# Contribution by the United Nations Department of Economic and Social Affairs

to the Special Session of
the General Assembly
against Corruption,
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UN DESA thanks the Secretariat of the United Nations Office on Drugs and Crime (UNODC) for the invitation to submit contributions for the UNGASS 2021 and welcomes the adoption of a concise and action-oriented political declaration, agreed upon in advance by consensus through intergovernmental negotiations under the auspices of the Conference of the States Parties to the United Nations Convention against Corruption.

## 1. What we see

Corruption undermines in many different ways governments' ability to provide transparent, accountable and inclusive public services. The criminal and immoral offense that is corruption has a negative impact on government's ability to serve the public interest and erodes people's trust, thereby undermining the political system more generally. In the absence of trust, people become cynical about their political system and disaffected with the existing order. Distrust can result in alienation and withdrawal from the participatory processes, as well as in lack of compliance with norms and rules that were formerly taken for granted. In a survey of 35,777 people to commemorate the United Nation's 75th Anniversary, 68 percent stated that things about government corruption will not get better by 2045. This paints a bleak picture of the future if no effective action is taken by countries and the international community.[1]

The loss of resources due to corrupt acts, such as bribery, trading in influence or abuse of functions, has negative impacts on peace, stability, security, the rule of law, gender equality, the environment and human rights. Corruption is thus detrimental to the achievement of the Sustainable Development Goals (SDGs). In particular, the devastating consequences of corruption bear on the poor, marginalized and vulnerable people. Petty corruption for example can disadvantage women disproportionately too. In a crisis, when speedy emergency responses may lead to the loosening of oversight and control mechanisms to provide essential lifelines, corruption can be even more damaging for people, planet, prosperity, peace and partnerships. During the ongoing COVID-19 pandemic, corruption has among other things resulted in the delivery of medical supplies and personal protective equipment of inferior quality or at unfair market price in some places.[2]

Curbing corruption could deliver an additional $1 trillion in tax revenues annually across the world, or 1,25 percent of global gross domestic product[3] – money that could well be used by governments to support health, education and infrastructure. Hence, creating more robust systems for accountability, transparency and integrity without delay is very important for achieving the 2030 Agenda for Sustainable Development, its 17 SDGs and key principles such as Leaving No One Behind.

[1] United Nations (September 2020). The Future We Want. The United Nations We Need. Update on the Work of the Office on the Commemoration of the UN's 75th Anniversary, p. 67. Retrieved from https://www.un.org/sites/un2.un.org/files/un75report_september_final_english.pdf (last accessed on April 14, 2021).

[2] For good practices in this context, see also UNODC (2020). G20 Good Practices Compendium on Combatting Corruption in the Response to COVID-19. Retrieved from https://www.unodc.org/pdf/corruption/G20_Compendium_COVID-19_FINAL.pdf (last accessed on April 25, 2021).

[3] International Monetary Fund (April 2019). Fiscal Monitor: Curbing Corruption. Chapter 2 (pp. 39-66), p. 43. Retrieved from https://www.imf.org/-/media/Files/Publications/fiscal-monitor/2019/April/English/ch2.ashx (last accessed on April 14, 2021).

## 2. Who we are

Rooted in the United Nations Charter and guided by the transformative 2030 Agenda for Sustainable Development, the UN DESA upholds the development pillar of the United Nations. We bring the global community together to work towards common solutions to the world's most pressing problems such as corruption. We help countries translate their global commitments into national action in the economic, social and environmental spheres. UN DESA is a pioneer of sustainable development and the home of the SDGs, where each goal finds its space and where all stakeholders can do their part to leave no one behind.

We are a leading analytical voice for promoting inclusion, reducing inequalities and eradicating poverty, and a champion for tearing down the barriers that keep people in poverty. UN DESA helps countries make informed decisions by providing a wealth of information through our publications and databases, through our support for international deliberations at the United Nations General Assembly, Economic and Social Council (ECOSOC), Commissions, Forums and other bodies, as well as through our demand-drive and tailor-made capacity development work.

## 3. What we do

UN DESA has been carrying out substantial intergovernmental support, analytical and capacity development work in the field of anti-corruption, some of which is showcased below.

### 3.1 Intergovernmental support work

#### 3.1.1 SDG 16 Conference: Transforming Governance for a more Peaceful, Just and Inclusive Future: SDG 16 as the roadmap to respond to COVID-19 and build back better

UN DESA's Division for Public Institutions and Digital Government (DPIDG), the International Development Law Organization (IDLO) and the Government of Italy organized the SDG 16 Conference on 28-30 April 2021 to assess how progress towards SDG 16 has been affected by COVID-19 and the pandemic's wider implications for the realization of the 2030 Agenda.[4] The Conference also featured a parallel session on "Addressing corruption during and after COVID-19" and it will overall contribute to the deliberations of the 2021 High-level Political Forum on Sustainable Development (HLPF).

#### 3.1.2 Governance statistics and measuring corruption

In recent years UN DESA's Statistics Division (SD) has supported the work of the Praia Group on Governance Statistics.[5] This resulted among others in the publication of a Handbook on Governance Statistics last year, which contains a chapter on the "Absence of Corruption", which deals with measuring corruption.[6] The SD also assists the Praia City Group in its efforts to recruit experts from the various national and international statistical institutes to work on the eight dimensions of governance. This includes recruiting members for a task team on

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[4] See https://www.idlo.int/SDG16Conference2021 (last accessed on May 20, 2021).
[5] See https://unstats.un.org/unsd/methodology/citygroups/praia.cshtml (last accessed on May 18, 2021).
[6] Praia City Group (March 2020). Handbook on Governance Statistics. Retrieved from https://www.sdg16hub.org/system/files/2020-07/PRAIA-Handbook-final_web.pdf (last accessed on May 18, 2021).

"Corruption", which has the objectives to develop harmonized methodologies (e.g., survey module to measure other forms of corruption beyond bribery, such as nepotism or electoral corruption) and to prepare pilots and guidance on implementation addressing questions on how to institutionalize the monitoring of corruption at national level, including the use of harmonized definitions along the data production chain.

### 3.1.3 Working towards faster, safer and cheaper remittances of migrant workers and their family members

Next to producing estimates of the number of international migrants at the global, regional and national levels, UN DESA's Population Division collaborates with other members of the United Nations Network on Migration in supporting the implementation of the Global Compact for Safe, Orderly and Regular Migration (the "Compact")[7].

As one of the unintended consequences of anti-money laundering and countering the financing of terrorism (AML/CFT) regulations ("de-risking"), non-bank financial institutions used by migrants to transfer their remittances are at great risk of being impacted, as Know Your Customer (KYC) procedures, when required even for small financial transactions, are onerous and difficult to comply with. Objective 20 of the Compact mentions explicitly these unintended consequences of AML/CFT for migrant workers and members of their families. In paragraph 36, the Compact commits to promote faster, safer and cheaper remittances by further developing existing conducive policy and regulatory environments that enable competition, regulation and innovation on the remittance market and by providing gender-responsive programs and instruments that enhance the financial inclusion of migrants and their families. As one of the actions to achieve this, the Compact calls for harmonizing remittance market regulations and increasing the interoperability of remittance infrastructure along corridors by ensuring that measures to combat illicit financial flows and money-laundering do not impede migrant remittances through undue, excessive or discriminatory policies.

During the first half of 2022, the General Assembly will review the implementation of the Compact which is currently being reviewed at the regional level on the basis of voluntary national implementation plans.

### 3.1.4 Building mutual trust between young people, law enforcement and the justice system

In its intergovernmental support work, UN DESA's Division for Inclusive Social Development (DISD) supported the recent Report of the Secretary-General on Policies and Programmes involving Youth.[8] It included a brief section on the topic "Building mutual trust between young people, law enforcement and the justice system". Although not explicitly on anti-corruption, the section tackled more generally justice and law enforcement, highlighting that law enforcement relies on support and cooperation from the public, including youth, to effectively perform its key functions. Such recent events and movements as Black Lives Matter and End the Special Anti-Robbery Squad have drawn attention to the issues of discrimination,

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[7] See https://www.un.org/en/ga/search/view_doc.asp?symbol=A/RES/73/195 (last accessed May 19, 2021).

[8] United Nations Economic and Social Council (November 23, 2021). Policies and programmes involving youth. Report of the Secretary-General. E/CN.5/2021/5. Retrieved from https://undocs.org/E/CN.5/2021/5 (last accessed on May 18, 2021).

aggressive policing tactics and the lack of mutual trust between authorities and communities that can have it seeds in corruption.

## 3.2 Analytical work

### 3.2.1 World Public Sector Report 2019

The 2030 Agenda and the SDGs prominently feature institutions, both as a cross-cutting issue in many of the goals and as a standalone goal (SDG 16). The World Public Sector Report 2019[9], issued by UN DESA, looks at national-level developments in relation to several concepts highlighted in the targets of Goal 16, which are viewed as institutional principles: access to information, transparency, accountability, anti-corruption, inclusiveness of decision-making processes, and non-discrimination. The report surveys global trends in these areas, documenting both the availability of information on those trends and the status of knowledge about the effectiveness of related policies and institutional arrangements in different national contexts. It also demonstrates how the institutional principles of SDG 16 have been informing the development of institutions in various areas, including gender equality and women's empowerment (SDG 5). The report further examines two critical instruments that can support effective public institutions and public administration for the SDGs, namely national budget processes and risk management. The World Public Sector Report 2019 aims to inform the first review of SDG 16 at the United Nations high-level political forum on sustainable development in July 2019, and to contribute to future efforts to monitor progress on SDG 16. By reviewing key challenges and opportunities for public institutions in the context of the implementation of the 2030 Agenda at the national level, the report also aims to inform efforts by all countries to create effective institutions to deliver the SDGs. A new World Public Sector Report will be published in 2021 (working title: Institutions for the SDGs: a five-year stocktaking).

### 3.2.2 Digital government and anti-corruption

By surveying and studying broad patterns of digital government around the world, the UN E-Government Survey, led by UN DESA's DPIDG, assesses the digital government development of the 193 UN Member States. It identifies countries' strengths, challenges and opportunities, as well as informs their policies and strategies.[10] The UN E-Government Survey started tracking online corruption reporting in national portals in 2018; and this was continued in the 2020 edition of the Survey.[11] Primary data collected for the two last editions of this major UN DESA publication showed that more governments have put in place a digital mechanism for people to report corruption online: There was an increase from 89 countries in 2018 (46 percent of UN Member States) to 115 countries in 2020 (60 percent of UN Member States).

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[9] UN DESA (2019). Sustainable Development Goal 16: Focus on Public Institutions. World Public Sector Report 2019. Retrieved from https://publicadministration.un.org/Portals/1/Images/WorldPublicSector/World%20Public%20Sector%20Report%202019.pdf (last accessed on May 20, 2021).

[10] UN DESA (2020). E-Government Survey 2020. Digital Government in the Decade of Action for Sustainable Development. With addendum on COVID-19 Response. Retrieved from https://publicadministration.un.org/egovkb/Portals/egovkb/Documents/un/2020-Survey/2020%20UN%20E-Government%20Survey%20(Full%20Report).pdf (last accessed on May 18, 2021).

[11] 2018 Survey question (part of Online Services Index): "Does the website provide a way for people to report and track compensation for unethical or other reprehensible behaviour by public servants or institutions, including on corruption?"; 2020 Survey question (part of Online Services Index): "Does the national portal(s) provide a way for people to report corruption by public servants or institutions?".

The UN plays a crucial role in supporting countries, particularly developing countries, in developing capacities in tax administrations to ensure that tax revenues can be generated and collected. [UN DESA's Financing for Sustainable Development Office](#) (FSDO) is the focal point for the publications developed by the UN Committee of Experts on International Cooperation in Tax Matters and also produces its own capacity development publications on negotiation, interpretation and administration of double tax treaties, tax base protection, transfer pricing, taxation of extractive industries, carbon taxation and tax administration issues.

FSDO has published the:
- United Nations Model Double Taxation Convention between Developed and Developing Countries (2017)[12];
- United Nations Practical Manual on Transfer Pricing for Developing Countries (2017)[13]; and the
- United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (2019)[14].

With the successful conclusion by the current Committee membership of its ambitious 2017-2021 work program, the UN is now poised to launch and make available to countries the following practical guidance products, all of which are relevant to fighting tax avoidance and evasion and curbing illicit financial flows:
- United Nations Model Double Taxation Convention between Developed and Developing Countries (2021);
- United Nations Practical Manual on Transfer Pricing for Developing Countries (2021);
- United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries (2021);
- Guidelines on the Tax Treatment of Government-to-Government Aid Projects;
- United Nations Handbook on Carbon Taxation;
- United Nations Handbook on Dispute Avoidance and Resolution.

To disseminate and strengthen the impact of this UN guidance, FSDO delivers the UN tax capacity development program with multilayered capacity support to developing countries in tax policy and administration and domestic resource mobilization for the SDGs. The program focuses on global, regional and national training (e.g., online courses, workshops and other learning events) and technical cooperation activities on issues such as double tax treaties, transfer pricing, base erosion and profit shifting, extractive industries taxation, carbon taxation and other issues in international taxation, including aspects related to the SDGs.

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[12] See [https://www.un.org/esa/ffd/wp-content/uploads/2018/05/MDT_2017.pdf](https://www.un.org/esa/ffd/wp-content/uploads/2018/05/MDT_2017.pdf) (last accessed on May 18, 2021).
[13] See [https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-03/Manual-TP-2017.pdf](https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-03/Manual-TP-2017.pdf) (last accessed on May 18, 2021).
[14] See [https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-03/manual-bilateral-tax-treaties-update-2019.pdf](https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-03/manual-bilateral-tax-treaties-update-2019.pdf) (last accessed on May 18, 2021).

### 3.2.4 Tackling illicit financial flows

The Inter-agency Task Force on Financing for Development, convened by the Secretary-General to follow up on the [Addis Ababa Action Agenda](#), is chaired by the Under-Secretary-General for Economic and Social Affairs and the Financing for Sustainable Development Office (FSDO) serves as the coordinator and substantive editor. It produces the Financing for Sustainable Development Report (FSDR), which reports annually on progress in implementing the Addis Ababa Action Agenda and other Financing for Development outcomes and the means of implementation of the 2030 Sustainable Development Agenda, including commitments and actions in relation to combatting corruption in all its forms.[15] The FSDR has since 2016 featured a section on illicit financial flows; the Task Force considers financial flows from corruption as one of the three components of illicit financial flows. The analysis and policy recommendations related to combatting corruption and other illicit financial flows builds on the research, data, and suggestions from Task Force members, including the UNODC, the World Bank, the International Monetary Fund and the OECD. Recent editions have discussed state capture, money-laundering, the value of beneficial ownership information, as well as asset recovery and return.

### 3.2.5 Analyzing transparency, accountability and participation in times of the COVID19 crisis

UN DESA' DPIDG published a policy brief on "Resilient institutions in times of crisis. Transparency, accountability and participation at the national level key to effective response to COVID-19", highlighting countries, governments, accountability institutions and civil society which are innovating to mitigate institutional disruptions, while ensuring an effective response to the pandemic.[16]

### 3.2.6 Ensuring ethics and integrity in sport

UN DESA's Division for Inclusive Social Development (DISD) spearheaded a UN inter-agency effort to prepare an advocacy brief on the role of sport in recovering better from COVID-19.[17] The brief, for which the UN Secretary-General penned a foreword, emphasizes the importance of ensuring integrity in sport and tackling corruption, including by ensuring that anti-corruption regulations, policies and legislation are in place and implemented.

Through the newly formed Inter-Agency Group on Sport for Development and Peace (IAGSDP)[18], DISD also works closely with the UNODC which oversees a Programme on Safeguarding Corruption and Crime.

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[15] United Nations / Inter-agency Task Force on Financing for Development (2021). Financing for Sustainable Development Report 2021. Retrieved from [https://developmentfinance.un.org/sites/developmentfinance.un.org/files/FSDR_2021.pdf](https://developmentfinance.un.org/sites/developmentfinance.un.org/files/FSDR_2021.pdf) (last accessed on May 18, 2021).

[16] UN DESA (May 2020). Resilient institutions in times of crisis. Transparency, accountability and participation at the national level key to effective response to COVID-19. Policy Brief No. 74. Retrieved from [https://www.un.org/development/desa/dpad/wp-content/uploads/sites/45/publication/PB_74.pdf](https://www.un.org/development/desa/dpad/wp-content/uploads/sites/45/publication/PB_74.pdf) (last accessed on May 20, 2021).

[17] UN DESA (December 2020). Recovering Better: Sport for Development and Peace. Reopening, Recovery and Resilience Post-COVID-19. Retrieved from [https://www.un.org/development/desa/dspd/wp-content/uploads/sites/22/2020/12/Final-SDP-recovering-better.pdf](https://www.un.org/development/desa/dspd/wp-content/uploads/sites/22/2020/12/Final-SDP-recovering-better.pdf) (last accessed on May 18, 2021).

[18] See [https://www.un.org/development/desa/dspd/iagsdp.html](https://www.un.org/development/desa/dspd/iagsdp.html) (last accessed on May 18, 2021).

## 3.3 Capacity development work

### *3.3.1 Training material on transparency, accountability and ethics in public institutions*

UN DESA's DPIDG has developed seven Training of Trainers Capacity Development Toolkits – the Curriculum on Governance for the Sustainable Development Goals – which contain ready-to-use and customizable training material on key governance dimensions to advance the implementation of the SDGs. The Toolkits comprise together 100+ modules including concepts, practical examples, case studies, activities and audio-visual material that can be facilitated by the UN system, schools of public administration, academia, Resident Coordinators, and other training providers in virtual and in-person settings.[19] The Curriculum is available on the [UN Public Administration Network](#) website (UNPAN at: https: unpan.un.org).

The Toolkit on Transparency, Accountability and Ethics in Public Institutions[20] which comprises 18 modules, is part of this Curriculum. It approaches integrity and effective anti-corruption in public institutions as the results of three interlinking factors: (1) Transparency of government, which enables citizens and civil society to hold governments to account, (2) Accountability, which can be enhanced by strengthening oversight institutions, and (3) Transforming mindsets to adopt ethical standards for civil servants, who play an enabling role in upholding good governance and anti-corruption. The Toolkit intends to promote public servants' ethical awareness and transform mindsets for ethical behavior and decision-making, enabling them to become change agents and lead on integrity transformations.

As resource experts, UN DESA/DPIDG has also contributed to three editions (in 2019 and 2020) of the United Nations System Staff College/United Nations Development Programme online training course "Anti-Corruption in the Context of the 2030 Agenda for Sustainable Development".[21]

### *3.3.2 Strengthening the role of supreme audit institutions (SAIs) for the achievement of the SDGs*

UN DESA has been cooperating with the International Organization of Supreme Audit Institutions (INTOSAI) since 1971 in the organization of joint high-level symposia on several topics related to anti-corruption, transparency and accountability. The forthcoming 25th symposium (28-30 June 2021) will address oversight and accountability of COVID-19 responses and recovery plans.[22] In addition, UNDESA provides on an ongoing basis support to SAIs to strengthen their capacities for effective oversight and accountability in the implementation of the 2030 Agenda and SDGs.[23]

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[19] The Curriculum is published on the website of the United Nations Public Administration Network (UNPAN): https://unpan.un.org/capacity-development/curriculum-on-governance-for-the-SDGs.

[20] See https://unpan.un.org/node/591 (last accessed on May 19, 2021).

[21] See https://www.unssc.org/anti-corruption-context-2030-agenda-sustainable-development/ (last accessed on May 20, 2021).

[22] See https://www.intosai.org/news-centre/un/intosai-symposia (last accessed on May 20, 2021).

[23] See https://publicadministration.un.org/en/News-and-Events/UN-Cooperation-with-SAIs (last accessed on May 20, 2021).

### 3.3.3 Leveraging Open Government Data and access to information for sustainable development

Between 2012-2017, DPIDG has also supported several countries through the capacity development project on "Strengthening of Capacities of Developing Countries to Provide Access to Information for Sustainable Development through Open Government Data" (2012-2017).[24]

## 4. What we recommend

UN DESA fully supports the shared principles and directions for action laid down in the position paper "The UN common position to address global corruption. Towards UNGASS 2021"[25] from August 2020 to which UN DESA contributed as part of the UN anti-corruption task force. Notably, as mentioned in the UN common position, UN DESA stands ready to provide coordinated and tailor-made UN system support to Member States – upon their request – to strengthen their knowledge on the magnitude, dynamics and risk factors related to corruption.

We believe that creating an environment of rules and control alone does not suffice to create more robust systems for accountability, transparency and integrity but that humans also need to have a set of ethical skills and a mindset, enabling them to analyze and judge ethically challenging situations – and that these aspects can be learned. The abovementioned Curriculum on Governance for the SDGs – internally and externally reviewed by 48 partners and piloted in workshops in Africa, Caribbean, Middle East and Asia and the Pacific – provides a wide array of training material and a solid starting point for such capacity development in virtual and in-person settings, and training providers are encouraged to use it.

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[24] See https://publicadministration.un.org/en/Themes/ICT-for-Development/Open-Government-Data-and-Services/OGD-Projects (last accessed on May 18, 2021).

[25] United Nations (August 2020). The UN common position to address global corruption. Towards UNGASS 2021. Retrieved from https://ungass2021.unodc.org/uploads/ungass2021/documents/session1/contributions/UN_Common_Position_to_Address_Global_Corruption_Towards_UNGASS2021.pdf (last accessed on May 20, 2021).