

OFFICE BURUNDAIS DES RECETTES

CODE OF CONDUCT

Bujumbura, 11th November 2010

THE BOARD OF DIRECTORS

- Pursuant to Law No. 1 / 010 of 18th March 2005 promulgating the Constitution of the Republic of Burundi;
- Pursuant to Decree - Law No. 1 / 037, of 7th July 1993 amending the Burundi Code of Labor ;
- Pursuant to Law No. 1 / 010 of 16th June 1999 on the Code of Social Security of Burundi;
- Considering the National Inter professional Collective Agreement of 03rd April 1980;
- Pursuant to Law No. 1 / 11 of July 14, 2009 on the Creation, Organization and Functioning of the Office Burundais des Recettes ;
- Given the Company rules of the Office Burundais des Recettes;

From the report of the Commissioner General of the Office Burundais des Recettes;

After consultation of the Board of Directors

DECIDES

PREAMBLE

Considering that the Code of Conduct for Office Burundais des Recettes (OBR) staff and Disciplinary Procedures outlines the minimum norms of accepted employee behaviour necessary for OBR to achieve its cooperate objectives. It incorporates a scale of penalties to be applied against offending employees who wilfully breach any provision of the Code.

Considering that the Code of Conduct has been formulated to help employees understand the minimum standards of personal and professional behaviour required of them to maintain public confidence in the OBR. It repeats the Vision, Mission and Core Values and reiterates the fact that OBR is a customer-focused organization.

Considering that this Code of Conduct sets out ethical standards that OBR has with its employees, the relationship OBR has with the public, the relationship employees have with each other and the obligations and performance of duties, prohibitions and incompatibilities.

Given that Our discipline philosophy seeks where possible to rehabilitate the offender and disciplinary action will be taken quickly, decisively but sparingly.

Expecting that there will be a Disciplinary Committee charged with holding disciplinary hearings of suspected offenders with the objective of proposing sanctions to the Executive Management Team.

We, Members of the Board of Directors adopt the present Code of Conduct;

CHAPTER I: PRINCIPLES, OBLIGATIONS AND COMMITMENT

Article 1: Policy statement

All Officers of the OBR must adhere to the following principles of conduct:

- Integrity
- Selflessness
- Objectivity
- Accountability
- Openness
- Fairness
- Professionalism
- Teamwork
- Courtesy
- Transparency

Article 2: OBR as a customer-focused organisation

OBR recognises its customers at both ends of the tax collection spectrum. To meet the needs of its customers, OBR will: -

- Serve taxpayers politely, impartially and fairly;
- Collect taxes efficiently from all liable persons;
- Account for those taxes correctly and honestly;
- Remit those taxes speedily to the exchequer;
- Enforce all legislation for which it has a mandate;
- Advise Government professionally on all tax administration matters;
- Provide speedy return-processing and collection services to taxpayers;
- Audit taxpayers on the basis risk and in accordance with a transparent plan;
- Respect taxpayers' rights and speedily process tax appeals;
- Prosecute tax defaulters to the full extent of the law.

Article 3: OBR as an Employer of choice

OBR seeks to be among the top employers in Burundi and, in particular, OBR will:

- Recognize the importance of clear job descriptions, performance standards, performance measurement and performance rewards;
- Give appropriate, timely and informative feedback on performance;
- Remunerate employees fairly for skills, responsibility and performance;
- Develop skills and abilities of staff to the fullest extent possible;
- Maximize the opportunities for career advancement;
- Provide modern, safe and healthy working conditions;
- Provide infrastructure to ensure employees can execute their duties efficiently;
- Respect the privacy of employees when dealing with personal information;
- Assist employees in performing their duties effectively and efficiently.
- Empower individual employees to manage their personal database through self-service centres.

CHAPTER II : PROFESSIONAL ETHICS OF EMPLOYEES

Article 4 : Relationship of the employee with the Public

Every employee will serve customers in a polite, unbiased, fair and non-discriminatory manner while providing services or imposing obligations upon clients on behalf of the OBR;

Every employee is expected to dress in a neat and tidy manner at all times. Employees shoulder responsibility of having due regards to decency of personal attire in accordance with corporate values, OBR activities and for one's position in particular.

Every employee must be polite, helpful and readily accessible in his or her dealing with the public, at all times treating members of the public as valued clients who are entitled to receive the highest standards of service;

Every employee will not discriminate against any member of the public, including but in no way limiting this provision, on the basis of race, gender, ethnic or social origin, religion, language and political persuasion;

Every employee will not abuse his or her position to promote or prejudice the interest of any interest group;

Every employee must recognise the public's right of access to information, excluding that information which is specifically protected by law.

Article 5 : Relationship amongst Employees

Every employee will: -

- Co-operate with fellow employees to advance the OBR interest;
- Execute all instructions given by authorised persons, provided that these are not contrary to the provisions of OBR or the Constitution;

An employee must refrain from favouring relatives and friends in work-related activities and must not abuse his or her authority or influence another employee, nor be influenced to abuse his or her authority.

Article 6: Obligations towards the OBR

OBR employees are liable for the following responsibilities:

- To serve the Authority with fidelity, devotion, integrity and dignity;
- To respect the law, the terms and conditions of service within the OBR, the OBR policies and procedures, this Code of Conduct and the internal regulations of the service;
- To safeguard, in whatever circumstances, the interests of OBR;
- To carry out conscientiously their tasks and meet targets and other objectives as planned;
- To execute all instructions as authorized speedily and efficiently and mutually work together in the interests of the service;
- To always show courtesy at work and avoid whatever may hamper the honour and dignity of their duties;
- Regular attendance at work;
- Each employee is bound, at any time and wherever he may be to observe confidentiality and professional ethics in general for everything he has learnt or any information acquired during the completion of his duties;

- Employee is required to remain politically neutral in achieving his duties;
- Employee must display the OBR identity card when on duty;
- Employee must accept all opportunities for training and career advancement.

Article 7: Prohibitions

All employees have a duty not to disclose, without proper authority, any information that has been obtained in the course of official duties. This rule extends to all documents, records, and information stored electronically. Likewise, employees are required to protect the privacy of persons in official dealings. Engagement in any of the following ways of misusing official information is unacceptable and may lead to prosecution and/or disciplinary action.

- a) Leaking information;
- b) Use of information for personal or private gain;
- c) Taking advantage of a person on the basis of information gained through official records; and
- d) Removing, altering or destroying official records.

In other words, It is forbidden for an OBR employee to release any information, paper or document to third parties without the approval of the Commissioner General or his/her nominee;

- It is forbidden for an OBR employee to smoke in the offices, to take alcohol or any other toxic substance during working hours and to come at work in a drunken or intoxicated state;
- It is forbidden to perform any incitement related to politics or to deliver any speech or to bear distinct signs of political parties in the working place;
- Every employee must not insult abuse or physically attack colleagues or clients both during and after working hours.

Article 8: Communications

Only the Commissioner General or an officer authorized by him can make Public statements on behalf of the Authority.

Internal Communication

An employee who wishes to submit matters for consideration by higher authorities shall submit the same through his immediate supervisor or his Head of Department. In forwarding letters sent through them the supervisor or Head of Department or their representative shall give their appropriate versions or comments.

All correspondence shall be sent to the Commissioner General through the respective Head of Department or Regional Manager; provided that sensitive or confidential information of an ethical nature may be addressed directly to the Commissioner General.

Article 9: Incompatibilities and conflict of interests

It is forbidden for an OBR employee to carry out any business activity that can lead to a conflict of interest with the OBR, specifically: Customs clearance agency, Accounting firm, Tax consulting firm and others that can be determined by Senior Management Team and approved by the Board of Directors.

It is forbidden to carry out personal business activity during working hours and practice of other authorised activities requires informing the Commissioner General of the OBR

An OBR employee may not be involved with the representation of taxpayers or other persons that have a business relationship with the OBR under any circumstances. An OBR employee may not work in an area where his spouse or other associate represents taxpayers in any capacity.

Article 10: Fighting against corruption

Every employee must be aware that it is a serious criminal offence for him to:

- Receive any gift, loan, fee, reward or advantage for doing an act of his official duty even valid but not subject to the remuneration;
- Demand or receive any gift, reward, promise either for doing in his official duty an act which damages OBR or is punished by the law, or for not doing an act which comes within his remit;

If an allegation is made, it is for the employee to demonstrate that any such rewards have not been corruptly obtained.

An employee must register wealth with the OBR and provide proof for any growth of wealth on a periodic basis when requested by the OBR. Any unexplained increase in wealth or attempt to conceal unexplainable wealth will be considered as a gross misconduct. Annex 1 contains the asset declaration form that must be filled by every member of staff.

Any member of staff, who has reasonable grounds for believing that another member of staff is involved in bribery and corruption or theft, must report the matter to the Quality Assurance Department, either via their own Head of Department or otherwise directly. Failure to do this will amount to acting in common purpose with the offender thereby implying guilt by association.

Article 11: Use of OBR's resources

- a. Every employee is required to use OBR's financial or other resources entrusted upon them in a responsible and lawful manner;
- b. He/she must strive to ensure value for money and to avoid legal challenges to the OBR;
- c. He/she must not use such resources for the purpose of personal gain.

CHAPTER III: DISCIPLINARY MISCONDUCT AND SANCTIONS

Article 12 : Categorisation of disciplinary misconduct

Acts of disciplinary misconduct are subdivided in three categories:

- a. Minor misconduct;
- b. Serious misconduct;
- c. Gross misconduct.

Article 13 : Minor misconduct

Acts of minor misconduct include the following:

- Reporting late for duty without permission or valid reason;
- Leaving one's workplace or work station early without permission or valid reason;
- Unauthorized absence from the work place during working hours ;
- Violating legal and regulatory provisions that do not generate serious consequences.

Article 14 : Serious misconduct

Acts of serious misconduct include:

- Unauthorized absence from work during a period from 1 to 14 calendar days;
- A threatening or aggressive behaviour towards his/her colleagues, his/her superiors, taxpayers and other customers;
- Failure to obey lawful and reasonable instructions given by the superiors;
- Drinking alcohol or using drugs during working hours;
- Being guilty of insulting or threatening language;
- Unauthorized use or abuse of the OBR facilities or equipment. This includes non-compliance with acceptable use policy on information and electronic mail.
- Sleeping at work during working hours.

Article 15 : Gross misconduct

Acts of gross misconduct include the following:

- a. Theft, or embezzlement of an asset from OBR or money collected for government;
- b. Being guilty of fraud or corruption;

- c. Being in a drunk or intoxicated state during normal working hours;
- d. Giving or receiving, or attempting to give or receive, a bribe or inciting a person to make an act related to corruption;
- e. Using one's position for personal advantage or attempting to do so;
- f. Falsifying documents deliberately;
- g. Fighting or making obstruction or attacking a person;
- h. Damaging an asset of the OBR deliberately;
- i. Incapacity with work due to alcohol or being under the influence of illegal drugs;
- j. Any act or omission at work, which causes an unacceptable loss or any other injury to the OBR;
- k. An act or omission at work, which exposes people to danger;
- l. Showing a deliberate attitude / behaviour of disobedience or any other offensive act;

- n. Refusal to carry out duties in relation with the individual job description;

- o. Deliberately neglecting the accurate achievement of some job requirements;
- p. Disclosing professional confidentialities;
- q. Being guilty of criminal acts at or outside of the OBR;
- r. Not deliberately respecting financial regulations or guidelines issued by the OBR or the Ministry of Finance,
- s. Taking advantage of one's position as a technician or IT engineer to destroy, amend or alter existing software, hardware or any other information or asset that belongs to the OBR.

The list of acts of misconduct enumerated above is not exhaustive but gives an indication of such misconduct, which can be regarded as minor, serious or gross misconduct.

Article 16 : Different disciplinary sanctions

Disciplinary action is taken having regard to the severity and repeated nature of the offence committed and takes into account any extenuating or aggravating circumstances.

Subject to any extenuating or aggravating circumstances, employees that commit the same offence must be subject to the same sanctions.

Article 17 : Oral Warning

An Oral Warning applies to acts of minor misconduct committed for the first time.

An oral warning is issued by an offending employee's immediate supervisor.

An oral warning is valid for six months after which it is set aside assuming the employee has not in the meantime committed other offences.

Article 18 : Written Warning

An oral warning will be escalated to a written warning if an offending employee

- Commits another act of minor misconduct before the elapse of the first sanction.
- Commits an act of serious misconduct for the first time.

A written warning is valid for 12 months after which it is set aside assuming the employee has not in the meantime committed other offences.

A written warning can be removed by the Commissioner General on the request of an interested party, if the party obtained very good appraisal results and if he showed devotion and discipline.

Article 19 : Last written warning

The last written warning will be issued:

- a. When the employee commits three minor acts of misconduct within one period of six months or having been issued with a written warning followed by a minor misconduct;
- b. When an employee with a written warning commits another offence which constitutes an act of serious misconduct;
- c. When an employee is guilty of gross misconduct with extenuating circumstances.

The sanction can be removed by the Commissioner General on request of the interested party if the party obtained at least two very good assessments in the most relevant appraisal exercises.

Last written warnings are valid for 2 years but can be escalated if the offender commits another offence.

Article 20 : Suspension from duty for 3 months maximum, with salary deprivation

Suspension applies in the event of an employee on a last written warning who then commits an act of serious misconduct.

The sanction can be removed by the Commissioner General on request of the interested party if the party obtained at least two very good assessments in the most relevant performance appraisals.

A record of suspension remains in an offending employee's file for 3 years provided she/he does not commit any other offence.

Article 21 : Demotion

Demotion applies:

- a. In the event of an employee on a last written warning who thereafter commits another act of serious misconduct;
- b. An employee on suspension from duty who commits another act of misconduct.

Article 22 : Dismissal

Dismissal is sanctioned where: -

- a. An employee on suspension from duty commits another act of serious misconduct;

- b. An employee on demotion commits another act of misconduct;
- c. An employee commits an act of gross misconduct.

Article 23 : OBR entitled to take a disciplinary action

OBR is entitled to take disciplinary action as mentioned below:

Sanction	Competent authority
Oral warning	-Direct hierarchical supervisor occupying a position not lower than Group leader /head of section
Written warning	-Head of Division -Head of Department for heads of division. -Direct hierarchical supervisor for the heads of the Department.
Last warning	-Head of Department -Direct hierarchical supervisor for the Heads of the Department.
Suspension from duty	- Head of Department - Direct hierarchical supervisor for the Heads of the Departments.
Demotion	Commissioner General
Dismissal of any staff member other than the Commissioner or Director	Commissioner General
Dismissal of any Commissioner or Director.	Board of Directors of the OBR

Article 24 : Disciplinary Committee

Any case involving an employee who commits an act of gross misconduct or, being on a last written warning, commits misconduct will be examined by the disciplinary committee.

The disciplinary committee has the following role:

- a. Examining any evidence before the hearing from the offending employee or possible witnesses;
- b. Offering a hearing to the alleged offender or possible witnesses;
- c. Drawing up or submitting a report.

The disciplinary committee must be constituted in the following way: -

Grade of the alleged offender	Members
Group leaders /heads of section and below	- Director of HR & A or his/her nominee having the rank of head of Division (as the President). - Head of Department of the alleged offender or his/her nominee having the rank of head of Division.

	<ul style="list-style-type: none"> - Head of Department who made the investigation or his/her nominee having the rank of head of Division. - Head of another Department or his/her delegate having the rank of head of Division.
Heads of divisions	<ul style="list-style-type: none"> - Director of the HR&A (President). - Head of Department of the alleged. - Head of Department who made the investigation. - Head of another department.
Grade Directors and Commissioners	<ul style="list-style-type: none"> - Disciplinary Committee whose members are designated by the Board of Directors.

No member of the OBR staff will take part as a member of the disciplinary committee if he/she was previously involved as a witness in the same case or has personal interests that can influence the other members of the committee in their decision-making.

CHAPTER IV : INFRACTION COMMISSION, APPEALS AND APPLICABILITY

Article 25 : Suspected cases of fraud, corruption or of theft

Any staff member who has serious reasons to believe that another staff member is involved in corruption, fraud or theft must report the matter directly to the Quality Assurance Department or through his/her Head of Department if he wishes.

An employee that is presumed to have committed a gross misconduct may be suspended from his duties for 3 months depending on the gravity of the offence. The suspended employee receives half of his salary. If the case is closed without results, the suspension will be lifted from the date of publication. However, if the sanction is confirmed, its effects start from the date of the suspension.

Article 26: Appeal

- a. An employee will have the right to lodge an appeal if he/she so wishes against any disciplinary action resulting from determinations made in terms of this Code with the exception of oral warnings;
- b. An employee must lodge an appeal in a written form and send it either to the Commissioner General (for employees not appointed by the board) and to the Board of Directors, (for employees appointed by the board);
- c. The members of the appeal committee are designated by the Commissioner General in respect of appeal cases from employees and by the President of the Board for employees appointed by the board
- d. The appeal committee is convened by the Director of HR & A, under mandate of the Commissioner General.

The appeal committee is responsible for:

- a. Considering any evidence and reports relating to the case;
- b. If necessary inviting any person for additional evidence and report;
- c. To make a decision by confirming the sanction taken before, by modifying the sanction or by setting aside the sanction;
- d. The appeal committee draws up a report and transmits it to the Commissioner General or to the President of the Board for their final determination;
- e. The Commissioner General or the President of the Board makes the final decision and notifies it in writing to the employee;
- f. No appeal can be lodged against the decision of the appeals committee.
- g. Deadline of lodging an appeal:

*An employee who wishes to lodge an appeal against a sanction given to him will make it within 14 calendar days from receipt of notification against which he wishes to appeal.

Article 27: Applicability

The Code of Conduct and Disciplinary Procedures apply to all employees of OBR. It forms an integral part of Staff Regulations.

Definitions of Unique terms

"Misconduct" For the application of this code, the word **"Misconduct"** means any breach of legal and lawful provisions of the OBR.

Any intention to commit an offence will be punished in the same way as the actual act of misconduct.

"Abusive Language" means the pronouncement of abusive words which stirs up hatred, ridicule, or the contempt of another person or groups based on its race, tribe, religion, sex, political opinion or any other grounds stipulated in the constitution of the Republic of Burundi.

"Fraud and Corruption" means the abuse of one's position and power while making or preventing others from doing something for one's personal interest, or the interest of another person or group. That, amongst other things, includes to giving or to receiving bribes, embezzlements, fraud and tax evasion. It also includes colluding with others in such activities.

"Theft" means, to take or try taking illegally any property that belongs to or is in the custodianship of the OBR with a view to permanently depriving OBR of such property.

"Drugs" refers to any illicit drug other than that prescribed by a medical professional.

CHAPTER V: FINAL DISPOSITIONS

Article 28: Any amendments to this Code of Conduct require the approval of the OBR Senior Management Team. Interpretation and control of this document rests in the office of the Director of Human Resources and Administration Department.

Article 29 : The provisions in Annexes 1 and 2 are an integral part of this Code of Conduct.

Bujumbura, .../...../2010
Members of the Board of Directors

ANNEX I

Responsible OBR Senior Officer

The final Authority on issues relating to interpretation of this policy shall rest with the Director of Human Resources and Administration

PROCEDURE DESCRIPTION/OVERVIEW

1. Disciplinary Process

- a. Any disciplinary action taken by the OBR will be in terms of procedures enacted in this Code, and shall take into account the principles of natural justice and any other provisions of the Burundi legislation governing labour.
- b. On each stage of the disciplinary process, it is important to observe scrupulously procedures that are detailed below.
- c. Confidentiality is paramount in the administration of discipline. Any person involved in the disciplinary process who violates the professional secrecy can be liable to disciplinary action.

1.1. Stages of the disciplinary process

1.1.1. CASE OF MINOR OR SERIOUS MISCONDUCT FOR WHICH THE DISCIPLINARY ACTIONS WILL BE TAKEN BY THE SUPERVISORS.

- i. *For an oral warning*
 - a. The immediate supervisor formally charges the employee by informing him of the allegations and asking him to respond to the charges in writing.
 - b. If the immediate supervisor is not satisfied with the response, he/she issues him/her an oral warning as a sanction;
 - c. The immediate supervisor fills the suitable form and transmits it to the HR & A Department and keeps a copy. A copy of this form appears at the end of these procedures and is also available on line under reference.
 - d. HR & A keeps the form in the file of the employee.
- ii. *For a written warning*
 1. OBR formally charges the alleged offender and requests him to respond to the charges in writing. Copies of the correspondence are sent to various supervisors of the employee and the Director of HR & A;

2. The reply to the charges should be provided by the employee within a time not exceeding 2 working days, with a copy for information to the Director of HR &A and the Head of Department of the related staff;
3. If the relevant OBR manager is not satisfied with the provided explanations, he or she will issue to the employee the sanction of a written warning and give copies to various supervisors of the employee and to the Director of HR & A;
4. The Department of HR & A keeps the copy of the letter relating to written warning in the file of the employee for 24 months.

1.1.2. CASE OF GROSS MISCONDUCT

i. Principles

1. If the serious misconduct involves a suspicion of corruption, fraud or theft, the case will be transmitted to the Department of the Quality Assurance for investigation. For the other cases, the Department of the employee concerned, in collaboration with the Department of HR&A, will carry out the necessary investigations.
2. If necessary, the Commissioner General can ask the Quality Assurance Department to carry out investigation on any case involving gross misconduct.

ii. Investigations

The concerned department must carry out necessary investigations before the disciplinary committee meets.

The investigation must follow the following stages:

1. Identifying the rules or procedures that were violated and gathering all necessary documentation relating to the case;
2. Convening a disciplinary hearing attended by the offending employee and any witness;
3. Drawing up a report after investigation;
4. Transmitting the investigation report to the Commissioner General with a copy to the Director of Human Resources & Administration and to the Department of the employee.

iii. Disciplinary Committee

If the case requires examination by a disciplinary committee:

1. The Commissioner General refers the file to the Director of HR & A and requires him to organize a disciplinary committee;
2. The Director of HR & A convenes in writing the disciplinary committee to examine the case.

The invitation letter accompanied by the investigation report must be sent to the committee members at least 5 working days before the sitting the disciplinary committee and must specify the date and the place of the disciplinary committee meeting.

iv. Invitation of the alleged offender:

1. The Director of HR & A invites the alleged offender to attend a hearing by forwarding an invitation at least 5 working days before the meeting of the disciplinary committee in order to give the alleged offender enough time to prepare his/her defence. This letter must specify the nature of the charges, or allegations, the date and the place of hearing;
2. Having finalised the proceedings at the committee meeting, the President of the disciplinary committee asks a representative of the Department that carried out the investigations to disclose the facts of the matter.
3. After the presentation of the facts, the President asks the suspect to present his/her means of defence, after which the alleged offender is cross-examined by members of the disciplinary committee.
4. The disciplinary committee may invite more witnesses if it so wishes and the alleged offender will be given an opportunity to cross-examine the witness;
5. At this point, the disciplinary committee releases the alleged offender and then deliberates in confidence on the matter before submitting its recommendations to SMT.
6. A report of the meeting of the disciplinary committee is drawn up by the secretary of the committee and is signed by all the members. The secretary also prepares the minutes of the same meeting for filing as a permanent record.
7. The secretary makes copies of the signed report and forwards them to the Director of HR & A for transmission to the Senior Management Team members;
8. The Senior Management Team examines the report of the Disciplinary Committee and makes the final decision that is notified to the employee by the competent authority.

Very important notices:

- ***If it is found with clear evidence by OBR Disciplinary Committee that an employee of OBR is convicted of forging and using documents with an intention to evade or defraud duties and taxes such employee will be liable for criminal prosecution in accordance with the provisions in the Penal Code of Burundi***
- ***It is prohibited for OBR employees dismissed from OBR for crimes defined above to open and run a clearing agency or an audit firm or to be an employee in the said enterprises.***

2. Appeal

- a. An employee will have the right to lodge an appeal if he/she so wishes, against any disciplinary action resulting from the application of this Code with exception of oral warnings;
- b. An employee must lodge an appeal in a written form and send it either to the Commissioner General (for the employee not appointed by the Board) and to the president of the Board of Directors, (for the employee appointed by the Board);
- c. The members of the appeal committee are designated by the Commissioner General for cases relating to the employees for the employees not appointed by the Board and by the President of the Board for employees appointed by the Board;

- d. The appeal committee is convened by the Director of HR & A under mandate of the Commissioner General.

The appeal committee is responsible for:

- a. Considering any evidence and reports relating to the case;
- b. If necessary inviting any person for additional evidence and report;
- c. To make a decision confirming varying or setting aside determination appealed against.
- d. Drawing up a report and transmitting it to the Commissioner General or to the President of the Board for a final decision;

The Commissioner General or the President of the Board makes the final decision and notifies it in writing to employee;

The decision of the appeals committee is final and cannot be appealed against.

Deadline for lodging an appeal:

* The employee who wants to lodge an appeal against a sanction given to him will make it within 14 calendar days from receipt of notification of the concerned sanction. Beyond this period the appeal becomes inadmissible.

* An appeal against a disciplinary action will be processed within a maximum period of 2 calendar months starting from the date on which the appeal was delivered.

3. Criminal Proceedings and Cases before court

The fact that criminal proceedings have not been instituted against an employee shall not preclude taking of disciplinary action for the same offence by the OBR nor shall acquittal in a court of law for the same offence deter the disciplinary process in the OBR.

The OBR may be entitled to terminate an employee even when criminal proceedings against him or her in a court of law have not been finalised. The outcome of the criminal proceedings shall not affect the Authority's decision to dismiss an interdicted/suspended employee or impose any other sanction

4. Grievances Procedures

An employee who is discontented shall discuss his grievances with his immediate Supervisor within thirty days of the event, giving rise to the grievance, who shall endeavour to resolve the matter.

If the immediate Supervisor fails to resolve the matter to the satisfaction of the employee, the employee may appeal to the next level of command within **fourteen (14) days** of being notified of the immediate Supervisor's decision.

If the employee remains aggrieved after the matter has been decided on, he or she may appeal to the Head of Department within **fourteen (14) days** of being advised of the decision.

Any grievance remaining at this stage will be referred to the Deputy Commissioner General within fourteen days after the decision and in the event that the employee is further not satisfied he can appeal to the Commissioner General within fourteen days of getting notification.

Officers at the level of Deputy Head of Department may refer their grievances to the Head of Department if not satisfied to the Deputy Commissioner General and if not satisfied may refer to the Commissioner General and finally to the Board, within one month.

Heads of Department may refer their grievances to the Deputy Commissioner General and if not satisfied may refer to the Commissioner General and finally to the Board within one month.

In all cases of handling grievances the official or the Board considering the grievance shall: -

- a) Enquire into the grievance and the surrounding circumstances.
- b) Arrange for a hearing of the grievance as soon as is practicable.
- c) Offer counseling where necessary with a view to arriving at an amicable solution.
- d) Use the best endeavours to speedily resolve the matter, and
- e) Give a decision as to how the grievance is to be resolved. Specifically he or they may:
 - Direct that any actions giving rise to the grievance should cease;
 - Reject the employee's representations if they are not justified; or
 - Suggest some appropriate compromise to resolve the matter.

There shall be an offence register in which the name of the employee, the offence committed, the time and date of commission will be recorded.

An employee is bound to disclose to the Management all information known by him, relating to fraud, forgery, embezzlement, cheating or any other unethical acts by a fellow employee. Failure to disclose such information shall constitute disciplinary offence.

No staff member shall threaten or victimize another member for reporting or exposing an illegal act or a violation of ethics even if they by-pass the formal chain of command.

5. Vacation of OBR Houses

Employees occupying OBR houses who are retired, terminated or dismissed on disciplinary grounds will be allowed one (1) month within which to vacate the official quarters. The occupant must ensure that proper handling over is done and a signed certificate issued by the property office before moving out.

ANNEX II

OBR DECLARATION OF ASSETS

All OBR staff shall complete and submit to the OBR the **Declaration of Assets and Liabilities Form** at the end of each calendar year, and not later than three (3) months after the end of the calendar year. Provided that the declaration shall include all assets in the possession or ownership of an employee, his spouse and children on 31st December of the year.

New employees appointed to the OBR services shall complete and submit to the OBR the Declaration of Assets and Liabilities Form within two weeks of reporting for duty. The declaration shall include all assets and liabilities in the possession of the employee, his spouse and children at the time of employment.

The OBR, on its discretion, shall verify and examine asset declaration forms submitted by employees. In so doing the OBR shall not be restricted from performing physical verification of anything contained in the assets and liabilities declaration form.

Misrepresentation of facts in the declaration of assets and liabilities constitutes a very serious breach of honesty, trustworthy and integrity.

The declaration of assets and liabilities shall not in any way be construed as inhibiting the employees' freedom to acquire additional assets or dispose of any assets so declared as he deems fit.

Please enter your personal details below:

- Name:
- Position:
- Department:
- Division:
- Precise location:
- Office telephone number:
- Home address:
- Home telephone number:
- Cell phone number:
- E-mail address:
- Date of joining OBR:

Once completed, this form should be placed in a sealed envelope and forwarded to:
“The Human Resources Management and Development Department,
OBR Headquarters.

The envelope should be marked: **“STAFF IN CONFIDENCE”**

1. Property & Land (Houses, Commercial buildings, Developed/undeveloped plots).

Please provide full details of all land and property owned by you, or financed by you

	Property one	Property two	Property three	Property four	Property five
Type of land/property (e.g. <u>house or un-</u> <u>developed plot</u> , farm, shop, factory etc)					
Address of the property (in detail)					

If jointly owned: state with whom and state what percentage of the property is owned by you					
Date you acquired the property					
State who you acquired the property from					
Cost of the property when you acquired it					
If property constructed by you, give the date when the construction was completed					
State how much money you have spent on construction or improvement since acquisition (show amount spent by year)					
State the source, date and details of any finance on the property (including amount borrowed, amounts of repayments and amounts outstanding).					
State the estimated current value of the property					

Please continue on a separate sheet of paper if necessary or if you own more than five properties or pieces of land.

2. Other Assets

Please provide details of all assets owned by you, jointly owned by you or financed by you that either cost or are valued at more than FBU 900,000 (include vehicles, personal items, jewellery, electrical goods, furniture, IT equipment, etc).

	One	Two	Three	Four	Five
Nature of Asset (vehicle, jewellery, Computer, etc.)					
Description and identification Marks (If applicable)					
If jointly owned: State with whom and what percentage of the assets is owned by you.					
Date acquired					
Acquired from					
Cost when acquired					
State how much money you have spent on improving the asset since acquisition (show amount spent by year)					
Finance (If applicable): State the source, date, amount of repayment and amount outstanding).					
State the estimated current value of the Asset					

State the estimated current value of the Asset										
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Please continue on a separate sheet of paper if necessary

4. Bank and other savings accounts

Please provide details of all Banks and other Accounts held by you, or controlled by you (either wholly or jointly) include Current Accounts, Savings Accounts and all other accounts.

	One	Two	Three	Four	Five
Type of Accounts, Savings, etc					
Name Account is registered in					
If joint account, state who with and the division of the account if relevant.					
Name of Bank / institution					
Address of Branch					
Currency					

Date opened					
Current balance					

Please continue on a separate sheet if necessary.

5. Other sources of income

Please provide details of all your other Sources of income. Please include brief details of income earned by other members of your family living in the same house.

	One	Two	Three	Four	Five
Source of Income (i.e. Who pays the money)					
State the name of the person earning the money.					
State the nature of the work performed to earn the money					
State the amount of the money earned from this source since your last declaration (by calendar year)					

Please continue on a separate sheet of paper if necessary.

6. Gifts or Inheritances received by you since your last declaration

Please provide details of all Gifts or Inheritances (money and/or physical assets) you have received exceeding FBU 800.000.

	One	Two	Three	Four	Five	Six	Seven	Eight	Nine	Ten
Source of Gifts or inheritances (i.e. who gave you the money or assets)										
Nature of Gifts/Inheritance (money, Property, jewellery, etc).										
Description and Identification Marks (if applicable)										

Please continue on a separate sheet of paper if necessary.

I.....(insert name),

Declare that this Declaration represents a full and complete list of my

Assets as at(insert date)

I understand that if I have intentionally failed to declare any of my Assets or the true value of any of my Assets, I may be subject to disciplinary action that could result in my dismissal.

I understand that making this declaration does not bar me from disposing of any of my Assets and I am not required to inform the OBR before doing so.

Signed.....

Date.....