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The ILO accountability framework: key standards and mechanisms

Introduction

1. This Guideline provides information and clarifications for ILO officials on the standards and mechanisms which underpin the ILO's accountability framework. It should be read in conjunction with the Director-General's Announcement, *ILO accountability framework*, IGDS No. 137 (version 1), of 15 January 2010.
2. Strengthening accountability within the Office is a major objective of the ILO reform agenda. It is the means by which the Office can drive organizational performance and improve on the delivery of results. It also provides greater assurance to constituents and donors as part of the overall effort to increase transparency. Finally, it ensures that each official observes ILO core values and the highest standards of conduct and integrity.
3. Measures which have been introduced to strengthen accountability in the Office include the clarification of the results-based management (RBM) system, the introduction of an internal letter of representation, a policy on risk management, mechanisms for follow-up on recommendations of the Office of Internal Audit and Oversight, the performance management system and the formalization of the accountability framework.
4. Furthermore, the Office is progressively introducing accountability issues into its procedures and guidelines. ILO learning activities are being expanded to foster greater awareness and understanding of the principles and standards that should guide the conduct of all ILO officials as international civil servants and to take account of management, financial and operational accountabilities related to the performance of specific functions. These measures, taken together, should promote and deepen the accountability culture across the Office.
5. This Guideline is primarily intended as a resource to assist officials to understand better what is expected of them. It provides an overview of their obligations as ILO and UN officials; promotes conformity with the respective standards of conduct and performance, and encourages each official to maintain the highest standards of conduct and performance at all times. It does not replace the relevant formal texts which establish the precise accountability of officials in respective areas. Neither

does it restate their content in detail. Officials are still expected to familiarize themselves with the details of these specific texts and to observe their provisions.¹

6. Part I of this Guideline describes the ILO accountability framework. Part II identifies the key standards against which the ILO holds staff accountable for their performance and conduct. Part III describes the various mechanisms in place to promote and monitor compliance.

Please see Annex I for a detailed list of the items covered in each Part of the Guideline.

Part I: ILO accountability framework

7. The ILO accountability framework comprises the full range of legal instruments, regulations and rules, policies, procedures and formally documented functions, responsibilities and authorities which, taken as a whole, establish the accountability of officials at all levels for their decisions, actions and omissions.
8. It is underpinned by the shared values of the Organization as defined, *inter alia*, in the ILO Constitution and the standards set down in the Standards of Conduct of the International Civil Service (2001).
9. The ILO accountability framework is guided by a set of core principles which inform all accountability policies, processes and procedures in the Office. These are clarity of responsibility; alignment of accountability with organizational-wide goals; delegation of authority; cost-benefit considerations; performance monitoring and reporting, and the highest standards of integrity and ethical conduct.
10. All ILO officials are covered by the accountability framework by virtue of their employment contracts, which not only confer rights but also create obligations.² The latter include the responsibility to fulfil the tasks assigned to them, to comply with the Staff Regulations and other applicable regulations, rules and procedures. Specific accountabilities are defined for officials who exercise statutory or delegated authorities and responsibilities which are normally set down in separate rules, procedures and other internal governance instruments.³
11. The ILO Constitution provides that the Organization shall enjoy in the territories of its member States, such privileges and immunities as are necessary for the fulfilment of its purposes. The purpose of privileges and immunities is to enable the Organization to effectively carry out its mandate. Immunities are extended to all ILO officials for the performance of their functions.⁴
12. Under the ILO's system of RBM, responsibility and authority may be delegated at different levels across the Office. Delegation of responsibility and authority flows from the Director-General who, as head of the International Labour Office, is

¹ All officials have a "self-informing" duty, that is to regularly inform themselves of organizational policies and decisions which impact on their duties and responsibilities (Director-General's Announcement, *ILO accountability framework*, IGDS No. 137 (version 1) of 15 January 2010).

² The rights conferred by employment contracts are as set out in "offers of employment" and in the relevant provisions of the Staff Regulations and other internal governance documents.

³ A new system for managing internal governance documents, including administrative procedures, became operational in January 2008. It replaced the system of ILO circulars. The new system consists of a hierarchy of documents as follows: Basic and Regulatory Texts; Director-General's Announcements; Office Directives; Office Procedures; Office Guidelines and Information Notes. A definition of each category of document is provided in Office Directive, *The Internal Governance Documents System*, IGDS No. 1 (version 1), of 7 January 2008.

⁴ The 1947 Convention on the Privileges and Immunities of the Specialised Agencies and its Annex relating to the ILO specify privileges and immunities that the Organization and its officials enjoy in member States that have ratified the Convention. Officials may consult the *Practical manual on the regime of privileges and immunities and other facilities* available on the website of the Legal Service (JUR).

responsible under the ILO Constitution for the efficient conduct of the Office. Officials at all levels of the Office are accountable to the Director-General through their respective immediate chiefs, responsible chiefs and higher level chiefs, as appropriate.

Part II: Standards of conduct and performance

13. There are a number of standards against which the ILO holds staff accountable for their individual conduct and performance. Some obligations arise from their status as United Nations officials, and these are applicable to all staff across the UN system; while others are specific to the ILO or embodied in the standards established for specific professions.⁵

Standards of conduct

14. The **United Nations Charter** highlights the necessity for personal accountability for staff of the United Nations and addresses the issue of the independence of the international civil servant as follows: “In the performance of their duties, staff shall not seek or receive instructions from any government or from any other authority external to the Organization. They shall refrain from any action which might reflect on their position as international officials responsible only to the Organization”.⁶
15. These standards are also reflected in article 9 of the **ILO Constitution** which states as follows: “In the performance of their duties, the Director-General and the staff shall not seek or receive instructions from any government or from any other authority external to the Organization. They shall refrain from any action which might reflect on their position as international officials responsible only to the Organization”.⁷
16. The **ILO Staff Regulations**, applicable to all ILO officials, set out a range of duties and obligations against which they are held accountable.⁸ It also prescribes the nature of the conduct expected of officials as befitting their status as international civil servants.⁹
17. All ILO officials are required to make and sign a **Declaration of loyalty** on entering upon their duties. By this declaration, officials undertake to carry out their functions with loyalty, discretion and conscience, to discharge these functions and regulate their conduct with the interests of the ILO alone in view, and not to seek or accept instructions in regard to the performance of their duties from any government or other authority external to the Office.¹⁰
18. The Office is accountable to member States and to extra-budgetary donors for the proper stewardship of all financial resources entrusted to it. In order to meet this obligation, the **Financial Regulations and Financial Rules** ascribe responsibilities and accountabilities to specific officials for ensuring that financial duties and

⁵ Professional standards include those related to the medical, accounting and auditing professions.

⁶ See www.un.org/en/documents/charter/index.shtml.

⁷ See www.ilo.org/ilolex/english/constq.htm.

⁸ See www.ilo.org/public/english/bureau/pers/staffreg/index.htm.

⁹ Rules governing conditions of service for short-term officials and officials of (former) branch offices prescribe special provisions for short-term and branch office officials within the framework of the ILO Staff Regulations.

¹⁰ Article 1.4 of the ILO Staff Regulations.

obligations are carried out efficiently and effectively and are consistent with the regulations and rules.¹¹

19. Further, managers at all levels are responsible for financial management of their operations. This requires them to act with probity and prudence and in accordance with strict ethical standards in the use of ILO resources in order to achieve results. Executive directors and directors of departments and bureaux are required to sign an acknowledgement of their responsibility and confirm the delegation of financial authorities to named members of their staff. Despite this delegation, they remain personally accountable for the sound financial management of their operations and the resources made available to them. Directors of external offices also sign a similar acknowledgement of their financial responsibilities.
20. Notwithstanding the specific responsibilities mentioned above, all officials are obligated to respect the Financial Regulations, Rules and procedures, and follow recommendations of the External and Internal Auditors, which have been accepted by the Office.
21. The Office has introduced an **internal letter of representation**, which is a written confirmation by ILO managers that they have duly exercised delegated financial authorities and responsibilities.¹² ILO managers have a responsibility to ensure that they optimize the use of resources for the achievement of results.¹³ The annual submission of this letter is in accordance with the obligation enshrined in the ILO accountability framework to “self-report” and “self-disclose.”
22. In order to embed an anti-fraud culture, and to prevent fraud and dishonesty, the Office has an explicit **anti-fraud policy**.¹⁴ This is based on a zero tolerance approach to fraud and dishonesty. It provides for the thorough investigation of every case of fraud, presumption of fraud or attempted fraud or dishonesty, and for disciplinary action to be taken in the event that the official is found to have acted inappropriately. Officials are required to report any case of fraud, presumption of fraud or attempted fraud to the Director-General through the Treasurer and Financial Comptroller and the Chief Internal Auditor.
23. All ILO officials to whom authority has been delegated for the use of ILO resources are responsible for ensuring compliance with established procedures and acting prudently and ethically to provide reasonable assurance for the prevention and detection of fraud and other irregularities.¹⁵ Day-to-day responsibility for the prevention and detection of fraud, corruption and other inappropriate conduct, rests with line managers.
24. The Office has taken specific steps to identify and manage potential or existing **conflicts of interest**.¹⁶ A conflict of interest can compromise, or be perceived to compromise, objectivity and impartiality of ILO officials in the discharge of their official duties. Financial interests of officials as a result of family and personal relationships, gifts, benefits and hospitality received from outside sources, as well as through other business interests such as partnerships and family businesses, are

¹¹ See http://www.ilo.org/public/english/support/finas/download/financial_rules_en.pdf. An official who contravenes the Financial Regulations and Rules, or corresponding administrative instructions, may be held financially liable for his or her actions.

¹² Office Procedure, *ILO internal letter of representation*, IGDS No. 129 (version 1), of 20 November 2009.

¹³ Director-General's Announcement, *Roles and responsibilities of senior managers in the ILO*, IGDS No. 192 (version 1), of 20 September 2010.

¹⁴ Office Directive, *Anti-fraud policy*, IGDS No. 69 (version 1), of 17 June 2009.

¹⁵ Particular attention must be paid to the protection of passwords, financial documents and any other authorizing instrument.

¹⁶ Office Guideline, *Conflict of Interests*, IGDS No. 68 (version 1), of 17 June 2009 and Office Directive, *Ethics in the Office*, IGDS No. 76 (version 1), of 17 June 2009.

also considered to be one of the main causes of conflict of interest in a public administration.

25. As part of the governance and accountability mechanisms, ILO officials with specific functional areas of responsibility are required also to make a disclosure in the form of a **register of financial interests**.¹⁷ This mechanism addresses the need to ensure that all activities are carried out in a manner above reproach, with complete impartiality and with no preferential treatment. Action taken must always be aligned with the best interests of the ILO. The register includes a report of any income, gifts or other allowances that have been received either by the official or a close family member due directly or indirectly to the official's employment with the ILO. The disclosure form also requires identification of the official's involvement or interest in any entity having a commercial relationship with the Office.
26. The Office has established a framework for **Employment and other types of contracts with close relatives of ILO officials** that sets down uniform and transparent rules related to the recruitment and employment and/or issuing of other types of contracts to engage the services of close relatives of officials.¹⁸ The rules aim at avoiding any risk or perception of favouritism or nepotism and ensuring compliance with appropriate internal controls while respecting the principle of non-discrimination. In accordance with the aim of the policy, a close relative of an official shall be recruited only if another equally qualified person is not available. In the interest of transparency, only fixed-term contracts are used to employ the close relative of the official using the standard recruitment and selection procedures of the Office. The proposed use of a short-term, special short-term or external collaboration contract, as well as an internship or any other type of contract, to engage the services of a close relative of an official requires justification by the relevant manager and the written authorization of the higher level chief.
27. All officials are required to observe these principles and provisions in good faith. It is the responsibility of the official to reveal the relationship of a close relative or other relationship relevant to the implementation of the policy. It is the responsibility of an applicant to reveal the fact that a serving official is a close relative. Non-compliance by any official with these principles and provisions may lead to disciplinary action. Officials may obtain further guidance or advice on a confidential basis from the Ethics Officer.
28. With the implementation of **International Public Sector Accounting Standards (IPSAS)** at the ILO, all key management personnel are required to disclose the existence of related party relationships, including close members of the family, on an annual basis.¹⁹
29. The conditions under which ILO officials will normally be authorized to engage in outside activities and/or accept remuneration from an outside source are clarified in the Office Directive on **Rules governing outside activities and occupations**.²⁰

¹⁷ Office Directive, *Register of financial interests and related party disclosures*, IGDS No. 116 (version 1), of 1 December 2009. This applies to officials occupying positions at the D.1 level and above, the Chief of TRES/OPS, all officials in PROCUREMENT, officials at the P.5 level who exercise financial authority, and any other official whose position is so specified by the Director-General.

¹⁸ ILO Circular No. 666, Series 6, entitled *Employment and other types of contracts with close relatives of ILO officials*, dated 4 April 2007. Under this circular, close relatives are defined as persons with close family ties to officials. These include the spouse of the official, children, the mother and father of the official, his/her brother(s), sister(s) and their spouses and children. Other close personal relations may also be relevant to the implementation of the policy and must be disclosed.

¹⁹ For purposes of these disclosures, key management personnel are the Director-General, executive directors, regional directors, the Treasurer and Financial Comptroller, and the Legal Adviser.

²⁰ Office Directive, *Rules governing outside activities and occupations*, IGDS No. 71 (version 1), of 17 June 2009. See also Office Procedure, *Approval procedures for outside activities and occupations*, IGDS, No. 70 (version 1), 17 June 2009 and Office Guideline, *Outside activities and occupations*, IGDS No. 67 (version 1), of 17 June 2009.

While the ILO encourages the participation of its officials in professional activities that widen knowledge and understanding of the Organization, the primary consideration that officials must bear in mind with respect to outside activities and remuneration is that the interests of the ILO must take precedence. Participation in outside activities or acceptance of outside remuneration must not involve any actual, potential or perceived conflict of interest with the work of the ILO or call into question the integrity, impartiality or independence of the official in the performance of his or her duties. Furthermore, the performance of outside activities must not impair the capacity of officials to perform their ILO duties to the best of their abilities.

30. Officials are responsible for determining whether participation in an outside activity requires prior approval in light of the considerations outlined in the Office Directive. In case of doubt, the official may seek guidance, on a confidential basis, from the Ethics Officer. Approval authority is delegated from the Director-General to the Director of the Human Resources Development Department (HRD), the higher level chief or responsible chief, as set out in the Office Directive.
31. The **Standards of Conduct for the International Civil Service** were revised and updated by the International Civil Service Commission in 2001.²¹ They apply to all officials of the United Nations system, including ILO officials. These standards complement the provisions of Chapter 1 of the ILO Staff Regulations and guide ILO officials both in carrying out their duties and in the activities they undertake outside the framework of such duties.
32. Enshrined in these standards are values such as respect for the equal rights of women and men, fundamental human rights, integrity, tolerance, loyalty, impartiality and independence. Strict observance of these standards is essential for the reputation of the Office as well as for the respect and trust that the ILO should enjoy on the part of its member States, workers' and employers' organizations and the public at large.
33. A copy of the Standards of Conduct is issued upon initial appointment to each official, who is required to sign a statement confirming that she/he has read the document and undertakes to observe the standards contained therein.
34. The ILO is a values-based organization meaning that the values that inspire and promote its mandate must be reflected in the everyday actions of officials. The booklet **Principles of Conduct for Staff of the International Labour Office** (2009) translates and explains ethical standards in accordance with the ILO Constitution, the ILO Staff Regulations (Chapter 1), various rules and internal governance documents, and the Standards of Conduct for the International Civil Service.²²
35. This booklet outlines the core values of the ILO and identifies ten guiding principles, which are intended to assist ILO officials in dealing with major areas of ethical concern linked to their professional lives, and also, at times, to their private lives. They help officials to understand what constitutes acceptable behaviour for any person working for the ILO, and what constitutes abusive or exploitative behaviour.
36. These principles of conduct apply to all officials under any type of contract. Managers at all levels should ensure that those who report to them are familiar with them and should help promote adherence.

²¹ *Standards of Conduct for the International Civil Service*, International Civil Service Commission (2001) available in hard copy from HRD and on the HRD website.

²² *Principles of conduct for staff of the International Labour Office*, Office of the Ethics Officer, ILO, Geneva, 2009.

37. The core values of the ILO, which are integrity, professionalism, respect for diversity and teamwork, reflect those of the UN system. The ILO's ten guiding principles of conduct for staff, as set down by the Ethics Officer, are listed below:
- (i) Commit to core value-based concepts and principles enshrined in the ILO Constitution and in the UN Charter.
 - (ii) Uphold the integrity of the ILO by ensuring that personal and professional conduct is, and is seen to be, a reflection of the concepts enshrined in the ILO Constitution and in the Charter of the United Nations, rules, regulations, policies and guidelines.
 - (iii) Commit to performing our official duties and conducting our private affairs in a manner that avoids conflicts of interest to ensure the enhancement and preservation of public confidence in the ILO.
 - (iv) Contribute to building a harmonious workplace based on team spirit, mutual respect and understanding and constructive dialogue.
 - (v) Promote the safety, health and welfare of all ILO staff as a necessary condition for effective and consistent performance.
 - (vi) Safeguard and make responsible use of the information and resources to which we have access by reason of our employment with the ILO.
 - (vii) Prevent, oppose and combat exploitation and abuse of persons. We are expected to refrain from criminal activities, unethical activities and activities that contravene human rights or activities that compromise the image or interests of the ILO.
 - (viii) Refrain from any form of harassment, discrimination, physical or verbal abuse, intimidation or favouritism in the workplace.
 - (ix) Protect the ILO from any appearance of impropriety.
 - (x) The ILO encourages its staff to undertake outside activities that are beneficial for the enhancement of their professional skills. However, the primary obligation of ILO staff is to devote their energies to the work of their Organization. It is improper for ILO staff to engage in any outside activity, whether remunerated or not, without prior authorization, if required.
38. **Sexual harassment policy and procedures** have been in place in the ILO since 2004.²³ The policy affirms the right of every official to be treated with dignity and respect and to be free from all forms of harassment in the workplace, including sexual harassment. All officials are expected to take responsibility for their own actions and to conduct themselves in accordance with the policy. Managers and supervisory staff are responsible for providing and maintaining a harassment-free working environment. All forms of harassment are contrary to the standards of conduct required of all officials under article 1.2 of the Staff Regulations. Special procedures provide for confidential and speedy investigation and handling of sexual harassment cases.

Standards of performance

39. Since 2000, the ILO has progressively introduced **results-based management** (RBM), defined as an approach to management that directs organizational

²³ ILO Circular No. 543(Rev. 1), Series 6, entitled *Sexual harassment policy and procedures*, dated 29 September 2004.

processes, resources, products and services towards the achievement of measurable outcomes.²⁴ Under the results-based management framework, ILO officials are responsible for ensuring that ILO plans and programmes deliver results to constituents, consistent with the application of relevant ILO standards and with principles of gender equality. They should also ensure that ILO actions reflect decisions of the Governing Body and the International Labour Conference.

40. ILO officials are accountable for using all resources available to them to achieve results in the most efficient and effective way possible within the applicable rules and procedures and in support of the principles and long-term interests of the Organization. The Office's performance management system is the mechanism through which all officials are held to account. This system places emphasis on ensuring that expectations are clarified ahead of time. In this context, there is a **high-level framework of the roles and responsibilities** of senior management in headquarters and the regions. This helps to establish accountability for the achievement of key outcomes in a number of areas, including in the management of resources for the delivery of results.²⁵
41. Under the ILO's system of RBM, there has been continued decentralization of some decision-making, closer to the delivery of services. For example, greater responsibility has been given to directors of country offices who have front-line responsibility to support ILO constituents in developing and implementing activities in the context of the Decent Work Agenda. This responsibility is shared with regional directors, implying that accountability for the achievement of results is also shared.
42. As mentioned above, the Office is taking steps to embed the culture of accountability for the achievement of ILO goals and strategic objectives among all levels of staff. Efforts include ensuring over time that all officials have up-to-date job descriptions, and that these are progressively revised to include references to accountabilities. At the same time, through the **performance management system**, the Office is clarifying the expectations against which the performance of all officials is assessed each biennium and the results for which they will be held accountable. Taken together, these establish the basis on which the Office will deliver on its goals and objectives.
43. Under the performance management system, all officials are evaluated against the ILO's **Core Competency and Values Framework**.²⁶ Requirements attached to the framework have been defined at the basic and managerial levels. Officials and their responsible chiefs agree at the beginning of the cycle on 3 to 5 outputs for the appraisal period. They also define 3 to 5 relevant competencies at the basic or managerial level, as appropriate. Officials are accountable for delivering the outputs and for demonstrating the required competencies.
44. The Office has issued a number of guidelines related to the implementation of the framework.²⁷ The specific responsibilities of the responsible chief and official in the performance management process are defined in the relevant sections of the Staff

²⁴ Office Directive, *Results-based management in the ILO*, IGDS No. 112 (version 1), of 25 September 2009.

²⁵ Director-General's Announcement, *Roles and responsibilities of senior managers in the ILO*, IGDS No. 192 (version 1), of 20 September 2010.

²⁶ These are integrity and transparency, sensitivity to diversity, orientation to learning and knowledge sharing, client orientation, communication, orientation to change, takes responsibility for performance, quality orientation and collaboration.

²⁷ See HRD website on the Intranet.

Regulations.²⁸ Concrete measures have been outlined to deal with underperformance.²⁹

45. The **ILO risk management policy** embeds a conscious, efficient and effective approach to managing risks throughout the ILO that adds value to decision-making. It helps managers to identify, quantify, prioritize and decide on how best to manage risks related to achieving planned results. The policy applies to all officials, with specific responsibilities set down for senior management and heads of organizational units at headquarters and directors of external offices.³⁰
46. The Office Directive on **field security** revises and updates ILO policy and procedures related to the safety and security of national and international staff in the regions. It establishes the relevant management and accountability framework in headquarters and the regions.³¹ All officials have an obligation to abide by the policies and procedures set by the United Nations security management system, in particular to exercise due caution and avoid unwarranted risks to their own or to other officials' safety and security. Specific responsibilities and accountabilities are also identified for managers at all levels to ensure compliance with applicable security policy and instructions by all staff under their supervision.
47. The Office is committed to providing a conflict-free work environment in which all officials can discharge their professional responsibilities in an efficient and effective manner. While the primary responsibility for achieving this lies with management, all officials have a responsibility to attempt in good faith to solve work-related problems through dialogue. To help encourage and facilitate dialogue, the Office has established **informal conflict resolution mechanisms**.³² These mechanisms include the services of a mediator, assisted by facilitators at headquarters and in the regions to provide independent, impartial, neutral and confidential support in resolving work-related problems through dialogue and mediation.

Part III: Promoting and monitoring compliance

48. ILO officials are required to comply with their obligations under the United Nations Charter, ILO Constitution, ILO Staff Regulations and other rules and procedures, and to observe the standards of conduct expected of international civil servants. Failure to do so may be considered as misconduct and subject to any one of the sanctions prescribed in Chapter XXII (Discipline) of the Staff Regulations, as appropriate.

Accountability mechanisms

49. While the ILO accountability framework is based on the underlying principles that staff will self-inform, self-monitor and self-disclose, there are several mechanisms in place to support compliance and conformity.
50. The **Human Resources Development Department** (HRD) is the primary guardian of the Staff Regulations. Although all managers share in this responsibility, HRD has the main responsibility, including that of elaborating Staff Regulations into official instructions which may create enforceable rights and obligations.³³ The Staff

²⁸ Office Directive, *Amendments to Staff Regulations necessary to implement the new Performance Management Framework*, IGDS No. 102 (version 1), of 23 July 2009.

²⁹ Information Note, *Performance Management Framework*, IGDS No. 100 (version 1), of 22 July 2009.

³⁰ Director-General's Announcement, *ILO policy on risk management*, IGDS No. 110 (version 1), of 21 August 2009.

³¹ Office Directive, *Field security*, IGDS No. 14 (version 1), of 23 April 2008.

³² *Resolving problems at work*, a user's guide to ILO conflict prevention and resolution procedures, ILO, Geneva, 2008.

³³ These form part of the Office's Internal Governance Document System (IGDS) introduced in January 2008. Such instructions were previously issued in the form of ILO circulars.

Regulations, and related official instructions, are accessible to all officials on the ILO Intranet. Under the “self-informing” obligation, which is an underlying principle of the accountability framework, all officials are expected to familiarize themselves with these provisions and to abide by them.

51. Among its functions, HRD monitors compliance with respect to entitlements including home leave and other statutory travel, education grant, dependency allowances, social benefits (health insurance, pension and staff compensation), and engagement in outside activities.
52. The Director of HRD has a specific role as adviser to the Director-General under article 12.1 of the Staff Regulations. Under this article, an official who fails to observe the standards of conduct required of an international civil servant may be subjected to one of several sanctions depending on the gravity of the case. This refers to a failure to observe articles 1.1 to 1.7 of the Staff Regulations, misconduct by an official in his or her official capacity or dereliction of duty. The sanctions include warning, reprimand, censure, discharge, summary discharge or suspension.
53. HRD also promotes awareness of accountability issues through various training initiatives. A session on the ILO accountability framework is included in staff induction courses. HRD also collaborates with the Ethics Officer in conducting training on ethics.
54. **Line and higher level managers** share with HRD responsibility for the management of staff and compliance with the Staff Regulations. While HRD develops or designs particular HR policies and processes, it is the responsibility of line (and higher level) managers to monitor day-to-day compliance, acting upon advice or guidance from HRD, where required. Concomitantly, accountability for results or outcomes of their decisions and omissions is also shared. The particular division of responsibilities and accountabilities between managers and HRD in implementing specific regulations, rules, policies and procedures is elaborated in the relevant documentation, several of which are referenced in this document.
55. Additionally, managers are responsible for ensuring that the staff under their supervision achieve results and are held accountable for their performance. This is monitored in relation to expectations defined at the individual and organizational levels within the framework of the performance management system, the Strategic Policy Framework and the programme and budget.
56. The **Reports Board** is responsible for monitoring compliance with the performance management system as well as ensuring quality and consistency in the measurement of performance across the Office. Unsatisfactory performance jeopardizes the achievement of individual and organizational goals and hence the delivery of results. The Office takes appropriate steps to support concerned officials to bring their performance up to acceptable standards. Where such efforts fail, the Reports Board may decide to withhold an increment on the recommendation of the responsible chief.³⁴ Under its role for monitoring compliance with the performance management system, the Reports Board may recommend to the Director-General termination or non-renewal of a contract for unsatisfactory performance.³⁵
57. The **Joint Advisory Appeals Board (JAAB)** makes recommendations to the Director-General concerning any grievance filed related to a final administrative decision under the Staff Regulations.³⁶

³⁴ Article 6.4 of the Staff Regulations.

³⁵ Article 11.8 of the Staff Regulations.

³⁶ See Articles 6.4, 6.11, 11.4, 11.5, 11.8 and Chapter 12 of the Staff Regulations.

58. The **Office of the Legal Adviser/Office of Legal Services** (JUR) advises the Director-General, the Office and the policy-making organs of the ILO. It provides, *inter alia*, advice on human resources issues, including cases brought before the ILO Administrative Tribunal.
59. The **Treasurer and Financial Comptroller** is responsible to the Director-General for the application and implementation of the Financial Rules. This includes the responsibility to ensure that adequate internal control mechanisms are in place to safeguard the financial resources and other material assets of the Office from inappropriate use and loss from fraud and error.
60. The **Chief Internal Auditor** is responsible for internal audit, inspection, monitoring and evaluation of the adequacy and effectiveness of the Organization's system of internal control, financial management and use of assets as well as investigation of financial or administrative misconduct and other irregular activities. All systems, processes, operations, functions, programmes and activities within the Organization are subject to the Chief Internal Auditor's independent review, evaluation and oversight. In accordance with the Internal Audit Charter, the Chief Internal Auditor provides the Director-General and the Governing Body with an independent, objective assurance activity designed to add value and improve the operations of the Office as well as assist the Office in achieving its objectives.
61. In investigating financial or administrative misconduct and other irregular activities, the Office of Internal Audit receives allegations of fraud and misconduct from officials and others with the assurance that any information will be treated confidentially. In cases where the Office of Internal Audit uncovers irregularities that could be considered as gross negligence or misconduct, these are referred to the Committee on Accountability through the Treasurer and Financial Comptroller.
62. The **Committee on Accountability** reports to the Director-General through the Treasurer and Financial Comptroller. The Committee makes recommendations on cases of fraud, presumption of fraud and attempted fraud, as well as of dishonesty, negligence or disregard for established Office procedures or directives which resulted, or could have resulted, in financial or other loss to the Office or damage to its property. Cases may be referred to the Committee through the Treasurer and Financial Comptroller. The recommendations of the Committee are submitted to the Director-General, who may refer them to HRD, where necessary, for appropriate disciplinary action.
63. The **External Auditor** audits the accounts of the Organization, including all trust funds and special accounts and presents a report to the Governing Body and the Conference on whether the financial statements are free from material misstatement. The audit, which is conducted in accordance with International Standards on Auditing, examines the validity of the financial transactions in accordance with the rules and regulations, the budgetary provisions and other applicable directives, and also observes the adequacy of the financial procedures, accounting system and internal financial controls. The External Auditor brings to the attention of the Governing Body and the Conference, *inter alia*, any cases of fraud or presumption of fraud, and any wasteful or improper expenditure of the Organization's money or other assets. The Office must ensure timely, effective and appropriate responses to recommendations contained in the External Auditor's report.
64. The **Independent Oversight Advisory Committee** (IOAC) assists the Governing Body to fulfil its governance and oversight responsibilities. It reviews the operation and effectiveness of the Financial Regulations and Financial Rules; assesses risk management practices and ensures that the risk management process is comprehensive and ongoing; confirms that audit arrangements have been

conducted and delivered during the year and monitors the adoption of timely, effective and appropriate responses to the recommendations of the Internal and External Auditors in order to provide the necessary levels of assurance required by the Director-General and the Governing Body.

65. The **Ethics Officer** is responsible for providing guidance to HRD to ensure that ILO policies, procedures and practices reinforce and promote the ethical standards called for under the Staff Regulations and the Standards of Conduct for the International Civil Service and that ethical standards pertaining to ILO officials are clearly understood. The Ethics Officer is also responsible for counselling managers and staff, on request and on a confidential basis, on questions of ethics and those pertaining to outside activities.
66. The Ethics Officer also receives complaints of retaliation, or threats of retaliation, from officials who believe that action has been taken against them because they have reported misconduct or cooperated with an audit or investigation.³⁷ The Ethics Officer, after conducting a preliminary review of the complaint, may refer the matter to HRD, where appropriate, for consideration of possible disciplinary action.
67. The **Office of the Mediator** is an independent, impartial, neutral and confidential resource for resolving work-related problems through dialogue and mediation. The Mediator has no role in the formal grievance procedures. The Mediator can receive, in confidence, information concerning non-compliance with ILO internal rules and procedures (other than Financial Rules), breaches of standards of conduct or concealment of such action. Where the Mediator considers that the concern is credible, she/he will report it to the relevant authority for appropriate action.³⁸
68. The **Bureau of Programming and Management (PROGRAM)** advises the Director-General and assists ILO management and staff on programme planning, resource allocation and implementation reporting. It prepares the ILO's biennial programme and budget and related documents. It analyses and recommends improvements in management systems and procedures. PROGRAM is also mandated to develop ILO policy on RBM and to oversee its implementation.³⁹ In this capacity, it is responsible for ensuring that ILO officials optimize the use of resources with which they are entrusted for the delivery of measurable results.
69. The **evaluation function** is designed to be objective and independent with the aim of enhancing external credibility and the culture of learning and supporting the governance and oversight role of the Governing Body.⁴⁰ Evaluation makes an essential contribution to results-based management by informing the planning, programming, budgeting, implementing and reporting cycle. The Evaluation Unit (EVAL) is responsible for elaborating policies, setting operational guidelines and setting standards relating to evaluation components of projects, programmes, partnerships and strategies. The Evaluation Advisory Committee is responsible for the systematic monitoring of follow-up to evaluation recommendations that have been accepted by management.

³⁷ Office Procedure, *Ethics in the Office: Whistleblower protection*, IGDS No. 186 (version 1), of 8 September 2010.

³⁸ ILO Circular No. 649, Series 6, entitled *Informal conflict resolution mechanisms*, dated 29 September 2004.

³⁹ Office Directive, *Results-based management in the ILO*, IGDS No. 112 (version1), of 25 August 2009.

⁴⁰ Director-General's Announcement, *Evaluation in the ILO*, IGDS No. 75 (version 1), of 31 March 2009.

Conclusion

70. As can be seen from this Guideline, the ILO accountability framework is both comprehensive and well-established. It is hoped that the presentation of the key accountability standards and mechanisms in the form of a Guideline will assist officials to have a better understanding of how the various components of the ILO accountability framework fit together.

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Management and Administration

Annex I

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