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THE CIVIL SOCIETY ORGANIZATIONS ACT OF BHUTAN 2007



ཕྱེད་ཀྱི་འབྲུག་གི་སྤྱི་ཚོགས་པ (ཕྱེད་ཀྱི་འབྲུག་གི་སྤྱི་ཚོགས་པ་ལྟ་བུ་གི་འཕྲུལ་པ་)

THE CIVIL SOCIETY ORGANIZATIONS ACT OF BHUTAN 2007

As amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022, and shall come into force on the 17th Day of the 5th Month of the Water Male Tiger Year of the Bhutanese Calendar corresponding to the 15th Day of July 2022.

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Preamble

WHEREAS, it is expedient to provide for the establishment and registration of Civil Society Organizations to strengthen civil society by developing human qualities and rendering humanitarian services;

The National Assembly of Bhutan in its 87th Session held on 5th Day of the 5th Month of the Female Fire Hog Year of the Bhutanese Calendar, corresponding to 20th June, 2007 hereby consolidate and enact the Civil Society Organizations Act of Bhutan.

Chapter 1

Preliminary

Short title, commencement and extent

1. This Act shall:
 - a) Be called the Civil Society Organizations Act of Bhutan, 2007;
 - b) Come into force on the 16th Day of the 6th Month of the Female Fire Hog Year of the Bhutanese Calendar, corresponding to the 31st Day of July, 2007; and
 - c) Extend to the whole of Bhutan.

Repeal

2. This Act hereby repeals Tha 2-1 and 3-3 of the Thrimzhung Chennmo; and provisions of any law, by-law, rules and regulations which are inconsistent with this Act.

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Chapter 2

Civil Society Organizations

3. Civil Society Organizations (“CSO”) shall refer to associations, societies, foundations, charitable trusts, not-for-profit organizations or other entities that are not part of Government and do not distribute any income or profits to their members, founders, donors, directors or trustees. CSOs do not include trade unions, political parties, cooperatives or religious organizations which are devoted primarily to religious worship.
4. For the purpose of this Act unless the context indicate otherwise, the words, phrases and acronym are defined as follows:¹
 - a) **Public Benefit Organizations** (“PBOs”) are CSOs, which are established in order to benefit a section or the society as a whole.
 - b) **Mutual Benefit Organizations** (“MBOs”) are CSOs which are established in order to advance the shared interests of their members or supporters, such as to advance the shared interests of people working in a particular profession, the businesses engaged in a particular industry, youth studying in a university, or people who are interested in a particular cultural activity, sport or hobby.

¹ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

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Chapter 3

Principle and Objectives

Objectives of the Act

5. The objectives of this Act are to:
- a) Facilitate the establishment and growth of CSOs in order to strengthen civil society, promote social welfare and improve the conditions and quality of life for the people of Bhutan;²
 - b) Ensure a system of public accountability by providing a framework for responsible and effective self-regulation of CSOs;
 - c) Protect national and public interest;
 - d) Facilitate a constructive partnership between the Government and CSOs in order to advance the public interest;
 - e) Provide opportunities for people to serve public interest;
 - f) Benefit the public at large or particular sections of the public;

² Sub-section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

- g) Demonstrate and continue to increase CSO's value to the larger communities of which they form a part;
 - h) Promote compliance by CSOs with their legal obligations to exercise effective control and management over the administration of their activities and funding; and
 - i) Promote the delivery of emergency relief services and other types of public services by PBOs, and promote the effective use of public and private financial resources by PBOs for such purposes.
6. PBOs shall serve to supplement or complement the efforts made by the Government to:
- a) Protect human life and health;
 - b) Prevent and alleviate human suffering and poverty;
 - c) Disseminate knowledge and advance learning;
 - d) Develop the Country economically and culturally;

- e) Assist in the protection and promotion of national culture and heritage;³
- f) Protect the natural environment; and
- g) Promote social harmony and Gross National Happiness.

7. No CSO shall:

- a) Do anything to impair the sovereignty, security, unity and territorial integrity of Bhutan;
- b) Engage in any activities that are directly related to public elections;
- c) Do anything to destroy the peace, stability and well-being of the nation;
- d) Be involved in any incitement to an offence on the grounds of race, sex, language, religion or region;
- e) Be involved in political activity;
- f) Violate the spiritual heritage of Bhutan as expressed in Article 3 of the Constitution;

³ Sub-section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

- g) Be involved in conducting activities or managing institutions whose primary purpose is public religious worship;
- h) Compel any person to belong to another faith by providing reward or inducement for a person to belong to another faith; and
- i) Be organized or operated exclusively for financial gain.
- j) Violate this Act or any other laws in force.⁴

Chapter 4

Authority

Authority

8. An independent “Civil Society Organizations Authority”, hereinafter referred to as “the Authority” shall be established under this Act and it shall be the regulatory authority under this Act.

⁴ New sub-section as inserted by the Civil Society Organizations (Amendment) Act of Bhutan 2022

9. The Authority shall have seven members Consisting of:⁵
- a) The Minister, the Ministry of Home Affairs who shall be its ex-officio Chairperson;
 - b) A representative in executive positions from the:
 - 1. Ministry of Foreign Affairs and External Trade;
 - 2. Gross National Happiness Commission; and
 - 3. Department of Law and Order;
 - c) Two representatives from the CSOs; and
 - d) The Director of the Authority, who shall also be the member secretary.
10. The respective agencies shall appoint members other than the member secretary and the two representatives from CSOs.⁶
11. The quorum for any meeting of the Authority shall be two-thirds of the total number of members of the Authority.
12. The Authority shall meet at least twice a year and additional sessions may be convened, if deemed necessary.

⁵ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

⁶ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

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⁶ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

13. All decisions by the Authority shall be determined by a simple majority of the members present and voting.
14. A member under the Section 9(3) of this Act shall serve for three years and shall be eligible for a maximum of two terms.⁷

Functions of the Authority

15. The Authority shall:
 - a) Prescribe the application form and application procedures for any person wishing to register a CSO under this Act;
 - b) Review and approve all applications for registration of CSOs which satisfy the requirements of this Act, within six months after such applications are submitted;
 - c) Provide written reasons for rejecting any application under this Act;
 - d) Advise the Government about the general activities and roles of CSOs;

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⁷ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

- e) Encourage and facilitate better internal administration of CSOs;
- f) Monitor the activities of CSOs to ensure their compliance with this Act and with their own Articles of Association or Charters, and the purposes for which they have been established;
- g) Approve the accreditation of foreign CSOs within the provisions of the laws of Bhutan and this Act;
- h) Institute inquiries either generally or for particular purposes, if the activities of the CSOs are not in compliance with this Act or any other relevant laws of the Country;
- i) Examine the books, records and activities of CSOs when required;
- j) Keep a public register of CSOs as described in section 27 of this Act;
- k) Add or remove any body or institution from the list of registered CSOs for violations of this Act or any other law of Bhutan or law of any other country where that CSO may be operating; and

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- l) Carry out other related powers and responsibilities prescribed in this Act.
- m) Supervise all the CSOs to ensure their compliance with the obligations under the Anti-Money Laundering and Countering of Financing of Terrorism Act of Bhutan.⁸

Endowment Fund Limit

16. The Authority shall prescribe endowment fund for the CSOs from time to time.⁹

Supervision

17. The Authority may on its own motion or upon the application of another person inquire into a CSOs’:
 - a) Administration or management;
 - b) Value, condition, management or application of their property or income; or

⁸ New sub-section as inserted by the Civil Society Organizations (Amendment) Act of Bhutan 2022

⁹ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

- c) Entitlements and privileges, including exemptions from taxes and customs duties.
- 18. Where an application is made under section 17, the applicant shall furnish such information in connection with the application as to enable the Authority to determine whether there are reasonable grounds for making the inquiry.
- 19. For the purpose of any inquiry, the Authority may require any person to:
 - a) Furnish accounts and statements in writing with respect to any matter in question at the inquiry;
 - b) Furnish copies of documents in his custody or under his control which relate to any matter in question at the inquiry; or
 - c) Attend at a specified time and place and give evidence or produce any such documents.

Office

20. The Authority shall establish an office for carrying out its functions and responsibilities under this Act.
21. The Secretariat of the Authority shall have director as its head and such other required staff whose appointment, terms and conditions of service shall be in accordance with the Civil Service Act of Bhutan.¹⁰
- 21A. The Authority shall be provided with adequate human resources to exercise its powers or functions efficiently.¹¹
- 21B. The Government shall make adequate financial provisions for the independent administration of the Authority as part of its annual budget.¹²

¹⁰ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

¹¹ New section as inserted by the Civil Society Organizations (Amendment) Act of Bhutan 2022

¹² New section as inserted by the Civil Society Organizations (Amendment) Act of Bhutan 2022

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- d) His records of criminal convictions, if any.

Registration Fee

- 26. The Authority shall prescribe fee for registration of any CSO.

Register

- 27. The Secretariat shall maintain records of the CSOs which shall be available for public viewing as follows:¹⁴
 - a) Name and contact address;
 - b) Purpose;
 - c) Members of its Board;
 - d) Executive Director;
 - e) Current Assets, loss incurred, liabilities, income and expenditure;
 - f) Date of dissolution or termination or cancellation of registration;

¹⁴ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

- g) An annual record of the total amount of contribution received and made to each CSOs.

Effects of Registration

28. The CSOs established under this Act shall acquire juridical status from the date the Authority issues a Certificate of Registration under its official seal.
29. The Certificate of Registration issued by the Authority shall be conclusive evidence that the body or institution is duly registered in accordance with this Act unless it is proved that the registration thereof has been cancelled.
30. In case of an appeal to the Court with regard to registration, the Authority shall issue the Certificate based on the decision of the Court.
31. A CSO which has been registered shall discharge its functions and responsibilities in accordance with this Act.

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Removal from the Register

32. A CSO shall be removed from the register, if:¹⁵

- 1) It has ceased for a period of at least two years to carry out the purposes and activities set forth in its Article of association;
- 2) Its money or property is used for purposes and activities not set forth in the Article of Association;
- 3) It so requests for voluntary removal;
- 4) Fails to report:
 - a) Cessation of its existence; or
 - b) Change in its purpose or information; and
- 5) It violates this Act or any other laws in force.

33. ¹⁶

34. ¹⁷

¹⁵ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

¹⁶ Repealed by the Civil Society Organizations (Amendment) Act of Bhutan 2022

¹⁷ Repealed by the Civil Society Organizations (Amendment) Act of Bhutan 2022

35. ¹⁸

36. ¹⁹

37. Prior to the cancellation of a CSO's registration, its board of trustees shall be given at least three months advance written notice of the intention to cancel the registration, within which period the organization or institution shall be given the opportunity either to resume carrying out the purposes and activities set forth, or else present good reasons why the registration should not be cancelled.

Exemption from Taxes

38. Tax exemption for CSOs shall be in accordance with the Taxation laws of the country.²⁰

39. ²¹

40. ²²

¹⁸ Repealed by the Civil Society Organizations (Amendment) Act of Bhutan 2022

¹⁹ Repealed by the Civil Society Organizations (Amendment) Act of Bhutan 2022

²⁰ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

²¹ Repealed by the Civil Society Organizations (Amendment) Act of Bhutan 2022

²² Repealed by the Civil Society Organizations (Amendment) Act of Bhutan 2022

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Objections to Registration

41. The Authority may refuse to register any organization as a CSO where, in its opinion:
- a) The name of the CSO is similar to the name of another institution, other organization or entity as to be likely to mislead the public as to its true identity;
 - b) The name of the CSO is offensive to good morals or national symbols;
 - c) The application for registration does not comply with the requirements of this Act or any regulations made there under; or
 - d) The objectives of the proposed CSO are in contravention of the provisions of the laws of the Country.
42. Any person who is or may be adversely affected by the registration of an organization as a CSO may, on the ground that the organization does not qualify as a CSO:
- a) Object to it being entered by the Authority in the register; or
 - b) Apply to the Authority for it to be removed from the register.

Rights and Responsibilities of CSOs²³

43. A CSO may:

- a) Adopt or amend Articles of Association which must be submitted to the Authority for approval;
- b) Sue and be sued in its name;
- c) Engage in any lawful undertaking, own property or enter into contracts, including employment contracts, for the social, economic, environmental or cultural advancement of the public;
- d) Expand or diversify its current plans and programs by either establishing subsidiaries, affiliating with other PBOs or opening branches;
- e) Accept and receive grants, donations or financial assistance from domestic and external sources upon compliance with all the applicable laws and regulations; and
- f) Exercise all other rights or responsibilities as authorized by this Act.

²³ Title as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

43.(A) CSOs employing a non-Bhutanese shall comply with the Labour and Immigration laws of the country.²⁴

43.(B) A CSO shall ensure human resource and personnel management norms and criteria in accordance with this Act and other relevant laws of the country.²⁵

44. A PBO shall furnish to the Authority:

- a) Two copies of the Articles of Association and Memorandum of Association;
- b) Code of ethics for all trustees and employees;
- c) A detailed three-year programme of activities with annual work plans and measurable performance indicators, demonstrating the PBO's conformity with the mission and goals stated in its Articles of Association;

²⁴ New section as inserted by the Civil Society Organizations (Amendment) Act of Bhutan 2022

²⁵ New section as inserted by the Civil Society Organizations (Amendment) Act of Bhutan 2022

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- d) A written commitment by all Board members and senior staff of the PBO to operate within the law in pursuit of the PBO's stated mission, goals and business operations; and
- e) A declaration that the memorandum and articles of association requirements of the Act and the rules made there under have been duly complied with, in respect of registration or matters incidental or supplementary thereto.

Chapter 6

Articles of Association and Rules and Regulations

Articles of Association

- 45. Any CSO applying for registration shall file with the Authority its Articles of Association signed by all the members of its Board.
- 46. The Articles of Association shall provide:
 - a) The name of the CSO;

- b) The CSO's purpose, objectives and scope of activity;
- c) The CSO's organizational structure, accountability and reporting responsibilities of its officials and key personnel and its decision- making system;
- d) Its types of funding sources and how it proposes to manage its assets;
- e) Its intended geographical area of operation and the postal address of its principal office;
- f) The names, nationality, and occupation of its incorporators; and
- g) Any other relevant information it chooses or is requested to provide that is not inconsistent with this Act.

Rules and Regulations

47. A CSO to be registered under this Act shall adopt rules and regulations in accordance with this Act to govern its day-to-day affairs by providing procedures and systems for:

- a) Management, inventory of property and reporting systems;
- b) Source, use, investment and management of funds; and

34 Α % & Ç ε) The conduct and operations of the Board.

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Chapter 7

Accreditation of a Foreign CSO

Government Agency Partnership

48. A Foreign CSO shall request a government agency in a relevant sector to act as a technical collaborator to implement the CSO's goals and activities in Bhutan.

Accreditation of a Foreign CSO

49. A CSO registered as a non-governmental organization in a foreign country that is operating or intending to operate in Bhutan shall apply for accreditation with the Authority. The requirements for accreditation are:
- a) A certified copy of its certificate of registration;
 - b) A copy of its Article of Association and a Memorandum of Association;
 - c) A statement of its aims and objectives;
 - d) A Government Agency partner; and
 - e) Detailed three year plan of activities and quantitative contribution to Bhutan.
50. After verification, the Authority may issue a certificate of accreditation to the CSO to operate in Bhutan. Thereafter, the accredited CSO shall submit to the Authority its annual report, including audited financial statements for its operation in Bhutan. A certificate of accreditation shall be

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Chapter 8

Management of CSOs

Board of Trustees or Directors

51. Each CSO shall be governed by a board of trustees or directors, hereinafter referred to as the “Board”, in order to promote accountability, transparency and more effective management of CSOs.
52. The members of the Board of a CSO shall elect from among themselves a chairperson, a secretary and a treasurer.
53. The Board of a CSO shall be responsible for:
 - a) The management, investment and use of any movable or immovable property donated or transferred to the CSO;
 - b) Ensuring that all such property and the income therefrom shall only be used for the purposes authorized by the CSO’s Articles of Association or Charter; and

- c) Any agreement between the CSO and a donor which may further restrict the use of a particular donation.

Appointment

54. The Board of a CSO shall:

- a) Select and appoint an Executive Director through fair and open competition;²⁶
- b) Approve of the Executive Director's duties and responsibilities and fix his remuneration by a resolution of a majority of the Board members present at a meeting of the Board.²⁷

55. The members of the Board shall maintain the highest standard of ethics, integrity and professionalism in discharging their duties as Board members.

56. All the members of the Board of a CSO shall individually and collectively ensure and maintain the integrity of a CSO.

²⁶ Sub-section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

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Meetings and Quorum

57. The meetings of the Board of a CSO shall be held at least once every three months, provided that the secretary serves the notice of meeting at least two weeks in advance.

Liability

58. A Board member or an official of a CSO, who willfully and knowingly votes for or assents to patently unlawful acts of the CSO shall be guilty of gross negligence or bad faith in directing the affairs of the CSO.
59. A person found guilty of the offence of gross negligence or bad faith under Section 58 shall be liable jointly or individually for all damages suffered by the CSO.

Persons Disqualified from being Board Members

60. Subject to the provisions of this Act, a person shall be disqualified from being a member of the Board of a CSO if he:
- a) Has been terminated from Public Service;

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Chapter 10

Charitable Collections

Donations

67. Any person is free to offer any movable or immovable property according to CSOs, in accordance with relevant laws.³¹
68. Any charity or donations made to CSOs shall be recorded.³²
69. Any charity or donations shall be collected only on the volition of the donor. No collection shall be made under deceit or coercion.
70. No CSOs shall collect or ask for any contribution or charity to aid or help any activity, which is in contravention with the laws of the Country.³³

³¹ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

³² Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

³³ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

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- e) Original purposes, in whole or in part, have been adequately provided for by other means, or are useless or harmful to the community.

Chapter 11

Merger and Consolidation of CSOs

Merger of CSOs

- 74. Two or more registered CSOs with a similar purpose may merge with another and the merged entity shall continue the purposes of the merged CSOs.

Consolidation of CSOs

- 75. Two or more registered CSOs engaged in similar endeavor may consolidate into a new single registered CSO.

Decision to Merge and Consolidate CSOs

- 76. The decision to merge or consolidate a CSO, as the case may be, shall require a vote of two-thirds of the board of trustees of the CSO.

77. The Authority upon verification may approve the merger or consolidation of a CSO.³⁶
78. A local CSO may not merge or consolidate with a foreign CSO, whether or not the foreign CSO is accredited in Bhutan.

Chapter 12

Insolvency, Dissolution and Liquidation of CSOs

Insolvency

79. In the event that a CSO is unable to fulfill its financial obligations to creditors due to insolvency, such CSO may apply for such remedies as it deems fit under the provisions of the laws of Bhutan.
80. A CSO may only be declared insolvent upon the decision of a Court.

Dissolution

81. A CSO established under this Act may be dissolved either voluntarily or involuntarily in accordance with this Act.

³⁶ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

Involuntary Dissolution

86. A CSO may be dissolved by the order of the Court after completion of the judicial process on grounds of:
- a) Having obtained its registration by fraud;
 - b) Operating for an illegal purpose;
 - c) Willful violation or failure to meet the requirements, despite notice issued by the Authority;
 - d) Insolvency; or
 - e) Violation of this Act or any other laws of the Country.

Disposal and Settlement of Property

87. In case of dissolution, all necessary steps shall be taken for the proper disposal and settlement of the property of a CSO, its claims and liabilities according to the applicable Articles of Association or other rules of the CSO.
88. In the event of any dispute arising among the board members of a CSO, the settlement of its affairs shall be referred to the Authority. If they cannot be settled by the Authority, the matter shall be referred to a Court.³⁷

⁴⁶ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022
འཇམ་དཔལ་ལྷན་ཁག་གི་འཛུགས་སྐོར་གྱི་ཆ་རྒྱུ་ཆ་ (འཛུགས་སྐོར་གྱི་ཆ་རྒྱུ་ཆ་) 2022 ལོའི་འཛུགས་སྐོར་གྱི་ཆ་རྒྱུ་ཆ་ 78 གཞིའི་འཛུགས་སྐོར་གྱི་ཆ་རྒྱུ་ཆ་

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Profit upon Dissolution

89. If upon the dissolution of any CSO registered under this Act, after the satisfaction of all its debts and liabilities, any property whatsoever is left, the same shall not be paid to or distributed among the Board members or employees of the said CSO but it shall be utilized for project with similar activities in consultation with the Authority.

Liquidation

90. A CSO whose Article of Association or Charter expires by their own terms or whose legal existence is terminated either by voluntary or involuntary dissolution shall nevertheless continue as a legal entity for one year after its dissolution has been approved solely in order to:
- a) Prosecute or defend any suit by or against it;
 - b) Settle and close its affairs;
 - c) Dispose of and convey its property; or

- d) Distribute its assets.
91. The CSO dissolved under the preceding Section shall not continue for the purpose of carrying out the purposes, activities or programs for which it was established.

Chapter 13

Accounts, Reports and Returns

Accounting and Reporting System

92. The Authority shall prescribe a financial accounting and reporting system for the CSOs in consultation with the Royal Audit Authority.³⁸
93. The CSOs shall make full disclosure of financial information, including sources of funding, application of funds and audited accounts.³⁹
94. The Annual Financial reports shall be submitted to the Authority.

³⁸ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

³⁹ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

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Annual Accounts

95. The accounting records of CSOs shall contain financial statement (revenue and expenses, assets and liabilities, and cash flow statement).⁴⁰

Annual Audit

96. The annual audit of CSOs shall be in accordance with the Audit Act of Bhutan.⁴¹

- 96(A). The Authority shall coordinate to conduct annual audit of CSOs in consultation with the Royal Audit Authority.⁴²

Annual Reports

97. The Board of a CSO shall prepare in respect of each financial year, an annual report as prescribed by the rules and regulations made under this Act.⁴³

⁴⁰ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

⁴¹ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

⁴² New section as inserted by the Civil Society Organizations (Amendment) Act of Bhutan 2022

⁴³ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

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98. The annual report required to be prepared under section 97, in respect of any financial year of CSOs shall be put in the public domain in electronic and paper form.⁴⁴

Access to Documents

99. Members of the public shall have the right of access to and inspect the public register of CSOs that is maintained by the Authority.
100. The Authority shall prescribe the circumstances and the manner in which the public shall exercise the right of access to and inspect the CSO Register.

Chapter 14

Breach of Trust

Breach of Trust

101. Subject to the provisions of this Act and to the terms of a CSO's Articles of Association or Charter, a Board member or officer of the CSO, who commits or concurs in a breach of trust, including any undisclosed conflict of interest is liable for any:

⁴⁴ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

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- a) Loss or depreciation in value of the CSO's property resulting from the breach; and
 - b) Profit, income or donations which would have accrued to the trust had there been no breach.
102. Where there are two or more breaches of trust, a board member or an officer of a CSO shall not set off a gain from one breach of trust against the loss resulting from another breach of trust.⁴⁵
103. A Board member or officer of a CSO is not liable for a breach of trust committed by another person prior to his appointment or for a breach of trust committed by a co-Board member or officer of a CSO, unless he:
- a) Becomes aware of the breach; and
 - b) Actively conceals the breach, or fails within a reasonable time to take proper steps to protect or restore the CSO property or prevent the breach.

⁴⁵ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

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104. If the Board members or officers of a CSO are liable for a breach of trust, they are liable both jointly and severally.
105. A Board member or officer of a CSO, who becomes aware of a breach of trust shall take all reasonable steps to have the breach remedied.
106. The property of a CSO which has been charged or dealt in the breach of trust, or any property into which it has been converted shall be followed and recovered, unless it is no longer identifiable.⁴⁶
107. If a Board member or officer of a CSO commits a breach of trust at the instigation, at the request or with the concurrence of a beneficiary, the Court may impound all or part of the beneficiary's interest by way of indemnity to the Board member or officer of a CSO or any person claiming through him.⁴⁷

⁴⁶ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

⁴⁷ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

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Chapter 15

Code of Conduct

108. CSOs shall respect indigenous knowledge and customs, individuals' dignity, identity, culture, faith and values.
109. CSOs are encouraged to provide cost effective services, be innovative and responsive to the needs of the economically disadvantaged sections of society.
110. Public services and charitable activities of PBOs shall be planned, designed, implemented, monitored and evaluated in an equitable manner with the participation of the people concerned.
111. PBOs shall exercise and promote fairness, impartiality and equity in all their activities and dealings.

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112. PBOs shall be transparent and accountable to their community partners, the public, their donors and other interested parties.
113. CSOs shall not be biased or discriminatory in their policies and procedures.

Chapter 16

Removal

114. A member of the Board or an employee of a CSO may be removed, if he:
 - a) Becomes incapable by reason of mental disorder, illness or injury of managing and administering his own affairs;
 - b) Acts in contravention of the provisions of the laws of the Country;
 - c) Has knowingly received illegal money or assistance from foreign sources;
 - d) Has acted against the security, unity and territorial integrity of Bhutan; or
 - e) Has otherwise violated this Act.

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Chapter 17

Legal Proceedings

Legal Proceedings

115. A legal proceeding may be initiated in the name of a CSO by its Board or by its legal representatives but not by any other person.

116. ⁴⁸

116.(A) A person who contravenes section 7,32,58,59 and 86 of this Act, wherever applicable, shall be liable in accordance with the Penal code of Bhutan.⁴⁹

Chapter 18

Offences and Penalty

False statements

117. A person shall be guilty of giving false statement, if the person solicits or collects money or other property representing that the organization is a CSO registered under this Act, although the organization is not so registered. The penalty for the offence shall be in accordance with the Penal Code of Bhutan.

⁴⁸ Repealed by the Civil Society Organizations (Amendment) Act of Bhutan 2022

⁴⁹ New section as inserted by the Civil Society Organizations (Amendment) Act of Bhutan 2022

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False or Misleading Information

118. A person shall be guilty of providing false or misleading information, if the person knowingly or recklessly provides false or misleading information regarding the information required to be provided under this Act. The penalty for the offence shall be in accordance with the Penal Code of Bhutan.

Breach of Trust

119. A member of the Board of a CSO shall be guilty of breach of trust, if the Board member, being entrusted with any movable or immovable property of the CSO or any property which a person intends to donate, bequeath or otherwise transfer to a CSO does any act contrary to the term of his trust and dishonestly misappropriate or converts the property to his own use. The penalty for this offence shall be determined according to value-based sentencing in accordance with the Penal Code of Bhutan.

Misuse of Investment

120. A person who is an investment manager or custodian selected by the Board under this Act shall be guilty of the misuse of investment, if the person who is responsible to manage the investment on behalf of the CSO, misuses or does not use the investment as provided in the investment guidelines. The penalty for this offence shall be determined according to value- based sentencing in accordance with

the Penal Code of Bhutan.

Unlawful Collection

121. A person or organization shall be guilty of unlawful collection, if the person or organization collects any donation or charity without conforming to the provisions of this Act. The penalty for this offence shall be determined according to value-based sentencing in accordance with the Penal Code of Bhutan.

Illegal Fund Raising

122. A person or institution shall be guilty of illegal fund raising, if it raises funds or solicits money or other property as a charity not in accordance with this Act. The offence shall be Value-based sentencing in accordance with the Penal Code of Bhutan.⁵⁰

⁵⁰ Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

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123. Any fund that are raised in an unauthorized manner shall be returned to the donors, or if the donors cannot be identified or contacted, shall become the property of the Government.

Criminal Actions not Barred

- 123(A) Where any conduct described in this Act also constitutes a criminal offence, which is punishable under any other laws, it shall not be considered as a limitation to the criminal prosecution.⁵¹

Chapter 19

Miscellaneous Provisions

Rule making power

124. The Authority shall:⁵²

- 1) Make rules foreffective administration and effective implementation of this Act; and

⁵¹ New section as inserted by the Civil Society Organizations (Amendment) Act of Bhutan 2022

⁵² Section as amended by the Civil Society Organizations (Amendment) Act of Bhutan 2022

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- 2) Develop model of Articles and Memorandum of Association in both Dzongkha and English.

Amendment

125. The amendment of this Act shall be effected only by Parliament.

Authoritative text

126. The Dzongkha text shall be the authoritative text, if there exist any difference in meaning between the Dzongkha and the English text.

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