

## Submit Asset Statement Report before April 30

1. (a) Every Government employee employed under the administrative control of the Government of West Bengal, other than a person in inferior service, shall submit to the proper authority an annual return of the movable and immovable properties owned, acquired or inherited by him, or his wife or dependents or held on lease or mortgage either in his own name or in the name of any member of his family or of any other person. These orders will not apply to member of the All-India Services who are governed by sub-rule 1 of Rule 16 of the All-India Service (Conduct) Rules, 1968.  
(b) This Declaration of Assets must always refer to 'the 1st January of the current year. Any asset acquired between the 1st January and the date of declaration should not ordinarily be entered in the declaration. But in case of doubt regarding the exact date of the assets in question may be entered for the current year but should be repeated in the declaration of the next year too. It is best to submit the Declaration of Assets as soon after New Year's Day as possible.  
(c) A person who has entered Government Service for the first time should submit the return within three months of his joining Government Service and it should relate to his assets as they stood on the 1st of January immediately preceding his date of joining.
2. If there is no change of assets on the 1st January of the previous year the declaration should never be nil. There should be a fresh Declaration of Assets in full as on the 1st January of every year.
3. The Declaration of Assets must show the assets belonging to the Government employee even though they may stand in the name of his wife (in the case of a male Government employee), children, other dependants or benamdars, and must also show the assets belonging to the wife of a male Government employee or to his dependants even though they are acquired by the wife or dependants in their own right.  
N.B. -If any difficulty arises regarding the declaration of assets of a Government employee's wife (in the case of a male Government employee) or dependants, the matter should be reported to Government with full particulars and further instructions sought.
4. Any officer making a declaration discovered to be materially incomplete, misleading or false will earn for himself the penalty of immediate suspension, drawing up of proceedings, which may ultimately result in dismissal from Government Service with forfeiture of pension and all other discretionary benefits. A subsequent explanation that the failure strictly to comply with the instructions or the presence of material defects in the declaration were by oversight or ignorance will not be accepted. Ambiguity in a declaration must be avoided as any ambiguity will be liable to be interpreted against him.
5. In declaring shares and stocks and other securities, jewellery, motor cars, motor cycles, refrigerators, other valuable movable articles and immovable property, the actual price paid by an officer must be mentioned, whatever the face value or depreciation might be. Movable articles costing less than Rs. 500 for each item need not be mentioned.  
In columns 8 of Part A(1), 6 of Parts A(2) and A(3), and 5 of Parts B(1) and B(2) of the form of Declaration of Assets, the manner of acquisition of the property must be clearly and unambiguously given, i.e., whether the property was acquired by means of savings from the Government employee's salary or from income from any other source, or by loan in cash or kind, or by inheritance or by any other means to be specified. If an immovable or movable property is in the process of acquisition, for example, a piece of landed property which is being purchased in installments or under one of the various mortgage schemes, or a car or a refrigerator or other pieces of furniture or jewellery are being paid for under a hire-purchase scheme in installments or are mortgaged while being acquired, the full particulars of such properties should be given even though the title to the property may not yet have devolved upon the Government employee making the declaration. It is incumbent upon the declarant in such cases to state the amount paid up to the relevant date for the purchase of the particular property.
6. In declaring Insurance Policies, the number of policy or policies, the amount of Insurance, the name and address of the Company, the number of years during which premia have to be paid must be mentioned, Fully or partly paid-up Policies, Single or Limited Payment Policies must be described as such. Any omission in this respect will be liable to be interpreted as an attempt to conceal real assets. The names and addresses of the Banks of the declarant and his dependants together with

the nature and number of the accounts should be given.

7. Every declaration must be made in the prescribed printed form and the prescribed declaration at the foot of every page must be signed.
8. If in the declaration it is not possible to give a correct statement of every assets as it stood exactly on the 1st January, the statement should be correct to the nearest date and that date should be mentioned. (Sometimes" it is difficult to get a precise statement of Bank-Accounts, for example, as they stood on the 1st January.)
9. A Government employee whose service is placed temporarily at the disposal of the Central or any other State Government or any other authority should be required to submit the Declaration of Assets to the Government of West Bengal.
10. The categories of assets mentioned in brackets in the printed declaration form are merely illustrative and not meant to be exhaustive.
11. In declaring precise location in column 2 of Schedule A Immovable Property – (1) Lands, (2) Houses, record correct and full address including the number of municipal holding with street and lane in municipal areas and C.S. Plot numbers, C.S. Mouza number, village, union, thana, subdivision and district in rural areas.
12. In column 6 of A1 and column 4 of A2, please state the full value of the land and the house. If the value has not yet been determined please state how much has generally been paid. In case of a building, state the actual amount of money that has been spent up to 1st January or as near that date as possible even if the construction may be incomplete or just started. In the case of land, please state the amount of loan, if any taken in cash, and in the case of house the amount of such loan in cash or kind including the value of materials purchased on credit.
13. The last date of submission of this Declaration of Assets is the 30th April every year for assets as they stood on the previous 1st January of that year. Gazetted Officers will submit these declarations by registered post at Government expense in double sealed covers direct to their appointing authorities/ Secretaries in charge of the administrative department concerned. The outer sealed cover will be addressed to the appointing authorities/ Secretaries in charge of administrative department concerned and should not contain any indication of the contents. The inner sealed cover should contain the name of the officer, his service, rank and address and a certificate of the date for which the declaration stands (in the form: Declaration of Assets as they stood on 1st January, 19). On receipt o the declarations the appointing authorities subordinate to Government should send them to the Secretary of the administrative department concerned who will maintain the declarations under his custody. Non-gazetted officers will submit their declarations in sealed cover to their respective heads of offices for safe custody, the above instructions being followed mutatis mutandis. Government employees are not required to supply more than one copy of the return, and instructions for submission of returns in duplicate, triplicate, etc., are unauthorized.

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