

United Nations Financial Disclosure Programme

Frequently Asked Questions

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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 under the United Nations Financial Disclosure Programme (UNFDP). For detailed step-by-step instructions on how to submit a Financial Disclosure or Declaration of Interest Statement, please refer to the UNFDP User Manual, which is available on the homepage of the UNFDP filing system at <https://fdp.un.org>.

Further assistance is available through:

- The External Reviewer of the UNFDP
 - E-mail: unfdp.reviewer@un.org
 - UNFDP Helpline Inquiries - Toll Free (for U.S.A. and Canada only): 1-833-865-4619
 - UNFDP Helpline Inquiries (All other countries): +1-416-354-1200
- The United Nations Ethics Office
 - Email: unfdp.ethics@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 of the Staff Rules and Regulations of the United Nations sets forth the provisions governing the conduct of your personal affairs as it may be impacted by your UN employment. Depending on the entity with which you are employed, you may be subject to different rules, regulations, policies, and guidelines.

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. Additionally, your information will be stored on the Financial Disclosure System in a secure encrypted database. Access to your information by the UNFDP External Reviewer is for the exclusive purpose of conducting the annual UNFDP review of your disclosure statement.

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 or by contacting their Helpline at 1-833-865-4619 (Toll Free, for U.S.A. and Canada only) or +1-416-354-1200 (All other countries).

For inquiries concerning UNFDP policies or deadlines for submission of disclosure statements, 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, you will need to submit a Financial Disclosure or Declaration of Interest Statement. Additionally, if any requests for additional information are sent by the External Reviewer prior to your separation from the UN, please promptly respond to their request to expedite the review of your Statement.

Q4. I think I have been designated to participate in the Programme by mistake. What do I do?

As you have been designated to file by your Head of Entity, should you have questions about your designation, you should contact the UNFDP focal point of your entity. If you need assistance to obtain the contact information of your entity's UNFDP focal point, you can contact the United Nations Ethics Office at unfdp.ethics@un.org.

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. Access to your information by the External Reviewer is for the exclusive purpose of conducting the annual UNFDP review of your disclosure statement.

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, activities, affiliations and outside (non-UN) activities?

You should disclose financial interests and activities for the period of 1 January to 31 December of the reporting year (the “reporting period”) if you were a UN staff member during the previous year. For example, when submitting your statement in March 2025 or later for the 2025 filing cycle, you should report all financial interests for the period of 1 January to 31 December 2024. Personal affiliations and outside (non-UN) activities should be reported as of the date of disclosure (the date that you submit your disclosure statement).

If you were appointed during the current year (2025) and have been required to participate in the UNFDP, you should disclose any financial interests and activities for the 12 months immediately preceding your appointment (also referred to in this document as the “reporting period”). Personal affiliations and outside (non-UN) activities should be reported as of the date of disclosure (the date that you submit your disclosure statement).

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 UN roles and responsibilities, on an annual basis. If your roles and responsibilities remain unchanged from last year, then you should update the end date as appropriate. 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, such as in the “Remark” field. This will reduce follow-up in this and future Programme cycles. For instance, if the External Reviewer requested you to indicate whether any of your disclosed real properties were rented out during the reporting period, you should include remarks about this in your real property disclosures for the current year.

Additionally, if in a past Programme cycle you received an email from the External Reviewer requesting that you make certain updates to your disclosures, you should ensure that these updates have been made in your Statement, as appropriate.

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 UN roles or responsibilities may also have changed over the years. You may therefore 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. The information in tab “Personal Info.” regarding my name and/or department is incorrect, but I cannot change it. What should I do?

You should contact the United Nations Ethics Office at unfdp.ethics@un.org and request that your records be updated.

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 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 the purposes of the 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, unless those relatives are subject to disclosure pursuant as discussed by Q17 below.

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 to share, 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?¹

Yes, if your spouse, father, mother, son, daughter, brother or sister, is employed by the United Nations system¹, then 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, whether your and your relative's areas of responsibility as UN staff

¹ Refer to the following website for more information about the United Nations system
<https://www.un.org/en/about-us/un-system>

members are directly or indirectly related, and if so, to what extent or if you are, or your relative is, involved in any processes or decision-making which affect the status or entitlements of the other.

Q18. What is the Voluntary Public Disclosure Initiative (VPDI) and how is it different from the UNFDP?

The Voluntary Public Disclosure Initiative (VPDI)² is an initiative of the Secretary-General where senior officials of the United Nations are encouraged to make public, on a voluntary basis, a summary of the pertinent information confidentially disclosed in their financial disclosure statement submitted under the UN Financial Disclosure Programme (UNFDP). The VPDI only applies to officials at the Assistant Secretary-General (ASG) level and above and is separate from the UNFDP. The UN General Assembly requested the Secretary-General to encourage all senior officials to participate in the VPDI. To participate in the VPDI, a senior official must have fully met all the requirements under the UNFDP, including the completion and closure of the review of their disclosure statement submitted under the UNFDP.

² Refer to the following website for more information about the Voluntary Public Disclosure Initiative <https://www.un.org/sg/en/content/public-disclosure>

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 (FDS), available at <https://fdp.un.org>. If you have issues accessing FDS, please contact the UN Ethics Office at unfdp.ethics@un.org.

Q2. Is the UN's Financial Disclosure System (FDS) available in languages other than English?

Yes, FDS is also available in French. To access the French-language version, please go to <https://fdp.un.org/siebel/app/erm/fra>. The FDS is not available in any other languages.

Q3. 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 the other web browsers, including on Internet Explorer, and Safari. Additionally, it may be helpful to use an “Incognito” window in Chrome or a “InPrivate” window in Firefox.

Q4. I forgot my password. How can I request my password?

You will be able to reset your password by going to <https://account.live.com/resetpassword.aspx>.

If you encounter any problems, please contact the United Nations Ethics Office at unfdp.ethics@un.org.

Q5. The system tells me that I do not have access to the FDS when I try to log in. What do I do?

You will only be able to access FDS using the primary email address associated with your UNFDP file. If you have multiple UN-provisioned email addresses, the email address associated with your UNFDP file may be a different one than the one you use in your daily work. Please contact your UNFDP focal point or the United Nations Ethics Office to confirm which email address is applicable if you are unsure.

Additionally, if you are using a browser into which are signed in with a different email address than the one associated with your UNFDP file, you will need to sign out of this account first or to open up an “Incognito” window in Chrome or a “InPrivate” window in Firefox. After typing in the address of the FDS, you will then be given the option of manually selecting the email address with which you wish to log in.

Q6. Can I save the Financial Disclosure or Declaration of Interest Statement and finish my submission at a later time?

Yes. You can save your Financial Disclosure or Declaration of Interest Statement while you are working on it. The system automatically saves as you progress through the filing. If you leave FDS with your Financial Disclosure or Declaration of Interest Statement still unsubmitted, it is essential to return to complete submission at a later time. 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 UNFDP User Manual for detailed instructions on how to submit your Financial Disclosure or Declaration of Interest Statement. Once your Disclosure Statement has been submitted you will not be able to amend the line-item disclosures or delete uploaded documents; 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.

Q7. 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. In some cases, you may be asked to end your previous session and start a new one when attempting to log back in.

Q8. 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. All information is stored in a secured UN server. Under section 8 of Secretary-General's bulletin ST/SGB/2006/6, the statements and documents provided 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, which includes the External Reviewer. Access to your information by the External Reviewer is for the exclusive purpose of conducting the annual UNFDP review of your disclosure statement.

Q9. Will I still have access to my Statement once it has been submitted?

Yes. On the landing page of the UNFDP filing system, the top left-most pane lists all the files you have submitted on the filing system in this and previous filing cycles. Click on the file number of the disclosure statement you wish to access, and the system will open the file for you. Please refer to the UNFDP User Manual, which you can find in the Documentation section on the landing page of the Financial Disclosure System, for step-by-step instructions. After submitting your Statement, you will be able to view your Statement, however, **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. To facilitate processing of your request, please provide the External Reviewer with your file number.

Q10. How do I edit or submit a Statement?

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

Q11. Do I need to re-submit my Statement 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. If the "Preview & Submit" tab is grey and inactive, please go to the "Personal Info" tab, click on the checkbox that confirms the information you have provided is true, complete, and correct, and then click the green **Save** button as this is de-selected when a file is returned. You will know that you have successfully re-submitted your file when all tabs in the UNFDP filing system have turned green, and you have received an automated email confirming file submission.

Q12. 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 amendment. To facilitate processing of your request, please provide the External Reviewer with your file number.

Q13. I received an email request to provide additional information, but I am unable to edit my Statement. How should I provide the requested information?

If you are requested to provide further details regarding your disclosures, you may provide the requested information by email. If you want to provide those details in the Financial Disclosure System rather than in an email, you may add an information note in the 'Additional Notes' pane of the relevant tab. Simply click on the blue '+' sign to add the note and provide the description. 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' pane at the bottom of each 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. Should you experience any difficulties, please contact the External Reviewer at unfdp.reviewer@un.org or by contacting their Helpline at 1-833-865-4619 (Toll Free, for U.S.A. and Canada only) or +1-416-354-1200 (All other countries).

Q14. I uploaded additional information or documents to my Statement, but I am unable to submit it for review. What should I do?

Contact the External Reviewer at unfdp.reviewer@un.org to notify them that you have added additional information or documents to your Statement. You are not required to repeat the process of clicking the "Submit for Review" button on the "Preview & Submit" section after uploading documentation or additional notes. If you have any concern about whether an uploaded document or additional comment was saved in the system, please close your browser and then re-open it and log back in to the UNFDP filing system at <https://fdp.un.org>. You can then navigate to the relevant tabs to verify that the additional information you provided has been saved. If you see the information and/or documentation in the system, then it has been successfully uploaded.

General Information - Tab 4: Associations 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 on behalf of the UN?

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

Q2. Why are my spouse and/or dependent child(ren) listed in this tab when they don't have any association with the UN?

If you answered "Yes" to this question in the preliminary questions, the tab will be pre-populated with all relatives that you disclosed in the "Personal Info." tab. Kindly select the relative(s) who has the association you wish to disclose in the left-hand pane and then provide the required information in the right-hand pane. No further information is required for any other of the relatives who automatically appear in this tab.

General Information - Tab 5: Outside Activities

** Note: Outside activities that are related to the purpose, activities, or 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(r) (contained in ST/SGB/2023/1/Rev.1) and Sections 6.6 - 6.9 of ST/AI/2000/13. Additionally, certain outside activities involving leadership or policy-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 role (e.g., member of the board)?

Yes. You are required to disclose your membership if you hold a leadership/policy-making 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 leadership or policy-making positions in any non-UN entity \. If, however, you hold a position with a non-UN entity in your official UN capacity, then you should not disclose the position (see Q5 below).

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

Yes. You need to disclose the position regardless of whether you received compensation. If you received compensation greater than US \$10,000 during the reporting year, this must furthermore be reported in tab 4 "Non-UN Income" under "Assets & Liabilities".

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

Yes. If you have received authorization for any outside activity, outside occupation or employment, please indicate that you have received 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 Regulations 1.2 (o) and 1.2(p), Staff Rule 1.2 (r) and ST/AI/2000/13, or organization-specific policies, and is therefore not required to be reported in your statement.

Q6. Having disclosed my outside activity as part of the UNFDP, am I still required to seek approval for my outside activity, if approval is required by Staff Regulations 1.2(o) and (p), Staff Rule 1.2(r), ST/AI/2000/13 or organization-specific policies?

Your disclosure of outside activities as part of the UNFDP does not provide or constitute UN approval for the outside activity. If approval for your outside activity is required pursuant to the applicable UN policy, including Staff Regulations 1.2(o) and (p), Staff Rule 1.2(r), and

ST/AI/2000/13 or your organization-specific policies, you must still seek and obtain the required UN approval. You should refrain from the outside activity in question until approval is provided.

Q7. If the External Reviewer requested a copy of the approval (authorization document) for my outside activity in a previous filing cycle, do I need to provide an updated version for the current filing cycle when I am submitting my disclosure statement on FDS?

If the approval has expired, please request a renewal of the approval from the appropriate authority. You should then submit the approval document once you receive it, whether this occurs before and after you submit your Disclosure Statement. This can expedite the review of your disclosure statement for the current filing cycle.

Q8. I have received approval to engage in an outside activity or occupation. Do I need to disclose it when I am submitting my disclosure statement on FDS?

Yes, if you received approval to engage in an outside activity or occupation, you should disclose this activity or occupation in tab 5 “Outside Activities”.

General Information - Tab 6: Relatives Employed in the UN System

Q1. Which of my relatives must be disclosed in this tab?

Relatives include your spouse, child(ren), sibling(s) and parent(s).

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, whether your and your relative's areas of responsibility as UN staff members are directly or indirectly related, and if so, to what extent or if you are, or your relative is, are involved in any processes or decision-making which affect the status or entitlements of the other.

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 tab that they are required to participate in the Financial Disclosure Programme.

Q4. If I indicated within my disclosure 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 your and your relative's areas of responsibility as UN staff members are directly or indirectly related, and if so, to what extent. Furthermore, you should also indicate as to whether you are, or your relative is, involved in any processes or decision-making which affect the status or entitlements of the other.

Assets & Liabilities - Tab 1: Assets

Q1. How should I report assets?

Assets include but are not limited to stocks, bonds and government securities, mutual funds, brokerage accounts, retirement accounts, trusts, bank accounts, time deposits, items held for investment purposes, real estate/real property consisting of land or houses³, 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** (e.g., if you own numerous stocks, each individual stock that meets the reporting threshold should be disclosed separately rather than in one general 'stocks' entry). If you fail to disclose assets on separate line items, your file may 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 as of the date of disclosure. The one exception is stock options (as opposed to regular stocks), which are required to be disclosed regardless of value in Tab 3 "Stock Options".

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, and you owned the asset at some point during the reporting period.

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 at any time during the reporting period are equal to or greater than US \$10,000 as of the date of your disclosure, and if the asset was distributed during the reporting year (i.e., you were the legal owner of the asset during the reporting year). If the assets are still in the process of being distributed and you are not yet the legal owner of the asset(s), then disclosure of such assets is not required.

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 at any time during the reporting period, 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. To assist with the efficient review of your Statement, it is helpful for the External Reviewer if you indicate who the joint owner of the asset is in the "Remarks" section of the disclosure, and, in particular, whether the joint owner has any relationship with the United Nations.

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, whether your areas of responsibility as UN staff members are directly or indirectly related, and if so, to what extent, or whether you or the other UN employee are involved in any processes or decision-making which affect the status or entitlements of the other.

³ Refer to the definition below under Assets (Terms and Definitions)

Q6. How do I value my real estate (e.g., purchase price, most recent assessment, etc.) to determine whether the asset should be disclosed?

You should use the current fair market or assessment value to determine whether the asset should be disclosed because it is worth US \$10,000 or more. Please note that you are not required to indicate a value range or other value specification for assets held as part of your disclosure.

Q7. What if there is no institution associated with my real estate or other asset?

In the “Name of Institution / Description” field, you should include a description of the asset. In the case of real estate, this can be a brief indication of the type of real property that you hold, e.g. “apartment”, “house”, “office”. This information should be included in this field even if you also provide the name of an institution, e.g., the name of the bank holding a mortgage over the property.

Q8. Do I need to disclose jointly owned real estate?

Yes. Disclose all real estate that was owned at any time during the reporting period 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.

Q9. 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 at any time during the reporting period, 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 loan or mortgage must be disclosed separately in the “6. Liabilities” tab if the balance of the loan or mortgage is greater than US \$50,000 as of the disclosure date.

Q10. Should I disclose the use of the real estate, such as whether it is my home, a rental property, commercial property, etc?

Yes, providing a description of the use of the real estate assists the External Reviewer in the review of your Statement. In particular, please indicate whether the real estate is for you or your family’s personal use, or whether it is a rental or commercial property. If you have indicated that the real estate is a rental or commercial property, you will need to disclose the rental or business income in the “4. Non-UN Income” tab if the cumulative income of your rental or commercial properties exceeded US \$10,000 during the reporting period. Additionally, if you disclose a rental property, please confirm: (i) whether or not the tenant has a relationship with the United Nations; and (ii) whether the tenant has any government affiliation.

Q11. 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 the account holder(s) (e.g., yourself, joint holders, or other owners/holders). **Please do not disclose bank account numbers, nor the balance in or the value range of your account.**

Q12. 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 at any time during the reporting period and the value is equal to or greater than US \$10,000 on the disclosure date. **Please do not disclose account numbers or its value.**

Q13. 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. if the value is equal to or greater than US \$10,000 on the disclosure date.

Q14. Are government securities (e.g., treasury bills, treasury notes, treasury bonds) 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 at any time during the reporting period, and the values are equal to or greater than US \$10,000 as of the disclosure date.

Q15. Am I required to disclose the specific name of each of my individual stocks, bonds, mutual funds, etc?

Yes. You are required to disclose the specific name of each stock, bond, mutual fund, etc. that you owned at any time during the reporting period, 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, and CUSIP numbers, if applicable.

Q16. How do I disclose a bond?

If you directly held a bond at any time during the reporting period 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., Bond issued by JP Morgan Chase & Co (CUSIP: XXXXXXXXX)). 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 XXXXXXXXX).

Q17. How do I disclose an Exchange-Traded Fund (ETF)?

If you held an ETF at any time during the reporting period that is equal to or greater than US \$10,000 as of the disclosure date, you should disclose the full name of the ETF, including the name of the issuer and the associated ticker symbol, if available (e.g., Vanguard Growth Index Fund ETF, VUG). Under “Type of Asset”, you may select “Stocks” or “Other”.

Q18. 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 at any time during the reporting period 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.

Q19. 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 at any time during the reporting period 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’.

Q20. How do I disclose a retirement and/or brokerage account with individual assets all less than

US \$10,000 as of the date of disclosure?

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

Q21. 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. You should disclose the full name(s) of the specific underlying asset(s) as well as any codes associated with the underlying asset(s), including, but not limited to, ticker symbols, ISIN codes, and CUSIP numbers, if applicable.

Q22. 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.**

Q23. 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. You should disclose details of the underlying assets, including, if applicable, the full name(s) of the specific underlying assets as well as any codes associated with the underlying assets, including, but not limited to, ticker symbols, ISIN codes, and CUSIP numbers, if applicable.

Q24. 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.

Q25. If I am a beneficiary of an estate but the assets within the estate have not been distributed by 31 December of the reporting year, or by the date of disclosure for new staff, are these assets required to be disclosed?

If the assets of the estate have not been distributed by 31 December of the reporting year or the date of disclosure for new staff, the assets should not be disclosed in your Statement.

Q26. 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, whole, or universal life policy. Additionally, if your life insurance policy is linked to investment options (e.g., mutual funds, stocks, bonds) 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.

Q27. Do I have to disclose assets that I acquired prior to becoming a UN staff member?

Yes. You should disclose assets if the individual assets held at any time during the reporting period are equal to or greater than US \$10,000 as of the date of your disclosure, regardless of whether the assets in question were acquired prior to becoming a UN staff member. In other words, if you acquired the assets in question prior to becoming a UN staff member but continued to hold them

during the reporting period, then you should disclose the assets.

Q28. Do I need to disclose assets that I disclosed in a prior year of the UN Financial Disclosure Programme, or in another UN disclosure programme?

Yes. You should disclose assets regardless of whether the assets were disclosed in a prior year of the UNFDP, or in another disclosure programme. However, where you owned assets in a prior reporting period, and no longer own them during the current reporting period (e.g., during the period of January through December of the previous calendar year for a UN staff member who was employed with the UN in the previous year), you should delete out-of-date items to reflect your holdings during the current reporting period. You must ensure that your disclosed information is true, complete and correct for the current reporting period.

Q29. Do I need to disclose cryptocurrency holdings?

Holdings of cryptocurrency (digital currency in which transactions are verified and records maintained by a decentralized system, e.g., Bitcoin, Ethereum) should be disclosed if the individual holdings are worth US \$10,000 or more as of the date of disclosure. However, participants should note that pursuant to United Nations Staff Rule 1.2(b) (or the applicable analogous rule or regulation): *“Staff members must comply with local laws and honour their private legal obligations, including, but not limited to, the obligation to honour orders of competent courts.”* This obligation applies to staff members’ financial and investment holdings and applies both in the staff members’ country of residency, and in their duty station or where related investment activities occur.

Assets (Terms and Definitions)

Q1. 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, such as certain life insurance policies.

Q2. What does the term *real estate* mean?

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

Q3. What is considered to be personal property?

Personal property commonly refers to property that is not affixed (and is movable). Personal property includes motor vehicles, boats, livestock, furniture, carpet, jewelry, 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 or other purposes.

Q4. What is a ticker symbol?

A ticker symbol is a string of letters used to uniquely identify stocks, mutual funds, and other types of securities 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.

Q5. 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 UNFDP, can be used instead of or in conjunction with a ticker symbol to identify a security.

Q6. 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 Programme, can be used instead of or in conjunction with a ticker symbol to identify a security.

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

One or more of these symbols, codes or numbers will generally be listed on your statement of account which you receive in relation to your holding(s). These symbols, codes or numbers can generally also be found online by searching for the particular stock, bond, or mutual fund, etc. that you hold using a search engine.

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 are decided upon by the employee. Defined contribution plans (e.g., 401k, 403b, IRA) typically provide the employee or investor with investment options for the retirement plan.

Q10. 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). 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) transaction activity, gains and losses, etc.

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?

The sale of such assets should be disclosed only if they were held for investment or business purposes and only if the **profit** earned on the sale (the sale price minus the purchase price) was more than US \$10,000.

Q2. If I sold a real estate/real property such as a residential property or a land 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 your financial disclosure statement.

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 (Stock Options), and not in Tab 1 (Assets). Stocks that you own should be disclosed in Tab 1 (Assets), and not in Tab 3 (Stock Options).

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 generally not 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 or private company a stock or a stock option?

An investment in a family or private 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 (the "1. Assets" tab) if your shares were held at any time during the reporting period, and are equal to or greater than US \$10,000 on the date of disclosure. However, if your investment is a stock option or employee stock option (as defined above), your investment should be disclosed in Section II, Part 3 (the "3. Stock Options" tab) regardless of its value.

Assets & Liabilities - Tab 4: Non-UN Income

** Note: Non-UN income received by the staff member requires 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's and/or dependent child(ren)'s ownership of a business/organization/society/company?

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

You are required to find out whether the income received during the reporting period exceeded US \$10,000 and, if so, disclosure of the source and type of your spouse's income is 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. 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 (the "1. Assets" tab), 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 or any relationship to your UN duties. Additionally, if disclosing rental income, please also provide a comment in the Remarks section whether the tenant has any government affiliation. Finally, if you have 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 dividends/interest earned from assets such as stocks, bonds or mutual funds?

Yes. You should report dividends or interest if your, your spouse's, or your dependent child(ren)'s total non-UN dividends or interest income earned during the reporting period exceeded US \$10,000.

Q6. Should I report the income received from my or my spouse's business or rental properties even if the income was re-invested back into the business or the asset that was generating the income?

Yes. You should report the non-UN income that exceeded US\$10,000 from the business or rental properties even if the income was re-invested back into the business or the asset in question that generated the income. For example, if your cumulative rental income exceeded US \$10,000 during the reporting period, you should disclose it as a line item in the Non-UN Income tab, even if all of the rental income earned was used to pay off mortgages on the rental properties.

Q7. Should I disclose the rental income from each real property as separate line items or as one line item for all of my rental properties?

Please disclose the rental income as one entry if the rental income of all of your real estate cumulatively exceeded US\$10,000 during the reporting period.

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 or 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 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 disclosure 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 or credit card?

If you are using the credit card or line of credit, you need to report the credit card or 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 credit card or line of credit.

Verification Process

Q1. What is the Verification Process?

The Verification Process is part of the United Nations Financial Disclosure Programme and serves to verify the accuracy and completeness of the information disclosed by a participant. The Verification Process requires that the selected participants provide third-party documentation for each item in their Financial Disclosure Statement, with certain exceptions. Participants are **randomly selected** to be part of the Verification Process for a given cycle, in addition to their requirement to submit a Disclosure Statement. In case a participant does not complete the verification process during a cycle, the participant will be automatically selected for verification during the following cycle. The Verification Process helps the UN strengthen the quality and value of the Programme for future years.

Please note that being selected for the Verification Process is an additional process that you will be required to complete after being designated to participate in the UNFDP and submitting your Statement. In a given cycle, only those who have already been designated to participate in the UNFDP can be selected for participation in the Verification Process.

Q2. What do I need to provide for the Verification Process?

You will need to provide third-party documentation to substantiate any items that are required to be reported in your Disclosure Statement per ST/SGB/2006/6. A list of acceptable third-party documentation will be provided to you by the External Reviewer should you be selected for Verification. Third-party documentation is documentation that was produced by a source other than you. The documentation may, for example, be from an employer, financial institution, government authority, lawyer or notary.

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. The list of acceptable third-party documentation provided to you by the External Reviewer is intended to be a general guide and many of the documents in the list may not be required in your specific file. If you have questions regarding specific reporting requirements, please contact the External Reviewer at unfdp.reviewer@un.org or by contacting their Helpline at 1-833-865-4619 (Toll Free, for U.S.A. and Canada only) or +1-416-354-1200 (All other countries).

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 participants selected for the Verification Process?

Participants are randomly selected for the Verification Process, using a computer algorithm. Every year, approximately 5 per cent of the total participant population is randomly selected for the Verification Process. Selection for the Verification Process is unrelated to the content of participants' disclosures, and it does not suggest, in any way, that an actual or possible conflict of interest has been identified in that participant's disclosure statement. In case a participant does not complete the verification process during a cycle, the participant will be automatically included for verification during the following cycle.

Q7. Do I need to provide third-party documentation for real estate that is held for residential purposes as opposed to commercial 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. A list of acceptable third-party documentation will be provided by the External Reviewer to those participants selected for verification in a document called “UNFDP - Verification Process - Documents Guide”.

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

In the initial Verification notification email that you will receive upon being selected for the Verification Process, you will receive an attached document (called “UNFDP - Verification Process - Documents Guide”) with 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 or through their Helpline at 1-833-865-4619 (Toll Free, for U.S.A. and Canada only) or +1-416-354-1200 (All other countries). If a participant is having difficulty with the Verification Process and what documents are required, the External Reviewer can assist in providing specific examples related to the participant’s disclosures.

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 the document called “UNFDP - Verification Process - Documents Guide” by the deadline, you may contact the External Reviewer at unfdp.reviewer@un.org to request an extension to provide the documentation. If you are unable to provide any of the required documents at all, you should contact the United Nations Ethics Office at unfdp.ethics@un.org.

