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Project Services**

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Ethics

**Activities of the UNDP Ethics Office in 2025:
Report of the Ethics Office**

Summary

Pursuant to decision 2008/37 of the Executive Board, the UNDP Ethics Office submits the present report, which covers its activities in 2025. As required under the Secretary-General's bulletin on the United Nations system-wide application of ethics: separately administered organs and programmes (ST/SGB/2007/11), the Ethics Panel of the United Nations reviewed the report electronically and at its 186th session on 10 February 2026.

This is the eighteenth annual report presented by the Ethics Office (the Office) since its establishment in 2007.

Elements of a decision

The Executive Board may wish to take note of this report and comment on progress made by the UNDP Ethics Office in strengthening the ethical culture of UNDP.



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I. Introduction

1. The UNDP Ethics Office submits this report in accordance with Executive Board decision 2008/37. It outlines the Office's activities in 2025, carried out under its mandate to "cultivate and nurture a culture of ethics, integrity and accountability, and thereby enhance the trust in, and credibility of, the United Nations both internally and externally."¹
2. The Office's mandate is anchored in a premise: trust matters. This principle referenced also in the UNDP Strategic Plan, 2026-2029 offers a lens for considering the activities described in this report.
3. Consistent with UNDP's long-standing commitment to upholding its status as a trusted institution, the organization has maintained an independent Ethics Office since 2007. The Office contributes to risk management, accountability, and good governance in the organization. It is integrated into UNDP's risk management and oversight architecture, with the Office's role incorporated in UNDP's Internal Control Framework Policy as well as in the Accountability Systems Policy. UNDP's Audit and Evaluation Advisory Committee provides independent advice to the UNDP Administrator regarding the work of the Ethics Office.
4. The Office supports UNDP's global workforce operating in over 170 countries and territories. The Office also provides ethics services for personnel of UNDP-hosted entities, including the United Nations Capital Development Fund (UNCDF), the United Nations Office of South-South Cooperation (UNOSSC), and the United Nations Volunteers (UNV) offices in Bonn and New York.² It functions on the principles of independence, impartiality, and confidentiality.
5. This report summarizes the office's activities across its mandated areas: (a) standard-setting and policy support; (b) ethics training, awareness-raising and outreach; (c) provision of confidential advice and guidance to personnel and management; (d) administration of the UNDP financial disclosure programme, and (e) administration of the UNDP policy for protection against retaliation. It also outlines the office's engagement with the Ethics Panel of the United Nations (EPUN) and other interagency activities.
6. In 2025, the office continued to deepen impact on organizational culture through innovative, data-driven, and risk-informed approaches. Key results achieved in 2025 included:
 - (a) *Enabling effective management of ethics-related risks* by: (i) delivering ethics advice and guidance in response to 927 requests for support, as well as (ii) developing and launching an artificial intelligence agent, "GuideBot", that addressed over 45,000 queries, and (iii) reviewing financial disclosure statements for 1,973 filers while also enhancing reliability of the process by doubling the number of filer verifications completed;
 - (b) *Influencing organizational culture* by: (i) facilitating 143 awareness sessions, including sessions for all UNDP country offices identified in the Office's Proactive Outreach matrix, (ii) driving engagement, including through internal social media posts with over 110,000 cumulative views; (iii) continuing to expand the Ethics Champion Network following outreach and training with the respective office; and
 - (c) *Promoting accountability and whistleblower protection* by: (i) offering support and guidance in 34 advisory matters involving retaliation concerns, (ii) assessing six formal requests for protection against retaliation, (iii) further strengthening UNDP's anti-retaliation framework, and (iv) completing 10 independent reviews as Alternate Chair of the Ethics Panel of the United Nations.

¹ Secretary-General's bulletin ST/SGB/2007/11, United Nations system-wide application of ethics: separately administered organs and programmes.

² The Office also performs responsibilities under the protection against retaliation framework for personnel on UNDP-issued contracts serving in certain other entities, such as United Nations Office on Drugs and Crime (UNODC), United Nations Trade and Development (UNCTAD), and the United Nations Department for Safety and Security (UNDSS).

7. The overall increase in requests for ethics services demonstrates the continued trust placed in the Office. The scale of its outreach and awareness raising activities reflects the Office's effectiveness in delivering its workplan across UNDP's global operations. Additional indicators of the impact of the office's activities include:

- (a) *Risk management*: In approximately 23 per cent (216) of the individual advice and guidance matters addressed, the Office advised against proceeding with a proposed course of action thereby identifying and providing an opportunity to prevent or mitigate integrity-related risks. In addition, in 378 of the financial disclosure statements reviewed, the office identified conflicts of interest risks, issuing advice to filers to manage those risks.
- (b) *Ethical Leadership*: The office provided ethics advice in response to 27 individual requests for advice and guidance from executive management. These requests have increased 50 per cent since 2024, enhancing the opportunity to support ethical tone-at-the-top. The office also delivered a dedicated awareness session for Resident Representatives. In addition, as part of a new initiative, the office delivered a series of one-on-one sessions for a group of office leaders.
- (c) *Commitment to ethical culture*: The Financial Disclosure programme again achieved 100 per cent compliance with filing obligations. This programme is administered by the Office, with the support of more than 150 Financial Disclosure Focal Points who assist in identifying filers and promoting compliance. UNDP's consistent record of achieving 100 per cent compliance reflects the organization-wide commitment to transparency and vigilance for conflicts of interest. Furthermore, following the office's focused promotion efforts, the mandatory online ethics training course for newcomers reached a 97 per cent compliance level.

8. An organization's ethical culture drives how individuals behave, how decisions are made, and how an organization is perceived by its stakeholders. During periods of uncertainty and challenge, it is paramount to maintain robust ethics infrastructure and services that anticipate and proactively address integrity risks. By regularly communicating and advocating for UNDP's ethical values, and by providing advice that promotes business practices and decisions based on fairness, principled stewardship, and accountability, the Office plays a critical role in supporting and protecting the integrity of UNDP programming and delivery. This helps safeguard UNDP's credibility and reputation.

9. The Office confirms its organizational independence and that it has performed its activities free from interference. Senior management consistently provided strong support for the Office, including by ensuring adequate resourcing and engaging in leadership tone-setting. The Office regularly engaged with the Audit and Evaluation Advisory Committee, which provided advice related to the Office's activities and valuable independent expertise.

II. Administrative matters

10. In 2025, the Office operated with staffing of a Director (D1), two Ethics Advisors (P5), and two Ethics Specialists (P3). Reflecting a continued commitment to promoting an ethical culture, including through an independent, adequately resourced ethics function, UNDP management approved one of the two Ethics Advisor posts as additional staffing for the office starting in 2025. This position was filled in July 2025.

11. In addition to these five posts, the Office's remaining post, a vacant Administrative Assistant (G5) position was temporarily staffed by existing UNDP personnel on a short-term assignment. Mindful of the need for prudent financial management, the Office has entered a service arrangement with UNDP's Independent Evaluation Office for administrative and operational support starting in 2026. This will allow the Office to reallocate resources while benefiting from the efficiency of shared services.

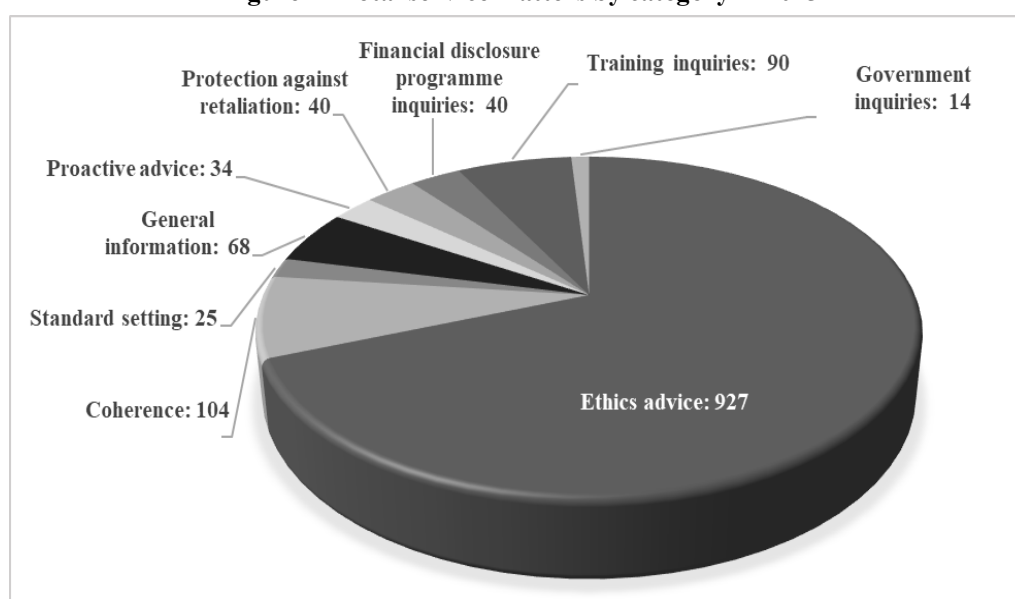
12. The Office was supported by an Ethics Analyst serving under an International Personnel Services Agreement. In addition, a 'Futures Fellows' was engaged to assist in the development of an Ethics Office Strategy for the 2026-2029 period.

13. The Office has continued to strengthen its practices by initiating the development of a new case management and analytics platform. Once operational in 2026, the database is expected to deliver efficiency gains, improve data reliability, and enhance analytical capacity and risk insights.

III. Mandated activities

14. As detailed below, the Office continued to broaden its ethics services and initiatives during the reporting period. The office worked closely with UNDP partner offices, including the Office of Audit and Investigations (OAI), Office of Human Resources (OHR), Office of the Ombudsman for United Nations Funds and Programmes, Office of Legal Services (OLS), Executive Office, as well as with the ethics functions of other United Nations system organizations.

Figure I - Total service matters by category in 2025



A. Standard-setting and policy support

15. The Office provides policy development support upon the request of senior management and through regular engagement with UNDP business units. In addition, ethics considerations and standards are integrated in policy review processes through the participation of the Director of the Ethics Office, as an observer, in the UNDP Organizational Performance Group. The Office also continued to contribute to UNDP's cultural transformation efforts as part of the People for 2030 strategy. For example, the Office participated in the development of the "Culture Markers" identified as essential for organizational delivery. The Office also contributed to UNDP's review of its risk management system and accountability framework. This included providing input for the revision of UNDP's Accountability System policy as well as for UNDP's identification of principal risks of strategic importance. UNDP management's engagement of the Office in these initiatives reflects the organization's commitment to an ethical culture and the integration of ethics in its approach to risk management and oversight.

16. To ensure that ethics considerations remain central to developing and implementing governance frameworks within UNDP, the Office continued to participate in numerous UNDP working groups, including the People Development Governance Group, the Data Governance Group, the Digital Governance Group, and Artificial Intelligence Working Group.

17. The Office continued to serve as a member of the UNDP task force on the prevention of sexual harassment and sexual exploitation and abuse. The Office participated in multiple task force dialogue sessions with UNDP managers and country office personnel, presenting information on protection against retaliation, and the role of the office as a source of confidential ethics advice.

18. The Director of the Ethics Office continued to serve as the representative for EPUN in the International Civil Service Commission Working Group on revisions to the Standards of Conduct for the International Civil Service. The Director provided the Working Group with an independent perspective and subject matter expertise to support this system-wide effort to review and update ethical standards.

B. Training, outreach and awareness-raising

19. Training, outreach, and awareness-raising on ethical standards are core elements of the Office’s mandate to foster an ethical culture across UNDP. These efforts deepen understanding of ethical standards, strengthen ethical decision-making, and embed ethics into UNDP’s organizational culture. Guided by the theme of keeping UNDP “Ethics Strong,” the Office delivers this work through several complementary streams outlined below.

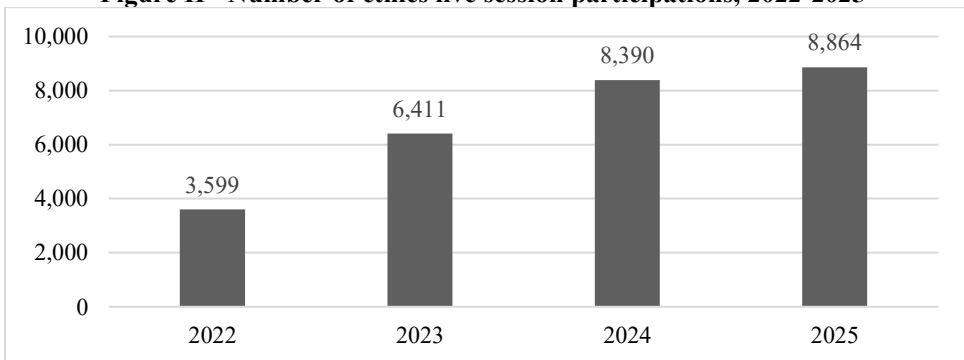
Live sessions

20. The Office delivers live (in-person and virtual) awareness sessions for UNDP personnel, with topics including protection against retaliation, conflicts of interest, political activities and the use of social media. By relying on methods such as quizzes, scenarios and case studies, these sessions provide an opportunity to illustrate the practical application of ethical standards to specific situations. They are also an opportunity to address queries and consider aspects of particular concern for participants.

21. During 2025, the Office provided 143 live sessions (in-person and virtual) for UNDP personnel across 48 countries, as well as to UNV, OAI, the Information and Technology Management (ITM) unit, and other global and headquarters-based audiences. In many cases, sessions were part of a deeper, sustained engagement, with individuals participating in multiple sessions on different topics.

22. The Office tracks the number of live session participations as an indicator of the level of ethics dialogue in the organization. In 2025, the Office achieved its highest-ever level of live session participations (in-person and virtual) at 8,864, a 6 per cent increase from the level achieved in 2024. Of the 143 sessions in 2025, 68 per cent were proactively launched through targeted initiatives, including ethics awareness initiatives in the UNDP Regional Bureau for Latin America and the Caribbean (RBLAC) and the Bureau for Management Services (BMS), as well as based on the Proactive Outreach matrix.

Figure II - Number of ethics live session participations, 2022-2025³



³ The Office refers to “participations” rather than “participants” since individuals participate in multiple sessions, particularly where a series of sessions are delivered as part of a deeper engagement with a specific office or group.

23. Live sessions (in-person and virtual) are delivered directly or in partnership with other offices. Those delivered directly included: (a) 62 online and hybrid sessions for 31 offices; and (b) in-person missions to seven offices where 41 sessions were delivered. In-person sessions were also delivered for seven other offices. Effective partnerships with other functions enable the Office to broaden the reach of its awareness-raising activities, thereby deepening influence on organizational culture. In total, 29 were delivered in collaboration with other functions.

24. These sessions included: (a) nine sessions delivered in partnership with OAI, focusing on misconduct reporting, protection against retaliation, and anti-fraud awareness, including joint sessions delivered for Argentina, Uruguay, Bosnia, Panama, Zimbabwe, Eswatini, Lebanon, and UNCDF; (b) six sessions delivered in collaboration with OHR, including a dedicated session for UNDP Resident Representatives, one Junior Professional Officer (JPO) onboarding session, one JPO and Graduates workshop, three 'getting onboard with ethics' webinars delivered as part of the UNDP onboarding programme for new hires; (c) five sessions delivered in partnership with the UNDP Office of Procurement, including one in the context of a country level -procurement mission, in addition to four ethics sessions delivered as part of the UNDP Procurement Onboarding Programme, highlighting the importance of ethics for procurement practitioners; (d) eight sessions delivered in the context of the task force on the prevention of sexual exploitation and abuse and sexual harassment (PSEAH), with a particular focus on anti-retaliation protections; and (e) one session organized by the UNDP/United Nations Population Fund (UNFPA)/United Nations Office for Project Services (UNOPS)/United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) Staff Council, including participation by the Directors of the Ethics Office, OHR and OAI.

25. By the end of 2025, the Office reached 100 per cent of UNDP country offices identified under the Ethics Awareness and Communication Strategy's Proactive Outreach matrix, which was based on elements such as each Office's online mandatory ethics training compliance rate.

26. In addition to delivering live sessions for UNDP personnel, the Office was invited to present on the topic of engagement by personnel in political activities at a town hall for all United Nations personnel in Bolivia ahead of the country's national elections, as well as at the annual retreat for United Nations Resident Representatives in Peru, organized by the United Nations Resident Coordinator's Office.

27. In 2025, the Office continued to explore approaches for measuring the impact of awareness-raising sessions. While the number of participations in ethics sessions provides information on level of ethics dialogue in the organization, the Office also continued to survey perceived awareness of ethical standards immediately before and after sessions. Respondents indicated an average increase of 22 per cent in perceived understanding of standards. Under the RBLAC Ethics Awareness Initiative, the office piloted additional approaches to measuring the impact of its outreach sessions, including recording increases in requests for ethics advice and guidance from offices engaged.

Tailored Ethics Awareness Initiatives

28. In 2025, the Office continued to deliver the RBLAC Ethics Awareness Initiative. As outlined below, the initiative drove strengthened awareness, improved familiarity with internal reporting channels, and increased engagement in ethics dialogue across offices in the region.

RBLAC Ethics Awareness Initiative

Through live awareness-raising sessions, Ethics Open Houses, confidential consultations, and proactive engagements with resource management functions such as human resources, operations, and procurement, the initiative heightened readiness to navigate ethical dilemmas.

Over the course of 2025, the Office delivered 60 live ethics sessions (in-person and virtual) for offices in the region, driving more than 3,720 session participations across the 20 offices.

Survey data indicates a continued upward trend in both understanding and confidence, with 96 per cent of respondents reporting an improved awareness of UNDP ethical standards, 96 per cent of respondents reporting greater knowledge of the resources available to them to receive support should they face an ethical dilemma, and 82 per cent noting greater comfort accessing internal channels for advice, reporting and protection against retaliation. In addition to quantitative gains, leadership and teams highlighted the relevance of the scenario-based discussions and the accessibility of the Office's programme.

Examples of the positive feedback received regarding the initiative include:

- *"It was a real pleasure to have you with us...your presentations and sessions undoubtedly helped expand the culture of ethics in the organization. We need more missions like this!"—Resident Representative*
- *"I would like to extend my sincere appreciation for the opportunity our Country Office had to participate in the Ethics Awareness Initiative. The four-day training sessions offered an excellent platform for our colleagues to refresh and deepen their understanding of key ethics principles that are integral to our daily work."—Resident Representative*
- *"I really liked that the presentations included practical examples. So often theory stays just that—just theory—and it's great to see how it's actually applied. The facilitation was excellent, creating a sense of trust and addressing the topics with a high level of technical expertise."—Participant*
- *"The content was highly dynamic and practical, which helped us better absorb the knowledge and view the topic of ethics from a more comprehensive perspective."—Participant*

Beyond training outcomes, the initiative continued to stimulate meaningful increases in confidential advisory requests an indicator that there is trust in the Office. Efforts drove a 102 per cent increase in demand for confidential ethics consultations in the offices engaged in 2025. This demonstrates the initiative's impact in promoting risk identification and management. Internal communication products linked to the initiative including stories, videos and localized content generated over 39,000 views.

29. In 2025, the Office launched a second bureau-level, tailored initiative for BMS. The initiative included delivery of 31 ethics workshop sessions designed specifically for BMS on promoting a speak-up culture as well as on identifying and addressing conflicts of interest. The office also engaged in a series of one-on-one sessions with bureau leaders. Delivery of the initiative will continue in 2026. The Office will be providing further details regarding this initiative in its next report.

Ethics Champions Network

30. The Ethics Champions Network continued to expand in 2025. The network's core purpose is to amplify ethics communications at the local level, strengthen connections between local offices and the Office, and support the delivery of interactive activities designed to foster continuous conversations on ethics in the workplace.

UNDP Ethics Champions Network

In 2025, the Office expanded its network to 75 Ethics Champions, a 60 per cent increase from 2024 (41). With over 36 documented activities in 2025, Ethics Champions reached over 3,660 colleagues, increasing overall ethics engagement by more than 41 per cent beyond Ethics Office-led sessions. This “second layer” of reach highlights how the decentralized model expands coverage, ensuring ethics messages move into everyday workforce touchpoints across offices and regions, and strengthens local capacity.

Sample activities led by UNDP Ethics Champions:

- Iraq integrated ethics into its all-staff retreat with an expanded, multimedia scenario dialogue engaging over 180 personnel.
- The Regional Services Centre for Africa issued an all-staff communication to 130 personnel, reminding colleagues of the relevant ethical standards and authorization procedures related to outside activities.
- Honduras embedded ethics guidance into all-staff communications, reaching more than 300 personnel with targeted messages on political participation, public expression and outside activities during the period of national elections.
- In the Dominican Republic, Ethics Champions delivered a staff-meeting theatrical dramatization of gift-related dilemmas to 108 colleagues.

31. Looking ahead to 2026, the office will continue to gradually extend the Network further. The office will also enhance capacity-building, including through updated resources, quarterly global meetings, and sustained support to Ethics Champions in their roles as local facilitators of ethics dialogue.

Senior management briefings

32. Given the importance of leadership role modelling, the Director continued to provide ethics briefings for new UNDP senior management team members and newly appointed officials at the D-1 level and above.

The “Ethics and Integrity at UNDP” online course and other ethics e-learning modules

33. The Office’s training programme includes a mandatory online course for newcomers, *Ethics and Integrity at UNDP*. UNDP personnel are required to complete this mandatory training within one month of joining UNDP. Throughout its regular awareness-raising activities, the office underscored the importance of ensuring compliance with this training requirement, and in some instances issued specific messages to relevant managers to promote compliance within their teams. As of 31 December 2025, 97 per cent of serving UNDP personnel had satisfied the requirement of completing the course once—up from 94 per cent in 2024.

34. Through the UNDP online learning platform, the office provides three voluntary mini-courses on avoiding conflicts of interest, the financial disclosure programme and protection against retaliation. While the mandatory online course and live sessions have enjoyed strong and growing participation levels, there has been limited engagement on these online learning platform courses, with a total of 1,916 course completions by currently active personnel, 99 of which were registered in 2025. The Office plans to further promote learning through this platform.

Other awareness-raising and communication activities

35. The Office develops and promotes guidance materials aimed at equipping personnel with knowledge and tools for ethical decision-making.

36. In 2025, the Office updated its flagship publication, “Where To Go When: A Resource Guide for UNDP Personnel,” across all official languages. This document provides guidance on support channels to address workplace conflicts, report misconduct, contest adverse administrative decisions, and navigate other concerns. To enhance support, the office also launched “GuideBot,” an artificial intelligence-powered agent linked to the Guide. Since its launch in May 2025, the agent has sent 99,508 messages

across 45,058 sessions, with a 94.1 per cent satisfaction rate reflecting strong demand for guidance. By addressing a significant volume of lower-risk and informational queries, GuideBot has enabled initial, automated access to general advice, allowing Ethics Office advice and guidance capacity to be prioritized for more complex and higher-risk matters. Together, these updates and innovations serve to support proactive risk management, facilitate timely decision-making, and reinforce a culture of ethical awareness across UNDP.

37. The office continued to develop and circulate ethics-awareness resources, including: (a) the UNDP Code of Ethics; (b) ethics guidance bulletins on outside activities, political activities, social media usage and publishing in a personal capacity; (c) the office's annual holiday bulletin addressing gifts and personal conduct, published as a digital, interactive tool; (d) interactive, digital mini-scenarios guide on conflicts of interests; and (e) an interactive, digital mini-scenarios guide on political activities. In its most recent system-wide review of ethics functions, the Joint Inspection Unit described the UNDP Code of Ethics as "the most comprehensive" document of its nature and the online version as "a model."

38. Ethics guidance materials are shared as part of the Office's outreach and training activities. They are also available on the Office's internal SharePoint pages and public-facing website. In 2025, the Office's SharePoint pages received more than 14,000 views, while the public website received 4,173 views.

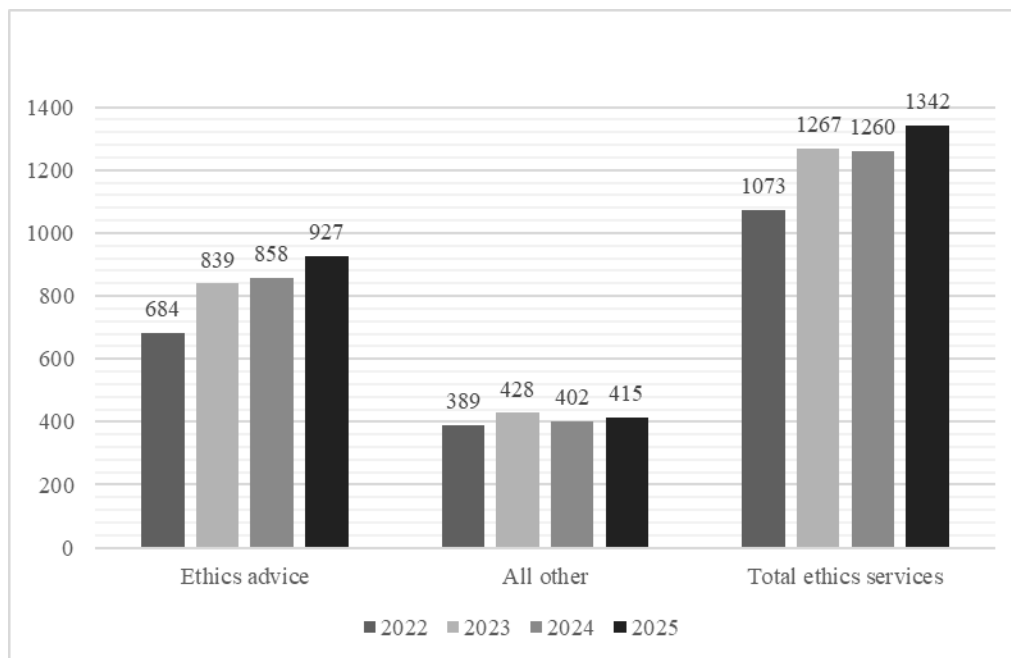
39. To further promote ethical standards, the Office continued its use of internal social media, driving 110,852 cumulative views in 2025 on various topics. In addition, voluntary membership in the Office's in-house social media group increased more than six-fold to 701 individuals since the launch of the Ethics Awareness and Communication Strategy in January 2023.

C. Confidential advice and guidance

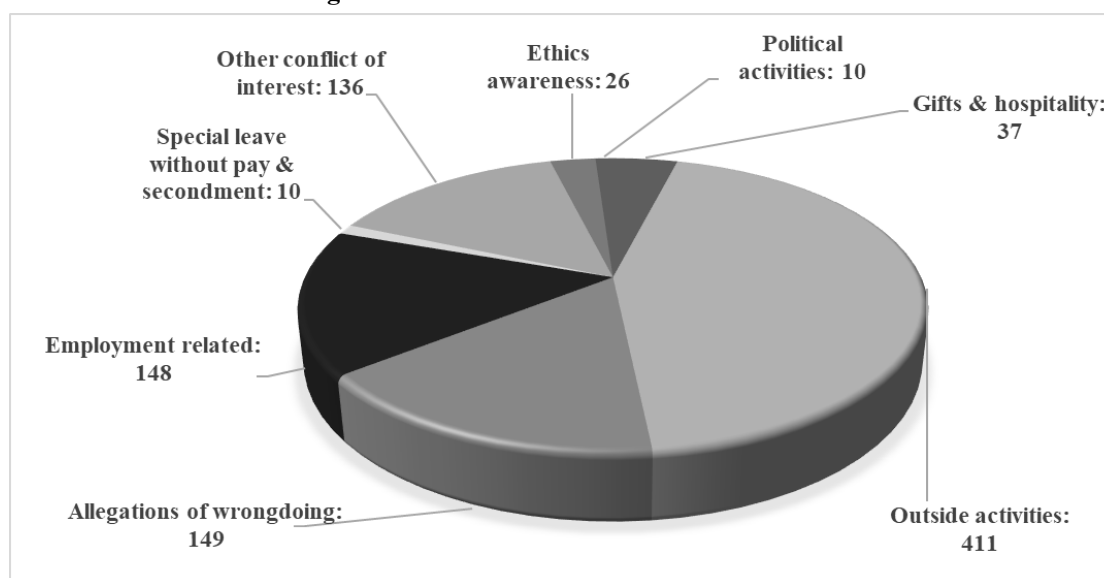
40. Support provided through ethics advice is a central element of the Office's mandate to foster an ethical culture and to embed UNDP ethical practices and decision-making into UNDP business operations. By providing clear, timely, and actionable advice, the Office enables personnel and management to identify and address possible conflicts of interest and ethical dilemmas and other workplace issues, thereby managing risk for the organization. As is the case for all the office's services, all personnel receive this support, regardless of contractual modality. To foster confidence in the support provided by the office, it has maintained its commitment to responsiveness, generally providing requested advice and guidance within two business days of receiving all relevant case information.

41. With the Office's broader level of engagements across the organization, there has been an increase in requests for support. The continued growth in demand has not impacted timeliness. Additional capacity as well as innovative approaches have enabled this. As described above in paragraph 36, the office introduced an artificial intelligence agent, "GuideBot," to address general information queries on relevant frameworks and support resources. In addition, awareness sessions are organized to create substantial opportunities for general queries, including dedicated "Open House" sessions (in-person and virtual). The Office has also leveraged its Ethics Champion Network to proactively distribute guidance materials. Furthermore, an additional artificial intelligence agent is being developed to help manage the growing volume of advisory requests. Through innovation and a risk-based approach, the aim is to maintain high service standards as demand continues to increase.

42. As shown in figure III below, the Office addressed a record 1,342 service matters in 2025, of which 927 were requests for ethics advice. This compares to 1,260 matters in 2024, of which 858 constituted ethics advice.

Figure III - Ethics advice as a component of total services, 2022-2025

43. In 2025, 69 per cent of the Office's service matters were requests for ethics advice and guidance (this compares with 68 per cent in 2024, and 66 percent in 2023). As shown in figure IV below, the Office provided advice on a broad scope of ethics issues, including: outside activities; conflicts of interest; receipt of awards, gifts, and hospitality; engagement in political activities; internal procedures for reporting alleged misconduct, and other ethics-related employment concerns. For matters not falling under its mandate, the Office also serves an important referral function by directing personnel to appropriate support offices, including the Office of the Ombudsman for United Nations Funds and Programmes, OAI, OHR, the United Nations Office of Staff Legal Assistance (OSLA), and the UNDP/UNFPA/UNOPS/UN-Women Staff Council. As part of its advice function, the Office also provides personnel with copies of ethics education materials, such as the UNDP Code of Ethics and "Where to Go When Guide."

Figure IV - Ethics advice breakdown in 2025

44. As with prior reporting cycles, the highest number of advice matters received by the office concerned outside activities conducted in a private capacity (411). Outside activities include non-profit organization board membership, external publishing, limited part-time employment such as university teaching, and family business ownership. As a risk management measure, the Office reviews proposed outside activities to ensure that the activity does not conflict with the requestor's UNDP functions or core obligations of independence, impartiality and loyalty to UNDP, and is not contrary to the interests of UNDP. For cases where the Office recommends approval of a requested outside activity, it advises management accordingly and outlines conflict-of-interest avoidance measures to be observed by the requestor as a condition of management approval.

45. To proactively identify and address potential conflicts of interest on the part of incoming personnel prior to appointment, UNDP employment applications require all candidates to complete conflict-of-interest declaration questions. In 2025, OHR continued to consult with the Office on such matters.

46. Concerning the 411 outside activity matters addressed by the Office in 2025, the office advised personnel against proceeding with a proposed outside activity in 142 cases. Such advice was issued on the basis that engagement in the relevant activity would be contrary to the requestor's United Nations status and obligations, or against the interests of the organization.

47. In vetting outside activity requests, the Office provides an important risk management function by supporting personnel in avoiding external engagements that could give rise to reputational or conflict-of-interest risk for UNDP. Examples of outside activities requests where the Office advised against engagement included: (i) requests to engage in outside employment with governmental entities or affiliated bodies; (ii) requests to serve in a private capacity as short-term election observers; (iii) requests to publish articles that addressed or evaluated governmental matters; (iv) requests to give private capacity media interviews on matters directly relating to the work and interests of UNDP, and (v) requests to establish private companies providing services directly relating to the requestor's UNDP functions.

48. Concerning other conflict-of-interest issues, the Office performs an important risk management function. Of the 136 "other conflict-of-interest" matters addressed in 2025, in 45 cases, the Office advised against courses of action that could give rise to an actual or perceived conflict-of-interest. Examples of advice provided to management and staff included the following: (i) the office advised against the recruitment of spouses of UNDP personnel to work in the same organizational unit; (ii) the office advised against the issuance of a recommendation letter for a UNDP partner that was seeking a government grant; (iii) the office advised against UNDP personnel using their UNDP office to conduct research for personal academic degree programmes; (iv) the office advised UNDP personnel to recuse themselves from any official engagements with relatives employed by a government, as well as with specific UNDP partners that were managed by or employed their relatives; (iv) the office advised on the recusal of procurement personnel from procurement exercises where their impartiality could be questioned, including in situations where they had personal or familial connections to a specific bidder; and (v) the office advised against the issuance of a short-term consultancy contract to the head of a UNDP partner in order to maintain the integrity of the UNDP-partner relationship.

49. In relation to advice issued on gifts and hospitality, in 17 cases the office advised against the acceptance of gifts and awards from governmental sources and entities doing or seeking to do business with UNDP. In cases where an unanticipated gift or award had been received from a government source and its refusal or return would cause embarrassment for the organization, the office advised the recipient to report the matter to the UNDP Gifts Administrator for an official decision on the disposition of the item. During the reporting period, the Office further advised in four cases against the acceptance of the offered hospitality, including catered receptions, from current or potential UNDP vendors, given that the acceptance of such hospitality could give rise to perceptions of impropriety and cause reputational risk for UNDP.

50. Regarding political activities, noting that impartiality and independence are core requirements of United Nations service, the Office advised UNDP management in five cases that serving UNDP personnel who wished to run for political office would be required to first resign from UNDP. The

office further advised a UNDP manager that a UNDP contract holder who had posted an unauthorized article on social media critiquing the actions of a government should be instructed to remove the article.

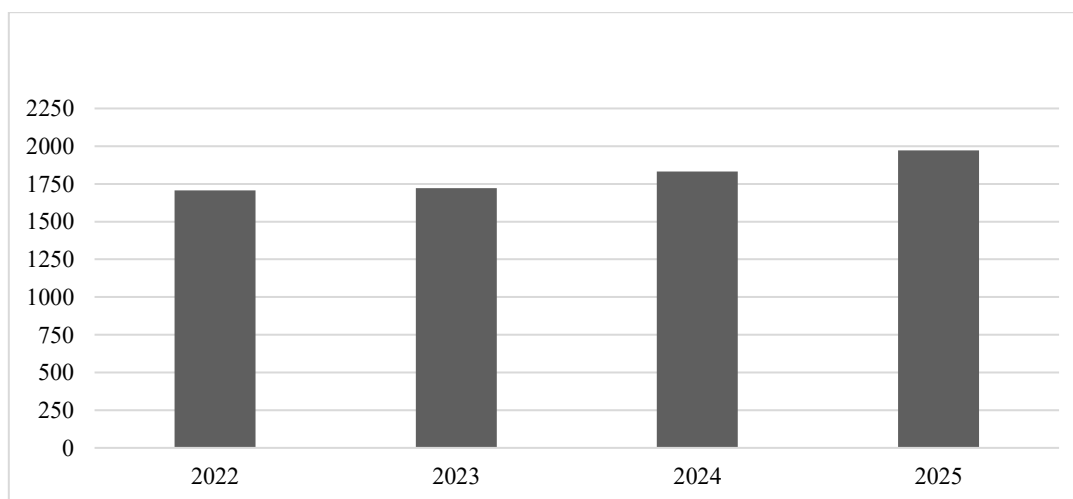
D. The financial disclosure programme for the 2024 transaction year, filed in 2025

51. The Office administers UNDP's annual financial disclosure programme (FDP), which aims to identify, manage and eliminate conflicts of interest between a participating filer's private holdings, interests, and affiliations as well as those of their immediate family members and their UNDP duties and obligations. Applicable to management at the D1 level and above, personnel whose principal duties involve procurement and investment, and other personnel meeting filing criteria, the programme is designed to ensure that private interests do not interfere, nor are perceived to interfere, with official decision-making or actions. Upon completing its review of submitted FDP statements, the Office selects a subset of filers for a verification exercise to confirm statement accuracy and completeness. As a yearly structured conflict-of-interest detection mechanism for categories of personnel with heightened risk profiles, the FDP serves to promote organizational transparency and public trust in UNDP.

52. The Office conducted its nineteenth annual financial disclosure exercise in 2025. Covering the 2024 transaction year, 1,973 filers participated in the programme (see figure V below). Following guidelines issued by the Office, eligible filers are identified by FDP focal points within UNDP bureaux, country offices, and other business units. The Office also administers the financial disclosure exercise for UNDP hosted entities.

53. While some United Nations system ethics offices outsource the review of FDP statements to external vendors, the UNDP Ethics Office conducts in-house reviews of all statements, resulting in significant cost savings for UNDP while utilizing the office's UNDP-specific conflict-of-interest expertise. As with prior FDP filing cycles, the programme, including verification, achieved a 100 per cent compliance rate in 2025.

Figure V - Number of financial disclosure policy annual 'filers', 2022-2025



54. The Office initiates reviews of FDP statements upon submission, allowing for expedited follow-up and the prompt issuance of guidance to filers on required actions to manage conflict-of-interest risk or to remedy identified conflict-of-interest situations.

Review of data and provision of conflict-of-interest advice

55. The review of FDP statements follows a three-step approach. Statements are first vetted to ensure filer information is complete. All disclosed holdings, including private investments, are then evaluated in view of any UNDP business engagement, or potential engagement, with the relevant

entity. Lastly, declared outside activities and affiliations are assessed against filer obligations and applicable rules and policies. Taking into consideration the filer's UNDP functions and duty station, reviews are conducted to identify potential or actual conflicts-of-interest, and to provide proactive or remedial advice where conflict-of-interest concerns are identified. Consistent with United Nations staff regulations, any detected conflicts of interest are to be resolved in favour of the organization's interests.

56. FDP filers are required to disclose reportable assets with a value of \$10,000 and above held by themselves, their spouses, and their dependent children. In addition, the programme requires filers to disclose external affiliations, relationships, and outside activities that could potentially influence, or be perceived to influence, their official decision-making or actions.

57. In 2025, the Office identified conflict of interest risks and issued advice thereon to 378 filers. A limited subset eight filers involved potential or actual conflicts of interest. Of these, one case involved a filer who declared that they previously had official interactions with their spouse who served in a governmental department at the filer's duty station. The Office advised the filer and their country office management that the filer should be recused from any further UNDP interactions with the spouse and/or their governmental department. A second filer disclosed that they had performed verification functions in relation to a non-governmental partner of UNDP, for which their cousin served as director. The Office advised the filer and their country office management that the filer should be recused from any further UNDP activities concerning the partner.

58. The six other cases concerned low risk outside activities where the filers had not previously sought UNDP authorization. These outside activities included ownership of small family businesses, including ownership of income-generating farmland, and non-profit organization board membership with no relation to the filer's UNDP function or office. For each of these cases, the filer was required to immediately seek and obtain outside activity approval.

59. The remaining 370 advice cases involved filers whose statement raised other conflict-of-interest risk. Most of these cases involved filers with family members or other close personal affiliates employed by governmental bodies or potential UNDP vendors or development partners. For these cases, the Office issued proactive advice on avoiding actions and situations that could potentially give rise to conflicts of interest, thereby managing relevant risks. Proactive advice included advising filers to disclose such relationships to their UNDP management and to recuse themselves from any UNDP interactions or decision-making concerning the entity.

Verification of financial disclosure programme statements

60. The verification of selected filer statements for accuracy and completeness through filer provision of third-party documentation is a core part of the FDP. To further strengthen the reliability of the process, the Office doubled the number of filers selected to participate in the verification exercise (from 40 to 80 filers). All verification participants complied with the exercise, with representation across filer location, grade, and gender.

OAI Audit of UNDP Financial Disclosure Information System

61. In 2024, OAI engaged in an audit of the UNDP Financial Disclosure Information System (FDIS). The FDIS was developed and is maintained by the ITM unit in BMS. The audit assessed the system, evaluating its adherence to internal policies, security posture, and control effectiveness. The audit also examined the key areas of the system, including system configuration and security, access controls, data integrity, data security and privacy, system development, production support, and disaster recovery. Three of the four recommendations arising from the audit have been fully implemented; the remaining recommendation has been accepted and is in the process of being implemented.

E. Protection against retaliation for reporting misconduct and/or cooperating with duly authorized audits or investigations

62. The Office administers UNDP's policy for protection against retaliation, which applies to UNDP contract holders who allege detrimental action has been taken or threatened as a consequence of reporting misconduct, or cooperating with a duly authorized audit or investigation (defined in the

policy as “protected activities”). In providing protection measures, the policy is designed to encourage the reporting of misconduct, and full cooperation with audits and investigations. This strengthens UNDP’s ability to investigate and remedy conduct that, if left unreported or unaddressed, could cause significant damage to the organization’s operations and reputation.

63. Protection against retaliation for reporting misconduct is critical for strengthening institutional accountability and countering fraud and corruption. Through its ethics outreach, training, and awareness-raising activities, the Office has continued to train personnel on how to foster and support a ‘speak-up’ culture and underscore the importance of maintaining a work environment free of retaliation.

64. Under the policy, the Office conducts preliminary assessments upon request to determine whether a complainant has engaged in a protected activity and, if so, whether the activity was a contributing factor in causing the alleged retaliation. If the office determines that the complainant has raised a *prima facie* case of retaliation, the matter is referred to OAI for investigation. To protect the interests of the complainant, the office may recommend interim protection measures to management, pending the completion of the process. Where referred to OAI, the Office makes a final retaliation determination after independently reviewing the investigation report and supporting evidence. If a retaliation complainant wishes to contest a determination from the office, they may request review by the Chair of the Ethics Panel of the United Nations.

65. In 2025, the Office addressed 40 matters relating to protection against retaliation. Of these matters, 34 concerned requests from UNDP personnel and other sources for information on the policy and applicable procedures. In addition to providing advice on the policy’s scope and content, personnel who raised workplace reprisal concerns not covered by the policy were directed to other appropriate offices, including OHR, OSLA, the Office of the Ombudsman, and OAI. The Office advises all such personnel that they may return to the office for additional, confidential advice at any time.

66. The remaining six retaliation-related matters received in 2025 constituted formal requests for protection falling under the policy. There were four formal requests in 2024. One of the six requests in 2025 concerned personnel working for UNDP; the remaining five concerned personnel working at UNDP hosted entities or working in the United Nations Secretariat on UNDP-issued contracts. In three cases, the Office determined that complainants had not raised a *prima facie* case of retaliation in 2025. In early 2026, it was determined that in two cases, the complainants had not raised a *prima facie* case of retaliation. In the remaining case, it was determined that the complainant had raised a *prima facie* case of retaliation in early 2026 and the matter was referred to OAI for investigation.

67. With respect to the case referred for investigation, the individual alleged that their post had been abolished in retaliation for reporting alleged harassment by their supervisor. Senior management extended the complainant’s contract. The Office will report on the status of the matter in its 2026 annual report.

68. Concerning the five cases where the Office determined that a *prima facie* case of retaliation had not been established, the complainants received a detailed memorandum explaining the grounds for the Office’s determination. One complainant sought review of the determination from the EPUN Chair in early 2026. All five complainants were advised on other appropriate offices to address concerns falling outside of the scope of the policy.

69. In 2024, the Office determined that retaliation had not been established following investigation in relation to a complainant working for a United Nations Secretariat office on a UNDP-administered service contract. The complainant requested the EPUN Chair to review the office’s final no retaliation determination. In 2025, the EPUN Chair upheld the Office’s determination.

70. In 2025, the United Nations Dispute Tribunal dismissed a case brought by a former senior manager at a UNDP-hosted entity who challenged their separation on disciplinary grounds. Disciplinary proceedings had been initiated in 2023, following a retaliation determination by the Ethics Office. Pursuant to the policy, the Office had referred the matter to management for a determination whether disciplinary proceedings should be initiated against the alleged retaliator. The United Nations Dispute Tribunal upheld the disciplinary measure and considered that there was clear and convincing evidence that retaliation had taken place. The matter has been appealed to the United Nations Appeals Tribunal.

Revision to the UNDP Policy For Protection Against Retaliation

71. In its decision 2023/8, the Executive Board requested the Office to continue to strengthen its whistleblower protection procedures. The Office regularly assesses the policy to ensure it remains robust, effective, and aligned with best practices. In 2025, the Office identified an opportunity to further strengthen the policy by including a specific timeline for it to conclude its independent evaluation of a retaliation investigation. Since the policy did not previously contain any target timeline for the office to conclude this step, this revision promotes timely completion of cases and offers further procedural clarity for retaliation complainants.

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

72. Collaboration with other United Nations system ethics functions, including promoting coherence in ethical standards, coordinating initiatives, and sharing best practices, is an important aspect of the Office's work. There were 104 matters involving such coherence activities. The EPUN and the Ethics Network of Multilateral Organizations (ENMO) are the two primary fora for system-wide ethics engagement and cooperation.

73. The Director of the Ethics Office continued to participate in monthly EPUN meetings chaired by the Director of the United Nations Secretariat Ethics Office. Composed of the heads of the United Nations Secretariat ethics offices and ethics offices of separately administered funds and programmes, EPUN is mandated to establish a unified set of ethics standards and policies and consult on complex ethics matters having system-wide implications.

74. Starting in July 2025, the Director served as the Alternate Chair of EPUN. Pursuant to the Secretary-General's bulletin (ST/SGB/2017/2/Rev.1), the Alternate Chair reviews cases where complainants who have requested protection against retaliation seek further review after the Ethics Office of the United Nations Secretariat has determined that there was no prima facie case of retaliation. During UNDP's six-month term in 2025, the Alternate Chair completed 10 independent reviews. The Alternate Chair concurred with the original determinations of the United Nations Ethics Office in nine cases, while one case was deemed not receivable.

75. In 2025, the Office remained an active member of ENMO, which includes over 100 senior ethics officials from more than 50 multilateral institutions, as well as other United Nations system entities, affiliated international organizations, and international financial institutions. The network includes organizations that belong to the Chief Executives Board for Coordination that have established a dedicated chapter within the network. The Director concluded a term as chapter co-chair during the reporting period. The Director participated in the ENMO Annual Meeting, including as a presenter and panel member. The Director also delivered a presentation for the International Financial Institutions Chapter of ENMO on the revisions to the Standards of Conduct for the International Civil Service. The Office also regularly holds benchmarking discussions with other multilateral organizations, such as the Ethics and Internal Justice Services of the World Bank Group, with whom it had multiple engagements in 2025.

V. Recommendations to management to strengthen the UNDP culture of integrity and compliance

76. In its decision 2011/24, the Executive Board called on the Office to make recommendations to management that will strengthen UNDP's organizational culture of integrity and compliance. The Office engages in ongoing dialogue with management regarding opportunities in this regard, with the outcomes from this engagement reflected in the results described in this report. There are no separate recommendations that the Office is making in the present report.

77. In a previous reporting period, the Office recommended to management that revisions be made to the UNDP Legal Framework for Addressing Non-Compliance with United Nations Standards of Conduct (Legal Framework). Given the relevance of this recommendation in further enhancing UNDP's

whistleblower protection framework, the Office identified this recommendation in its report on the Activities of the UNDP Ethics Office in 2023 (DP/2024/11). UNDP management accepted the office's recommendation and completed relevant revisions (the revised policy was issued in early 2026). The Office considers that implementation of this recommendation reflects UNDP's continued commitment to maintaining strong practices in whistleblower protection.

VI. Conclusion

78. Fostering an ethical culture is essential to sustaining trust and achieving programmatic success. It also enhances the organization's ability to navigate uncertainty and manage emerging risks. As the activities described in this report illustrate, UNDP maintains a well-established ethics function fully integrated into UNDP's risk management and oversight architecture. Through innovative, data-driven and risk-informed approaches, the Office has continued to expand its ethics programme, affirming its role as an independent and trusted resource for personnel across UNDP and its hosted entities. This is expected to be particularly relevant for the organization as it confronts a complex and evolving operational context.

79. In 2025, the Office concluded implementation of its 2023-2025 Ethics Awareness and Communication Strategy, deepening the office's influence on organizational culture. These initiatives to nurture an "Ethics Strong" culture have set the stage for the next phase of the office's work. Moving forward, the Office will focus on further enabling an adaptable, robust ethics infrastructure that anticipates and addresses integrity risks while also continuing to promote ethical behaviour as an anchor of organizational culture.