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Report on the activities of the Ethics Office

Activities of the Ethics Office

Note by the Secretary-General

The Secretary-General has the honour to transmit to the General Assembly the report of the Ethics Office, submitted pursuant to Assembly resolution [77/278](#), paragraph 65, in which the Assembly approved the recommendation for strengthening the independence of the Office on direct presentation of the annual report by the Office to the Assembly.

* [A/81/50](#).



Report of the Ethics Office

Summary

The present report is submitted pursuant to General Assembly resolution [60/254](#), entitled “Review of the efficiency of the administrative and financial functioning of the United Nations”, in which the Assembly requested the Secretary-General to report annually on the activities of the Ethics Office and the implementation of ethics policies. The report also includes information on the activities of the Ethics Panel of the United Nations, as requested by the Assembly in its resolution [63/250](#) on human resources management. Pursuant to Assembly resolution [77/278](#) on human resources management, the report is submitted directly to the Assembly by the Office and responds to requests contained in the resolution.

The Ethics Panel reviewed the report in March 2026 at its 187th meeting, as envisaged in section 5.4 of the Secretary-General’s bulletin on United Nations system-wide application of ethics: separately administered organs and programmes ([ST/SGB/2007/11](#) and [ST/SGB/2007/11/Amend.1](#)).

The present report covers the year 2025.

I. Introduction

1. The present report of the Ethics Office on its activities undertaken in 2025 is submitted pursuant to General Assembly resolutions [60/254](#), paragraph 16 (i); [63/250](#), section XII, paragraph 5; and [77/278](#), paragraph 65. In accordance with Assembly resolution [77/278](#), the report is being presented directly to the Assembly.

2. The objective of the Ethics Office is to assist the Secretary-General in ensuring that staff members observe and perform their functions in a manner consistent with the highest standards of integrity, as required in the Charter of the United Nations, by fostering a culture of ethics, transparency and accountability. The Office was established by the Secretary-General as an independent entity of the Secretariat in accordance with paragraph 161 (d) of General Assembly resolution [60/1](#). The core functions of the Office are specified in the Secretary-General's bulletins [ST/SGB/2005/22](#), [ST/SGB/2007/11](#) and [ST/SGB/2007/11/Amend.1](#).

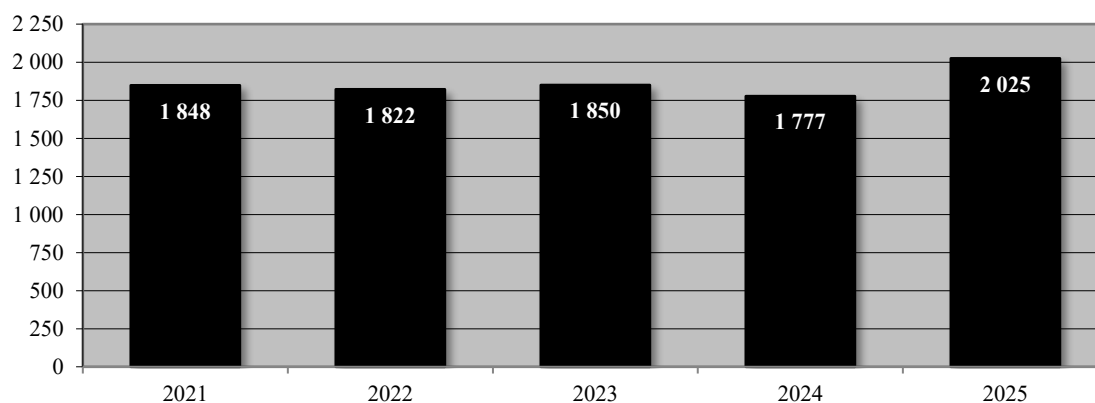
II. General information

3. With regular budget resources of \$2.6 million¹ for 2025 and 12 posts financed through various sources of funding,² the Ethics Office covered an estimated total of 46,800 personnel, including a global Secretariat workforce of 35,231 ([A/80/508](#), figure I), some 6,800 affiliate personnel (*ibid.*), excluding uniformed personnel, staff of United Nations entities that did not yet have their own ethics officers³ and some United Nations and related entities through institutional arrangements (see para. 66 below).

4. From 1 January to 31 December 2025, the Ethics Office received 2,025 requests for service. Of those, 957 were from women, 945 were from men, 55 were from groups of personnel and 68 were from undisclosed sources.

Figure I

Requests for Ethics Office services, 2021–2025



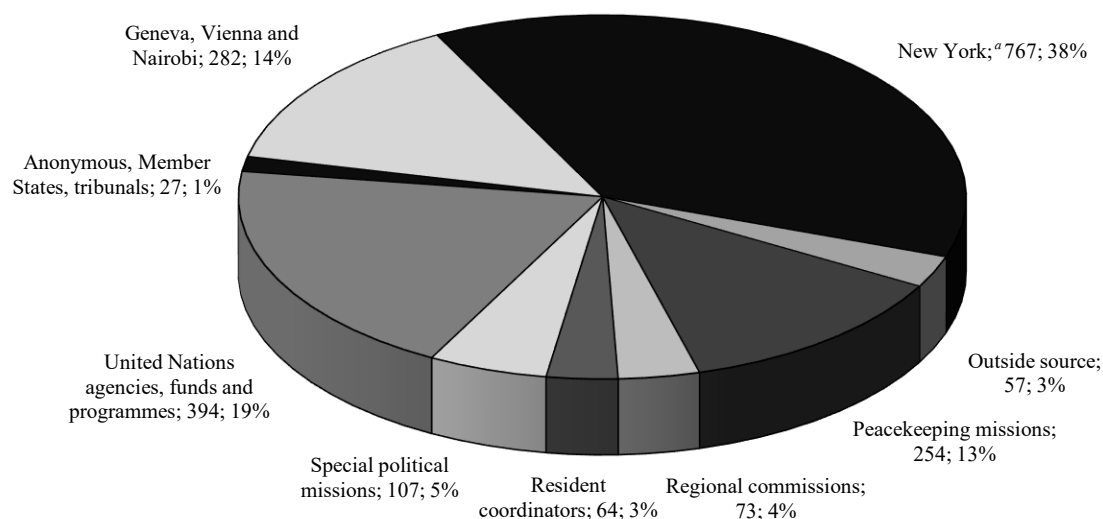
¹ The amount excludes resources from the support account for peacekeeping operations and cost recovery for the financial disclosure programme from other participating United Nations entities.

² See the proposed programme budget for 2025 ([A/79/6 \(Sect.1\)](#)) and the budget for the support account for peacekeeping operations for the period from 1 July 2024 to 30 June 2025 ([A/78/746](#)).

³ These include the International Trade Centre, the United Nations Joint Staff Pension Fund, the United Nations Institute for Training and Research, the International Civil Service Commission and the United Nations University.

5. The source of requests in 2025 (see figure II) is consistent with that reported for 2024.

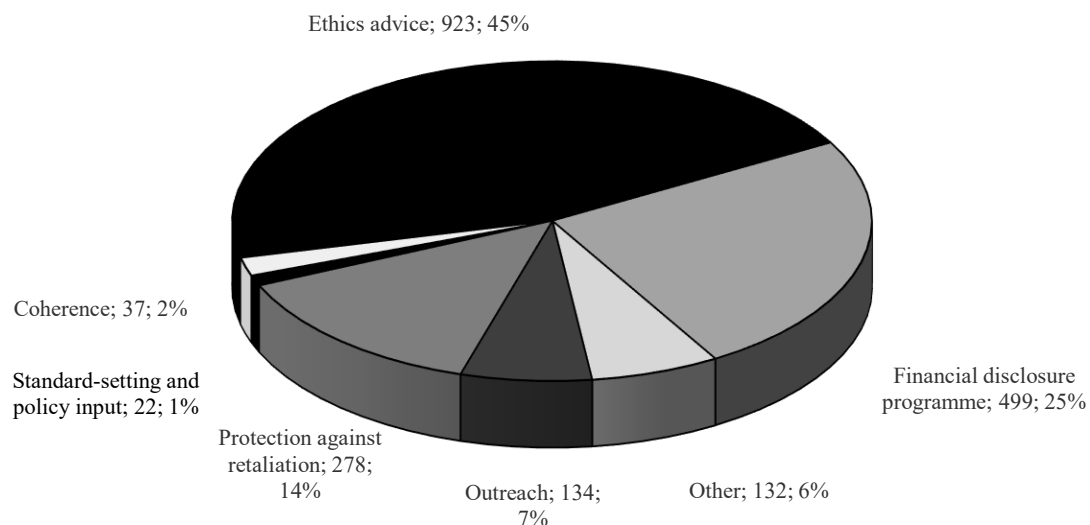
Figure II
Service requests in 2025, by source



^a United Nations Headquarters in New York includes staff of entities that are based in New York and staff members of these entities who are based at other duty stations.

6. As shown in figure III, of the total 2,025 requests received in 2025, the largest proportion was for ethics advice (923, or 45 per cent, representing a slight increase from 885 in 2024). The number of requests relating to protection against retaliation increased to 278 (14 per cent of the total) in 2025, marking a consistent increase in recent years (128 in 2021, 140 in 2022, 184 in 2023 and 221 in 2024).

Figure III
Service requests in 2025, by category



III. Activities of the Ethics Office

A. Advice and guidance

7. The provision of confidential advice is a central element of the Ethics Office's mandate to foster a culture of ethics, transparency and accountability within the Organization. Serving as an independent, impartial and confidential resource, the Office continued to provide clear and actionable advice, which enabled United Nations staff and managers to make ethical decisions consistent with United Nations values, principles and regulatory frameworks. The Office provides advisory services by identifying risks, giving guidance and recommending appropriate measures to avoid, or identify and address, conflicts of interest and ethical dilemmas. In addition, the Office advises on institutional integrity matters to help to preserve and protect the independence and impartiality of the Organization, thereby fulfilling an essential risk prevention and risk management role.

8. During the reporting cycle, sustained efforts to expand awareness of the Ethics Office's role and services across the Organization contributed to a steady and growing demand for its advisory services.

9. Indicative of the continued trust and value placed in the Ethics Office, in 2025 the Office responded to 923 requests for advice and guidance, an increase from the 885 requests received in 2024. Figure IV shows the subcategories of requests for ethics advice received in 2025, while figure V provides a breakdown of the same subcategories of advice requested over the past three years.

Figure IV

Requests for ethics advice in 2025, by subcategory

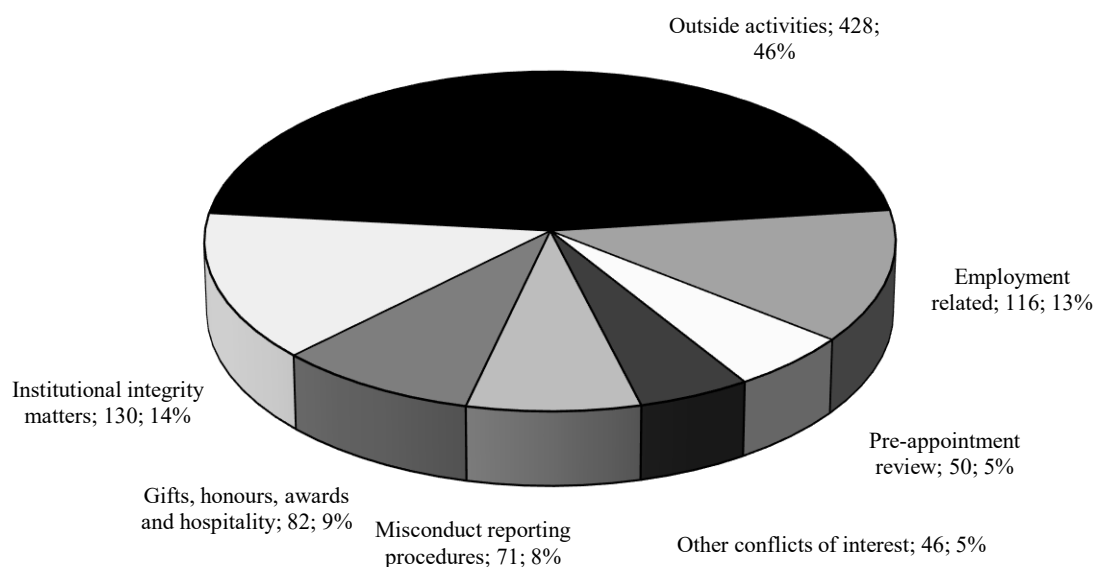
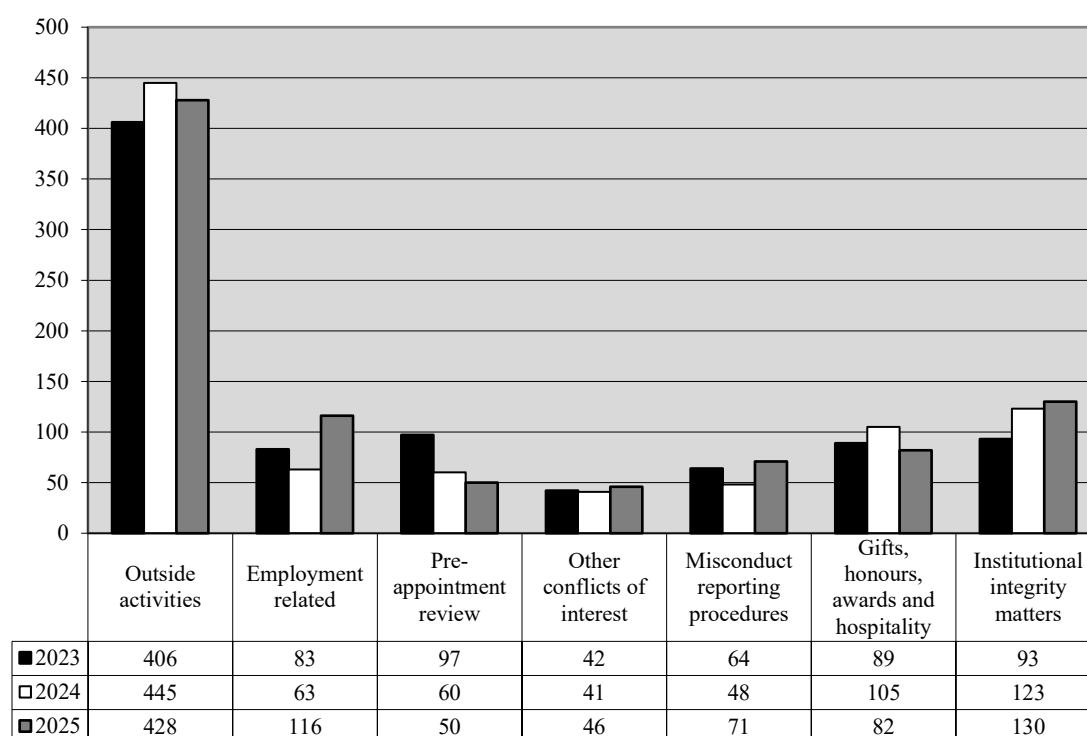


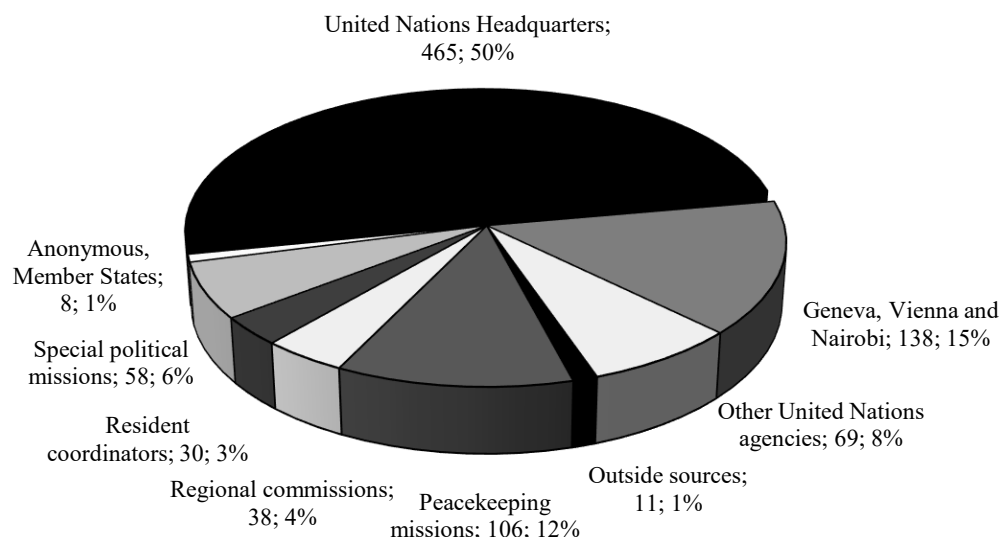
Figure V
Requests for ethics advice by subcategory, 2023–2025



10. Figure VI provides a breakdown of requests for ethics advice by source in 2025. Of the 923 requests, 50 per cent came from staff based at United Nations Headquarters in New York, 19 per cent from offices away from Headquarters in Geneva, Vienna and Nairobi and regional commissions and tribunals, 22 per cent from field-based operations (including peacekeeping operations, special political missions and resident coordinator offices), 8 per cent from other United Nations agencies, funds and programmes and 1 per cent from outside sources.

11. Notably, thanks to enhanced efforts of the Ethics Office to reach out to staff and offices in the field utilizing available technological tools in addition to in-person visits and consultations, the proportion of requests received from field operations increased by 30 per cent, from 149 in 2024 to 194 in 2025. The largest increase, nearly 74 per cent, came from peacekeeping missions, from 61 requests in 2024 to 106 in 2025. The volume of requests from special political missions (58) and the resident coordinator system (30) were similar to the previous reporting cycle. Considering the greater risk environment faced by field-based personnel and given the significant number of United Nations personnel in field-based operations, the role of the Office as a trusted adviser remains particularly important.

Figure VI
Requests for ethics advice in 2025, by source



12. As in previous years, requests for advice on questions relating to outside activities continued to comprise the largest proportion of advice requests: in 2025, 428 requests (46.4 per cent) concerned outside activities, compared with 445 (50 per cent) in 2024. In the context of external engagements in a personal capacity, the Ethics Office consistently advised both staff and management to ensure that such outside activities did not conflict with the staff member's official functions or their status as an international civil servant, were not against the interests of the United Nations, and were permitted by local law at the duty station or where the activities occurred. The Office consistently advised that, in every instance, staff must ensure that their outside engagement was, and remained, compatible with their status as international civil servants and did not adversely reflect on the United Nations or create a reputational risk to the Organization.

13. The Ethics Office noted a continued demand by United Nations personnel for guidance on the scope of permissible outside activities, in particular on outside occupation and employment, outside activities relating to the United Nations, membership on external boards, committees or similar bodies, personal use of social media, and participation in political activities, among other activities.

14. In providing advice and guidance, the Ethics Office reviewed outside activity requests in the light of the Organization's applicable regulatory framework and the requesting staff's specific role and functional duties. The Office considered the ethical implications of the proposed outside activities, including an assessment of potential conflicts of interest and reputational risks to the Organization, as well as of the potential impact on the independence, impartiality and integrity of the staff concerned, as required by their status as an international civil servant.

15. As in previous years, the Ethics Office issued an advisory note to all staff in the global Secretariat on the question of staff participation in political activities. Staff were reminded of their obligations as international civil servants, including the requirement to be, and appear to be, independent and impartial at all times and to always exercise discretion and good judgment, including when expressing their

opinions on social media, and ensure that their engagement in an outside activity did not reflect adversely upon their required independence and impartiality.

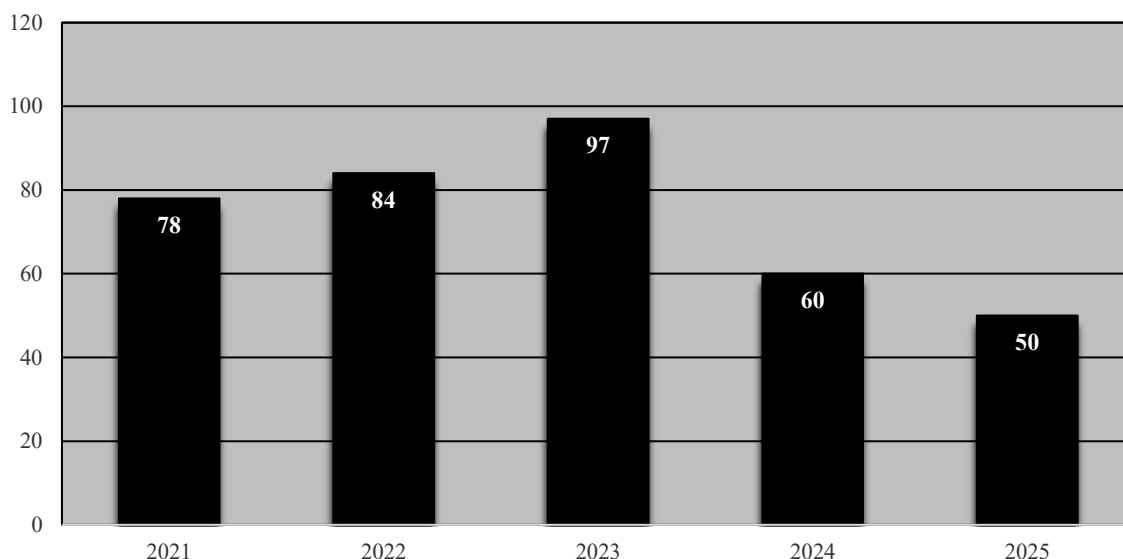
16. During 2025, the Ethics Office responded to 82 requests for advice concerning gifts and honours, which represented a decrease from the 105 requests received in 2024. This decrease may be attributed to enhanced awareness by staff members of the Organization's applicable framework. Requests for advice on gifts and honours typically involved questions about whether accepting a gift or honour was appropriate and about procedures for the reporting, management and disposal of gifts or honours received by staff. In providing advice and guidance, the Office emphasized the criticality of maintaining the independence and impartiality of staff members in the performance of their official duties, given that it is imperative that an international civil servant be perceived as independent from any parties external to the Organization and avoid conflicts of interest.

17. While the Ethics Office advises on the appropriateness of receiving or giving gifts, the coordination of gift processing and administration is handled by the Department of Management Strategy, Policy and Compliance. The management of gifts in the Secretariat continues to be decentralized to entities, as prescribed in administrative instruction [ST/AI/2010/1](#) on the reporting, retaining and disposing of honours, decorations, favours, gifts or remuneration from governmental and non-governmental sources.

18. As a proactive measure to identify and manage conflict of interest risk and to protect the reputation of the Organization, reviews of pre-appointment declarations of interest for senior positions are conducted of individuals under consideration for, or newly appointed to, senior positions at the level of Assistant Secretary-General and above and leadership positions of entities and field missions. In conducting the reviews, the Ethics Office examines the disclosed information against United Nations core values and staff obligations of independence, impartiality and loyalty to the Organization and the duties and responsibilities of the relevant position. It identifies possible conflicts of interest and recommends measures to mitigate and manage identified conflicts. Upon entry to their United Nations duties, senior officials are provided with an induction briefing by the Director of the Office, at which time pre-appointment recommendations are further explained and reinforced. The pre-appointment review process, coupled with individual induction briefings, provided the Office with an opportunity to engage directly with senior managers as early as possible and on a regular basis during their United Nations appointment.

19. The Ethics Office conducted 691 pre-appointment reviews during the period from 2017 to 2025, of which 50 pre-appointment reviews were conducted in 2025 (see figure VII). In addition to identifying conflicts of interest and reputational risks and providing advice and recommendations to manage such identified risks, the Office reminds senior managers of their ongoing obligations under the Charter of the United Nations and the Staff Regulations and Rules. Pre-appointment reviews constitute an essential step in a continuum of ethics advisory services, involving conflict-of-interest and reputational risk detection and mitigation, followed by ethics briefings, financial disclosure reviews and ongoing advice and guidance. The pre-appointment vetting process has proved – and continues – to be an effective and essential tool for the early identification and management of conflicts of interest and reputational risks.

Figure VII
Pre-appointment reviews conducted, 2021-2025



20. During the reporting cycle, the Ethics Office reviewed 130 matters concerning questions of institutional integrity, representing a 6 per cent increase compared with 123 matters reviewed in 2024. These included requests for staff, in their official capacity and representing the Organization, to participate in activities related to the work of the Organization; invitations for the Organization to participate in activities organized by third-party entities or individuals; questions relating to various aspects of the Organization's business operations; and offers of gifts, honours or pro bono goods and services to the Organization. The continued increase in demand for ethics advice and guidance to protect the Organization's integrity, reputation and credibility demonstrated the firm commitment of the Organization to ethics and integrity and the increased staff awareness of the need to protect the Organization and adhere to the highest ethical standards in the performance of their duties.

21. In its resolution [80/235](#) on the activities of the Ethics Office for 2024, the General Assembly requested the Office to continue to address identified conflict-of-interest risks by issuing conflict mitigation recommendations, including those arising in the context of post-employment activities of former United Nations personnel, among other things. During the reporting period, requests for advice related to post-employment restrictions saw an increase. The Office addressed nine matters relating to post-employment restrictions, compared with five requests received in 2024. Furthermore, in 2025 alone, questions concerning post-employment restrictions were proactively included in six outreach activities and other briefings conducted by the Office, including pre-retirement seminars and regular staff briefings on ethical obligations. The Office regularly emphasized the importance of ensuring that, after leaving service with the Organization, former staff members must not take improper advantage of their former official functions and positions, nor should former staff, including those working in procurement services and as requisitioning officers, attempt to unduly influence the decisions of the Organization in the interest, or at the request, of third parties. Over the past several years, enhanced efforts have been made by the Office, in collaboration with other Secretariat entities, to strengthen staff awareness of the Organization's post-employment restrictions early on during their United Nations career, including at induction briefings, and during end-of assignment debriefings as part of the separation process, so that staff are equipped with relevant

information and full knowledge of the Organization's applicable framework to make an informed and right decision when circumstances arise.

B. Financial disclosure programme

22. The financial disclosure programme, established pursuant to staff regulation 1.2 (n) and Secretary-General's bulletin [ST/SGB/2006/6](#), on financial disclosure and declaration of interest statements, is designed to assist designated United Nations staff members in identifying, mitigating and managing conflict-of-interest risks arising from their financial interests, personal affiliations or outside activities, as well as those of their immediate family members. Staff members who fulfil their obligations under the financial disclosure programme contribute to enhancing the credibility of the United Nations by demonstrating that their personal interests do not influence the performance of their official duties.

23. Staff members at the D-1 level and above, staff whose principal duties involve procurement and investments or who have access to confidential procurement or investment information and staff members of the Ethics Office are required to file statements. Heads of entities may require other staff to file financial disclosure statements as they deem necessary, in the interests of the Organization. Submitted disclosures are reviewed by a third-party service provider contracted by the United Nations.

24. During the 2025 filing cycle, a total of 5,492 personnel were required to file, representing a decrease of 510 filers compared with the 2024 cycle (see figure VIII). Of the total filer population, 1,301 (23.7 per cent) were first-time filers, compared with 2,308 (38.5 per cent) in 2024. From the total filer population, 5,485 filers submitted their required disclosures, representing a 99.9 per cent compliance rate, which remains consistently high and comparable to the rates achieved in the previous filing cycles. The annex to the present report includes compliance data for 2025, broken down by entity, pursuant to General Assembly resolution [63/250](#).

25. While 5,485 designated filers (99.9 per cent) submitted their disclosure statements for review, 1.3 per cent of those filers did not complete all the procedures required for the closure of their file by 31 December 2025. Required procedures include responding to requests for clarification or additional information, providing third-party documentation for verification purposes and submitting related documents or implementing recommendations to manage possible conflicts of interest in a timely manner. Filers who did not complete all the requirements are ordinarily referred to their heads of entities for consideration of accountability measures. Files that were not closed in the 2025 filing cycle will receive additional scrutiny and be reviewed as a priority in the 2026 filing cycle, should those filers be designated to participate in the 2026 cycle by their head of entity.

26. The verification process remains an integral part of the financial disclosure programme. During the filing cycle, a stratified random sample of approximately 5 per cent of the total filer population across all personnel categories was selected to participate in the verification process to ensure the accuracy and completeness of disclosed information. Filers selected for verification were required to provide third-party documentation for all items disclosed. Those filers who did not complete the verification requirements in 2025 were referred to their heads of entities for consideration of accountability measures and will be included again in the verification process of the 2026 filing cycle, and their files will also be reviewed as a matter of priority.

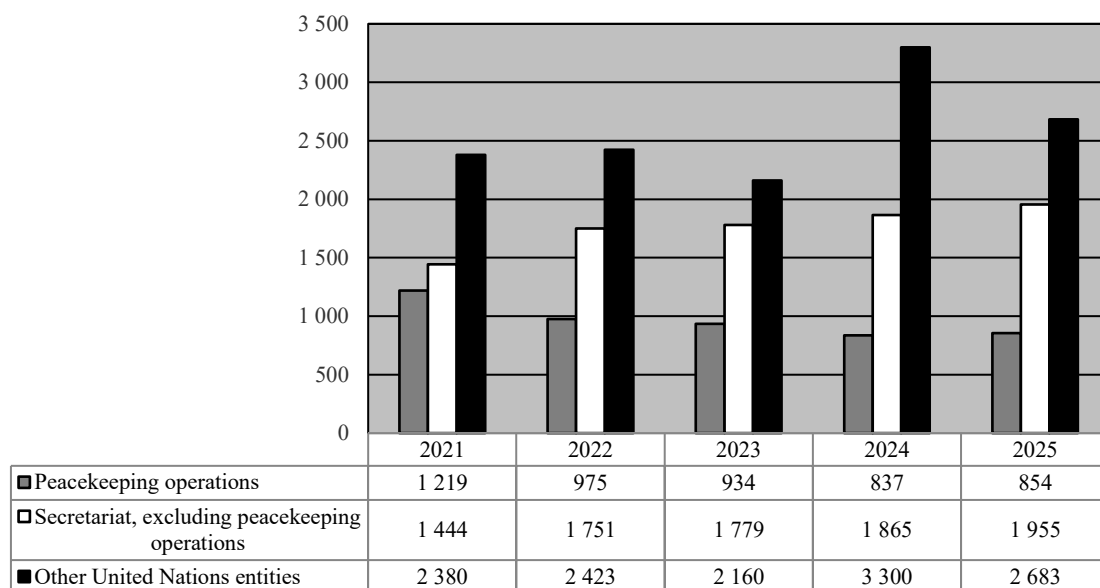
27. During the 2025 filing cycle, 166 filers (3 per cent) were identified as having a potential conflict of interest, a decrease from 208 filers (3.5 per cent) in 2024. A total of 201 potential conflicts of interest were identified, compared with 251 in 2024. Of those possible conflicts of interest, 70 concerned financial activities, 92 concerned outside activities, 35 concerned family or personal relationships and 4 concerned other categories. These statistics are consistent with the overall results of prior cycles and with the outcomes of similar programmes in other United Nations entities.

28. To address identified conflict of interest risks, 237 conflict mitigation recommendations were issued in 2025. Of those conflict mitigation recommendations, 104 concerned financial activities, 94 concerned outside activities, 35 concerned family or personal relationships, and 4 concerned other categories. Where required, filers were advised to take necessary action such as executing proactive recusals, resigning from leadership positions at non-United Nations entities, disinvesting or ceasing to engage in outside activities, among other measures. The financial disclosure programme remains an effective tool for the Organization to identify and manage conflict-of-interest and reputational risks and to raise staff awareness about such ethical risks and their obligation to ensure that their performance of official duties is not influenced by personal interest.

29. Apart from Secretariat entities, a number of non-Secretariat entities opt to participate in the United Nations financial disclosure programme on a cost-sharing basis. The staff of the ethics offices of the United Nations funds and programmes also participate. The participation of non-Secretariat entities enhances consistency in conflict-of-interest management, while taking advantage of economies of scale and the programme's rigorous review process. Figure VIII shows the number of filers among different organizational groups in 2025.

Figure VIII

Financial disclosure participation, by entity and filing year, 2021–2025^a



Note: “Secretariat” refers to those United Nations departments, offices and entities that are listed in Secretary-General’s bulletin [SG/SGB/2015/3](#) and in the United Nations system chart, as well as those whose budget is covered from the United Nations regular budget.

30. In accordance with General Assembly resolution [70/305](#), the President of the General Assembly should provide financial disclosure, in line with the United Nations financial disclosure programme, upon the assumption and completion of duties. In 2025, the Ethics Office received the financial disclosure statement of the President of the seventy-ninth session of the Assembly upon the completion of his duties and that of the President of the eightieth session upon her assumption of duties.

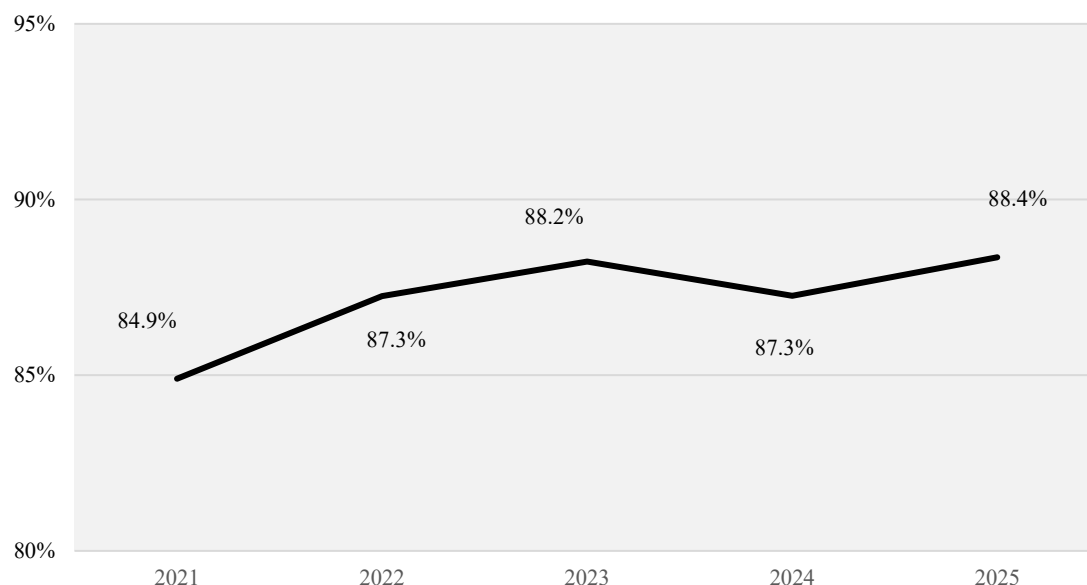
31. As in previous years, staff members at the Assistant Secretary-General level and above were invited to participate in the annual voluntary public disclosure initiative of the Secretary-General. Summaries of pertinent information contained in their confidential disclosures submitted during the 2025 filing cycle were posted on a rolling basis on the web page of the Secretary-General. This initiative is intended to provide assurance to the public and Member States that senior officials are not influenced by their private interests in the performance of their official duties.

32. As illustrated in figure IX, of the 146 eligible senior officials, 129 (or 88.4 per cent) participated. A total of 14 (9.6 per cent) opted not to participate on the grounds of security concerns, respect for privacy or for cultural or personal reasons, and 3 (2 per cent) did not respond to invitations to participate. While the overall participation rates have increased over the years, the 2025 participation rate of 88.4 per cent marks the highest participation rate since the inception of the initiative in 2007.

Figure IX

Rate of participation in the Secretary-General's voluntary public disclosure initiative, by filing year, 2021–2025

(Percentage)



C. Protection against retaliation

33. In accordance with the Secretary-General's bulletin entitled "Protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations" ([ST/SGB/2017/2/Rev.1](#)), the Ethics Office reviews requests for protection against retaliation. In the bulletin, the Secretary-General encourages

individuals to report fraud, corruption and other misconduct that could harm the Organization's interests and operations. Ensuring that misconduct can be reported without fear of retaliation is essential to fostering integrity, transparency and accountability.

34. In 2025, the Ethics Office received 263 enquiries from Secretariat personnel and 20 enquiries from personnel of funds and programmes. One additional request for protection was received from staff of other entities under established memorandums of understanding.

Table 1

Protection against retaliation statistics, January 2021–December 2025

	2021	2022	2023	2024	2025
Total number of enquiries	128	139	184	219	284
Requests for advice	84	81	115	134	182
Preliminary reviews initiated	37	50	54	56	72
Referrals from the Office of Internal Oversight Services for preventive measures	–	–	8	11	10
Completed preliminary review	34	45	40	55	49 ^a
<i>Prima facie</i> determination	3	11	3	12	10 ^b
Ongoing preliminary reviews	4	3	7	5	23
Determination of retaliation after investigation	–	1	4	4	5 ^c

^a Including eight cases initiated in 2024.

^b Including one case initiated in 2024.

^c Including one case initiated in 2024 and three initiated in 2023.

35. The Ethics Office received a total of 284 enquiries in the reporting period, compared with 219 in 2024, representing an increase of 29.6 per cent (see table 1). Of the 284 enquiries, 72 were protection requests that resulted in the initiation of preliminary reviews, compared with 56 such requests in 2024, an increase of 28.5 per cent. The Office also received 182 requests for advice, compared with 134 in 2024, reflecting an increase of 36 per cent. In addition, 20 requests for a secondary review were received by the Director of the Ethics Office as Chair of the Ethics Panel of the United Nations, in accordance with section 4.3 of Secretary-General's bulletin [ST/SGB/2007/11](#) and [ST/SGB/2007/11/Amend.1](#) (see sect. IV below). A total of 10 matters were referred to the Office by the Office of Internal Oversight Services (OIOS) for retaliation prevention, under section 5 of Secretary-General's bulletin [ST/SGB/2017/2/Rev.1](#).

36. Concerns outside the scope of the policy were referred to relevant offices, such as the Management Advice and Evaluation Section, the Office of Staff Legal Assistance, the Office of the United Nations Ombudsman and Mediation Services and the Office of Human Resources. Staff members were also advised on how to report potential misconduct to OIOS or the official responsible, in line with administrative instruction [ST/AI/2017/1](#).

37. The Ethics Office conducts preliminary reviews of requests for protection against retaliation to determine whether a complainant engaged in a protected activity and, if so, whether that activity contributed to the alleged retaliation. In 2025, the Office completed 49 preliminary reviews. Of those, in 39 no *prima facie* cases of retaliation were established. The Office referred 10 *prima facie* determinations of

retaliation to OIOS for investigation. Of the preliminary reviews, 37 per cent involved complaints from field-based staff.

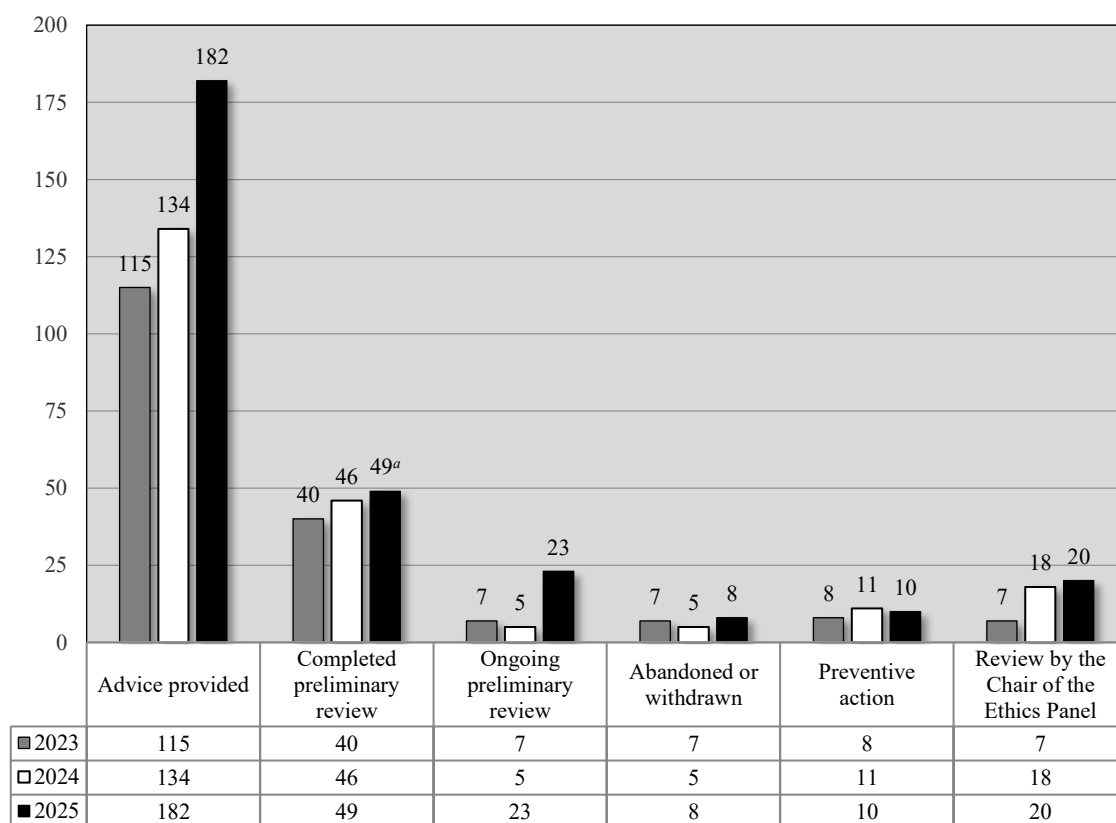
38. Once a case is referred for investigation, the burden of proof shifts to the Administration, which must provide clear and convincing evidence that the alleged retaliatory action would have occurred regardless of the complainant's protected activity and that the action was not intended to punish, intimidate or harm the complainant.

39. Following an investigation, the Ethics Office independently reviews the OIOS findings and supporting documents to assess whether the Administration has met its burden of proof. In 2025, the Office received 10 investigation reports for cases referred in 2025 and in previous years. In five of those cases, the Office determined that retaliation had been established, leading to corrective recommendations and referral to the Assistant Secretary-General for Human Resources for consideration of potential disciplinary actions.

40. Consistent with the policy requirements, the Ethics Office completed all preliminary reviews within 30 days from the date on which it received all relevant information. As Chair of the Ethics Panel, the Director received 20 requests for review. More information is provided in section IV of the present report.

Figure X

Action taken on enquiries relating to protection against retaliation, 2023–2025



^a Of the 49 completed preliminary reviews, 41 were initiated in 2025 and 8 in 2024.

41. As required under section 12 of Secretary-General's bulletin [ST/SGB/2017/2/Rev.1](#), an annual policy review was conducted, in cooperation with colleagues from the Department of Management Strategy, Policy and Compliance, to assist the Secretary-General with the review and assessment of the policy.

42. In line with existing memorandums of understanding, the Ethics Office reviewed two protection against retaliation determinations, one from the International Civil Aviation Organization and another from the World Intellectual Property Organization.⁴

D. Training, education and outreach

43. In 2025, the Ethics Office implemented its annual communication plan and conducted outreach, training and educational activities to address ethics-related concerns and enhance the Organization's ethical culture. The Office conducted virtual and in-person sessions at Headquarters locations and peacekeeping operations. Town halls and targeted thematic workshops were held on conflicts of interest, outside activities, protection against retaliation and due diligence.

44. A total of 134 outreach sessions were held (see table 2), including 40 induction briefings for newly appointed staff at the Assistant Secretary-General level and above, as well as for senior mission leaders, pursuant to General Assembly resolution [66/234](#). The sessions also targeted senior mission staff and resident coordinators, helping to reinforce ethical standards across various levels of leadership responsibility. In addition, the Ethics Office conducted in-person visits to several key offices and locations.⁵ The visits enabled direct engagement with personnel and provided support to reinforce ethical practices across diverse operational settings.

45. Ethics-related articles and guidance were published on topics such as political activities, gifts, the financial disclosure programme, protection against retaliation and the United Nations Values and Behaviours Framework. The Ethics Office collaborated with other departments to disseminate ethics messaging and promote a strong ethical culture.

46. In 2025, the United Nations Leadership Dialogue, developed jointly by the Ethics Office and the Office of Human Resources, involved the theme of "Demonstrating the United Nations values through our behaviours". Building on the United Nations Values and Behaviours Framework – set out in 2021 with contributions from nearly 4,500 staff members and integrated into performance management since October 2024 – the Leadership Dialogue encouraged personnel to reflect on how the five core behaviours (connect and collaborate; analyse and plan; deliver results with positive impact; learn and develop; and adapt and innovate) guided their daily action and interaction. Some 34,646 personnel, representing 90 per cent of Secretariat staff, participated in the annual exercise. Leadership Dialogue materials were also shared with United Nations funds, programmes and other United Nations entities upon request.

47. The Ethics Office also supported the delivery of the global orientation programme (GO2UN) ceremonies, which is part of the "Global Orientation to the United Nations". At these ceremonies, staff new to a post recommit themselves to the role and the responsibilities of an international civil servant and to upholding the Organization's core

⁴ The matter from the International Civil Aviation Organization was received in 2024.

⁵ These include the United Nations Interim Administration Mission in Kosovo, the United Nations Office at Vienna, the United Nations Office on Drugs and Crime in Vienna and the United Nations Global Service Centre in Brindisi, Italy, and in Valencia, Spain.

values of inclusion, integrity, humility and humanity. The Director and other senior staff of the Office facilitated the declaration of office at the ceremonies.

48. The Ethics Office participated in an exercise conducted by the United Nations Staff System College on the redesign of the mandatory learning programme by providing input for the mandatory online training courses on ethics and integrity at the United Nations. The Office also worked with the College to update video content for the introduction to ethical leadership course, which is offered to United Nations personnel through the Blue Line platform. The Office regularly updated and revised its public website and internal iSeek page to ensure relevance. The public website is available in all six official United Nations languages.

Table 2
Breakdown of outreach services provided in 2025

<i>Sub-category</i>	<i>Number of services</i>
Advice (on mission)	17
Briefing	34
Experts on mission briefing	5
Forum	3
Leadership Dialogue	16
Other	9
Senior official induction briefing	40
Town hall	7
Training/workshop	3
Total	134

E. Standard-setting and policy support

49. Pursuant to its terms of reference ([ST/SGB/2005/22](#)), the Ethics Office is regularly consulted on policy reviews concerning ethics and integrity and where its expertise, views and experience may be useful. In 2025, the Office provided advice and input on 22 policy and standard-setting matters, representing a slight increase compared with 2024. These included ethics-related aspects of the policy review and implementation processes, as well as normative development.

50. The Ethics Office continued to provide input to the implementation of the Secretary-General's strategic action plan for addressing racism and promoting dignity for all in the United Nations Secretariat, highlighting the importance of staff adherence to the Organization's core values and principles. The Office advised on ethics-related issues concerning standards and guidance in support of anti-racism and advocacy against racism through its advisory function and outreach activities.

51. The Ethics Office provided input to the Office of Human Resources in its review of a number of administrative issuances, including on the mandatory age of separation and retention in service, military senior appointments in missions, the employment of people living with disabilities in the Secretariat and the daily subsistence allowance, among other issues.

52. The Ethics Office assisted senior leadership in preparing an update of the Secretary-General's annual reminder on the importance of adherence to high ethical standards and personal demonstration of integrity to all heads of entities. Heads of

entities were encouraged to further share the annual reminder with their entity's leadership and personnel. The annual reminder sets the tone from the top on ethics and integrity and reinforces a consistent message throughout the Organization.

53. In addition, the Ethics Office provided support to the resident coordinator system, the Development Coordination Office and field missions regarding their guidance to staff on outside activities, including political activities, and interaction with third parties, in order to manage conflicts of interest and preserve their independence and impartiality. The Office also provided guidance to various offices on the use of recusal as a tool to mitigate and manage the risk of a conflict of interest.

54. The Ethics Office provided advice to the Department of Operational Support in its development of the United Nations healthcare professionals' code of medical ethics, especially on ethics-related aspects and enhancing consistency with the overall organizational normative framework on ethics.

55. The Ethics Office collaborated with the Office of Legal Affairs in support of ongoing consideration by the General Assembly of questions relating to the criminal accountability of United Nations officials and experts on mission.

IV. Ethics Panel of the United Nations and Ethics Network of Multilateral Organizations

56. Established in 2007, the Ethics Panel of the United Nations is mandated to create a unified set of ethical standards and policies and to consult on complex ethics matters that have system-wide implications, in accordance with the Secretary-General's bulletin [ST/SGB/2007/11](#) and [ST/SGB/2007/11/Amend.1](#). Composed of the heads of the ethics offices of the Secretariat and separately administered organs and programmes, the Panel is chaired by the Director of the Ethics Office of the Secretariat. The Ethics Adviser of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) served as alternate Chair of the Panel from 1 January to 30 June 2025 and the Director of the Ethics Office of the United Nations Development Programme served in this role for the remainder of 2025.

57. During 2025, the Panel held 11 formal sessions and 1 informal consultation. In line with its terms of reference, the Panel reviewed the annual reports of its members. The Chair led the members of the Panel in considering ways to make their policies and programmes more coherent and the application of ethical standards more consistent to foster an organizational culture of ethics and integrity. The members of the Panel exchanged views on ways to ensure consistency in data reporting among member entities and shared lessons from the process of reviewing member entities' annual reports.

58. Panel members considered ways to strengthen policies and practices aimed at enhancing institutional integrity and addressing conflicts of interest. The Panel conducted a review of its internal guidance on outside activities and on gifts and honours, with a view to updating the guidance and enhancing coherence in the application of ethical standards among member ethics offices. The Panel regularly exchanged information on outreach activities, ethics-related training portfolios, dissemination platforms and areas of possible cooperation. The Panel's subgroup on communications continued to provide support to the Panel on enhancing communication activities.

59. In 2025, the Panel continued to contribute expert and technical input to the review by the International Civil Service Commission of the standards of conduct for the international civil service through its designated representative.

60. Panel members continued to exchange experience in the implementation of their policies on protection against retaliation for reporting misconduct and cooperating with an authorized audit or investigation to enhance policy coherence among member organizations.

61. In accordance with section 4.3 of [ST/SGB/2007/11](#), the Chair consulted the Panel on his reviews of 10 retaliation cases from member ethics offices, affirming 6 determinations and overturning 4. Pursuant to section 9 of [ST/SGB/2017/2/Rev.1](#), the alternate Chair received requests for review of 15 retaliation cases from Secretariat staff, affirming 7. Seven reviews were pending as at the time of writing, and one was deemed not receivable.

62. Table 3 provides an overview of the reviews conducted by the Panel during the past five years.

Table 3

Ethics Panel reviews of determinations of retaliation cases, 2021–2025

<i>Year</i>	<i>Chair reviews</i>	<i>Affirmed</i>	<i>Reversed</i>	<i>Alternate Chair reviews</i>	<i>Affirmed</i>	<i>Reversed</i>
2021	6	5	1	5	5	–
2022	8	7	1	16	8	4
2023	7	7	–	8	4	1
2024	9	8	1	6	5	1
2025	10 ^a	6	4	7 ^b	7	–

^a In total, 20 cases were received in 2025, of which 10 were completed.

^b This number includes completed reviews of matters submitted in 2025. In total, the Alternate Chair reviewed 28 cases, of which 12 were received in 2024 and 1 in 2023. Of these, 17 were affirmed, 2 were overturned, 1 was withdrawn, 1 was deemed non-receivable and 7 are pending.

63. The Ethics Network of Multilateral Organizations, established in 2010 in follow-up to General Assembly resolution [63/250](#), through which entities of the United Nations system, affiliated international organizations and international financial institutions and other organizations exchange information and good practices for professional development and benchmarking, continued to enhance exchanges among member entities. The Network held quarterly and annual meetings and exchanged best practices on various core areas and on emerging issues, such as the ethical dimensions and implications of artificial intelligence. The Ethics Office participated in the Network's seventeenth meeting, held in October 2025, and hosted by the Asian Infrastructure Investment Bank.

64. The Ethics Office participated in a separate meeting of the ethics officers of the entities of the United Nations System Chief Executives Board for Coordination (CEB) to discuss issues of common interest, held in 2025 in connection with the Network's annual meeting.

65. In April 2025, the members of the Network adopted the standards of practice for the ethics function, which serves as a guide for the development and strengthening of the ethics function in member organizations.

66. The General Assembly, in its resolution [63/250](#), requested that the Secretary-General discuss with the executive heads of the CEB entities areas of possible cooperation and cost savings on ethics-related matters. In this regard, consistent with an agreement between the Secretariat and the World Meteorological Organization, the Ethics Office continued to provide ethics services to it in 2025 on a cost-recovery

basis. The Office continued to provide temporary service assistance to requesting CEB entities in line with the Assembly's resolution.

V. Observations and conclusion

67. As the United Nations continues to adapt its operations to unprecedented challenges and opportunities, including innovations in technology that affect how the world communicates and conducts business, the relevance of an international civil service that is fit for purpose has become more important than ever. In the course of its work, the Ethics Office remains a leading advocate for the values and principles enshrined in the Charter of the United Nations and a trusted adviser for its workforce. By actively engaging with staff, management and other stakeholders on these values and in promoting adherence to the highest standards of integrity, the Office continues to serve a distinctive and indispensable role within the Organization. The Office must continue to successfully deliver on its mandate of assisting the Secretary-General in enhancing the Organization's culture of ethics, transparency and accountability by building on its existing strong foundations, good practices and enhanced efforts to strengthen organizational culture and ethics awareness among United Nations personnel worldwide. The Office will continue to improve efficiencies in ethics service delivery and ongoing effective collaboration with other United Nations system ethics functions for the broader interest of the Organization.

68. **The General Assembly is requested to take note of the present report.**

Annex

Financial disclosure programme compliance level, 2025

<i>United Nations entity</i>	<i>Required filers</i>	<i>Completed filings</i>	<i>Non- compliant(s)</i>
United Nations Secretariat			
Advisory Committee on Administrative and Budgetary Questions secretariat	2	2	—
Board of Auditors	1	1	—
Counter-Terrorism Committee Executive Directorate	3	3	—
Department for General Assembly and Conference Management	22	22	—
Department of Economic and Social Affairs	53	53	—
Department of Global Communications	19	19	—
Department of Management Strategy, Policy and Compliance	52	52	—
Department of Operational Support	140	140	—
Department of Peace Operations	31	31	—
Department of Political and Peacekeeping Affairs	29	29	—
Department of Safety and Security	19	19	—
Economic and Social Commission for Asia and the Pacific	53	53	—
Economic and Social Commission for Western Asia	20	20	—
Economic Commission for Africa	81	81	—
Economic Commission for Europe	13	13	—
Economic Commission for Latin America and the Caribbean	74	74	—
Ethics Office	14	14	—
Executive Office of the Secretary-General	23	23	—
Global Compact Office	2	2	—
Global Service Centre	53	53	—
Human Settlements Programme (UN-Habitat)	22	22	—
Joint Inspection Unit	1	1	—
Kuwait Joint Support Office	2	2	—
Office for Digital and Emerging Technologies	1	1	—
Office for Disarmament Affairs	6	6	—
Office for Outer Space Affairs	7	7	—
Office for the Coordination of Humanitarian Affairs	112	112	—
Office of Administration of Justice	2	2	—
Office of Counter-Terrorism	6	6	—
Office of Information and Communications Technology	7	7	—
Office of Internal Oversight Services	11	11	—
Office of Legal Affairs	24	24	—
Office of Special Representative of Secretary-General on Sexual Violence in Conflict	3	3	—
Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and the Small Island Developing States	3	3	—
Office of the Personal Envoy of the Secretary General for Sudan	2	2	—
Office of the Personal Envoy of the Secretary-General for Western Sahara	1	1	—
Office of the President of the General Assembly	4	3	1
Office of the Special Adviser on Africa	2	2	—

<i>United Nations entity</i>	<i>Required filers</i>	<i>Completed filings</i>	<i>Non- compliant(s)</i>
Office of the Special Adviser to the Secretary-General on the Prevention of Genocide	2	2	–
Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse	1	1	–
Office of the Special Envoy of the Secretary-General for Syria	10	10	–
Office of the Special Envoy of the Secretary-General for the Great Lakes region	2	2	–
Office of the Special Envoy of the Secretary-General for the Horn of Africa	1	1	–
Office of the Special Envoy of the Secretary-General for Yemen	14	14	–
Office of the Special Envoy of the Secretary-General on Myanmar	2	2	–
Office of the Special Representative of the Secretary-General on Violence against Children	2	2	–
Office of the United Nations High Commissioner for Human Rights	21	21	–
Office of the United Nations Representative to the Geneva International Discussions	1	1	–
Office of the Victims' Rights Advocate	1	1	–
Peacebuilding Support Office	5	5	–
Regional Service Centre, Entebbe, Uganda	23	23	–
Resident coordinator system/Development Coordination Office	129	129	–
Technology Bank for the Least Developed Countries	1	1	–
United Nations Alliance of Civilizations	6	6	–
United Nations Assistance Mission for Iraq	59	59	–
United Nations Assistance Mission in Afghanistan	37	37	–
United Nations Conference on Trade and Development	26	26	–
United Nations Environment Programme	91	91	–
United Nations Integrated Office in Haiti	20	20	–
United Nations Interregional Crime and Justice Research Institute	6	6	–
United Nations Joint Staff Pension Fund	17	17	–
United Nations Joint Staff Pension Fund, Office of Investment Management	164	164	–
United Nations Mission to Support the Hudaydah Agreement	8	8	–
United Nations Office at Geneva	43	43	–
United Nations Office at Nairobi	78	78	–
United Nations Office at Vienna	17	17	–
United Nations Office for Central Africa	7	7	–
United Nations Office for Disaster Risk Reduction	27	27	–
United Nations Office for Partnerships	3	3	–
United Nations Office for West Africa and the Sahel	8	8	–
United Nations Office on Drugs and Crime	66	66	–
United Nations Office to the African Union	6	6	–
United Nations Ombudsman and Mediation Services	2	2	–
United Nations Regional Centre for Preventive Diplomacy for Central Asia	1	1	–
United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory	5	5	–
United Nations Research Institute for Social Development	1	1	–
United Nations Special Coordinator for Lebanon	4	4	–
United Nations Special Coordinator for the Middle East Peace Process	4	4	–
United Nations Support Mission in Libya	29	29	–

<i>United Nations entity</i>	<i>Required filers</i>	<i>Completed filings</i>	<i>Non- compliant(s)</i>
United Nations Sustainable Development Group System-wide Evaluation Office	2	2	–
United Nations System Chief Executives Board for Coordination secretariat	2	2	–
United Nations Transitional Assistance Mission in Somalia	8	8	–
United Nations Verification Mission in Colombia	71	71	–
United Nations Youth Office	2	2	–
Subtotal (excluding peacekeeping operations)	1 955	1 954	1
Peacekeeping operations	854	854	–
Other United Nations and related entities	2 683	2 677	6
Total	5 492	5485	7