



Inter-Parliamentary Union  
For democracy. For everyone.

# 134<sup>th</sup> IPU Assembly

Lusaka (Zambia), 19 - 23 March 2016



Executive Committee  
Item 6  
Governing Council  
Item 10

EX/273/6(a)-R.1  
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8 March 2016

## Financial results for 2015

### Financial report and audited financial statements

# E

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## 1. Introduction

The audited financial statements for 2015 are once again fully compliant with International Public Sector Accounting Standards (IPSAS). They reflect the substantial changes effected since 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 and amortizing the 50-year loan that was offered by the Swiss Confederation in 2003 for the construction and renovation of the IPU Headquarters building.

The content of the IPU Financial Report is derived from the body of the five audited financial statements and their 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 16 on segment reporting. Details of expenditure by line item are provided in note 17. 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 2015 was prepared with a further 3.4 per cent decrease in Member contributions on top of the extensive cuts made since 2012. Voluntary income and expenditure have increased in 2015 though by less than projected. Overall, an operating surplus of CHF 22,156 was achieved against the IPU operating budget. However, the very challenging investment climate in 2015 has had a negative impact on investment income both for the IPU and the closed Pension Fund. Including the accounting adjustments required for IPSAS compliance that are explained within the Financial Statements, the IPU's net assets were decreased by CHF 494,596 as compared to an increase of CHF 643,295 in 2014.

The IPU's Working Capital Fund is nominally still ahead of its target level of one half of the IPU's approved annual operating budget, as set by the Executive Committee in 2006. However, 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 84 per cent of the 2016 target level. The liquidity of the Fund at 31 December 2015 can be summarized as follows:

<u>Values at 31.12.2015</u>	<u>CHF</u>
Cash, cash equivalents and investments at fair value	6,643,538
Headquarters building revaluation - IPSAS adjustments	1,794,284
Closed Pension Fund liability - IPSAS adjustments	(1,179,022)
Amortization of FIPOI building loan to 2052 - IPSAS adjustments	<u>1,327,719</u>
Accumulated balance of Working Capital Fund	<u>8,586,520</u>

The following sections provide a summary of the revenues and expenses of the IPU during 2015, 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 15).

## 2. 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 2015, overall revenue decreased by 7.6 per cent to CHF 13,154,985. The decrease in Members' assessed contributions accounted for CHF 351,000 of the revenue reduction. Staff assessment was on budget with a small saving achieved of less than 2 per cent (CHF 19,164). Interest and investment earnings were however significantly lower than expected, bringing a loss of CHF 1,254 rather than the budgeted gain of CHF 108,000 for IPU, and a loss of CHF 189,051 for the closed Pension Fund.

### 2.1 Assessed contributions from Member Parliaments

In all, 167 Members and 10 Associate Members were assessed a total of CHF 10,601,676 in 2015. By the end of 2015, all but CHF 462,931 of the current year assessments had been collected, an improvement of 23 per cent compared to the previous year. There were 47 Members and Associate Members with contributions outstanding and no Members suspended under Article 5.3 of the IPU Statutes. Of the Members in arrears at the year end, two were liable to be suspended under Article 5.3 and seven were liable for loss of voting rights under Article 5.2.

### 2.2 Voluntary Contributions

The 2015 budget for voluntary contributions was set at an ambitious level of CHF 3.5 million compared with CHF 1.5 million that was budgeted in 2014. As a consequence of lower than expected programme expenditure and some grants reduced or arriving later than anticipated, actual expenditure of voluntary contributions was less than the budgeted amount by 23 per cent (CHF 802,845).

At the start of 2015, the IPU had pledges from donors totalling CHF 2.2 million. During the year, donors firmly committed an additional amount of CHF 2.6 million, subject to specific conditions set forth in agreements. Meanwhile, CHF 2.7 million was spent and the end of the year balance of pledges from donors totalled CHF 2.1 million.

The total amount of voluntary contributions earned/spent in 2015 was CHF 2,711,755, representing an increase of 6 per cent from 2014.

### 2.3 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 recognizes 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 2015, CHF 70,530 was reimbursed to staff members who paid taxes to France.

### 2.4 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 however seen very poor returns in 2015. The year-end value of the IPU and Pension Fund investments reflected a capital loss of CHF 376,978. In accordance with the financial regulations, this investment loss was set against general revenues. Interest rates continue to remain low and in certain cases negative following the actions of the Swiss National Bank during 2015, substantially limiting the opportunities for the IPU to generate low-risk income. The IPU maintains its prudent stance towards investments depositing cash in banks with credit ratings of A or higher.

### 3. Expenditure

Following the adoption of the IPU Strategy for 2012-2017 and in line with the IPU's compliance with IPSAS, the IPU 2015 Consolidated Budget was once again organized according to the nine Strategic Objectives.

A total of 82 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 18 per cent of expenditures comes from two areas: Support Services, which include 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 details can be found in Statement V: Statement of Comparison of Budget and Actual Amounts and in the segment reporting in note 16. Details of the results achieved against each budgeted objective are provided in the summarized logframe (page 46) detailing impact, results and outputs of the IPU's work in 2015.

#### 3.1 Strategic Objective 1: Better Functioning Parliaments

The 2015 operating costs of activities towards achieving this objective were CHF 2,650,422, 2 per cent above overall budget. The extra income arose from external funding obtained for technical assistance programmes.

#### 3.2 Strategic Objective 2: Advance Gender Equality

Gender equality work had a slower than expected start to the year due to limited staffing capacity while a new position was filled. While the groundwork on research was prepared, more of the related expenditures will be seen in 2016. For these reasons, the gender equality objective was below budget by 19 per cent for the year with a total annual expenditure of CHF 1,216,889.

#### 3.3 Strategic Objective 3: Promote Respect for Human Rights

CHF 1,344,134 was spent on activities to promote and protect human rights. Savings were made on the core budget, mainly from reduced travel costs.

#### 3.4 Strategic Objective 4: Parliamentary Dimension of UN and Multilaterals

This objective was primarily met through the work of the New York Office. The Office came in exactly on budget target, apart from the Parliamentary Hearing which was deferred to the following year. The budget for this event has therefore been used instead in February 2016.

#### 3.5 Strategic Objective 5: International Development Goals

Expenditure against this objective was lower than anticipated. Funds for HIV/AIDS and maternal, new born and child health activities did not materialise at the level expected, while the funding for support to SDGs will be mainly seen in future years. Net expenditure was CHF 450,634 or 60 per cent of the original budget, most of which comes from voluntary sources. Delays in the conclusion of agreements with beneficiary parliaments and donors contributed to this under-expenditure.

#### 3.6 Strategic Objective 6: Peace building

Total expenditure on this objective was CHF 70,298. A much larger budget had originally been prepared on the expectation of a substantial UN grant for work on weapons of mass destruction; this evolved into a smaller grant for an activity which took place in 2016. In addition, there was an underspend in the core allocation due to delays in planned activities resulting from political and other developments in the Middle East.

### 3.7 Strategic Objective 7: Enhanced Member Relations

Activities supporting Members account for the largest budget share of all the IPU objectives with expenditures of CHF 3,543,556 in 2015 and finished the year on budget with just 1 per cent variance. The Speakers Conference was completed on budget, while additional costs for the second Assembly were offset by savings on the first Assembly and the Standing Committees.

Comparative data on the costs of each Assembly is given in the tables below.

#### Comparative Costs of the First Assembly (in CHF)

Item	Hanoi 2015	Geneva 2014	Quito 2013	Kampala 2012
Permanent staff overtime	32,236	41,108	41,002	31,069
Temp. staff/contractual services	544,395	568,975	569,119	552,951
Travel & related expenses	104,627	64,545	194,775	156,476
Freight/communication	12,801	6,124	20,296	28,870
Supplies/equipment/services	9,235	51,320	2,493	3,334
Publications	3,626	12,659	3,380	3,830
Gifts/hospitality	8,477	3,089	2,039	1,538
<b>Total Expense</b>	<b>715,397</b>	<b>747,820</b>	<b>833,104</b>	<b>778,068</b>

#### Comparative Costs of the Second Assembly (in CHF)

Item	Geneva 2015	Geneva 2014	Geneva 2013	Québec 2012
Permanent staff overtime	34,499	37,884	29,589	28,495
Temp. staff/contractual services	456,882	443,507	339,420	247,308
Travel & related expenses	39,235	25,909	15,231	89,840
Freight/communication	4,141	21	-	16,232
Supplies/equipment/services	151,905	165,517	107,545	3,320
Publications	5,429	7,421	4,684	6,824
Gifts/hospitality	5,371	3,391	4,241	2,090
<b>Total Expense</b>	<b>697,462</b>	<b>683,650</b>	<b>500,710</b>	<b>394,109</b>

### 3.8 Strategic Objective 8: IPU Visibility

The communications objective finished the year under budget by 4 per cent with a total expenditure of CHF 932,600, with increased media outreach and a wide range of publications, videos and news stories produced. Preparatory work was done on the IPU website redevelopment, but the substantive capital expenditure did not begin during 2015 and will be undertaken in 2016.

### 3.9 Strategic Objective 9: Management and Governance

Results for the management and governance objective were achieved for a total expenditure of CHF 806,947 in 2015, under budget by 5 per cent thanks to the Executive Committee not requiring an additional meeting between the two Assemblies.

#### Support Services

The expenditures on Support Services (which include finance, administration and human resources services, office accommodation, asset depreciation, equipment rental, ICT and supplies) were CHF 2,522,167, which was under budget by 5 per cent. Budget savings were generated primarily from lower depreciation, postage and stationery costs.

## Other charges

An allowance for doubtful accounts is set aside to cover the write-off of outstanding debts. In 2015, the IPU membership as a whole was more prompt in paying assessed contributions than in previous years. However, in accordance with IPSAS, provision is required for all debts more than two years old, and the reserve was therefore increased by CHF 38,097 to CHF 55,122 (8.3 per cent of the total amount receivable from Members). A further provision of CHF 105,000 was established reflecting withholding taxes receivable by the pension fund for more than two years.

The annual grant to the Association of Secretaries General of Parliaments was CHF 31,032 (CHF 54,797 in 2014).

No addition to the reserve for major building repairs to IPU Headquarters was budgeted in 2015, due to the core budget reductions and an assessment of the adequacy of the reserve which currently stands at CHF 428,000. No utilization of the provision was required during 2015.

In accordance with the decision of the Governing Council in Geneva in 2007, an amount of CHF 25,700 was set aside in a reserve for the purpose of offsetting the CO<sub>2</sub> emissions and to mitigate the environmental impact of operations. CHF 80,875 out of the total accumulated reserve of CHF 130,516 was used for climate change-related activities in 2015.

## 4. 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 2015, gender-specific expenditure totalled CHF 1,216,889, which represents 9 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	2015		2014	
	No.	Per cent of total	No.	Per cent of total
Women on Staff – General Services	16	89%	16	89%
Women on Staff – Professional	14	61%	15	63%
Women on Staff – Total	30	73%	31	74%
Women recruited during year	1	50%	2	50%
Women promoted during year	-	-	4	80%

## 5. Capital expenditures

In 2015, CHF 65,550 was spent on furniture, vehicles, equipment and premises, including the routine replacement of outdated IT and communications equipment.

## 6. 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 2015. 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.

## 7. Recommendations

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 2015.

## 8. 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 judgements 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.



Martin Chungong  
Secretary General



Andrée Lorber-Willis  
Director  
Division of Support Services



## 9. External auditor's opinion

### AUDIT OPINION OF THE EXTERNAL AUDITOR

We have audited the Financial Statements of the Inter-Parliamentary Union at 31 December 2015, including the balance sheet (Statement of Financial Position), income and expenditure (Statement of Financial Performance), Statement of Changes in Net Assets, Statement of Cash Flows and Statement of Comparison of Budget and Actual Amounts for the financial year ending on that date. The audit also included the summary of the main accounting methods and other explanatory notes and tables appearing in Notes 1 to 18 of the Financial Statements.

#### Responsibility of IPU management for its Financial Statements

Management is responsible for preparing and presenting an accurate version of these 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 at 31 December 2015 and of its financial performance for the financial year ending on that date, in conformity with International Public Sector Accounting Standards (IPSAS) and the IPU's Financial Regulations. Pursuant to the letter confirming the mandate of 14 July 2014, we have also drawn up a detailed report of the audit of the Financial Statements, dated 18 February 2016.

Bern, 18 February 2016

SWISS FEDERAL AUDIT OFFICE<sup>1</sup>  
(External Auditor)

*(original signed in French)*

Eric-Serge Jeannet  
Deputy Director

Didier Monnot  
Officer in charge of Mandates

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## 10. Statement of financial position

INTER-PARLIAMENTARY UNION

### Statement I:

### Statement of Financial Position

at 31 December 2015

In CHF (Swiss francs)

	2015	2014
<b>ASSETS</b>		
<b>Current assets</b>		
Cash on Hand	9,122	8,675
Cash in current accounts	5,777,679	8,638,737
Cash held by investment fund manager	261,344	331,575
Term deposits and savings accounts	<u>4,738,412</u>	<u>1,568,085</u>
Subtotal cash and cash equivalents (Note 3)	10,786,557	10,547,072
Accounts Receivable		
from Members (Note 4)	605,120	719,794
from Donors (Note 4)	332,440	38,760
from Tax Reimbursements	62,813	172,664
Others	<u>23,144</u>	<u>59,114</u>
Subtotal accounts receivable	1,023,517	990,333
Investments (Note 5)	9,230,735	10,335,248
Other current assets (Note 6)	<u>224,884</u>	<u>255,670</u>
Sub-total current assets	21,265,692	22,128,323
<b>Non-current assets</b>		
Fixed Assets (Note 7)		
Building and Grounds	8,737,880	8,984,809
Furnishings	43,271	53,084
General Equipment	-	286
IT Equipment	80,448	91,302
Vehicles	<u>28,975</u>	<u>18,046</u>
	8,890,573	9,147,527

Intangible assets	-	-
Subtotal non-current assets	8,890,573	9,147,527
<b>Total Assets</b>	<b>30,156,265</b>	<b>31,275,850</b>
<b>LIABILITIES</b>		
Accounts Payable and Accrued Payables	225,432	211,400
Advances from Members	521,621	257,421
Deferred revenue (Note 8)	2,050,007	2,194,915
Loans (Note 9)	189,600	189,600
Sub-total current liabilities	2,986,660	2,853,336
Borrowings Long Term (Note 9)	5,497,881	5,620,663
Closed Pension Fund (Note 10)	11,073,299	11,793,777
Other Employee benefits (Note 10)	1,534,570	1,449,623
Subtotal non-current liabilities	18,105,750	18,864,063
<b>Total Liabilities</b>	<b>21,092,410</b>	<b>21,717,399</b>
<b>NET ASSETS</b>		
Restricted Funds (Note 12)	477,335	532,510
Accumulated fund balance (Working Capital Fund after contribution)	8,586,520	9,025,941
<b>Net Assets</b>	<b>9,063,855</b>	<b>9,558,451</b>

## 11. Statement of financial performance

INTER-PARLIAMENTARY UNION

### Statement II:

### Statement of Financial Performance

for the year ended 31 December 2015

In CHF (Swiss francs)

	2015	2014
<b>Revenue</b> (Note 17)		
Assessed Contributions	10,601,676	10,952,900
Voluntary Contributions	2,711,755	2,562,058
Investment income	(190,306)	655,641
Other Income	31,860	66,172
<b>Total Revenue</b>	<b>13,154,985</b>	<b>14,236,771</b>
<b>Expenses</b> (Note 17)		
Personnel Expenditure – permanent staff	8,099,255	8,165,396
Personnel Expenditure – temporary staff	2,564,088	2,162,423
Change in closed pension fund provision	-691,416	-660,216
Travel Expenditure	1,175,341	1,464,232
Contractual Services	855,768	960,090
Operating Expenses	792,562	871,371
Supplies, Materials and Equipment	142,765	174,109
Allowance for Doubtful Accounts	143,097	-65,277
Grants and Honoraria	157,035	127,285
Depreciation (Note 7)	308,970	325,849
Amortization of loan (Note 9)	66,818	68,214
Loss on Foreign Exchange	35,298	-
<b>Total Expenses</b>	<b>13,649,581</b>	<b>13,593,476</b>
<b>Operating Surplus/(Deficit)</b>	<b>(494,596)</b>	<b>643,295</b>

## 12. Statement of changes in net assets

INTER-PARLIAMENTARY UNION

### Statement III:

### Statement of Changes in Net Assets

for the year ended 31 December 2015

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>-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>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	944,753	-	944,753
Adjustment to restate 2012 closing balance	-	-	-
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
Transfer to reserves (Note 12)	(83,500)	83,500	-
Net result 2014	<u>694,803</u>	<u>(51,508)</u>	<u>643,295</u>
Closing balance 31 December 2014	9,025,942	532,510	9,558,452
Transfer to reserves (Note 12)	(25,700)	25,700	-
Net result 2015	<u>(413,621)</u>	<u>(80,875)</u>	<u>(494,596)</u>
Closing balance 31 December 2015	8,586,621	477,335	9,063,856

### 13. Statement of changes in cash flows

INTER-PARLIAMENTARY UNION

#### Statement IV:

#### Statement of Cash Flows

for the year ended 31 December 2015

In CHF (Swiss francs)

	2015	2014
<b>Cash flows from Operating Activities</b>		
Operating surplus (deficit)	-494,596	643,295
Depreciation	308,970	325,849
Amortization of loan	66,818	68,214
(Increase) decrease in receivables	-33,184	135,658
(Increase) decrease in other current assets	30,786	-39,382
Increase (decrease) in payables and deferred revenue	133,324	228,382
Increase (decrease) in pension fund liability	-720,478	-660,216
Increase (decrease) in other employee benefit liabilities	84,947	-112,494
<b>Net cash flows from Operating Activities</b>	<b>-623,413</b>	<b>589,305</b>
<b>Cash flows from Investing Activities</b>		
(Increase) decrease in Investments	1,104,513	423,732
Intangible assets	-	-
Property, plant and equipment	-52,016	-36,177
<b>Net cash flows from Investing Activities</b>	<b>1,052,497</b>	<b>387,555</b>
<b>Cash flows from Financing Activities</b>		
Loan repayment to Swiss Federal Government	-189,600	-189,600
<b>Net cash flows from Financing Activities</b>	<b>-189,600</b>	<b>-189,600</b>
<b>Net increase/(decrease) in Cash and Cash Equivalents</b>	<b>239,485</b>	<b>787,260</b>
<b>Cash and Cash Equivalents at beginning of period</b>	<b>10,547,072</b>	<b>9,759,812</b>
<b>Cash and Cash Equivalents at end of period</b>	<b>10,786,557</b>	<b>10,547,072</b>

## 14. Statement of Comparison of budget and actual amounts

INTER-PARLIAMENTARY UNION

### Statement V:

### Statement of Comparison of Budget and Actual Amounts

for the year ended 31 December 2015

In CHF (Swiss francs)

	Original Budget	Final Budget	Actual on comparable basis	Difference
<b>Revenue</b>				
Assessed contributions	10,612,500	10,612,500	10,601,676	-10,824
Working Capital Fund	237,000	237,000	-	-237,000
Staff assessment	1,000,300	1,000,300	981,136	-19,164
Voluntary contributions	3,514,600	3,514,600	2,711,755	-802,845
Interest	108,200	108,200	-1,254	-109,454
Other income	16,000	16,000	14,005	-1,995
<b>Total revenue</b>	<u>15,488,600</u>	<u>15,488,600</u>	<u>14,307,318</u>	<u>-1,181,282</u>
<b>Expenses</b>				
Better functioning parliaments	2,603,500	2,603,500	2,650,422	46,922
Advance gender equality	1,496,100	1,496,100	1,216,889	-279,211
Promote respect for human rights	1,449,200	1,449,200	1,344,134	-105,066
Parliamentary dimension of multilaterals	882,700	882,700	834,393	-48,307
International development goals	757,800	757,800	450,634	-307,166
Peace building	449,100	449,100	70,298	-378,802
Enhanced member relations	3,506,600	3,506,600	3,543,556	36,956
IPU Visibility	967,800	967,800	932,600	-35,200
Management and governance	849,700	849,700	806,947	-42,753
Support Services	2,659,400	2,659,400	2,522,167	-137,233
Other charges	127,000	127,000	94,829	-32,171
Eliminations	<u>-260,300</u>	<u>-260,300</u>	<u>-181,707</u>	<u>78,593</u>
<b>Total expenses</b>	<u>15,488,600</u>	<u>15,488,600</u>	<u>14,285,162</u>	<u>-1,203,438</u>
Operating Surplus			22,156	22,156

## **NOTE 1 NATURE OF THE ORGANIZATION**

1. The Inter-Parliamentary Union (IPU) is the international organization of parliaments 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 has official Observer status at the UN General Assembly. 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.
2. 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.
3. 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.
4. 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.
5. 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 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.
6. 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). IPU has adopted in advance the provisions of IPSAS 33, 34, 35, 36, 37 and 38 all of which are effective 1 January 2017.

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 its 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 Members 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.

**NOTE 3 CASH AND CASH EQUIVALENTS**

	31 December 2015	31 December 2014
Cash on hand	9,122	8,675
Current accounts with banks - Swiss francs	4,090,031	7,232,369
Current accounts with banks - Other currencies	<u>289,126</u>	<u>1,027,836</u>
Total unrestricted cash and current accounts	4,379,157	8,260,204
Current accounts with banks - Swiss francs	988,683	38,763
Current accounts with banks - Other currencies	6,683	6,739
Current accounts with banks pension fund - Swiss francs	<u>403,156</u>	<u>333,030</u>
Total restricted cash and current accounts	1,398,523	378,532
Subtotal cash and current accounts	5,777,679	8,638,737
Cash held by investment fund manager	235,367	210,658
Pension fund cash held by investment fund manager - Swiss francs	<u>25,977</u>	<u>120,917</u>
Subtotal cash held by investment fund managers	261,344	331,575
Term deposit USD	92	30,373
Term deposit CHF	534,629	534,221
Savings account CHF	<u>4,203,691</u>	<u>1,003,491</u>
Sub-total term deposits and savings accounts	4,738,412	1,568,085
<b>Total cash and cash equivalents</b>	<b>10,786,557</b>	<b>10,547,072</b>

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 0.33 per cent in 2015 (0.35% in 2014).

Restricted funds included funds held on behalf of donors for use in carrying out specific performance required by binding agreements, funds allocated for repairs and renovation of the IPU headquarters building 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	AA	A	Not rated	Total
	684'580	10'092'855	9'122	10'786'557
Per cent	6%	94%	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 2015 or 2014.

**NOTE 4 ACCOUNTS RECEIVABLE**

	31 December 2015	31 December 2014
Receivables from Members	660,242	753,145
Less provision for doubtful debts	<u>-55,122</u>	<u>-33,351</u>
Net receivable from Members	605,120	719,795
Receivables from Donors	332,440	38,760
Withholding taxes reimbursable	10,059	7,848
Withholding taxes reimbursable - Pension Fund	157,754	164,816
Less provision for doubtful debts - Pension Fund withholding Tax	<u>-105,000</u>	<u>-</u>
Sub total	62,813	172,664
Accrued interest	-	-
Other receivables	23,144	59,114
Other receivables - Pension Fund	<u>-</u>	<u>-</u>
Sub total	23,144	59,114
<b>Total accounts receivable</b>	<b>1,023,517</b>	<b>990,333</b>

At 31 December 2015, there were 47 Members and Associate Members with accounts in arrears (37 at 31 December 2014). Two Members were liable for suspension under Article 5.3 of the IPU Statutes (none at 31 December 2014) and seven Members were liable to lose their voting rights under Article 5.2 (none at 31 December 2014).

Member or Associate Member (amount in CHF)	2015	2014	2013	2012	Total
Afghanistan	11,600	12,000	9,935	0	33,535
Albania	11,600	8,800	0	0	20,400
Argentina	66,600	0	0	0	66,600
Cambodia	11,600	0	0	0	11,600
Cameroon	1,622	0	0	0	1,622
Columbia	129	0	0	0	129
Congo (Republic of)	11,600	12,000	12,000	7,942	43,542
Cote d'Ivoire	12,700	0	0	0	12,700
Democratic People's Republic of Korea	11,287	0	0	0	11,287
Djibouti	10,600	10,900	45	0	21,545
Dominican Republic	16,900	0	0	0	16,900
Equatorial Guinea	11,600	11,661	0	0	23,261
Gambia	10,600	10,900	0	0	21,500
Guatemala	14,800	0	0	0	14,800
Honduras	11,600	12,000	13,100	8,100	44,800
Kyrgyzstan	10,600	10,293	0	0	20,893
Lao People's Democratic Republic	10,600	1,412	0	0	12,012
Libya	21,020	0	0	0	21,020
FYR of Macedonia	11,600	0	0	0	11,600
Madagascar	9,955	0	0	0	9,955
Malawi	711	0	0	0	711
Mali	11,600	0	0	0	11,600

Mauritania	10,600	0	0	0	10,600
Micronesia (Federated States of)	10,600	231	0	0	10,831
Mozambique	10,600	0	0	0	10,600
Myanmar	269	0	0	0	269
Niger	10,600	356	0	0	10,956
Papua New Guinea	11,600	0	0	0	11,600
Paraguay	461	0	0	0	461
Sao Tome and Principe	10,600	0	0	0	10,600
Senegal	11,600	0	0	0	11,600
Sierra Leone	10,600	0	0	0	10,600
Somalia	10,600	10,900	0	0	21,500
South Sudan	11,600	12,000	4,000	0	27,600
Sudan	11,547	0	0	0	11,547
Suriname	11,600	12,000	0	0	23,600
Tajikistan	10,600	2,536	0	0	13,136
United Republic of Tanzania	11,600	12,000	0	0	23,600
Yemen	11,582	0	0	0	11,582
Zimbabwe	1,640	0	0	0	1,640
Communauté économique et monétaire de l'Afrique centrale	1,100	1,100	0	0	2,200
Committee of the West African Economic and Monetary Union	123	0	0	0	123
Central American Parliament	1,100	0	0	0	1,100
East African Legislative Assembly	1,100	1,100	0	0	2,200
Minor balances	284	0	0	0	284
<b>Total</b>	<b>462,931</b>	<b>142,189</b>	<b>39,080</b>	<b>16,042</b>	<b>660,242</b>
<i>Comparative Figures 2014</i>		<i>602,516</i>	<i>117,278</i>	<i>33,351</i>	<i>753,145</i>
Less doubtful accounts			-39,080	-16,042	-55,122
<b>Net receivable from Members</b>	<b>462,931</b>	<b>142,189</b>	<b>-</b>	<b>-</b>	<b>605,120</b>

### Allowance for Doubtful Accounts (contributions)

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 2015, the provision for doubtful accounts was CHF 33,351. During the year, no Members were suspended under Article 5.3 and no debts were written off. After an increase of the provision of CHF 21,771 (decrease of CHF 65,277 in 2014), the allowance for doubtful accounts stood at CHF 55,122, representing 8.3 per cent (4.4 per cent in 2014) of the outstanding arrears.

Amount in CHF	31 December 2015	31 December 2014
Opening Balance	33,351	98,627
Revaluation	-	-
Change in provision	21,771	-65,277
Statutory Write-Offs	-	-
Write-Off Uncollectible Debt	-	-
<b>Closing Balance</b>	<b>55,122</b>	<b>33,351</b>

**Receivable from donors**

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

Accounts receivable from donors	31 December 2015	31 December 2014
Equatorial Guinea	6,028	
WSD	297,000	
UNAIDS	29,412	38,760
<b>Total</b>	<b>332,440</b>	<b>38,760</b>

**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 2015 outstanding at the reporting date. A provision of CHF 105,000 has been established reflecting withholding taxes receivable for more than two years pending a further review.



## 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 2015 were a loss of CHF (190,306) (gain of CHF 655,641 in 2014).

Amount in CHF	31 December 2015	31 December 2014
<b>Current assets</b>		
Mutual funds	2,561,241	2,620,420
Swiss Confederation Bond	-	-
Subtotal IPU Investments	2,561,241	2,620,420
Mutual funds - flexible fund CHF	6,669,494	7,714,828
Alternative investment (Strategy Fund)	-	-
Subtotal Pension Fund Investments	6,669,494	7,714,828
<b>Total Investments</b>	<b>9,230,735</b>	<b>10,335,248</b>

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 2,518,120. The shares held by the Pension Fund are valued at fair value at the reporting date and were acquired at a cost of CHF 7,190,642

## **NOTE 6 OTHER CURRENT ASSETS**

The IPU has already paid some expenses that relate to 2016 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 2015	31 December 2014
Project and travel advances	103,335	64,458
Prepaid expenses	111,671	181,373
Guarantee deposit	9,878	9,838
<b>Total other current assets</b>	<b>224,884</b>	<b>255,670</b>

## 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.

Amount in CHF	Buildings and grounds		Furnishings		Information Technology, Communications Equipment		General Equipment		Vehicles	
	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
Historic cost at 01 January	9'725'597	9'725'597	556'872	834'026	390'053	381'371	43'426	43'426	84'596	84'596
Additions	-	-	-	2'138	35'050	34'039	-	-	30'500	-
Disposals	-	-	-	-279'292	-15'722	-25'358	-	-	-45'115	-
Historic cost at 31 December	9'725'597	9'725'597	556'872	556'872	409'380	390'053	43'426	43'426	69'981	84'596
Accumulated depreciation	-740'788	-493'859	-503'788	-773'320	-298'750	-274'829	-43'140	-32'283	-66'550	-57'527
Adjust depreciation for disposals	-	-	-	279'292	15'722	25'358	-	-	31'581	-
Depreciation current period	-246'929	-246'929	-9'814	-9'760	-45'905	-49'280	-286	-10'856	-6'037	-9'023
Total accumulated depreciation	-987'717	-740'788	-513'601	-503'788	-328'933	-298'750	-43'426	-43'140	-41'006	-66'550
Net carrying value at 01 January	8'984'809	9'231'738	53'084	60'707	91'302	106'543	286	11'143	18'046	27'069
Net carrying value at 31 December	8'737'880	8'984'809	43'271	53'084	80'448	91'302	-	286	28'975	18'046

**NOTE 8 DEFERRED REVENUE**

The IPU receives funds from several donors for the implementation of various activities. Total disbursements from voluntary funds in 2015 were CHF 2,711,755 (CHF 2,562,058 in 2014). At 31 December 2015 the net advance of voluntary contributions was CHF 2,050,007 (CHF 2,194,915 in 2014).

Project (Amount in CHF)	Funder	Unexpended Balance of Prior Commitments	New/Expired Commitment in 2015	Funds used in 2015	Balance of Commitment	Deferred Revenue
Equatorial Guinea	Equatorial Guinea	-188,002	19,020	-	-168,982	168,982
	EC	-52,651	36,438	16,213	0	0
Global Programme Support	UAE	-300,000	-	116,402	-183,598	183,598
Global Programme Support	Angola	-	-200,000	-	-200,000	200,000
RD Congo	) UNDP	-4,082	-	-	-4,082	4,082
Palestine	)	-11,168	11,168	-	-	-
Guinea Bissau	)	-12,441	-	933	-11,508	11,508
Afghanistan	)	-	-190,460	148,459	-42,001	42,001
Myanmar	)	-45,219	1,783	43,437	0	0
Myanmar	)	-	-480,906	480,906	0	0
Turkey	UNWomen	-	-47,678	2,514	-45,165	45,165
Violence against Children	UNICEF	-1,837	-	-	-1,837	1,837
HIV AIDS	UNAIDS	-23,843	-29,412	53,255	0	0
Handbook on Statelessness	UNHCR	-911	-	-	-911	911
Gender Issues	USAID	-108,228	-	108,228	-0	0
Global Programme Support	WSD	-334,071	-297,000	399,117	-231,953	231,953
Human Rights	Finland World	-78,276	-	76,062	-2,214	2,214
MNCH	Vision	-1,736	-	-	-1,736	1,736
MNCH	WHO	-164,050	-	164,050	0	0
MNCH	Norad	-29,877	29,877	-	-	-
MNCH	PMNCH	-	-113,880	60,298	-53,582	53,582
Global Programme Support	SIDA	-804,591	-1,146,780	892,808	-1,058,563	1,058,563
Gender Issues	Irish Aid	-25,671	-159,016	149,074	-35,614	35,614
Reconciliation	CIDA	-8,261	-	-	-8,261	8,261
<b>Total</b>	<b>CHF</b>	<b>-2,194,915</b>	<b>-2,566,848</b>	<b>2,711,755</b>	<b>-2,050,008</b>	<b>2,050,008</b>
<i>Comparative Figures 2014</i>		<i>-1,693,293</i>	<i>-3,063,680</i>	<i>2,562,058</i>	<i>-2,194,915</i>	<i>2,194,915</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 2015 was CHF 66'818 (CHF 68,214 in 2014) and the value of interest to be waived until the final payment on the loans due in 2052 is CHF 1,327'719 (CHF 1,394,537 in 2014). 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 at the reporting date are as follows:

Amount in CHF	2015	2014
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>5,877,600</u>	<u>6,067,200</u>
Subtotal non-current liabilities	6,825,600	7,015,200
Less discounting of non-current at effective interest rate	<u>1,327,719</u>	<u>1,394,537</u>
Sub-total non-current liabilities at amortized cost	5,497,881	5,620,663
<b>Total borrowings</b>	<b>5,687,481</b>	<b>5,810,263</b>

## **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 2013 revealed an actuarial deficit of 0.72 per cent (1.87% in the 2011 valuation) of pensionable remuneration, implying that the theoretical contribution rate required to achieve balance as of 31 December 2013 was 24.42 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 2013, the funded ratio of actuarial assets to actuarial liabilities, assuming no future pension adjustments, was 127.5 per cent (130% in the 2011 valuation). The funded ratio was 91.2 per cent (86% in the 2011 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 2013, 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 2015.

In December 2012 and April 2013, the General Assembly authorized an increase in the age of retirement to 65 for new participants of the Fund, with effect not later than from 1 January 2014. The related change to the Pension Fund's Regulation was approved by the General Assembly in December 2013. The increase in the normal retirement age is reflected in the actuarial valuation of the Fund as of 31 December 2013.

During 2015, contributions paid to UNJSPF amounted to CHF 1.0 million (CHF 0.9 million in 2014). Expected contributions due in 2016 are CHF 1.0 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](http://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 2015 valuation, the assumptions utilized are as follows:

	31-Dec-15	31-Dec-14
Actuarial assumptions		
Discount rate	1.00%	1.13%
Salary increases	0.50%	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	2015	2014
Accrued Pension Liability	11,073,299	11,793,777
Pension Fund Assets	7,151,277	8,333,333
<b>Net Liability</b>	<b>3,922,022</b>	<b>3,460,444</b>

	31-Dec-15	31-Dec-14
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**Change in benefit obligation**

Benefit obligation at 01 January	13,651,373	13,481,268
Current service cost	16,802	16,609
Interest cost	148,875	292,424
Employee contributions	17,854	19,048
Pension paid by plan	-971,010	-988,297
Actuarial gain/loss	115,911	830,321
Benefit obligation at 31 December	12,979,805	13,651,373

**Amounts recognized in the statement of financial position**

Present value of unfunded obligation	12,979,805	13,651,373
Actuarial gain (loss) unrecognized	-1,906,506	-1,857,596
Amount in the statement of financial position	11,073,299	11,793,777

**Components of pension cost**

Current service cost	16,802	16,609
Interest cost	148,875	292,424
Actuarial loss in excess of corridor	67,001	0
Total pension cost recognized on statement of financial performance	232,678	309,033

**Summary of membership data**

Number of retirees	11	11
Number of active participants	6	6
Total insured salaries	907,044	858,540
Average age (years) of active participants	52.65	51.66
Average expected remaining service years of active participants	7.35	8.34

(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	2015	2014
Post employment benefits		
Reinstallation Premiums	442,721	422,042
Grants for Removal Expenses	760,349	714,082
<b>Sub Total</b>	<b>1,203,070</b>	<b>1,136,123</b>

<b>Other short-term benefits</b>		
Encashment of unused leave	331,500	313,500
Home leave		
<b>Sub Total</b>	<b>331,500</b>	<b>313,500</b>
<hr/>		
<b>TOTAL</b>	<b>1,534,570</b>	<b>1,449,623</b>

(d) Other short-term benefits concern the policy providing that 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 45<sup>th</sup> Street, New York, USA. The annual lease payment for 2015 was CHF 114,167 (CHF 105,713 in 2014). 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 until 2014.

Amount in CHF	2015	2014
Opening Balance	427,694	372,694
Contributions	-	55,000
Expenditures	-	-
<b>Closing Balance</b>	<b>427,694</b>	<b>427,694</b>

(b) The IPU has established a reserve for offsetting carbon emissions from IPU activities, especially those involving travel. In 2015, an amount of CHF 25,700 (CHF 28,500 in 2014) was contributed to the reserve to compensate for emissions of CO<sub>2</sub> from regular activities.

Amount in CHF	2015	2014
Opening Balance	104,816	127,824
Contributions	25,700	28,500
Expenditures	80,875	51,508
<b>Closing Balance</b>	<b>49,541</b>	<b>104,816</b>
<b>Total Reserves</b>	<b>477,335</b>	<b>532,510</b>

### **NOTE 13 CONTINGENT LIABILITIES**

During the course of 2015, 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 2015. Personnel also have cases before the ILO Administrative Tribunal which have the status of Requests for Review. For these cases the amount of any claim is yet to be confirmed, and therefore no provision is recognized.

## NOTE 14 RECONCILIATION OF BUDGET TO ACTUAL COMPARISON AND STATEMENT OF FINANCIAL PERFORMANCE

### Reconciliation of Budget to Actual Comparison and Statement of Financial Performance

	Operating	Financing	Investing	Total
Revenue on budgetary basis	14,307,318	-	-	14,307,318
Less staff assessment included in revenue	<u>-981,136</u>	<u>-</u>	<u>-</u>	<u>-981,136</u>
Revenue net of staff assessment	13,326,182	-	-	13,326,182
Expense on budgetary basis	14,285,162	-	-	14,285,162
Less staff assessment	<u>-981,136</u>	<u>-</u>	<u>-</u>	<u>-981,136</u>
Expense net of staff assessment	13,304,026	-	-	13,304,026
Net result on budgetary basis	22,156	-	-	22,156
Presentation differences				
Plus loan amortization expense	-	-	-	-
Plus programme support costs	-25,700	-	-	-25,700
Plus Expense (travel) charged to fund balance	80,875	-	-	80,875
Adjustment to Closed Pension Fund liability	<u>461,577</u>	<u>-</u>	<u>-</u>	<u>461,577</u>
Subtotal presentation differences	516,752	-	-	516,752
Entity difference				
Pension fund net result	0	-	-	0
<b>Surplus per Statement of Financial Performance</b>	<b>-494,596</b>	<b>-</b>	<b>-</b>	<b>-494,596</b>

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	2015	2014
<b>Gross Staff Assessment</b>	<b>1,051,666</b>	<b>1,015,825</b>
<b>Reimbursements</b>		
- France	70,530	48,536
- United States of America	-	-
<b>Total</b>	<b>70,530</b>	<b>48,536</b>
<b>Net Staff Assessment</b>	<b>981,136</b>	<b>967,288</b>

## NOTE 15 RELATED PARTY TRANSACTIONS

The IPU's main statutory 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 UNJSPF and are eligible for participation in the Staff Health Insurance plan.

Key management personnel and their aggregate remuneration were as follows:

	2015		2014	
	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		974,035		870,244
Employee pension contributions		84,248		78,282
Employer medical and pension contributions		205,581		195,502
Other allowances		172,722		128,244
Separation benefits paid		0		178,482
<b>Total</b>		<b>1,435,986</b>		<b>1,450,754</b>

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 16 SEGMENT REPORTING

Segment information is presented in a format based upon the strategic directions approved by the Governing Council in the 2015 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.

	Stronger democracies	International development	Parliamentary cooperation	Support services	Other charges	Pension Fund	Eliminations	Total
<b>Revenue</b>								
Assessed Contributions	2'852'140	786'009	4'495'745	2'373'707	94'074	0	0	10'601'676
Voluntary Contributions	2'214'145	497'610	0	0	0	0	0	2'711'755
Investment income	0	0	0	-1'254	0	-189'051	0	-190'306
Other Income	0	0	0	195'713	0	53'563	-217'416	31'860
<b>Total revenue</b>	<b>5'066'285</b>	<b>1'283'619</b>	<b>4'495'745</b>	<b>2'568'166</b>	<b>94'074</b>	<b>-135'488</b>	<b>-217'416</b>	<b>13'154'985</b>
<b>Expense</b>								
Personnel Expenditure – permanent staff	2'964'225	744'936	2'952'095	1'566'458	0	888'385	-1'016'845	8'099'255
Personnel Expenditure – temporary staff	953'538	225'279	1'287'593	97'678	0	0	0	2'564'088
Actuarial Gain/(Loss) on Pension Fund	0	0	0	0	461'577	-1'047'993	0	-586'416
Travel Expenditure	629'184	134'061	405'063	7'033	0	0	0	1'175'341
Contractual Services	487'272	122'932	393'365	9'787	0	24'120	-181'707	855'768
Operating Expenses	45'900	190'810	196'138	359'715	0	0	0	792'562
Supplies, Materials and Equipment	35'128	17'811	19'046	70'780	0	0	0	142'765
Allowance for Doubtful Accounts	0	0	0	0	38'097	0	0	38'097
Grants and Honoraria	96'200	0	29'803	0	31'032	0	0	157'035
Depreciation	0	0	0	308'970	0	0	0	308'970
Amortization of loan	0	0	0	66'818	0	0	0	66'818
Loss on Foreign Exchange	0	371	0	34'927	0	0	0	35'298
<b>Total expense</b>	<b>5'211'446</b>	<b>1'436'200</b>	<b>5'283'102</b>	<b>2'522'167</b>	<b>530'706</b>	<b>-135'488</b>	<b>-1'198'553</b>	<b>13'649'581</b>

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 17 REVENUE AND EXPENSE

### 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 the IPU Statutes. 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 181,707 on project direct costs of CHF 2,711,755 (CHF 187,707 on project direct costs of CHF 2,562,058 in 2014).

### Other Income

Other income was as follows:

Amount in CHF	2015	2014
Exchange Gain	-	37,837
Administration fees	-	-
Staff contributions to pension fund	17,854	19,048
Other	14,005	9,288
<b>Total Other Income</b>	<b>31,860</b>	<b>66,172</b>

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

### Investment income

Total returns on investments were:

Amount in CHF	2015	2014
Interest	186'672	203'456
Gain on disposal of vehicle	21'656	
Capital Gains (Losses)	-398'633	452'186
<b>Total Investment Income</b>	<b>-190'306</b>	<b>655'641</b>



## 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	2015	2014
Salaries and allowances - regular staff	5,249,467	5,155,490
Dependent allowance	188,192	200,997
Pension contribution UNJSPF	952,655	921,818
Health insurance	288,523	295,249
Education allowance	401,571	391,446
Other allowances	41,066	203,405
Separation benefits	108,838	4,654
Pension and survivor benefits	888,385	931,991
Other benefits	16,265	98,442
Less eliminations	-35,709	-38,096
<b>Total personnel expense - permanent staff</b>	<b>8,099,255</b>	<b>8,165,396</b>

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

Amount in CHF	2015	2014
Temporary Staff	278,060	299,456
Interpreters	895,705	818,580
Translators	220,906	163,610
Consultants	1,169,417	880,777
<b>Total personnel expense - temporary staff</b>	<b>2,564,088</b>	<b>2,162,423</b>

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

Amount in CHF	2015	2014
Current service cost	16,802	16,609
Interest cost	148,875	292,424
Employee contributions	17,854	19,048
Pension paid by plan	-971,010	-988,297
Actuarial loss in excess or Corridor	67,001	0
Provision for doubtful debts closed pension fund	104,999	0
Refunds of contributions of participants in bridge pension	29,063	0
<b>Net credit to employee benefits recognized on statement of Financial Performance</b>	<b>-586,416</b>	<b>-660,216</b>

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	2015	2014
Transportation	701,844	967,709
Allowances	471,608	489,697
Incidentals	1,889	6,826
<b>Total travel expenditure</b>	<b>1,175,341</b>	<b>1,464,232</b>

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	2015	2014
Software/Database	-	10,800
Translating/editing	360,215	349,983
Printing and publishing	96,847	109,750
Conference Venue Services	188,433	244,881
Computer maintenance and on line databases	10,800	10,255
Audit costs	8,800	12,481
Pension fund investment management and banking	24,120	31,520
Management services	181,707	187,707
Other	166,552	190,420
Eliminations	-181,707	-187,707
<b>Total contractual services</b>	<b>855,768</b>	<b>960,090</b>

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	2015	2014
Rent	114,167	105,713
Heating	29,661	29,470
Electricity	30,339	28,041
Water	3,880	1,833
Premises and grounds maintenance	63,617	71,546
Cleaning	15,771	19,363
Security	39,400	93,483
Insurance	21,042	5,818
Vehicles	10,589	9,289
GE Maintenance, insurance & rental	91,156	109,401
Communications	143,542	137,241
Internet connectivity	9,618	22,350
Website	51,688	18,409
Press and publicity costs	7,663	9,322
Hospitality	122,908	168,855
Institutional gifts	18,192	22,814
Bank charges	19,325	18,424
Over/Under	3	0
<b>Total Operating expenses</b>	<b>792,562</b>	<b>871,371</b>

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

Amount in CHF	2015	2014
Office Furniture	420	-10
Paper	19,691	20,664
Stationery	1,213	7,932
Miscellaneous office supplies	55,563	67,883
Coffee/tea/drinking water	9,210	8,603
Sundry	4,734	16,763
IT maintenance and repair	9,106	9,815
Software insurance	-	2,071
Software and supplies	34,907	34,849
Books	2,478	177
Periodicals	5,445	5,361
<b>Total supplies , materials and equipment</b>	<b>142,765</b>	<b>174,109</b>

Expenses related to depreciation are explained in Note 7.

The expense related to the decrease in the **provision for doubtful debts** as explained in Note 4 to the Financial Statements above. In addition, a receivable from UNDP Pacific Centre has been written down to zero based upon a revaluation of the amount shown as outstanding at 31 December 2014.

Amount in CHF	2015	2014
Change in provision for assessed contributions receivable	21,771	-65,277
Write-off of doubtful debt - voluntary contribution UNDP	16,325	0
<b>Total grants and honorariums</b>	<b>38,096</b>	<b>-65,277</b>

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	2015	2014
Grants	127,232	99,147
Honorariums	29,803	28,138
<b>Total grants and honorariums</b>	<b>157,035</b>	<b>127,285</b>

## NOTE 18 FINANCIAL RISKS

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

Amount in CHF	2015	2014
Cash and cash equivalents	6'048'145	8'978'987
Deposits	4'738'412	1'568'085
Accounts receivable - assessed contributions	605'120	719'794
Accounts receivable - voluntary contributions	332'440	38'760
Accounts receivable - other	85'957	231'778
Investments	9'230'735	10'335'248
Borrowing	-5'687'481	-5'810'263
Accounts Payable	-225'432	-211'400
<b>Net financial assets less financial liabilities</b>	<b>15'127'895</b>	<b>15'850'990</b>

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 (US dollar and euro) 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 percent	138,944	31,201
- 5 percent	-125,712	-31,201

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 2015 of CHF 10.8 million is sufficient to meet its current liabilities at that date of CHF 3.1 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.

## LOGFRAME

INTER-PARLIAMENTARY UNION: 2015 SUMMARIZED LOGFRAME		
STRATEGIC DIRECTIONS	Objectively verifiable Indicators (OVI) for Impact	Impact achieved
<b>BETTER PARLIAMENTS, STRONGER DEMOCRACIES - Objectives:</b>		
1. Better functioning parliaments	Parliamentary performance in terms of its core functions	<p>Research is underway for the second Global Parliamentary Report, which will make practical recommendations about ways to strengthen parliamentary oversight. Parliaments from more than 100 countries have engaged with this research work in 2015.</p> <p>The demand for capacity-building support to parliaments increased in 2015. Ten national parliaments received practical support to enable them to develop capacities across a range of the core functions of parliament. The Common Principles for Support to Parliament adopted by the IPU Governing Council in October 2014, saw over 100 parliaments and partner endorsements in 2015. The principles are intended to enhance the quality and effectiveness of parliamentary development support. In 2015 the IPU itself began application of the Common principles in its parliamentary development work.</p> <p>In 2015 IPU continued promoting youth participation in national parliaments, shedding light on the importance of youth inclusive policy-making and supporting the influence of young parliamentarians on issues of global interest such as peace and security and cyber warfare.</p>
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; number of women MPs benefitting from assistance and training; number of parliaments engaging in gender reforms; level of engagement of men MPs nationally and at IPU; action taken to enhance the protection of women's rights; support women's empowerment and gender equality	<p>The level of use of IPU gender resources has continued to increase, with particular appreciation from parliaments regarding practical tools such as the guidelines for caucuses of women parliamentarians. The IPU remains the main provider of statistics on women in politics and source for SDG5 indicators on women in decision-making.</p> <p>Four parliaments have engaged in reform to mainstream gender in their work and advance specific gender equality issues.</p> <p>Men Parliamentarians' contribution to gender equality was solicited throughout the year and on the occasion of each national project – the call for action for gender equality launched by the IPU in March 2015, targeted both men and women MPs.</p>
3. Greater respect for human rights	Action taken to protect the human rights of parliamentarians; parliamentary action to promote and protect human rights	<p>The Committee on the Human Rights of Parliamentarians was able to close cases involving 54 parliamentarians in 2015 – 38 of them satisfactorily.</p> <p>100 MPs from 28 countries participated in IPU-led human rights seminars.</p>

<b>MORE INTERNATIONAL INVOLVEMENT OF PARLIAMENTS - Objectives:</b>			
4.	Stronger parliamentary dimension to the work of multilateral institutions	Parliamentary input (political and policy-based) to major international debates and processes	UN members have acknowledged the role of parliaments in sustainable development; world drug problem; AIDS; disaster risk reduction etc. Resolutions include 69/201 (February 2015) on International cooperation against the world drug problem, 70/228 (December 2015) on the Organization of the 2016 High Level Meeting on HIV and AIDS. The Outcome Document of the UN conference on disaster risk reduction in March 2015 in Sendai, Japan, referred to parliaments and the IPU.
5.	Increased parliamentary support for international development goals	Parliamentary action on international development goals	Concrete results achieved on the health-related goals to improve access to essential services for women, adolescents and children. Guidelines for parliaments to increase access to HIV medicines produced. Parliaments started to take action on SDGs at the regional level.  UN recognizes role of IPU/parliaments in monitoring the SDGs as part of the overall global monitoring that will be performed by the UN every year
6.	Improved parliamentary contribution to peace-building and conflict prevention	Parliamentary participation in reconciliation processes and dialogue in conflict situations	The IPU is recognized as a neutral organisation promoting peace and dialogue. Parliamentary diplomacy on the occasion of IPU Assemblies has served to facilitate dialogue. The Committee on Middle East Questions brings Palestinian and Israeli MPs together to foster dialogue. In Côte d'Ivoire, parliamentary outreach visits served to build national reconciliation. They also enhanced the population's understanding on the role of the member of parliaments and helped to bridge the gap between them.
<b>THE IPU AS A MORE EFFECTIVE INSTRUMENT OF PARLIAMENTARY COOPERATION - Objectives:</b>			
7.	Universal membership and enhanced Member relations	Parliaments' participation in the IPU; two successful IPU assemblies each year; number of Members; outcome of deliberations	Two highly successful Assemblies (Hanoi and Geneva) and World Conference of Speakers of Parliament; substantive outcomes that contribute to work of parliaments and major global processes; increased IPU membership
8.	Enhanced IPU visibility	Increased awareness and knowledge of the IPU and its work	IPU continued to make strong progress on raising awareness and reaching new audiences across all its communication platforms and by using new tools and approaches.
9.	Improved operational management, governance and internal oversight	Organizational key performance indicators	IPU governing bodies expressed satisfaction with internal and external audit reports. IPU completed a full cycle of the staff Performance Evaluation exercise. All Strategic Objectives are measured and reported on through the logframe. The Executive Office is fully operational and functions as a single unit under the guidance of the Secretary General. It is part of the senior management team and monitors all existing and emerging dossiers of a politically sensitive nature.

INTER-PARLIAMENTARY UNION: 2015 SUMMARIZED LOGFRAME			
RESULTS	Objectively verifiable Indicators (OVI) for Results	Results achieved	
<b>1. Better functioning parliaments</b>			
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 PARLINE database continues to be the primary global reference resource on national parliaments and parliamentary elections. Preparations have advanced for a new, expanded and improved version of the database.
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	A discussion has been initiated in the parliamentary community – parliaments, practitioners and academics - about ways to strengthen parliamentary oversight, as part of the preparation of the second Global Parliamentary Report on <i>Parliament's power to hold government to account: Realities and perspectives on oversight</i> .
1.3	Parliaments enhance their capacity with IPU support	Number of parliaments supported; resources invested	In 2015, IPU supported over 50 individual activities as part of its assistance to national parliaments. In 2015 IPU itself began application of the Common Principles in its parliamentary development work.
1.4	Youth participation promoted in parliaments	Number of activities carried out, networks of young MPs established and sustained, youth-oriented debates on policy-making organized, data on youth participation in parliament is maintained	In 2015, the newly established IPU Programme for youth participation gathered more than 350 young parliamentarians from all parts of the world to address peace and security, development cooperation and cyber warfare from a youth perspective. The IPU now offers sustainable platforms online and offline for young MPs to network and exchange experiences. The IPU data on youth participation in parliament was updated and serves so far as the only global statistical source on the question.
<b>2. Advancement of gender equality</b>			
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 use of IPU material and data has continued to increase. Reference to IPU stats on social media has been important. The Map on women in politics was updated and a 2015 version produced, statistics were updated on a monthly basis as well as databases on women in politics and caucuses of women MPs.



2.2	More women gain access to parliament and participate in policy-making	Number of women in parliament; temporary special measures; number of women benefiting from training; number of caucuses created; level of participation of women MPs	The average number of women in parliament rose to 22.6% by the end of 2015 (up from 22.1% in 2014). Several countries adopted quota laws or reviewed their laws to enhance targets. There are today more than 120 countries worldwide that implement some sort of quota mechanism (whether mandatory or voluntary)  A caucus of women MPs was created with IPU support in Mauritania; discussions on the creation of such a body were launched in Tunisia. IPU has identified 79 caucuses of women MPs in the world by end of 2015.
2.3	Parliaments are more gender-sensitive	Parliamentary reform; gender assessments	Two parliaments supported by the IPU engaged in internal gender sensitive reform and enhanced their gender mainstreaming skills
2.4	Parliaments address women's rights, gender inequality and violence against women	Parliamentary action	Further to IPU support: outreach initiatives to facilitate implementation of laws on violence against women were organized in several countries (such as in Sierra Leone, Bangladesh); discussions on the initiation of parliamentary initiatives on VAW were held in two other countries (Mali, Mauritania)
<b>3. Greater respect for human rights</b>			
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 fully implemented; revamped human rights section on IPU website; new visibility/communication tools; number of cases satisfactorily 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	New methods of work have been fully implemented; some 15 press releases issued on human rights; public release - for the second time – of statistics and analysis of Committee's case-load on international human rights day, 10 December. In 2015, the Committee examined the situation of a total of 320 parliamentarians from 43 countries; cases regarding 21 parliamentarians were submitted for the first time; cases concerning 54 parliamentarians were closed (a satisfactory settlement was reached for 38 of them); three Committee sessions were organized; it conducted and/or mandated 7 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; number of new ratifications of identified human rights treaties; reform in selected parliaments with respect to children's rights; parliamentary initiatives related to statelessness; refugee protection and IDPs	One regional seminar was held in the Philippines (February) for the parliaments of Asia Pacific. MPs made up the largest category among the 175 participants, including 60 parliamentarians (45 men and 15 women) from 19 countries.  105 participants, including 40 parliamentarians from 9 countries, took part in the IPU regional seminar on nutrition for SADC African parliaments, which the Namibian Parliament hosted from 28 to 29 September in Windhoek; better understanding acquired of parliamentary involvement in work of UN Human Rights Council through research on national case studies.
3.3	Promote synergies between human rights capacity-building and the defence of MPs' human rights	Number of seminars or events organized; number of parliaments supported; number of participants and/or parliamentarians trained	Concerns expressed by the Committee on the Human Rights of Parliamentarians were more regularly included in IPU's capacity-building efforts, in particular by placing emphasis on those human rights concerns requiring legislative or institutional reforms.

<b>4. Stronger parliamentary dimension to the work of multilateral institutions</b>			
4.1	Parliaments are more aware of and engaged in major UN processes; parliaments are better equipped to act on and hold governments accountable for their commitments at the UN; the views of MPs are incorporated in relevant UN decision-making processes	The work of the UN reflects parliamentary inputs; parliaments factor in UN agenda and conferences into their work; implementation of major international commitments is enhanced; a governance goal or other strong commitment is made in the new Sustainable Development Goals which would support the role of parliaments going forward	<p>New 2030 Agenda contains strong language on role of parliaments in SDGs implementation, at national and global levels</p> <p>New GA resolutions on the world drug problem reiterates the contribution of parliaments and directly links consultations with MPs to UNGASS 16 (as part of the official preparatory process, not a parallel track)</p> <p>GA resolution on HLM for HIV/AIDS in 2016 contains stand-alone paragraph inviting the contribution of the IPU</p>
4.2	Effective parliamentary oversight of international trade negotiations under WTO auspices	High attendance and smooth running of annual sessions of the Parliamentary Conference on the WTO; dialogue and interaction with WTO negotiators and officials; outcome documents of parliamentary sessions duly transmitted to the WTO	The Parliamentary Conference remains an effective tool of parliamentary oversight of the WTO. The 2015 session was among the best attended ever. In addition the IPU contributed to speeding up the process of ratification by WTO Members of the crucially important Trade Facilitation Agreement. By the end of 2015, 50 states had ratified the Trade Facilitation Agreement.
<b>5. Increased parliamentary support for international development goals</b>			
5.1	Parliaments promote action on the MDGs and contribute to the shaping of the post-2015 development agenda	Groundwork set for parliamentary follow-up to the emerging post-2015 agenda (SDGs)	Regional roadmap for implementation of the SDGs agreed by parliaments of Central and Eastern Europe.
5.2	Parliaments promote action on HIV/AIDS	Parliamentary concerns reflected in outcome documents, legislation, declarations and national development strategies related to HIV/AIDS; national legislation; parliamentary statements	Modalities Resolution for Organization of the 2016 UN high-level meeting on HIV/AIDS specifically invites IPU to make a contribution to the meeting.
5.3	Parliaments take action on reproductive, maternal, newborn and child health	Parliamentary concerns reflected in outcome documents, legislation, declarations and national development strategies related to MNCH; national legislation; parliamentary statements	The 2015 report by the independent Expert Review Group highlighted the critical role played by parliaments in women's and children's health by stating that the global movement "has been especially fortunate to have had the full commitment of the Inter-Parliamentary Union (IPU) in its work".
5.4	Parliaments increasingly provide oversight of aid effectiveness	Parliamentary concerns and input reflected in the Global Partnership for Effective Development Cooperation and the UN DCF	<p>Strong contribution made to the work of the GPEDC Steering Committee, including IPU proposal for the 2<sup>nd</sup> HLM in 2016, and active engagement of parliaments in global review of Busan commitments;</p> <p>Strong parliamentary contribution to the DCF survey on mutual accountability; IPU ran a workshop of the DCF Kampala meeting (November) and published a guidance note on aid policies to assist both DCF and GPEDC</p>

5.5	Parliaments integrate climate change and its consequences into national budgets and legislation	Parliamentary message to the UNFCCC; green budgets; adaptation legislation	Climate-related issues now feature permanently on the agendas of most parliaments. As a follow-up to the very successful Parliamentary meeting in Paris held in conjunction with COP21, the IPU has elaborated its own Parliamentary Action Plan on Climate Change, which will accompany the Paris Agreement adopted at COP21. The new agreement on common action between the IPU, Regions for Climate Action (R20) and the USC Schwarzenegger Institute for State and Global Policy will create a platform for stimulating effective parliamentary action on climate change.
<b>6. Improved parliamentary contribution to peace-building and conflict prevention</b>			
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 part of parliamentary procedures; parliamentary oversight of the security sector	The IPU's assistance in the framework of peace building and conflict prevention is more and more recognized and called upon. IPU supported several parliaments in countries in transition to build their capacity and implement inclusive decision-making processes (Egypt, Côte d'Ivoire).
6.2	Parliamentary diplomacy serves to facilitate conflict prevention and resolution	Parliamentary diplomacy defuses tensions and promotes dialogue	Lines of communication remain open between Palestinian and Israeli MPs and the Committee on Middle East Questions' remit is widened to the broader region. Efforts were made to promote parliamentary dialogue on the Korean peninsula.
6.3	Parliaments take action to prevent non-State actors from acquiring WMDs (pursuant to Security Council resolution 1540)	Parliaments will have worked with their governments to provide a first report to UN Committee 1540; MPs in selected countries are more aware of the legal requirements to implement SC resolution 1540	The IPU was called upon to organise an outreach seminar to promote implementation of UN Resolution 1540 to counter the proliferation of weapons of mass destruction to non-State actors. The seminar, initially scheduled for November 2015 was postponed to February 2016 in Cote D'Ivoire.
<b>7. Universal membership and enhanced Member relations</b>			
7.1	The IPU makes progress towards achieving universal membership	Size of membership; number of new affiliations; number of participants in regional workshops for non-member parliaments	With the re-affiliation of Fiji, IPU membership has increased to 167 national Parliaments  Several non-member Parliaments (Brunei, Comoros, Nauru, Vanuatu) attended IPU Assemblies as observers, in view of possible future affiliation  High-level workshop convened by the Speaker of Parliament of New Zealand brought together parliamentary leaders from the Pacific island States to engage with the IPU
7.2	Members draw greater benefits from participating in IPU Assemblies and activities	Attendance at IPU assemblies; quality of discussion and outcome of Assemblies; use of IPU documents in parliaments	High attendance at both Assemblies of the year Rich agenda, high quality of discussions, substantive outcomes Outcomes on the new sustainable development agenda and on the need for smarter and more humane migration of topical interest for parliaments and for the global community (inform UN deliberations and decision-making)
7.3	The IPU achieves greater coherence and effectiveness in global parliamentary cooperation	Successful Fourth World Conference of Speakers of Parliament in 2015; one joint event with regional and other parliamentary associations in the course of an IPU assembly	Highly successful World Conference of Speakers  Outcome Declaration presented to the UN Summit in September  Greater outreach to and engagement of regional and other parliamentary organizations in programme of the IPU Assemblies

7.4	The IPU implements structural reforms; more Members improve follow-up of IPU resolutions	Working programmes and operational activities carried out by the four Standing Committees; quality of resolutions	<p>Bureaux of the Standing Committees continue to improve working modalities</p> <p>Joint Meeting of Chairs of Standing Committees and Geopolitical Groups agreed on measures to enhance composition of Committee Bureaux</p> <p>High quality resolutions prepared by the Standing Committees and adopted by IPU membership, efforts continue to monitor follow-up</p>
<b>8. Enhanced IPU visibility</b>			
8.1	The IPU website is a modern and dynamic resource for interaction within the global parliamentary community	Statistics, numbers of subscriptions in newsletters; positive social media mention; online pick-up of IPU material; repurposing of IPU data and information products	The percentage of page views through referrals from Twitter increased by nearly 240% in 2015. The number of page views, sessions, and users all increased by more than 10%. USA, Switzerland and France made up the top three locations for users of ipu.org though greatest increases in usage were in Malaysia, Vietnam, Russia, Kenya and New Zealand.
8.2	Create useful and useable information products	User satisfaction	12 publication titles (31 individual products) were produced in multiple languages on a wide variety of subjects. 12 editions of the IPU e-bulletin continued to build awareness and knowledge of IPU's daily work across all target audiences with regular new subscriptions to the e-bulletin.
8.3	The IPU refocuses its communication policy on leading global media and targeted outreach	Global media coverage	<p>Media monitoring showed the highest ever number of online articles and stories on IPU were published on a limited number of open source websites during 2015. It was a significant increase on 2014 and double the figure on global media coverage in 2010.</p> <p>Number of media interviews and briefings increased. During 2015, 52 press releases were issued. New relationships with renowned media were established. Two opinion editorials published in the Huffington Post.</p> <p>Nearly 280,000 opens of IPU press releases and ebulletins received by email.</p> <p>Followers to IPU's twitter account increased by about 60% during the year, and @IPUparliament and @IPUPresident account were officially verified by Twitter. Twitter events around the Assemblies and the Speakers Conference achieved the highest statistics ever e.g. Tweets on #IPU133 reached nearly 14 million accounts with the potential to reach more than 65.5 million more accounts with the #youngMPs hashtag reaching similar levels.</p>

<i>9. 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 efficient ExCom meetings; Members mobilize more resources for IPU work	Better interaction with members of the Executive Committee; enhanced understanding of the role and functioning of the governing bodies  The Executive Office monitored implementation of the organizational Strategy, provided backstopping to the Secretary General and monitored politically-sensitive dossiers including inter-Korean dialogue, counter-terrorism (UN agencies and CSOs) and outreach to new constituencies (schools, local community, CERN).
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 2014	Objectives, results and outputs are systematically tracked and reported through the logframe.  External and internal audit reports demonstrated strong performance and were appreciated by the IPU governing bodies.
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	Gender perspective has been included in the 2015 IPU publications in a systematic way. TORs for projects systematically include a gender perspective. Research projects address the questions of gender equality from the inception – such is the case of the Global Parliamentary Report.
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	Discussions on mechanisms and strategies to include systematically a human rights based approach in IPU documents have begun further to an evaluation of IPU processes led by an external team of experts

INTER-PARLIAMENTARY UNION: 2015 SUMMARIZED LOGFRAME			
OUTPUTS		Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
<b>1. Better functioning parliaments</b>			
<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	Up-to-date information on national parliaments published in the PARLINE database	Scope of coverage; percentage of information verified by parliament	Reporting on general information and parliamentary elections continues to cover every national parliament in the world.  Data collection for the new version of PARLINE covers around 70% of the world's parliaments. This data is currently available internally and on request, pending the redevelopment of the IPU website.
1.1.2	Regular report on parliamentary developments published on IPU website	Number of reports	Postponed pending the redevelopment of the IPU website
1.1.3	Information resources made available to the IPU Secretariat	Journal and database available for staff	Key parliamentary journals purchased
1.1.4	IPU archives made available online	Number of archives documents online	IPU continued to provide scanned copies of the Summary Records of IPU Assemblies/Conference upon request, and welcome visiting researchers to the IPU archives. Around 11 visits and requests were received in 2015. Online publication of the Summary Records was postponed pending the redevelopment of the IPU website.
1.1.5	International Day of Democracy promoted	Number of parliamentary events	21 parliaments informed IPU of activities that they organized on the occasion of the International Day of Democracy 2015. The theme adopted by IPU this year was "Public Participation for Democracy". IPU also participated in a successful initiative by the Geneva authorities to hold a "Democracy Week", and hosted an interactive discussion between young parliamentarians and young people from Geneva on 15 September.
<i>1.2 Parliaments apply standards and guidelines and follow good practices promoted by the IPU</i>			
1.2.1	Indicators for Democratic Parliaments published	Quantity and qualitative analysis of use	Development of indicators is on-going and should be finalised in 2016.
1.2.2	Research for a Global Parliamentary Report carried out	Progress against project timeline	The project has proceeded successfully during the year. A strong partnership has been established with UNDP. IPU Members provided clear guidance on the choice of the theme at the 132 <sup>nd</sup> Assembly in March 2015: "Parliament's power to hold government to account: Realities and perspectives on oversight". A vibrant expert meeting brought together 30 parliamentarians, parliamentary staff, practitioners and experts to discuss the report's theme in June 2015. Research has been underway since August 2015, including a panel discussion at the fourth World Conference of Speakers of Parliament, interviews with more than 60 parliamentarians, a survey of more than 350 parliamentarians and the publication of a questionnaire for parliaments.

1.2.3	Discussion paper on topical parliamentary issues published	Existence of two "Issues Briefs" publications	Issues Briefs on "Parliamentary initiative in law-making" and "Parliamentary salaries and allowances" have been drafted and are in the process of being published.
1.2.4	Good practices on the use of ICT shared with parliaments	Number of parliaments participating in Global Centre activities	Research has been carried out for the 2016 edition of the World e-Parliament Report, with contributions from 110 parliamentary chambers in 92 countries. The results are expected to be launched at the World e-Parliament Conference in June 2016.
1.2.5	Good practices on parliamentary working methods shared with parliaments	Level of participation in panel on parliamentary topics at IPU Assembly	Well-attended joint event on "Powerful parliaments: Building parliamentary capacity to hold government to account" organized with ASGP during the 133 <sup>rd</sup> Assembly in October 2015. More than 100 parliamentarians, Secretaries General and parliamentary staff attended this lively debate, which will contribute to the Global Parliamentary Report.  A joint publication on "Guidelines for Parliamentary Research Services" was produced in partnership with the parliamentary section of the International Federation of Library Associations (IFLA) and promoted activity among parliamentary library networks.
1.2.6	Political participation of minorities and indigenous peoples promoted	Participation in regional consultations for the World Conference on Indigenous Peoples	IPU attended debates at UN Headquarters in Geneva on indigenous peoples.
1.2.7	Common Principles for parliamentary development promoted	Number of parliaments endorsing the principles	As of December 2015 102 national parliaments and partners had endorsed the Common Principles for Support to Parliaments.
<i>1.3 Parliaments enhance their capacity with IPU support</i>			
1.3.1	Capacity needs of national parliaments are identified	Number of assessments carried out	Three needs assessments were carried out as follows:  Equatorial Guinea: the IPU carried out a needs assessment in February 2015 during which four areas of assistance were identified (Legal framework, Working methods, Human resources and Commissions work). The needs assessment allowed for renewal of cooperation with the Parliament of Equatorial Guinea.  Palestine: Building on earlier collaboration with the PLC secretariat the IPU carried out a needs assessment in May 2015 to identify high priority areas of support, of the three areas identified two were addressed in 2015-see below.  Pakistan: The Parliament, IPU and UNDP jointly identified priority areas of support to both houses of Parliament in October 2015. Support will begin in 2016.

1.3.2	Tailored, contact-specific capacity-building programmes	Number of programmes designed	<p>Palestine: Following a needs assessment carried out in May 2015 two activities in support of the PLC Secretariat were organized as follows:</p> <ul style="list-style-type: none"> <li>· Protocol and Etiquette training to build the skills of PLC Secretariat staff in parliamentary protocol and etiquette.</li> <li>· A general public administration training to build the skills of PLC Secretariat staff to support the work of parliament, committees and MPs.</li> </ul> <p>The trainings served to refresh skills and provide continued motivation for the PLC staff.</p> <p>Seychelles: In partnership with the National Assembly of the Seychelles the IPU organized a training workshop for journalists that cover the work of parliament. The workshop resulted in the development of a roadmap that provides the opportunity to focus on steps that can be taken to avoid disagreements and where the standing of both the parliament and the media will be enhanced if early steps are taken to implement the roadmap.</p> <p>Togo: Support provided to the parliament of Togo with the contribution of a parliamentary expert to a workshop on legislative and representation functions.</p> <p>Tunisia: Organised in cooperation with UNDP-Tunis two capacity building seminars on standards for democratic parliaments and on the legislative function.</p>
1.3.3	Support provided for parliamentary self-assessments using IPU indicators	Number of parliaments facilitated in using IPU tools e.g. self-assessment, Common Principles, etc.	<p>In collaboration with UNDP, the IPU supported in Afghanistan a self-assessment of the individual departments of the parliamentary administration. These included Finance, Administration (including Procurement), HR &amp; Internal Audit; Information &amp; Communications Technologies (ICT); Plenary Session Management; Support to Committees &amp; MPs; Archives &amp; Library; Research; Public Relations &amp; Information Sharing; and Gender.</p> <p>In designing the Self-Assessment Framework, Parliament and partners from IPU and UNDP have drawn principally from the experience and standards defined in the <i>UNDP Benchmarks and Self-Assessment Frameworks for Democratic Legislatures' (2010)</i> and the <i>IPU Toolkit for Self-Assessment of Pediments (2008)</i>.</p>



<p>1.3.4</p>	<p>Implementation of programmes of support</p>	<p>Number and nature of activities carried out Participation of MPs – men and women with relevant specializations</p>	<p><i>Afghanistan:</i> In collaboration with UNDP the IPU supported two main areas during 2015:</p> <ul style="list-style-type: none"> <li>· A self-assessment of parliamentary departments (see previous section)</li> <li>· Support to the development of a parliamentary service act. In preparation of the drafting of an act two 'exchange of views' were organized between the Afghan SGs and other national parliaments on the wings of IPU Assemblies to share experiences parliamentary services.</li> </ul> <p><i>Egypt:</i></p> <ul style="list-style-type: none"> <li>· The IPU guided, planned and monitored locally held training activities which, for the entire first phase project, targeted more than 900 staff members with a ratio of 42% women</li> <li>· With regard to the information management, the IPU ensured, by the recruitment of national consultants, the development of the training curriculum and the supervision and monitoring of foundational training provided to over 150 staff. The IPU also enabled the participation of two senior staff from the Library to the IFLA pre-annual conference,</li> <li>· With regard to the ICT upgrade: the IPU launched a competitive bidding exercise to ensure the delivery of relevant material to upgrade the infrastructure resulting in faster connectivity for all staff. With regard to preparing for the first days of Parliament, organised an international expert mission to assist the parliament in developing an orientation package for newly elected MPs.</li> <li>· Finally, ensured that a two-fold induction programme for newly elected MPs was delivered once elections had taken place</li> </ul>
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			<p><i>Myanmar:</i> In collaboration with UNDP the IPU supported the following areas:</p> <ul style="list-style-type: none"> <li>· Provided guidance and mentoring for several working groups of the Parliament Secretariat tasked with drafting updated members handbooks and guidebooks;</li> <li>· Supported the conducting of a survey of members to inform the design of an orientation for new members;</li> <li>· Building on previous work provided training to relevant staff on records management;</li> <li>· Supported the procurement process for a data centre for parliament;</li> <li>· Supported the creation of an intranet for the Myanmar Parliament;</li> <li>· Supported the establishment of a digital repository and training of staff to maintain the repository;</li> <li>· Sponsored the participation of Myanmar staff to the Parliamentary Segment of IFLA conference.</li> <li>· Collaborated with the BGIPU on a mission to support women MPs Delivered training for staff on parliamentary conference organisation during the 132 IPU Assembly in Hanoi with support from the Vietnamese National Assembly;</li> <li>· Delivered human resources training for relevant staff of the secretariat.</li> </ul>
1.3.5	Create linkages between resolutions (political decision-making) and programme work of the IPU		<p>IPU resolutions and Assembly outcomes are more systematically referenced and taken into account in the planning and design of programme related activities, to secure stronger follow up of decisions taken and enhance national impact (resolution on MNCH, Assembly outcome on gender equality and violence against women; Hanoi declaration etc.). Reports on programme related work to follow up on resolutions have also been presented on the occasion of the two IPU Assemblies organised in 2015</p>
1.3.6	Enhanced IPU capacity to support parliaments	Recommendations implemented	<p>Application of the Common Principles began in all activities carried out. IPU participated in a roundtable on innovative and creative results based management.</p>
1.3.7	Increased parliamentary coordination to capacity building programmes	Number of participants	<p>Closer liaison with national parliaments to better partner in capacity development support. Since 2014 annual liaison and sharing of planning with various parliaments and regular discussions and exchanges held to coordinate and complement each others work (German Bundestag, UK Parliament, Portuguese parliament etc.)</p> <p>Active cooperation with the Resource Centre was pursued. Inclusion of Gender, Human rights, youth and Development issues were included in projects when appropriate.</p>

1.4 Youth participation promoted in parliaments			
1.4.1	Information and policy guidance on youth participation in parliament is available and informs decision-making	A first of its kind database disaggregated by age and sex of youth in parliament is created and maintained; case studies on good practice developed to enhance participation of young men and women in parliament are produced; a study on enhancing youth participation in parliament is produced	<p>IPU pursued data collection from parliaments. It maintained the database on youth participation in national parliaments. Data was collected from 129 countries. All statistics are disaggregated by sex and age groups.</p> <p>A study on enhancing youth participation in parliament was prepared based on the data collected. The study will be published early 2016.</p>
1.4.2	Parliaments support youth participation	A user-friendly guidance note for parliaments on communicating with young men and women is produced; awareness raising campaigns and workshops on youth participation are carried out in parliaments; capacity-building workshops are organized in parliaments on issues that affect young people i.e. electoral laws, employment, environment, equality between men and women, human rights, media, education, etc.; legislative drafting support on youth issues is provided to parliaments upon request	<p>Gathering of good practices developed by parliaments to reach-out to young people was launched in 2015. Further research and compilation will be carried out in 2016.</p> <p>A Forum of young parliamentarians was established in Nigeria spearheaded by members of IPU's Forum of young parliamentarians.</p>
1.4.3	The influence of young parliamentarians in the work of parliament is enhanced	Capacity- and skills-building workshops targeting young men and women parliamentarians are organized; a network of mentors is established and provides counselling and coaching to young men and women members of parliament	Focus was placed on global and regional networking and exchange of experience between MPs. National capacity building is planned for mid-2016.
1.4.4	Young parliamentarians from all countries are more prominent on the international scene	An annual conference of young parliamentarians is organized; a section of IPU's website is created and maintained for and on young parliamentarians; young men and women parliamentarians contribute to international meetings and debates on youth	<p>The 2015 Conference of Young Parliamentarians took place in Tokyo, Japan. It was hosted by the IPU and the National Diet of Japan 189 young men and women parliamentarians from 66 countries attended the event. The average age of the parliamentarians attending the Conference was 35.5 years. The Conference theme was <i>Democracy, peace and prosperity</i> and addressed socio-economic rights, peace and security from a youth perspective. Members of IPU's Forum of young parliamentarians contributed to global debates on youth:</p> <ul style="list-style-type: none"> <li>- the Global Forum on Youth, Peace and Security organized by the United Nations in Jordan;</li> <li>- the annual session of ECOSOC's Youth Forum devoted to garnering a youth perspective on the emerging SDGs;</li> <li>- the OAS first meeting of young legislators that established a network of American young MPs.</li> </ul>

INTER-PARLIAMENTARY UNION: 2015 SUMMARIZED LOGFRAME		
OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
<b>2. Advancement of Gender Equality</b>		
<i>2.1 The parliamentary community makes better use of an improved global reference on women in politics provided by the IPU</i>		
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
		<p>Quota project (<a href="http://www.quotaproject.org">www.quotaproject.org</a>):</p> <p>The database of gender electoral quotas was further enhanced in 2015; 81.093 online sessions were opened in 2015, 12.2% more than in 2014. The number of users increased by 15.4% in 2015 compared to 2014 (The number of users is 54.877 in 2015 and was 47,525 in 2014). The number of page views increased by 7.7% (with page 211.589 views in 2015 compared to 196,412 in 2014). More new visitors are discovering the database: 67.3% of the visitors were new visitors in 2015</p> <p>Database on gender parliamentary committees (<a href="http://www.ipu.org/parline-e/instanceadvanced.asp">http://www.ipu.org/parline-e/instanceadvanced.asp</a>) and caucuses of women parliamentarians (<a href="http://w3.ipu.org/en">http://w3.ipu.org/en</a>) were updated on a weekly basis and constitute a unique and global source of data on these issues</p>
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>iKNOWpolitics: (<a href="http://www.iknowpolitics.org">www.iknowpolitics.org</a>):</p> <p>Platform: In 2015, the website had 102, 341 unique visitors, an increase of 15% from 2014. Among the visitors, 17.8% are returning and 82.2% are new visitors. The website had a total of 123, 943 visits and 229,020 page views. In 2015, practical modifications to improve the existing key functionalities of the platform and to facilitate its navigation were made, including advanced and well-defined search functions of the virtual library and the resource map.</p> <p>Resources: The iKNOW Politics expanded its virtual library with relevant material on women's political participation and currently puts at disposal 6,662 resources (1317 English; 447 Arabic; 393 French; 523 Spanish). In 2015, 208 resources in English, 73 in Arabic, 88 in French and 81 in Spanish were added to the library, a total of 450 resources. On average, each resource receives 600 reads.</p>

			<p>e-Discussions: iKNOW Politics hosted and moderated three e-Discussions in 2015 on: a) Beijing + 20; b) the implementation of UNSCR 1325 in the Arab States; and c) Parliamentary Oversight of partner organisations and were prominently featured on the platform and iKNOW Politics' social media channels. These online discussions proved to be excellent opportunities to expand the network, form new collaborations and strengthen the existing ones. Combined, these three e-Discussions received 5092 reads, and thus resulted in increased website traffic.</p> <p>Social media: iKNOW Politics has established a strong social media presence in 2015. The platform reached 5,763 'likes' on its Facebook page, an increase of 19%. Its Twitter account also saw an increase of 17%, reaching 5,489 followers by the end of 2015. iKP social media channels' generate a significant portion of the increased traffic on the website which was recorded in 2015.</p>
2.1.3	Production of an annual report on women in parliament for International Women's Day	Report published by 8 March; contribution provided to Beijing + 20 debates.	A report on progress and setbacks of women in parliament in 2015 was issued on the occasion of the International Women's Day, in English, French and Spanish. The report analysed women's participation in parliament over the past 20 years since the adoption of the Beijing Declaration and Plan of Action. The retrospective assessed progress and highlighted lessons learned over 20 years. It also identified recent trends.
2.1.4	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; number of recipient /requests/level of satisfaction/number and content of the references made in other publications or the media	<p>A press conference was held to present the findings of the 2015 analysis of progress and setbacks of women in parliament. The finding received wide media coverage. The analysis was also distributed to all IPU Member Parliaments, participants in CSW events, as well as to partner organizations and researchers</p> <p>A press event was organized at the UN in New York to launch the IPU-UN Women Map on Women in Politics (see 2.1.6)</p> <p>The IPU data on women in parliament and women in ministerial positions is used by the UN, UN Women, WEF and other international organizations as an indicator for women's political participation. IPU data should also continue to serve as an indicator for monitoring progress on SDG 5 (gender equality and women's empowerment)</p> <p>The IPU has also received numerous requests to publish the data in research papers and databases</p> <p>IPU provided updated data and information on lessons learned and best practices on women in politics to the OSCE/ODIHR expert meeting on Good Practices for Advancing Women's Political Participation in the OSCE Region.</p>

2.1.5	Research on influence of women	Preliminary findings of research; number of respondents to questionnaires and interviews	The work on the influence of women has been partly included in efforts and initiatives carried out within the framework of the Global Parliamentary report – the question of women's impact in achieving oversight of gender equality is being addressed.
2.1.6	Publication of the IPU-UN Women Map on Women in Politics	Number of Maps produced; number of references to IPU data on women in politics in UN/international reports	The Map on Women in Politics was produced in 2015 on the occasion of the 20 years review of the Beijing Declaration and Plan of Action. It was produced in Arabic, English, French and Spanish, in the following quantities (3,000 in English, 1,500 in French, 1,000 in Spanish and 500 in Arabic). It was launched in New York on the occasion of the International Women's day.
<i>2.2 More women gain access to parliament and participate in policy-making</i>			
2.2.1	Enhanced synergies and strategies in regions with few women MPs	Hearings at IPU Assemblies with delegations of parliaments with no or few women members; identification of strategies and next steps; provision of expertise; follow-up action by parliaments	Algeria IPU supported experience sharing among African, European and Arab women MPs in the establishment of women's parliamentary caucuses in an event organized by UN Women and the Parliament of Algeria. Peer to peer counselling was provided based on IPU's <i>Guidelines for women caucuses</i> .
2.2.2	Debates and/or review of national legal frameworks to facilitate women's access to parliament	Use of the IPU report on the impact of national legal frameworks on women's access to parliament; number and level of IPU contributions to debates and reform processes	Kenya IPU fielded an advisory mission at the invitation of the Speaker of the Senate. As a result, a new proposed amendment to the Constitution was presented at the Kenyan Parliament with a view to ensuring effective implementation of the principle that no gender shall be represented by more than two-thirds in Parliament. In addition, IPU supported the organization of 17 community-level activities led by women MPs to gain public support for this constitutional reform.  Kuwait IPU carried out a mission to Kuwait to meet with key decision-makers and discuss with them best means to enhance women's political participation. The mission met with the Prime Minister of Kuwait, the Speaker of the National Assembly, parliamentarians, the Minister of social affairs (the only woman Minister in the current government) as well as representatives from civil society organizations. The mission resulted in an agreement with the Kuwaiti authorities to develop a roadmap to more women in parliament.
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	Tunisia In partnership with International IDEA, IPU organized a training workshop in team-building for a group of about 20 women parliamentarians in Tunisia. More synergy was facilitated among women from different political parties despite remaining challenges. Women MPs considered to pursue talks in the objective of establishing an informal caucus that would open a space for better coordination among them.

2.2.4	Stronger women's caucuses	Number of women's caucuses established or supported by the IPU; feedback on IPU material	<p>Mali</p> <p>IPU launched a two-year initiative jointly with the parliament of Mali to improve the status of women and strengthen their rights. The project aims to back parliamentary efforts to develop the legislative and political framework needed to improve women's status. It began with a workshop which resulted in enhancing leadership skills of women MPs (9 out of the 13 women MPs participated).</p> <p>Mauritania</p> <p>IPU supported the development of the first strategic plan of the newly created women's caucus, covering the period 2016-2018. The strategic planning workshop included nearly 40 women MPs (out of 55) and focused also on building their capacity to effectively run the caucus and achieve the strategic objectives set.</p>
2.2.5	Mentoring by women MPs	Initiatives taken by women MPs; discussion circles on iKNOW Politics	<p>Women politicians were profiled as role models:</p> <p>Showcasing the stories of successful women in politics generates enthusiasm for other women, especially the young, to become active in politics. 27 interviews of female politicians and activists from across all regions were featured on iKNOW Politics in 2015. In such interviews, women share their personal experiences and highlight key issues related to women's political participation. The interviews received on average 650 reads/views each in 2015.</p>
2.3 <i>Parliaments are more gender-sensitive</i>			
2.3.1	Self-assessment by parliaments of their level of gender-sensitivity	Number of requests for assistance received; number of self-assessments conducted results of self-assessments and recommendations	<p>IPU presented the concept of gender-sensitive parliament and its work in this area at the Plenary Assembly of ParlAmericas. This contribution was part of the implementation of a new five year ParlAmericas project to straighten parliaments in the region which has an important focus on gender mainstreaming and women's political empowerment.</p> <p>Kenya: following the IPU advisory mission on women's participation in July 2015, the women's caucus called on IPU's support to organize a gender self-assessment of parliament in 2016.</p> <p>IPU finalized a self-assessment toolkit for parliaments, titled <i>Evaluating gender sensitivity</i>, to be launched in 2016 in English, French, Spanish and Arabic.</p>
2.3.2	Gender mainstreaming in parliament	Number of MPs and staff trained, disaggregated by sex, level of satisfaction of trainees, demand for toolkit	<p>Côte d'Ivoire</p> <p>A training workshop on gender and gender mainstreaming in the work of parliament was held for parliamentary staff. 50 staff members, including 18 women were equipped to integrate gender issues into the work of parliament. The workshop succeeded in building a common understanding of what a gender perspective means for women and men, helped the participants to devise ways to implement this approach in the day-to-day work of parliament. The workshop was followed by the creation of a gender committee of National Assembly staff members, which IPU will support as it defines its working methods and priorities.</p>

2.3.3	Violence against women in politics	Preliminary results of research; number of respondents to research and questionnaire.	<p>IPU took part in an international expert meeting in Washington on violence against women in politics organized by NDI.</p> <p>IPU has also began developing tools for a research on harassment and violence against women MPs (concept and questionnaire were developed). The research as such will be conducted in the first half of 2016. Its results will document and accompany the resolution of the IPU Standing Committee on Democracy and Human Rights on <i>The freedom of women to participate in political processes fully, safely and without interference</i> to be debated at the 135<sup>th</sup> IPU Assembly in October 2016.</p>
<i>2.4 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	<p>IPU sent out questionnaires to the parliaments of the countries that were up for review by the CEDAW Committee in 2015. 12 out of 27 parliaments concerned responded to the questionnaire. Four of them have been somehow involved the reporting process at the national level, namely the parliaments of Lebanon, Senegal, the UAE and Viet Nam. The parliaments of Lebanon and Senegal had previously taken part in seminars on CEDAW organized by IPU.</p> <p>IPU presented a report on women's participation and parliamentary involvement in the CEDAW reporting process to the 60<sup>th</sup>, 61<sup>st</sup> and 62<sup>nd</sup> sessions of the UN Committee on the Elimination of Discrimination against Women. It held coordination meetings with the Committee's working group on IPU and parliaments to establish links and enhance cooperation. The UN Committee's concluding observations were shared with the parliaments of States whose reports were considered by the Committee in 2015.</p>
2.4.2	Parliamentary action on discriminatory legislation and practices	Number of debates/workshops; objectives identified; amendments to legislation; other parliamentary initiatives	A strategic planning workshop for the women's caucus in Mauritania assisted women MPs to identify priority areas for legal reform to address gender discriminatory legislation. These included violence against women and girls, land rights and access to decision-making positions.



2.4.3	Development of sub-regional or 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	<p>Bangladesh</p> <p>IPU supported the Bangladesh Parliament in its multifaceted efforts to put an end to child marriage. 21 MPs (9 men and 12 women) have strengthened their capacity on developing strategies to keep girls in school; on creating employment opportunities for them; improving laws on child marriage and on birth and marriage registration and implementing them, and most importantly on working to change social norms. These trained MPs then participated in outreach programmes on child marriage and birth and marriage registration which resulted in 100 local officials, law enforcement representatives, birth and marriage registrars, NGOs and 20 thousands of people, including many young girls and boys, having a better understanding of the harmful consequences of child marriage and norms that limit roles for girls, and of the need to enforce the law prohibiting child marriage.</p> <p>IPU also took part in discussions on how to implement the innovative parliamentary dimension that is foreseen in the monitoring of the implementation of the regional Convention on preventing and combating violence against women and domestic violence (Istanbul Convention).</p>
2.4.4	Development and enforcement by parliament of legislation on violence against women	Type of expertise and support provided by the IPU; number and nature of parliamentary initiatives linked to IPU support	<p>Mali</p> <p>A training workshop succeeded in strengthening male and female MPs skills in communicating and advocating for gender equality and fighting violence against women and girls (78 participants, including 12 women MPs and parliamentary staff). A few months after the workshop, the Parliament adopted a law on gender quotas to increase the participation of women in decision-making.</p> <p>Burkina Faso</p> <p>During the year, a law on all forms of violence against women, draft with IPU support (2011-2014), was adopted. The law seeks to provide a comprehensive response to physical, sexual, psychological, economic and cultural violence against women and girls.</p> <p>Sierra Leone</p> <p>Outreach visits on violence against women which began in 2014, with IPU assistance, in the regions of the North and South could not be continued as planned in 2015 in other parts of the country because of the health situation caused by the Ebola epidemic. With the improvement of the situation, a new series of parliamentary outreach visits on tackling violence against women and girls and addressing discrimination and stigmatization of Ebola survivors are planned in the eastern and western regions during the first part of 2016.</p>

2.4.5	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	<p>The call for action on gender equality issued by the Women Speakers of Parliament meeting at the UN Headquarters in New York made significant reference to UNSC1325. This call was echoed by participants of the Meeting of the Women Parliamentarians at the 132<sup>nd</sup> IPU Assembly who called for speeding up the adoption of National Action Plans on 1325 and ensuring that 15% of peace and security funding is dedicated to gender-related issues such as boosting women's political participation and protecting women and girls from violence.</p> <p>In cooperation with UN-ESCWA and UN-ECA, IPU enhanced the understanding on the UN Security Council resolution 1325 in Arab countries. Tools for MPs were crafted and a first group of 10 MPs and parliamentary staff was trained on the implementation of the resolution - through legislation, policy making, budgeting and building partnerships - with a view to addressing the needs of women and girls during conflicts and for their prevention.</p>
2.4.6	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; level of participation of women Speakers of Parliament	<p>IPU organized jointly with UN Women its annual parliamentary meeting on the occasion of the UN Commission on the Status of Women. The meeting included 141 MPs (of which 19 men) from 38 countries. This year's event was entitled <i>Parliaments for Gender Equality: Priorities for Beijing +20 and beyond</i>. Particular attention was paid to the responsibility of parliaments and the need to build strategic partnerships to accelerate progress in meeting the Beijing objectives. In addition, IPU organized two side events, one focusing on cyber violence against women, and the other on young women in decision-making.</p> <p>The 10<sup>th</sup> Meeting of Women Speakers of Parliament was held in New York in August 2015. 23 women speakers and a woman deputy speaker attending the Meeting provided input from a gender perspective to the 4<sup>th</sup> World Conference of Speakers of Parliament – which focused on the post-2015 development agenda and contributed to its shaping prior to adoption by the UN in the weeks to follow. UN documents focusing on women's rights made reference to parliamentarians as key actors in the promotion of gender equality: UN Human Rights Council resolution on violence against women (A/HRC/29/L.16/Rev.1, §7) and <a href="#">Global Study on the Implementation of United Nations Security Council resolution 1325</a> commissioned by the UN Secretary General to a High-Level Panel (p. 181).</p> <p>Four members of the CEDAW Committee took part in three key IPU meetings: the annual Parliamentary Meeting at the Commission on the Status of Women, the annual Global Conference of Young MPs and the 22<sup>nd</sup> Meeting of Women Parliamentarians.</p>

2.4.7	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; visibility and effectiveness of the Meeting of Women Parliamentarians	<p>The Meeting of Women Parliamentarians celebrated its 30<sup>th</sup> anniversary at the 132<sup>nd</sup> IPU Assembly (Hanoi) through the launch of a Call for Action – My Power for Women's Power, signed by over 100 women and men MPs. At the 133<sup>rd</sup> Assembly (Geneva) the Meeting took an additional step by adopting a Plan of Action to translate the commitments made into concrete action inter alia in the following areas: women's empowerment in politics, legislating for gender equality and making parliaments more gender-sensitive. The Meeting was attended by 93 delegates (of which 12 men) from 67 countries at the 132<sup>nd</sup> Assembly and by 127 delegates (of which four men) from 75 countries at the 133<sup>rd</sup> Assembly.</p> <p>In addition the Meetings of Women MPs provided particular input to IPU Assemblies outcomes, namely the Hanoi Declaration on the Sustainable Development Goals: Turning Words into Action (132<sup>nd</sup> Assembly) and the Declaration from the General Debate on the Imperative for Fairer, Smarter and More Humane Migration (133<sup>rd</sup> Assembly). In addition, the Meeting successfully integrated gender-related amendments into IPU resolutions.</p>
2.4.8	Mainstreaming of gender equality and women's rights into IPU capacity-building initiatives	Number of gender components in capacity-building initiatives	Gender equality and women's rights were included in IPU's initiatives throughout the year in areas such as maternal, new-born and child health, development, human rights, institutional capacity building and data collection on parliamentary membership and specialized bodies.

INTER-PARLIAMENTARY UNION: 2015 SUMMARIZED LOGFRAME		
OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
<b>3. Greater respect for human rights</b>		
<i>3.1 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; number of campaigns developed; number of changes to human rights section on IPU website; number of references to Committee in media and UN reports
		The Committee brochure was updated; for the second time, on International Human Rights Day – 10 December, statistics of the Committee's work were presented and disseminated publicly in the form of a world map and an analysis; the database with detailed information on the Committee's case-load was reviewed and improved; Some 15 IPU press releases were issued in connection with the Committee's work; media interviews were conducted and media coverage was produced on a number of cases before the Committee.
3.1.2	Regular Committee sessions	Number of reports / decisions prepared and translated
		Three regular sessions were organized (January, March and October) during which 85 reports and 19 decisions; 1 hearing (January), 38 reports and 13 decisions; 15 hearings (March), and 48 reports and 24 decisions; 16 hearings (October) were examined and adopted respectively.
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
		On-site missions/visits were conducted to Oman (May), Malaysia (June-July), Mongolia (September) and the Inter-American Commission on Human Rights (September) and three trial observation missions were conducted to Niger and Malaysia. The findings and recommendations of each of the missions and trial observations were submitted to the Committee. Proposed missions to Belarus, Bahrain, Lebanon and Venezuela did not take place due to a lack of consent from the authorities.
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 third-party institutions or countries able to help its work; number of representations made to the UN and regional human rights mechanisms regarding the Committee's work
		The Committee put in place and made use of a comprehensive notification system to provide tailor-made information about its latest decisions to some 1400 contacts. Over the year, the Committee also sent some 150 follow-up letters to the relevant authorities of the countries as well as over 500 communications to complainants and other stakeholders concerning each of the cases under examination. Special efforts were made in 2015 to bring the Committee's work to the attention of the Inter-American Commission on Human Rights.

3.2 Parliaments play a greater role in ensuring respect for human rights and international humanitarian law			
3.2.1	Parliaments informed of forthcoming and recent examination of their countries' human rights situation by UN human rights mechanisms	Number of letters sent to parliaments; feedback/responses received; number of new ratifications of human rights treaties and withdrawal of reservations; participation of MPs (men, women and relevant specializations); support provided to one or two parliaments; strong legal framework; number of IPU interventions at UN Human Rights Council and other UN human rights meetings and number of references by the Council and other UN human rights mechanisms to parliaments and the IPU	30 letters were sent on the examination of the human rights situation by the UN Human Rights Council and key UN human rights treaty bodies.
3.2.2	Regional and national seminars organized to promote parliamentary action on human rights	Number of MPs trained; level of implementation of seminar/UN recommendations; number of events organized and reports produced; organization of one regional and one national seminars	A regional seminar to promote parliamentary engagement in the work of the UN Human Rights Council was held in the Philippines in February for the parliaments of Asia-Pacific. This seminar led to the adoption of concrete recommendations for action to promote stronger synergies between parliaments and the Council and to enhance the role of parliaments in addressing the most pressing regional human rights challenges. The seminar attracted some 175 participants from 19 countries, including parliamentarians, parliamentary staff, diplomats and representatives of civil society. No national seminar was organized. Instead field visits were organized in Cote d'Ivoire.
3.2.3	Ratification campaigns implemented	Number of new ratifications and withdrawals of reservations promoted and obtained	A campaign for the ratification of key migration was implemented before and after the 133 <sup>rd</sup> (October) IPU Assembly. The ratification campaign accompanied the launch of the IPU/OHCHR/ILO handbook <i>Migration, human rights and governance</i> during the 133 <sup>rd</sup> Assembly.
3.2.4	Information on parliamentary human rights committees collected and published online	Existence of a full-fledged and updated online database	Some progress was made towards identifying the next steps to overhaul the database so as to provide more relevant and accurate information.
3.2.5	Enhanced IPU contribution to UN human rights mechanisms	Number of meetings the IPU participates in or to which it makes submission; number of IPU interventions at UN Human Rights Council and other UN human rights meetings and number of references by the Council and other UN human rights mechanisms to parliaments and the IPU	<p>The IPU and OHCHR organized a panel discussion at the UN Palais des Nations in Geneva on 22 June to take stock of the contribution of parliaments to the work of the UN Human Rights Council, in particular its Universal Periodic Review.</p> <p>Critical input was provided for the adoption in September of the UN Human Rights Council's resolution by which it decided to organize in June 2016 an official side event to discuss parliamentary engagement in its work.</p> <p>Research project carried out with Graduate Institute on the involvement of three national parliaments in the UN Human Rights Council's Universal Periodic Review process.</p>

3.2.6	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 UN reports and decisions; participation of MPs (men, women and relevant specializations); support provided to one parliament; strong legal framework; number of events organized and reports produced. Issue is integrated into all IPU's child rights-related activities	<p>105 participants, including 40 parliamentarians from 9 countries, took part in the IPU regional seminar on nutrition for SADC African parliaments, which the Namibian Parliament in Windhoek. In the seminar recommendations, participants highlighted the need for legislative action and increased cooperation to promote nutrition and proposed concrete recommendations to address current challenges.</p> <p>Panel discussion on UN Convention on the Rights of the Child's 25<sup>th</sup> anniversary and field visit on nutrition organized during 132<sup>nd</sup> (March) IPU Assembly in Hanoi.</p> <p>Co-organized Future Policy Award on best policies on children's rights as well as the corresponding award ceremony, held during 133<sup>rd</sup> (October) IPU Assembly.</p>
3.2.7	Greater awareness and action among parliaments of selected international humanitarian law conventions	Number of meetings/activities/panels which the IPU organized or in which it participated; launch of Handbook for parliamentarians on Nationality and Statelessness, and number of copies distributed; number of missions carried out by IHL Committee members and recommendations made	<p>The IHL Committee met on the occasion of the 132<sup>nd</sup> and 133<sup>rd</sup> IPU Assembly. It held discussions on the refugee situation, with particular attention on Syrian crisis. It also paid particular attention to the question of statelessness. At the 133<sup>rd</sup> IPU Assembly, a panel debate on the humanitarian dimension of forced migration was held, bringing together parliamentarians, representatives from civil society and UNHCR.</p> <p>In November 2015, the IPU and UNHCR, in cooperation with the Parliament of South Africa, organised a conference on <i>Ensuring everyone's right to nationality</i>. Some 100 participants from 40 countries discussed a plan of action for parliaments to put an end to statelessness.</p>
<i>3.3 Promote synergies between human rights capacity-building and the defence of MPs' human rights</i>			
3.3.1	Panel discussions organized and studies carried out	Number of events and/or studies conducted; number of participants; adoption of recommendations for stronger synergies	Protection of human rights of MPs is now more regularly included, whenever possible, in IPU's human rights capacity-building activities.
3.2.2	Legislative advice provided	Number of occasions on which legislative advice is provided; level of implementation of advice	When considered useful, legislative advice was systematically proposed in the decisions of the Committee on the Human Rights of Parliamentarians and during as well as in the outcome documents of the regional and national IPU human rights events.

INTER-PARLIAMENTARY UNION: 2015 SUMMARIZED LOGFRAME		
OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
<b>4. Stronger parliamentary dimension to the work of multilateral institutions</b>		
<i>4.1 Parliaments are more aware of and engaged in major UN processes; parliaments are better equipped to act on and hold governments accountable for their commitments at the UN; the views of MPs are incorporated in relevant UN decision-making processes</i>		
4.1.1	Statements given before UN bodies; formal parliamentary submissions to UN reports; IPU resolutions circulated to relevant UN bodies; Sustainable Development Goals (SDGs) and/or post-2015 development agenda include meaningful reference to parliaments/governance	Parliamentary input to UN debates and processes (deliberations, review and negotiations); number of references to parliaments in major UN documents; participation of MPs in national delegations to main UN events and GA meetings; final adopted set of SDGs (from UN Summit declaration)
		A dozen statements at UN meetings (combining formal and informal statements) to present IPU positions on various issues.  Language on parliaments included in at least three UN documents (resolutions/declaration).
4.1.2	Joint projects are planned, initiated or strengthened	Number of exchanges on joint activities; participants' rating of events
		First joint project convened in cooperation with the UN Security Council (SC), aimed at engaging parliaments in Africa in the implementation of SC Resolution 1540 (weapons of mass destruction and non-State actors). The foreseen regional parliamentary seminar took place in February 2016.
4.1.3	Parliamentary hearing is organized and its outcome channelled into relevant UN processes	Level of UN participation; quality of the final report in terms of relevance and depth of recommendations; level of UN participation; number of participating MPs
		2015 parliamentary Hearing was rescheduled to early 2016 to make room for the World Speakers Conference and start a new cycle for this annual event in the first part of the year.
4.1.4	IPU Committee on UN Affairs effectively addresses issues of mutual relevance and its output helps inform debates at the UN; bureau of IPU Committee on UN Affairs helps guide the work of the IPU with the UN through regular consultations and engagement (including, field missions or other operational activities)	Number of participants in plenary sessions; level of UN engagement; relevance of issues to both parliaments and the UN; number of direct and regular correspondence with Bureau members; field mission or other activity is conducted between formal sessions of the Committee
		Committee sessions resulted in lively debates and helped explain UN bodies such as the PBC, ICJ. One session on private sector influence on UN potentially opened a new line of inquiry into the UN from an "accountability" perspective.
4.1.5	Policy information and guidance on global issues exchanged with high-ranking UN officials at IPU Assemblies, and specialized parliamentary meetings	Number of high-ranking UN officials participating (men and women)
		Each Assembly featured relevant UN officials on panels and plenary meetings to help link national issues to the international level.
4.1.6	Bureau members of all four Standing Committees are provided with regular information updates on UN debates; briefing sessions with UN officials and/or diplomats are organized for IPU Bureau members, rapporteurs or other MPs as needed	An average of four communications is sent to each committee Bureau during the year (total of 16); two briefing sessions or opportunities for participation on UN panels are arranged for IPU Bureau members from any of the four committees
		At least six issue briefs produced and sent to Bureau members.  Briefing session organized in Geneva for new Bureau members and other interested MPs.

4.1.7	New provisions in 2014 resolution on interaction with the UN are carried forward	Fourth Speakers Conference is held successfully and meaningful acknowledgement of the Conference is made in the outcome document of the UN Summit; MPs make significant contribution to HLPF and Youth Forum; robust parliamentary contribution to UPR of the HR Council is made; parliamentary meeting at the CSW is upgraded to official joint event	Speakers Conference brought to a successful conclusion with a Declaration circulated to all UN member states. The process helped ensure language on parliaments in the new 2030 UN Agenda and will help promote IPU as negotiations for a new General Assembly resolution on interaction get underway in the first part of 2016.  IPU successfully organized a small group of MPs to participate in the Youth Forum of ECOSOC.  Despite strong lobbying, it was not yet possible to upgrade the parliamentary meeting at the CSW to an official event (efforts continue).
4.1.8	New cooperation agreement is drafted and adopted	Cooperation agreement effectively adds value to old agreement	Draft submitted to UN. Work in progress, consultations ongoing.
<i>4.2 Effective parliament oversight of the WTO and international trade negotiations</i>			
4.2.1	Organize, together with the European Parliament, an annual session of the Parliamentary Conference on the WTO in Geneva	Number of attending MPs, international organizations and Permanent Missions in Geneva; quality and substance of debate	2015 session was held on 16-17 February, on WTO premises. It was attended by over 350 participants and observers from 65 countries and 11 international organizations, including 157 members of parliament.
4.2.2	Host at least one meeting of the Steering Committee of the Parliamentary Conference on the WTO	Good attendance at meetings; hearing with WTO Director-General; substantive debate; meaningful decisions	The IPU hosted two sessions of the Steering Committee, in February and October respectively. Both sessions were well attended.
4.2.3	Organize a parliamentary event within the framework of the annual WTO Public Forum	Number of attending MPs, including from outside Europe; quality and substance of debate	The parliamentary session at the WTO Forum took place on 30 September and dealt with the subject of "Reducing trade costs: why speedy legislative action on the Trade Facilitation Agreement is of paramount importance".



INTER-PARLIAMENTARY UNION: 2015 SUMMARIZED LOGFRAME		
OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
<b>5. Increased parliamentary support for international development goals</b>		
<i>5.1 Parliaments promote action on the MDGs and contribute to the shaping of the post-2015 development agenda</i>		
5.1.1	Promote the inclusion of governance in the post-2015 development framework	<p>References to the inclusion of governance in the post-2015 framework made in key documents arising from the processes</p> <p>A model parliamentary resolution on the SDGs prepared and shared through IPU Assembly and other fora.</p> <p>A regional roadmap on engagement and implementation of the SDGs agreed by parliaments of Central and Eastern Europe on the occasion of an IPU regional seminar hosted by the Parliament of Romania. MPs from nine countries of the region attended the meeting.</p> <p>Active engagement throughout 2015 in the global talks on the SDGs.</p> <p>Regular guidance notes prepared and circulated to parliaments.</p> <p>Goal 16 (governance goal) adopted, which calls for effective and accountable institutions at all levels.</p>
<i>5.2 Parliaments take action on maternal, newborn and child health</i>		
5.2.1	Increase parliamentary action on MNCH, particularly in countries with highest maternal and child mortality	<p>Number of national and regional activities to promote implementation of MNCH commitments; number of capacity-building activities for MPs to address key legal, programmatic and financial challenges affecting progress on MNCH in their countries; number of parliamentary strategies on MNCH supported</p> <p>IPU made a commitment to the Global Strategy for Women's, Children's and Adolescents' Health (2016-2030) to promote the role of parliaments in generating better health outcomes for women, children and adolescents.</p> <p>Accountability Loop Budget Advocacy training workshops were organized in Zimbabwe and the Philippines. Each targeted five countries of the region.</p> <p>In Rwanda a budget advocacy training on sexual and reproductive health (SRH) and a briefing on the Reproductive Health Draft Bill were held. The Parliament of Rwanda also organized multi-stakeholder consultations and an oversight visit at community level on the role of civil registration and vital statistics in improving access to health services and health outcomes. Community engagement was ensured through a consultative meeting with adolescents and young people on access to SRH services in academic institutions. Members of Parliament participated in live talk shows in 10 community and rural private radio stations on the theme of access to youth-friendly SRH services in rural areas. MPs engaged with national editors to discuss the link between MNCH and education.</p>

			<p>In Uganda the Parliament held a review of the Parliamentary Advocacy Strategy on Maternal, New born and Child Health 2012-2015 and made recommendations for the next strategy on the issue. A media campaign on MNCH and a budget advocacy workshop were also organized with the Parliament of Uganda.</p> <p>In Lesotho IPU and the Parliament started a review of parliamentary action on health-related MDGs. The review will make recommendations for parliamentary engagement with the SDGs.</p> <p>In Bangladesh, MPs received training about the main drivers of child marriage and the importance of improving civil registration and vital statistics. They subsequently reached out to a district with high rates of child marriage, where they discussed harmful effects of child marriage with some 5,000 people. MPs and staff from Bangladesh Parliament took part in an Accountability Loop Budget Advocacy training workshop co-organized by IPU, WHO and other partners, and are currently implementing an MNCH work plan agreed in this event.</p>
5.2.2	Facilitate advocacy and policy development in the area of MNCH	A study on the impact of legislation on one aspect of health is produced; reports and documents of good parliamentary practice are produced; input is provided to iERG reports, PMNCH reports and other reports under the Global Strategy on Women's and Children's Health	<p>A study titled Child Marriage Legislation in 37 Asia-Pacific Countries was finalized jointly by IPU and WHO.</p> <p>Preparations for a case study on child marriage in Bangladesh started with WHO.</p> <p>IPU facilitated provision of comments from WHO experts on the MNCH Bill in Uganda and the Reproductive Health Bill in Kenya.</p> <p>Input provided and reflected in the 2015 report of iERG.</p> <p>IPU organized parliamentary contribution to the consultations on the Global Strategy for Women's, Children's and Adolescents' Health. Side events to consult and inform MPs about the Global Strategy were also held at both IPU Assemblies of the year.</p> <p>IPU Secretary General participated in a MNCH-related retreat organized by the UN Secretary General. He also participated in the Accountability Breakfast and other high-level MNCH events held at the opening of the UN General Assembly.</p>
<i>5.3 Parliaments promote action on HIV/AIDS</i>			
5.3.1	Increase awareness among parliamentarians of the challenges of the HIV epidemic and response, particularly in terms of treatment inequality	Two activities to support the dialogue and build capacity are organized; parliaments in key countries mobilized on paediatric treatment issues	<p>In cooperation with the Elisabeth Glaser Paediatric AIDS Foundation, briefings on children's access to HIV treatment were organized for members of the East African Legislative Assembly.</p> <p>Upon request of the Speaker of Kyrgyz Parliament, comments were provided on a draft bill.</p>

5.3.2	Build evidence, develop information resources and increase knowledge about parliamentary action to increase access to HIV treatment	Study on good parliamentary practices is produced. Parliamentary meeting at the Global Fund. IPU presents its work and findings in at least one major regional or international forum; databases expanded	A guide for parliamentarians to increase access to HIV treatment was produced with UNAIDS.  IPU Secretary General spoke in the High Level Meeting on Engagement of Men and Adolescent Boys in Fast-Tracking the End of AIDS.
<i>5.4 Parliaments contribute to development cooperation and oversee effectiveness of aid</i>			
5.4.1	Map aid effectiveness structures and parliamentary contribution to ensuring better development cooperation	Aid effectiveness structures are mapped in selected developed and developing countries	IPU organized focal points in a dozen parliaments to participate in the global monitoring exercise of the GPEDC. The focal points are expected to participate in country dialogue structures for development cooperation.
5.4.2	Attend meetings of the Global Partnership Steering Committee and provide input on behalf of parliaments and parliamentary organizations	Contribution is provided to the post-Busan monitoring framework and concerns of parliaments reflected	IPU Secretary General or his representatives attended the Steering Committee meetings that took place during the year. As part of a new working group of the Steering Ct., IPU made strong contribution to deepen the global partnership in countries along the lines prescribed by its own Guidance Note on aid policies.
5.4.3	Help formulate agendas, final recommendations of DCF sections, as well as attend their meetings	Extent to which the concerns of parliaments are reflected in the outcome of the DCF	IPU contributed to the agendas of two DSC symposiums (Korea and Uganda) during the year and organized a parliamentary delegation to each meeting. Inputs from the parliamentary community on the catalytic role of aid and on public and private sector partnership in particular were taken on board in the final reports.
<i>5.5 Parliaments integrate climate change and its consequences into national budget and legislation</i>			
5.5.1	Organize a parliamentary meeting at the 21 <sup>st</sup> session of the Conference of the Parties to the UNFCCC	Good attendance at the meeting; substantive debate; extent to which the concerns of parliaments are reflected in UNFCCC decisions	The Parliamentary Meeting in Paris organized in conjunction with COP21 was attended by 684 participants from 90 countries and 24 international organizations, including 329 members of parliament. It was the biggest-ever event of this nature.

INTER-PARLIAMENTARY UNION: 2015 SUMMARIZED LOGFRAME		
OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
<b>6. Improved parliamentary contribution to peace-building and conflict prevention</b>		
<i>6.1 Parliaments are better able to facilitate reconciliation in post-conflict situations</i>		
6.1.1	Reinforce the involvement of the parliament in conflict prevention and national reconciliation processes	Number of MPs, men and women, participating in outreach visits; number of citizens - men and women - attending outreach visits and being better informed of the work of the parliament
		Three outreach visits were organized to follow up on the Cote d'Ivoire Regional Conference on the role of parliament in conflict prevention and management held in 2013. The visits took place on 16-18 August in Divo, 19-22 August in Sakassou and 20-23 December, respectively in the South, the Centre and the South-East of Côte d'Ivoire. During these visits, parliamentarians brought a message of peace with a view to consolidating the peace process implemented following the socio-political crisis in aftermath of the 2010 presidential election.
6.1.2	Facilitation of dialogue between parliament/executive and or majority/opposition for better decision-making processes	MPs from across the political divide work together in a spirit of tolerance; number of requests received; level of cooperation between the majority and the opposition; level of cooperation between the executive and the parliament
		In Burundi, the IPU monitored closely the situation during the year and especially following controversial presidential and parliamentary elections. It worked at a strategy and proposed its good offices to the Parliament for a peaceful and participatory settlement of differences. Initially planned for December 2015, the mission was postponed until February 2016.
6.1.3	Organization of activities to build/reinforce legal framework for parliament	Constitutional and other legal provisions governing parliament are adopted and implemented; number of MPs - men and women - participating in capacity-building activities
		The National Legislative Assembly of Thailand requested IPU's support during the Constitution drafting process. A high level mission was organised to take place in December 2015 but finally had to be postponed and finally took place in late February 2016.
<i>6.2 Parliamentary diplomacy serves to facilitate conflict prevention and resolution</i>		
6.2.1	Organization of on-site missions to foster dialogue between parties to conflict	IPU mission received at a high level from both sides; expression of political will to continue dialogue; number of host participants - men and women - to the visit; follow-up activities to the mission; debates taking place in the parliament
		Two successful sessions of the Middle East Committee: one in March in Hanoi and the other October in Geneva. The second one benefited from input by experts from the UN system (CTED) and civil society (GCERF). The Secretary General pursued efforts to promote inter-Korean dialogue through his mission to Pyongyang and Seoul in late April/early May and remained engaged on the Syrian dossier.

6.3 Parliaments take action to prevent non-State actors from acquiring WMDs pursuant to international law (Security Council resolution 1540)			
6.3.1	Guidance note for MPs as an awareness-raising tool	MPs in several countries will have responded positively to guidance note	No funding available. A much larger budget had originally been prepared on the expectation of a substantial UN grant for work on weapons of mass destruction; this evolved into a smaller grant for output 6.3.3 alone.
6.3.2	Survey of MPs to gauge their views on the issue of WMDs and monitor progress in terms of increased awareness	Number of survey respondents and overall score registered	No funding available (see 6.3.1 above)
6.3.3	Two national/regional workshops to review current legislation on WMDs and required reforms to improve legislative frameworks	MPs participation in meetings and recommendations outlining key legislative reforms required	Funding available for the organisation of one regional workshop to promote implementation of UNSC Resolution 1540 seeking at countering the proliferation of weapons of mass destruction to non-State actors. It was meant to take place in Algiers, Algeria in December 2015. However, the event was postponed to February 2016 in Côte d'Ivoire due to heavy unexpected workload for constitutional reforms in Algeria.
6.3.4	Parliamentary capacities to deal with WMDs issue is enhanced through targeted technical assistance	Relevant parliamentary bodies (committees, research service or other) are more knowledgeable of the issue and produce quality output to address it (reports, resolutions, draft legislation)	No funding available (see 6.3.1 above)
6.3.5	Focus groups are held and parliamentary champions identified in key parliaments	Parliamentary champions actively engage with IPU by responding to queries, asking questions, show networking abilities to engage other colleagues	No funding available (see 6.3.1 above)

INTER-PARLIAMENTARY UNION: 2015 SUMMARIZED LOGFRAME		
OUTPUTS	Objectively Verifiable Indicators (OVI) for Outputs	Outputs achieved
<b>7. Universal membership and enhanced Member relations</b>		
<i>7.1 The IPU makes progress towards achieving universal membership</i>		
7.1.1	Contacts are sustained with non-member parliaments, including the US Congress and Caribbean and South Pacific parliaments	Number of exchanges; regional meetings; number of participants at events organized in Washington and the Caribbean and/or South Pacific
		Regular exchanges maintained with non-member Parliaments Regional meeting convened by Parliament of New Zealand aimed to enhance engagement between IPU and the small island Pacific parliaments.  Three IPU missions to Washington to raise awareness and seek support in US Congress, new supporters identified.
7.1.2	Increased membership	Number of (re)affiliation requests; number of new Members
		Fiji joined IPU in October 2015, bringing membership up to 167 Parliaments.  Cooperation with Egypt continued; following elections in late 2015 new Parliament made formal request to rejoin the IPU at Lusaka Assembly in March 2016.  Several small island Parliaments attended IPU Assemblies as observers in view of possible future affiliation.
<i>7.2 Members draw greater benefits from participating in IPU Assemblies and activities</i>		
7.2.1	Two four-day IPU Assemblies in 2015 which are well-attended and substantive	Level of participation; number of interventions during Assembly; strong and topical outcome documents
		High level of participation, both in terms of number and size of delegations, as well as numbers of interventions at Assemblies Over 70% of participating delegations led by Speakers or Deputy Speakers.  Substantive resolutions and highly relevant outcomes from the general debates focusing on SDG's-turning words into action (Hanoi Assembly), and the need for a smarter, fairer and more humane migration (October session in Geneva).
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
		Online registration system allowed for clearer indication of Committee assignments in Parliament.  Lively exchanges during general debate, Standing Committee and other sessions – better time management required to allow for all delegations to take the floor.

7.2.3	Action-oriented outcome of IPU events; measurable follow-up to IPU resolutions	Relevance of IPU outcome documents to subject matter  Follow-up and implementation of Assembly recommendations; reports on follow-up action	Highly relevant outcome documents, topical issues of major concern for both parliaments and the international community in general.  Efforts under way to improve reporting exercise.
7.2.4	More gender-sensitive parliamentary contributions to debates	More gender-sensitive outcome documents; input from Meeting of Women MPs	Regular and substantive input received from the Meeting of Women MPs, which inform overall outcomes of IPU Assemblies (resolutions and other decisions).
<i>7.3 The IPU achieves coherence and effectiveness in global parliamentary cooperation</i>			
7.3.1	Successful Fourth World Conference of Speakers of Parliament in 2015	Number of Speakers of Parliament attending; agenda of Speakers' Conference and submission to the United Nations	Highly successful World Conference of Speakers of Parliament, preceded by the Tenth Meeting of Women Speakers. 137 Speakers and leaders of 18 regional and other parliamentary organizations attended.  Outcome Declaration adopted by consensus and submitted to the UN Summit in September.
7.3.2	Stronger cooperation between the IPU and other parliamentary organizations	Number of regional and other parliamentary organizations attending IPU events; number of parliamentary bodies using IPU resolutions and reports in their work; number of joint events organized	Steady increase in number of regional and other organizations associated with the IPU (associate members or permanent observers) attending IPU Assemblies.  Talks to hold at least two joint events in 2016 (with PARLATINO and the Great Lakes Parliamentary Forum).
7.3.3	Greater input by geopolitical groups to IPU policy	Number of geopolitical group meetings held Joint meeting with Standing Committee Bureaux Breakdown by gender and age of candidates submitted by geopolitical groups	Geopolitical Group (GPG) meetings held regularly at IPU Assemblies. Joint Meetings with GPG Chairs held on a regular basis and aim to enhance input by Groups to overall IPU policy  Online registration system allows tracking of participants (and candidates) by gender and age. Standing Committee Bureaux currently being (re-)elected, with a new distribution of Presidencies by March 2016.
<i>7.4 The IPU implements structural reforms; more Members improve follow-up of IPU resolutions</i>			
7.4.1	More focused and action-oriented Assembly resolutions	Number of Member parliaments that take up Assembly resolutions at the national level	Efforts under way, in cooperation with member Parliaments, to improve the statutory reporting exercise.
7.4.2	More effective and visible work conducted by Bureaux of Standing Committees	Number of meetings; attendance of Bureau members	Bureaux in the process of fine-tuning the working modalities, with a view to achieving greater effectiveness and visibility of work.
7.4.3	Better informed participation by Members in the work of the IPU, the Assembly and its Standing Committees	Annual Information Seminar on the IPU; number of Secretaries attending the Seminar	18 parliaments sent staff participated in the 2015 Information Seminar at IPU Headquarters in Geneva. Lively and substantive session, with participants (perfect gender parity) expressing satisfaction with outcomes.
7.4.4	Better coordination among Standing Committees and geopolitical groups	Substantive joint session of Chairs of geopolitical groups and Standing Committees at the start of each Assembly	Joint Meeting highly appreciated by all participants, requested that the joint meeting be institutionalized as a regular feature at each IPU Assembly.

7.4.5	Planning and implementation of more comprehensive programmes of work by the four Standing Committees	Standing Committee substantive sessions to review activities, exchange good practices and assess follow-up action by Members	Standing Committees began to include in their work programme regular reviews of implementation of previous resolutions Summary records reflect good practices and follow up action by parliaments.
7.4.6	Standing Committee Bureaux undertake field missions, prepare and submit reports, and report on good practices and progress in implementing IPU resolutions	Number of meetings; attendance of Bureaux members; field missions organized	Standing Committee Bureaux held regular sessions during Assemblies and strove to sustain communication in between sessions.  No field missions were organized by Bureaux in 2015, work in progress for possible future missions.
7.4.7	Consolidated and smooth functioning of the Forum of Young Parliamentarians	Two annual meetings of the Forum; number of young MPs attending IPU Assemblies and holding IPU offices	Forum of Young MPs met regularly and is becoming one of the most active structures of the IPU.
7.4.8	Better reporting by Members	Number of annual reports received; number of recommendations followed up by Members	In cooperation with the Geopolitical Groups, efforts under way to improve the annual reporting exercise by Members.
7.4.9	Productive review by Standing Committees of implementation status	Meetings of Standing Committees dedicated to implementation review	At least one session every year dedicated by each Standing Committee to the review of implementation, noted in their reports to the Assembly and summary records of debates.



INTER-PARLIAMENTARY UNION: 2015 SUMMARIZED LOGFRAME			
OUTPUTS		Objectively Verifiable Indicators (OVI) for Outputs	Outputs achieved
<b>8. Enhanced IPU visibility</b>			
<i>8.1 The IPU website is a modern, dynamic, informative resource on parliaments and democracy that helps position IPU</i>			
8.1.1	Management of online data about IPU activities and membership is streamlined	IPU data is centrally managed for use on the IPU website	Up-to-date data on IPU Member Parliaments continued to be provided and referenced through ipu.org. Initial work on scoping new Parline.
8.1.2	Website content management system built	The new content management system is used to manage website content	Put on hold pending agreement with UAE.
8.1.3	Compatible online registration system for all IPU events created	Participants at IPU events will be able to register online instead of using fax, e-mails.	Put on hold pending agreement with UAE.
8.1.4	Graphical look including colours, images and layout is defined	Graphic design of the new IPU website is completed	Design and navigational concept for new ipu.org was defined. Wireframes and site architecture developed.
8.1.5	Creation of new content for website completed	New material or tools to inform and engage website visitors finalized	90% of drafted content revised, 25% of it finalized and 15 % translated.
8.1.6	Programming for website is fine-tuned	New material or tools to inform and engage website visitors finalized	Put on hold pending agreement with UAE.
8.1.7	Existing content onto new website is migrated	New website displays comprehensive and historical information about IPU	Put on hold pending agreement with UAE.
8.1.8	E-mail contact databases are migrated to new service mailchimp and integrated with ipu.org.	Users will be able to subscribe online to IPU events and products and update profiles	Put on hold pending agreement with UAE.
8.1.9	External hosting of the new ipu.org is put in place	Robust, reliable external hosting for all IPU online services with an uptime of 99.9%	Put on hold pending agreement with UAE.
8.1.10	Support services for new ipu.org are organized to ensure website keeps functioning	Technical support, security patches and upgrades, smooth running of IPU.org, user experience and feedback	Put on hold pending agreement with UAE.
8.1.11	ipu.org is enhanced through additional web and development	Enhancements to new ipu.org and databases following launch and user feedback	Put on hold.
8.1.12	Training on new content management system is carried out	IPU admin(s) can manage the new CMS and suggest enhancements	Put on hold.

8.1.13	A modern client relationship management system is put in place to centralize IPU contacts	Phase I of CRM: IPU contacts are migrated into one system for easy management, updating and sharing	Put on hold.
<i>8.2 Create useful and useable information products</i>			
8.2.1	Monthly e-bulletins on IPU and its work are produced in English, French and Spanish	Number of e-bulletins and individual stories on e-bulletins in the three languages distributed on time	12 e-bulletins were produced with nearly 120 individual stories.
8.2.2	Members and other target audiences are informed of IPU's work and finances during 2014	2015 Annual Report produced in English, French and Spanish	Annual Report produced in all three languages and launched on time at 132 <sup>nd</sup> Assembly in Hanoi.
8.2.3	IPU work is documented audio-visually	Video footage is provided for broadcasters and available for IPU corporate tools	News edits of 133 <sup>rd</sup> IPU Assembly distributed to national TV broadcasters for use in news programmes. Footage of Speakers Conference also made available to broadcasters for use.
8.2.4	IPU website and publications are dynamic and visually attractive through the use of appropriate photographic images	IPU website and publications have appropriate images to illustrate content	ipu.org and publications are visually engaging and dynamic with images playing an essential part in informing and educating users and readers on issues and IPU.
8.2.5	IPU's visual identity is built on and visibility is increased through use of corporate communication materials	Number of IPU banners, roll-ups, flags, caps, T-shirts, etc. are printed	IPU flags, table flags, banners, t-shirts and other corporate items helped brand IPU events across the world.
<i>8.3 The IPU refocuses its communications policy on leading global media and targeted outreach</i>			
8.3.1	There is increased awareness and visibility of IPU among Spanish and Arabic-speaking media	No. of media stories produced and distributed to Spanish and Arabic media globally	All IPU press releases were translated and distributed in Spanish and more than 50% of press releases were produced in Arabic. Products in Arabic achieved highest percentage of open rates.
8.3.2	Outreach to media and other stakeholders through distribution of communication materials has increased	e-mail distribution lists grow	IPU distribution lists for communications products increased by more than 3,000 addresses.
8.3.4	Media coverage to gauge outreach efforts is tracked	IPU mentioned in news stories globally	A minimum of 16,400 online articles and stories featuring IPU were published on a limited number of open source websites, highest ever media monitoring statistic for IPU.
8.3.5	Media are engaged on priority strategic issues and events	IPU visibility in national and international media	Between 250-300 media interviews and briefings were set up and carried out with national, regional and global media and broadcasters.

<b>INTER-PARLIAMENTARY UNION: 2015 SUMMARIZED LOGFRAME</b>			
<b>OUTPUTS</b>		<b>Objectively verifiable Indicators (OVI) for Outputs</b>	<b>Outputs achieved</b>
<b>9. Improving operational management, governance and internal oversight</b>			
<i>9.1 The IPU strengthens its internal governance and oversight</i>			
9.1.1	An effective Executive Committee	The Executive Committee carries out its business during the two ordinary sessions in 2015; improved institutional memory	Successful 271 <sup>st</sup> session held in Hanoi in March and 272 <sup>nd</sup> session in Geneva in October. Summary records produced and distributed to members for both sessions. First-ever field visit by the ExCom to CERN in October.
9.1.2	An effective Sub-Committee on Finance	Two Sub-Committee meetings held by October 2015 plus four teleconference meetings during 2015; communications and reports to Sub-Committee	Four Sub-Committee meetings and one teleconference were held by October 2015, making use of the presence of Members in Geneva on other IPU business to oversee the budget process. The Sub-Committee reported to Executive Committee at each sitting.
9.1.3	An IPU resource mobilization strategy	Resource mobilization strategy on the website New funding opportunities identified and pursued	Fresh resources were mobilized from new and existing donors during 2015, increasing IPU voluntary funding to its highest ever level and laying the ground for higher levels of funded activity in 2016.
<i>9.2 The IPU upgrades its management systems and procedures and implements a results-based management system</i>			
9.2.1	IPU logframe for 2015	Logframe is maintained throughout 2015; mid-year review by August 2015	The logframe was maintained and reviewed during 2015, and used as the basis for annual reporting. The 2016 logframe was developed as part of 2016 planning and budgeting process.
9.2.2	Efficient budgeting and financial reporting systems	New financial reports available to all Secretariat managers; remote access for Secretariat Finance staff NYO has direct link to financial systems	A new set of financial reports was developed for use and made available to programme managers to track their summary and detailed financial information by cost centre. NYO maintained an indirect link to financial system due to internet and system speed.
9.2.3	Compliance with staff evaluation system	All staff have completed evaluation process by December 2015; percentage of staff evaluated: 100%	The cycle has been completed with documented and signed off evaluations. All staff members' performance evaluated.
9.2.4	Targeted staff training	All staff have identified training needs by June 2015 Percentage of training delivered vs. target by December 2015	Training needs met taking into account budget constraints, as documented in individual performance evaluations.
<i>9.3 The IPU systematically mainstreams gender throughout the Organization</i>			
9.3.1	Policy guidelines on gender mainstreaming	Guidelines are implemented during 2015	A Plan of action for gender mainstreaming at the IPU was developed by the Gender partnership group. Implementation began in 2015. Tools are being developed in coordination with the work carried out to support a human rights based approach.
<i>9.4 The IPU introduces a rights-based approach to its work</i>			
9.4.1	Policy guidelines on a rights-based approach	Guidelines are implemented during 2015	Consultants organized human rights training for IPU staff and made progress towards establishing next steps for human rights-based approach for the Organization.