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Human resources management

Activities of the Ethics Office

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions considered the report of the Secretary-General on the activities of the Ethics Office ([A/77/75](#)) submitted pursuant to General Assembly resolution [60/254](#). During its consideration of the report, the Committee was provided with additional information and clarification, concluding with written responses dated 30 September 2022.

II. Activities of the Ethics Office

2. During the 2021 calendar year, the Ethics Office received 1,848 requests for services, compared with 1,681 requests in 2020, 2,141 in 2019, 1,966 in 2018 and 1,490 in 2017 (*ibid.*, figure I). Of the 1,848 requests for services received, 836 were for ethics advice and 128 for protection against retaliation, while 242 related to the financial disclosure programme, 128 related to outreach, 102 related to coherence, 27 related to standard-setting and 218 were categorized as other requests. (*ibid.*, para. 21). The Advisory Committee notes the overall increase in requests for services in 2021 compared with 2020, also noting that the number of requests remains below the 2018 and 2019 levels.

3. In his report, the Secretary-General indicates that, in addition to 36,827 staff from the global Secretariat, the Ethics Office covered a total of 39,065 staff in United Nations entities that did not yet have their own ethics officers, such as the International Trade Centre, the United Nations Joint Staff Pension Fund, the United Nations Institute for Training and Research, the International Civil Service Commission, the United Nations University, the International Court of Justice and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women). The Secretary-General also indicates that approximately 17,000 non-staff personnel, excluding uniformed personnel, are covered for the purpose of implementing the policy on protection against retaliation, bringing the estimated total number of personnel covered to around 56,000



(A/77/75, para. 17). Upon enquiry, the Advisory Committee was informed that the Office did not receive any extrabudgetary resources for the services provided to the above-mentioned entities, except with regard to the participation of other entities in the financial disclosure programme on a cost-sharing basis.

4. **The Advisory Committee notes that, notwithstanding the comprehensive support provided by the Ethics Office to a number of United Nations entities, only services provided in the context of the financial disclosure programme are cost-shared. The Committee is of the view that a cost-sharing or cost-recovery arrangement should be established with all entities that receive services from the Office and recommends that the General Assembly request the Secretary-General to conduct an assessment of cost-sharing and cost-recovery options to be established with the entities that receive support from the Office and to provide an update in the context of the next report of the Secretary-General.**

Advice and guidance

5. The Secretary-General indicates that ethics advice continued to account for the majority of requests for services received by the Ethics Office, representing 45 per cent of the total number of requests for services in 2021 (ibid., figure III). As in previous periods, the highest number of requests for ethics advice concerned outside activities (ibid., figure IV). The Office received 836 enquiries for advice in 2021, compared with 691 in 2020, representing a 21 per cent increase. The breakdown of the 836 enquiries is as follows: outside activities (412); employment-related matters (78); pre-appointment vetting (78); gifts and honours (78); other conflicts of interest, including personal investments and assets and post-employment restrictions (77); misconduct reporting procedures (57); and institutional integrity matters (56) (A/77/75, figure V).

6. In his report, the Secretary-General indicates a continued strong interest in guidance on the scope of permissible outside activities, particularly on: (a) outside occupation and employment, including while on special leave without pay; (b) outside activities related to the purposes, activities or interests of the United Nations; (c) external boards, committees or similar bodies; (d) publishing articles or books; (e) political activities; and (f) social and charitable activities. He also indicates that the Ethics Panel considered the use of special leave without pay by staff wishing to take on temporary assignments in an international or intergovernmental organization and concluded that a coherent approach to limiting that use was needed, given the specified nature of special leaves without pay (ibid., paras. 25 and 72).

7. Upon enquiry, the Advisory Committee was provided with information regarding staff rule 5.3 and staff rule 5.3 (b), on the granting of special leave, and administrative instruction ST/AI/2000/13, on outside activities, in which cases special leave might be granted for the conduct of an outside occupation or employment approved under section 3 of the instruction. Furthermore, staff members on leave from the United Nations, with or without pay, remained international civil servants and subject to the Organization's regulations and rules. The Committee was informed that, given the requirement for staff to maintain their independence and impartiality, including the requirement not to seek or receive instructions from any Government or from any other authority external to the Organization, there was a significant risk of a conflict of interest arising for staff who requested special leave without pay to engage in outside employment, in particular if the request involved serving a national Government or an international organization.

8. **The Advisory Committee notes the restrictions on the granting of special leave without pay to specific situations and life circumstances in order to mitigate the potential risk of a conflict of interest that may arise when staff engage in outside employment, including with a national Government or an international**

organization. Noting the indicated strong interest regarding clearer guidance on the scope of permissible outside activities, as well as the associated risks, the Committee trusts that more information on this issue, including an analysis of recent trends, will be provided in the next report of the Secretary-General.

9. With regard to institutional integrity, the Advisory Committee notes the continued increase in queries related to this category, from 28 in 2019 to 45 in 2020 and 56 in 2021, and also notes that the highest number of those queries (11 queries in 2019, 39 in 2020 and 46 in 2021) related to institutional conflicts of interest ([A/77/75](#), para. 26; see also [A/76/551](#), para. 6). **The Advisory Committee trusts that the Secretary-General will continue to provide information regarding requests for advice related to institutional integrity and that the related risks will be monitored and reported in the context of the next report.**

Financial disclosure programme

10. The financial disclosure programme is administered on a cost-sharing basis for those entities of the United Nations system that outsource their financial disclosure services to the Secretariat. During the 2021 filing cycle, 5,043 filers participated, representing a decrease of 14.6 per cent compared with 5,904 filers in 2020 ([A/77/75](#), para. 36, and figure VII). The programme reached a compliance rate of 99.9 per cent in 2021. In his report, the Secretary-General indicates that three non-compliant filers from the Secretariat were referred for appropriate accountability measures (*ibid.*, para. 36, and annex). He also indicates that the programme's external reviewers identified 152 filers (3 per cent) with a total of 173 possible conflicts of interest: 84 recommendations were made regarding outside activities (49 per cent), followed by 51 (29 per cent) on family relationships and 37 (21 per cent) relating to financial activities ([A/77/75](#), para. 39).

11. Upon enquiry, the Advisory Committee was informed that the financial disclosure programme was the only cost-shared activity of the Ethics Office and that the costs recovered related to the following categories of staff: (a) staff of Secretariat entities funded from budgetary sources other than the regular budget and the support account for peacekeeping operations of the Organization; (b) staff of the ethics offices and senior staff of the United Nations funds and programmes at the level of Assistant Secretary-General and above; and (c) staff of other entities of the United Nations system that opt to outsource their financial disclosure services to the Secretariat.

12. The Advisory Committee was also informed that the participation of other United Nations entities in the programme enabled a coherent approach in implementing financial disclosure policies, assisted those entities in managing conflict-of-interest risks, and enhanced economies-of-scale benefits. Under that arrangement, the costs incurred in operating the programme were shared among all participating entities, including technical, review-related, operational and administrative costs, such as those associated with system development, maintenance and hosting, technical support, and review of disclosure statements. The costs included the following components: (a) review of files by the external service provider in line with the contract entered into between the United Nations and the service provider; (b) administrative and related support for the programme; and (c) development, upgrade and maintenance of the online platform supporting the programme and technical support provided for the programme by the Office of Information and Communications Technology.

13. The Advisory Committee requested, but did not receive, the breakdown of costs associated with the financial disclosure programme. The Committee recommends that the General Assembly request the Secretary-General to provide detailed information on the costs associated with the financial disclosure

programme, including on the amounts charged to other entities, in the context of the next report.

14. In his report, the Secretary-General indicates that participation in the voluntary public disclosure initiative open to senior officials at the level of Assistant Secretary-General and above increased from 79.7 per cent in 2020 to 84.9 per cent in 2021. Of the 159 eligible senior officials, 135 opted to publicly disclose a summary of their assets, liabilities and outside interests on the web page of the Secretary-General; 18 opted not to participate on the grounds of security concerns or privacy, or for cultural reasons; 6 did not communicate their decision on whether to participate; and 7 were ineligible for participation, given that their statement reviews had not been completed at the time of writing of the report. The Advisory Committee notes that the web page of the Secretary-General on the voluntary public disclosure initiative provides limited information on the assets, liabilities and outside interests of senior officials.

15. The Advisory Committee is of the view that the designation of the initiative as “voluntary public disclosure” may convey a misimpression that all information disclosed to the Ethics Office under the financial disclosure programme is made available on the related web page. In addition, the Committee is concerned by the lack of clear standards on the level of information publicly disclosed by those senior officials who opt to participate. While recognizing the importance of the initiative and the positive effort towards greater transparency in the Organization, the Committee is of the view that improvements are needed to ensure that the initiative can fully accomplish its purposes. The Committee recommends that the General Assembly request the Secretary-General to refine the criteria regarding the type and level of information that should be disclosed by those who opt to participate and update the Assembly in the context of the next report.

Protection against retaliation

16. In 2021, the Ethics Office received 128 enquiries under the policy of the Secretary-General on the protection of staff against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations, as set out in Secretary-General’s bulletin [ST/SGB/2017/2/Rev.1](#), a 7 per cent decrease compared with the 138 enquiries received in 2020. Of the 128 requests received in 2021, 84 were for advice rather than protection. Of the remaining 44 requests, 37 resulted in the initiation of preliminary reviews. Six were requests for second-level reviews sought by staff of the funds and programmes that are members of the Ethics Panel (*ibid.*, paras. 44–46).

17. In 2021, the Ethics Office completed 34 preliminary reviews within an average of 13.3 days, upon receipt of all requested information, which was within the policy’s 30-day timeline. In his report, the Secretary-General indicates that, of the 34 preliminary reviews, 31 did not present a *prima facie* case of retaliation (the majority of the underlying allegations of misconduct or wrongdoing concerned workplace disputes or interpersonal conflict) and that the remaining 3 *prima facie* cases of retaliation were referred to the Office of Internal Oversight Services (OIOS) for investigation and remained pending with OIOS as at 31 December 2021. Furthermore, in 2021 the Ethics Office did not receive any referrals from OIOS for preventive measures (*ibid.*, paras. 47–55, table 1 and figure VIII).

18. The Advisory Committee notes the decreased number of enquiries under the protection against retaliation policy in 2021. The Committee also notes that three cases referred to OIOS for investigation remained pending as at 31 December. The Committee recalls that, in the context of the first survey on racism administered by the Secretariat in 2020 to assess staff perceptions of the extent of racism and racial

discrimination in the Organization, of those who had reported an incident of racial discrimination, 52 per cent said that they were dissatisfied or very dissatisfied with the way in which the situation had been handled, and only 13 per cent said that they had found some form of support or protection against retaliation ([A/76/771](#), para. 11). **Given the centrality of the protection against retaliation policy for enhanced transparency and accountability in the Organization, as well as for its system of administration of justice, the Advisory Committee trusts that more detailed information will be provided in the context of the next report, including on any identifiable trends and challenges, as well as on the level of awareness and reliance of staff on the policy.**

Gift management

19. In his report, the Secretary-General indicates that progress was made in 2021 on transforming the functional requirements of the pilot online gift registry into a prototype with updated technology and that the next step is to transform the prototype into a solution that is scalable and meets all information and communications technology standards, in particular cybersecurity. The work on the gift registry is envisaged to move forward in 2022 ([A/77/75](#), para. 30). Upon enquiry, the Advisory Committee was informed that, given that the project was being delivered on a best-effort basis, shifting priorities relating to disaster recovery and business continuity had been the main cause of the reallocation of limited resources to other initiatives that needed the urgent attention of the Organization. The Committee was informed that the workplan had been reprioritized once again.

20. **The Advisory Committee notes the limited progress made in establishing a consolidated online gift registry and recalls once more its recommendation regarding the need for an analysis of the benefits, lessons learned and developmental requirements of the pilot registry prior to the development and roll-out of the gift registry across the global Secretariat (see [A/76/551](#), para. 13; [A/75/515](#), para. 10; [A/74/539](#), para. 14; and [A/73/183](#), para. 16). The Committee reiterates the need for appropriate levels of oversight, tracking and monitoring of the receipt, custody and disposal of gifts within the global online registry and the authority of individual heads of entities, and trusts that an update on progress will be provided in the next report of the Secretary-General.**

Outreach, training and education activities

21. In 2021, the Ethics Office conducted outreach, training and education activities, including 226 tailored ethics briefings, of which 64 were briefings with newly appointed staff at the level of Assistant Secretary-General and above. In his report, the Secretary-General indicates that the mandatory online course on ethics and integrity at the United Nations was completed by 12,733 participants in 2021 ([A/77/75](#), paras. 56 and 62). **The Advisory Committee notes the efforts of the Ethics Office in conducting outreach, training and education, in particular through tailored ethics briefings, and encourages the Office to continue its outreach efforts.**

III. Proposal regarding the independence of the Ethics Office

22. The Secretary-General sets out recommendations for measures to strengthen the independence of the Ethics Office in section III of his report, listing, in paragraph 82, the three measures proposed for approval by the General Assembly, which had also been proposed in his prior reports on the activities of the Office ([A/76/76](#), paras. 56–59; [A/75/82](#), paras. 60–68; and [A/73/89](#), paras. 94 (a)–(c)). The Advisory Committee recalls that its comments and recommendations on the proposals of the Secretary-

General are contained in its related reports ([A/76/551](#), paras. 16–25; [A/75/515](#), paras. 13–17; [A/74/539](#), para. 15; and [A/73/183](#), paras. 17–19). The Committee notes the recent decision by the Assembly, in March 2022, to take no action on several human resources-related reports, including the aforementioned reports of the Secretary-General and of the Committee.

23. The three proposals presented for the consideration of the General Assembly remain the same as in previous reports: (a) direct presentation of the annual report by the Ethics Office to the General Assembly; (b) an enhanced role of the Independent Audit Advisory Committee to oversee some of the work of the Office; and (c) raising of the rank of the Head of the Office to the level of Assistant Secretary-General (starting with the new Head of Office, if approved) ([A/73/89](#), para. 94 (a)–(c); and [A/76/76](#), para. 56).

24. Upon enquiry with regard to new information provided since the last report, the Advisory Committee was informed that a new element in the current report was the reference to the report of the Joint Inspection Unit, entitled “Review of the ethics function in the United Nations system” ([JIU/REP/2021/5](#)), in which the Inspector urged the General Assembly to approve the proposals of the Secretary-General in order to strengthen the independence of the Ethics Office, thus complying with the recommendations and standards of the Unit and established good practices. According to the Secretary-General, his reports [A/77/75](#), [A/76/76](#), [A/75/82](#) and [A/74/78](#) responded to recommendations made by the Advisory Committee by providing an analysis of workload and further explanation of the proposed measures.

25. The Advisory Committee reiterates its view that limited new information has been provided in the past and current reports and that there is a lack of substantive analysis of the workload, structure and functions of the Ethics Office as well as of the implications for other entities. The Committee notes once again that it was not provided with sufficient additional information to substantiate the proposals and address its additional queries (see also [A/76/551](#), para. 18).

26. Upon enquiry with regard to the submission of the ethics report directly to governing bodies, the Advisory Committee was informed that the ethics offices of the United Nations Development Programme, the United Nations Population Fund and the United Nations Office for Project Services presented their annual reports directly to their executive boards and to their Chief Executive and that the ethics office of the United Nations Children’s Fund also presented its annual report to its executive board. The Committee was also informed that the Joint United Nations Programme on HIV/AIDS, the International Civil Aviation Organization and the World Health Organization had a direct reporting line from the head of the ethics function to the governing body.

27. The Advisory Committee reiterates its long-standing view that any revisions to the stature, reporting line and governance structure of the Ethics Office would have significant consequences for the Secretariat and for the Organization as a whole (see [A/73/183](#), para. 19; [A/74/539](#), para. 15; [A/75/515](#), para. 14; and [A/76/551](#), para. 20). The Committee notes again that, in the absence of information regarding the implications of the proposed revisions, the Committee is still not in a position to make further recommendations (see also [A/76/551](#), para. 20).

28. With regard to the role of the Independent Audit Advisory Committee in overseeing some work of the Ethics Office, the Committee was informed once more, upon enquiry, that the objective of the proposed measure was to formalize the current informal practices between the two independent offices for greater operational independence and to enhance the accountability of the Office. It was also recalled that it was envisioned in the proposal that the recruitment process and performance

evaluation of the Head of the Office would include the Independent Audit Advisory Committee advising the Secretary-General on the performance of the Head by reviewing the annual workplan of the Office. **The Advisory Committee notes that the Independent Audit Advisory Committee is a subsidiary body of the General Assembly that serves in an expert advisory capacity and does not report to the Secretary-General. Furthermore, the Advisory Committee reiterates that adding a reporting line from the Independent Audit Advisory Committee to the Secretary-General for guidance with respect to the workplans of the Ethics Office and the performance evaluation of the Head of the Office would constitute a change to the mandate and workload of the Independent Audit Advisory Committee (see also [A/76/551](#), para. 21).**

29. The Advisory Committee notes once more the current functions, mandate and terms of reference of the Ethics Office as established in Secretary-General's bulletin [ST/SGB/2005/22](#) and as welcomed by the General Assembly in its resolution [60/254](#) (see also [A/75/515](#), para. 13; and [A/76/551](#), para. 19), in particular the advisory nature of its mandate. Upon enquiry, the Committee was informed that, given the advisory nature of the mandate of the Office, as well as its independent status, the advice provided did not constitute an administrative decision, nor was the Office part of the approval process. Therefore, once the Office had issued its advice, it assumed that the risk assessment provided had been factored into the decision-making, which might also involve determinations based on policy, human resource, legal or other considerations.

30. **The Advisory Committee stresses that the proposed changes in the reporting lines of both the Ethics Office and the Independent Audit Advisory Committee would have implications for the mandate of the Office, given that they would align it with independent oversight bodies. The Committee is of the view that detailed information on the wider consequences of the proposed changes, in particular on the impact of the established advisory nature of the Office, as well as a more in-depth assessment of its workload and functions, including with regard to other entities of the system (see also paras. 25 and 27 above), is needed to allow for a thorough consideration of the proposals by the General Assembly.**

31. The Secretary-General once again proposes raising the rank of the Head of the Ethics Office, currently appointed at the D-2 level, to the level of Assistant Secretary-General. Upon enquiry with regard to problems identified in the past as a result of the level of the Head of the Office, the Committee was informed of two instances in which the Office would have had input to provide on issues discussed in policy forums, but the Head of the Office had been unable to attend, or learned afterwards of the decision, because participation in the forum was based on rank. The Committee was also informed that the ethics function is an ex officio member of the Management Committee of the Secretary-General.

32. The Advisory Committee was provided with information regarding the levels of the heads of the ethics offices in the funds, programmes and agencies and notes that the heads of the ethics offices across the United Nations system entities are, with the exception of one part-time P-4 Head of Office, either at the P-5 or D-1 levels on a full-time or part-time basis, in conjunction with other organizational functions. The Committee also notes once more that the staffing of the Ethics Office has not changed and comprises 12 staff members (1 D-2, 2 P-5, 2 P-4, 3 P-3, 1 P-2, 1 General Service (Principal level) and 2 General Service (Other level)), including the Head of the Office (D-2).

33. **The Advisory Committee remains of the view that the credibility of the advisory role of the Ethics Office does not reside in the level of the Head of Office**

but rather with the mandate and functions of the Office. The Committee stresses that the level of seniority should not serve as an indicator of credibility and that the level of any particular post should not be used as justification to exclude the incumbent from carrying out those functions that are relevant to the responsibilities of the post. The Committee trusts that the Secretary-General will ensure the participation of the Head of the Office in internal forums, as appropriate, in particular where input from the ethics function is expected to be incorporated into the consideration of new policies. The Committee therefore continues to be of the view that the Head of the Office, currently appointed at the D-2 level, is at the appropriate level to direct and coordinate the work of the Office in the implementation of a responsive and coherent policy for fostering a culture of ethics, transparency and accountability. The Committee, therefore, recommends against the proposal to reclassify the post of Head of the Office from the D-2 to the Assistant Secretary-General level (see also [A/76/551](#), para. 24).

IV. Conclusions

34. The actions that the Secretary-General requests of the General Assembly are contained in paragraph 82 of his report ([A/77/75](#)). The Secretary-General requests that the Assembly approve the recommendations for strengthening the independence of the Ethics Office, as outlined in paragraphs 6 to 16 of his report.

35. **The Advisory Committee recommends that, subject to its comments and recommendations above, the General Assembly take note of the report of the Secretary-General on the activities of the Ethics Office.**
