal gains; act in contravention to the prevailing rules and other legal requirements; and misuse human resources and government properties.⁵⁵

(2) Responsibility to maintain the confidentiality of official information and decisions

A civil servant is required to maintain the confidentiality of official information and decisions by refraining from unauthorised communication detrimental to the smooth and efficient functioning of the systems.⁵⁶

(3) Responsibility for the judicious use of the nation's resources

A civil servant has the responsibility to ensure that the nation's resources are judiciously used by following the established procedures and complying with the laws.⁵⁷

(4) Responsibility to avoid discrimination and favouritism

A civil servant shall be required to avoid all forms of discrimination and favour in discharging official responsibilities by making merit-based decisions instead of basing them on personal relationships, gender, appearance, region, ethnicity and family background, being rich or poor, health and physical condition and religion.⁵⁸

(5) Responsibility to not solicit or accept gifts in contravention of the Gift Rules

The civil servants are not allowed to accept favours, gifts, benefits or donations for self or family members which can be construed by the authority as affecting the decisions and performance of his duties unless it is permitted under the Gift Rules. The civil servants are neither allowed to solicit or accept gifts from the prohibited source nor extend unethical or illegal favours to anyone, which is obligated by gifts he has received.⁵⁹

(6) Responsibility to declare assets and liabilities as per Asset Declaration Rules

A civil servant will be required to maintain a proper record of his wealth and assets and liabilities and declare it periodically as per the Asset Declaration Rules. Acquiring assets through unethical

⁵⁵ Rule 3.3.6 of the BSCR, 2018

⁵⁶ Rule 3.3.7 of the BSCR, 2018

⁵⁷ Rule 3.3.9 of the BSCR, 2018

⁵⁸ Rule 3.3.10 of the BSCR, 2018

⁵⁹ Rule 3.3.11 of the BSCR, 2018

or illegal means, making false declarations, and aiding or concealing such vices happening in his environment is not allowed.⁶⁰

(7) Responsibility to declare Conflict of Interest

A civil servant must declare and avoid Conflict of Interest honestly in the process of official decision-making and also encourage others to do so to enable an environment conducive to making fair and objective decisions. The civil servants should neither participate in decision-making, have personal interests nor lobby others to compromise the decision making.⁶¹

2.7.4 Code of Conduct for the Rangers

The Department of Forests and Park Services joined as a member of the South Asia Ranger Federation in 2017, where Rangers from around South Asia are provided with a platform to share their success and failure in protecting the natural heritage and promote an exchange of information and technology. Subsequently, the Department joined the Chitwan Declaration in 2019, recognizing the indispensable role that the Rangers play in protecting our natural heritage, resources and ecosystem by facing high levels of danger. Thereafter, the Department has also adopted the Code of Conduct for Rangers to guide the rangers in maintaining high standards of practices and ethics in addition to the Code of Conduct specified under the Bhutan Civil Service Act and Rules.

(1) Professionalism

The forester shall take responsibility for the actions and act with integrity and honesty. It is necessary to develop knowledge and apply it in the work and carry out the duties diligently and foster peaceful and positive relations with communities with due consideration to their culture, customs, livelihood and knowledge in conservation.

(2) Integrity and Transparency

The foresters are expected to have the utmost integrity by opposing corruption and should have the duty to discharge their responsibilities without any preferential treatment. The foresters should be responsible to report any illegal activities and shall not compromise their roles by avoiding personal, community and other interests conflicting with the duty of the foresters.

(3) Human Rights and Dignity

The treatment of everyone with equal respect and impartiality without nepotism and favouritism and ensuring that no one is discriminated against or harassed or abused under any circumstances is one of the core conducts of the foresters.

⁶⁰ Rule 3.3.22 of the BSCR, 2018

⁶¹ Rule 3.3.25 of the BSCR, 2018

(4) Legality

The foresters shall ensure compliance with all the laws related to forests and prevent violation of laws and address according to the established procedures and the powers granted to the foresters under the law.

(5) Confidentiality

The foresters shall not disclose any sensitive information to an unauthorised person unless there is a requirement under the law.

(6) Safety

The forester shall ensure the safety of oneself, colleagues, environment, communities and public and refrain from using any intoxicating substances while on duty.

(7) Response to violations of the Code of Conduct

The foresters have the responsibility to report any challenges or an issue of compliance with the Code of Conduct by their colleagues.

(8) Use of Force

The forester shall communicate and change the behaviour of the violators of the laws and regulations and the use of force in the implementation of forestry laws shall be one of the last resort and even if it is used, it should be minimum force necessary to make the situation safe and proportionate to the threat faced during the performance of the duty.

(9) Protection of Persons

It is the duty of the foresters to ensure the well-being of the persons arrested and make sure that all the due process of the laws is fulfilled in due consideration of the rights of the accused.

(10) Firearms

The usage and management of firearms and ammunition shall be carried out as per the Arms and Ammunition Act of Bhutan, 1990.⁶²

⁶² Ranger Code of Conduct, Version 1.0, International Rangers Federation



2.7.5 Violation of the Civil Service Code of Conduct

While the Civil Service Act imposes a duty on every civil servant to perform all tasks professionally, responsibly, impartially, be apolitical and without delay,⁶³ the Act empowers the civil servant to refuse a task which is in contradiction with laws and regulations.⁶⁴ Any civil servant violating the Civil Service Code of Conduct shall be considered as an offence and liable for disciplinary action under minor and major penalties depending on the gravity of the offence.⁶⁵

The Human Resource Committee of the Ministry or Agency is empowered to impose a penalty on a civil servant falling under the professional and management category and below, but the penalty for the civil servant under the Executive and Specialist category can only be imposed by the Royal Civil Service Commission.⁶⁶ The conduct of disciplinary procedures will be guided by the principles of natural justice, rule of law, and alternative dispute resolution mechanisms.⁶⁷

2.7.6 Penalty

While imposing penalties on the civil servant by the Disciplinary Committee, the nature and seriousness of the offence, as well as the circumstances, which either mitigate or aggravate the intention of the respondent civil servant must be considered.⁶⁸ Only one penalty per charge will be imposed and the same penalties must be imposed for similar offences under comparable circumstances. However, the administrative penalty will not preclude criminal prosecution as per the Anti-Corruption Laws.

⁶³ Section 44(d) of the CSAB, 2010

⁶⁴ Section 45(i) of the CSAB, 2010

⁶⁵ Rule 19.2 of the BCSR, 2018

⁶⁶ Rule 19.3 of the BCSR, 2018

⁶⁷ Rule 19.7 of the BCSR, 2018

⁶⁸ Rule 19.12.10 of BCSR, 2018

2.7 CASE SCENARIO DISCUSSION: Ethical Dilemma

Scenario 1:

Mr. Wangpo is a forest ranger working in one of the Forest Division. One day a tourist, Mr. John, visits his place and comes across the National butterfly of Bhutan, *Bhutanitis ludlowi*, which is also known as Bhutan glory. It is a globally endangered beautiful butterfly species which belongs to the Papilionidae family. This species is rare and highly valued, and is found only along the Himalayan region.

Mr. John wants the support of Mr. Wangpo to smuggle out some samples of the butterfly. Mr. John commits to pay €3000 (approx. Nu.265,000) to Mr. Wangpo for a single sample of butterfly.

What would you do if you were Mr. Wangpo?

Scenario 2:

Ms. Yethro works as a Botanist in Forest Department. One of the orchids *Paphiopedilum fairrieianum* is found along the southern belts of Bhutan. This orchid belongs to the family Orchidaceae. *Paphiopedilum fairrieianum* is classified as critically endangered by the International Union for Conservation of Nature (IUCN). Mr. Jack, the head of Jill Orchid Foundation, who visited the country asked Ms. Yethro to supply him the orchid illegally and promised her a job in the organization, based in Australia.

What would you do if you were Ms. Yethro?

Scenario 3:

A team of illegal loggers extracted a DCM load of timbers at Hurchey, Chumey Gewog, Bumthang, and was loading the DCM. At the middle of the night, you receive an information about the illegal operation. You travel to the site and apprehend the culprits. One of the culprits is your close friend, who had helped you in difficult times. He pleads you to spare them.

What would you do?

Scenario 4:

An information has been received that a DCM truck had been travelling from Haa to Thimphu carrying a consignment of illegal timbers. The alerted team of RO and few staff wait for the DCM at highway near Chunzom. The DCM arrives at 10 pm. On verification and cross checking, the DCM is found to be carrying a truckload of blue pine timber of various sizes. The total volume of timber involved in the illegal transit was 350 cubic feet.

Since it was late hour, the team resorted to detain the DCM at Forest Checkpost, Chunzom, and forgot to inform the concerned Chief. During the night, some miscreants broke off the side door

windshield of the DCM. The next morning, the owner of the DCM comes to the Range Officer and charges him of breaking his DCM glass side window. The owner claims that he had Nu 100,000/- in the bag inside the DCM and that was lost as well. He charges the RO to pay him back the money in addition to repairing the glass.

If you were the RO, what would you do?

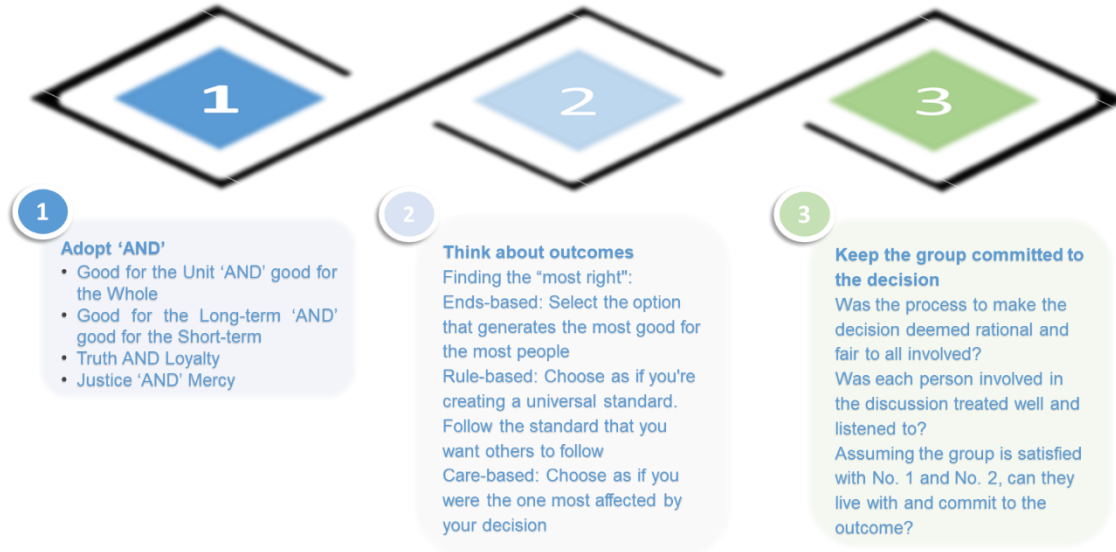
Scenario 5:

The Division office has approved seven days field visit for you and your colleagues to install camera traps. You and your colleagues complete the installation work in 3 days, and return on the same day. Your colleagues suggest you to stay home until the completion of seven days tour and accordingly make the claim.

What would you do?

2.8 APPROACHES TO MAKING ETHICAL DECISION

2.8.1 How to solve an Ethical Dilemma? - Dr. Rushworth Kidder



2.8.2 Ethical Decision Making Test/Checklist (SIMPLE Test)

1. The Sunshine Test

- Can I discuss it openly without feeling ashamed?

2. The Intuition Test

- Does this action go against the grain of my moral principle?

3. The Moral Exemplar Test

- Would a person of high moral stature do this?

4. The Publicity Test

- How would I feel if this action were to become public?
- How will it look on the newspaper front page/YouTube/Facebook?

5. The Legal Test

- Is it legal?
- Will I be breaking any rules and regulations?
- Is it against the policy of my profession or agency?

- Will I be ashamed to tell my peers?
- Would I be happy to tell my mother/family of my action?

ANNEXURE 1

1. An act of offering, promising, giving, accepting or soliciting which is unethical is:

- a) Bribery
- b) Embezzlement
- c) Forgery

Answer: a) Bribery

2. What is bribery?

- a) Giving money to someone in exchange for favour
- b) Any fraudulent activity
- c) A legal but unethical activity
- d) A form of illegal trading

Answer: a) Giving money to someone in exchange for favour

3. Which of the following constitutes active and passive bribery?

- a) When a person offers something of value to another person in order to receive something in exchange.
- b) When a person requests, receives and accepts something of value in return of the favour.

Answer: a) Active bribery; b) Passive bribery

4. What is the law which makes bribery illegal?

- a) Penal Code of Bhutan
- b) Forest and Nature Conservation Act
- c) Civil and Criminal Procedure Code of Bhutan
- d) Anti Corruption Act of Bhutan
- e) Asset Declaration Rules

Answer: d) Anti-Corruption Act of Bhutan

5. Consider the following statements on the United Nations Convention Against Corruption:

- a) It is the only legally binding anti-corruption instrument.
- b) All the United Nations countries are party to it.
- c) It covers areas like preventive measures, criminalization and law enforcement, international cooperation, asset recovery, and technical assistance and information exchange.

Which of the statements given above is/are correct?

Answer: a) and c)

6. The penalty for bribery is misdemeanor or value-based sentencing, whichever is higher.

- a) True
- b) False
- c) Not sure

Answer: a) True

7. A public servant, in the process of discharging his or her functions, has not carried out official responsibility, thereby abusing official functions or positions but has not obtained any advantage to oneself or another person. Such act has resulted into:

- a. Commission amounting to abuse of functions
- b. Omission amounting to abuse of functions
- c. Neither of the above
- d. Both a) and b)

Answer: c) Neither of the above

8. Using public funds for personal use is not corruption.

- a) True
- b) False
- c) Sometimes
- d) Never

Answer: False

9. Is there a requirement under the Anti-Corruption Act of Bhutan to declare assets, income and liabilities to the government?

- a) Yes
- b) No

Answer: a) Yes

10. Is possession of unexplained wealth an offence or not?

- a) Yes
- b) No

- c) Not a standalone offence

Answer: c) Not a standalone offence

11. Any person failing to pay taxes, fees and levies is

- a) Failure to protect public property and revenue.
- b) False Declarations with a view to conceal.
- c) Possession of unexplained wealth.
- d) Abuse of privileged information.

Answer: Failure to protect public property and revenue

12. A public servant shared privileged information possessed as a result of his official position with one of his relatives but he did not accept any favours in return. This act does not amount to the offence of abuse of privileged information. The statement is:

- a) True
- b) False
- c) None of the above.

Answer: a) True

13. Any person making a false TA/DA claim is an offence under the Anti-Corruption act of Bhutan.

- a) Not sure
- b) False
- c) True
- d) Sometimes

Answer: c) True

14. My cousin brother has a sawmill and at the time of the division of work at my office, I was assigned to inspect my cousin brother's sawmill as my supervisor was unaware of our relationship. After knowing my assignment, what should I do?

- a) Carry out the inspection so that I can help and assist my brother with the legal procedures if necessary.
- b) Abstain myself from going for inspection
- c) Inform my supervisor about my relation to the sawmill owner and declare CoI
- d) Inform my cousin about my assignment to his sawmill for inspection and the possible items for inspection for preparation.

Answer: c) Inform my supervisor about my relation to the sawmill owner and declare CoI

15. An offence of embezzlement is different from money laundering in what terms?

- a) Embezzlement is collecting funds unlawfully but using them for unintentional or criminal ends.
- b) Embezzlement is obtaining funds lawfully but using them for unintentional or criminal ends.
- c) Embezzlement is obtaining funds lawfully and using it for financial offences and illegal practices.

Answer: b) Embezzlement is obtaining funds lawfully but using them for unintentional or criminal ends.

16. Which corruption offence is called background corruption because the primary target of this offence is not the public servant who engages in the decision-making process but those persons who are in the neighbourhood of power and who try to obtain advantages from their situation by influencing a public servant who participates in decision making.

- a) Abuse of privileged information
- b) Abuse of function
- c) Trading in influence
- d) Failure to declare a conflict of interest

Answer: c) Trading in influence