

United Nations Financial Disclosure Programme

Frequently Asked Questions

Last updated: 1 March 2019

This list of frequently asked questions (“FAQs”) has been compiled based on questions received from staff members and questions that often arise during the review of a disclosure statement. For detailed step-by-step instructions on how to submit a Financial Disclosure or Declaration of Interest Statement, please refer to the Participant User Manual, which is available on the homepage of the Financial Disclosure System, <https://fdp.un.org>.

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General Information

Q1. Why do I have to file a Financial Disclosure or Declaration of Interest Statement?

The Financial Disclosure Programme is a safeguard for you as well as for the United Nations. The Programme is designed to promote public confidence by using corporate and public governance best practices of transparency and disclosure. It provides a mechanism to identify, mitigate, and manage actual or possible conflict of interests arising from your financial holdings, personal affiliations or non-UN activities and those of your family (i.e. your spouse and dependent child(ren), if any). Staff Regulation 1.2 sets forth the provisions governing the conduct of your personal affairs as it may be impacted by your UN employment.

Q2. Isn't the financial disclosure requirement an invasion of privacy?

All information and correspondence shared as a part of the programme are handled in a strictly confidential manner. The Programme aims to strike the right balance between the privacy interests of staff members and the obligation of the UN to its Member States to exercise due diligence. The Financial Disclosure Programme illustrates that the UN has internal controls in place that are consistent with corporate and public governance best practices.

Q3. Whom can I contact if I have questions while completing the Financial Disclosure or Declaration of Interest Statement?

For inquiries regarding items disclosed and reported in your Disclosure Statement, contact the Programme's External Reviewer at unfdp.reviewer@un.org.

For other inquiries, contact the United Nations Ethics Office at: unfdp.ethics@un.org.

Q4. Do I need to submit a Financial Disclosure or Declaration of Interest Statement if I will retire/leave the UN subsequent to the submission deadline date?

Yes. Since you will depart from the UN *after* the submission deadline date, you will need to submit a Financial Disclosure or Declaration of Interest Statement.

Q5. Who will have access to my Financial Disclosure or Declaration of Interest Statement?

Under section 8 of Secretary-General's bulletin ST/SGB/2006/6, the statements are confidential and will be accessible to and used only by the Secretary-General, the Ethics Office or by offices or persons specifically authorized in writing by the Secretary-General. Currently, only designated individuals in the Ethics Office and the authorized External Reviewer, who reviews the statements and contacts participants, have access.

Q6. Which currency and date of value/exchange rate should be used when completing my Financial Disclosure or Declaration of Interest Statement?

All information disclosed should be reported in US dollars using the applicable exchange rate as of the date of disclosure (the date that you submit your disclosure statement).

Q7. What is the date that I should use to report my financial interests and activities?

You should disclose financial interests and activities as of 31 December of the reporting year if you were a UN staff member during the previous year. For example, when submitting your statement in March 2019 for the 2019 filing cycle, you should report all financial interests, including holdings,

personal affiliations and outside (non-UN) activities for the period 1 January to 31 December 2018.

If you were appointed during the current year (2019) and have been required to participate in the UNFDP, you should disclose any financial interests and activities for the preceding 12 months.

Q8. Why do I have to provide my roles and responsibilities again when I provided this information last year?

In accordance with the ST/SGB/2006/6, you are required to update your financial disclosure information, including information relating to your roles and responsibilities on an annual basis. This is to determine whether you have changed jobs or have been assigned new duties and responsibilities. The review of your disclosure statement will be conducted based on your current functions and responsibilities, as of the date of disclosure.

Q9. In past programme cycles, I was requested to provide information that is not directly asked in the form. Where and/or how do I provide this information?

The information should be included in your current year statement in the relevant sections. This will reduce follow-up in future Programme cycles. For instance, if the External Reviewer requested you to upload a document relating to your non-UN activities, including the authorisation granted for the outside activity, you can do so directly within the online filing system, in the 'Documents' section of the relevant tab.

Q10. Why have I been requested to provide additional information regarding an item in my Statement when I was not requested to provide additional information in previous Programme cycles?

Applicable policies and procedures of the Programme are subject to change from year to year. Your roles or responsibilities may also have changed over the years. For instance, you may be required to clarify and/or provide additional information on an item disclosed within your current submission that the External Reviewer had not requested in previous years. This kind of request is made to ensure that the review of your Financial Disclosure or Declaration of Interest Statement is comprehensive and accurate.

Q11. What is the definition of an underlying asset (e.g., brokerage account, 401k, etc.)?

Underlying assets refer to the individual stocks, bonds, mutual funds, etc. that are held within an investment account, or within an investment vehicle that is analogous to an investment account.

Q12. Why does my confidential disclosure include my spouse and dependent child(ren)?

While your family is not required to comply with the confidential Financial Disclosure Programme, their information is needed in order to determine whether any potential conflicts of interest may arise as a consequence of your family's private interests and your personal affiliations, and to advise you of an appropriate course of action to mitigate and manage the conflict of interest risk.

Q13. What is the definition of spouse and dependent child(ren) for purposes of Financial Disclosure?

The term spouse includes individuals whose personal status has been recognized under ST/SGB/2004/13/Rev.1 for the purposes of United Nations entitlements. Dependent child(ren) are defined as child(ren) under the age of 18, or under the age of 21 if in full-time attendance at a school or university, for whom the staff member provides main and continuing support.

Q14. What do I need to include in my Financial Disclosure or Declaration of Interest Statement for my spouse and dependent child(ren)?

You are required to disclose the same information as you are submitting for yourself, with the exception that you need not report any leadership or policymaking roles of your spouse or children nor any relatives which they may have who are employed in the United Nations system.

Q15. Do I need to disclose my spouse's information if we were married after the reporting year?

No. You are not required to disclose your spouse's information if you were married after the reporting year.

Q16. What do I do if my spouse declines or I am unable to obtain from my spouse the information needed to complete my confidential financial disclosure?

If you are unable to comply with the disclosure requirements in respect of your spouse, you will need to submit a detailed justification to the UN Ethics Office at unfdp.ethics@un.org, which will consider whether the justification provided is reasonable, given the circumstances, and will advise both you and the External Reviewer as to whether to accept the justification.

Q17. Do I have to disclose whether any of my relatives are employed in the United Nations system?

Yes, if your spouse, father, mother, son, daughter, brother or sister, is employed by the United Nations system, then you should disclose the relative's full name, functional title and department/organization and whether you have any managerial or supervisory roles and responsibilities over one another, and vice versa, and whether you have professional dealings with each other in your official UN capacity.

General information - tab 4: Follow-up questions in respect of spouse and/or dependent child(ren)

Q1. What if my spouse or dependent child(ren) have an interest in or are associated with an entity with which I may be required to have dealings with on behalf of the UN?

Please disclose the entity which you and your spouse and/or dependent child(ren) are associated with and the capacity of association (i.e. your roles/responsibilities or interests) and include a detailed description of your relationship and level of interaction with the said entity.

General information - tab 5: Outside Activities

** Note: Outside activities that are related to the purpose, activities and interests of the United Nations or that will result in a staff member engaging in an occupation or employment require prior approval as provided for in Staff Regulations 1.2 (o) and 1.2(p) and Staff Rule 1.2(t) and paragraphs 6.6 - 6.9 of ST/AI/2000/13. Additionally, certain outside activities involving leadership or decision-making roles such as Board Memberships, regardless of the entity's affiliation with the UN, require prior approval as stipulated in paragraph 11 of ST/IC/2006/30. For any questions, please contact the UN Ethics Office at unfdp.ethics@un.org.*

Q1. Am I required to include my homeowner's association membership if I hold a leadership/policy-making decision role (e.g., member of the board)?

Yes. You are required to disclose your membership if you hold a leadership/policy-making decision role. You do not have to include membership in your homeowner's association if you do not have a leadership or policy-making role.

Q2. Do I have to report positions I hold in professional organizations?

Yes. Please disclose positions in any non-UN entity (including those in which you have leadership or policy-making roles).

Q3. Do I have to report positions that I hold and for which I receive no compensation from the organization?

Yes. You need to disclose the position regardless of whether or not you received compensation. If you do receive compensation that is greater than US \$10,000 as of 31 December of the reporting year, this must be reported in tab 4 'Non-UN Income' under 'Assets & Liabilities'.

Q4. Should I indicate if I have received proper authorization for any membership or involvement in an outside activity or employment?

Yes. If you have received authorization for any outside activity, outside occupation or employment, please indicate the authorization and submit a copy of the authorization as an attachment within the online filing system as it will help facilitate the review of your statement.

Q5. Do I need to report positions held in my official UN capacity?

No. A position held in your official UN capacity or which forms part of your normal course of UN duties is not an outside activity within the meaning of Staff Regulation 1.2(p), Staff Rule 1.2 (t) and ST/AI/2000/13 and therefore is not required to be reported in your statement.

General information - tab 6: Relatives Employed in the UN System

Q1. Which of my relations must be disclosed in this Part?

Relatives include your spouse, father, mother, son, daughter, brother or sister.

Q2. What specific details do I need to disclose if one of my relatives is employed with the UN?

You should disclose the relative's full name, functional title, and department/organization. Please state whether you hold a supervisory or managerial role over your relative and vice versa. In addition, please state whether you have any level of interaction with your relative in any official capacity, or whether you and your relative's areas of responsibility as UN staff members are directly or indirectly related, and if so, to what extent.

Q3. Do I still have to disclose my spouse and/or dependent child(ren)'s name(s) if they are also required to participate in the Financial Disclosure Programme?

Yes. You should also indicate in this section that they are required to participate in the Financial Disclosure Programme.

Q4. If I indicated within the statement that my relative is in a different UN department, do I still have to confirm that I have no supervisory/managerial roles over him/her?

Yes. As many UN departments and organizations may be interrelated, you should confirm whether you have any supervisory/managerial roles over your relative in your official UN capacity regardless of his/her department or organization. Additionally, you should indicate whether you and your relative have any level of professional interaction, or whether you and your relative's areas of responsibility as UN staff members are directly or indirectly related, and if so, to what extent.

Assets & Liabilities - tab 1: Assets

Q1. How should I report assets?

Assets include but are not limited to stocks, bonds & government securities, mutual funds, brokerage accounts, retirement accounts, trusts, bank accounts, time deposits, items held for investment purposes, real estate or land, and insurance policies. In accordance with Secretary-General's Bulletin ST/SGB/2006/6, assets with an individual market value equal to or greater than US \$10,000 per asset are required to be disclosed. **Note that each individual asset should be disclosed as a separate line item** (i.e., if you own numerous stocks, each individual stock that meets the reporting threshold should be disclosed separately rather than one general 'stocks' entry). If you fail to do so, your file will be returned to you for amendment.

Q2. Do I have to disclose assets that are below US \$10,000?

No. You are only required to disclose assets that are individually equal to or greater than US \$10,000.

Q3. Do I need to disclose an asset that was below US \$10,000 in the past but has now increased equal to or above the US \$10,000?

Yes. You are required to disclose this asset if the value of the asset is equal to or greater than US \$10,000 as of the date of disclosure.

Q4. Should I disclose assets I inherited?

Yes. You should disclose assets that you received through inheritance including stocks, bonds, mutual funds, etc. if the individual assets held as of 31 December of the reporting year or as of the last day of the 12 preceding months for new staff, are equal to or greater than US \$10,000 as of the date of your disclosure,

Q5. Should I disclose assets that I hold jointly with a family member (e.g., mother or father) or a friend?

Yes. You should disclose assets that are jointly owned with one or more parties if the assets were held as of 31 December of the reporting year or as of the last day of the 12 preceding months for new staff, and the value of the asset is equal to or greater than US \$10,000 as of the disclosure date regardless of your share of the value of the asset.

If the party with whom you jointly own the asset is a UN employee, and you have not already disclosed this fact because they are not a relative, please indicate the organizational unit for which the joint owner works and provide details regarding any and all professional interaction between you and the joint owner, and whether your areas of responsibility as UN staff members are directly or indirectly related, and if so, to what extent.

Q6. How do I value my real estate (e.g., purchase price, most recent assessment, etc.)?

You should use the current fair market or assessment value. Please note that you are not required to indicate a value range or other value specification for assets held.

Q7. Do I need to disclose jointly owned real estate?

Yes. Disclose all real estate that was owned as of 31 December of the reporting year or as of the last day of the 12 preceding months for new staff, that is equal to or greater than US \$10,000 as of the

disclosure date, and that was jointly owned by you, your spouse, and/or dependent child(ren) and/or jointly with another party.

Q8. Should I disclose real estate if I obtained a loan to purchase the property?

Yes. You should disclose any real estate, if you owned the real estate as of 31 December of the reporting year or as of the last day of the 12 preceding months for new staff, and the value is equal to or greater than US \$10,000 as of the disclosure date, regardless of whether you have a mortgage, bank loan or other liability associated with the property. Your mortgage must be disclosed separately under 'Liabilities'.

Q9. How do I disclose bank accounts?

You should disclose the financial institution's name, type of account (e.g., checking, savings, retirement, money market, etc.), and value as of the disclosure date. **Please do not** disclose bank account numbers, nor the balance in or the value range of your account.

Q10. How do I disclose time deposits?

You should disclose the financial institution's name and type of instrument (e.g., certificate of deposit, GIC, etc.), if you owned the time deposit on 31 December 2018 or as of the last day of the 12 preceding months for new staff and the value was equal to or greater than US \$10,000 on the disclosure date. **Please do not** disclose account numbers or its value.

Q11. Should I disclose interest-bearing savings, checking accounts, and certificates of deposits (CDs)?

Yes. You should disclose interest bearing savings, checking accounts, certificates of deposits (CDs), money market accounts, etc.

Q12. Are government securities (e.g., treasury bills, treasury notes, treasury bonds, etc.) required to be disclosed?

Yes. You are required to report government securities including the name of the country which issued the securities if the individual securities were owned on 31 December of the reporting year or as of the last day of the 12 preceding months for new staff, and the values are equal to or greater than US \$10,000 as of the disclosure date.

Q13. Am I required to disclose the specific names of each of my individual stocks, bonds, mutual funds, etc?

Yes. You are required to disclose the specific names of each stock, bond, mutual fund, etc. that you owned on 31 December of the reporting year or as of the last day of the 12 preceding months for new staff, and that is individually equal to or greater than US \$10,000 as of the disclosure date. You should also disclose any codes associated with this stock, bond, mutual, etc., including, but not limited to, ticker symbols, ISIN codes, CUSIP numbers, WKN numbers, etc., if applicable.

Q14. How do I disclose a bond?

If you directly held a bond on 31 December of the reporting year or as of the last day of the 12 preceding months for new staff that is equal to or greater than US \$10,000 as of the disclosure date, you should disclose the specific name and type of bond, including the name of the issuer and any associated bond code, if available (e.g., 6-month corporate note issued by Lehman Brothers, 3-month US Treasury Bill, etc.). If you indirectly hold bonds through a bond investment fund, you

should provide the full name of the fund and any associated fund code if applicable (e.g., Mellon Global Bond Fund, ISIN code IE0003924739).

Q15. What if my financial advisor makes all my investment decisions and I am not aware of my holdings nor do I make the day to day investment decisions?

You should contact your financial advisor or review your account statements and disclose all assets that you held on 31 December of the reporting year, or as of the last day of the 12 preceding months for new staff and were individually equal to or greater than US \$10,000 as of the disclosure date. You are not required to disclose the value range or value specification of your investment.

Q16. Do I disclose stocks in the 'Assets and Liabilities' section in Tab 1 (Assets) or Tab 3 (Stock Options), or both?

Stock options, which are the right to buy or sell stocks at a certain time, are not the same as stocks, and need to be disclosed in a separate tab. Stocks should be disclosed only in Tab 1 'Assets' under 'Assets and Liabilities', and should only be disclosed at all if they were held on 31 December of the reporting year or as of the last day of the 12 preceding months for new staff and are individually equal to or greater than US \$10,000 as of the disclosure date. Stock options should be disclosed only in Tab 3 'Stock Options' under 'Assets and Liabilities' regardless of value. If you hold stock and stock options in the same company, the stock should be disclosed in Tab 1 'Assets' under 'Assets and Liabilities' and the stock options should be disclosed in Tab 3 'Stock Options' under 'Assets and Liabilities'.

Q17. How do I disclose a retirement and/or brokerage account with individual assets all less than US \$10,000 as of 31 December of the reporting year or as of the last day of the 12 preceding months for new staff?

You are not required to disclose the retirement and/or brokerage account (e.g., 401K, 403b, etc.) or the individual underlying assets since the underlying assets are individually less than US \$10,000 as of the disclosure date.

Q18. Should I disclose defined contribution plans such as Individual Retirement Accounts (IRAs), 401(k) Plans, and 403(b) Plans?

Yes. You are required to disclose the underlying assets held within defined contribution benefit plans if the underlying assets are individually equal to or greater than US \$10,000 as of the disclosure date.

Q19. Should I disclose defined benefit plans such as a pension plan?

Yes. You are required to disclose the pension plan if the cumulative assets within the pension plan or other defined benefit plan were worth equal to or more than US \$10,000 as of the disclosure date. Please note that the underlying assets within the defined benefit plan are not required to be disclosed since this information is typically only known to your employer. **However, you are not required to disclose your benefits under the UN Pension Fund.**

Q20. Must I disclose a trust asset if my spouse or dependent(s) are trustee, or beneficiary, of the trust?

Yes. You must disclose the underlying assets that are equal to or greater than US \$10,000 within the trust if you, your spouse, and/or dependent child(ren) are either trustee or beneficiary of the trust.

Q21. How do I handle the disclosure of a blind trust?

If you or your immediate family members are beneficiaries of a blind trust, you are required to report the trust fund manager's name and contact information only.

Q22. If I am a beneficiary of an estate but the assets within the estate have not been distributed as of 31 December of the reporting year, or as of the last day of the 12 preceding months for new staff, are these assets required to be disclosed?

If the assets of the estate have not been distributed as of 31 December of the reporting year or the last day of the 12 preceding months for new staff, the assets should not be disclosed in your Statement.

Q23. Do I have to disclose life insurance?

Yes. You should disclose the name of the life insurance company with which you hold a policy and specify whether it is a term or whole life policy. Additionally, if your life insurance policy is linked to investment options (e.g., mutual funds, stocks, bonds, etc.) you should also disclose the specific names of the investment options that are individually equal to or greater than US \$10,000 as of the disclosure date.

Assets (Terms and Definitions)

Q1. What does the term *real estate* mean?

The term *real estate* (or sometimes referred to as real property) broadly signifies property consisting of houses and land. This may include your principal residence, a condominium, an owned apartment, a vacation property and/or land (both residential and non-residential).

Q2. What is considered to be personal property?

Personal property is commonly referred to as property that is not affixed (and is movable). Personal property includes motor vehicles, boats, livestock, furniture, carpet, jewellery, precious gems or stones and artwork. You need only disclose personal property if it is held for business or investment purposes. Real estate, land or houses, however, is not considered personal property and must be disclosed regardless of whether the real estate is held for business or investment purposes.

Q3. What is a ticker symbol?

A system of letters used to uniquely identify stocks or mutual funds which are listed and traded on an exchange. For example, the ticker symbol for Microsoft is MSFT. Ticker symbols can be found by security name on any financial website, your account statement or through an internet search engine if it is traded on an exchange.

Q4. What is an ISIN code?

An ISIN code (International Securities Identification Number) is an international code given to different securities. ISIN codes are an additional way to identify a security and for the purposes of the program, can be used instead of or in conjunction with a ticker symbol to identify a security.

Q5. What is a CUSIP number?

A CUSIP (Committee on Uniform Securities Identification Procedures) number identifies most securities, including: stocks of all registered U.S. and Canadian companies, and U.S. government and municipal bonds. CUSIP numbers are an additional way to identify a security and for the purposes of the program, can be used instead of or in conjunction with a ticker symbol to identify a security.

Q6. What is a WKN number?

On 22 April 2003, the WKN was replaced in Germany with the International Securities Identification Number or the ISIN.

Q7. Where can I find the ticker symbol, ISIN code or CUSIP number for the securities I hold?

One of these symbols, codes or numbers should be listed on your statement of account which you receive in relation to your holding(s), or it will be listed on the website of the particular stock, bond, or mutual fund, etc. that you hold.

Q8. What is a defined benefit plan?

A defined benefit plan is an employer-sponsored retirement plan where employee benefits are determined based on a formula, using factors such as salary history and duration of employment. Investment risk and portfolio management are entirely under the control of the company/employer.

Q9. What is a defined contribution plan?

A defined contribution plan is a retirement plan (e.g., 401K, 403b, IRA, etc.) wherein a certain amount or percentage of money is set aside each year by a company or employer for the benefit of the employee. Investment risk and portfolio management is decided upon by the employee. Defined contribution plans (e.g., 401k, 403b, IRA, etc.) typically provide the employee or investor with investment options for the retirement plan.

Assets & Liabilities - tab 2: Profit on Sale of Personal Property

Q1. Do I need to disclose the sale of personal property such as motor vehicles, boats, livestock, furniture, carpets, jewelry, precious gems or stones and artwork?

Yes, but only if it was held for investment or business purposes.

Q2. If I sold a residence/real estate in the reporting year, should I report the sale?

No. Only the profit on the sale of personal property (e.g., motor vehicles, boats, livestock, furniture, carpets, jewelry, precious gems or stones and artwork) held for investment or business purposes should be reported.

Q3. How do I calculate profit on the sale of the property for the purpose of determining whether I must disclose the profit because it was more than US \$10,000?

You can calculate profit by subtracting the price you paid for the asset from the amount you received from the sale. For example, if you paid \$5,000 for a piece of art that was held for investment and sold it for \$20,000, you would calculate a profit of \$15,000, and disclose the profit in the Financial Disclosure System.

Assets & Liabilities - tab 3: Stock Options

Q1. What is a stock option?

A stock option is the right or option, but not the obligation, to buy or sell a company's stock, at an agreed-upon price within a certain period or on a specific date. A stock option is different from common shares of a stock, and should be disclosed regardless of value. Stock options should be disclosed in Tab 3, and not in Tab 1 (Assets). Stocks that you own should be disclosed in Tab 1 (Assets), and not in Tab 3.

Q2. What is an employee stock option (ESO)?

An ESO is a stock option granted to specified employees of a company. ESO's carry the right, but not the obligation, to buy a certain number of shares in the company at a predetermined price. An employee stock option is slightly different from a regular exchange-traded option because it is not generally traded on an exchange, and there is no put (contract giving the holder a right to sell the stock at a fixed price and future date) component. Furthermore, employees typically must wait a specified vesting period before being allowed to exercise the option.

Q3. Is an investment in a family company a stock or a stock option?

An investment in a family company can be either a stock or a stock option, depending on the contractual terms of your investment. If you own shares of the company, this is similar to stock and should be disclosed as an 'asset' in Section II, Part 1 if your shares were held as of 31 December of the reporting year, or as of the last day of the 12 preceding months for new staff and are equal to or greater than US \$10,000 as of the date of disclosure. However, if the terms of your investment fall under the definition of a stock option or employee stock option (see above for definitions of stock option and employee stock option), your investment should be disclosed in Section II, Part 3 (Stock options) regardless of value.

Assets & Liabilities - tab 4: Non-UN Income

* Note: Non-UN income received by the staff member requires proper authorization from the Secretary-General, in accordance with ST/AI/2000/13. For any questions, please contact the UN Ethics Office at unfdp.ethics@un.org.

Q1. Do I need to disclose income from my spouse and/or dependent child(ren)'s ownership of a business/organization/society?

Yes. You are required to disclose the source of any income exceeding US \$10,000 from any business/organization/ society owned by your spouse and/or dependent child(ren).

Q2. If I'm unaware of the value of my spouse's income from businesses/organizations/ societies, is disclosure of my spouse's businesses/organizations/societies still required?

Yes. Disclosure of the source and type of your spouse's income is still required. You are, however, not required to disclose the value range or the exact amount of the income.

Q3. What are examples of sources of non-UN income?

Sources of non-UN income include salary (for spouse), rental income, interest, dividends, honoraria, royalties, compensation for board membership, etc. Please note the name(s) of the sources and type of income (e.g., employer name(s) if salary is selected) are required. A source of non-UN income that you receive from an outside activity that involves a leadership or policy-making position should also be disclosed in the "Outside Activities" tab.

Q4. What should be included in the name and detailed description fields in this 'Income' section?

If the 'income' is greater than US \$10,000, you should include the full name of the source, country location of the source, and describe the type of income (e.g., rental income from a real estate property disclosed in Part 1, spouse's salary, income from your investments, etc.). Please also indicate if you are aware if the source of income has any dealings with the UN. Finally, if you have proper authorization for an outside activity, occupation or employment from which you receive non-UN income, you should upload a copy of the authorization to the Financial Disclosure System. If you do not have authorization for an outside activity, occupation or employment, you should indicate that in the "Remarks" section of your disclosure.

Q5. Should I report capital gains/interest earned from?

Yes. You should report capital gains or interest earned from any *individual asset* that exceeded US \$10,000 as of 31 December of the reporting year, or as of the last day of the 12 preceding months for staff appointed after 31 December 2018. You are not required to report capital gains or interest earned for all of your investments in aggregate.

Assets & Liabilities - tab 5: Supplements, gifts, per diem, reimbursements, and travel expenses

Q1. Am I required to disclose personal gifts?

Yes, if the value of the gift was greater than US \$250. Please note that you are not required to disclose gifts received from your family relatives.

Q2. What are the types of 'supplements' to be disclosed?

You are required to report any form of supplement, direct or indirect, including provision of housing or subsidized housing, or any gift, per diem, reimbursements, entertainment or travel expenses, favour, benefit, remuneration or in-kind contribution from any Government, governmental agency or other non-UN source aggregating US \$250 or more from a single source during the reporting year other than dependency benefits under national laws, travel and per diem for approved outside activities, and residential accommodation which has been accepted by the UN for its staff. Gifts from relatives are not required to be reported.

Q3. Should I indicate if I have received proper authorization for supplements, gifts, per diem, reimbursements, and travel expenses?

Yes. If you have received authorization to receive the supplements, gifts, per diem, reimbursements, and travel expenses, please note the authorization in your statement, and submit a copy of the authorization within the Financial Disclosure System.

Assets & Liabilities - tab 6: Liabilities

Q1. Am I required to report liabilities and personal loans owed between me and my immediate family members (e.g., loans from immediate family members)?

No. You are not required to report liabilities owed to a parent, sibling, or dependent child(ren).

Q2. Do I have to report the mortgage(s) on my residence(s) or vacation home(s)?

Yes. You must report the mortgage(s) on all property, including your primary residence, and any other real estate owned if the loan balance is greater than US \$50,000 on the disclosure date. If the value of the corresponding asset is greater than US \$10,000, the asset should also be disclosed in tab 1 'Assets' and the mortgage and loans must be reported in tab 6 'Liabilities', both of which are under the section on 'Assets & Liabilities'.

Q3. Should I report a line of credit?

If you are using the line of credit, you need to report the portion of the credit being used if the balance is greater than US \$50,000 as of the disclosure date. Otherwise, you should not report the line of credit.

Verification Process

Q1. What is the Verification Process?

Verification is part of the Financial Disclosure Programme to verify the accuracy and completeness of the information disclosed by a participant. Verification helps the UN strengthen the quality and value of the Programme for future years. Participants are **randomly selected**.

Q2. What do I need to provide for the verification process?

You will need to provide third-party documentation as of the disclosure date to substantiate any items that are required to be reported in your Disclosure Statement per the ST/SGB/2006/6 and UN Ethics Office's Programme guidelines.

Q3. What is a brokerage statement?

A brokerage statement is an account statement which you may receive from your investment company on a periodic basis (e.g., semi-annual, annual, etc.). The statement typically provides a summary and total value of your account, details and values of the various underlying assets (e.g., stocks, bonds, mutual funds, etc.) transaction activity, gains and losses, etc.

Q4. Do I need to provide third-party documentation for items not disclosed in my Statement?

No. You are only required to provide third-party documentation for any items that meet the reporting guidelines set forth in the ST/SGB/2006/6. If you have questions regarding the reporting requirements, please contact The External Reviewer at unfdp.reviewer@un.org.

Q5. Can the External Reviewer contact outside organizations directly to obtain the required third-party documentation?

No. The External Reviewer is not authorized to contact third party organizations on your behalf to solicit the required documentation, as the information is private and confidential in nature. As a participant, you are responsible for the timely submission of required verification documents.

Q6. How are Statements selected for verification?

Participants are randomly selected for the verification. Every year, approximately 5 per cent of the total participant population is randomly selected for the purpose.

Q7. Do I need to provide third-party documentation for real estate that is held for residential purposes?

Yes. Real estate equal to or greater than US \$10,000 as of the disclosure date is required to be disclosed regardless of for what purpose it is held, in accordance with ST/SGB/2006/6. Thus, if you are selected for the verification process and own real estate that meets the reporting requirements, you should provide third-party documentation to substantiate these assets.

Q8. How is the verification process different from the review process?

While all participants are required to submit a disclosure statement for review, a percentage of the total number of participants are selected for the verification process in addition to the regular review process. The verification process requires those selected participants to provide third-party documentation for any items disclosed in their statement.

Q9. What types of third-party documents are acceptable to fulfil the requirements of the verification process?

In the Verification Notification email that you will receive upon being selected for the Verification Process, you will find examples of acceptable third-party documentation. Please refer to that document for further guidance. If you have further questions, you can contact the External Reviewer at unfdp.reviewer@un.org.

Q10. I am currently on mission at a duty station where I do not have access to my personal information. Am I still required to provide third-party documentation for the verification process?

Yes. If you are unable to provide any of the suggested documents outlined in your Verification Notification email by the deadline date, you may contact the UN Ethics Office at unfdp.ethics@un.org to request an extension to provide the documentation.

Administrative/Completion of Form and Technical Issues

Q1. Must I submit the Financial Disclosure Statement/Declaration of Interest Statement online?

Yes. Your Financial Disclosure Statement/Declaration of Interest Statement must be submitted online using the UN's Financial Disclosure System. The system is accessible using the participant's Unite credentials. Participants who do not already have Unite credentials will receive an email from the Unite System Administrators with instructions on how to register. If you encounter any problems, please contact the United Nations Ethics Office at unfdp.ethics@un.org.

Q2. What browser configuration will I need in order to most effectively interact with the Financial Disclosure System?

Participants are recommended to use either **Google Chrome** or **Mozilla Firefox** to access the online filing system. The Financial Disclosure System website does not work properly on Internet Explorer.

Q3. I forgot my password. How can I request my password?

The system is accessible using the participant's Unite credentials. If you can't remember your Unite ID or password you are able to retrieve this information by going to <https://uniteid.un.org>. Here, select either 'Forgot your Unite ID?' or 'Forgot your password?' and follow the instructions. If you encounter any problems please contact the United Nations Ethics Office at unfdp.ethics@un.org.

Q4. Can I save the Financial Disclosure or Declaration of Interest Statement and finish my submission at a later time?

Yes. You can save your Statement while you are working on it. The system automatically saves as you progress through the filing. When you are certain it is complete and accurate, you can submit your Financial Disclosure or Declaration of Interest Statement in the '**Preview & Submit**' tab. Please refer to the User Manual for detailed instructions on how to submit your Financial Disclosure Statement. Once your Financial Disclosure Statement has been submitted you will not be able to amend it, however, you will be able to open a read-only version and you will be able to print it. You can also add additional documents or additional notes to your Statement after submission, such as when requested to do so by the External Reviewer.

Q5. Why does the system automatically log me out?

As a safety precaution, you will be automatically logged out of the system after 20 minutes of inactivity. Your information is automatically saved by the system if you are logged out.

Q6. Will my information be secure? Will other parties be able to review my confidential information online?

Your information will be stored on the Financial Disclosure System in a secure encrypted database. All activity regarding disclosure data will be contained inside the system.

Q7. How do I submit my Statement for review and will I still have access to my Statement once it has been submitted?

In the landing page of the application, the top, left-most pane lists all the files you have submitted. Click on the file number of the financial disclosure you wish to access, and the system will open the file for you. Please refer to the Participant User Manual, which you can find in the Documentation section on the homepage of the Financial Disclosure System, for step-by-step instructions. While you will be able to view your Statement once it is submitted, **you will not be able to edit your disclosures unless your file is returned to you by the External Reviewer.**

If you would like your file to be returned after it has been submitted, please contact the External Reviewer at unfdp.reviewer@un.org to make that request.

Q8. How do I edit or submit a Statement?

Please refer to the Participant User Manual, which you can find in the Documentation section on the landing page of the Financial Disclosure System, for step-by-step instructions on how to edit and submit your Statement.

Q9. Do I need to re-submit my Statement after I have edited it with the additional requested information, and after my file has been returned to me?

Yes. The External Reviewer will not be able to complete review of your Statement until you click the 'Submit for Review' button to confirm your disclosure statement and officially submit your changes.

Q10. I forgot to report an item in my Financial Disclosure or Declaration of Interest Statement and remembered after I submitted my Statement. What should I do?

Contact the External Reviewer at unfdp.reviewer@un.org to request your Statement to be returned to you for further action.

Q11. I received an email request to provide additional information, but am unable to edit my Statement. How should I provide the requested information?

If you have been asked to provide documentation, you can upload the relevant document(s) directly into the Financial Disclosure System in the 'Reference Documents' section at the bottom of each respective tab. For instance, you may upload the approval document regarding an outside activity, occupation or employment under 'Reference Documents' on tab 5. Outside Activities under General Information. If you are requested to provide further details and want to provide those details in the Financial Disclosure System rather than in an email correspondence, you may add an information note in the 'Additional Notes' section of the relevant tab. Simply click on the blue '+' sign to add the note and provide the description. Should you experience any difficulties, please contact the External Reviewer at unfdp.reviewer@un.org.