



INTER-PARLIAMENTARY UNION  
120<sup>th</sup> Assembly and related meetings  
Addis Ababa (Ethiopia), 5 - 10 April 2009



Executive Committee  
Item 6  
Governing Council  
Item 10

EX/254/6(a)-R.1  
CL/184/10-R.1  
28 February 2009

## FINANCIAL RESULTS FOR 2008

### Financial Report and Audited Financial Statements

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#### Introduction

In 2008, the world experienced a financial crisis and slipped into economic recession. The IPU was not immune to the vagaries of the world economy and experienced unforeseen savings on USD expenditures, losses on holdings of Euros, and losses on investments. Over the year, operating revenues exceeded expenditures by CHF 582,148. However, after making a provision for actuarial losses of the legacy staff pension fund, the Working Capital Fund was reduced by CHF 713,852. The Working Capital Fund is now at 27 per cent of the target level discussed by the Executive Committee.

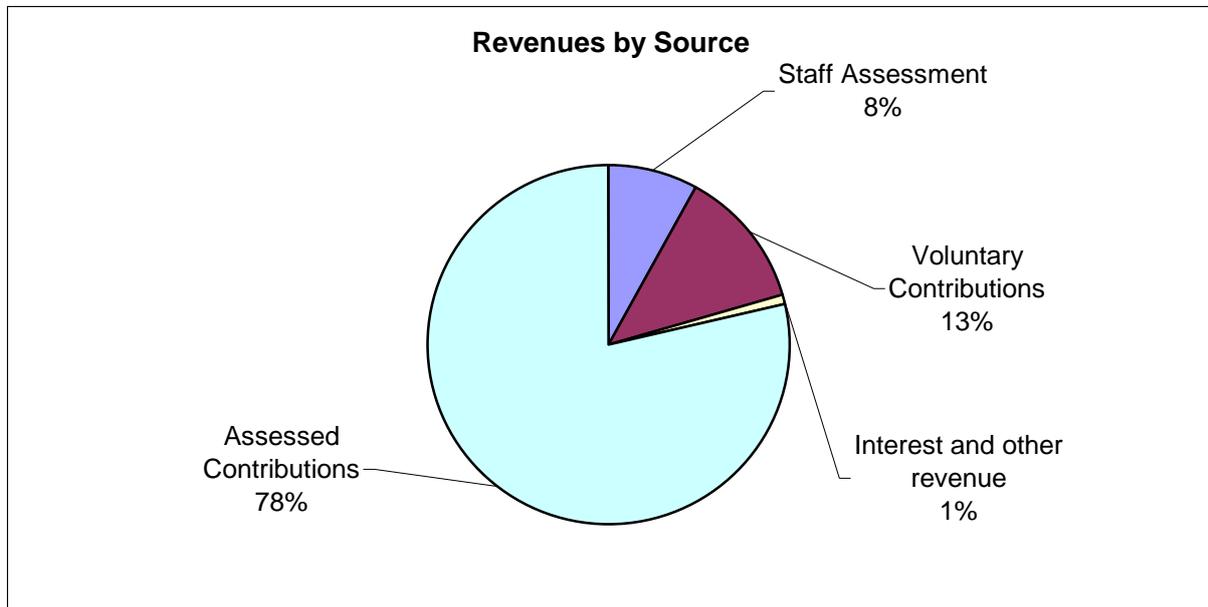
The following pages explain in detail the revenues and expenses of the Union during 2008, in particular where these amounts have varied from the budget.

**Table 1 - Revenue and Expenses versus Budget for 2008 (in CHF)**

Item	Revised Budget	Actual	%	Over/ (Under)
<b>Revenues</b>				
1 Assessed Contributions	11,354,900	11,507,755	101%	152,855
2 Staff Assessment	1,255,900	1,176,484	94%	(79,416)
3 Voluntary Contributions	7,450,000	1,852,342	25%	(5,597,658)
5 Interest	75,000	75,237	100%	237
6 Other Income	70,600	39,417	56%	(31,183)
<b>Total Revenues</b>	<b>20,206,400</b>	<b>14,651,235</b>	<b>73%</b>	<b>(5,555,165)</b>
<b>Expenses</b>				
1 Executive Office	1,190,500	1,220,807	103%	30,307
2 Assembly Affairs and Member Relations	2,782,900	2,784,456	100%	1,556
3 Promotion of Democracy	3,713,800	3,487,751	94%	(226,049)
4 External Relations	2,356,500	2,314,828	98%	(41,672)
5 Project Direct Costs	7,450,000	1,736,991	23%	(5,713,009)
6 Support Services	2,366,600	2,371,870	100%	5,270
7 Allowance for Doubtful Accounts	114,900	0	0%	(114,900)
8 Grants	55,000	51,184	93%	(3,816)
9 Reserves and Provisions	101,200	101,200	100%	0
<b>Total Operating Expenses</b>	<b>20,131,400</b>	<b>14,069,087</b>	<b>70%</b>	<b>(6,062,313)</b>
<b>Operating Surplus</b>	<b>75,000</b>	<b>582,148</b>		<b>507,148</b>
Actuarial loss		(1,296,000)		
<b>Result</b>		<b>(713,852)</b>		

**Revenue in 2008**

Revenue increased in 2008 by 6.2% to CHF 14,651,235, driven by a 34 per cent increase in voluntary contributions. The primary sources of revenue are the assessed contributions of Members, voluntary funds and the staff assessment. Smaller amounts come from interest and other sources including room rentals and sales of publications.



## **1. Contributions from Member Parliaments**

In 2008, 163 Members and Associate Members were assessed CHF 11,507,755, including the additional memberships of Iraq, Mauritania, Timor Leste, Lesotho, Oman, Comoros, Sierra Leone, Palestine and WAEMU. By the end of 2008, all but CHF 594,553 of the current year assessment had been collected. On a percentage basis, 5.2 per cent of the current year assessment was outstanding, which is less than in previous years. There were 33 Members and Associate Members with contributions outstanding. Of the Members in arrears, seven would be deprived of voting rights under Article 5.2 of the Statutes, if a vote were held, and three were liable for suspension under Article 4.2. This is slightly better than the situation at the end of 2007.

## **2. Voluntary Contributions**

The Secretary General appealed for voluntary contributions of CHF 7.5 million in 2008 for a program of activity to promote peace, democracy and global governance. To this end a resource mobilization strategy aims to build partnerships with like-minded donors who can provide multi-year funding with stability and predictability.

At the start of 2008, the IPU had pledges from donors totalling CHF 1.4 million. During the year, donors firmly committed an additional amount of CHF 2.9 million, subject to specific conditions set down in agreements. Meanwhile CHF 1.8 million was spent and CHF 0.1 million of unused pledges expired or were re-valued. At the end of the year, the balance of pledges from donors totalled CHF 2.4 million.

The total amount of voluntary contributions earned in 2008 was CHF 1,852,342. While this was less than the budget, it was more than the historical average and a 34 per cent increase over the prior year.

## **3. Staff Assessment**

Eight per cent of 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. The effective tax rate for IPU staff varies from 24 per cent for the lowest paid staff member to 32 per cent for the highest paid staff member.

The revenue from staff assessment was negatively impacted by the weak US dollar, since both salaries and staff assessment are expressed in dollars. On average during the year the US dollar was trading against the Swiss Franc at 7 per cent lower than was budgeted. Largely as a result, staff assessment was 6 per cent under budget.

The Union is contractually obliged to reimburse staff members for any national income taxes which are imposed on their IPU incomes. In 2008, CHF 52,614 was reimbursed to staff members who paid taxes to France and the United States, thereby reducing the net revenue from staff assessment.

## **4. Investment Income and Other Revenues**

In 2006, some money was placed in a balanced mutual fund in order to increase returns on the Working Capital Fund through diversification. However, because of the collapse in equity values in 2008, there was a capital loss on these investments. Fortunately, most of the money that was not required immediately was placed in secure term deposits that yielded modest interest income. As a result, overall there was a net investment income of CHF 75,237 exactly as budgeted. In accordance with the revised financial regulations, this investment income was included in general revenues.

There were other small incomes from book sales, room rentals and a cancelled rental contract.

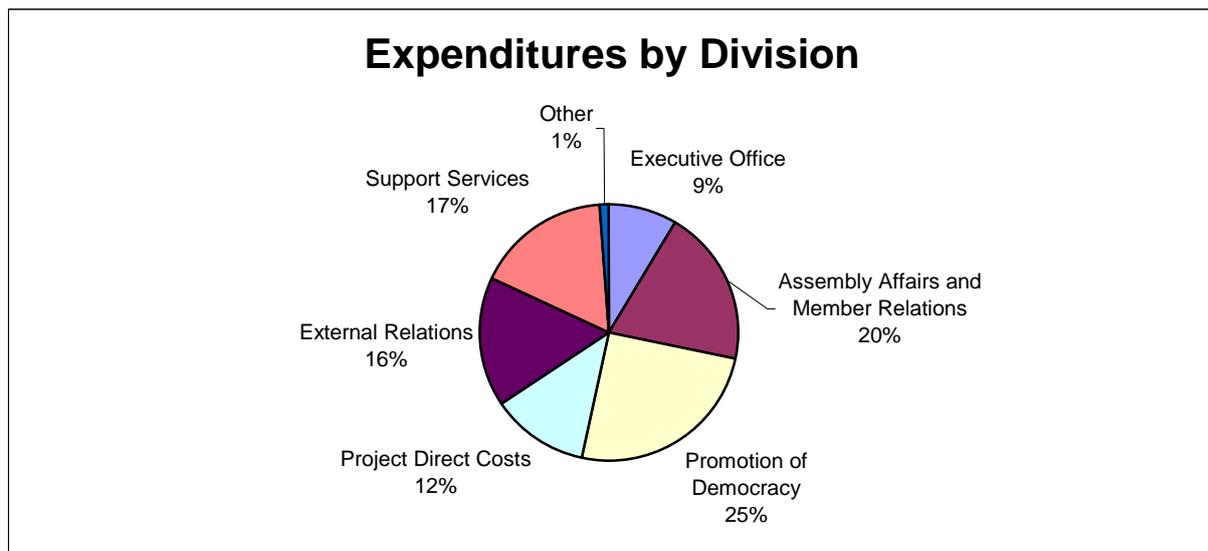
## Expenses in 2008

In Geneva in 2007, the Governing Council approved appropriations of CHF 20,131,400 for the 2008 operating budget. Actual expenditures for the year were CHF 14,069,087, which were CHF 6,062,313 under the budget. The savings came primarily from changes in programming and from unforeseen savings:

- Projects: Various projects for promoting peace, democracy, and global governance were deferred on account of the shortfall of voluntary funding.
- Promotion of Democracy: Some activities were reduced or deferred.
- Foreign currency transactions: Because of weakness in the USD, dollar transactions translated into lower disbursements in Swiss francs. This was particularly evident in the External Relations Division which carries out many activities in New York.
- Doubtful accounts: The prompt payment of contributions by most members eliminated the requirement to make a provision for bad debts in 2008.

## Analysis of Expenditures by Division

Almost three quarters of the operating expenditures are for the substantive work of three divisions: (a) Assembly Affairs and Relations with Member Parliaments, (b) Promotion of Democracy, and (c) External Relations and for the non-recurring projects which depend upon voluntary funding. The Executive Office and Support Services, including office accommodation and supplies for the Secretariat, use 26 per cent of the resources.



### 1. Executive Office

The operating costs of the Executive Office were CHF 1,220,807, which was slightly over budget due to the convening of an extraordinary session of the Executive Committee.

### 2. Assembly Affairs and Member Relations

The total expenditure on the Assemblies and other meetings of the Union, and for the staff assigned to their organization, was CHF 2,784,456 which was as budgeted. There were savings realized at the 118<sup>th</sup> Assembly in Cape Town, but the 119<sup>th</sup> Assembly in Geneva cost slightly more than budgeted because of the need to provide adequate security services.

Comparative data is given in the tables below.

**Table 2 - Comparative Costs of the First Assembly (in CHF)**

Item	Cape Town 2008	Nusa Dua 2007	Nairobi 2006	Manila 2005
Permanent staff overtime	40,142	29,412	27,309	36,524
Temp. staff/contractual services	461,111	511,160	450,249	548,857
Travel & related expenses	202,040	194,123	160,164	203,387
Freight/communication	24,821	36,210	19,464	31,803
Supplies/equipment/services	7,611	12,550	1,161	2,668
Publications	44,229	54,907	56,382	48,659
Gifts/hospitality	1,377	1,339	1,412	1,588
<b>Total Expense</b>	<b>781,331</b>	<b>839,701</b>	<b>716,141</b>	<b>873,486</b>

**Table 3 - Comparative Costs of the Second Assembly (in CHF)**

Item	Geneva 2008	Geneva 2007	Geneva 2006	Geneva 2005
Permanent staff overtime	17,233	23,724	25,413	24,891
Temp. staff/contractual services	237,457	238,825	275,474	279,500
Travel & related expenses	13,941	23,057	9,691	18,742
Supplies/equipment/services	118,787	81,546	70,123	56,672
Publications	28,067	40,750	29,834	29,684
Gifts/hospitality	6,550	6,501	13,031	6,486
<b>Total Expense</b>	<b>422,035</b>	<b>414,403</b>	<b>423,566</b>	<b>415,975</b>

### 3. Promotion of Democracy

The Division for the Promotion of Democracy had total expenditures of CHF 3,487,751, equal to 94 per cent of the budget. The Division encompasses four programme units: Technical Cooperation, Resource Centre, Human Rights and Partnership between Men and Women.

Expenditures of CHF 1,176,682 on technical cooperation and the Director's office were under budget because the amount spent on project development and good offices was less than planned and there was no meeting on the Brussels Program of Action.

Spending of CHF 475,806 by the Resource Centre was less than budgeted because of a lower than expected volume of outsourced translations and consultancies. In particular, the publication of a review of induction programs for parliamentarians was delayed. Some of the available resources were reallocated to promote the International Day of Democracy.

The expenditures of the Human Rights Programme at CHF 1,109,876 were slightly over budget because of travel costs of committee members and mission/trial observation related travel costs.

The Programme for Partnership between Men and Women had expenditures of CHF 725,386 which was less than budget. Some activities, in particular the child related activities, were less expensive than budgeted, thanks to support provided by partners. The survey on volunteerism and legislation was delayed.

### 4. External Relations

The cost of the Division for External Relations was CHF 2,314,828, which was less than budgeted. The expenditures of this Division include the cost of information and communications emanating from Geneva, the cost of operating the Office of the Permanent Observer in New York, and the cost of events at the United Nations, the Breton Woods organizations and the US Congress.

The expenditures of CHF 1,026,301 for the Office of the Permanent Observer include the cost of events held in Washington and New York and the meeting of the Advisory Group for the IPU Committee on United Nations Affairs. Overall, the Office of the Permanent Observer cost less than budgeted (92 per cent) because of the weakness of the US Dollar against the Swiss Franc.

The cost of information services including the IPU website was CHF 1,081,807, which was close to the budget (99 per cent). The information service was able to implement the additional activities to promote the first International Day of Democracy without exceeding the budgetary envelope. At the end of the year, a review of the delivery and organization of information services was being carried out by an external consultant.

The annual session of the Parliamentary Conference on the WTO took place when the future of the Doha Round was uncertain due to highly divergent positions of WTO members on key issues, including agriculture, non-agricultural market access, and services. The cost of the session was more than was budgeted because of conference facility costs, interpretation and publishing.

## **5. Project Direct Costs**

During 2008, the Union implemented several projects to promote peace, democracy and global governance with voluntary funding. These projects included seminars, the provision of technical assistance in developing countries and the production of parliamentary handbooks. Total project direct costs in 2008 were CHF 1,736,991. The balance of the voluntary contributions, CHF 115,351, was spent on program support costs such as management and accounting.

A detailed list of funding agreements, voluntary contributions and project expenses is provided in the notes to the financial statements ([Note 5](#)).

## **6. Support Services**

The expenditures on support services, including finance, administration and accommodation, were CHF 2,371,870, which was almost exactly the amount budgeted. Expenses of the division included a materially significant loss on foreign exchange, primarily the result of the devaluation of funds held in Euro when reported in Swiss Francs. The division also recorded increased expenditures on postage of publications to members and on heating costs. There were offsetting savings on other purchased services.

## **7. Allowance for Doubtful Accounts**

The allowance for doubtful accounts is an amount set aside to cover the write-off of outstanding accounts receivable after all efforts at collection have been exhausted. The required amount of the reserve is calculated based upon the age of the outstanding receivables at the end of the year because the longer an account has been outstanding, the more probable is the eventual write-off. An annual contribution to the allowance ensures that the reserve is fully funded to cover the probable default of some debtors.

On the whole, IPU Members were more prompt in paying their assessed contributions than in previous years. In particular, the Parliaments of Kyrgyzstan and Nicaragua paid large arrears of contributions in full. At the end of 2008, the balance of the reserve stood at CHF 236,730, which is 16 per cent of the total amount receivable from Members. The reserve is therefore better funded than it was one year ago and a contribution to the reserve was not required.

## **8. Grants and Reserve Contributions**

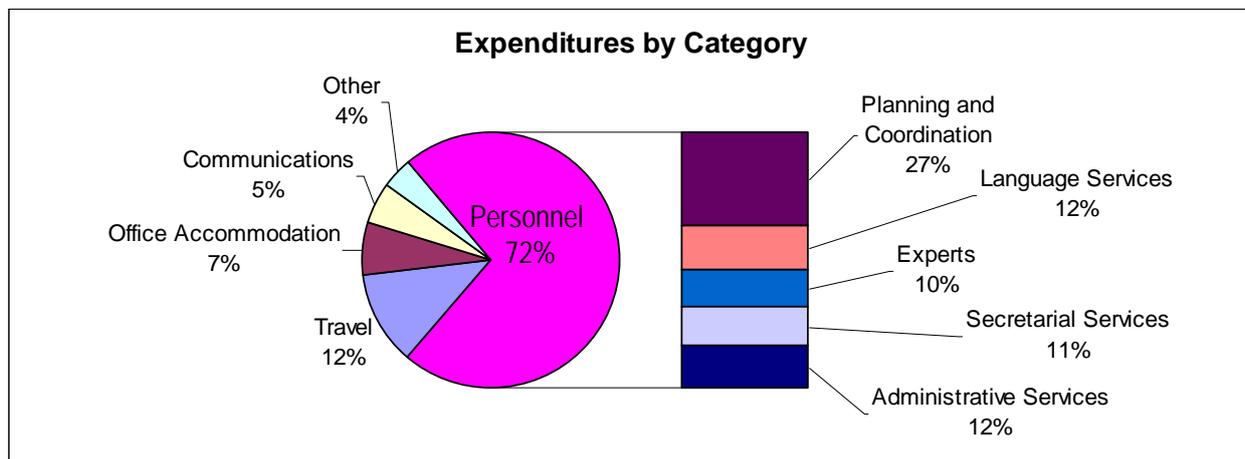
The annual grant to the Association of Secretaries General of Parliaments was CHF 51,184 as compared to a budget of CHF 55,000.

A contribution of CHF 55,000 was made to a reserve for major building repairs to the IPU Headquarters, as was decided by the Governing Council in September 2001. An amount of CHF 12,306 was taken from the reserve for the replacement of worn air conditioning equipment for computer servers.

In accordance with the decision of the Governing Council in Geneva in 2007, an amount of CHF 46,200 was set aside in a reserve for the purpose of offsetting the CO2 emissions and to mitigate the environmental impact of operations. In 2008, official travel funded from regular sources generated an estimated 876 tonnes of emissions.

### Analysis of Expenditures by Object of Expenditure

The lion's share of operating expenditures goes to salaries, wages and fees for services. These disbursements on personnel are distributed functionally between planning and coordination activity, language services, administration, secretarial services and expert guidance. The remainder of expenditures are for travel, office accommodation, communications and miscellaneous other costs. Annex I of the Financial Statements provides a further breakdown of expenditures.



### Gender analysis of expenditures

Women are involved in all of the activities of the Union. However, some of the annual operating expenditures are directed specifically towards raising the profile of women in politics and promoting gender partnership. The following tables provide an indication of the representation of women in the Secretariat and of the gender specific programme expenditures in absolute, relative and comparative terms. The results section of the Financial Report (p. 22) provides guidance on how mainstream activities have affected gender equality.

As a result of promotions and recruitments, women outnumber men in the Secretariat except in the highest professional grades. Meanwhile, expenditures targeted for women have increased in both nominal, real and relative terms as compared to 2007 and prior years.

Representation in the Secretariat	2008		2007	
	No.	Per cent of total	No.	Per cent of total
Women on Staff - General Services	13	87%	13	87%
Women on Staff – Professional	13.5	52%	13.5	52%
Women on Staff – Total	26.5	65%	26.5	65%
Women recruited during year	2	100%	0.5	33%
Women promoted during year	1	100%	0	0%

Gender Specific Allocations	2008		2007	
	CHF	Per cent of total	CHF	Per cent of total
Personnel	572,467	6%	562,754	6%
Goods and Services	152,919	5%	121,993	5%
Project Costs (direct and indirect)	761,286	44%	342,119	25%

## Capital Expenditures

In 2008, CHF 48,048 was spent on furniture and equipment, including the routine replacement of outdated IT equipment. A further amount of CHF 39,480 was invested in a mini bus for transport of delegates.

## Staff Pension Fund

There remains a legacy fund to cover the pension commitments made to former employees of the IPU who have already retired. The legacy Pension Fund of the Inter-Parliamentary Union, guaranteed by the Inter-Parliamentary Union, is committed to pay a specified pension to each retiree or their survivor based on various factors, including the number of years of service and salary at retirement. There is also a commitment to some active staff members to pay a pension for up to two years from the age of retirement until the commencement of a pension from the UNJSPF.

In 2008, equity markets around the world collapsed and many pension funds lost money. The investments of the legacy Pension Fund of the Inter-Parliamentary Union only lost 12 per cent of their worth because the fund was conservatively invested. At the beginning of the year, 66 per cent of the fund assets were invested in bonds and cash, versus only 34 per cent in equities and alternative investments. During the year the pension fund made payments of over one million Swiss francs to its pensioners, and as the pensioners grew older the actuarial liability of the fund was reduced.

At 31 December 2008, the value of the Pension Fund for actuarial purposes was CHF 12.4 million. The actuarial liabilities of the Pension Fund were:

### (1) Current Pensioners

There are 12 current pensioners of the Pension Fund, ranging in age from 61 to 87 years. The annual cost of their pensions is CHF 1.1 million and the youngest pensioner has 24 years of life expectancy. Based upon 2007 life tables, and a 3 per cent discount rate, the total present value of the pensions of the current pensioners and their survivors is CHF 13.2 million.

## (2) Acquired Rights

Ten active staff members have a normal retirement age of 60 but will not receive a pension from the UNJSPF until the age of 62. The present value of the partial pensions payable to these staff members from the age of 60 until the age of 62 is CHF 0.6 million.

The funding level of the legacy pension scheme is estimated at 90 per cent compared to 99 per cent the previous year. The estimated net liability of CHF 1,386,000 has been shown on the balance sheet of the IPU. Whereas these estimates are sensitive to the longevity of retirees, returns on investments of the Fund, the rate of inflation, and individual retirement plans, it will be necessary to review the estimates annually. If equity markets recover, then the liability on the balance sheet of the IPU will be reduced.

## Recommendations

- (1) 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 2008.
- (2) It is further recommended that the Governing Council approve the disbursement of CHF 12,306 from the reserve for major repairs for the replacement of broken air conditioning equipment for the computer server room at the IPU Headquarters.

## Management's Responsibility for Financial Reporting

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

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

These financial statements have been audited by the external auditor appointed by the Executive Committee.



Anders B. Johansson  
Secretary General



John Piper  
Director of the Division  
of Support Services

## **External Auditor's Opinion**

In execution of the mandate granted to me, I have audited the accounts of the Inter-Parliamentary Union for the year ending 31 December 2008.

The book-keeping was duly made available to me at the Union's Headquarters. The audit consisted of verifying the income and expenditure operations of the financial year and the content of the balance sheet. My examination included a general review of the accounting records by spot checks and other supporting evidence as I considered necessary in the circumstances. Furthermore, the audit consisted of checking administrative practices and procedures where they could have economic implications.

I certify that the accounts and financial statements present fairly the financial operations of the Organization during 2008 and its financial situation at the end of 2008.



Lars Christian Møller  
Deputy Director General  
Riksrevisjonen, Norway

INTER-PARLIAMENTARY UNION  
**Statement of Financial Position**  
at 31 December 2008  
In CHF (Swiss francs)

	2008	2007
<b>ASSETS</b>		
Cash on Hand	25,646	38,329
Cash on Deposit	2,758,255	1,388,697
Term Deposits	5,488,851	5,057,037
Investments	1,384,071	1,521,103
	<u>9,656,823</u>	<u>8,005,166</u>
Accounts Receivable		
from Members (Notes 3 & 4)	769,629	1,105,877
from Staff	31,673	39,053
from Donors (Note 5)	27,833	22,463
from Tax Reimbursements	69,457	40,792
Others (Note 3(b))	168,070	172,434
	<u>1,066,662</u>	<u>1,380,619</u>
Prepaid Expenses (Note 6)	72,851	58,105
Inventories of Official Gifts	15,056	23,390
Fixed Assets (Note 7)		
Building and Grounds	9,356,495	9,356,495
Furnishings	774,704	1,041,862
IT Equipment	276,152	
Vehicles	78,534	
less Accumulated Depreciation	(2,001,106)	(1,684,651)
	<u>8,484,779</u>	<u>8,713,706</u>
<b>Total Assets</b>	<u>19,296,171</u>	<u>18,180,986</u>
<b>LIABILITIES AND RESERVES</b>		
Accounts Payable and Accrued Payables	576,172	506,193
Advances from Donors (Note 5)	1,287,629	1,070,148
Advances from Members	786,255	572,729
	<u>2,650,056</u>	<u>2,149,070</u>
Loans (Note 9)		
Current Portion	189,600	189,600
Long Term	8,152,800	8,342,400
Pension Fund Liability (Note 10(a))	1,386,000	90,000
Deferred Liabilities (Note 10(b))	1,691,570	1,558,813
<b>Total Liabilities</b>	<u>14,070,026</u>	<u>12,329,883</u>
Restricted Funds (Note 12)	143,894	55,000
Working Capital Fund (after contribution)	5,082,251	5,796,103
<b>Total Liabilities and Reserves</b>	<u>19,296,171</u>	<u>18,180,986</u>

## INTER-PARLIAMENTARY UNION

**Statement of Financial Performance**

for the year ended 31 December 2008

In CHF (Swiss francs)

	2008	2007
<b>Operating Income</b>		
1 Assessed Contributions	11,507,755	11,060,266
2 Staff Assessment (Notes 2(f), 14)	1,176,484	1,220,985
3 Voluntary Contributions (Notes 5, 15)	1,852,342	1,383,395
4 Investment income (Note 8)	75,237	117,222
5 Other Income (Note 16)	39,417	10,267
<b>Total Operating Income</b>	<b>14,651,235</b>	<b>13,792,135</b>
<b>Operating Expenses</b>		
1 Executive Office	1,220,807	1,169,266
2 Assembly Affairs and Relations with Member Parliaments	2,784,456	2,849,840
3 Promotion of Democracy	3,487,751	3,528,468
4 External Relations	2,314,828	2,041,365
5 Project Direct Costs (Notes 5, 15)	1,736,991	1,350,000
6 Support Services	2,371,870	2,214,160
7 Allowance for Doubtful Accounts	0	277,075
8 Grants	51,184	48,021
9 Reserves and Provisions (Notes 10, 12)	101,200	55,000
<b>Total Operating Expenses</b>	<b>14,069,087</b>	<b>13,533,195</b>
<b>Operating Surplus/(Deficit)</b>	<b>582,148</b>	<b>258,940</b>
Actuarial Gain/(Loss) on Pension Fund	(1,296,000)	(90,000)
<b>Net Movement in Working Capital</b>	<b>(713,852)</b>	<b>128,845</b>
<b>Working Capital Fund, Beginning of Year</b>	<b>5,796,103</b>	<b>5,627,163</b>
<b>Working Capital Fund, End of Year</b>	<b>5,082,251</b>	<b>5,796,103</b>

## INTER-PARLIAMENTARY UNION

**Statement of Cash Flows**

for the year ended 31 December 2008

In CHF (Swiss francs)

	2008	2007
<b>Opening Cash Balance</b>	<b>8,005,166</b>	6,955,333
<b>Cash provided by (used in) Operations</b>		
Operating Surplus	582,148	168,940
plus non-cash expenditures	538,107	577,645
Changes in Receivables	324,737	(80,522)
Changes in inventories and prepaid expenses	(6,413)	(14,552)
Changes in Payables	490,206	669,919
<b>Total cash from operations</b>	<b>1,928,785</b>	1,321,430
<b>Cash used in Financing Activities</b>		
Loan from (Repayment to) Swiss Federal Government	(189,600)	(189,600)
Change in Trust Fund Balance	0	(35,609)
<b>Total cash from Financing</b>	<b>(189,600)</b>	(225,209)
<b>Cash used in Investing Activities</b>		
Other Assets	(87,528)	(46,388)
<b>Total cash used in investments</b>	<b>(87,528)</b>	(46,388)
<b>Closing Cash Balance</b>	<b>9,656,823</b>	8,005,166

**Notes to the Financial Statements****1. Nature of Organization**

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

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

Since 1 January 2005, the IPU is affiliated with the United Nations Joint Staff Pension Fund (UNJSPF).

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

## 2. Accounting Policies and Basis of Presentation

The financial statements have been prepared in accordance with the requirements of International Public Sector Accounting Standards applicable to a going-concern, which assume that the organization will continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of operations.

### (a) Revenue Recognition

Assessed contributions are recognized as revenue when they come due. Other revenues are recognized when services are performed or when products are shipped.

Voluntary contributions, interest earnings, and contributions from new or reaffiliated members are recognized as revenues.

### (b) Investments

Investments in mutual funds are reported at lesser of market value or book value.

### (c) Inventories

Stocks of publications for future distribution are written down to a net realizable value of nil in each reporting period. Official gifts are valued at cost.

### (d) Property, Plant, Equipment and Depreciation

The value of the Headquarters building and office equipment is recorded at cost, which includes interest costs and project management costs incurred during the construction or acquisition. Capital costs are reduced by the amounts of any capital grants received. The Union reviews the value of its property, plant and equipment at the end of each reporting period to determine whether carrying values are recoverable with any resulting write-downs charged as an expense.

Buildings and each class of equipment are depreciated on a straight-line basis over their useful estimated lives which are as follows:

Category	Useful Life
Buildings	50 years
Furnishings	10 years
Vehicles	5 years
IT hardware and software	4 years

### (e) Taxes

The IPU has been expressly recognized by the two countries in which it is physically located, Switzerland and the USA, 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 exempt 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.

Any recoverable taxes paid in either jurisdiction are recorded as Accounts Receivable.

### (f) Staff Assessment

Staff salaries are taxed internally for the benefit of all member parliaments. The gross amount of staff salaries is reported as an expense, while the internal staff assessment is reported as revenue. The amount of staff assessment is determined in accordance with the United Nations common system of salaries, allowances and benefits based upon the average tax rates of Geneva, London, Montreal, New York, Paris, Rome and Vienna.

(g) Pension and Retirement Allowance Expenses

The IPU has a pension fund for staff members who retired before 2005, which is operated as a separate entity and which is governed by its own Pension Board. The IPU's representative on the Pension Board provides a report to the Executive Committee each year on the activities of the pension fund.

Active employees participate in the United Nations Joint Staff Pension Fund (UNJSPF). The liability of the IPU in respect to the pensions of active employees is limited to the annual contributions and any deficiency payment determined by the Fund.

Other retirement allowances earned by employees are reported as expenses in the year they are earned (Note 10).

(h) Foreign Currency Translations

The IPU uses Swiss francs as its functional currency. Revenue and expense items arising from transactions in US dollars are converted into Swiss francs at the UN exchange rate for the month. Transactions in euros are converted into Swiss francs at the rate posted by the European Central Bank. Transactions in other currencies are converted into Swiss francs at the spot rate quoted on the internet at the time of posting. Monetary assets and liabilities are translated into Swiss francs at the exchange rate in effect at the balance sheet date. Exchange gains or losses from translations of monetary items are recognized as expenses.

(i) Use of Estimates

The preparation of financial statements in conformity with IFAC International Public Sector Accounting Standards 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.

(j) Consolidation

The consolidated financial statements include the accounts of the Union and the accounts of technical cooperation projects carried out with third party funding. All internal transactions and balances are eliminated on consolidation.

(k) Changes in Accounting Policies

The net actuarial liability of the legacy staff pension fund is the difference between the estimated actuarial value of the fund and the estimated present value of the future pension payments. The actuarial value of the fund has been calculated as the three year moving average of the fair market value of the assets of the fund at year end. The comparable figure for 2007, which was calculated using the spot fair market value of assets at the end of the year, has not been restated.



#### 4. Allowance for Doubtful Accounts

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

At the beginning of 2008, the provision for doubtful accounts was CHF 236,730. There was no movement in the account during 2008 and at the end of the year the provision was equal to 16 per cent of the Members' outstanding arrears.

	2008	2007
Opening Balance	236,730	272,049
Revaluation	-	1,478
Provision	-	277,075
Statutory Write-Offs	-	-
Write-Off Uncollectible Debt	-	(313,872)
<b>Closing Balance</b>	<b>236,730</b>	<b>236,730</b>

#### 5. Advances and Receivables from Donors

The Inter-Parliamentary Union receives funds from several donors for the implementation of various activities. Total disbursements from voluntary funds in 2008 were CHF 1,852,342, including 1,736,991 of direct costs. At 31 December 2008 the net advance of voluntary contributions was CHF 1,259,796.

Project	Funder	Unexpended Balance of Prior Commitments	New/(Expired) Commitment in 2008	Funds used in 2008	Balance of Commitment	(Advances)/ Receivables
Equatorial Guinea	Equatorial Guinea	€ 178,661	-	€ 13,858	€ 164,803	€ (164,803)
	EC	-	€ 500,000	-	€ 500,000	-
<b>Subtotal</b>	<b>EUROS</b>	<b>€ 178,661</b>	<b>€ 500,000</b>	<b>€ 13,858</b>	<b>€ 664,803</b>	<b>€ (164,803)</b>
Pakistan		38,247	(8,671)	10,955	18,621	(18,621)
Timor Leste	UNDP	106,918	(44,603)	62,315	-	3,060
Maldives		-	52,300	-	52,300	-
Violence against Children	UNICEF	10,920	(4,344)	6,576	-	-
Security Sector	DCAF	20,000	-	20,000	-	-
Budget Seminar	ACIC	5,833	-	-	5,833	(5,833)
Handbook on Statelessness	UNHCR	36,527	-	-	36,527	(34,342)
Disabilities		25,112	-	25,112	-	-
E-Parliament	UNDESA	31,589	985	32,574	-	24,774
Map of Women in Parliament		-	24,507	24,507	0	(2,213)
Burundi Women	UNDEF	290,890	(34,342)	195,371	61,177	(61,177)
		300,465	(34,595)	265,870	-	-
Human Rights	DFAE	-	108,000	72,459	35,541	(17,541)
	Finland	-	90,000	-	90,000	-
Global Programme Support	SIDA	-	654,030	421,737	232,293	(232,293)
Gender Issues	Irish Aid	-	652,000	422,731	229,269	(229,269)
Gender and Minorities		-	404,981	176,019	228,962	(228,962)
Reconciliation	CIDA	268,060	200,880	85,320	383,620	(182,740)
Female Genital Mutilation	Norway et al	29,624	10,500	10,217	29,907	(29,907)
<b>Subtotal</b>	<b>CHF</b>	<b>1,164,185</b>	<b>2,071,628</b>	<b>1,831,763</b>	<b>1,404,050</b>	<b>(1,015,064)</b>
<b>Grand Total</b>	<b>CHF</b>	<b>1,429,496</b>	<b>2,814,128</b>	<b>1,852,342</b>	<b>2,391,282</b>	<b>(1,259,796)</b>

Indirect costs	(115,351)	Receivable	27,833
Direct costs	1,736,991	Advanced	(1,287,629)

## 6. Prepaid Expenses

The IPU has already paid some expenses that relate to 2009 such as rent, subscriptions and postage meter deposits. These disbursements have been reported as current assets.

## 7. Property, Plant and Equipment

- (a) The IPU has a Headquarters building and annex in Grand-Saconnex, Switzerland. The building is located on land owned by the Canton of Geneva, which has been set aside for the use of the IPU for the next 44 years. A lease agreement for the property is currently the subject of three-way negotiations between the Canton of Geneva, the Federal Government of Switzerland and the IPU.
- (b) The IPU invested CHF 9,356,495 on new construction and renovations of the property, not counting grants received.
- (c) Depreciation is recorded in accordance with the policy described in note 2(d). A detailed inventory is kept for all computer-related hardware and software as this is routinely replaced and upgraded and represents a significant investment.

Year	Buildings and Grounds		Furnishings		Information, Technology and Communications Equipment		Vehicles	
	2008	2007	2008	2007	2008	2007	2008	2007
Opening Balance	8,420,845	8,607,975	217,699	322,776	67,350	68,828	7,810	15,621
Additions	-	0	6,230	19,066	41,818	30,320	39,480	0
Depreciation	(187,130)	(187,130)	(93,399)	(124,143)	(28,115)	(31,798)	(7,810)	(7,810)
<b>Closing Balance</b>	<b>8,233,715</b>	<b>8,420,845</b>	<b>130,530</b>	<b>217,699</b>	<b>81,052</b>	<b>67,350</b>	<b>39,480</b>	<b>7,811</b>
Gross Carrying Amount	9,356,494	9,356,495	774,704	768,473	276,152	133,962	78,533	39,053
Accumulated Depreciation	(1,122,779)	(935,650)	(644,174)	(550,774)	(195,100)	(66,612)	(39,053)	(31,242)
<b>Net Carrying Amount</b>	<b>8,233,715</b>	<b>8,420,845</b>	<b>130,530</b>	<b>217,699</b>	<b>81,052</b>	<b>67,350</b>	<b>39,480</b>	<b>7,811</b>

## 8. Investment Income

In accordance with the financial regulations and the investment policy approved by the Executive Committee, monies not needed for immediate requirements are invested in a portfolio of term deposits and diversified mutual funds. Total returns on investments in 2008 were CHF 75,237.

	2008	2007
Interest	223,476	118,003
Capital Gains (Losses)	(148,239)	(781)
<b>Total Investment Income</b>	<b>75,237</b>	<b>117,222</b>

## 9. Long-term Debt

The Inter-Parliamentary Union has a CHF 9,480,000 loan from the Federal Government of Switzerland for the construction and renovation of the Headquarters premises, of which CHF 8,342,400 is outstanding. The loan has a 50-year term maturing in 2052 and is interest free.

The principal amounts payable in each of the next five years are:

Year	CHF
2009	189,600
2010	189,600
2011	189,600
2012	189,600
2013	189,600

## 10. Other Long-term Liabilities

(a) 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, which is the difference between the adjusted market value of the assets of the pension fund and the present value of the accrued pension liabilities is shown as a net liability on the balance sheet of the IPU. The adjusted market value of the assets has been determined using a three year moving market average method based on the year end valuation of the fund for the current and preceding two years adjusted for cash flow. The present value of the accrued pension liabilities is estimated by management using 2007 Swiss life tables and a 3 per cent discount rate. The net actuarial liability shown on the balance sheet is CHF 1,386,000.

Amount in CHF	2008	2007
Accrued Pension Liability	13,756,000	14,050,000
Pension Fund Assets	12,370,000	13,960,000
<b>Net Liability</b>	<b>1,386,000</b>	<b>90,000</b>

(b) The IPU has contracts with employees that require the payment of certain benefits upon retirement or separation. These benefits include grants for removal expenses and a reinstallation premium as well as allowing employees to carry forward and eventually cash out up to 60 days of annual leave credits. At 31 December 2008, the total liability of benefits payable to staff was:

Amount in CHF	2008	2007
Reinstallation Premiums	623,596	541,947
Encashment of unused leave	707,974	656,866
Grants for Removal Expenses	360,000	360,000
<b>Total</b>	<b>1,691,570</b>	<b>1,558,813</b>

## 11. Commitments and Contingencies

The IPU has a nine-year lease expiring in 2012 for office accommodation at 220 East 42<sup>nd</sup> Street in New York, USA. Projected future lease payments are as follows:

Year	Agreement amount	Equivalent
2009	USD 124,968	CHF 130,717
2010	USD 127,852	CHF 133,733
2011	USD 130,803	CHF 136,820
2012	USD 11,004	CHF 11,510

## 12. Restricted Funds

(a) The Inter-Parliamentary Union 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 2007. During 2008, the fund was used to replace air conditioning equipment for the computer server room.

	2008	2007
Opening Balance	55,000	0
Contributions	55,000	55,000
Expenditures	(12,306)	0
<b>Closing Balance</b>	<b>97,694</b>	<b>55,000</b>

(b) The Inter-Parliamentary Union has established a reserve for offsetting carbon emissions from IPU activities, especially those involving travel. In 2008, an amount of CHF 46,200 was contributed to the reserve to compensate for emissions of 876 tonnes of CO<sub>2</sub>e from regular activities.

	2008	2007
Opening Balance	0	0
Contributions	46,200	0
Expenditures	(0)	0
<b>Closing Balance</b>	<b>46,200</b>	<b>0</b>

### 13. Contingent Liabilities

(a) Several staff members have received notices of tax assessment from the Ministry of Economy, Finance and Industry of France relating to income earned from the IPU between 2001 and 2007. The IPU is contractually obligated to reimburse to staff members any national taxes paid in respect to income earned from the IPU. Discussions between the Swiss and French authorities may result in a satisfactory resolution of the taxation issue, which is also being contested before the Administrative Tribunal in Lyons, France.

(b) The Headquarters of the Inter-Parliamentary Union in Grand-Saconnex is on land owned by the Canton of Geneva. Three way negotiations between the Canton of Geneva, la "Fondation des Immeubles pour les Organisations Internationales" (FIPOI), and the IPU are continuing on the terms of a lease. Under the most recent proposal, the IPU will take a sub lease from FIPOI giving a right of occupancy of the lands at no cost to the IPU until the year 2052.

### 14. Staff Assessment

The total amount of staff assessment on staff salaries was CHF 1,255,312. In accordance with contractual obligations, an amount of CHF 52,614 was rebated to cover national income taxes that were imposed on staff members who were deemed fiscal residents of France and the United States.

	2008	2007
<b>Gross Staff Assessment</b>	1,229,098	1,255,312
<b>Reimbursements</b>		
- France	52,005	29,777
- United States of America	609	4,550
<b>Total</b>	52,614	34,327
<b>Net Staff Assessment</b>	1,176,484	1,220,985

### 15. Program Support Costs

The IPU charges program support costs for the projects it implements with funding from other agencies. In 2008, the IPU collected fees in the amount of CHF 115,351 on project direct costs of CHF 1,736,991.

### 16. Other Income

Other income of CHF 39,417 includes sales of publications, room rentals, and extraordinary income. The IPU had extraordinary income of CHF 23,042 resulting from the cancellation of a rental contract for office accommodation in New York, for which an accrual had been made when the Governing Council adopted the accrual method of accounting in 2002.

### 17. Comparative Amounts

Certain comparative amounts have been reclassified to conform to the financial statement presentation adopted in the current year.

**ANNEX 1 - Expenditure by Programme and Category of Expense**

	<b>Programme</b>	<b>Permanent Staff</b>	<b>Temporary Staff</b>	<b>Travel Costs</b>	<b>Supplies and Services</b>	<b>Grants<sup>1</sup> and Honorariums</b>	<b>Other<sup>2</sup></b>	<b>Total</b>
1	Executive Office	897,971	10,861	218,263	63,712	30,000		1,220,807
2	Assembly Affairs and Relations with Member Parliaments	1,585,435	701,898	234,735	262,389			2,784,456
3	Promotion of Democracy	2,834,242	77,591	263,672	312,246			3,487,751
4	Project Direct Costs	298,112	25,779	859,569	514,614	18,338		1,736,991
5	External Relations	1,553,774	139,057	99,220	522,777			2,314,828
6	Support Services	1,334,314	11,372	1,760	579,239		445,185	2,371,870
7	Transfer of Funds			46,200		51,184	55,000	152,384
	<b>TOTAL</b>	<b>8,503,847</b>	<b>966,558</b>	<b>1,723,418</b>	<b>2,275,556</b>	<b>99,522</b>	<b>500,185</b>	<b>14,069,087</b>

<sup>1</sup> Grants include ASGP.

<sup>2</sup> Other includes depreciation, allowance for doubtful accounts, exchange losses, and reserve contributions.

## ANNEX 2 - Programme Results for 2008

### Executive Office

**Objective 1:** *Develop the IPU as the world organization of national parliaments, a unique political organization that promotes peace, democracy and international cooperation through parliamentary action. Assume a central role in bridging the democracy gap in international relations by providing a parliamentary dimension to multilateral cooperation.*

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Grow to become a truly universal organization of parliaments;	Number of parliaments that are members of the organization (150)	Eight parliaments joined the organization for a total of 154 parliaments at the end of the year.
Mobilise parliamentary action on issues of international interest and concern;	Instances of follow-up action in parliaments	Many parliamentary debates, legislation and oversight activities were documented through the annual reporting exercise.
Facilitate parliamentary scrutiny of international organizations;	Instances of concrete interaction between multilateral institutions and parliaments working through IPU (5)	One field mission to scrutinize the UN reform process; two processes to work with WHO and UNICEF on maternal and child health.
Good management of the IPU;	Implementation of approved work programme	Almost all approved programme activities implemented
Efficient governing bodies;	Provision of supporting documents in a timely fashion Circulation of reports and summary records within the stipulated deadlines	Fully achieved Fully achieved
More balanced participation of men and women and mainstreaming of gender in all IPU activities;	Elected positions held by women (33%)	Steady progress: Women were elected to 43% of posts on committees and working groups. However only 12% of members and substitutes of three Standing Committee Bureaux are women and no women were appointed rapporteurs.
Overall institutional policy and guidelines on environmentally sustainable practices.	Approval by the governing bodies	IPU policy options for offsetting its carbon footprint were tabled at the 250 <sup>th</sup> session of the Executive Committee.

**Objective 2:** *Promote peace and security in several ways, including the convening of special mechanisms for dialogue on security and cooperation.*

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Extend political and technical support to the United Nations in post-conflict situations;	Instances of cooperation between the UN and the IPU (2)	Sierra Leone and Burundi
Two meetings of the Middle East Committee;	Number of Israeli and Palestinian parliamentarians who attend (4)	Israeli and Palestinian MPs participated only in one of the two meetings organized by the Committee on Middle East Questions.
One meeting of the Group of Facilitators for Cyprus.	Number of participants from both parties (4)	Representatives from three political parties of the one side and two political parties of the other side participated.

## Assembly Affairs and Relations with Member Parliaments

**Objective 1:** *Develop the IPU as the focal point for worldwide parliamentary dialogue that considers questions of international interest and expresses its views on such issues with the aim of bringing about action by parliaments and their members. Foster contacts, coordination and exchange of experience among members of parliament and offer them opportunities to engage in parliamentary diplomacy. Provide training for parliamentary staff who advise parliaments on matters relating to the IPU.*

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
The 118 <sup>th</sup> Assembly in Cape Town with debates in three Standing Committees, panel discussions and several other parallel events;	Number of parliaments represented (120) Number of presiding officers attending (40) Percentage of delegates who are women (25%)	130 parliaments were represented 51 presiding officers attended 28% of delegates were women
The 119 <sup>th</sup> Assembly in Geneva with a general debate, a meeting of the IPU Committee on UN Affairs, and panel discussions;	Number of parliaments represented (120) Number of presiding officers attending (40) Percentage of delegates who are women (30%)	134 parliaments were represented 37 presiding officers attended 30% of delegates were women
Assistance to geopolitical groups, international political party federations and individual delegations in the organization of their meetings, bilateral contacts, etc.;	Utilization of facilities provided at the Assemblies (50 bilateral and group meetings facilitated)	In the course of 2008 more than 80 bilateral and group meetings were facilitated
Substantive input by women parliamentarians in the work of the IPU;	Participation in the 13 <sup>th</sup> Meeting of Women Parliamentarians (75 parliaments)	81 parliaments were represented
Successful information seminar on the structure and functioning of the Inter-Parliamentary Union;	Number of participants (20 francophone members)	Only 9 members were represented at the information seminar.
Introduction of environmentally friendly policies where practicable.	Amendment to the Agreement and Protocol with host parliaments Provision of practical guidance to host parliaments and delegates	Agreement and Protocol model documents have been duly amended

## Division of the Promotion of Democracy

**Objective 1:** Strengthen the capacity of parliaments to perform their constitutional functions by providing technical assistance, organizing regional capacity building seminars, and representing the IPU at meetings on democracy.

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Needs assessment;	Missions to parliaments (3);	Assessments were done in Algeria, Democratic Republic of the Congo, Lao PDR and Togo.
Design of new projects involving advisory services, capacity-building seminars and basic equipment with elements to enhance the role of women and to protect human rights;	Number of agreements concluded to provide the required development assistance (3);	<i>Sierra Leone:</i> Agreements with UNDP to organize a workshop and 2 study visits. <i>Equatorial Guinea:</i> Agreement with the EC delegation for a second phase of assistance to the Parliament <i>Maldives:</i> Agreement with UNDP Maldives for a three-phase mission
Specific support, on a case-by-case basis, to parliaments;  Recruitment and deployment of consultants to provide advisory services;	Number of parliaments helped (3)	<i>Togo:</i> Seminar on the role of members of Parliament; <i>Cambodia:</i> Deployment of an expert for an orientation seminar; <i>Thailand:</i> Seminar on the role of parliament in the treaty-making process;
Technical assistance projects for parliaments;	Projects, including consultancy missions, capacity-building seminars for staff and members of parliament, staff attachments, study tours, etc.	<i>Pakistan:</i> Review of project activities. <i>Timor Leste:</i> 1) Workshop for staff of the parliament, 2) strategic planning workshop; <i>United Arab Emirates:</i> 1) Assistance in drafting a Code of Ethics; 2) Workshop on the functioning of committees, 3) Workshop on relations between parliament and the media.
Facilitate dialogue between parties in parliaments in post conflict situations;	Number of parliaments helped (1);	<i>Burundi:</i> two good office missions.
A more stable funding base for the IPU;	Funding arrangements concluded with new donors  Increase in programme funding	Arrangements that provide program funding amounting to CHF 4.4 million for 2008-10 were concluded with Irish Aid, the Swedish International Development Cooperation Agency (SIDA) and with Canadian International Development Agency (CIDA). The Finnish Government committed CHF 90,000 for human rights programs.
Expansion and organization of the roster of experts who can be called upon to undertake technical cooperation missions.;	The number of experts willing to undertake technical cooperation missions (200);	The Technical Cooperation Programme roster had 216 experts registered.
Increased awareness of IPU Members and greater interest in supporting such activities;	Number of delegates attending briefing at an IPU Assembly on the IPU activities to promote democracy (200)	At both Assemblies, the Governing Council and the ASGP were briefed on activities to promote democracy.  Technical expertise was provided by the parliaments of: Australia, Belgium, Benin, Burkina Faso, Denmark, France, Ireland, Kenya, South Africa, Switzerland, Togo, Uganda, United Kingdom, and Zimbabwe. Expertise was also provided by Universities of Burkina Faso and Egypt and by Euronews.

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Heightened awareness of parliament's role in oversight of the security sector and in reconciliation;	Participation in regional seminars	Twelve Southern African parliaments participated in the regional seminar on the role of national parliaments and the SADC parliamentary forum in enhancing security in southern Africa held in Luanda.
Awareness of the role of the IPU in promoting democracy and strengthening parliaments.	IPU representation at democracy related meetings	The IPU was represented at the Vienna Parliamentary Forum, New Orleans NCSL annual meetings, Wilton Park and donor consultations.

**Objective 2:** (a) Promote better understanding of parliaments through research and publishing. (b) Support the development of standards, guidelines and good practices for parliaments.

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Provide information on the role, structure and working methods of parliaments;	Timely publication of <ul style="list-style-type: none"> <li>• Chronicle of Parliamentary Elections</li> <li>• Panorama of Elections</li> <li>• World Directory of Parliaments</li> </ul> Number of requests for information filled	All three publications were published on time.  77 responses to requests for information were logged, although the actual number of responses provided was higher, as systematic logging only began in August 2008. 27 of the requests (35 per cent) were from parliaments. Other sources of requests were students/academics, governments, international organizations, public.
Maintain and develop the PARLINE database on national parliaments;  Awareness and utilization of the database increased;	Data in the core modules (General Information, Electoral Systems and Last Elections) updated and verified with parliaments  Promotional material for PARLINE database produced and widely disseminated	There were over 100 updates to the data on Speakers (including re-elections, acting Speakers) and over 40 updates to the data on Secretaries General. 83 parliaments (44 per cent) verified data for the World Directory of Parliaments 2009.  All but one election result for the directly elected parliaments/chambers came from authorized sources (such as election commissions), parliaments or IPU Groups. The results for indirect elections were provided by parliaments. About one quarter of parliaments provided complementary information on elections, electoral law or the composition of the new government.
Contribute to the development of the IPU website, with particular regard to PARLINE, the activities for the promotion of democracy and the latest news of IPU activities;	IPU web site regularly updated	Content has been regularly added to the web site. In addition to improvements to the PARLINE database interface, a section was created on the International Day of Democracy.
Acquire information to support the work of the IPU Secretariat;	Information resources purchased and disseminated  Participation in professional development activities	Subscriptions to periodicals have been maintained. New research is monitored and brought to the attention of the Secretariat.  Staff in the Resource Centre have followed training in management, project management and language skills in 2008.

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Develop network of partners and expertise;	Close working relations with ASGP Linkages with hubs of expertise	An event on Informing Democracy was co-organized with ASGP and the International Federation of Library Associations. The President of the ASGP was invited to participate in a training workshop on IPU's self-assessment toolkit for parliaments.
Continue work based on the guide on Parliament and Democracy in the 21 <sup>st</sup> century;	Guide widely translated and disseminated Self assessment questionnaire used in parliaments Participation in efforts to develop international standards Initiate work on 2009 research theme of "accessibility"	The Guide was translated into Serbian. Translation into Somali was in progress. 'Evaluating parliament: A self-assessment toolkit for parliaments' was published and a training workshop for facilitators followed. IPU facilitated two self-assessment exercises in Sierra Leone and Rwanda. IPU participated in an international workshop on parliamentary benchmarks and indicators and is now a member of a working group on parliamentary assessment methodologies. Research on 'accessibility' has been deferred in favour of follow-up on the self-assessment toolkit.
Research on the representation of minorities and indigenous peoples in parliaments;	Survey issued to all parliaments (60 responses)	The survey was distributed to parliaments in January 2009.
Review induction and professional development programmes for parliamentarians;	Data gathered and made available on line (60 parliaments) Articles in scholarly journals (3 articles)	Data was received from 48 chambers and 85 individual parliamentarians. Articles were published in Commonwealth Innovations and presented at the Eighth Workshop of Parliamentary Scholars and Parliamentarians. Articles have been submitted for publication in The Parliamentarian and the Journal of Legislative Studies.
Support the global centre for ICT in parliament.	Timely input provided to all activities of the Global Centre Participation in the preparation of a Global Report on ICT in Parliaments	The World e-Parliament Report 2008 was published containing data from 105 legislative assemblies.

**Objective 3:** (a) Defend the human rights of parliamentarians; assist parliaments in making human rights a reality for everyone; (b) raise awareness of the importance of parliaments as guardians of human rights and publicize the human rights activities of the IPU

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Effective functioning of the Committee on the Human Rights of Parliamentarians;	Number of sessions (4) Reports and decisions adopted by Committee and Governing Council (100%) Number of cases which are closed due to satisfactory settlement Number of follow-up actions reported on by Members	Four regular sessions of the Committee were held. All decisions of the Committee were adopted by the Governing Council. 12 cases concerning 48 parliamentarians were closed. Two follow-up actions were reported.
Investigation of specific alleged human rights abuses ;	Mission reports with first-hand information on the situation of the parliamentarians concerned (2)	Two missions were undertaken.
Observation of trials of parliamentarians;	Trial reports (2)	Two trials were observed.
Maintain and update the database on parliamentary human rights bodies;	Number of new entries in the database	The database was updated whenever information was received from member parliaments
Cooperate with the United Nations High Commissioner for Human Rights and Amnesty International, as well as other human rights bodies in the pursuit of common interests;	Reference to parliaments and the IPU in relevant United Nations documents and documents of other organizations Number of parliaments represented at UNCHR (10)	Participation of the IPU in 3 events organised by the OHCHR No data available on number of parliaments represented.
Maintain the profile of the IPU and network with other Human Rights bodies;	Participate in the annual assembly of the International Federation of Human Rights (FIDH) and meet with the London based human rights organizations	Meetings with representatives of the FIDH and other human rights NGOs in Geneva; regular cooperation with Human Rights Watch, Amnesty International and other human rights NGO's.
Activities to enhance parliaments' role in human rights;	International thematic seminar for parliamentary human rights bodies; Seminars on Treaty Bodies (3)	95 parliamentarians from 37 countries and 5 observers attended the regional seminar in francophone Africa. Seven national seminars
Promotion of Human Rights Treaty Bodies in francophone Africa;	Number of parliamentary debates concerning Human Rights Treaties Ratification and implementation of treaty bodies recommendations (1 parliament)	In all client parliaments. In three client parliaments.

**Objective 4:** (a) Support women's participation in elections, promote gender partnership in national parliaments, sensitize parliamentarians to gender issues and strengthen the capacity of women parliamentarians to influence parliamentary outcomes. (b) Raise the profile of women in politics and document the status of women in national parliaments. (c) At IPU Assemblies, facilitate the exchange of views among women parliamentarians and coordinate their input to resolutions and promote dialogue between men and women.

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Organize the sessions of the Meeting of Women Parliamentarians, the Coordinating Committee of Women Parliamentarians and the Gender Partnership Group; A discussion on "Women and the Media";	Number of adopted amendments to draft resolutions (4) Participation. Number of participants disaggregated by sex	116 women and 26 men from 79 countries took part in the annual Meeting of Women Parliamentarians. More than half of the amendments they proposed were adopted. The Coordinating Committee of Women Parliamentarians met at both Assemblies in 2008. The Gender Partnership Group also met twice and held hearings with the delegations of Kuwait, Papua New Guinea and Saudi Arabia. A panel discussion was held to discuss "Women and the Media" at the 118 <sup>th</sup> Assembly.
Input to the UN decision-making process on gender issues through events at the 52 <sup>nd</sup> session of the Commission on the Status of Women;	Number of Participants	140 people (65% women) took part in a discussion organized by IPU and UNDAW at the CSW. The conclusions of the discussion on financing for gender equality were presented to the CSW plenary. The IPU participated in official events to celebrate International Women's Day and in cooperation with UNIFEM organised a panel on "Political accountability to women: the role of women in politics".
A one-day technical seminar on the reporting mechanisms and implementation of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and its Optional Protocol;	Number of participants (70) Number of countries represented (40)	120 people (68% women) from 49 countries attended a seminar organized with the Office of the High Commissioner for Human Rights (OHCHR) that focused on laws that discriminate against women and on overseeing implementation of the Convention.
Statistical data on women in national parliaments;	Accuracy of information on the web site Data and statistics used in the MDG process and the UNDP Human Development Report;	The data on women in parliament was updated each month. The IPU was the main source of data on women in parliaments used in the MDG process and the UNDP Human Development Report. The Survey on Equality in Politics was published in English, French and Spanish and was met with demands for additional copies, especially in francophone Parliaments. Launch events were organised in Turkey and New York. There were more than 140 direct requests for publications on women in politics.

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Update the database on parliamentary committees on gender issues and the status of women;	Number of records verified and updated (80%) Number of new entries (20)	The on-line database includes updated information on 90 committees in 79 countries. New information received at the third conference of parliamentary committees on gender issues is being processed and will be published in early 2009. Additional complementary research was carried out on parliamentary women's caucuses.
Publish the yearly analysis on the results of elections held in 2007 with regard to women;	Release date (31 March)	An analysis of Women in Parliament was published on 8 March 2008 and received extensive media coverage.
Update and develop the bibliographic database on women in politics;	Number of references (2900) Number of search inquiries (10,000)	The database, which is one of the most visited sections of the IPU website, has 3167 references (an increase of 13% since the previous year).
New edition of a map on women in politics with information on the executive and legislative branches;	Release date (March 2008)	The 2008 edition of the IPU-UNDAW Map on Women in Politics was released in March 2008 in 6 languages.
Update and development of the iKNOW Politics website;	Number of hits Number of discussion circles	The iKNOW Politics website was launched in 2007 and by January 2009 had received over 32 million hits. 35 discussion circles took place in 2008. The website is currently trilingual: English, French and Spanish.
In Burundi, strengthened capacity of women MPs, action by the Burundi Parliament on women's rights and gender equality, and dialogue between women MPs and civil society.	Parliamentary debates and actions in relation to women (1) Women MPs receiving training (80% participation rate) Bills initiated by women MPs (1) Meetings of women MPs (4)	Two national training seminars for MPs were organised on gender-sensitive budgets and on the Convention on the Elimination of All forms of discrimination against women. Women MPs met twice during the year with civil society organisations working on gender issues. The AFEPABU (Association of women parliamentarians of Burundi) received organisational, technical and financial support. All women MPs were given training on public speaking skills and on legislative drafting.

**Objective 5:** *Promote respect for international humanitarian law and promote volunteer work*

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Survey on good practices in terms of volunteerism and legislation.	Release date (31 December)	Not done due to lack of funding for the overall project. Discussions are ongoing with partners to reschedule the project.

**Objective 6:** Disseminate information to Parliamentarians about child rights and the obstacles to their enjoyment and to encourage action by parliaments to promote and respect child rights.

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
A panel discussion at the 118 <sup>th</sup> Assembly to discuss a children's rights issue;	Satisfaction of Participants registered in exit survey (Good or very good.)	A well attended panel discussion on <i>Leading the change for Maternal, Newborn and Child Health</i> was organized with UNICEF at the Assembly. A special session for parliamentarians took place during the Countdown to 2015 Conference following the Assembly.
A regional seminar for parliamentarians on child protection.	Documented outcomes (Legislative action by at least one parliament.)	The parliament of Albania hosted a regional seminar on <i>Developing a Protective Framework for Children: the Role of Parliamentarians to Prevent and Respond to Sexual Exploitation of Children and Adolescent</i> under the auspices of the IPU and UNICEF.

## Division of External Relations

**Objective 1:** (a) Consolidate the working relationship with the United Nations and expand cooperation opportunities. (b) Enhance the voice and overall political profile of the IPU at the United Nations.

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Consolidate the mechanisms of consultation and coordination between the IPU and the United Nations, including the new Advisory Group to the Committee on UN Affairs;	A high-level coordination meeting with UN officials on joint UN-IPU plan of action resulting in new initiatives (1 or more)	IPU President and Members of the Advisory Group to the IPU Committee on UN Affairs met with ambassadors and senior UN officials  The General Assembly endorsed a proposal for a regular annual exchange between the IPU leadership and the UN Chief Executives Board for Coordination.
Bring measurable IPU contribution to the UN process on revitalization of the UN General Assembly as per Par. 4, UN Res. 61/6;	Informal thematic debate in the context of the UN General assembly focusing on good practices for legislative reform and revitalization (80 participants)	The General Assembly held a general debate on the "Democratization of the United Nations". IPU and the Office of the President of the General Assembly hosted a meeting with legislators joining their high-level delegation to the UN.
Strengthen the IPU's contribution to the work of the Peace Building Commission as per Par. 4, UN Res. 61/6;	Instances of direct input by IPU into both country cases under consideration by the PBC – Burundi and Sierra Leone  One thematic session in the context of the PBC highlighting good practices and recommendations in the area of parliamentary democracy	Annual UN Reports on peace building in Burundi and Sierra Leone highlighted the role of parliament in the process and included programs and initiatives to strengthen capacities in legislative bodies.  Panel discussion convened by IPU and the Peace Building Commission (PBC) on "Parliaments, peace building and reconciliation" had substantive debate, good participation and the outcome was reflected in annual PBC Report.
Start to play an active role in support of the UN Economic and Social Council as per Par. 4, UN Res. 61/6;	Develop an appropriate involvement of IPU in the new Development Cooperation Forum (DCF) of ECOSOC	Meaningful IPU role in the first DCF formal session of 2008 – as planned. UN Resolution 63/24 explicitly welcomes the substantive contribution by IPU in shaping the DCF agenda and working modalities.

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Further consolidate the annual Parliamentary Hearing as a Joint IPU- UN event as per Par. 7, UN Res. 61/6;	Good participation and outcome of the Hearing with increased attendance of UN representatives and MPs	Over 250 participants attended the annual Parliamentary Hearing that was addressed by the Presidents of the IPU and the UN General Assembly. The outcome report was issued as an official UN document in all six official languages.
Improve the system of information with national parliaments on main UN-related processes	Number of reports submitted for consideration by national parliaments on major global issues	Communications to national parliaments on a series of issues, including UN reform and system-wide coherence, global financial crisis, climate change.  Reports of parliamentary meetings at the UN (Hearing, DCF Global Stakeholder Forum, high-level meeting on HIV-AIDS, etc) circulated directly to participating MPs.
Participate in United Nations meetings - identify issues where the IPU has a comparative advantage and expertise and facilitate appropriate IPU representation at United Nations meetings where such issues are discussed;	Interventions at United Nations meetings by representatives of the IPU stressing IPU work and experience (10)  IPU positions reflected in UN resolutions and reports, especially those relating to UN reform and the relationship with parliaments and MPs (at least 4 references)	At least 20 interventions were made at UN meetings.  UN reports and resolutions on climate change, least developed countries, peace building, HIV-AIDS, non-violence against children, empowerment of women, and cooperation with the UN included references to the role of national parliaments and the IPU.
Improve dialogue with UN missions to familiarize UN with the work of IPU Committees and create opportunities for targeted information exchanges;	Regular participation of IPU committee rapporteurs in UN meetings and processes (at least one visit to UN Headquarters)	IPU rapporteur on nuclear disarmament and non-proliferation visited UN Headquarters in New York for discussions with UN officials and experts.
Hold three specialised parliamentary meetings at the UN on global issues that are high on the UN agenda.	Participation of MPs who are members of the relevant parliamentary select committees; level of impact upon the UN process per se.	Specialized parliamentary meetings held on the occasion of the Global Forum on human trafficking (Vienna), UN High-level meeting on AIDS (New York), and the International Conference on Financing for Development (Doha).  Two parliamentary panels for the broader UN audience were convened on parliaments, peacebuilding and reconciliation and on parliamentary perspectives on One UN reform.  The meetings were well attended, with a positive impact on the relevant UN processes as reflected in outcome documents and feedback.

**Objective 2:** Strengthen the capacity of members of parliamentary standing and select committees to address international trade issues and organize an annual meeting of the parliamentary conference on the WTO where they can debate, exchange experiences and contribute to the work of the WTO on international trade issues.

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Organize one meeting of the Parliamentary Conference on the WTO and two meetings of its Steering Committee.	The number of members of parliament of relevant standing and select committees attending the meeting and the number of parliaments they represent	All meetings carried out as planned. The annual session of the Conference was attended by 430 participants and observers from 87 countries and 13 international organizations, including 245 members of parliament. Also present were government representatives of 34 sovereign States that are members of the WTO.

**Objective 3:** Create new and steady channels of communication with members of the United States Congress

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Strengthen and expand interest and participation of the United States Congress in the work of the IPU.	<p>Events organized by the IPU at the United States Capitol in Washington DC highlighting the work of the IPU during the year (2)</p> <p>Increased number of United States senators and representatives who have a direct knowledge and understanding of the IPU (Direct contact with 25 new senators and representatives)</p> <p>Involvement and contribution by United States Congress members in IPU events or publications</p> <p>Measurable progress in maintaining the question of the US membership in the IPU in the attention of the Congressional leadership</p>	<p>Two events were organized on Capitol Hill: One on women and politics and another, in the context of the International Day of Democracy, on the human rights of parliamentarians.</p> <p>Direct contacts with over 30 new senators and representatives</p> <p>Participation by the Chairman of the House Sub-Committee on Africa and Global Health in the opening of the 118<sup>th</sup> IPU Assembly in Cape Town. US Congressional participation in the international parliamentary meeting on AIDS (New York) and in IPU events in Washington.</p> <p>Regular dialogue and correspondence with the House Speaker and Chairman of the Foreign Affairs Committee, progress towards the authorization of a formal and bipartisan US delegation to attend the 120<sup>th</sup> IPU Assembly in Addis Ababa and report back to Congress on the question of re-affiliation.</p>

**Objective 4:** Establish active linkages with foundations and think-tanks to support the work of the IPU.

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Identify new cooperation opportunities.	<p>Specific project proposals in cooperation with outside partners in various areas (1 proposal)</p> <p>IPU participation in meetings and initiatives conducted by leading foundations and think tanks (2 meetings)</p>	<p>Discussions with the Brookings Institution and the University of Bern on production of a handbook and training on the issue of Internally Displaced Persons.</p> <p>IPU participation in meetings organized by the World Policy Institute (New York) and in the annual seminar of the International Peace Bureau (Copenhagen).</p>

**Objective 5:** Enhance the visibility of the IPU in parliaments, governments and the public at large. Disseminate accurate and topical information about parliaments and parliamentary processes

Expected accomplishments	Indicators of achievement/(Target)	Results Achieved
Communications strategy	Communications objectives, multi-year work programme, indicators of success (June 30)	A consultant was engaged to carry out an organizational review of the information services function of the IPU.
Enhance direct communication with the broader parliamentary community.	<p>Increased readership of IPU e-Bulletin (Five issues, 3,000 subscribers)</p> <p>Publication and distribution of The World of Parliaments (Four issues)</p> <p>Enhanced distribution of publications and press releases on important IPU events</p> <p>Video material on occasion of International Women's Day</p>	<p>Five issues, 3,000 subscribers</p> <p>Four issues published, press run 4,200 copies</p> <p>IPU publications are now included in the United Nations Distribution system.</p>
Ensure press coverage of IPU events and activities	<p>Number of press conferences, briefings and interviews (10)</p> <p>Number of references to the IPU in leading newspapers, radio and TV (10)</p> <p>IPU information stand and exhibit at the IPU Assemblies</p> <p>Open House at the IPU Headquarters (50 visitors)</p>	<p>Six press conferences were held during the Assembly in Cape Town. Two press conferences were organized for parliamentary events at the United Nations. IPU representatives gave numerous interviews at other IPU events during the year and 40 press releases were published.</p> <p>According to Meltwater News, there were daily references to the IPU in on line media.</p> <p>At the Assembly in Cape Town there was an exhibit "Women in Politics" and at the Geneva Assembly there was an exhibit of satirical drawings on freedom of expression first shown at the House of Parliaments on the International Day on Democracy.</p> <p>The International Day of Democracy at the House of Parliaments was attended by some 80 people (diplomats, representatives of the civil society, students and journalists).</p>
Highlight contribution of IPU in enhancing the presence and role of women in politics	<p>Events on International Women's Day with press release, press conference and launch of map, study and statistics on <i>Women in Politics</i> in New York and Geneva.</p> <p>Press releases on women in parliaments and gender issues.</p> <p>Video highlighting the role of MPs in combating FGM</p>	<p>Two press releases were issued. A press conference was held in New York at UN Headquarters to launch the map entitled "Women in Politics 2008". An exhibit entitled "Women in Politics" was held at the Palais des Nations in Geneva.</p> <p>Press releases were issued for International Day of Zero Tolerance for FGM and for the Third Regional Conference of Women Parliamentarians and Women in Political Decision-making Positions of the Gulf Cooperation Council (GCC) in Oman.</p> <p>A B-roll was prepared on the International Day of Zero Tolerance for FGM and broadcast by EBU-Eurovision.</p>

**Objective 6:** Provide overall direction for development of IPU web site

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Make the site more attractive and user-friendly for members of parliament, staffers, political researchers and broad public alike.	Growing number of hits, positive feedback from users. (20% annual growth) Redesign the site's home page and other sections that have become obsolete over time in terms of their graphical presentation and content. Facilitation of information search on the site.	36.5% growth achieved Three new sections were added and many others redesigned. Functional improvements made on hundreds of pages, including the entire PARLINE database. Work in progress
Implementation of the branding concept proposed in the Saatchi & Saatchi report through website-specific means.	Integration of graphical and textual elements in conformity with the overall branding concept.	Work in progress
Make the workings of the IPU understandable to broader public.	Better use of illustrative materials, photos and graphs, development of a "frequently asked questions" section of the site. Complete coverage of all traditional and new fields of IPU activities. (Sections dealing with human rights, sustainable development, international trade, and the rights of the child.)	Work in progress. Typical example: the newly added page "10 things to know about democracy" ( <a href="http://www.ipu.org/dem-e/idd/ten.htm">http://www.ipu.org/dem-e/idd/ten.htm</a> ) Increase in graphical content New sections created: finance and administration, IDD, representation of minorities.
Improved functionality of on-line databases.	Optimization of query interfaces and search results pages, in particular as regards options for comparative analysis.	PARLINE's usability parameters have been vastly improved. The user interface and data pages have been completely redesigned. Options for comparative analysis have been added (see <a href="http://www.ipu.org/parline-e/modules.asp">http://www.ipu.org/parline-e/modules.asp</a> ).

**Division of Support Services**

**Objective 1:** Ensure effective human resource management to secure the highest standards of efficiency, competency and integrity in the Secretariat, increase employee productivity and contribute to the long-term career development of Union employees, especially women.

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Fair and equitable personnel policies;	Comprehensive personnel manual issued (30 June 2008);	Comprehensive new administrative instructions were prepared on (1) travel and (2) performance management.
Secretariat with competent staff recruited on the basis of merit;	Effective open and fair job competitions conducted in a reasonable time frame (4 months maximum) Succession plans developed for retiring staff members (one year before retirement)	Four posts were advertised internationally and one post was advertised locally. One competition was cancelled. Two posts were filled within the four month limit. Two competitions were still in progress. The Executive Committee agreed on the process for election of a Secretary General. Two retiring staff members are being replaced systematically.

Secretariat that is representative of the membership;	Representation of sexes, races and ethnic groups (more non-European staff)	The representation of women in the Secretariat increased. There was no change in the racial or ethnic balance of the Secretariat.
Training for staff to develop specific workplace skills and to ensure career development.	Number of staff participating in job or career-related training, and women participating in supervisory and management training (50% of staff participating in training, including at least one woman in supervisory training.)	24 staff members (60%) participated in formal training courses, including 4 women in leadership training.

**Objective 2:** Facilitate discussion and decision-making on financial issues and ensure effective financial management including planning, reporting and internal control for the IPU, the Staff Pension Fund and third party funding agencies.

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Production of a user manual on financial procedures leading to better compliance with financial rules;	Fewer posting errors, better account coding, better compliance; (less than 1% error rate)	Coding and verification improved such that very few posting errors were detected. Anecdotal evidence of better awareness of financial rules.
Clear, concise, and accurate budget document and financial statements;	Positive feedback from Members on the presentation of budget and financial statements;	The Governing Council used expressions such as "clearer", "more specific", "more transparent", and "more realistic" to describe the budget and financial statements.
Gender mainstreaming reflected in the budget document;	Number of references to gender (more than 50 references)	The 2009 budget contained 64 references to "gender" and 98 references to "women".
Effective budget execution;	Variances in expenditures from budget estimates	No significant unexplained variances
Accurate and timely financial reporting and full compliance with financial regulations;	Positive audit opinion from the internal and external auditors.	Unreserved audit opinion
Efficient and cost-effective operations with receivables collected and invested, and bills paid on time;	Savings opportunities identified (CHF 50,000) Increased earnings on working capital (3%)	Competitive bids were obtained for Insurance which will result in a significant downstream cost saving. Return on working capital was only 1.3%.
Procure goods and services for the Union through a fair and competitive process that will result in best value for money.	Proportion of contracts awarded through competitive bidding (50% of contracts over CHF 5,000)	A monitoring system was put in place. Out of 91 purchases over CHF 5,000, 46 were made through competitive bidding.

**Objective 3:** Provide fully functional office accommodation for the Union with appropriate furniture, office equipment and supplies and with up-to-date communications facilities and information technology.

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Operate and maintain the Headquarters building and grounds and manage the use of the conference facility, including renting the facility to third parties on a full cost-recovery basis.	Utilization of conference facility (50 per cent occupancy) Rental Revenues (CHF 10,000) Community Standing	The conference facility had a 15 per cent occupancy rate. Rental revenue was CHF 3,000. The building grounds were refurbished to maintain the high community standing of the IPU.
Improve distribution and circulation of mail	Fewer photocopies (10% reduction)	There was no significant change in the volume of copies -- 2.7 million copies were made versus 2.8 million in the prior year.
Reproduction and distribution of documents at Assemblies and throughout the year.	Timely production and distribution (Average one week turnaround).	Average turnaround time was less than one week, meeting or exceeding performance standards in all instances.
Quantifiable reduction in environmental impact of operations	Purchase of carbon offset credits (100%) Sustainable sourcing for materials and supplies (60%) Opt out system for distribution of hard copies of reports. (20%)	Official travel funded from regular sources resulted in an estimated 866 tonnes of CO <sub>2</sub> e (carbon dioxide equivalent) emissions. Funds in the amount of CHF 46,200 were set aside to offset those emissions. Travel funded by voluntary contributions resulted in a similar quantity of greenhouse gassing  It was not possible to quantify the materials and supplies from sustainable sources. However, for example, all paper used by the IPU is from sustainable sources.  The IPU continued to distribute hard copies of reports to all member parliaments.

### Grants and Reserve Contributions

**Objective 1:** Adequate provisions for future liabilities and payment of grants approved by the Governing Council.

<i>Expected accomplishments</i>	<i>Indicators of achievement/(Target)</i>	<i>Results Achieved</i>
Adequate provision for doubtful accounts	Year end account balance	The year end account balance was greater than the estimate of doubtful accounts
Adequate funds for major repairs to Headquarters buildings, when needed.	Year end account balance (CHF 110,000)	The year end balance was CHF 97,694.
Core support for the Association of Secretaries General of Parliaments	Annual Report	Regular functioning of the ASGP
Offset CO <sub>2</sub> emissions resulting from staff travel	Certificates	Funds for offsetting CO <sub>2</sub> emissions were set aside in a reserve fund, but no certificates were obtained or issued.