



Inter-Parliamentary Union
For democracy. For everyone.

130th IPU ASSEMBLY AND RELATED MEETINGS

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Executive Committee
Item 6
Governing Council
Item 9

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6 March 2014

FINANCIAL RESULTS FOR 2013

Financial Report and Audited Financial Statements

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Introduction

For the second year in a row, the audited financial statements for 2013 are fully compliant with International Public Sector Accounting Standards (IPSAS). In addition to the substantial changes effected in 2012 – consolidating the IPU closed Pension Fund with the IPU's own accounts, carrying out a full actuarial review of the Pension Fund, reflecting the Headquarters building in Geneva at fair value – these 2013 statements reflect further developments in the IPSAS accounting treatment of financial instruments. The main impact of these is to amortize the 50-year loan that was offered by the Swiss Confederation in 2003 for the construction and renovation of the IPU headquarters building.

Once again, much of the content of previous IPU Financial Reports is now located in the body of five audited financial statements and the more comprehensive notes. Comparison of budget performance by category of expenditure and by strategic direction is found in Statement V: Statement of Comparison of Budget and Actual Amounts and in note 17 on segment reporting. Details of expenditure by line item are provided in note 19. This financial report therefore provides a summary of key information and narrative explanation of budget variances, and points out where further information can be located in the financial statements and notes.

The budget for 2013 was prepared with no increases in expenditure or Member contributions since the extensive cuts made in 2012. Voluntary income has however exceeded its budget expectations by CHF 452,037 in 2013. Thanks to this, operating revenues exceeded expenditures by CHF 193,766. After

making the accounting adjustments required for IPSAS compliance that are explained within the Financial Statements, the IPU Working Capital Fund was increased by CHF 571,905 as compared to CHF 944,753 in 2012.

The Working Capital Fund has nominally passed its target level of one half of the IPU's approved annual operating budget, as set by the Executive Committee in 2006. However, it must be stressed that the Working Capital Fund is now composed not only of available cash, cash equivalents and investments but also of IPSAS-required accounting adjustments which cannot be realized in cash. The liquid portion of the Working Capital Fund currently stands at 88 per cent of the target level. The liquidity of the Fund at 31 December 2013 can be summarized as follows:

<u>Values at 31.12.2013</u>	<u>CHF</u>
Cash, cash equivalents and investments at fair value	<u>6,052,278</u>
Headquarters building revaluation - IPSAS adjustments	1,912,785
Closed Pension Fund liability - IPSAS adjustments	(1,013,176)
Amortization of FIPOI building loan to 2052 - IPSAS adjustments	<u>1,462,751</u>
Accumulated balance of Working Capital Fund	<u>8,414,638</u>

The following sections provide a summary of the revenues and expenses of the IPU during 2013, in particular where these amounts have varied from the Consolidated Budget as identified in Statement V: Statement of Comparison of Budget and Actual Amounts (page 13).

Revenue

The principal sources of revenue for the IPU are the assessed contributions of Members and voluntary funds from donors. A small proportion of total revenue is earned from interest, investments and other sources including meeting room rentals. In 2013, overall revenue increased by 3 per cent to CHF 13,569,432. Assessed contributions remained frozen at their 2012 level, aside from an increase of CHF 10,900 arising from the affiliation of Bhutan and reaffiliation of Somalia. Staff assessment was CHF 90,363 below budget, resulting from a reduction in overall IPU staff costs due to gaps in filling vacant positions. Interest and investment earnings were as expected.

Assessed contributions from Member Parliaments

164 Members and Associate Members were assessed a total of CHF 10,950,800 in 2013. By the end of 2013, all but CHF 810,967 of the current year assessments had been collected, a marked improvement of 13 per cent compared to the prior year. There were 45 Members and Associate Members with contributions outstanding and no members suspended under Article 5.3. Of the Members in arrears at the year end, three were liable to be suspended under Article 5.3 and five were liable for loss of voting rights under Article 5.2.

Voluntary Contributions

For the second year in a row, the 2013 budget for voluntary contributions was set at a level of anticipated rather than desired funding. As a consequence of better than anticipated fundraising and programme delivery, actual voluntary contributions and expenditure exceeded the budgeted amount by an additional 30 per cent (CHF 452,037).

At the start of 2013, the IPU had pledges from donors totalling CHF 1.64 million. During the year, donors firmly committed an additional amount of CHF 2.02 million, subject to specific conditions set down in agreements. Meanwhile CHF 1.97 million was spent and the end of the year balance of pledges from donors totalled CHF 1.69 million.

The total amount of voluntary contributions earned in 2013 was CHF 1,970,037, representing an increase of 30 per cent from 2012.

Staff Assessment

Six per cent of budgeted revenue came from the internal taxation of staff salaries. The rates of staff assessment, which are set by the International Civil Service Commission, are based upon the average tax rates in Geneva, London, Montreal, New York, Paris, Rome and Vienna. In line with IPSAS requirements, the IPU no longer recognises this staff assessment element as either income or expenditure in Statement II: Statement of Financial Performance.

The IPU is contractually obliged to reimburse certain staff members for any national income taxes which are imposed on their IPU incomes. In 2013, CHF 112,207 was reimbursed to staff members who paid taxes to France, thereby reducing the staff assessment amount by a larger amount than was anticipated in the budget.

Investment Income and Other Revenues

In 2006, the IPU placed a portion of its funds in a balanced mutual fund in order to increase returns on the Working Capital Fund through diversification. Markets have been improving since the poor returns experienced after the global financial crash. The year end value of the IPU fund reflected a capital gain of CHF 47,308. In accordance with the financial regulations, this investment income was included in general revenues. Interest rates continue to remain low, limiting the opportunities for the IPU to generate low risk income. The IPU maintains its prudent stance towards investments, holding a high grade bond from the Swiss Confederation and depositing cash in banks with credit ratings of A or higher.

Expenditure

Following the adoption of the IPU Strategy 2012-2017 and in line with the IPU's compliance with IPSAS, the IPU 2013 Consolidated Budget was for the second year organised according to the nine Strategic Objectives rather than by division.

83 per cent of the budget of the IPU is directly attributable to the activities planned to achieve the objectives of the Strategy. The balance of 17 per cent of expenditures comes from two areas: Support Services, which includes the services of finance, administration and human resources as well as all costs relating to office accommodation, asset depreciation, equipment rental, ICT and supplies for the Secretariat; and Other Charges, including grants and all contributions to reserves.

Further financial detail can be found in Statement V: Statement of Comparison of Budget and Actual Amounts and in the segment reporting in note 17. Details of the results achieved against each budgeted objective are provided in the Annex, which for the first time is reported in logframe format detailing impact, results and outputs of the IPU's work in 2013.

1. Strengthen Democracy

The 2013 operating costs of activities towards achieving this objective were CHF 2,230,941, over budget by 20 per cent. The excess arose from the substantial external funding achieved for technical assistance programmes, especially in Myanmar. Thanks to this additional income, annual expenditure of CHF 2,230,941 exceeded the budgeted amount by 20 per cent.

2. Advance Gender Equality

The Gender Equality objective benefited from strong voluntary funding support in 2013, earning and spending an additional CHF 282,000 above the budgeted revenue. With these extra funds, the total annual expenditure of CHF 1,328,312 against the gender equality objective exceeded its budgeted amount by 23 per cent.

3. Promote and Protect Human Rights

CHF 1,281,535 was spent on activities to promote and protect Human Rights. Savings of 4 per cent of the expenditure budget arose from reduced translating and interpretation costs and a slight underspend on activities funded from allocated voluntary income.

4. Parliamentary Dimension of the United Nations

This objective was primarily met through the work of the New York office, which remained close to budget for its non-staff operational expenditure. A new head of the office was recruited near the end of the year and started work at the beginning of 2014. This led to a reduction in total staff costs for 2013, leaving an overall underspend of CHF 114,340 or 12 per cent of budget.

5. International Development Goals

After a strong performance in 2012, expenditure against this objective was slower in 2013 as some new grants from partners arrived later than anticipated. Net expenditure was CHF 449,685 or 68 per cent of the original budget, with a carry forward of funds for remaining activities into 2014 of CHF 262,000. Lower staff costs, postponement of activities as a result of political developments in at least one country and delays in the conclusion of agreements with beneficiary parliaments contributed to this under expenditure.

6. Peace building

Total expenditure on this objective was CHF 71,781 or 18 per cent under budget. In fact the budget variance reflects an absence of external voluntary funding for the objective, while the core allocation was overspent. While the work on dialogue and inclusiveness remained almost on budget, expenditure on the activities of the Middle East Committee finished over budget by CHF 13,054 or 65 per cent.

7. Relations with Members

Activities supporting Members account for the largest budget share of all the IPU objectives with expenditures of CHF 3,360,956 in 2013, coming in over budget by 3 per cent. The overspend was primarily due to higher costs of interpretation at the second Assembly (due to an extra 31 hours of meetings), higher Assembly costs for temporary staff, overtime and translators (again from longer schedules) and increased costs of transport arising from the Iberia strike before the Quito Assembly. Comparative data on the costs of each Assembly is given in the tables below.

Comparative Costs of the First Assembly (in CHF)

Item	Quito 2013	Kampala 2012	Panama 2011	Bangkok 2010
Permanent staff overtime	41,002	31,069	33,701	34,763
Temp. staff/contractual services	569,119	552,951	552,191	504,010
Travel & related expenses	194,775	156,476	172,510	174,513
Freight/communication	20,296	28,870	35,702	27,805
Supplies/equipment/services	2,493	3,334	5,101	7,182
Publications	3,380	3,830	43,448	34,817
Gifts/hospitality	2,039	1,538	1,135	1,899
Total Expense	833,104	778,068	843,788	784,989

Comparative Costs of the Second Assembly (in CHF)

Item	Geneva 2013	Québec 2012	Bern 2011	Geneva 2010
Permanent staff overtime	29,589	28,495	29,550	28,504
Temp. staff/contractual services	339,420	247,308	281,396	291,177
Travel & related expenses	15,231	89,840	7,274	17,036
Freight/communication	-	16,232	-	-
Supplies/equipment/services	107,545	3,320	6,578	82,944
Publications	4,684	6,824	51,923	39,891
Gifts/hospitality	4,241	2,090	2,109	2,564
Total Expense	500,710	394,109	378,830	462,116

8. Communications

The Communications objective finished the year exactly on budget with a total expenditure of CHF 935,130, with increased media outreach and a wide range of publications, videos and news stories produced. Personnel changes in the web/IT position meant that the IPU website redevelopment, to be charged to capital expenditure, did not begin during 2013 and will be undertaken in 2014.

9. Management and Governance

Results for the Management and Governance objective were achieved under budget by 4 per cent in 2013 with a total expenditure of CHF 847,019.

Support Services

The expenditures on Support Services (which includes finance, administration and human resources services, office accommodation, asset depreciation, equipment rental, ICT and supplies) were CHF 2,451,103, which was under budget by 2 per cent. Budget savings were generated primarily from lower postage, stationery and communication costs.

Other charges

An allowance for doubtful accounts is set aside to cover the write-off of outstanding debts. In 2013, IPU Members were on average more prompt in paying their assessed contributions than in previous years. No additional annual contribution to the allowance was therefore required. In accordance with IPSAS, the reserve was in fact decreased by CHF 42,148 to CHF 98,627 (9.5 per cent of the total amount receivable from Members), and now includes all Member receivables more than two years overdue.

The annual grant to the Association of Secretaries General of Parliaments was CHF 56,570 as compared to a budget of CHF 55,000.

A contribution of CHF 55,000 was made to a reserve for major building repairs to the IPU Headquarters, as was decided by the Governing Council in September 2001. No utilization of the provision was required during 2013.

In accordance with the decision of the Governing Council in Geneva in 2007, an amount of CHF 25,500 was set aside in a reserve for the purpose of offsetting the CO² emissions and to mitigate the environmental impact of operations. CHF 5,314 from the reserve was used for climate change related activities in 2013.

Gender Analysis

Under the IPSAS presentation of the Financial Statements, expenditure on the objective of advancing gender equality is shown directly in Statement V: Statement of Comparison of Budget and Actual Amounts. In 2013, gender-specific expenditure totalled CHF 1,328,312, which represents 10 per cent of the IPU's total expenses.

Women continue to outnumber men in the Secretariat both in the professional and general service categories:

Representation in the Secretariat	2013		2012	
	No.	Per cent of total	No.	Per cent of total
Women on Staff – General Services	16	89%	15	88%
Women on Staff – Professional	14	58%	14	58%
Women on Staff – Total	30	71%	29	71%
Women recruited during year	2	67%	2	100%
Women promoted during year	4	80%	0	N/A

Capital Expenditures

In 2013, CHF 40,848 was spent on furniture, equipment and premises, including the routine replacement of outdated IT and communications equipment.

Staff Pension Fund

The closed legacy Pension Fund covers the pension commitments made to former employees of the IPU who have already retired. In compliance with IPSAS requirements, the accounts of the closed Pension Fund were consolidated into the IPU Financial Statements from 2012 onwards.

An actuarial study was carried out to calculate the valuation of the pension liabilities of the IPU as of 31 December 2013. The results of the study are set out in note 10 to the Financial Statements, along with details of all of the IPU's other employee benefit liabilities.

Recommendations

- (1) Under Rule 4.5 of the Financial Regulations, any balance of the budgetary appropriations at the close of the financial year shall be submitted by the Secretary General, through the Executive Committee, to the Governing Council for decision concerning its use. At its 193rd session, the Governing Council approved the use of up to CHF 170,000 of the anticipated surpluses in the Working Capital Fund to balance the 2014 budget. The Secretary General therefore recommends that the balance of the operating surplus from 2013 be transferred to the Working Capital Fund for this purpose.
- (2) In accordance with Rule 13.3 of the financial regulations, it is recommended that the Governing Council approve the financial administration of the Inter-Parliamentary Union and the financial results for 2013.

Management's Responsibility for Financial Reporting

The management of the Inter-Parliamentary Union is responsible for the reliability, integrity and objectivity of the accompanying financial statements and annual financial report. The financial statements have been prepared in accordance with International Public Sector Accounting Standards. Where necessary, the statements include amounts that are based on judgments and estimates by management. To assist management in fulfilling its responsibilities, a system of internal accounting controls has been established to provide reasonable assurance that the financial statements are accurate and reliable and that assets are safeguarded.

The Governing Council is responsible for approving the Annual Financial Statements. The Governing Council has delegated certain responsibilities to the Internal Auditors, including the responsibility for reviewing the annual financial statements and meeting with management and the External Auditor, as necessary, on matters relating to the financial reporting process.

These financial statements have been audited by the External Auditor appointed by the Executive Committee.



Anders B. Johnsson
Secretary General



Andrée Lorber-Willis
Director, Division of Support Services

AUDIT OPINION OF THE EXTERNAL AUDITOR

We have audited the Financial Statements of the Inter-Parliamentary Union at 31 December 2013, including the balance sheet (Statement of Financial Position), income and expenditure (Statement of Financial Performance), the Statement of Changes in Net Assets, the Statement of Cash Flows and the Statement of Comparison of Budget and Actual Amounts for the financial year ending on that date, together with the summary of the main accounting methods and other explanatory notes.

Responsibility of IPU management for its Financial Statements

IPU management is responsible for preparing and presenting an accurate version of the Financial Statements based on the provisions of the International Public Sector Accounting Standards (IPSAS) and in accordance with the IPU's Financial Regulations. It is also responsible for setting up the system of internal controls it considers necessary to produce Financial Statements that do not contain any significant irregularities, be they due to fraud or error.

Responsibility of the Auditor

Our responsibility is to express an opinion on the IPU's Financial Statements on the basis of our audit, which we conducted in accordance with the International Standards on Auditing published by the International Auditing and Assurance Standards Board (IAASB). These standards require us to comply with rules of ethics and to plan and conduct the audit with a view to obtaining reasonable assurances that the Financial Statements do not contain any significant irregularities. An audit involves the implementation of procedures with a view to gathering proof of the amounts and information provided in the Financial Statements. The choice of procedure is left to the discretion of the auditor, as is the assessment of the risk that the Financial Statements contain significant irregularities, be they due to fraud or error. By conducting this assessment, the auditor takes into account the internal controls in force within the entity relating to the production of the Financial Statements in order to define auditing procedures appropriate to the circumstances, rather than for the purpose of expressing an opinion on the efficiency of the entity's internal controls. An audit also entails an appraisal of the suitability of the accounting methods used and of the reasonable nature of the accounting estimates made by management, and an assessment of the overall presentation of the Financial Statements. We believe that our audit has provided us with sufficient relevant information on which to base our opinion.

Opinion

In our opinion, the main aspects of the Financial Statements give a true picture of the IPU's financial position as at 31 December 2013 and of its financial performance for the financial year ending on that date, in conformity with the International Public Sector Accounting Standards (IPSAS) and the IPU's Financial Regulations. Pursuant to the letter confirming the mandate of 25 January 2012, we have also drawn up a detailed report on the audit of the Financial Statements, dated 4 March 2014.

Bern, 4 March 2014

SWISS FEDERAL AUDIT OFFICE¹
(External Auditor)

(original signed in French)

Eric-Serge Jeannet
Deputy Director

Didier Monnot
Audit Manager

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INTER-PARLIAMENTARY UNION
Statement I
Statement of Financial Position

at 31 December 2013

In CHF (Swiss francs)

	2013	2012 Restated
ASSETS		
Current assets		
Cash on hand	6,825	5,989
Cash in current accounts	7,918,498	7,701,090
Cash held by investment fund manager	70,832	242,749
Term deposits and savings accounts	<u>1,563,657</u>	<u>1,561,965</u>
Sub-total cash and cash equivalents (Note 3)	9,759,812	9,511,793
Accounts Receivable		
from Members (Note 4)	952,480	1,053,859
from donors (Note 4)	16,326	24,768
from tax reimbursements	143,427	164,542
Others	<u>13,758</u>	<u>61,913</u>
Sub-total accounts receivable	1,125,991	1,305,082
Investments (Note 5)	10,758,980	11,131,606
Other current assets (Note 6)	216,288	118,462
Sub-total current assets	21,861,071	22,066,943
Non-current assets		
Fixed Assets (Note 7)		
Building and Grounds	9,231,738	9,478,668
Furnishings	60,707	61,267
General Equipment	11,143	21,999
IT Equipment	106,543	127,061
Vehicles	<u>27,069</u>	<u>43,988</u>
Sub-total fixed assets	9,437,199	9,732,982
Intangible assets	-	-
Sub-total non-current assets	9,437,199	9,732,982
Total Assets	<u>31,298,270</u>	<u>31,799,925</u>
LIABILITIES		
Accounts Payable and Accrued Payables	209,254	452,148
Advances from Members	532,807	670,692
Deferred revenue (Note 8)	1,693,293	1,640,243
Loans (Note 9)	<u>189,600</u>	<u>189,600</u>
Sub-total current liabilities	2,624,955	2,952,683

Borrowings long-term (Note 9)	5,742,049	5,862,055
Closed Pension Fund (Note 10)	12,453,993	13,129,387
Other Employee benefits (Note 10)	<u>1,562,117</u>	<u>1,512,549</u>
Sub-total non-current liabilities	19,758,159	20,503,991
Total Liabilities	22,383,114	23,456,674
NET ASSETS		
Restricted Funds (Note 12)	500,518	425,332
Accumulated fund balance (Working Capital Fund after contribution)	<u>8,414,638</u>	<u>7,917,919</u>
Net Assets	<u><u>8,915,156</u></u>	<u><u>8,343,251</u></u>

INTER-PARLIAMENTARY UNION
Statement II
Statement of Financial Performance
for the year ended 31 December 2013
In CHF (Swiss francs)

	2013	2012 Restated
Revenue (Note 18)		
Assessed Contributions	10'950'800	10'939'900
Voluntary Contributions	1'970'037	1'511'344
Investment Income	618'921	679'693
Other Income	29'674	39'071
Total Revenue	13'569'432	13'170'007
Expenses (Note 19)		
Personnel Expenditure – permanent staff	8'166'537	7'650'617
Personnel Expenditure – temporary staff	1'837'382	1'693'238
Change in closed pension fund provision	-651'254	-609'268
Travel Expenditure	1'488'975	1'406'338
Contractual Services	762'093	633'093
Operating Expenses	747'441	813'305
Supplies, Materials and Equipment	153'733	158'766
Allowance for Doubtful Accounts	-42'148	-26'801
Grants and Honoraria	112'412	86'570
Depreciation (Note 7)	336'631	329'378
Amortization of loan (Note 9)	69'594	70'958
Loss on Foreign Exchange	16'131	19'059
Total Expenses	12'997'526	12'225'255
Operating Surplus/(Deficit)	571'905	944'753

INTER-PARLIAMENTARY UNION
Statement III
Statement of Changes in Net Assets
for the year ended 31 December 2013
In CHF (Swiss francs)

	Accumulated Fund Balance	Reserves	Total
Closing balance 31 December 2011	4'958'468	341'032	5'299'500
Building revaluation	2'031'283	-	2'031'283
Revaluation of investments	57'400	-	57'400
Restatement of pension fund liabilities	<u>-1'592'988</u>	<u>-</u>	<u>-1'592'988</u>
Opening balance 01 January 2012	5'454'163	341'032	5'795'195
Recognition of loan balance amortization	<u>1'603'304</u>	<u>-</u>	<u>1'603'304</u>
Restated opening balance 01 January 2012	7'057'467	341'032	7'398'499
Transfer to reserves (Note 12)	-84'300	84'300	-
Net result 2012	<u>944'753</u>	<u>-</u>	<u>944'753</u>
Closing balance 31 December 2012	7'917'919	425'332	8'343'251
Transfer to reserves (Note 12)	-80'500	80'500	-
Net result 2013	<u>577'220</u>	<u>-5'314</u>	<u>571'905</u>
Closing balance 31 December 2013	8'414'639	500'518	8'915'157

INTER-PARLIAMENTARY UNION

Statement IV**Statement of Cash Flows**

for the year ended 31 December 2013

In CHF (Swiss francs)

	2013	2012 Restated
Cash flows from Operating Activities		
Operating surplus (deficit)	571'905	944'753
Depreciation	336'631	329'378
Amortization of loan	69'594	70'958
(Increase) decrease in receivables	179'091	-119'172
(Increase) decrease in other current assets	-97'826	99'173
Increase (decrease) in payables and deferred revenue	-327'728	835'461
Increase (decrease) in pension fund liability	-675'394	-671'027
Increase (decrease) in other employee benefit liabilities	<u>49'568</u>	<u>21'966</u>
Net cash flows from Operating Activities	105'841	1'511'490
Cash flows from Investing Activities		
Investments	372'626	-51'774
Intangible assets	-	-
Property, plant and equipment	<u>-40'848</u>	<u>-77'415</u>
Net cash flows from Investing Activities	331'778	-129'189
Cash flows from Financing Activities		
Loan repayment to Swiss Federal Government	<u>-189'600</u>	<u>-189'600</u>
Net cash flows from Financing Activities	-189'600	-189'600
Net increase/(decrease) in Cash and Cash Equivalents	248'020	1'192'701
Cash and Cash Equivalents at beginning of period	9'511'791	8'319'091
Cash and Cash Equivalents at end of period	9'759'811	9'511'791

INTER-PARLIAMENTARY UNION

Statement V**Statement of Comparison of Budget and Actual Amounts**

for the year ended 31 December 2013

In CHF (Swiss francs)

	Original Budget	Final Budget	Actual on comparable basis	Difference
Revenue				
Assessed contributions	10'939'900	10'939'900	10'950'800	10'900
Working Capital Fund	100'000	100'000	-	-100'000
Staff assessment	973'000	973'000	882'637	-90'363
Voluntary contributions	1'518'000	1'518'000	1'970'037	452'037
Interest	75'000	75'000	73'598	-1'402
Other income	16'000	16'000	10'690	-5'310
Total revenue	13'621'900	13'621'900	13'887'762	265'862
Expenses				
Strengthen democracy	1'861'200	1'861'200	2'230'941	-369'741
Advance gender equality	1'082'500	1'082'500	1'328'312	-245'812
Protect and promote human rights	1'341'900	1'341'900	1'281'535	60'365
Parliamentary dimension of UN	919'600	919'600	805'260	114'340
International development goals	661'300	661'300	449'685	211'615
Peacebuilding	87'200	87'200	71'871	15'329
Relations with Members	3'265'500	3'265'500	3'360'956	-95'456
Communications	939'100	939'100	935'130	3'970
Management and governance	880'500	880'500	847'019	33'481
Support Services	2'511'600	2'511'600	2'451'103	60'497
Other charges	180'000	180'000	77'011	102'989
Eliminations	-108'500	-108'500	-144'827	36'327
Total expenses	13'621'900	13'621'900	13'693'996	-72'096
Operating Surplus			193'766	-193'766

A reconciliation of the revenue and expense on a budgetary basis and on the full accrual basis is included in Note 15 to the Financial Statements.

Notes to the Financial Statements

Note 1 - Nature of Organization

The Inter-Parliamentary Union (IPU) is the international organization of the Parliaments of sovereign States and has a unique inter-State character. It is the focal point for worldwide parliamentary dialogue. Since 1889, the IPU has worked for peace and cooperation among peoples and for the firm establishment of representative institutions. The IPU shares the objectives of, and works in close cooperation with, the United Nations, where it is an official Observer. It also cooperates with regional inter-parliamentary organizations, as well as with international, intergovernmental and non-governmental organizations which are motivated by the same ideals.

The IPU is an international parliamentary political organization and possesses international legal personality. It is representative in character and structure, subject to the rule of law, and governed by its Statutes. States and international organizations dealing with the IPU have recognized its standing, authority and capacity to act in the international arena, within the area of its functional responsibilities, as the international organization of parliaments.

The IPU's main decision-making body is its Governing Council, established by the IPU Statutes and consisting of three delegates of all of the Members of the IPU. It normally holds two sessions per year. The Governing Council elects the President of the IPU, appoints the Secretary General, sets the policy, guides the activities of the IPU and monitors their implementation. The Council adopts the work programme and budget, establishes the scale of assessed contributions, authorizes the acceptance of donations and legacies and approves the accounts. An Executive Committee composed of the President of the IPU and 15 members elected by the Governing Council proposes the annual work programme and budget to the Governing Council, oversees the administration of the IPU Secretariat, including establishing the scales of salaries and allowances of staff members, and appoints the External Auditor.

The IPU is funded by assessed contributions paid by its Members and voluntary contributions from Members and donors. The IPU operates within the framework of an annual work programme and budget, which provides the appropriations that constitute the expenditure authorizations approved by the Governing Council for each financial year. The approval of the appropriations provides the Secretary General with the authority to commit and authorize expenses and to make payments for the purposes assigned within the limits of the appropriations.

Since 1 January 2005, the IPU has been affiliated to the United Nations Joint Staff Pension Fund (UNJSPF). The IPU has a closed Pension Fund which is governed by the Regulations of the Pension Fund for Members of the Staff of the IPU. In accordance with these Regulations, the assets of the Pension Fund are administered separately from those of the IPU. The Pension Fund is administered by a Management Board comprising a representative of the IPU's Executive Committee, who serves as President of the Board, the Secretary General, an expert in financial administration appointed by the Executive Committee, a representative of the staff of the IPU and a representative of the current retirees who are beneficiaries of the Fund. The Regulations of the Fund provide that the IPU is fully responsible for the benefits owed to existing pensioners and their survivors.

The Financial Regulations of the Inter-Parliamentary Union is the overall instrument governing the IPU's financial administration.

Note 2 - Accounting Policies and Basis of Presentation

The Financial Statements have been prepared on a full accrual and going-concern basis and the accounting policies have been applied consistently throughout the period. The Statements comply with the requirements of International Public Sector Accounting Standards (IPSAS).

The Financial Statements include the accounts of the IPU and the accounts of the closed Pension Fund. All internal transactions and balances are eliminated on consolidation.

Advances from Members

Advances from members represent advance payment of assessed contributions for future financial periods received during the current reporting period.

Borrowing

Borrowing includes an interest-free loan from the Swiss Confederation, which is valued at amortized cost using the effective interest rate methodology.

Cash, investments and other financial assets

Cash and cash equivalents include cash in hand, deposits held at call with banks, savings deposits without term limit and term deposits held up to 90 days. Investments include bonds of the Swiss Confederation and shares in mutual funds both valued at market value. All investments are publicly traded, readily convertible to cash and subject to limited risk of change in value.

Closed Pension Fund

Prior to becoming a participating organization in the UNJSPF, the IPU had its own pension fund, established in 1965. The Pension Fund was closed to new members on 1 January 2005 and continues for those who were pensioners (including survivors) at the time of closure under the management of a Board. The IPU's representative on the Pension Board provides a report to the Executive Committee each year on the activities and status of the Pension Fund. In accordance with the requirements of IPSAS, the assets, liabilities, revenue and expense of the Pension Fund have been consolidated into the IPU's Financial Statements. The unfunded liability of the closed Pension Fund is a liability of the IPU. In addition, active staff members with permanent contracts dated earlier than 1 May 1996 have the option of retiring at age 60 rather than at age 62 as provided in the UNJSPF regulations. Eligible staff members who chose this option contribute to a Bridge Pension, to which the IPU also contributes. The IPU is ultimately responsible for any unfunded liability resulting from this benefit.

Employee benefits

Provisions are established for the liabilities for separation benefits payable (repatriation grants and travel) as determined by the IPU at nominal value. In addition, provisions are established for accumulated leave, home leave deferred, overtime earned but not paid at the reporting date and education grants payable at the reporting date that have not been included in current expenditure.

Active employees participate in the UNJSPF, of which the IPU is a member organization. The UNJSPF was established by the United Nations General Assembly to provide retirement, death, disability and related benefits to employees. The Pension Fund is a funded, multi-employer defined benefit plan. As specified by Article 3(b) of the Regulations of the Fund, membership in the Fund shall be open to the specialized agencies and to any other international, intergovernmental organization which participates in the common system of salaries, allowances and other conditions of service of the United Nations and the specialized agencies.

The plan exposes participating organizations to actuarial risks associated with the current and former employees of other organizations participating in the Fund, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets, and costs to individual organizations participating in the plan. The IPU, in line with the other participating organizations in the Fund, is not in a position to identify its share of the underlying financial position and performance of the plan with sufficient reliability for accounting purposes, and hence has treated this plan as if it were a defined contribution plan in line with the requirements of IPSAS 25. The IPU's contributions to the plan during the financial period are recognized as expenses in the Statement of Financial Performance.

Expense recognition

Expenses are recognized as goods are received and services rendered.

Financial Instruments

Financial instruments are recognized when the IPU becomes a party to the contractual provisions of the instrument and are derecognized when the right to receive cash flow from another entity in connection with a financial asset or the obligation to deliver cash to another entity in connection with a financial liability has expired.

Investments are non-derivative financial assets designated as held for trading and are valued at fair value through surplus and deficit based on quoted active market prices at the reporting date. Cash and cash equivalents represent financial assets held for short-term periods and are valued at nominal value at the reporting date. Cash deposits held for periods longer than 12 months are valued at fair value through surplus and deficit.

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted on active markets comprising assessed contributions and other amounts receivable in cash. Short-term receivables are valued at amortized cost. Longer-term receivables covering arrears for member countries are valued at amortized cost less allowances for estimated irrecoverable amounts.

Accounts payable and borrowings are non-derivative financial liabilities with fixed payments not quoted on an active market that are payable in cash. Accounts payable, due to their short-term nature, are valued at nominal value which is the equivalent of amortized cost. Borrowings (loans) are valued at amortized cost using the effective interest rate method.

Foreign currency transactions

The functional currency of the IPU is the Swiss franc (CHF) and these Financial Statements are presented in that currency. All transactions occurring in other currencies are translated into Swiss francs using the United Nations official rate of exchange on the date of the transaction. Both realized and unrealized gains and losses resulting from the settlement of such transactions and from the translation at the reporting date of assets and liabilities denominated in currencies other than Swiss francs are recognized in the Statement of Financial Performance.

Fixed assets

Equipment is valued at historic cost less accumulated depreciation and impairment. Equipment or sets of equipment and other fixed assets costing in excess of CHF 2,000 are capitalized as an asset. The IPU Headquarters building is valued at fair value as determined by an independent valuation in accordance with International Valuation Standards as at 31 December 2012. No further revaluation will be undertaken. The IPU reviews the value of its property and equipment at the end of each reporting period to determine whether carrying values are recoverable and to determine the extent of any impairment loss with any resulting impairment charged as an expense.

The fair value of buildings and the historic cost of each item of equipment in its class of equipment are depreciated on a straight-line basis so as to write off the full cost of fixed assets over their estimated useful lives, which are estimated as follows:

Category	Useful Life
Buildings – original structure	100 years
Buildings – new structure	75 years
Buildings – technical installations and equipment	30 years
Buildings – interior works	40 years
Furnishings	10 years
Vehicles	5 years
General equipment	4 years
IT hardware and software	4 years

The initial recognition of the difference between cost and fair value of the Headquarters building has been recognized directly in revaluation surplus, which forms part of the net assets. Accumulated depreciation is eliminated against the gross carrying amount of the building and the net amount restated to the revalued amount.

The land on which the Headquarters building sits has been made available to the IPU by the Canton of Geneva, which has granted, through the *Fondation des immeubles pour les organisations internationales* (FIPOI), surface rights, including the right to construct buildings for a period of 50 years with an option of an extension for an additional period. These surface rights were acquired by the IPU at no cost and no value has been recognized in the Statement of Financial Position as the IPU has only limited authority to dispose of the rights which revert to the Republic and Canton of Geneva unless renewed.

Official gifts are considered heritage items and no value has been recognized in the Statement of Financial Position.

Intangible assets

Costs associated with the development of software and the IPU's website are capitalized at historic cost and depreciated over a useful life of four years if they exceed a threshold of CHF 2,000. Recognition of intangible assets is prospective following the date of IPSAS implementation.

Inventories

Stocks of publications for future distribution are written down to a net realizable value of zero in each reporting period.

Investments

Investments in long-term bonds held to maturity are valued at fair value at the reporting date. Investments in shares in money market funds available for trading are valued at fair value at the reporting date.

Net assets

Net assets include the unrestricted accumulated surplus and deficit of the IPU, which comprise its Working Capital Fund, revaluation surplus reflecting the difference between historic cost and current value of the Headquarters building and reserves established by the IPU Governing Council for headquarters building maintenance and for carbon emissions offset.

Payables and accruals

Accounts payable include invoices received from suppliers not yet settled including the revaluation of invoices payable in currencies other than Swiss francs. Accounts payable are valued at fair value through surplus and deficit. Accruals are liabilities for the cost of goods and services that have been received by or provided to the IPU during the year and which have not been invoiced by suppliers at the reporting date.

Provisions

Provisions are recognized when the IPU has a legal or constructive obligation as a result of a past event, whereby it is probable that an outflow of resources will be required to settle the obligation and where a reliable estimate of the amount of the obligation can be made.

Receivables

Receivables from assessed contributions are recognized when they become due. An allowance for doubtful receivables is recorded at the end of each fiscal period equal to the arrears of Members' contributions older than two years. For all other receivables an allowance for non-recovery is established based on a review of the outstanding amounts at the reporting date. Recoverable taxes paid in the jurisdictions in which the IPU is located are recognized as receivables when they become due in accordance with the agreements with each jurisdiction.

Revenue Recognition

Assessed contributions are recognized as revenue at the beginning of each year. Voluntary contributions supported by enforceable agreements are recognized as revenue at the time the agreement becomes binding unless the agreement includes conditions related to specific performance or the return of unexpended balances. If the agreements contain conditions, revenue recognition is deferred until the liability is discharged through performance of the specific conditions contained in the agreement.

Revenue from investments is recognized when earned. Other revenues are recognized when services are performed or when products are shipped.

Segment reporting

Segment reporting reflects the strategic directions of the organization as established by the Governing Council.

Taxes

The IPU has been expressly recognized by the two countries in which it is physically located, Switzerland and the United States of America, as an international organization entitled to the appropriate privileges and immunities. It enjoys a special international organization tax-exempt status in both countries. In Switzerland, under the terms of a 1971 Accord, the IPU is exempted from direct and indirect federal,

cantonal, and community taxes and is subject to the same duties as other international organizations. In the United States, the IPU is exempted from direct federal taxes and duties under the terms of the International Organizations Immunities Act and is exempted from the payment of New York State and local sales and use taxes.

Use of Estimates

The preparation of the Financial Statements in conformity with IPSAS requires management to make estimates and assumptions that affect the amounts reported in the Financial Statements and accompanying notes. These estimates are based on management's best knowledge of current events and actions that the IPU may undertake in the future. Actual results could differ from these estimates. Estimates include, but are not limited to, separation benefit obligations, financial risk on accounts receivable, degree of impairment of fixed assets and valuation of the Headquarters building. Changes in estimates are reflected in the Statement of Financial Performance in the period in which they become known.

The IPU has not adopted the following new IPSAS that has been issued but is not yet effective:

IPSAS	Title	Effective date
IPSAS-32	Service concession arrangements: Grantor	1 January 2014

Note 3 - Cash and cash equivalents

Amount in CHF	31 December 2013	31 December 2012
Cash on hand	6'825	5'989
Current accounts with banks - Swiss francs	6'294'354	6'462'875
Current accounts with banks - Other currencies	<u>1'307'033</u>	<u>962'288</u>
Total unrestricted cash and current accounts	7'601'387	7'425'163
Current accounts with banks - Swiss francs	38'840	38'912
Current accounts with banks - Other currencies	6'134	6'380
Current accounts with banks pension fund - Swiss francs	<u>272'137</u>	<u>230'635</u>
Total restricted cash and current accounts	317'111	275'927
Sub-total cash and current accounts	7'918'498	7'701'090
Cash held by investment fund manager	216689	194'855
Pension fund cash held by investment fund manager - Swiss francs	<u>54143</u>	<u>47'894</u>
Sub- total cash held by investment fund managers	270'832	242'749
Term deposit USD	27'282	28'007
Term deposit CHF	533'290	531'635
Savings account CHF	<u>1'003'084</u>	<u>1'002'324</u>
Sub-total term deposits and savings accounts	1'563'657	1'561'965
Total cash and cash equivalents	9'759'812	9'511'793

Cash deposits are held in instant access bank accounts, interest-bearing accounts and short-term deposits of 90 days or fewer. The average rate of interest earned on interest-bearing accounts and investments was 0.5 per cent in 2013 (0.6% in 2012).

Restricted funds included funds held on behalf of donors for use in carrying out specific performance required by binding agreements and cash held on behalf of the Pension Fund, which must be held separately from those of the IPU in accordance with the Pension Fund Regulations

The organization minimizes the credit risk involved by holding all of its funds in banks with high Fitch, Moody's or Standard and Poor's credit ratings as follows:

Cash and cash equivalents	AAA	AA	A	A2	Not rated	Total
	-	2'910'186	6'842'801	-	6'825	9'759'812
Per cent	-	30%	70%	-	0%	100%

The organization has no confirmed credit lines but does maintain limited and informal overdraft arrangements with banks in which it has funds on deposit. These arrangements may be withdrawn by the banks at any time. No overdraft facilities were required in 2013 or 2012.

Note 4 - Accounts Receivable

(a) At 31 December 2013, there were 45 Members and Associate Members with accounts in arrears (46 at 31 December 2012). Three Members ^(a) were liable for suspension under Article 5.3 of the Statutes (none at 31 December 2012) and five Members ^(b) were liable to lose their voting rights under Article 5.2 (eight at 31 December 2012).

Member or Associate Member (amount in CHF)	2013	2012	2011	2010	Special Debt	Total
Afghanistan	9'935					9'935
Albania	13'100	7'300				20'400
Angola	13'100					13'100
Argentina	55'600					55'600
Bolivia	12'000					12'000
Brazil	15'780					15'780
Burkina Faso	12'000					12'000
Cambodia	11'635					11'635
Congo	12'000	7'942				19'942
Cote d'Ivoire	13'100					13'100
Democratic Republic of the Congo	11'029					11'029
Djibouti ^a	10'900	10'900	12'100		35'476	69'376
Guinea-Bissau ^b	10'900	10'900	252			22'052
Honduras	13'100	8'100				21'200
Italy	269'300					269'300
Kyrgyzstan	10'900	9'036				19'936
Lao People's Democratic Republic	10'900	1'112				12'012
Lesotho	100					100
Lebanon	17'400	14				17'414
FYR of Macedonia	12'000					12'000
Malawi	10'167					10'167
Mauritania ^a	10'900	10'900	12'100	6'437		40'337
Mauritius	13'100					13'100
Micronesia (Federated States of)	10'900	345				11'245
Namibia	13'100					13'100
Nepal	117					117
Niger	10'623					10'623
Pakistan	101					101
Palau	1'449					1'449
Panama	14'647					14'647
Papua New Guinea ^b	10'900	10'900	1'800			23'600
Paraguay	12'000	1'311				13'311
Rwanda ^b	10'900	10'900				21'800
Sao Tome and Principe ^b	10'900	10'900				21'800
Sierra Leone ^a	10'900	10'900	12'100	8'928		42'828
South Sudan ^b	10'900	10'900				21'800
Tajikistan	10'900	1'436				12'336
Trinidad and Tobago	19'600					19'600

Tunisia	17'400					17'400
Venezuela	60'000	13'028				73'028
Zimbabwe	12'000	4'689				16'689
CEMAC	1'100					1'100
Central American Parliament	1'100					1'100
East African Legislative Assembly	1'100					1'100
ECOWAS	1'100					1'100
Minor balances	284					284.27
Total	810'967	141'513	38'352	15'365	35'476	1'041'673
<i>Comparative Figures 2012</i>	<i>935'813</i>	<i>189'982</i>	<i>33'365</i>	<i>-</i>	<i>35'476</i>	<i>1'194'636</i>
Less doubtful accounts						-89'192
Net receivable from Members	810'967					952'480

^a Subject to Article 5.3 of the Statutes

^b Subject to Article 5.2 of the Statutes

Allowance for Doubtful Accounts

The IPU has established an allowance for doubtful accounts. This allowance is the best estimate of accounts, including Member contributions, that have been recorded as income and set up as accounts receivable, but which may never be received.

At the beginning of 2013, the provision for doubtful accounts was CHF 140776. During the year, no Members were suspended under Article 5.3 and no debts were written off. After a reduction of the provision of CHF -42,148 (decrease of CHF 26,801 in 2012), the allowance for doubtful accounts stood at CHF 98,627, representing 10 per cent (12 % in 2012) of the outstanding arrears.

Amount in CHF	2013	2012
Opening Balance	140'776	167'577
Revaluation	-	-
Change in provision	-42'148	-26'801
Statutory Write-Offs	-	-
Write-Off Uncollectible Debt	-	-
Closing Balance	98'627	140'776

Receivable from donors

The IPU receives funds from several donors for the implementation of various activities.

Accounts receivable from donors (amount in CHF)	31 December 2013	31 December 2012
Equatorial Guinea	-	6'028
UNDP Pakistan	-	18'740
UNDP Pacific	16'326	0
Total	16'326	24'768

Tax reimbursements

The IPU is entitled to reimbursement by the Swiss Confederation under the terms of its headquarters agreement of VAT and withholding taxes paid and taxes withheld on Pension Fund investments. The amount represents the amount receivable for taxes paid in 2013 outstanding at the reporting date.

Note 5 - Investments

In accordance with the financial regulations and the investment policy approved by the Executive Committee, monies not needed for immediate requirements are invested in mutual funds and bonds. Total returns on investments in 2013 were CHF 598,921 (CHF 679,693 in 2012).

Amount in CHF	31 December 2013	31 December 2012
Current assets		
Mutual funds	1'496'111	1'444'386
Swiss Confederation Bond	<u>1'018'500</u>	<u>1'042'800</u>
Sub-total IPU Investments	2'514'611	2'487'186
Mutual funds - flexible fund CHF	<u>8'244'369</u>	<u>8'644'420</u>
Sub- total Pension Fund Investments	8'244'369	8'644'420
Total Investments	10'758'980	11'131'606

Investments in bonds to be held to maturity are held for trading and valued at fair value at the reporting date based on quoted market price. The bonds were acquired in 2009 at a cost of CHF 1,033'800 and their fair value at the reporting date is CHF 1,018,500 (CHF 1,042,800 at 31 December 2012).

Investments in mutual funds are available for trading but are generally held for investment income. The shares held by the IPU are valued at fair value at the reporting date and were acquired at a cost of CHF 1,495,440. The shares held by the Pension Fund are valued at fair value at the reporting date and were acquired at a cost of CHF 8,725,954.

Note 6 - Other current assets

The IPU has already paid some expenses that relate to 2014 for items such as rent, subscriptions and postage meter deposits. These disbursements have been reported as current assets and include the guarantee deposit on leased facilities in New York City. Other current assets also include staff salary and travel advances and loans to former staff made from the Pension Fund.

Amount in CHF	31 December 2013	31 December 2012
Staff advances	41'443	14'920
Prepaid expenses	166'003	90'353
Guarantee deposit	<u>8'842</u>	<u>9'081</u>
Sub-total	216'288	114'354
Staff loans from Pension Fund	0	4'108
Total other current assets	216'288	118'462

Note 7 - Property, Plant and Equipment

The IPU has a Headquarters building and annex in Geneva, Switzerland. The building's original structure was completely renovated in 2002 and a new section built to extend and develop the basement area. The building is located on land owned by the Canton of Geneva, which has been set aside for the use of the IPU for a period of 50 years from 2003 to 2052, with an option to extend. The terms of a lease agreement were finalized during 2009 between the Canton of Geneva, the Federal Government of Switzerland and the IPU and the agreement was signed at the end of 2010 (see Note 2 – Fixed assets).

At 31 December 2011, the value of the building was determined by an independent external valuation consultant as the fair value of the building at that date in accordance with International Valuation Standards. Depreciation has been computed and included in the fair value recognized as the deemed cost as of the date of implementation of IPSAS.

Depreciation is recorded in accordance with the policy described in Note 2. A detailed inventory is kept for all computer-related hardware and software as this is routinely replaced and upgraded and represents a significant investment.

	Buildings and grounds		Furnishings		Information Technology, Communications Equipment		General Equipment		Vehicles	
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
Amount in CHF										
Historic cost at 01 January	9'725'597	9'725'597	825'630	820'599	399'264	370'490	43'426	43'426	84'596	84'596
Additions	-	-	8'396	5'031	32'452	72'384	-	-	-	-
Disposals	-	-	-	-	-50'344	-43'611	-	-	-	-
Historic cost at 31 December	9'725'597	9'725'597	834'026	825'630	381'372	399'264	43'426	43'426	84'596	84'596
Accumulated depreciation	-246'929	-	-764'364	-755'939	-221'859	-225'954	-21'427	-10'570	-40'608	-23'689
Depreciation current period	<u>-246'929</u>	<u>-246'929</u>	<u>-8'956</u>	<u>-8'425</u>	<u>-52'970</u>	<u>-46'249</u>	<u>-10'856</u>	<u>-10'856</u>	<u>16'919</u>	<u>-16'919</u>
Net carrying amount	-493'859	-246'929	-773'320	-764'364	-274'829	-272'203	-32'283	-21'427	57'527	-40'608
Net carrying value at 01 January	9'478'668	9'725'597	61'267	64'660	127'061	100'925	21'999	32'856	43'988	42'281
Net carrying value at 31 December	9'231'738	9'478'668	60'707	61'267	106'543	127'061	11'143	21'999	27'069	43'988

Note 8 - Deferred revenue

The IPU receives funds from several donors for the implementation of various activities. Total disbursements from voluntary funds in 2013 were CHF 1,970,037 (CHF 1,514,475 in 2012) including CHF 1,825,210 (CHF 1,409,718 in 2012) of direct costs. At 31 December 2013 the net advance of voluntary contributions was CHF 1,693,293 (CHF 1,640,242 in 2012).

Project (Amount in CHF)	Funder	Unexpended Balance of Prior Commitments 1 Jan 2013	New/Expired Commitment in 2013	Funds used in 2013	Balance of Commitment 31 Dec 2013	Deferred Revenue
Equatorial Guinea	Equatorial Guinea	-189'494	-	-	-191'509	191'509
	EC	-52'651	-	-	-52'651	52'651
Pakistan	)	-	-16'070	16'070	-	-
DR Congo	)	-48'696	21'210	23'404	-4'082	4'082
Bangladesh	) UNDP	-	-78'727	78'727	-	-
Palestine	)	-85'474	42'210	32'096	-11'168	11'168
Afghanistan	)	-880	-	-	-880	880
Guinea-Bissau	)	-34'701	-	-	-34'701	34'701
Myanmar	)	-	-136'050	112'205	-23'845	23'845
Pacific	)	-	-16'326	8'372	-7'954	7'954
Violence against Children	UNICEF	-18'989	-	17'152	-1'837	1'837
IDPs	UNHCR	-	-27'210	27'210	-	-
Handbook on Statelessness	UNHCR	-6'443	-	-	-6'443	6'443
Gender Issues	USAID	-11'404	-187'600	198'879	-126	126
Global Programme Support	WSD	-	-270'900	32'508	-238'392	238'392
Human Rights	Finland	-78'606	-	-	-78'606	78'606
MNCH	World Vision	-1'736	-	-	-1'736	1'736
MNCH	WHO	-157'420	-113'375	177'753	-93'042	93'042
MNCH	Norad	-	-309'728	142'471	-167'257	167'257
Myanmar	SIDA	-398'075	-	388'137	-9'939	9'939
Global Programme Support	SIDA	-547'412	-743'655	715'052	-576'014	576'014
Gender Issues	Irish Aid	-	-184'851	-	-184'851	184'851
Reconciliation	CIDA	-8'261	-	-	-8'261	8'261

Total	CHF	-1'640'242	-2'021'072	1'970'037	-1'693'293	1'693'293
<i>Comparative Figures 2012</i>		<i>-1'455'968</i>	<i>-1'698'750</i>	<i>1'514'475</i>	<i>-1'640'242</i>	<i>-1'640'242</i>

Note 9 - Borrowings

The IPU borrowed CHF 9,480,000 from the Swiss Confederation for the construction and renovation of its Headquarters building in Geneva, Switzerland. The loan is valued at amortized cost using the effective interest rate method based on the Swiss franc Swiss Confederation Bond (fixed 30 years) in effect at 1 January 2012 of 1.15 per cent.

The loan was interest-free and currently requires reimbursement of the principal only. The value of the interest with a rate of 1.15 per cent waived in 2013 was CHF 69,594 (CHF 70,958 in 2012) and the value of interest to be waived until the final payment on the loans due in 2052 is CHF 1,462,751. The value of the waiver of interest is equal to the future value of the loan discount.

The total borrowing and amounts outstanding shown as current and non-current liabilities are the reporting date are as follows:

Amount in CHF	2013	2012
Current liabilities		
FIPOI loan payable - current	189'600	189'600
Non-current liabilities		
FIPOI loan payable - 1-5 years	948'000	948'000
FIPOI loan payable - after 5 years	<u>6'256'800</u>	<u>6'446'400</u>
Sub-total non-current liabilities	7'204'800	7'394'400
Less discounting of non-current liability using effective interest rate	<u>1'462'751</u>	<u>1'532'345</u>
Sub-total non-current liabilities at amortized cost	5'742'049	5'862'055
Total borrowings	5'931'649	6'051'655

Note 10 - Employee benefit liabilities

United Nations Joint Staff Pension Fund (UNJSPF)

(a) The Pension Fund's Regulations state that the Pension Board shall have an actuarial valuation made of the Fund at least once every three years by the Consulting Actuary. The practice of the Pension Board has been to carry out an actuarial valuation every two years using the Open Group Aggregate Method. The primary purpose of the actuarial valuation is to determine whether the current and estimated future assets of the Pension Fund will be sufficient to meet its liabilities.

The IPU's financial obligation to the UNJSPF consists of its mandated contribution, at the rate established by the United Nations General Assembly (currently at 7.9% for participants and 15.8% for member organizations), together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Pension Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Pension Fund as of the valuation date. Each member organization shall contribute to this deficiency an amount proportionate to the total contributions which each paid during the three years preceding the valuation date.

The actuarial valuation performed as of 31 December 2011 revealed an actuarial deficit of 1.87 per cent (0.38% in the 2009 valuation) of pensionable remuneration, implying that the theoretical contribution rate required to achieve balance as of 31 December 2011 was 25.57 per cent of pensionable remuneration, compared to the actual contribution rate of 23.7 per cent. The actuarial deficit was primarily attributable to the lower than expected investment experience in recent years.

At 31 December 2011, the funded ratio of actuarial assets to actuarial liabilities, assuming no future pension adjustments, was 130 per cent (140% in the 2009 valuation). The funded ratio was 86 per cent (91% in the 2009 valuation) when the current system of pension adjustments was taken into account.

After assessing the actuarial sufficiency of the Fund, the Consulting Actuary concluded that there was no requirement, as of 31 December 2011, for deficiency payments under Article 26 of the Regulations of the Fund as the actuarial value of assets exceeded the actuarial value of all accrued liabilities under the Fund. In addition, the market value of assets also exceeded the actuarial value of all accrued liabilities as of the valuation date. At the time of this report, the General Assembly has not invoked the provisions of Article 26. The pensionable remuneration will be reviewed at the time of the next actuarial valuation as of 31 December 2013.

In July 2012, the Pension Board noted in its Report of the fifty-ninth session to the General Assembly that an increase in the normal age of retirement for new participants of the Fund to 65 is expected to significantly reduce the deficit and would potentially cover half of the current deficit of 1.87%. In December 2012 and April 2013, the General Assembly authorized an increase to age 65 the normal retirement age and in the mandatory age of separation respectively for new participants of the Fund, with effect not later than from 1 January 2014. The related change to the Pension Fund's Regulations was approved by the General Assembly in December 2013. The increase in the normal retirement age will be reflected in the actuarial valuation of the Fund as of 31 December 2013.

During 2013, contributions paid to UNJSPF amounted to CHF 0.9 million (CHF 0.9 million in 2012). Expected contributions due in 2014 are CHF 0.9 million.

The United Nations Board of Auditors carries out an annual audit of the UNJSPF and reports to the UNJSPF Pension Board on the audit every year. The UNJSPF publishes quarterly reports on its investments and these can be viewed by visiting the UNJSPF website: www.unjspf.org.

(b) The IPU guarantees a legacy pension fund that will pay pensions to former employees and some current employees of the IPU based on various factors, including the number of years of service and salary at retirement. The pension liability has been calculated by an independent actuary utilizing the projected unit credit methodology. Each year, the IPU reviews and selects assumptions that will be used in the valuation. For the 2013 valuation, the assumptions utilized are as follows:

	2013	2012
Actuarial assumptions		
Discount rate	2.25%	2.25%
Salary increases	1.00%	1.00%
Pension increase	0.50%	0.50%

The net liability to the IPU, which is the difference between the adjusted market value of the assets of the pension fund and the present value of the accrued pension liability, is as follows:.

Amount in CHF	2013	2012
Accrued Pension Liability	12'453'993	13'129'387
Pension Fund Assets	8'677'817	9'070'257
Net Liability	3'776'176	4'059'130

Amount in CHF	31 December 2013	31 December 2012
Change in benefit obligation		
Benefit obligation at 01 January	13'949'499	13'800'414
Current service cost	15'641	13'473
Interest cost	302'684	355'983
Employee contributions	19'213	21'635
Pension paid by plan	-1'012'932	-1'062'118
Actuarial gain/loss	<u>207'163</u>	<u>820'112</u>
Benefit obligation at 31 December	13'481'268	13'949'499

Amounts recognized in the Statement of Financial Position

Present value of unfunded obligation	13'481'268	13'949'499
Actuarial gain (loss) unrecognized	<u>-1'027'275</u>	<u>-820'112</u>
Amount in the Statement of Financial Position	12'453'993	13'129'387

Components of pension cost

Current service cost	15'641	13'473
Interest cost	<u>302'684</u>	<u>355'983</u>
Total pension cost recognized on Statement of Financial Performance	318'325	369'456

Summary of membership data

Number of retirees	11	11
Number of active participants	6	7
Total insured salaries	1'002'600	1'141'476
Average age (years) of active participants	50.52	51.03
Average expected remaining service years of active participants	9.48	8.97

(c) Post-employment benefits include separation benefits consisting of grants upon repatriation, repatriation travel and shipping of personal effects for certain internationally recruited personnel. The liability for each benefit has been computed by the IPU at nominal value at the reporting date. At 31 December, the total liability of benefits payable to staff was:

Amount in CHF	2013	2012
Post-employment benefits		
Reinstallation Premiums	511'968	506'475
Grants for Removal Expenses	697'450	715'574
Sub-Total	1'209'417	1'222'049
Other short-term benefits		
Encashment of unused leave	352'700	290'500
Home leave		
Sub-Total	352'700	290'500
TOTAL	1'562'117	1'512'549

(d) Other short-term benefits include home leave for internationally recruited staff for themselves and their dependants to the country from which they were recruited every second year. Internationally recruited staff members are eligible for partial reimbursement of the costs of education of dependent children. Amounts are advanced for each school term and expensed when earned at the end of the school term. In addition, staff members earn 30 days of annual leave credit each year, which may be taken or accumulated with up to 60 days paid on separation or retirement. A liability has been established equal to the nominal value of leave accumulated at the reporting date.

Note 11 - Leases

The IPU has a five-year lease expiring in 2017 for office accommodation at 336 East 45th Street, New York, USA. The annual lease payment for 2013 was CHF 105,477 (CHF 86,775 in 2012). The lease is cancellable with six months' notice by the IPU.

Note 12 - Reserves

(a) The IPU has established a reserve to pay for major repairs to the Headquarters building at some later date. In September 2001, the Governing Council resolved to contribute CHF 55,000 per annum to this reserve beginning in 2008.

Amount in CHF	2013	2012
Opening Balance	317'694	262'694
Contributions	55'000	55'000
Expenditures	-	-
Closing Balance	372'694	317'694

(b) The IPU has established a reserve for offsetting carbon emissions from IPU activities, especially those involving travel. In 2013, an amount of CHF 25,500 (CHF 29,300 in 2012) was contributed to the reserve to compensate for emissions of CO₂ from regular activities.

Amount in CHF	2013	2012
Opening Balance	107'638	78'338
Contributions	25'500	29'300
Expenditures	5'314	-
Closing Balance	127'824	107'638

Note 13 - Contingent Liabilities

During the course of 2013, several staff members received notices of tax assessment from the Ministry of Economy, Finance and Industry of France relating to income earned from the IPU. The IPU is contractually obligated to reimburse to staff members any national taxes paid in respect to income earned from the IPU and it believes that all amounts for prior years were settled during 2013.

Note 14 - Change in Accounting Policy

In 2013, the IPU adopted the following IPSAS which became effective 1 January 2013.

IPSAS	Title
28	Financial Instruments: Presentation
29	Financial Instruments: Recognition and Measurement
30	Financial Instruments: Disclosures

In accordance with the requirements of IPSAS-29, accounts payable, accounts receivable and borrowings are recognized at amortized cost using the effective interest rate methodology. The adoption of IPSAS-29 has required the restatement of the Statements of Financial Position, Financial Performance, Changes in Net Assets and Cash Flow to reflect the amortization of the loan from FIPOI using the effective interest rate methodology and an interest rate of 1.15 per cent reflecting the Swiss Confederation Bond (fixed 30 years) at 1 January 2012 as follows:

2012 Restatement

Amount in CHF	Audited 2012	IPSAS Adjustment	2012 Restated
Statement of Financial Position			
Borrowings long-term (Note 9)	7'394'400	-1'532'345	5'862'055
Sub-total non-current liabilities	22'036'336	-1'532'345	20'503'991
Total Liabilities	24'989'019	-1'532'345	23'456'674
NET ASSETS			
Restricted Funds (Note 12)	425'332	-	425'332
Accumulated fund balance (Working Capital Fund after contribution)	6'385'574	1'532'345	7'917'919

Net Assets (Restated)	6'810'905	-	8'343'251
Statement of Financial Performance			
Expenses			
Amortization of loan	-	70'958	70'958
Total Expenses	12'154'296	70'958	12'225'255
Operating Surplus (Deficit) Restated	1'015'711	-70'958	944'753

Note 15 - Reconciliation of Budget to Actual Comparison and Statement of Financial Performance

Amount in CHF	Operating	Financing	Investing	Total
Revenue on budgetary basis	13'887'762	-	-	13'887'762
Less staff assessment included in revenue	<u>-882'637</u>	<u>-</u>	<u>-</u>	<u>-882'637</u>
Revenue net of staff assessment	13'005'125	-	-	13'005'125
Expense on budgetary basis	13'693'996	-	-	13'693'996
Less staff assessment	<u>-882'637</u>	<u>-</u>	<u>-</u>	<u>-882'637</u>
Expense net of staff assessment	12'811'359	-	-	12'811'359
Net result on budgetary basis	193'766	-	-	193'766
Presentation differences				
Less Transfer to reserve for Headquarters building	55'000	-	-	55'000
Less Transfer to reserve for carbon emissions	25'500	-	-	25'500
Plus Expense (travel) charged to fund balance	-5'314	-	-	-5'314
Adjustment to Closed Pension Fund liability	<u>302'953</u>	<u>-</u>	<u>-</u>	<u>302'953</u>
Sub- total presentation differences	378'139	-	-	378'139
Entity difference				
Pension fund net result	0	-	-	0
Surplus as per Statement of Financial Performance	571'905	-	-	571'905

In the budgetary comparison, transfers to the reserves are reported as expenses as they are charged to the revenue received from assessed contributions. On the Statement of Financial Performance, transfers from accumulated fund balance to reserves are reported as an adjustment to net assets and not included in current expense.

In the presentation of revenue and expense on a budgetary basis, staff costs are presented on a gross basis as established by the International Civil Service Commission (ICSC). The amount of the staff assessment less the amount of any reimbursement paid to staff members to cover national income taxes is presented as revenue. On the Statement of Financial Performance, staff costs are presented net of the staff assessment plus the amount of reimbursement paid to staff members. The difference in presentation has no impact on the presentation of the net result.

Amount in CHF	2013	2012
Gross Staff Assessment	994'844	973'573
Reimbursements		
- France	112'207	167'723
- United States of America	-	-2'337
Total	112'207	165'387
Net Staff Assessment	882'637	808'186

Note 16 - Related Party transactions

The IPU's main bodies are the Assembly, the Governing Council and the Executive Committee, which are composed of representatives of Member Parliaments. The representatives do not receive remuneration from the IPU.

The IPU is managed by a Secretary General, appointed by the Governing Council, and senior officers (directors) appointed by the Secretary General and considered key management personnel. All are remunerated by the IPU. The aggregate remuneration paid to key management personnel includes salaries, allowances, statutory travel, pension contributions, medical and accident insurance, education grants, home leave and other entitlements paid in accordance with the Staff Rules and Regulations and applicable to all staff. All key management personnel are members of the UNJPSF and are eligible for participation in the Staff Health Insurance plan.

Key management personnel and their aggregate remuneration were as follows:

	2013		2012	
	Number of individuals (as an average)	Aggregate remuneration cost (in CHF)	Number of individuals (as an average)	Aggregate remuneration cost (in CHF)
Senior officers:	5.0		4.8	
Net salary and post adjustment		931'990		907'431
Employee pension contributions		85'957		80'615
Employer medical and pension contributions		211'549		200'897
Other allowances		88'941		70'250
Total		1'318'437		1'259'193

There were no loans to key management personnel or to their close family members that were not available to other categories of staff. There was no other remuneration or compensation paid to key management personnel or their close family members.

The IPU has no ownership interest in associations or joint ventures and no controlled entities. The IPU's agreement with the UNJSPF requires that its salaries be established in accordance with those of the United Nations Common System. The policies are promulgated by the ICSC, which is an entity established by the UN General Assembly. Post adjustment and the methodology for determining general service staff salaries in accordance with salary surveys are determined by the ICSC. Salaries for professional staff, levels of dependency allowance and education grants are recommended by the ICSC to the UN General Assembly, which makes the final decision for the entire UN Common System, including the IPU.

Note 17 - Segment reporting

Segment information is presented in a format based upon the strategic directions approved by the Governing Council in the 2013 budget. Only revenue and expense are presented by segment. All assets and liabilities belong to the IPU as a whole and there is no reasonable basis for allocation of individual assets, liabilities and net assets to individual segments.

<u>Amount in CHF</u>	Stronger democracies	International development	Parliamentary cooperation	Support services	Other charges	Pension Fund	Eliminations	Total
Revenue								
Assessed Contributions	3'453'972	1'269'912	4'063'324	2'051'378	112'214	0	0	10'950'800
Voluntary Contributions	1'898'884	71'586	-433	0	0	0	0	1'970'037
Investment income	0	0	0	73'598	0	545'323	0	618'921
Other Income	0	0	0	155'517	0	57'536	-183'379	29'674
Total revenue	5'352'856	1'341'498	4'062'891	2'280'493	112'214	602'859	-183'379	13'569'432
<i>Comparative Figures 2012</i>	<i>4'185'051</i>	<i>1'513'679</i>	<i>4'129'793</i>	<i>2'648'211</i>	<i>203'532</i>	<i>636'860</i>	<i>-147'119</i>	<i>13'170'007</i>
Expense								
Personnel Expenditure – permanent staff	2'921'273	505'262	3'240'901	1'489'137	0	931'153	-921'189	8'166'537
Personnel Expenditure – temporary staff	526'866	217'922	1'057'074	35'521	0	0	0	1'837'382
Actuarial Gain/(Loss) on Pension Fund	0	0	0	0	-282'953	-368'301	0	-651'254
Travel Expenditure	848'348	218'812	413'688	2'812	5'314	0	0	1'488'975
Contractual Services	348'871	212'814	311'952	13'277	0	20'006	-144'827	762'093
Operating Expenses	102'826	163'029	74'318	407'268	0	0	0	747'441
Supplies, Materials and Equipment	49'423	8'977	15'172	80'160	0	0	0	153'733
Allowance for Doubtful Accounts	0	0	0	0	-42'148	0	0	-42'148
Grants and Honoraria	43'754	0	30'000	0	38'659	0	0	112'412
Depreciation	0	0	0	336'631	0	0	0	336'631
Amortization of loan	0	0	0	69'594	0	0	0	69'594
Loss on Foreign Exchange	-573	0	0	16'704	0	0	0	16'131
Total expense	4'840'788	1'326'815	5'143'105	2'451'103	-281'129	582'859	-1'066'016	12'997'526
<i>Comparative Figures 2012</i>	<i>4'273'075</i>	<i>1'477'372</i>	<i>4'278'247</i>	<i>2'691'138</i>	<i>-247'089</i>	<i>636'860</i>	<i>-955'305</i>	<i>12'154'298</i>

Personnel expenditure for permanent staff is reflected for each segment at gross value (including staff assessment). The staff assessment (revenue and expense) and the IPU contribution to the closed pension fund are eliminated prior to consolidation.

Note 18 - Revenue

Assessed contributions

Members and Associate Members of the organization pay an annual contribution to the IPU to finance its activities in accordance with the work programme and budget and scale of contributions adopted by the Governing Council in accordance with Article 21 of Statutes of the IPU. Assessed contributions are due at the beginning of the budget year and payable by 31 March of each year in accordance with Financial Rule 5.4.

Voluntary contributions

Members and other donors contribute funds to the organization for the purpose of financing specific projects and activities. Funds are accepted by the Secretariat with the approval of the Governing Council.

Programme Support Costs

The IPU charges programme support costs for the projects it implements with funding from other agencies. The IPU collected fees in the amount of CHF 144,827 on project direct costs of CHF 1,970,037 (CHF 104,757 on project direct costs of CHF 1,409,718 in 2012).

Other Income

Other income includes sales of publications, asset disposals and extraordinary income.

Investment income

Total returns on investments were:

Amount in CHF	2013	2012
Interest and fund income	284'123	350'674
Capital Gains (Losses)	334'799	329'019
Total Investment Income	618'921	679'693

Note 19 - Expense

Expenses are reported on an accrual basis, recognizing expense when goods are received and services are rendered. All inter-segment charges for services have been eliminated prior to consolidation on the Statement of Financial Performance.

Personnel Expenditure - permanent staff includes short-term employee benefits such as base salary, post adjustment, dependency allowance, pension contribution, health and other insurance contributions, home leave and other entitlements for permanent staff. The pension contribution from the IPU to the closed Pension Fund has been eliminated on consolidation.

Amount in CHF	2013	2012
Salaries and allowances - regular staff	5'245'966	5'100'546
Dependency allowance	194'284	187'896
Pension contribution UNJSPF	920'170	889'125
Health insurance	309'637	301'485
Education allowance	340'494	207'453
Other allowances	56'733	47'268
Separation benefits	100'074	69'577
Pension and survivor benefits	931'153	940'242
Other benefits	106'579	-50'612
Less eliminations	-38'552	-42'362
Total personnel expense - permanent staff	8'166'537	7'650'617

Personnel expenditure - temporary staff includes costs of short-term staff and consultants.

Amount in CHF	2013	2012
Temporary Staff	298'335	302'322
Interpreters	703'589	745'669
Translators	117'628	128'605
Consultants	717'831	516'642
Total personnel expense - temporary staff	1'837'382	1'693'238

Closed pension fund adjustment reflects the net impact of actuarial adjustments on the defined benefit obligation.

Amount in CHF	2013	2012
Current service cost	15'641	13'473
Interest cost	302'684	355'983
Employee contributions	19'213	21'635
Pension paid by plan	-1'012'932	-1'062'118
Refunds of contributions of participants in bridge pension	24'140	61'759
Net credit to employee benefits recognized on Statement of Financial Performance	-651'254	-609'268

Travel expenditure includes the costs of airfare, daily subsistence allowances, terminal allowances and other travel costs for staff on official business, travel for delegates and travel for participants and experts in connection with training activities.

Amount in CHF	2013	2012
Transportation	1'050'742	1'060'149
Allowances	429'728	341'463
Incidentals	8'504	4'726
Total travel expenditure	1'488'975	1'406'338

Contractual services include costs of translation and editing, printing and publishing, conference services and software and database maintenance. The management fees charged for project support costs are eliminated on consolidation.

Amount in CHF	2013	2012
Software/Database	10'176	10'176
Translating/editing	234'174	191'538
Printing and publishing	67'560	163'312
Conference Venue Services	206'393	89'563
Computer maintenance and on line databases	8'454	3'518
Audit costs	9'500	5'000
Pension fund investment management and banking	20'006	29'027
Management services	144'827	104'757
Other	205'830	140'959
Eliminations	-144'827	-104'757
Total contractual services	762'093	633'093

Operating expenses include the costs of maintenance and cleaning of the Headquarters building, communications (postage and telephone), meeting costs and bank charges.

Amount in CHF	2013	2012
Rent	105'477	86'775
Heating	30'549	31'095
Electricity	30'765	37'593
Water	6'279	1'958
Premises and grounds maintenance	75'730	72'796
Cleaning	16'606	15'522
Security	38'476	8'818
Insurance	5'355	11'531
Vehicles	4'622	6'689
GE Maintenance, insurance & rental	95'298	90'147
Communications	159'415	216'840
Internet connectivity	22'191	22'352

Website	-	41'589
Press and publicity costs	-	-
Hospitality	136'964	119'562
Institutional gifts	361	24'660
Bank charges	19'353	25'330
Over/Under	2	48

Total Operating expenses

747'441

813'305

Supplies, materials and equipment include office equipment that does not meet the threshold in Note 2

Amount in CHF	2013	2012
Office Furniture	1'434	1'585
Paper	14'624	27'800
Stationery	13'743	19'150
Miscellaneous office supplies	26'406	32'457
Coffee/tea/drinking water	5'181	6'122
Sundry	8'330	16'026
IT maintenance and repair	43'931	11'486
Software insurance	2'071	2'071
Software and supplies	32'430	33'663
Books	1'876	128
Periodicals	3'708	8'278
Total supplies , materials and equipment	153'733	158'766

The expense related to the decrease in the **provision for doubtful debts** as explained in Note 4 to the Financial Statements above. Expenses related to depreciation are explained in Note 7.

Expenses for **grants and honoraria** include a grant to the Association of Secretaries General of Parliaments (ASGP) and the honoraria for the President of the IPU.

Amount in CHF	2013	2012
Grants	82'412	56'570
Honoraria	30'000	30'000
Total grants and honorariums	112'412	86'570

NOTE 20 – Financial risks

The IPU's financial position includes the following financial instruments:

Amount in CHF	2013	2012
Cash and cash equivalents	8'196'155	7'949'827
Deposits	1'563'657	1'561'965
Accounts receivable - assessed contributions	952'480	1'053'859
Accounts receivable - voluntary contributions	16'326	24'768
Accounts receivable - other	123'427	164'542
Investments	10'758'980	11'131'606
Borrowing	-5'931'649	-6'051'655
Accounts Payable	-209'254	-452'148
Net financial assets less financial liabilities	15'470'121	15'382'765

The IPU is exposed to certain market, credit and liquidity risks as follows:

Market risk

Market risk is the risk that the fair value or future cash flows of financial instruments will fluctuate because of changes in market prices including currency risk, interest rate risk and other price risk. The IPU is exposed to foreign currency exchange, and interest rate risk. It receives revenue from fees and voluntary contributions, and incurs expenses in currencies other than its presentation currency (CHF). The IPU is exposed to foreign exchange risk arising from fluctuations of currency exchange rates. It does not use derivative financial instruments to hedge exchange risk.

A change in the currency exchange rate between the Swiss franc and other currencies in which financial instruments are held or revenue or expense transactions recognized of +/- 5 per cent would have had the following impact on the financial statements:

Amount in CHF	Impact on surplus/deficit	Impact on Net Assets
+ 5 per cent	41'366	66'455
- 5 per cent	-45'403	-66'455

The IPU also has a limited exposure to the risks of changes in interest rates. Its operating budget is financed primarily from revenue from Members' contributions and the sale of goods and services. Though only 0.5 per cent of its operating budget is financed from revenue derived from investment income, the investments by the Pension Fund are held in a mutual fund, which is exposed to the risk of changes in market conditions. Should investment revenue decrease or increase, the funds available to finance the closed Pension Fund the contribution from the operating budget would increase or decrease accordingly. The IPU does not utilize financial instruments to hedge interest rate risk.

Liquidity risk

Liquidity risk is the risk that the IPU will encounter difficulties in meeting obligations associated with financial liabilities. The IPU has limited exposure to liquidity risk, owing to its substantial unrestricted cash reserves, which are replenished from the results of its operations. The IPU's investment policy has been developed to ensure that its investments are held primarily in liquid short-term deposits.

The IPU's total of cash and cash equivalents at 31 December 2013 of CHF 9.7 million is sufficient to meet its current liabilities at that date of CHF 2.6 million. On an ongoing basis, it is anticipated that the IPU will have sufficient liquidity to pay all of its debts due. The maturity of the financial liabilities is reflected in Statement I – Statement of Financial Position.

Credit risk

Credit risk is the risk that a counter party of the IPU's financial assets will fail to discharge its obligations. The IPU's accounts receivable derive almost exclusively from its Member Parliaments; the IPU therefore considers its credit risks to be minor. Credit risk is re-evaluated annually, and changes are reflected in the calculation of the provision for doubtful debts. Cash and cash equivalents are held in banks with sovereign risk or with credit ratings of A- or higher, based on ratings by Fitch and Standard and Poor's (S&P). The asset value of accounts receivable has been reduced through the use of a provision for doubtful debts to reflect receivables for which payment is not anticipated in the short term.

INTER-PARLIAMENTARY UNION: 2013 SUMMARISED LOGFRAME

STRATEGIC DIRECTIONS	Objectively verifiable Indicators (OVI) for Impact	Impact achieved
BETTER PARLIAMENTS, STRONGER DEMOCRACIES - Objectives:		
1. Better functioning parliaments	Parliamentary performance in its core functions	There is continuing interest among parliaments and civil society organisations to use IPU standards for assessing parliamentary performance and devise means of improving performance. A growing number of parliaments are requesting capacity building support from the IPU. The level of capacity building support to parliaments has increased by 18%. In at least one country, the IPU was recognised by the authorities as the only provider of such assistance. In Myanmar, the IPU and UNDP devised innovative ways for the delivery of assistance to the parliament. There is now a general consensus among parliamentary development practitioners on the need for common principles for parliamentary development which various stakeholders can sign on to. The principles are intended to enhance the quality and effectiveness of parliamentary development support. The IPU has been tasked with taking the lead in developing those principles. Effectiveness of support provided to parliaments.
2. Advancement of gender equality	Level of use of IPU gender resources; number of references in research/media/articles, etc.; number of updates; level of user satisfaction	Level of use of IPU gender resources, including databases, has increased, especially in the field of tools and expertise on gender-sensitive parliaments and violence against women. The IPU has maintained its status as the main source for the UN of data on women's political representation. The average number of women in parliament has increased by 1.4% points reaching a level of 21.7%. The use of quotas/temporary measures is on the increase. A growing number of parliaments are initiating internal reforms to strengthen their capacity to mainstream gender.
3. Greater respect for human rights	Action taken to protect the human rights of parliamentarians; parliamentary action to promote and protect human rights	In Asia an opposition leader received a royal pardon and was able to return to his country to take part in its political life. A former opposition MP in Africa was released from jail. A female Asian MP was released by her abductors after being held captive for a month. A South American court held two prison officials responsible for the torture of two members of parliament almost 40 years earlier and sentenced them to long prison terms. The Committee on the Human Rights of Parliamentarians has agreed new working methods that will allow it to pursue more robustly its mandate to protect members of parliament. It examined an increasing number of cases including through more onsite missions and trial observations.

MORE INTERNATIONAL INVOLVEMENT OF PARLIAMENTS - Objectives:

4.	Greater parliamentary dimension to the work of multilateral institutions	Parliamentary input to major international debates and processes	Strategic partnership with the United Nations was consolidated. IPU, through the Quito Communiqué adopted by member Parliaments, influenced global talks on the new development agenda. Parliamentary Meeting at the Bali WTO Ministerial helped forge a positive political outcome to the WTO Conference.
5.	Increased parliamentary support for international development goals	Parliamentary action on international development goals	IPU's work to build capacity among parliaments to promote maternal newborn and child health (MNCH) gained a firm foothold in many countries especially in Africa. Activities expanded to Asia and Latin America. Tools have been devised and are being utilised by parliaments. Two countries initiated reforms to promote humanrights aspects of HIV/AIDS. There has been better integration between MNCH and HIV/AIDS activities in the IPU including through the establishment of a joint governance structure (the Advisory Group on HIV/AIDS and MNCH). The voice of parliaments is now clearly heard and taken into account in the debate on aid effectiveness through IPU participation in the UN Development Co-operation Forum and the Global Partnership for Effective Development Co-operation.
6.	Improved parliamentary contribution to peace-building and conflict prevention	Parliamentary participation in reconciliation processes and dialogue in conflict situations	Analysis of causes of conflict during regional meetings in - and missions to - conflict areas, led to recommendations for a more active and strategic approach by parliaments to peace making and reconciliation. Intensive dialogue with all political forces and lawmakers represented in the Israeli and Palestinian Parliaments resulted in set of proposals for thematic dialogues on issues of common concern.

THE IPU AS A MORE EFFECTIVE INSTRUMENT OF PARLIAMENTARY COOPERATION - Objectives:

7.	Achievement of universal membership and enhanced Member relations	Parliaments' participation in the IPU	Parliaments of Bhutan and Somalia joined the IPU as new Members in 2013. IPU Statutes and Rules were amended, aimed at enhancing the functioning of Standing Committees and their Bureaux. Forum of Young MPs was created.
8.	Enhanced IPU visibility	Knowledge of the IPU's work	Knowledge of IPU and its work on human rights, peace, gender and other issues grew across different stakeholders - Members, media, civil society, diplomatic community and international organizations through greater outreach via press, social media, publications and website.
9.	Improved operational management, governance and internal oversight	Organizational key performance indicators	IPU Members expressed satisfaction with internal and external audit reports, particularly the improved working capital fund and IPSAS compliance. Completed first full cycle of staff Performance Evaluation exercise. All Strategic Objectives measured and reported on through the log-frame.

INTER-PARLIAMENTARY UNION: 2013 SUMMARISED LOGFRAME

RESULTS	Objectively verifiable Indicators (OVI) for Results	Results achieved
<i>1. Better functioning parliaments</i>		
1.1 The parliamentary community makes use of an improved primary global resource on parliament and democracy provided by the IPU	Level of use of IPU resources	The Global Parliamentary Report was downloaded 1,300 times in 2013. The section of the IPU web site devoted to the International Day of Democracy was visited by more than 10,500 people, and 'liked' by more than 1,000 people on Facebook.
1.2 Parliaments apply standards and guidelines and follow good practices promoted by the IPU	Number of parliaments using standards, guidelines and following good practices	The parliament of South Africa used the IPU's self-assessment toolkit as the basis for strategic planning seminar with senior management. The Cambodian Senate reported the results of the self-assessment it had carried out. A Thai civil society group shared details of its assessment of the Thai parliament. The IPU's Social Media Guidelines for Parliaments were used in at least ten parliaments in different regions of the world. Numerous parliaments expressed interest in participating in work to develop Indicators for democratic parliaments, building on previous work at the IPU.
1.3 Parliaments enhance their capacity with IPU support	Number of parliaments supported; resources invested	In 2013, IPU supported over 50 individual activities in assistance to national parliaments. IPU continued to promote and encourage improved coordination of parliamentary practitioners and has begun work on drafting a common set of principles as a guide for practitioners in their work.
<i>2. Advancement of gender equality</i>		
2.1 The parliamentary community makes better use of an improved global reference on women in politics provided by the IPU	Level of use of IPU gender resources; number of references in research/media/articles, etc.; number of updates; level of user satisfaction	The level of use of IPU resources was strengthened. An increase in users of databases was noted; media use of IPU statistics was maintained. IPU data remained the main source /reference for UN organizations and was even integrated in a newly developed indicator (environment gender index (EGI)
2.2 More women gain access to parliament and participate in policy-making	Number of women in parliament; temporary special measures	The average number of women in parliament has increased by 1.4 percentage points by the end of december 2013, reaching a record of 21.7%. The use of quotas/temporary special measures is on the increase. 119 countries have legislated and/or voluntary party quotas for women.
2.3 Parliaments are more gender-sensitive	Parliamentary reform; gender assessments	A growing number of parliaments are initiating internal reforms to strengthen their capacity to mainstream gender and respond to the needs of men and women. IPU supported 6 countries in initiating and/or implementing such reform.

RESULTS	Objectively verifiable Indicators (OVI) for Results	Results achieved
2.4 Parliaments address women's rights, gender inequality and violence against women	Parliamentary action	Legislative reforms to address discrimination i were undertaken in two parliaments supported by the IPU; three other parliaments, with IPU support, took legislative initiatives to address VAW; two others received support to strengthen their oversight of VAW legislation.
3. Greater respect for human rights		
3.1 The IPU Committee on the Human Rights of Parliamentarians enhances its capacity to address human rights abuses affecting MPs	New methods of work; new communication tools; number of cases closed; number of total cases under review; number of new cases submitted; level of victim satisfaction with the Committee's work; number of sessions, trial observation and on-site missions; number of follow-up initiatives taken by IPU Members	Progress made towards adoption of new methods of work; organization of open Committee session in March; issuance of 19 press releases and 17 briefing room articles; 33 interviews held; 83 cases concerning a total of 264 parliamentarians reviewed by the Committee; 10 cases regarding 98 parliamentarians were submitted for the first time; 3 cases concerning 5 parliamentarians were closed; three Committee sessions were organized; it conducted and/or mandated 12 on-site missions (including trial observations);
3.2 Parliaments play a greater role in ensuring respect for human rights and international humanitarian law	Number of seminars; number of parliaments supported and number of parliamentarians trained; level of implementation of seminar recommendations and concluding observations of UN human rights treaty bodies and the UN Human Rights Council; Reform in selected parliaments with respect to children's rights	One global seminar and one regional seminar were organized in which some 90 parliamentarians were trained; in addition, three panel discussions, one mission and one field visit were organized and one handbook published to promote parliamentary action on human rights and international humanitarian law; six countries ratified optional protocols to the UN Convention on the Rights of the Child.
4. Greater parliamentary dimension to the work of multilateral institutions		
4.1 The work of the United Nations gains a greater parliamentary dimension	The work of the UN reflects parliamentary inputs; Parliaments factor in UN agenda and conferences into their work;	As called by IPU Members and the UN General Assembly, the IPU develops a parliamentary component to major UN processes. Annual Hearing in New York provides direct parliamentary input to global talks on the new development agenda. Parliamentary perspectives reflected in several main UN documents.
4.2 Parliaments are more involved with the WTO and in international trade matters	Parliamentary presence at the WTO The work of the WTO reflects a parliamentary input Parliamentary debates reflect the work of the WTO	Successful Bali session of the Parliamentary Conference on the WTO contributed to the positive political outcome of the WTO Ministerial Meeting. Two sessions of the Steering Committee held hearings with WTO officials, prepared the Bali Conference and contributed to the WTO Public Forum.
4.3 Parliaments strengthen their oversight of the Bretton Woods institutions	Good practices Parliamentary action to improve oversight of loan agreements and related processes	IPU Guidance Note on parliamentary involvement in national aid policies was produced, circulated among member Parliaments, and submitted to the UN and Bretton Woods Institutions with recommendations to improve current practices.

RESULTS	Objectively verifiable Indicators (OVI) for Results	Results achieved
5. Increased parliamentary support for international development goals		
5.1 All parliaments are aware of the MDGs and factor them into their work		Awareness of the international development goals strengthened in both developing and developed countries, particularly through efforts to provide parliamentary input into the post-2015 development framework
5.2 Parliaments increasingly influence maternal, newborn and child health policies and programmes	Parliamentary concerns reflected in outcome documents, legislation, declarations and national development strategies related to international development goals; national legislation, parliamentary	Tools to improve parliamentary contribution to MNCH policies and programs created in some of the most affected countries. Parliamentary input channeled and provided to international accountability processes on MNCH.
5.3 Parliaments promote action on HIV/AIDS		Law reform initiated in two countries to promote the human rights aspects of HIV/AIDS. Parliamentarians mobilized in a number of countries to strengthen institutional arrangements in parliament on HIV/AIDS.
5.4 Parliaments increasingly provide oversight of aid effectiveness		The role of parliaments in development cooperation successfully promoted through the UN and the Global Partnership for Effective Development Cooperation.
5.5 Parliaments contribute to the implementation of the IPoA (LDCs)		Efforts continued to keep the IPoA high on the agenda of parliaments in LDCs.
5.6 Parliaments integrate climate change and its consequences into national budgets and legislation	Parliamentary message to the UNFCCC, green budgets, adaptation legislation	IPU model on increasing gender equality in its processes and structures recommended as a model for the UNFCCC.
6. Improved parliamentary contribution to peace-building and conflict prevention		
6.1 Parliaments are better able to facilitate reconciliation in post-conflict situations	Parliamentary participation in the reconciliation process; the majority and the opposition respect each other's rights and responsibilities; inclusive decision-making is a part of parliamentary procedures; parliamentary oversight of the security sector	Publication of tool for disaster aid cooperation, reports on visits to the regions. Increased IPU support to parliaments in post-conflict countries (Burundi, Egypt, Maldives, Libya, etc.)
6.2 Parliamentary diplomacy serves to facilitate conflict prevention and resolution	Parliamentary diplomacy defuses tensions and promotes dialogue	Agreement reached with Parliaments of Israel and Palestine to hold a series of thematic discussions under the auspices of the Middle East Committee. The discussions will serve to support the peace negotiations in the region and lay the ground work for further cooperation between the two parliaments.
7. Achievement of universal membership and enhanced Member relations		
7.1 The IPU makes progress towards achieving universal membership	Size of membership; number of new affiliations	Two new Members (Parliaments of Bhutan and Somalia) join the IPU in 2013. Half a dozen other parliaments engage in discussions with IPU, with a view to affiliation. Membership reaches 163 national Parliaments.

RESULTS	Objectively verifiable Indicators (OVI) for Results	Results achieved
7.2 Members draw greater benefit from participating in the IPU's work	Attendance; quality of discussion Use of IPU documents in parliaments	Functioning of Standing Committees and their Bureaux is enhanced, including in terms of better follow-up to IPU resolutions. Efforts are made to render sessions at IPU Assemblies more inter-active and results-oriented.
7.3 The IPU adopts guidelines on gender and political balance in parliamentary delegations	Gender balance in delegations	New composition of Standing Committee Bureaux enforces strict gender equality. Registration of delegates for Assemblies more closely monitors political diversity.
7.4 The IPU implements structural reforms	Working and outcome of the IPU Assembly	Sweeping amendments are brought to the IPU Statutes and Rules. Status of the Committee on the Human Rights of Parliamentarians is enhanced as IPU statutory body, and a new Forum of Young MPs is established.
7.5 More Members improve their follow-up and implementation of IPU resolutions	Resolutions followed up by Members	Annual reporting by Members in 2013 sees a gradual increase in the number of responses (50%). Input is more focused and specific, highlighting concrete examples of follow-up to and impact of IPU resolutions.
7.6 The IPU achieves greater coherence and effectiveness in global parliamentary cooperation	Number of inter-parliamentary organizations; joint events; coordination and consultation mechanisms	Action undertaken to enhance exchanges with regional and other parliamentary organizations. New Report analyzes inter-parliamentary cooperation in the world today, and identifies avenues for greater coherence.
8. Enhanced IPU visibility		
8.1 The IPU website is a modern and dynamic resource for interaction within the global parliamentary community	web analytics	Increase in new content for ipu.org. A more dynamic homepage due to timely and frequent posting of news stories. More stakeholders accessing website through hyperlinks on e-bulletin stories.
8.2 Create useful and useable information products	User satisfaction	Eight new publications titles produced in multiple languages; new publications policy is implemented; on-spot publications survey carried out denoting satisfaction for IPU publication; video news releases on IPU assembly distributed to media; 21 e-bulletins produced with 131 individual stories and distributed to ever-growing number of readers among membership, media, missions, civil society and international organizations; use of social media tool Flickr to distribute IPU assembly photos; new modern visual identity for IPU defined and adopted by Members; greater outreach to Spanish and Arabic audiences through communications products;
8.3 The IPU refocuses its communication policy on leading global media and targeted outreach	Global media coverage	A significant increase in awareness of IPU's work among global media, particularly on human rights; much greater outreach to media in Spanish and Arabic both through increased contacts and by producing material in the two languages; increased reporting by Spanish media on IPU; jump in the number of press releases distributed and in interviews carried out with broadcast and print media on IPU work and issues; increase in articles mentioning IPU through media monitoring; sustained increase in number of followers to IPU's twitter account.

RESULTS	Objectively verifiable Indicators (OVI) for Results	Results achieved
9. <i>Improved operational management, governance and internal oversight</i>		
9.1 The IPU strengthens its internal governance and oversight	The Executive Committee makes more informed recommendations on finance matters to the Governing Council; more frequent ExCom meetings Members mobilize more resources for IPU work	ExCom members received documents in a timely manner and were thus able to prepare for discussions. Voluntary funding obtained from various agencies and private organizations Sub-Committee on Finance has made it simpler for the IPU Members to deal with finance matters. External auditor satisfied with accounting and he issued a positive and unreserved audit opinion.
9.2 The IPU upgrades its management systems and procedures and implements a results-based management system	Results and performance are systematically tracked at all levels of the organization External and internal audits demonstrate improved performance in 2012	Through log-frame all results are tracked and reported upon. Monthly actual vs budget reviews are performed by each budget holder to maintain up-to-day tracking of their budgets. External and internal audit reports well received by Members.
9.3 The IPU systematically mainstreams gender throughout the organization	All new documentation is analysed from a gender perspective before publication Gender issues are considered in decision-making processes, including in preparation of ToRs, meetings and seminars	Further to the adoption of the IPU gender mainstreaming policy and strategy, development has begun on tools to support staff in its implementation. Specific attention was paid in the TORs for the PrepCom for the 4th World Speakers' Conference and the Sub-Committee on the future IPU-UN Cooperation Agreement.
9.4 The IPU introduces a rights-based approach to its work	All new documentation is analysed from a rights perspective before publication Rights issues are considered in decision-making processes, including in preparation of ToRs, meetings and seminars	Limited resources led to postponement of the policy guidelines.

INTER-PARLIAMENTARY UNION: 2013 SUMMARISED LOGFRAME

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
1. Better functioning parliaments		
<i>1.1 The parliamentary community makes use of an improved primary global resource on parliament and democracy provided by the IPU</i>		
1.1.1 Redesign of PARLINE database on national parliaments	Redesigned PARLINE database is launched by October 2013	The redesign is taking place in step with the redesign of the IPU web site. That process is now scheduled for the end of 2014. Data collection is underway for around 450 data points, with the help of Member parliaments.
1.1.2 Availability of information resources	Journal and database available for staff	Key parliamentary journals made available to IPU staff
1.1.3 Availability of IPU archives	Number of archives documents online	Archive documents not yet online, pending renewal of IPU web site.
1.1.4 Promotion of IDD among parliaments	Number of parliamentary events	40 parliamentary events in 2013; 10,500 unique visitors to IDD web pages
<i>1.2 Parliaments apply standards and guidelines and follow good practices promoted by the IPU</i>		
1.2.1 Tools to support capacity building of Parliaments		Preparation of new publication of Indicators for democratic parliaments started in 2013, for completion in 2014
1.2.2 Discussion papers on topical parliamentary issues published	"Issues Briefs"	Issues Briefs on party control and parliamentary salaries have been researched, but not yet published
1.2.3 Shared good practices on the use of ICT in parliament	Number of parliaments participating in Global Centre activities	18 countries represented at regional event in Latin America on ICT strategic planning and social media
1.2.4 Shared good practices on parliamentary working methods	Number of parliaments represented at IPU-ASGP meetings; production and dissemination of results	63 participants from 29 countries took part. Conclusions and recommendations were shared with IPU and ASGP membership
1.2.5 Political participation of minorities and indigenous peoples promoted	Parliamentary presence in agenda and outcome documents	

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
<p>1.3 <i>Parliaments enhance their capacity with IPU support</i></p>		
<p>1.3.1 Capacity needs of national parliaments are identified and parliamentary self-assessments are facilitated</p>	<p>Number of assessments carried out Number of self-assessments carried out by Member Parliaments</p>	<p>Four needs/self-assessments were carried out as follows:</p> <p>Cote d'Ivoire: In June 2014, the IPU organised an administrative audit of the National Assembly of Côte d'Ivoire. It identified specific focus of intervention such as reviewing internal procedures; the information workflow; the human resources management and the institutional communication.</p> <p>Democratic Republic of the Congo: A coordination/assessment mission took place in February 2013, prior to the closure of the IPU-UNDP Project (2009-2013). This assessment showed the necessity for both organisations to continue assisting both chambers of Parliament and built on existing results of the Project.</p>
		<p>Pakistan In cooperation with UNDP a project formulation mission in July 2013 identified/confirmed entry-points for a future parliamentary project with the National Assembly (NA), Senate and two provincial assemblies. The mission consulted all stakeholders in the four parliamentary assemblies, helped build consensus on project priorities, and finalized a comprehensive Project Document.</p> <p>Peru In November 2013 the IPU organised an assessment mission to support the modernization of the Peruvian Congress, both from the point of view of administration and legislative work. The assessment also took into account the perspective of gender equality and of representation of indigenous people.</p> <p>IPU began preparations to facilitate a self-assessment of the National Assembly of the Seychelles to take place in 2014.</p>

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
1.3.2 Tailored, context-specific capacity-building programmes	Number of programmes designed	<p>Four activities were carried out in support of four parliaments</p> <p>Burundi: In November 2013, the IPU assisted the Parliament of Burundi in putting in place a pension fund for MPs and staff by providing examples of pension funds from different countries. Fielding an expert team to assist the parliament to formally draft procedures is foreseen to take place during the 1st quarter 2014</p> <p>Nigeria: In April 2013 the IPU organized a training course for a group of ten National Assembly members at the IPU Headquarters. The training provided participants with the ability and knowledge to structure and draft documents such as resolutions, communiqués, memoranda, policy briefs, etc. In addition, the training provides the skills to write for different audiences.</p>
		<p>South Sudan: In collaboration with the Foreign Affairs Committee of the National Legislative Assembly the IPU conducted a workshop to help strengthen the ability of South Sudanese MPs to better engage on foreign affairs issues. The two-day training in June 2013, provided participants with the opportunity to learn the importance of parliamentary involvement in international relations and how to follow up on international agreements.</p> <p>UAE: The IPU mobilized expertise to contribute to a regional media forum organized by the Federal National Council. The Forum highlighted Parliamentary Media and its role in the development of parliamentary awareness in its broader sense, especially in light of the parliamentary developments witnessed by the United Arab Emirates.</p>

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
		<p>The following three agreements were signed in 2013:</p> <p>Myanmar: In April 2013 the IPU and Swedish Sida signed an amendment to an existing agreement to provide support to the Parliament. The amendment allowed for the extension of the project through to 31 December 2013.</p> <p>In July 2013 the IPU and UNDP signed a Letter of Agreement for IPU support to a 2013-2015 UNDP Parliament support project.</p> <p>Pacific: In August 2013, The IPU and the UNDP Pacific centre signed a MoU which covers different programmes. With regard to TCP, the MoU foresaw the implementation of two evaluations of parliamentary strengthening projects in 2013 and could be extended to other activities if necessary.</p> <p>Negotiations are on their way with UNDP country offices (DRC, Côte d'Ivoire) and with Interpeace for MoUs to be signed.</p>

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
1.3.4 Implementation of programmes of support	Number and nature of activities carried out Participation of MPs - men and women with relevant specializations	<p>In 2013, thirty eight activities were carried out in support of six parliaments.</p> <p>Bangladesh: The IPU continued to support a project implemented by UNDP to strengthen the Bangladesh parliament. In 2013 the IPU assisted with the following activities:</p> <p><i>Constituency study</i> – Provision of advisory support and a parliamentary expert that contributed to a report which outlined the current status of constituency relations in Bangladesh. The report included recommendations for international practices that may be adapted to the local context and a strategy for piloting of new/improved practices to assist MPs to more effectively represent the interests of the citizens of Bangladesh.</p> <p><i>Petitions study</i> – Contributed through the mobilization of a parliamentary expert, and practices from several IPU Member to a study that examined the current system and practices of petitions to the Parliament of Bangladesh vis-à-vis international good practices and identified strengths, weaknesses.</p> <p><i>Committee work</i> – An IPU expert contributed to improved planning of committee work and helped ensure on-going activities in the areas of parliamentary committee work and representation were produced with high quality standards and in a timely manner.</p>
		<p><i>Strategic planning</i> – An IPU expert reviewed progress in implementation of the annual action plan including process adopted. The expert also provided coaching and strategic advice on required actions for in-house systems, processes and skills required for successful and effective implementation of the plans so strategic planning becomes a Parliament Secretariat sustainable strategic management tool.</p> <p><i>Parliamentary report</i> – An IPU expert together with a team of local researchers documented the achievement of the 9th Parliament from January 2009 to January 2014. It is hoped that the Report will enhance transparency and accountability and help increase accessibility and openness to the people. Another objective of the report is to serve as part of the institutional memory for the 9th Parliament.</p>

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
		<p>The Democratic Republic of the Congo: In 2013 the IPU completed its longstanding cooperation with UNDP in DRC based on their 2009 MoU.</p> <p>In February 2013, the IPU organised an assessment prior to the closure of the project /cf. 1st reporting line). Plans were discussed with UNDP for the design of a new project for the 2014-2017 implementation period.</p> <p>In March 2013, the IPU organized the 3rd Phase of the activity on transcripts. The workshop mixed theory courses and practice on the creation of a verbatim record produced using digital means. As last practical training, the transcriptions team covered the opening of the session and, for the first time, finalized the verbatim record the same day in the afternoon.</p>
		<p>Myanmar: In December 2012 the IPU began delivering Swedish funded support for the establishment of a Library, Research and Information Services (LRIS) of the parliament. In parallel throughout 2013 IPU continued working with UNDP to develop and launch a comprehensive project of support for the 2013-2014 period. Activities that took place in 2013 include:</p> <p><i>Support to the LRIS</i> - Seven expert missions to the Library Research and information services (February, April, May, July, September, October and November 2013). A library and research services development plan and a governance structure for library and research services have been developed and approved by the parliament. Eighty eight workshops have been conducted for 1,740 participants on a range of topics including parliamentary knowledge, library and research services, presentation of information for MPs, ICT and managing parliamentary information. In July and November an ICT assessment was conducted and a development plan for the ICT infrastructure has been produced.</p>

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
		<p><i>Networking</i> - With the aim of creating linkages with national and international parliamentary library associations and networks the project supported study visits to the parliament libraries in Thailand and Korea. Additionally it sponsored participation in two regional conferences – International Federation of Library Associations (IFLA) (Singapore, August 2014) and a regional conference hosted by the National Assembly of Korea (November 2013).</p> <p><i>Research support</i> - The project undertook the following research:</p> <ul style="list-style-type: none"> • Parliamentary Library Committees –structure & functioning • Parliamentary Internship Programmes –comparative experiences • Ratio of staff to MPs in national parliaments • Curriculum requirements for in-house parliamentary learning centres <p><i>Computer & English language training</i> - One hundred and eighty staff have been provided with computer training, with four groups of staff at basic level and two at intermediate level. Two groups totalling sixty staff (one from Library and Research and one group drawn more widely from across the Parliament) have undertaken English language training.</p>
		<p><i>Procurement of ICT equipment</i> - twenty computers were purchased for the LRIS along with three servers to support the collection, organization and delivery of information services through the three Assembly Reading Rooms.</p> <p><i>Management training</i> - Management training was conducted for 30 Parliament managers in December with two management experts and four experts with senior management experience in Parliaments. The training is intended as the first in a series of step towards enhancing Secretariat staff's ability to: (i) formulate current and future challenges in its internal organisation and service delivery vis-à-vis the Parliament, (ii) develop the methods necessary for effective support of the parliament; (iii) implement the relevant institutional, organisational, administrative and procedural measures.</p> <p><i>Project monitoring missions</i> – two missions were carried out by an IPU HQ staff in February and July 2013. The missions assessed the progress of the project against its stated outputs. The missions highlighted issues and challenges affecting efficient implementation of outputs and their contribution to project outcomes and impact, and recommended project adjustments as necessary.</p>

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
		<p><i>External evaluation</i> – In December 2013 an independent evaluation of the IPU project from December 2012-December 2013 was carried out. The independent evaluation “has come to very positive conclusions on the relevance, efficiency, effectiveness, impact and sustainability of the project's interventions”.</p> <p>UNDP Parliamentary support project: <i>Committee support</i> – A Parliamentary expert provided parliamentarians and key staff with a better understanding of the general aspects and processes of law-making and their roles as parliamentarians and staff.</p>
		<p>Palestine: IPU support came under an agreement between the IPU and UNDP to implement a European Union funded project of assistance to strengthen the PLC Secretariat. The project closed in June 2013. The IPU provided support to the following activities in 2013:</p> <p>IPU participation in one project board meeting in February 2013.</p> <p><i>Protocol and International relations</i> - A study visit was organised to the French Senate from 18 to 22 March 2013. Participants from the PLC Secretariat had an opportunity to study good practices in international relations, protocol, parliamentary media and public relations. In addition two senior members of the Protocol and International Relations Directorate of the French Senate undertook a mission to Ramallah in May 2013 to assist the PLC Secretariat in developing an internal procedure for protocol and international relations.</p>
		<p><i>Constituency outreach manual</i> - Advisory support was provided to adapt a constituency outreach manual to the Palestinian context. The IPU expert reviewed the manual and proposed amendments to the entitlements of PLC Members in regard to their constituency outreach activities.</p> <p><i>Orientation manual</i> – Advisory support was provided to review the PLC's experience in organizing orientation programmes and compiling handbooks for parliamentarians. A draft handbook was developed by the IPU expert to guide the future new PLC Members and assist them to perform in their new roles.</p>

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
		<p>Pacific: IPU carried out the final evaluation of the UNDP Parliamentary strengthening Programme in Palau and a mid-term evaluation of the UNDP parliamentary strengthening programme in Samoa to assess the strengths and weaknesses in the implementation of the projects and propose ways forward to renewed or continuation of assistance to the Parliaments of those countries.</p>
1.3.5 Enhanced IPU capacity to support parliaments	Recommendations implemented	<p><i>Review of follow-up to 2011 TA review:</i> In line with the SIDA funded 2006 organizational review of the IPU, the 2010 IPU management assessment and 3rd World Conference of Speakers of Parliament, a review of technical assistance provided to parliaments was undertaken in 2011 to ascertain its effectiveness, impact, efficiency and relevance and to seek a way to enhance these elements through the development of project cycle management tools and Results Based Management framework. In this context an independent assessment to implementation of recommendations of the 2011 review for the improved working methods was carried out. The assessment found that the IPU had followed the majority of the recommendations from the 2011. However the also found that there is still a need for standardization in terms of monitoring and evaluation (M&E) system/tools.</p> <p><i>Organization of a parliamentary development practitioners meeting:</i> In recent years, organizations and practitioners providing assistance to parliaments have placed increasing emphasis on cooperation and coordination. The IPU welcomes this development and convened a meeting from 10 to 12 October 2013 in Geneva to contribute to this discussion and agree the way forward. The meeting resulted in two proposals being agreed on to advance cooperation. These included the development of a set of common principles for parliamentary development practitioners and an agreement amongs participants to renew cooperation on the development of a common document of standards for democratic parliaments.</p>

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
		<p><i>Common set of principles:</i> In November 2013 the IPU began work on developing a set of common principles to guide the provision of support to parliaments, by mid-2014. A drafting group comprised of the IPU, the European Parliament, the French National Assembly, the United Nations Development Programme and the National Democratic Institute has produced a first draft. The final document is expected to be endorsed by a core group of parliamentary development practitioners, and made available for endorsement to a wider group of stakeholders, including practitioners, parliaments and donors.</p>

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
2. Advancement of Gender Equality		
<i>The parliamentary community makes better use of</i> 2.1 an improved global reference on women in politics provided by the IPU		
2.1.1 Online databases on women in politics	Operational databases, number of users, number of references made to the databases, level of involvement of parliaments through information provided, user satisfaction	<ul style="list-style-type: none"> • The Women in parliament statistics page remained one of the most visited pages of the IPU website, updated monthly thanks to feedback received from parliaments; • The database on parliamentary committees on gender equality was updated further to interviews with Members and questionnaires; • The database on electoral quotas for women: Number of visitors compared to previous year increased from 44,120 in 2012 up to 55,429 in 2013 (25.6%) / Increase in Unique Visitors from 26,193 in 2012 to 34,105 in 2013 (30.21%) / Increase in page views in page views from 129,602 in 2012 to 162,249 in 2013 (25.1%).
2.1.2 Dissemination of knowledge through the iKNOW Politics website	Number of website users, number of information tools referenced on the website, number of discussion circles, user satisfaction, usefulness of good practices shared through the website	<p>In 2013, Visits: 36,886, Unique visitors: 25,042, New Visitors: 66.5 %, Returning Visitor: 33.5%; Page views: 106,051.</p> <p>In 2013: Visits via Social Referral: 5,253 (20.9% of total visits): Through Facebook: 1756 and through twitter 3342.</p> <p>New content published in 2013: Arabic resources: 140 Resources, 102 News articles, 14 Events. English resources: 355 Resources, 776 News articles, 76 Events. French resources: 145 Resources, 440 News articles, 35 Event. Spanish resources: 153 Resources, 515 News articles, 30 Events</p>
2.1.3 Production of an annual report on women in parliament for International Women's Day	Report published by 8 March	The report was produced in English, French and Spanish and launched on the occasion of March 8, International Women's Day. It was distributed at the UNCSW, at IPU Assemblies and sent out to IPU members. It is widely used by researchers, UN organisations and media, and contributes to raise awareness on the situation of women in parliament worldwide.
2.1.4 References to IPU-generated information on women in politics in major UN and international reports	Number of references to IPU data on women in politics in UN/international reports	IPU data on women in politics is used by the UN MDGs database, the UN Statistical office, the World Economic Forum, the UNDP Human development report etc. It was the main source of information for women in parliaments for the UN SG report on women in politics. IPU data on women in parliaments was also used for the development of the new Environment Gender Index (EGI).
2.1.5 Promotion and dissemination of information on women in politics	Number of launches, number of participants, number and content of the references made on the launches in the media	The IPU was invited to launch the Gender Sensitive Parliament survey and its data on women in politics at six events, in addition to those organized by the IPU.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
	Number of recipients /Number of requests/ Level of satisfaction / Number and content of the references made in other publications or the media	The Map on Women in Politics 2012 was distributed fully and english has has to eb repinted. The analysis of progress and setbacks of women in parliament 2012 was fully distributed.
2.1.6 Identification of new areas of research and indicators	Results of meeting	An expert group meeting was organized in december 2013 to discuss how to assess the influcence of women in parliament. A report of the meeting was produced. The results of this consultation will serve to develop a research project on that topic.
2.2 <i>More women gain access to parliament and contribute effectively to its work</i>		
2.2.1 Debates and/or reviews of national legal frameworks to facilitate women's access to parliament	Number and level of IPU contributions to debates and reform processes	IPU experts and 60 Egyptian parliamentarians ((80% men) debated the electoral law with a view to enhance women's participation in parliament. The debate took place during the parliamentary discussion of the draft electoral law in January 2013. Expert advice was provided on best practice developed in other countries and measures to include in the electoral law to promote the participation of women in the Egyptian legislature.
2.2.2 Enhanced synergies and strategies in regions with few women MPs	Identification of strategies and next steps; follow-up action by parliaments;	Organization of a regional workshop with the Tongan Parliament that gathered MPs (28%) from 13 Pacific Island nations with a view to support democratic development in the region, including one day dedicated to gender equality. With the Pacific region having one of the lowest regional averages of women in parliament, MPs agreed on a wide range of actions that could be taken to increase women’s political representation and citizen engagement in politics as well as to promote gender equality across society.
2.2.3 Enhanced capacities of women MPs	Number (and %) of women MPs trained; level of satisfaction of trainees; number of exchange platforms/forums provided; number of tools produced	<ul style="list-style-type: none"> • A 3 day training in women's rights, communication, leadership and advocacy skills took place in Côte d'Ivoire in April 2013. Of the 25 women members of the National Assembly of Côte d'Ivoire, 23 women MPs attended the training as well as a group of staff members. Although the training was dedicated to women MPs, 2 men parliamentarians expressed the wish to also benefit from it. Responding to an evaluation questionnaire, the great majority of participants rated the training as being very satisfactory in particular in terms of themes it covered, expertise provided and documents distributed.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
2.2.4 Stronger women's caucuses	Number of women's caucuses established; number of caucuses supported by the IPU; feedback on IPU material	<ul style="list-style-type: none"> In Côte d'Ivoire, a Caucus of women MPs was established with IPU's technical and financial support. In a workshop to establish the Caucus, women and men MPs agreed on the statutes of the caucus, its objectives, functioning and membership. The Caucus was established using IPU's Guidelines on women's caucuses. In response to an evaluation questionnaire, participants <ul style="list-style-type: none"> Publication of the Guidelines for Women's Caucuses (in English and French) on setting up a caucus for women MPs or in strengthening an existing as well as the online database on Women's Caucuses (in English and French). The Guidelines were launched at two events in Washington DC that focused on the role and impact of women's caucuses.
2.2.5 Mentoring by women MPs	Initiatives taken by women MPs; discussion circles on iKNOWPolitics	<p>Mentoring focused on sharing of experience on iKNOWPolitics. Published interviews featuring women politicians in 2013:</p> <p>Arabic website: 15 Interviews / English website: 28 interviews / French website: 15 Interviews / Spanish website: 11 Interviews.</p> <p>29 Video interviews were published</p> <ul style="list-style-type: none"> 5 online discussions organized in 2013 on topics related to women's political participation.
<i>2.3 Parliaments are more gender-sensitive</i>		
2.3.1 National use and implementation of Plan of action for gender-sensitive parliaments	Number of initiatives taken in national parliaments	<ul style="list-style-type: none"> The Parliament of Bangladesh launched its Policy Brief for mainstreaming gender equality in Parliament. The Policy Brief was designed with support from IPU and based on The The Plan of action for gender-sensitive parliaments. A regional seminar for Francophone African parliaments took place in Gabon. More than 100 participants attended from 13 countries. 75 of them were parliamentarians: 33 women and 42 men. The action areas of the Plan for gender-sensitive parliaments were discussed at length by the participants.
2.3.2 Self-assessment by parliaments of their level of gender-sensitivity	Number of requests for assistance received; number of self-assessments conducted	<ul style="list-style-type: none"> A needs assessment mission was carried out in Peru to identify needs and strategies to strengthen the parliamentary institutions. An expert was included to carry out a gender audit based on the gender-sensitive self-assessment methodology. A report with concrete recommendations was produced as a result of the mission. Discussions began with the European Parliament to carry out a gender-sensitive self-assessment.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
2.3.3 Gender mainstreaming in parliament	Number of MPs and staff trained, disaggregated by sex, level of satisfaction of trainees, demand for toolkit	<ul style="list-style-type: none"> • A 3 day training on Gender analysis of legislation took place in Turkey with a group of 18 men and women legal advisors of Standing Committees. In response to an evaluation questionnaire, the great majority of participants expressed great satisfaction, rating objectives, contents and expertise as very good. A checklist, tailored to the needs of the Turkish Parliament was designed. The training was organized in partnership with UN Women. • A 2 day training on gender budgeting took place in Côte d'Ivoire. 40 men and women MPs as well as parliamentary staff (40%women) took part in the training that was organized at the beginning of the budgetary session. Responding to an evaluation questionnaire, participants rated the training as fairly satisfactory on average. The themes and documents provided were considered very relevant by the participants.
2.4 <i>Parliaments address women's rights, gender inequality and violence against women</i>		
2.4.1 Enhanced contribution by parliaments to the enforcement of CEDAW	Level of involvement of parliaments in the reporting process; parliamentary debates on CEDAW in countries that have recently reported	All Parliaments from States whose reports was considered by the CEDAW Committee in 2013 were invited to respond to a questionnaire on their level of involvement in the reporting system. Less than a third responded, highlighting the weak involvement of parliaments in the process. A dialogue session between members the CEDAW Committee and a high level delegation of MPs from the IPU was organised in October 2013 to discuss ways to enhance parliamentary involvement.
2.4.2 Parliamentary action on discriminatory legislation and practices	Number of debates/workshops; objectives identified; amendments to legislation; other parliamentary initiatives	<ul style="list-style-type: none"> • Expert review of legislation from the perspective of equality between men and women was carried out in Turkey. The review covered legislation on political participation, associations and labour. Recommendations were discussed with legal advisors in Parliament with a view to preparing amendments to be discussed in 2014. • Ivoirian MPs drew up an action plan to adress women's rights and gender equality in Côte d'Ivoire. The Plan includes targets and startegies to address inequalities in women's political participation, education and post-conflict reconstruction.
2.4.3 Development of regional synergies and strategies to address violence against women	Regional strategies and next steps; follow-up action by parliaments; number of participants disaggregated by sex and area of specialization, level of participant satisfaction	As a follow-up action to the Regional seminar on VAW for East and Southern Parliaments, held in December 2012, a delegation of 6 Malawian MPs (3 men and 3 women) took part in a study visit to South Africa and Zimbabwe and learned about positive experiences in implementing legislation on violence against women and girls (VAWG), in particular domestic violence.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
2.4.4 Drawing up and enforcement of legislation on violence against women by parliaments	Type of expertise and support provided by the IPU; number and nature of parliamentary initiatives linked to IPU support	Expert guidance provided to the Parliament of Maldives to help improving a bill on sexual harassment and to the National Assembly of Burundi for improving a bill on gender-based violence. The two bills are currently at committee level in both Parliaments.
2.4.5 Involvement of parliaments in raising awareness on violence against women	Number of outreach initiatives organized with IPU support/contribution; number of activities organized by parliaments on 25 Nov.	<ul style="list-style-type: none"> • Training in advocacy provided to 40 MPs and representatives of CSO (72% women) in Togo which resulted in a plan of action for the adoption of the draft law on violence against women and girls • Training in advocacy organized for 60 MPs and staff (83% women) in Burundi. It prepared them to take part in community outreach activities on gender-based violence. Then, 57 MPs (87% women) participated in a series of meetings with a total of 256 local leaders (40% women) to address gender-based violence and women's rights in Burundi three different regions (Cibitoke, Gitega, Ngozi). These meetings raised local awareness to challenge attitudes and socio-cultural barriers that condone violence against women and result in social stigmatization of victims. They also enabled MPs to have a better understanding of the practical needs of local leaders and citizens in preventing GBV and assisting women. Capacity of MPs to review and monitor legislation was enhanced and MPs questioned and put pressure on their government to place a law on gender-based violence high on the national political agenda. As a result, a bill is currently under review by the National Assembly (see 2.4.4).
2.4.6 Enhanced parliamentary awareness of and contribution to the implementation of UN Security Council resolution 1325	Number of activities organized; number of participants disaggregated by sex and specialization; level of satisfaction	<ul style="list-style-type: none"> • More than 95 MPs in Mali and representatives of CSO (25% women participants) took part in a workshop on the role of the Parliament in conflict resolution and post-conflict peace building and in ensuring the effective implementation UN Security Council Resolutions 1325 and 1820 on Women, Peace and Security. At the end of the meeting, they adopted a series of recommendations to involve women in the reconstruction and reconciliation process in the country and to prevent and respond to gender-based violence in conflict and post-conflict situation. The evaluation of the workshop by participants was very positive. • A meeting on legislative gaps in the implementation of SCR 1325 gathered experts from Arab countries in Beirut. A group of 25 men and women researchers, politicians and officials from 6 Arab countries debated the contents of a study on legislation needed for a better implementation of SCR 1325 in the Arab region.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
2.4.7 Enhanced parliamentary participation in global debates on gender issues	Level of participation of parliaments (disaggregated by sex and specialization); references to parliament in results of global debates; level of participation of UN/IGO representatives in IPU meetings Number of Women Speakers attending the Meeting of Women Speakers	<ul style="list-style-type: none"> The parliamentary event on the occasion of the 57th session of Commission on the Status of Women (CSW) focused on Parliamentary strategies for tackling violence against women and girls. 129 MPs attended the meeting: 84% were women. The eighth meeting of women Speakers of Parliament was held in New York prior to the IPU-Un annual parliamentary hearing. It focused on gender equality and sustainable developments goals and brought together women Speakers from 12 countries.
2.4.8 Consideration of women's rights and gender equality issues by IPU Assemblies	Number of references to gender equality issues in IPU resolutions; visibility of gender issues at IPU Assemblies; level of participation of women MPs in IPU Assemblies; number of men MPs participating in the Meeting of Women MPs	<ul style="list-style-type: none"> The Meeting of Women Parliamentarians was held in Quito during the 128th IPU Assembly. 112 women and eight men MPs from 58 parliaments took part. Parliamentary community mobilized on the urgent need to stop sexual violence against women and, in particular, rape in all its manifestations and contexts with the adoption of a strong Statement on Sexual Violence against Women by the 128th IPU Assembly, in Quito. Adoption of a series of gender amendments in the resolution on Enforcing the responsibility to protect: The role of parliament in safeguarding civilians' lives, also adopted in Quito, to fully acknowledge the urgent need to tackle sexual violence in conflict and post-conflict situations and to facilitate the role of women as peacemakers and decision-makers.
2.4.9 Mainstreaming of gender inequality and women's rights into IPU capacity-building initiatives	Number of gender components in capacity-building initiatives	The Gender Partnership Programme provided input to the development of technical assistance projects, human rights and development related work, with a view to mainstreaming gender across the IPU. The majority of projects includes a gender component.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
3. Greater respect for human rights		
3.1 <i>The IPU Committee on the Human Rights of Parliamentarians enhances its capacity to address human rights abuses affecting MPs</i>		
3.1.1 Enhanced visibility of the Committee	New human rights tools developed by Dec. 2013; number of campaigns developed; number of changes to human rights section on IPU website; number of references to Committee in media and UN reports	A draft brochure was developed, proposals on human rights were made for the revamped IPU website; at the Quito Assembly (March), the Committee held an open session to engage the IPU membership in a discussion about its work and ways to strengthen its cooperation with Member Parliaments; 19 press releases and 17 briefing room articles on the IPU website were issued and 33 interviews were carried out in connection with the Committee's work.
3.1.2 Regular Committee sessions	Number of reports / decisions prepared and translated	Three regular sessions were organized (January, March and October). At these sessions, 79 reports and 20 decisions (January), 38 reports and 20 decisions (March) and 44 reports and 21 decisions (October) were prepared and translated.
3.1.3 a. Trial observations and on-site missions; reports; b. Better informed Committee decisions	At least five trial observations/missions conducted and reports submitted to the Committee	The Committee conducted 7 missions, namely to Burundi, Chad, Colombia, Democratic Republic of Congo, Maldives, Sri Lanka and Togo. The Committee sent 5 trial observers to proceedings pending against current and former MPs in Malaysia and Thailand. The findings and recommendations of each of the missions and trial observations were submitted to the Committee.
3.1.4 Better informed parliamentary and State authorities, sources, UN and regional human rights mechanisms	Number of letters sent to national authorities, sources and other stakeholders and number of replies received; Number of follow-up visits to countries with cases or to other countries able to help its work; Number of representations made to the Un and regional human rights mechanisms regarding the Committee's work	Over the year, the Committee sent an average of 10 detailed follow-up letters to the relevant authorities for the countries, sources and other stakeholders concerning each of the 80 cases under continuous examination. After each Assembly, the Committee informed all IPU Member Parliaments of its decisions. Several of the missions referred to in the preceding paragraph concern follow-up visits. Special efforts were made in 2013 to bring the Committee's work to the attention of the Inter-American Commission on Human Rights and the African Commission on Human and Peoples' Rights.
3.2 <i>Parliaments play a greater role in ensuring respect for human rights and international humanitarian law</i>		
3.2.1 Better informed parliaments on the work of UN human rights mechanisms	Number of letters sent to parliaments; feedback/responses received	31 letters were sent about the examination of the human rights situation by the UN Human Rights Council and key UN human rights treaty bodies.
	Participation of MPs (men, women and relevant specializations) at global information meeting	The planned global information meeting did not take place in the absence of full agreement with the partner organization.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
3.2.2 Publication on parliamentary involvement in UN human rights mechanisms	Publication done by June. 2013; dissemination to UN human rights mechanisms, parliaments and the wider human rights community	The analysis of the survey was finalised by June. In light of the results, it was decided to make only internal use of the information collected.
3.2.3 Enhanced parliamentary contribution to UN human rights mechanisms	Number of meetings the IPU participates in or to which it makes submissions	The IPU - with the support of a core group of 6 States - and the Human Rights Council organized a panel discussion on <i>The Contribution of parliaments to the work of the Human Rights Council and its Universal Periodic Review</i> on 29 May. This meeting helped to raise awareness among the diplomatic community in Geneva about the crucial role of parliaments in the Council's work. As a follow-up to that meeting, UN High Commissioner for Human Rights Ms. Pillay addressed the IPU Governing Council in October on that same subject. In March. the IPU Secretary General addressed the High Level Segment of the UN Human Rights Council. The IPU participated in the ECOSOC high level meeting in July 2013: on its behalf, Mr. De Donnea, MP from Belgium, took part in the panel on the human rights dimension in the post 2015 development agenda. The IPU has systematically attended and followed the sessions of the UN Human Rights Council and to a lesser extent, the UN Human Rights Committee, the Committee on Economic, Social and Cultural Rights and the Committee on the Rights of the Child.
3.2.4 Strengthened capacity in parliament to ensure respect for children's rights	Number of MPs trained; level of implementation of seminar/UN recommendations; number of new ratifications of human rights treaties and withdrawal of reservations; number of references to parliaments in reports and decisions of UN; Participation of MPs (men, women and relevant specializations)	<p>Peru From 7 to 8 June, some 100 parliamentarians (equally composed by men and women) and other stakeholders from Latin America and the Caribbean participated in a regional seminar on the right to identity: Promoting universal birth registration in Latin America and the Caribbean. This workshop helped participants to understand better the scope of the challenge of underregistration and the need for parliaments to take appropriate action.</p> <p>Ecuador Around 80 participants took part in the panel discussion on Promoting the rights of children with disabilities on the occasion of the IPU Assembly in Quito in March. Recommendations for action included: creation of pre-natal detection centres; allocation of funds to help children with disabilities as well as their parents; and the adoption of an inclusive approach towards these children.</p>

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
		<p>In 2013, some countries ratified the following optional Protocols to the Convention on the rights of the child:</p> <ol style="list-style-type: none"> 1. Optional Protocol to the Convention on the rights of the child on the sale of children, child prostitution and child pornography: Liechtenstein (Jan.), Czech Republic (Aug.), Russian Federation (Sept.), and St.-Lucia (Oct.) 2. Optional Protocol to the Convention on the rights of the child on the involvement of children in armed conflict: Cameroun (Feb.) and Zimbabwe (May). 3. Optional Protocol to the Convention of the rights of the child on a communication procedure: Germany (Feb.), Bolivia (April), Albania (May), Spain (June), Montenegro and Portugal (Sept.) and Slovakia (Dec.)
	<p>Number of seminars; Identification of strategies and next steps; follow-up action by parliaments; level of participant satisfaction; Participation of MPs (men, women and relevant specializations)</p>	<p>Ecuador 60 parliamentarians, UNICEF representatives and other stakeholders participated in field visits during the IPU Assembly in Quito. These visits aimed at showcasing the work of the Ecuadorian organization Mission Espejo in helping children with disabilities, including concrete achievements obtained to this end in the Quito suburbs Calderon, Calacali and Magdalena.</p>
	<p>Issue is integrated into all IPU's child rights-related activities</p>	

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
3.2.5 Greater awareness among parliaments of selected international humanitarian law conventions	Number of meetings which the IPU organized or in which it participated	<p>The IHL Committee met on the occasion of both IPU Assemblies. It presented a report to the Governing Council drawing attention to emerging issues and priorities related to international humanitarian law and refugee protection. It also had a briefing at ICRC headquarters on challenges faced in enforcing IHL nationally.</p> <p>The Committee organized a panel discussion on the question of internally displaced persons during the 129th IPU Assembly. The panel served to launch the latest IPU-UNHCR Handbook for parliamentarians on internal displacement. The Handbook was subsequently distributed to all IPU members, inviting them to discuss the question of legal adequacy of their national legal frameworks with regard to situations of internal displacement. The Committee carried out a mission to Jordan, with the support of UNHCR, to examine the situation of Syrian refugees and the impact on the host population. An immediate call for action was issued by the IPU President following the mission and a report was presented to the Governing Council. A special session on the Syrian refugee crisis was organised during the 129th IPU Assembly, with the participation of the High Commissioner for Refugees, Mr A Guterrez.</p> <p>In October 2013, the IPU and OHCHR organized an information seminar on CEDAW which focused on the question of statelessness and nationality issues, as they relate to women. Some 40 MPs from 23 countries (75% of participants were women) attended.</p>

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
4. Greater parliamentary dimension to the work of multilateral institutions		
<i>4.1 Cooperation with the United Nations, in particular new UN bodies and major UN processes, is enhanced and further developed</i>		
4.1.1 Statements given before UN bodies; formal parliamentary submissions to UN reports	Parliamentary input to UN debates and processes (deliberative, review and negotiating) Number of references to parliaments in major UN documents Participation of MPs in national delegations to main UN events and GA meetings	Over a dozen statements made at formal UN meetings. The role of parliaments in the post-2015 development agenda clearly spelled out in the UNSG report for the special high level meeting of the GA. References to the IPU position on democratic governance and a new economic model for development was included in several UN reports. UN resolution on the 2014 World conference on Indigenous Peoples acknowledges the role of parliaments. Growing and more regular participation of MPs in national delegations to major UN events
4.1.2 Circulation of IPU resolutions and other major documents to relevant UN bodies (as official documents)	Number of resolutions/declarations circulated and published	All IPU resolutions were circulated to the relevant UN bodies and published in the UN Journal for ease of reference and access by delegations. The summary of the annual Parliamentary Hearing was circulated at the UN by the President of the General Assembly.
4.1.3 Policy information and guidance on global issues exchanged with high-ranking UN officials in IPU Assemblies and specialized meetings	Number of high-ranking UN officials participating (men and women)	UN high officials attended all key IPU debates, including both Assemblies - UN High Commissioners for Human Rights and for Refugees, UNDP Associate Administrator, UN High Representative for the LDCs, Chair of UN Security Council Committee 1540, Deputy Secretary General of the UN Conference on Disarmament, etc.
4.1.4 Joint projects are planned, initiated or strengthened	Number of exchanges on joint activities; Participants' rating of events	IPU field mission to Côte d'Ivoire organized in coordination with the UN, to examine peace-building efforts on the ground. Formal joint events: during the Commission on the Status of Women (with UN-Women) and Parliamentary Hearing (with the President of the General Assembly and of ECOSOC), well rated
4.1.5 Parliamentary input (recommendations) channeled into relevant UN processes	Level of UN participation; Value added of the meetings' recommendations to the relevant UN discussion (note: these two meetings are in addition to the regular annual meeting at the CSW, under the Gender Programme).	IPU outcomes - Quito Communique, Parliamentary Hearing Report, outcome of the parliamentary meeting at the CSW, etc. - fed into major UN processes. Participation at the 2013 joint parliamentary hearing reached all-time high of over 200 MPs and secured a substantive outcome.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
	Quality of the final report in terms of relevance and depth of recommendations; Level of UN participation, number of participating MPs	Reports of the joint UN-IPU meetings were circulated widely at the UN. An IPU driven event at the annual session of the UN Human Rights Council led to new UN resolution and a series of regional parliamentary workshops convened in cooperation with the UN.
4.1.6 Enhanced impact of the IPU Committee on UN Affairs and of its Advisory Group, with output circulated to UN Missions and relevant bodies	Number of participants Level of UN engagement Feedback from UN country teams and national parliaments New mechanisms for engagement between the UN and parliament at the national level	The reports of all Committee sessions duly circulated to both member parliaments and UN member States. This includes the report of the IPU field mission to Cote d'Ivoire. Participation in the Committee sessions was consistently high. Every panel at every session saw the active participation of relevant UN officials. UN Country Teams engaged actively in the IPU field missions and played a key role in putting together comprehensive agendas of meetings. The Head of the UN Country Team in Burkina Faso attended the Geneva Assembly to share perspectives. Findings were shared with the UN system and reflected in the draft Report of the UNSG on interaction between the UN, parliaments and IPU.
4.1.7 Recommendations to help improve policy/operational coordination between the IPU and the United Nations	Clear reference to IPU and / or parliaments is made in CEB report	Work in progress. Despite initial consultations, IPU has not yet had an opportunity to fully engage with the UN Chief Executives Board for Coordination
4.1.8 New cooperation agreement is drafted and adopted	Cooperation agreement effectively adds value to old agreement	Work in progress. The IPU Executive Committee has set up a sub-Committee to examine the new Cooperation Agreement. A Legal Counsel was hired to assist in this process and draft proposals for possible courses of action.
<i>4.2 Effective parliamentary oversight of the WTO and international trade negotiations</i>		
4.2.1 Enhanced parliamentary dimension of the WTO	Number of attending MPs, international organizations and Permanent Missions in Geneva. Quality and substance of debate	The widely attended Bali session of the Parliamentary Conference on the WTO (December 2013) was a milestone event that helped the 9th WTO Ministerial Conference achieve its breakthrough political result.
4.2.2 A leading role for the IPU in steering the Parliamentary Conference on the WTO	Good attendance of meetings Substantive debate Meaningful decisions	The IPU hosted one Steering Committee session, with a second one held on EP premises in Brussels. Both sessions were well attended and produced meaningful outcomes, including in preparation of the Parliamentary Conference on the WTO in Bali.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
4.2.3 A parliamentary contribution to public WTO events	Number of MPs attending, including from outside Europe Quality and substance of debate	Many parliamentarians participated in the annual 2013 WTO Public Forum, which was also linked with one of the sessions of the Steering Committee of the Parliamentary Conference on the WTO.
<i>4.3 Strengthen parliamentary oversight of the Bretton Woods Institutions</i>		
4.3.1 Greater involvement of parliaments in decision-making relating to loan agreements	Good loan oversight practices identified Participation of MPs in internal reviews of relevant practices and oversight legislation	A Guidance Note on parliamentary involvement in the elaboration of national aid policies (including good loan oversight practices) was produced in cooperation with the World Bank and the IMF, published and circulated widely among member Parliaments.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
5. Increased parliamentary support for international development goals		
5.1 <i>Parliaments are aware of the MDGs and factor them into their work</i>		
5.1.1 Critical assessment by parliaments of their MDG-related processes	Two parliaments take part in the activity	Progress reported under MNCH (MDGs 4 and 5) and HIV/AIDS (MDG 6) below.
5.1.2 Dissemination of good practices for MDG-related work	Relevant material disseminated to IPU Member Parliaments by mail, in appropriate events, and through IPU web site	Progress reported under MNCH (MDGs 4 and 5) and HIV/AIDS (MDG 6) below.
5.1.3 Provide parliamentary contribution to the shaping of the post-2015 development agenda	The Parliamentary Briefing debates the post-2015 development agenda	Global parliamentary community, through the IPU, pushed for the inclusion of democratic governance as a post-2015 goal. The report of the High-level Panel on the Post-2015 Development Agenda endorsed this proposal. Broad-based consultations with MPs were organized at the Quito Assembly and the annual Hearing at the UN. These debates also contributed a new perspective on the economic model of development to inform the new goals
5.2. <i>Parliaments increasingly influence maternal, newborn and child health (MNCH) policies and programmes</i>		
5.2.1 Increased knowledge on MNCH parliamentary practices	Number of case studies compiled Number of parliaments supplied with information Number of non parliamentary events engaged	First Accountability Report documenting implementation of the 2012 IPU MNCH resolution produced. The report presented relevant parliamentary practices and proved that the resolution was promoting renewed interest in MNCH within the parliamentary comm
5.2.2 Awareness of MNCH among parliaments increased	Two parliaments participate in the activity; Participation of MPs (men, women and relevant specializations) Number of information resources developed	Handbook on MNCH developed and distributed to parliaments and partners. An induction curriculum and manual for providing orientation to new parliaments developed based on the Handbook. Field test of the manual held in Uganda and one induction event organized for EALA.
5.2.3 Accountability for MNCH strengthened as a result of specific parliamentary action	Parliamentary framework for action / Handbook on MMCH Number of work plans / strategies produced Relevant laws debated and enacted One parliament takes part in national accountability mechanism / process	Parliament of Uganda supported in development of an advocacy strategy to implement the country's MNCH roadmap. Parliament of Kenya supported in undertaking a rapid assessment of MNCH legislation. A study on early marriage produced with WHO for the Pan African Parliament. A regional seminar on early marriage organized in Bangladesh.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
	Number of actions taken in support of parliaments, e.g. constituency visits Exchange visit undertaken	Briefings on MNCH organized at IPU Assemblies and in regional parliamentary fora.
5.2.4 Increased contribution and visibility of the parliamentary contribution to MNCH initiatives	New partnerships developed Number of engagements by parliamentarians facilitated New partnerships developed Parliamentarians /senior IPU representatives attend regional and global MNCH events	Regular input provided to WHO , PMNCH and CoIA processes about parliamentary and IPU initiatives in the area of MNCH. Collaborative relationships established and nurtured with PMNCH, UNICEF, WHO, World Vision, UNFPA and NORAD. Contributions by senior IPU representatives to CoIA processes, related MNCH events at the CSW, the World Health Assembly, UN General Assembly, Women Deliver and IHP+ events.
<i>5.3 Parliaments promote action on HIV/AIDS</i>		
5.3.1 Heightened parliamentary awareness of the impact of punitive and discriminatory laws on HIV response	Two activities to support HIV-related law reform are organized Two activities are organized Effective and direct communication before World AIDS Day	HIV-related legislative reforms initiated by the members of the IPU Advisory Group on HIV/AIDS-MNCH in Ecuador and Bahrain. A capacity building seminar for Burundian MPs and a study visit held by the Advisory Group. As a result, the Parliament of Burundi decided to establish a cross-party parliamentary group on HIV and AIDS. A framework for future cooperation agreed with UNAIDS through which IPU became lead agency responsible for providing parliamentary leadership to UNAIDS work on the expansion of HIV treatment.
5.3.2 Develop information resources and increase knowledge about how HIV is dealt with in parliaments	Study is produced. Data bases expanded	Brief for parliamentarians on Increasing Children's Access to HIV Treatment produced. Parliamentary actions that have the potential to remedy the problem recommended.
<i>5.4 Parliaments increasingly provide oversight of aid effectiveness</i>		
5.4.1 Clear guidance for parliaments in donor countries on how to strengthen their oversight role in development cooperation, further strengthening global mutual accountability.	MPs in donor countries are able to learn from the case studies and implement their recommendations.	A guidance note on parliamentary involvement in national aid policies, as a pillar of mutual accountability, was drafted and submitted for consideration to the UN Development Cooperation Forum (DCF). Consultations on the draft were held with MPs at the Montreux meeting of the DCF in October 2013

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
5.4.2 Reflection of parliaments' concerns in the work of the OECD/DAC WP-EFF and DCF	Extent to which the concerns of parliaments are reflected in the outcome of the DCF and the OECD/DAC WP-EFF	IPU represented parliaments on the Steering Committee of the Global Partnership for Effective Development Cooperation (successor of the OECD/DAC WP-EFF). Concerns of parliaments reflected in decisions of this body. IPU also participated at the two preparatory symposia of the 2014 DCF. Parliamentary perspectives were included in the final summaries of the meetings.
5.5 <i>Parliaments contribute to the implementation of the IPoA (LDCs)</i>		
5.5.1 Greater parliamentary involvement in the LDC national and global processes	<p>Five seminars held</p> <p>Participation of MPs (men, women and relevant specializations)</p> <p>Number of plans of action developed</p> <p>Number of focal points established</p>	<p>Organized a number of focus groups in a select number of parliaments to provide global-level feedback on how parliaments are working to mainstream the implementation of the 2011 Istanbul Programme of Action for the Least Developed Countries (IPoA). The results of the focus groups fed into a session of the IPU Committee on United Nations Affairs on the follow up to the Istanbul Programme that was held on 7 October 2013 in Geneva.</p> <p>Efforts continue to mobilize funds for a project to support LDC parliaments implementation of the IPoA. Due to a lack of funds no project activities were carried out in 2013.</p>
5.6 <i>Parliaments integrate climate change and its consequences into national budget and legislation</i>		
5.6.1. Visible parliamentary presence at the UNFCCC sessions	<p>Good attendance of meetings.</p> <p>Substantive debate</p> <p>Extent to which the concerns of parliaments are reflected in UNFCCC decisions.</p>	<p>IPU model on ensuring gender balance in decision-making processes recommended for UNFCCC. IPU participated in relevant panel debates at the June and December sessions of the UNFCCC and presented its work. The need for inclusion of women MPs in delegations particularly highlighted.</p> <p>The IPU resumed efforts to associate MPs more closely with the negotiations at UNFCCC, aimed at concluding a global climate agreement in 2015.</p>

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
6. Improved parliamentary contribution to peace-building and conflict prevention		
6.1 <i>Parliaments are better able to facilitate reconciliation in post-conflict situations</i>		
6.1.1 Organization of multi-party parliamentary constituency outreach visits to promote cross-party cooperation and awareness of the work of the parliament	Number of MPs, men and women, participating in the outreach visits Number of citizens - men and women - attending the outreach visits and being better informed of the work of the parliament	From 28 to 30 October 2013 the IPU organized in Côte d'Ivoire a West African Regional Conference on the role of Parliament in conflict prevention and management. The Conference offered a forum of discussion for parliamentarians on how and with what means they could contribute to the efforts for conflict prevention and peace building. To this end, participants insisted on the role of parliament in sensitizing the population on the fundamental principles of peace through outreach visits they would organize at the national level. They also paid specific attention to the implementation of UNSC resolution 1325.
6.1.2 Facilitation of dialogue between parliament and the executive for better decision-making processes	MPs from across the political divide are working together in a spirit of tolerance Number of requests received Level of cooperation between the majority and the opposition	In 2013, the IPU responded to the requests of 4 parliaments. Egypt: Mid-January 2013, a joint peace and security and gender IPU expert mission supported the revising of the Parliamentary election law for the lower house

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
	Level of cooperation between the executive and the parliament	<p>of parliament, by providing advice to the Egyptian authorities on a range of issues, including on the most reliable measures to ensure increased women's political participation.</p> <p>Libya: In January 2013 the IPU implemented a priority programme of support which focussed on review of the GNC rules of procedures and organisational chart; provision of parliamentary experiences on constitution-drafting a new and staff training. An assessment of future activities was also undertaken.</p> <p>Maldives: In April 2013, the IPU, at the request of the Maldivian Majlis' Speaker, provided expertise to review the challenged articles of the privileges bill which was passed and propose recommendations based on international best practice.</p> <p>Tunisia*: In June 2013, to assist the National Assembly to modernize its functioning, secretariat and procedures the IPU prepared a Seminar on Administrative and financial autonomy. Implementation was postponed to after the vote on the new constitution.</p> <p>* This activity also relates to Objective 1.3 of the Strategy</p>
6.1.3 Organization of activities to build/reinforce legal framework for parliament	<p>Constitutional and other legal provisions governing parliament are adopted and implemented</p> <p>Number of MPs - men and women - participating in capacity-building activities</p>	<p>Maldives: In November 2013, a mission took place which formulated recommendations to strengthen the work of parliament and to enhance institutional relationship between the different branches of state.</p>
6.2 <i>Parliamentary diplomacy serves to facilitate conflict prevention and resolution</i>		
6.2.1 Organization of an on-site mission to foster dialogue between parties to conflict	<p>IPU mission received at a high level from both sides</p> <p>Expression of political will to continue dialogue</p> <p>Number of host participants - men and women - to the visit</p> <p>Follow-up activities to the mission</p> <p>Debates taking place in the parliament</p>	<p>Follow up reports to on-site missions engaging high-level leaders and lawmakers. Encouraged parliaments to practise more strategic approach to resolving conflicts. Assemblies offered dialogue opportunities for parties to conflict. Formulation of proposals for roundtable discussions on matters of mutual concern in the Middle East, actively encouraging participation of women. In collaboration with IFRC, OCHA and IPU, <i>Model Act for the Facilitation and Regulation of International Disaster Relief and Initial Recovery Assistance</i> was published as tool to assist countries to strengthen their legal preparedness for international disaster cooperation.</p>

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
7. Achievement of universal membership and enhanced Member relations		
7.1 Progress is made towards achieving universal membership		
7.1.1 Contacts are sustained with non-member parliaments, including the US Congress and Caribbean and South Pacific parliaments	Number of exchanges with Congress Number of participants Meeting agenda Number and level of participants	Successful IPU events held at US Congress and National Press Club. New contacts established in the US Senate and House. Regular exchanges with non-member Parliaments: Guinea, Guyana, Liberia, Tonga and Turkmenistan. Well attended regional seminar in Tonga for the Parliaments of the Pacific island States helped to raise awareness about the IPU and its work.
7.1.2 Increased membership	Number of (re)affiliation requests Number of new members	Two new IPU members received in 2013: Parliaments of Bhutan and Somalia.
7.2 Members draw greater benefit from participating in the IPU's work		
7.2.1. Well attended and substantive IPU Assemblies in 2013	Level of participation Number of interventions in formal Assembly sessions Strong and topical outcome documents	Participation remained high in both Assemblies of the year (Quito and Geneva). The Quito Assembly saw a significant increase in women MPs participation (32.6%). The Geneva Assembly in October was of a particularly high level, with 132 national parliamentary delegations, including over 75 Speakers and Deputy Speakers, in attendance. The general debate at the Quito Assembly was substantive and dynamic, and its outcome (Quito Communiqué) helped influence the global deliberations on the new development agenda.
7.2.2 Inclusion in delegations of members of parliamentary committees dealing with issues on the Assembly agenda	Composition of delegations, Number of interventions in Assembly deliberations	The IPU Secretariat continued to collect information about Committee assignments of participants in IPU Assemblies. A new online registration system was developed in-house, with a mandatory field on Committee membership. New formats were introduced to render Assembly sessions more inter-active (such as the Davos-style debate in Quito on the legalization of drugs). Number of interventions remained consistently high.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
7.2.3 Action-oriented outcome of IPU events	Relevance of IPU outcome documents to subject matter Follow-up and implementation of Assembly recommendations Reports on follow-up action	IPU amended its Statutes and Rules, with a view to enhancing the functioning of the Standing Committees as well as follow-up to IPU resolutions. A multiple-choice questionnaire on parliamentary action on IPU outcomes received responses from half of the membership. A summary report was submitted for examination by the joint meeting of Standing Committee Bureaux.
7.2.4 More gender-sensitive parliamentary contributions to debates	More gender-sensitive outcome documents	Assembly outcomes continued to be gender-sensitive. New Rules provide for strict gender equality in the composition of Bureaux and other IPU bodies.
<i>7.3 The IPU adopts guidelines on gender and political balance</i>		
7.3.1 Formulation of guidelines on gender balance in parliamentary delegations	Number of women delegates	Plan of Action on gender-sensitive parliaments began to be implemented in the course of 2013. IPU undertook an evaluation of its own performance.
7.3.2 Formulation of guidelines on political balance in parliamentary delegations	More active involvement of Committee Bureaux Number of multi-party delegations	IPU continued to monitor the participation of multi-party delegations in its Assemblies. There were 79 multi-party delegations out of a total of 118 parliamentary delegations at the Quito Assembly, and 84 multi-party delegations from a total of 132 delegations attending the Geneva Assembly in October. A joint meeting of Standing Committee Bureaux with Chairs of the geo-political Groups was held for the first time.
<i>7.4 The IPU implements structural reforms</i>		
7.4 .1 Better Assembly resolutions	Number of Member Parliaments that take up Assembly resolutions at the national level	New Rules adopted in 2013 provide for more focused, action-oriented resolutions. For the first time at the Quito Assembly, a resolution was negotiated in plenary, with a view to increasing engagement by Members.
7.4.2 More effective and visible work conducted by Bureaux of Standing Committees	Number of meetings, attendance of Bureau members	So as to render the work of the Standing Committee Bureaux more effective and visible, the size of the Bureau was expanded to 18 titular members, mandated to develop work plans and undertake operational activities.
7.4.3 Better informed participation by Members in the work of the IPU, the Assembly and its Standing Committees	Agenda Number of Secretaries attending the Seminar	30 Secretaries and senior parliamentary staff from 28 member Parliaments and one regional parliamentary organization actively participated in the 2013 Information Seminar on the work and functioning of the IPU.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
7.4.4. Statutory recognition of the Committee on the Human Rights of Parliamentarians	Adoption of the amended Statutes	Amended IPU Statutes and Rules were adopted in October 2013, which included the statutory recognition of the Committee on the Human Rights of Parliamentarians. The Committee subsequently met and drafted its new Rules and Practices (to be adopted at the 130th IPU ASsembly in March 2014)
7.4.5 Enhanced status of the IPU Committee on United Nations Affairs	Adoption of Rules for the IPU Committee on United Nations Affairs	The Committee on United Nations Affairs was transformed into the fourth IPU Standing Committee, equipped with the same rules as the other three.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
<p><i>7.5 More Members improve their follow-up and implementation of IPU resolutions</i></p> <p>7.5.1 Better reporting by Members</p>	<p>Number of annual reports received</p> <p>Number of recommendations followed up by Members</p>	<p>Annual reports were received from 80 Parliaments in 2013 (49% of Members).</p> <p>The Annex to the Secretary General's Report on activities by Members includes close to 50 instances of specific follow-up action to IPU recommendations.</p>
<p><i>7.6 The IPU achieves coherence and effectiveness in global parliamentary cooperation</i></p> <p>7.6.1 Greater input by geopolitical groups to IPU policy</p>	<p>Number of geopolitical group meetings held</p> <p>Breakdown by gender of candidates submitted by geopolitical groups</p>	<p>On average, at each Assembly, 15 geopolitical and other group meetings take place, as well as almost 100 bilateral meetings. Chairs of geopolitical groups met with Standing Committee Bureaux to enhance communication and input.</p>
<p>7.6.2 Stronger cooperation between the IPU and other parliamentary organizations</p>	<p>Number of regional and other parliamentary organizations attending IPU events</p> <p>Number of parliamentary bodies using IPU resolutions and reports in their work</p> <p>Number of joint events organized</p>	<p>On average, between 20 and 25 regional and other parliamentary organizations attend the IPU Assemblies.</p> <p>Efforts are made to engage these bodies in IPU Assemblies (panelists and key-note speakers), and to identify opportunities for cooperation on specific issues.</p> <p>Close to a dozen regional and other events were organized by IPU in 2013, in cooperation with other parliamentary organizations.</p>

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
8. Enhanced IPU visibility		
<i>8.1 The IPU website is a modern, dynamic, informative resource on parliaments and democracy that helps position IPU</i>		
8.1.1. Select company following RFP to design and construct website	Rebuilding of new website has begun	web development put on hold until new logo and visual identity adopted at 129th Assembly and due to human resourcing and recruitment issues.
8.1.2. Fine tune web programming	Technical specifications of new website is finalized	see above
8.1.3. Commission and provide content for website	New material or tools are in place to inform and engage website visitors	Content for www.ipu.org continued to be developed and increased, including features and profile stories. Home page of www.ipu.org was dynamic in terms of regular and systematic posting of new material.
8.1.4. Migrate existing content onto new website		web development put on hold until new logo and visual identity adopted at 129th Assembly and due to human resourcing and recruitment issues.
<i>8.2 Create useful and useable information products</i>		
8.2.1. Produce information kits on IPU and its work in English, French and Spanish	# of info kits are distributed to target audiences in 3 languages	production delayed due to delay on adoption of new IPU logo and visual identity
8.2.2. Gather audio visual material of IPU and its work to produce specific audio visual products	# videos produced on issues of strategic importance to IPU	Video news stories of 129th IPU Assembly filmed and distributed to European broadcasters for use in news bulletins; video footage of IPU Assembly gathered for use in future video on IPU
8.2.3. Report on IPU's work and activities during 2013	# of IPU 2012 Annual Report are produced in English, French and Spanish	IPU Annual Report 2012 produced in English and French, distributed widely to IPU members, used for outreach and briefings, made available www.ipu.org
8.2.4. Inform and promote IPU's expertise through its publications	Publications catalogue is produced and distributed through online and print channels	production put on hold due to delay on adoption of new IPU logo and visual identity
8.2.5. Gather dynamic and appropriate photographic images for use on IPU website and publications	IPU website and publications have appropriate images to illustrate content	More dynamic and visually engaging IPU website and publications, illustrating a more human aspect of IPU's work and the issues involved, achieved at a lower cost than before.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
8.2.6. produce corporate communications materials that help establish and support visual identity	#IPU banners, roll-ups, flags, caps, t-shirts, press kit folders etc are printed	A new visual identity, modernizing IPU's communications, was defined and adopted and a graphics charter put in place. New IPU flags, banners, stationary and building signage produced in first step to implement the new visual identity adopted at 129th Assembly.
<i>8.3 The IPU refocuses its communications policy on leading global media and targeted outreach</i>		
8.3.1. Greater media outreach in Spanish-speaking world to increase awareness and visibility of IPU	# of media stories produced and distributed to Spanish speaking media globally	58 press releases in Spanish distributed to Spanish-speaking media; contacts for Spanish media increased by 35%; regular pick up of IPU stories by Spanish-speaking media for first time.
8.3.2. Increase outreach to media and other stakeholders through distribution of communication materials	# email distribution lists grow	Contact lists for media, members and others increased by more than 40% overall. Contact list for Arabic media quadrupled due partly to more frequent distribution of press releases in Arabic whilst contact list for Spanish media tripled. 58 press releases and 131 news stories were produced for the e-bulletin and website during year, in addition to feature stories for online posting. Followers to IPU twitter account increased by nearly 150%.
8.3.3. Track media coverage to gauge outreach efforts	# IPU mentioned in news stories globally	A minimum of nearly 7,000 press articles on IPU on open-source content websites; several millions of mentions of @IPUparliament on Twitter during the year with particularly high peaks reached during Assembly periods such as 700,000 mentions during a three-hour period at the 129th Assembly.
8.3.4. Engage with media on priority strategic issues and events	IPU visibility in national and international media	Nearly 170 media interviews were carried out with close to 100 different media in many different languages, on priority issues of IPU Assemblies, human rights, gender equality and political crises.

OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
9. Improved operational management, governance and internal oversight		
9.1 The IPU strengthens its internal governance and oversight		
9.1.1 A more effective Executive Committee	1 extra meeting of the Executive Committee by September 2013 Accessible indexed archive	Timely distribution of Executive Committee documents, summary records and Assembly Results to two ExCom meetings held around the Assemblies in Archives are maintained and up-to-date.
9.1.2 An effective Sub-Committee on Finance	2 Sub-Committee meetings held by October 2013 Communications and reports to Sub-Committee	Seven sub-committee meetings held, in person and via teleconference. The SCF reported to ExCom.
9.1.3 An IPU resource mobilization strategy	Resource mobilization strategy on the website New funding opportunities identified and pursued	Funding for Arabic website still being actively pursued. External funding secured from WSD (US\$300,000 for 2013) Extension of voluntary aid requested from CIDA with other organizations decisions to renew pending the outcome of the mid-term review (SIDA, Irish Aid)
The IPU upgrades its management systems and procedures and implements a results-based management system		
9.2.1 IPU logframe for 2013 and 2014	Logframe is maintained throughout 2013 Mid-year review by August 2013	Logframe completed in timely manner for 2013 Documented review process
9.2.2 Upgraded budgeting and financial reporting systems	Level of satisfaction Percentage of staff trained	All budget reporting is presented according to strategic objectives.
9.2.3 Compliance with staff evaluation system	All staff have completed evaluation process by December 2013 Percentage of staff evaluated	The cycle has been completed for 2013 with documented and signed off evaluations 100 % of staff members evaluated
9.2.4 Targeted staff training	All staff have identified training needs by June 2013 Percentage of training delivered by December 2013	Training needs identified and documented via Performance evaluation tool. Training needs met according to budget restraints, as documented in individual Performance evaluations.
9.3 The IPU systematically mainstreams gender throughout the organization		
9.3.1 Policy guidelines on gender mainstreaming	Guidelines are published and adopted by April 2013 All staff and office-holders have received training by December 2013	The IPU gender mainstreaming policy was adopted in October 2013.
9.4 The IPU introduces a rights-based approach to its		
9.4.1 Policy guidelines on a rights-based approach	To be carried out in 2014	The IPU gender mainstreaming policy was adopted in October 2013.