



FINANCIAL QUESTIONS

(a) FINANCIAL RESULTS FOR 2012

Financial Report and Audited Financial Statements

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Introduction

The audited IPU Financial Statements for 2012 are the first to be fully compliant with International Public Sector Accounting Standards (IPSAS). For this reason, the presentation of the Statements and notes differ from previous years in many respects. The IPU closed Pension Fund must now be consolidated with the IPU's own accounts, showing the full extent of assets and liabilities of the Organization and its defined benefit obligations in one set of financial statements. To achieve this, the Pension Fund has been subject to a full actuarial review. The Headquarters building in Geneva has also been professionally valued to reflect a current fair value in place of the previous depreciated construction cost. The disclosures that are required under IPSAS provide an even more detailed level of information in the five Statements and a far more comprehensive set of notes.

The change to IPSAS means that much of the content of earlier IPU Financial Reports is now to be found in the body of the audited Financial Statements and notes. Comparison of budget performance by category of expenditure and by strategic direction is found in the Statement of Comparison of Budget and Actual Amounts and note 17 (segment reporting) respectively. Details of expenditure on line items are

provided in note 19. Employee benefit liabilities, including full details of the Pension Fund and other employee benefits, can be found in note 10. This year, the financial report therefore provides a summary of key information and narrative explanation of budget variances, and indicates where further information can now be found in the Financial Statements.

The Organization came under increasing pressure to reduce costs in the light of the global financial crisis and to ensure value for money in implementing the IPU Strategy in 2012. Member contributions were reduced by 8.7 per cent compared to 2011, while the voluntary contribution budget was revised to include only realistic estimates of likely external funding rather than a desired level of funding. Nevertheless, actual voluntary revenue exceeded budget expectations by CHF 326,944 in 2012. As a result, operating revenues exceeded expenditures by CHF 654,552, due in part to the deferral of the IPU website redevelopment to 2013. After making the substantial accounting adjustments required for IPSAS compliance that are explained in the Financial Statements, the IPU Working Capital Fund was increased by CHF 931,411 as compared to CHF 422,874 in 2011. The Working Capital Fund now stands at 88 per cent of the target level set by the Executive Committee in 2006.

The following sections provide a summary of the revenues and expenses of the IPU during 2012, in particular where these amounts have varied from the Consolidated Budget as identified in the Statement of Comparison of Budget and Actual Amounts.

Revenue

The principal sources of revenue for the IPU are the assessed contributions of its Members and voluntary funds. Smaller amounts come from interest and other sources including room rentals and the sale of publications. Overall, revenue decreased by 5 per cent to CHF 13,383,696. Assessed contributions were reduced by 9 per cent. There was a CHF 299,014 decrease in staff assessment, resulting from a reduction in overall IPU staff costs due to the discontinuation of certain positions and gaps in filling some vacant posts. Interest and investment earnings performed better than expected.

Assessed contributions from Member Parliaments

In 2012, 164 Members and Associate Members were assessed CHF 10,939,900, including the additional memberships of South Sudan and the Economic and Monetary Community of Central Africa (CEMAC), as well as the re-affiliations of Haiti and Myanmar. By the end of 2012, all but CHF 935,813 of the current year assessments had been collected. There were 46 Members and Associate Members with contributions outstanding but no Members were liable to be suspended under the provisions of Article 5.3. Of the Members in arrears, eight were liable to lose their voting rights pursuant to the provisions of Article 5.2.

Voluntary Contributions

The 2012 budget for voluntary contributions was set at a level of anticipated rather than desired funding. As a consequence of better-than-anticipated fundraising, actual voluntary contributions exceeded the budgeted income by an additional 28 per cent (CHF 326,944).

At the start of 2012, the IPU had pledges from donors totalling CHF 1.4 million. During the year, donors firmly committed an additional amount of CHF 1.7million, subject to specific conditions stipulated in relevant agreements. Meanwhile, CHF 1.5 million was spent and the end-of-the-year balance of pledges from donors totalled CHF 1.6 million.

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 on 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 its 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 2012, CHF 165,387 was reimbursed to staff members who paid taxes to France, thereby reducing the staff assessment amount by a larger amount than was anticipated in the budget.

Investment Income and Other Revenues

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

Expenditure

Following the adoption of the IPU Strategy for 2012-2017, the 2012 Consolidated Budget was the first to be organized around the nine Strategic Objectives rather than by Division.

Approximately 80 per cent of the IPU's budget is directly attributable to the activities planned to achieve the objectives of the Strategy. The balance of just over one fifth of expenditures comes from two areas: Support Services, including all costs relating to office accommodation and supplies for the Secretariat; and Other Charges, including grants and all contributions to reserves.

Further financial details can be found in the Statement of Comparison of Budget and Actual Amounts and in the segment reporting in note 17. Details of the results achieved against each budgeted objective are provided in the Annex.

1. Strengthen Democracy

The 2012 operating costs of activities aimed at achieving this objective stood at CHF 1,743,897, under budget by 15 per cent. The budget savings were due to the freezing of one full-time professional position and savings in the areas of staff overheads, translation, consultancy and printing costs.

2. Advance Gender Equality

The Gender Equality objective benefited from strong external funding in 2012, earning and spending an additional CHF 141,000 above the budgeted amount. For this reason, coupled with additional staff costs arising from maternity leave cover, its annual expenditure of CHF 1,282,364 exceeded the budgeted amount by 18 per cent.

3. Promote and Protect Human Rights

A total of CHF 1,246,814 was spent on activities to promote and protect human rights. Savings of 7 per cent of the expenditure budget arose from reduced staffing costs following replacement of the retired senior programme manager and a short gap experienced in filling a budgeted professional position.

4. Parliamentary Dimension of the United Nations

The New York office continued to spearhead support for achieving this objective, remaining close to budget for most of its operational expenditure. However, the persistent difficulty in recruiting a suitable new head of the office led to a substantial reduction in staff costs for 2012, leaving an overall budget underspend of CHF 137,192 or almost 15 per cent below.

5. International Development Goals

Successful external fundraising, particularly in the area of maternal, newborn and child health, increased the expenditure for this Objective above budget in 2012. The net expenditure over the original budget was CHF 72,990 or 15 per cent above, with a notable positive impact on results achieved.

6. Peace-building

Events unfolding in the Middle East and beyond led to additional resources being directed by the IPU to its programmes of assistance to parliaments in those areas. The budgeted expenditure of CHF 111,200 was overspent by an additional CHF 19,773 to achieve the objective.

7. Relations with Members

Activities supporting Members account for the largest budget of all the IPU Objectives with expenditures of CHF 2,689,492 in 2012, coming in under budget by 8 per cent. The underspend was primarily due to staff cost savings, including a gap in filling one staff position. Reductions in the costs of transport, allowances and freight for the second Assembly in Québec were also achieved. Comparative data on the costs of each Assembly is given in the tables below.

Comparative Costs of the First Assembly (in CHF)

Item	Kampala 2012	Panama 2011	Bangkok 2010	Addis Ababa 2009
Permanent staff overtime	31,069	33,701	34,763	33,650
Temp. staff/contractual services	552,951	552,191	504,010	482,115
Travel & related expenses	156,476	172,510	174,513	149,214
Freight/communication	28,870	35,702	27,805	22,980
Supplies/equipment/services	3,334	5,101	7,182	8,250
Publications	3,830	43,448	34,817	31,451
Gifts/hospitality	1,538	1,135	1,899	1,267
Total Expense	778,068	843,788	784,989	728,927

Comparative Costs of the Second Assembly (in CHF)

Item	Québec 2012	Bern 2011	Geneva 2010	Geneva 2009
Permanent staff overtime	28,495	29,550	28,504	31,670
Temp. staff/contractual services	247,308	281,396	291,177	264,627
Travel & related expenses	89,840	7,274	17,036	18,512
Freight/communication	16,232	-	-	-
Supplies/equipment/services	3,320	6,578	82,944	97,253
Publications	6,824	51,923	39,891	48,255
Gifts/hospitality	2,090	2,109	2,564	4,715
Total Expense	394,109	378,830	462,116	465,032

8. Communications

The newly recruited Director of Communications took up her position early in 2012 and initially carried out a comprehensive review of the IPU's communication strategy. For this reason, the activities and expenditures anticipated in the original 2012 budget differ substantially from the subsequent achievements (underspend of CHF 258,653 or 28 per cent). The savings were generated mainly from two areas: lower-than-budgeted salary costs, as the web/IT position was not in place until the beginning of 2013; and a deferral of the start of the IPU website redevelopment, which will be carried out in 2013 and beyond.

9. Management and Governance

Results for the Management and Governance Objective were achieved on budget for 2012.

Support Services

The expenditures on Support Services, including finance, administration and office accommodation, were CHF 2,691,138, which was under budget by 3 per cent. Budget savings were generated primarily from lower staff overheads and postage costs.

Other charges

An allowance for doubtful accounts is set aside to cover the write-off of outstanding debts. In 2012, IPU Members were on average more assiduous in paying their assessed contributions on time than in previous years. No additional annual contribution to the allowance was therefore required, and the reserve was in fact decreased by CHF 26,801 to CHF 140,776, or 12 per cent of the total amount receivable from Members.

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

A contribution of CHF 55,000 was made to a reserve for major building repairs to the IPU Headquarters, as had been decided by the Governing Council in September 2001. Utilization of the provision was not required during 2012.

In accordance with the decision taken by the Governing Council in Geneva in 2007, an amount of CHF 29,300 was set aside in a reserve for the purpose of offsetting the CO₂ emissions and mitigating the environmental impact of operations. No funds from the reserve were used in 2012.

Gender Analysis

Under the new IPSAS presentation of the Financial Statements, expenditure on the objective of advancing gender equality is now shown directly in the Statement of Comparison of Budget and Actual Amounts. In 2012, gender-specific expenditure totalled CHF 1,282,364, which represents 10 per cent of the IPU's total expenses.

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

Representation in the Secretariat	2012		2011	
	No.	Per cent of total	No.	Per cent of total
Women on Staff - General Services	16	89%	16	89%
Women on Staff – Professional	14	58%	13	57%
Women on Staff – Total	30	71%	29	71%
Women recruited during year	2	100%	2	67%
Women promoted during year	0	N/A	2	50%

Capital Expenditures

In 2012, CHF 77,415 was spent on furniture, equipment and premises, including the routine replacement of outdated IT and communications equipment.

Staff Pension Fund

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

An actuarial study was carried out to calculate the value of the pension liabilities of the IPU as of 31 December 2012. The results of the study are set out in note 10 to the Financial Statements, along with details of all of the IPU's other employee benefit liabilities.

Recommendations

- (1) Under Rule 4.5 of the Financial Regulations, any balance of the budgetary appropriations at the close of the financial year shall be submitted by the Secretary General, through the Executive Committee, to the Governing Council for decision concerning its use. At its 191st session, the Governing Council approved the use of up to CHF 100,000 of the anticipated surpluses in the Working Capital Fund to balance the 2013 budget. The Secretary General therefore recommends that the balance of the operating surplus from 2012 be transferred to the Working Capital Fund for this purpose.
- (2) In accordance with Rule 13.3 of the financial regulations, it is recommended that the Governing Council approve the financial administration of the IPU and the financial results for 2012.

Management's Responsibility for Financial Reporting

IPU management 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 IPSAS. 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. It has delegated certain responsibilities to the Internal Auditors, including that of reviewing the annual Financial Statements and meeting with management and the External Auditor, as necessary, on matters relating to the financial reporting process.

These Financial Statements have been audited by the External Auditor appointed by the Executive Committee.



Anders B. Johnsson
Secretary General



Andrée Lorber-Willis
Director, Division of Support Services

AUDIT OPINION OF THE EXTERNAL AUDITOR

I have audited the Financial Statements of the Inter-Parliamentary Union at 31 December 2012, 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, together with a summary of the main accounting methods and other explanatory notes.

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 International Public Sector Accounting Standards (IPSAS) and in accordance with the IPU's Financial Regulations. In addition, management is responsible for setting up a system of internal controls it considers necessary for producing financial statements that do not contain any significant irregularities, be they due to fraud or error.

Responsibility of the Auditor

My responsibility is to express an opinion on the IPU's Financial Statements on the basis of my audit. I have conducted my audit in accordance with the International Standards on Auditing published by the International Auditing and Assurance Standards Board (IAASB). These standards require me 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 the management, in the same way as an assessment of the overall presentation of the Financial Statements. I consider that the proof gathered is sufficient and appropriate for basing my opinion.

Opinion

In my opinion, the main aspects of the Financial Statements give a true picture of the IPU's financial position as at 31 December 2012 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 25 January 2012, I have also drawn up a detailed report on my audit of the Financial Statements, dated 4 March 2012.

Bern, 4 March 2013

[original duly signed in French]

K. Grüter
Director,
Swiss Federal Audit Office¹
(Auditor)

¹ Postal address: Monbijoustrasse 45, CH-3003 Bern.

INTER-PARLIAMENTARY UNION
Statement of Financial Position

at 31 December 2012

In CHF (Swiss francs)

	2012	2011 Restated
ASSETS		
Current assets		
Cash on hand	5,989	15,187
Cash in current accounts	7,701,090	7,087,239
Cash held by investment fund manager	242,749	687,267
Term deposits and savings accounts	<u>1,561,965</u>	<u>529,398</u>
Sub-total cash and cash equivalents (Note 3)	9,511,793	8,319,091
Accounts Receivable		
from Members (Note 4)	1,053,859	1,007,400
from donors (Note 4)	24,768	41,199
from tax reimbursements	164,542	92,858
Others	<u>61,913</u>	<u>44,453</u>
Sub total accounts receivable	1,305,082	1,185,910
Investments (Note 5)	11,131,606	11,079,832
Other current assets (Note 6)	118,462	217,635
Sub-total current assets	22,066,943	20,802,468
Non-current assets		
Fixed assets (Note 7)		
Building and grounds	9,478,668	9,725,597
Furnishings	61,267	64,660
General equipment	21,999	32,856
IT equipment	127,061	100,925
Vehicles	<u>43,988</u>	<u>60,907</u>
Sub-total non-current assets	9,732,982	9,984,945
Total Assets	<u>31,799,925</u>	<u>30,787,413</u>
LIABILITIES		
Accounts payable and accrued payables	452,148	345,253
Advances from Members	670,692	126,401
Deferred revenue (Note 8)	1,640,243	1,455,968
Loans (Note 9)	<u>189,600</u>	<u>189,600</u>
Sub-total current liabilities	2,952,683	2,117,222
Borrowings long term (Note 9)	7,394,400	7,584,000
Closed Pension Fund (Note 10)	13,129,387	13,800,414
Other employee benefits (Note 10)	<u>1,512,549</u>	<u>1,490,583</u>

Sub-total non-current liabilities	22,036,336	22,874,997
Total Liabilities	24,989,019	24,992,219
NET ASSETS		
Restricted Funds (<u>Note 12</u>)	425,332	341,032
Accumulated fund balance (Working Capital Fund after contribution)	<u>6,385,574</u>	<u>5,454,163</u>
Net Assets	<u>6,810,906</u>	<u>5,795,195</u>

INTER-PARLIAMENTARY UNION
Statement of Financial Performance
 for the year ended 31 December 2012
 In CHF (Swiss francs)

		2012
Revenue	(Note 18)	
	Assessed Contributions	10,939,900
	Voluntary Contributions	1,511,344
	Investment income	679,693
	Other Income	39,071
	Total Revenue	13,170,007
Expenses	(Note 19)	
	Personnel Expenditure – permanent staff	7,650,617
	Personnel Expenditure – temporary staff	1,693,238
	Change in closed pension fund provision	-609,268
	Travel Expenditure	1,406,338
	Contractual Services	633,093
	Operating Expenses	813,305
	Supplies, Materials and Equipment	158,766
	Allowance for Doubtful Accounts (Note 4)	-26,801
	Grants and Honoraria	86,570
	Depreciation (Note 7)	329,378
	Loss on Foreign Exchange	19,059
	Total Expenses	12,154,296
Operating Surplus/(Deficit)		1,015,711

INTER-PARLIAMENTARY UNION

Statement of Changes in Net Assets

for the year ended 31 December 2012

In CHF (Swiss francs)

	Accumulated Fund Balance	Reserves	Total
Closing balance 31 December 2011	4,958,468	341,032	5,299,500
Building revaluation	2,031,283	-	2,031,283
Revaluation of investments	57,400	-	57,400
Restatement of pension fund liabilities	<u>-1,592,988</u>	<u>-</u>	<u>-1,592,988</u>
Opening balance 1 January 2012 (Note 20)	5,454,163	341,032	5,795,195
Transfer to reserves (Note 12)	-84,300	84,300	-
Net result 2012	<u>1,015,711</u>	<u>-</u>	<u>1,015,711</u>
Closing balance 31 December 2012	6,385,574	425,332	6,810,906

INTER-PARLIAMENTARY UNION

Statement of Cash Flows

for the year ended 31 December 2012

In CHF (Swiss francs)

	2012
Cash flows from Operating Activities	
Operating surplus (deficit)	1,015,711
Depreciation	329,378
(Increase) decrease in receivables	-119,172
(Increase) decrease in other current assets	99,173
Increase (decrease) in payables and deferred revenue	835,461
Increase (decrease) in pension fund liability	-671,027
Increase (decrease) in other employee benefit liabilities	21,966
Net cash flows from Operating Activities	<u>1,511,490</u>
Cash flows from Investing Activities	
Investments	-51,774
Property, plant and equipment	-77,415
Net cash flows from Investing Activities	<u>-129,189</u>
Cash flows from Financing Activities	
Loan repayment to Swiss Federal Government	-189,600
Net cash flows from Financing Activities	<u>-189,600</u>
Net increase/(decrease) in Cash and Cash Equivalents	1,192,701
Cash and Cash Equivalents at beginning of period	8,319,091
Cash and Cash Equivalents at end of period	<u>9,511,792</u>

INTER-PARLIAMENTARY UNION

Statement of Comparison of Budget and Actual Amounts

for the year ended 31 December 2012

In CHF (Swiss francs)

	Original Budget	Final Budget	Actual on comparable basis	Difference
Revenue				
Assessed contributions	10,903,900	10,903,900	10,939,900	36,000
Working Capital Fund	409,800	409,800	-	-409,800
Staff assessment	1,107,200	1,107,200	808,186	-299,014
Voluntary contributions	1,184,400	1,184,400	1,511,344	326,944
Interest	75,000	75,000	106,376	31,376
Other income	10,000	10,000	17,890	7,890
Total revenue	<u>13,690,300</u>	<u>13,690,300</u>	<u>13,383,696</u>	<u>-306,604</u>
Expenses				
Strengthen democracy	2,054,800	2,054,800	1,743,897	310,903
Advance gender equality	1,087,800	1,087,800	1,282,364	-194,564
Protect and promote human rights	1,340,400	1,340,400	1,246,814	93,586
Parliamentary dimension of UN	935,800	935,800	798,608	137,192
International development goals	474,800	474,800	547,790	-72,990
Peace building	111,200	111,200	130,973	-19,773
Relations with Members	2,909,000	2,909,000	2,689,492	219,508
Communications	937,700	937,700	679,047	258,653
Management and governance	907,400	907,400	909,708	-2,308
Support Services	2,784,900	2,784,900	2,691,138	93,762
Other charges	234,300	234,300	114,069	120,231
Eliminations	-87,800	-87,800	-104,757	16,957
Total expenses	<u>13,690,300</u>	<u>13,690,300</u>	<u>12,729,143</u>	<u>961,157</u>
Operating Surplus			654,552	654,552

A reconciliation of the revenue and expense on a budgetary basis and on the full accrual basis is included in note 15 to the financial statements.

Notes to the Financial Statements

Note 1 - Nature of the Organization

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

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

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

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

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

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

Note 2 - Accounting Policies and Basis of Presentation

The financial statements have been prepared on a full accrual and going-concern basis and the accounting policies have been applied consistently throughout the period. The statements comply with the requirements of International Public Sector Accounting Standards (IPSAS). These are the first financial statements prepared in compliance with IPSAS and comparative information for the Statement of Financial Performance and the Statement of Cash Flow has not been provided in accordance with the transition provisions contained in IPSAS-1, Presentation of Financial Statements, paragraph 151.

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.

Borrowing

Borrowing consists of an interest free loan from the Swiss Confederation, which is valued at its nominal value at the reporting date.

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 that chose this option contribute to a Bridge Pension to which the IPU also contributes. The IPU is ultimately responsible for any unfunded liability resulting from this benefit.

Employee benefits

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

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

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

Expense recognition

Expenses are recognized as goods are received and services rendered.

Financial risks

The IPU is exposed to certain foreign exchange, credit, interest rate and liquidity risks. The IPU receives minor amounts of revenues in currencies other than its functional currency, the Swiss franc. The IPU incurs expenses in currencies other than Swiss francs and is therefore exposed to foreign currency risk arising from fluctuations of currency exchange rates. In addition, the IPU has an office in the United States with limited assets in local currency. The IPU does not use derivative financial instruments to hedge exchange risk.

The IPU does not have significant exposure to liquidity risk as it has substantial unrestricted cash resources which are replenished from the results of its operations. The IPU's investments have been selected to ensure that the funds invested are readily convertible to cash.

The IPU is exposed to the risk of falling interest rates. Though only 0.5% of its operating budget is financed from revenue derived from investment income the investments held by the Pension Fund are held in a mutual fund, which is exposed to the risk of changes in market conditions. The IPU does not use financial instruments to hedge interest rate risk.

The IPU's accounts receivable are almost exclusively from its Members representing the parliaments of sovereign States and, therefore, risks related to credit are considered minor. Cash and cash equivalents are held in banks with credit ratings of A2 or higher. Investments in bonds represent sovereign debt rated AAA. A provision has been made against the asset value of accounts receivable to reflect receivables for which payment is not anticipated in the short term.

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 which represents those prevailing at 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 historical 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. This value is considered as deemed cost and 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 historical 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 the 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 was constructed 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 historical 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 of mutual 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 constitutes its Working Capital Fund, including revaluation surplus reflecting the difference between historical cost and current value of the headquarters building, and reserves established by the IPU's Governing Council for Headquarters building maintenance and for carbon emissions offsetting.

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. The allowance is calculated as a proportion of the outstanding contribution from each Member in arrears, with the proportion determined by the age of the oldest account receivable. 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, 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 exempt from direct federal taxes and duties under the terms of the International Organizations Immunities Act and from 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. Estimates include but are not limited to separation benefit obligations, employee benefits, financial risk on accounts receivable, degree of impairment of fixed assets and valuation of the headquarters building. Actual results could differ from these estimates. Changes in estimates are reflected on the Statement of Financial Performance in the period in which they become known.

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

IPSAS	Title	Effective date
IPSAS-28	Financial instruments: Presentation	1 January 2013
IPSAS-29	Financial instruments: Recognition and Measurement	1 January 2013
IPSAS-30	Financial instruments: Disclosures	1 January 2013
IPSAS-32	Service concession arrangements: Grantor	1 January 2014

Note 3 - Cash and cash equivalents

	31 December 2012	31 December 2011
Cash on hand	5'989	15'187
Current accounts with banks - Swiss francs	6'462'875	4'525'260
Current accounts with banks - other currencies	<u>962'288</u>	<u>1'301'568</u>
Total unrestricted cash and current accounts	7'425'163	5'826'828
Current accounts with banks - Swiss francs	38'912	1'039'918
Current accounts with banks - other currencies	6'380	7'193
Current accounts with banks (pension fund) - Swiss francs	<u>230'635</u>	<u>213'301</u>
Total restricted cash and current accounts	275'927	1'260'411
Sub-total cash and current accounts	7'701'090	7'087'239
Cash held by investment fund manager	194'855	168'758
Pension fund cash held by investment fund manager - Swiss francs	<u>47'894</u>	<u>518'509</u>
Sub-total cash held by investment fund managers	242'749	687'267
Term deposit USD	28'007	-
Term deposit CHF	531'635	529'398
Savings account CHF	<u>1'002'324</u>	<u>-</u>
Sub-total term deposits and savings accounts	1'561'965	529'398
Total cash and cash equivalents	9'511'793	8'319'091

Cash deposits are held in instant access bank accounts, interest-bearing accounts and short-term deposits of 90 days or less. The average rate of interest earned on interest-bearing accounts and investments was 0.6% in 2012 (0.8% in 2011).

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

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

Cash and cash equivalents	AAA	AA	A	A2	Not rated	Total
	-	2,919,741	6,580,783	-	5,989	9,506,513
Per cent	-	31%	69%	-	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 2012 or 2011.

Note 4 - Accounts Receivable

(a) At 31 December 2012, there were 46 Members and Associate Members with accounts in arrears (44 at 31 December 2011). No Members were liable for suspension under Article 5.3 of the Statutes (one at 31 December 2011) and eight Members ^(a) were liable to lose their voting rights under Article 5.2 (four at 31 December 2011).

Member or Associate Member (amount in CHF)	2012	2011	2010	2009	Special Debt	Total
Albania	13,100	7,300	-	-	-	20,400
Bolivia ^a	12,000	17,000	18,000	-	-	47,000
Chad	4,392	-	-	-	-	4,392
Congo	12,000	8,821	-	-	-	20,821
Cuba	1,169	-	-	-	-	1,169
Democratic People's Republic of Korea	12,000	-	-	-	-	12,000
Democratic Republic of the Congo	11,144	-	-	-	-	11,144
Djibouti ^a	10,900	12,100	-	-	35,476	58,476
Egypt	12,827	-	-	-	-	12,827
Gambia	10,900	9,100	-	-	-	20,000
Greece	107,900	-	-	-	-	107,900
Guinea-Bissau	10,900	252	-	-	-	11,152
Honduras	8,100	-	-	-	-	8,100
Iraq ^a	15,300	20,000	-	-	-	35,300
Italy	296,600	-	-	-	-	296,600
Kenya	13,100	9,064	-	-	-	22,164
Kyrgyzstan	10,900	8,711	-	-	-	19,611
Lao People's Democratic Republic	10,900	1,100	-	-	-	12,000
Lebanon	17,400	-	-	-	-	17,400
FYR of Macedonia	12,000	-	-	-	-	12,000
Mali ^a	12,000	12,100	-	-	-	24,100
Mauritania ^a	10,900	12,100	6,437	-	-	29,437
Micronesia (Federated States of)	10,900	809	-	-	-	11,709
Myanmar	12,000	-	-	-	-	12,000
Niger	10,900	6,050	-	-	-	16,950
Palau	10,900	11,133	-	-	-	22,033
Papua New Guinea	10,900	1,800	-	-	-	12,700
Paraguay	12,000	38	-	-	-	12,038
Rwanda	10,900	-	-	-	-	10,900
Sao Tome and Principe ^a	10,900	12,100	-	-	-	23,000
Senegal ^a	12,000	13,300	-	-	-	25,300
Sierra Leone ^a	10,900	12,100	8,928	-	-	31,928
Slovakia	34,900	-	-	-	-	34,900
South Sudan	10,900	-	-	-	-	10,900
Sudan	167	-	-	-	-	167
Syrian Arab Republic	16,400	-	-	-	-	16,400
Tajikistan	10,900	536	-	-	-	11,436
Tanzania	13,100	1,322	-	-	-	14,422
Togo	10,900	-	-	-	-	10,900
Trinidad and Tobago	19,600	-	-	-	-	19,600
Uganda	12,000	20	-	-	-	12,020
Venezuela	60,000	13,028	-	-	-	73,028
Zimbabwe	4,689	-	-	-	-	4,689
Andean Parliament	1,100	100	-	-	-	1,200
Central American Parliament	1,100	-	-	-	-	1,100
ECOWAS	1,100	-	-	-	-	1,100
Minor balances	225	-	-	-	-	225
Total	935,813	189,982	33,365	0	35,476	1,194,635
<i>Comparative Figures 2011</i>	<i>907,294</i>	<i>186,797</i>	<i>24,700</i>	<i>21,010</i>	<i>35,476</i>	<i>1,175,277</i>
Less doubtful accounts						<u>-140,776</u>
Net receivable from Members						1,053,859

^a Subject to Article 5.2 of the Statutes

Allowance for Doubtful Accounts

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

At the beginning of 2012, the provision for doubtful accounts was CHF 167,577. During the year, no Members were suspended under Article 5.3 and no debts were written off. After a reduction of provision of CHF -26,801 (increase of CHF 148,755 in 2011), the allowance for doubtful accounts stood at CHF 140,756 representing 12% (14 % in 2011) of the outstanding arrears.

Amount in CHF	2012	2011
Opening Balance	167'577	187'822
Revaluation	-	-
Change in provision	-26'801	148'755
Statutory Write-Offs	-	-
Write-Off Uncollectible Debt	-	-169'000
Closing Balance	140'776	167'577

Receivable from donors

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

Accounts receivable from donors	31 December 2012	31 December 2011
Equatorial Guinea	6'028	6'028
UNDP Pakistan	18'740	0
HIV/AIDS	0	35'171
Total	24'768	41'199

Tax reimbursements

The IPU is entitled to reimbursement from the Swiss Confederation under the terms of its headquarters agreement for VAT and withholding taxes paid and taxes withheld on Pension Fund investments. The amount represents the amount receivable for taxes paid in 2012 outstanding at the reporting date.

Note 5 - Investments

In accordance with the financial regulations and the investment policy approved by the Executive Committee, monies not needed for immediate requirements are invested in mutual funds and bonds. Total returns on investments in 2012 were CHF 679,693 (CHF -128,239 in 2011).

Amount in CHF	31 December 2012	31 December 2011
Current assets		
Mutual funds	1'444'386	1'382'478
Swiss Confederation Bond	1'042'800	1'057'400
Sub total IPU Investments	2'487'186	2'439'878
Swiss bonds (domestic)	-	3'287'542
Swiss bonds (foreign)	-	1'532'418
Foreign bonds	-	544'672
Swiss equities	-	1'001'455
Foreign equities	-	1'390'702
Swiss real estate funds	-	381'345
Mutual funds - flexible fund CHF	8'644'420	
Alternative investment (Strategy Fund)		501'820
Sub-total Pension Fund Investments	8'644'420	8'639'954
Total Investments	11'131'606	11'079'832

Investments in bonds to be held to maturity are valued at fair value at the reporting date. The bonds were acquired in 2009 at a cost of CHF 1,033,800 and their fair value at the reporting date is CHF 1,042,800 (CHF 1,057,400 at 31 December 2011).

Investments in shares of mutual funds are available for trading but are generally held for investment income. The shares held by the IPU are valued at fair value at the reporting date and were acquired at a cost of CHF 1,495,440. The shares held by the Pension Fund are valued at fair value at the reporting date and were acquired at a cost of CHF 8,725,954 (CHF 9,230,416 at 31 December 2011).

Note 6 - Other current assets

The IPU has already paid some expenses that relate to 2013 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 2012	31 December 2011
Staff advances	14'920	72'943
Prepaid expenses	90'353	85'740
Guarantee deposit	9'081	26'125
Sub-total	114'354	184'808
Staff loans from Pension Fund	4'108	18'549
Total other current assets	118'462	203'358

Note 7 - Property, Plant and Equipment

- (a) 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).
- (b) 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. The opening balance at 1 January 2011 has been restated. The revaluation surplus of CHF 346,343 is included within the restated accumulated fund balance at 1 January 2011 (see note 20).
- (c) 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 2011		Furnishings		ICT Equipment		General Equipment		Vehicles	
	2012	(Restated)	2012	2011	2012	2011	2012	2011	2012	2011
Historical cost at 01 January	9'725'597	9'725'597	820'599	798'451	370'490	363'293	43'426	42'281	84'596	39'481
Additions	-	-	5'031	22'148	72'384	36'030	-	1'145	-	45'115
Disposals	-	-	-	-	-43'611	-28'833	-	-	-	-
Historical cost at 31 December	9'725'597	9'725'597	825'630	820'599	399'264	370'490	43'426	43'426	84'596	84'596
Accumulated depreciation Depreciation current period	-	-	-755'939	-740'845	-225'954	-229'745	-10'570	0	-23'689	-15'793
Net carrying amount	-246,929	-	-764'364	-755'939	-272'203	-269'565	-21'427	-10'570	-40'608	-23'689
Net carrying value at 01 January 2012	9'725'597	9'725'597	64'660	57'606	100'925	104'715	32'856	42'281	42'281	23'688
Net carrying value at 31 December 2012	9,478,688	9'725'597	61'267	64'660	127'061	100'925	21'999	32'856	43'988	60'907

Note 8 - Deferred revenue

The IPU receives funds from several donors for the implementation of various activities. Total disbursements from voluntary funds in 2012 were CHF 1,514,475 (CHF 1,102,055 in 2011) including CHF 1,409,718 (CHF 1,023,603 in 2011) of direct costs. At 31 December 2012, the net advance of voluntary contributions was CHF 1,640,242 (CHF 1,455,968. in 2011).

Project (Amount in CHF)	Funder	Unexpended Balance of Prior Commitments	New/Expired Commitment in 2012	Funds used in 2012	Balance of Commitment	Deferred Revenue
Equatorial Guinea	Equatorial Guinea	-192'349	-	2'855	189'494	189'494
	EC	-253'209	200'558	-	-52'651	52'651
Pakistan	)	-10'998	-7'742	18'740	-	-
DR Congo	)	-27'379	-69'862	48'545	-48'696	48'696
Bangladesh	) UNDP	-	-41'742	41'742	-	-
Palestine	)	-	-140'806	55'332	-85'474	85'474
Afghanistan	)	-880	-	-	-880	880
Guinea-Bissau	)	-35'742	-	1'041	-34'701	34'701
Violence against Children	UNICEF	-58'831	-40'994	80'836	-18'989	18'989
Child Trafficking	OECD/SWAC	-64'730	-	64'730	-	-
Handbook on Statelessness	UNHCR	-6'443	-	-	-6'443	6'443
Gender Issues Map of Women in Parliament	USAID UN	-	-141'750	130'346	-11'404	11'404
Human Rights	Finland	-341	-	341	-	-
MNCH	World Vision	-78'606	-	-	-78'606	78'606
MNCH	WHO	-	-10'626	8'890	-1'736	1'736
MNCH	WHO	-	-157'420	-	-157'420	157'420
Myanmar	SIDA	-	-400'575	2'500	-398'075	398'075
Global Programme Support	SIDA	-566'488	-694'700	713'776	-547'412	547'412
Gender Issues	Irish Aid	-146'422	-179'627	326'050	-	-
Reconciliation	CIDA	-8'261	-	-	-8'261	8'261
Nuclear Disarmament	Swiss Foreign Ministry	-5'290	-13'462	18'752	-	-
Total		-1'455'968	-1'698'750	1'514'475	-1'640'242	1'640'242

Note 9 - Borrowings

The IPU borrowed CHF 9'480'000 from the Swiss Confederation for the purpose of construction and renovation of its headquarters building in Geneva, Switzerland. The loan was interest-free and currently requires reimbursement of principal only. The value of the interest with a rate of 2% waived in 2012 was CHF 151,680 and the value of interest to be waived until the final payment on the loans due in 2052 is CHF 2,957,760. 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:

Borrowings	31 December 2012	31 December 2011
Current liabilities		
FIPOI loan payable - current	189'600	189'600
Non-current liabilities		
FIPOI loan payable - 1-5 years	948'000	948'000
FIPOI loan payable - after 5 years	<u>6'446'400</u>	<u>6'636'000</u>
	7'394'400	7'584'000
Total borrowings	7'584'000	7'773'600

Note 10 - Employee benefit liabilities

(a) UNJSPF

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

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

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

In July 2012, the Pension Board noted in its Report of the fifty-ninth session to the General Assembly that an increase in the Normal Age of Retirement for new participants of the Fund to 65 is expected to significantly reduce the deficit and would potentially cover half of the current deficit of 1.87%. In December 2012, the General Assembly authorized the UNJSPF Board to increase the normal retirement age to 65 for new participants of the Fund, with effect not later than from 1 January 2014, unless the General Assembly has not decided on a corresponding increase in the mandatory age of separation.

During 2012, contributions paid to UNJSPF amounted to CHF 0.9 million (2011 CHF 0.9 million). Expected contributions due in 2013 are CHF 0.9 million.

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

(b) IPU Closed Pension Fund

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 2012 valuation, the assumptions utilized are as follows:

	31 December 2012	31 December 2011
Actuarial assumptions		
Discount rate	2.25%	2.67%
Salary increases	1.00%	1.00%
Pension increase	0.50%	0.50%

The 2011 financial statements have been consolidated to include the Pension Fund in accordance with the requirements of IPSAS. 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	2012	2011 (restated)
Accrued Pension Liability	13,129,387	13,800,414
Pension Fund Assets	9,070,257	9,464,426
Net Liability	4,059,130	4,335,988

Amount in CHF	31 December 2012	31 December 2011
Change in benefit obligation		
Benefit obligation at 1 January	13,800,414	-
Current service cost	13,473	-
Interest cost	355,983	-
Employee contributions	21,635	-
Pension paid by plan	-1,062,118	-
Actuarial gain/loss	820,112	-
Benefit obligation at 31 December	13,949,499	13,800,414

Amounts recognized in the statement of financial position

Present value of unfunded obligation	13,949,499	13,800,414
Actuarial gain (loss) unrecognized	-820,112	-
Amount in the statement of financial position	13,129,387	13,800,414

Components of pension cost

Current service cost	13,473	-
Interest cost	355,983	-
Total pension cost recognized on statement of financial performance	369,456	-

Summary of membership data

Number of retirees	11	-
Number of active participants	7	-
Total insured salaries	1,141,476	-
Average age (years) of active participants	51.03	-
Average expected remaining service years of active participants	8.97	-

(c) Post-employment benefits include separation benefits consisting of grants upon repatriation, repatriation travel and shipping of personnel 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	2012	2011
Post-employment benefits		
Reinstallation premiums	506'475	505'432
Grants for removal expenses	715'574	661'651
Sub-Total	1'222'049	1'167'083
Other short-term benefits		
Encashment of unused leave	290'500	323'500
Home leave		
Sub-Total	290'500	323'500
TOTAL	1'512'549	1'490'583

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

Note 11 - Leases

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

Note 12 - Reserves

(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 2008.

Amount in CHF	2012	2011
Opening Balance	262,694	207,694
Contributions	55,000	55,000
Expenditures	-	-
Closing Balance	317,694	262,694

(b) The Inter-Parliamentary Union has established a reserve for offsetting carbon emissions from IPU activities, especially those involving travel. In 2012, an amount of CHF 29,300 (CHF 28,700 in 2011) was contributed to the reserve to compensate for emissions of CO₂ from regular activities.

Amount in CHF	2012	2011
Opening Balance	78'338	49'638
Contributions	29'300	28'700
Expenditures	-	-
Closing Balance	107'638	78'338

Note 13 - Contingent Liabilities

During the course of 2012, 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 certain 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 2012.

Note 14 - Comparative Amounts

Certain comparative amounts have been reclassified to conform to the financial statement presentation adopted in connection with the implementation of IPSAS.

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

	Operating	Financing	Investing	Total
Revenue on budgetary basis	13,488,452	-	-	13,488,452
Less staff assessment included in revenue	<u>-808,186</u>			<u>-808,186</u>
Revenue per Statement of Financial Performance	12,680,266			12,680,266
Expense on budgetary basis	12,833,900	-	-	12,833,900
Less staff assessment	<u>-808,186</u>			<u>-808,186</u>
Expense per Statement of Financial Performance	12,025,714	-	-	12,025,714
Net result on budgetary basis	654,552	-	-	654,552
Presentation differences				
Less Transfer to reserve for Headquarters building	55,000	-	-	55,000
Less Transfer to reserve for carbon emissions	29,300	-	-	29,300
Adjustment to Closed Pension Fund liability	<u>276,859</u>	-	-	<u>276,859</u>
Sub total presentation differences	361,159	-	-	361,159
Entity difference				
Pension fund net result	0	-	-	0
Surplus per Statement of Financial Performance	1,015,711	-	-	1,015,711

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	2012	2011
Gross Staff Assessment	973'573	1'175'215
Reimbursements		
- France	167'723	244'863
- United States of America	-2'337	8'675
Total	165'387	253'538
Net Staff Assessment	808'186	921'677

Note 16 - 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 any 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 cost of 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 United Nations Joint Service Pension Fund (UNJPSF) and are eligible to participate in the Staff Health Insurance plan.

Key management personnel and their aggregate remuneration were as follows:

	2012		2011	
	Number of individuals	Aggregate remuneration cost	Number of individuals	Aggregate remuneration cost
	(as an average)	(in CHF)	(as an average)	(in CHF)
Senior officers:	4.8		4.6	
Salary and post adjustment		907'431		859'616
Employee pension contributions		80'615		73'915
Employer pension contributions and insurance		200'897		187'141
Other allowances		70'250		83'052
Total		1'259'193		1'203'724

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

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

Note 17 - Segment reporting

Segment information is presented in a format based upon the strategic directions approved by the Governing Council in the 2012 budget. Only revenue and expense is 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
Revenue								
Assessed Contributions	3'125'425	1'061'962	4'129'793	2'419'188	203'532	0	0	10'939'900
Voluntary Contributions	1'059'626	451'717	0	0	0	0	0	1'511'344
Investment income	0	0	0	106'376	0	573'317	0	679'693
Other Income	0	0	0	122'647	0	63'543	-147'119	39'071
Total revenue	4'185'051	1'513'679	4'129'793	2'648'211	203'532	636'860	-147'119	13'170'007
Expense								
Personnel Expenditure – permanent staff	2'741'946	627'579	2'479'309	1'712'089	0	940'242	-850'548	7'650'617
Personnel Expenditure – temporary staff	432'035	231'037	950'727	79'439	0	0	0	1'693'238
Actuarial Gain/(Loss) on Pension Fund	0	0	0	0	-276'859	-332'409	0	-609'268
Travel Expenditure	681'819	263'898	449'897	10'725	0	0	0	1'406'338
Contractual Services	317'333	128'979	247'410	15'100	0	29'027	-104'757	633'093
Operating Expenses	85'032	198'507	104'667	425'100	0	0	0	813'305
Supplies, Materials and Equipment	19'699	27'398	16'236	95'433	0	0	0	158'766
Allowance for Doubtful Accounts	0	0	0	0	-26'801	0	0	-26'801
Grants and Honoraria	0	0	30'000	0	56'570	0	0	86'570
Depreciation	0	0	0	329'378	0	0	0	329'378
Loss on Foreign Exchange	-4'789	-26	0	23'874	0	0	0	19'059
Total expense	4'273'075	1'477'372	4'278'247	2'691'138	-247'089	636'860	-955'305	12'154'297

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

Note 18 - Revenue**Assessed contributions**

Members and Associate Members of the organization pay an annual contribution to the IPU to finance its activities in accordance with the work programme, budget and scale of contributions adopted by the Governing Council in accordance with Article 21 of Statutes of the IPU. Assessed contributions are due at the beginning of the budgetary year and payable by 31 March 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 Secretary General with the approval of the Governing Council in accordance with Financial Rule 7.1.

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 104,757 on project direct costs of CHF 1,409,718 (CHF 78,451 on project direct costs of CHF 1,023,603).

Other Income

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

Investment income

Total returns on investments were:

Amount in CHF	2012
Interest	350'674
Capital Gains/(Losses)	329'019
Total Investment Income	679'693

Note 19 - Expense

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

Personnel Expenditure - permanent staff includes short-term employee benefits such as base salary, post adjustment, dependants' 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	2012
Salaries and allowances - regular staff	5'100'546
Dependant allowance	187'896
Pension contribution UNJSPF	889'125
Health insurance	301'485
Education allowance	207'453
Other allowances	47'268
Separation benefits	69'577
Pension and survivor benefits	940'242
Other benefits	-92'975
Total personnel expense - permanent staff	7'650'617

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

Amount in CHF	2012
Temporary staff	302'322
Interpreters	745'669
Translators	128'605
Consultants	516'642
Total personnel expense - temporary staff	1'693'238

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

Amount in CHF	2012
Current service cost	13,473
Interest cost	355,983
Employee contributions	21,635
Pension paid by plan	-1,062,118
Actuarial gain/loss	0
Refunds of contributions of participants in bridge pension	- 61,759
Net credit to employee benefits recognized on statement of Financial Performance	-609,268

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

Amount in CHF	2012
Transportation	1'060'149
Allowances	341'463
Incidentals	4'726
Total travel expenditure	1'406'338

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

Amount in CHF	2012
Software/database	10'176
Translating/editing	191'538
Printing and publishing	163'312
Conference venue services	89'563
Computer maintenance and on-line databases	3'518
Audit costs	5'000
Pension fund investment management and banking	29'027
Other	140'959
Total contractual services	633'093

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

Amount in CHF	2012
Rent	86'775
Heating	31'095
Electricity	37'593
Water	1'958
Premises and grounds maintenance	72'796
Cleaning	15'522
Security	8'818
Insurance	11'531
Vehicles	6'689
Equipment maintenance, insurance & rental	90'147
Communications	216'840
Internet connectivity	22'352
Website	41'589
Press and publicity costs	-
Hospitality	119'562
Institutional gifts	24'660
Bank charges	25'330
Over/Under	48
Total operating expenses	813'305

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

Amount in CHF	2012
Office furniture	1'585
Paper	27'800
Stationery	19'150
Miscellaneous office supplies	32'457
Coffee/tea/drinking water	6'122
Sundry	16'026
IT maintenance and repair	11'486
Software insurance	2'071
Software and supplies	33'663
Books	128
Periodicals	8'278
Total supplies, materials and equipment	158'766

The expense related to the decrease in the **provision for doubtful debts** is explained in note 4 to the financial statements above. Expenses related to depreciation are explained in note 7.

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

Amount in CHF	2012
Grants	56'570
Honoraria	30'000
Total grants and honoraria	86'570

Note 20 – Restatement of 2011 Assets, liabilities and net assets

The audited balances in the following schedule represent the Statement of Financial Position of the 2011 audited financial statements of the IPU. The restated balances incorporate adjustments made owing to changes in accounting policies related to the initial adoption of International Public Sector Accounting Standards (IPSAS) by the IPU effective 1 January 2012. The net result of all the adjustments is an increase in the net accumulated fund balance of CHF 495,695 (including the building revaluation surplus of CHF 346,343) as follows:

INTER-PARLIAMENTARY UNION

Statement of Financial Position

at 31 December 2011

In CHF (Swiss francs)

	2011 Restated			
	IPU	Pension Fund	IPSAS Adjustments	Consolidated
ASSETS				
Current assets				
Cash on hand	15'187	-	-	15'187
Cash in current accounts	6'873'938	213'301	-	7'087'239
Cash held by investment fund manager	168'758	518'509	-	687'267
Term deposits and savings accounts	529'398	-	-	529'398
Sub-total cash and cash equivalents (Note 3)	7'587'281	731'810	-	8'319'091
Accounts receivable				
from Members (Note 4)	1'007'400	-	-	1'007'400
from donors (Note 4)	41'199	-	-	41'199
from tax reimbursements	23'474	69'384	-	92'858
Others	39'665	4'788	-	44'453
Sub-total accounts receivable	1'111'738	74'172	-	1'185'910

Investments (Note 5)	2'382'478	8'639'954	57'400	11'079'832
Other current assets (Note 6)	199'086	18'549	-	217'635
Sub-total current assets	11'280'583	9'464'485	57'400	20'802'468
Non-current assets				
Fixed assets (Note 7)				
Building and grounds	7'694'314	-	2'031'283	9'725'597
Furnishings	64'660	-	-	64'660
General equipment	32'856	-	-	32'856
IT equipment	100'925	-	-	100'925
Vehicles	60'907	-	-	60'907
	<u>7'953'662</u>	-	<u>2'031'283</u>	<u>9'984'945</u>
Sub-total non-current assets	7'953'662	-	2'031'283	9'984'945
Total Assets	<u>19'234'245</u>	<u>9'464'485</u>	<u>2'088'683</u>	<u>30'787'413</u>
LIABILITIES				
Accounts payable and accrued payables	345'194	59	-	345'253
Advances from Members	126'401	-	-	126'401
Deferred revenue (Note 8)	1'455'968	-	-	1'455'968
Loans (Note 9)	<u>189'600</u>	-	-	<u>189'600</u>
Sub-total current liabilities	2'117'163	59	-	2'117'222
Borrowings long term (Note 9)	7'584'000	-	-	7'584'000
Closed Pension Fund (Note 10)	2'743'000	9'464'426	1'592'988	13'800'414
Other employee benefits (Note 10)	<u>1'490'583</u>	-	-	<u>1'490'583</u>
Sub-total non-current liabilities	11'817'583	9'464'426	1'592'988	22'874'997
Total Liabilities	<u>13'934'746</u>	<u>9'464'485</u>	<u>1'592'988</u>	<u>24'992'219</u>
NET ASSETS				
Restricted Funds (Note 12)	341'032	-	-	341'032
Accumulated fund balance (Working Capital Fund after contribution)	<u>4'958'468</u>	-	<u>495'695</u>	<u>5'454'163</u>
Net Assets	<u>5'299'500</u>	-	<u>495'695</u>	<u>5'795'195</u>

I. STRATEGIC DIRECTION 1 - BETTER PARLIAMENTS, STRONGER DEMOCRACIES

Objective 1.1 – Strengthen democracy through parliaments

To strengthen parliaments to enable them to contribute to democracy and meet the aspirations of the people.

Consolidate the IPU as a global resource on parliament and democracy

Activity or Output	Outcome	Indicators of achievement	Results achieved
Update and develop the PARLINE database on national parliaments	Parliaments, students and organizations that work with parliaments have access to comprehensive and authoritative information on parliaments	PARLINE: 95% coverage for core modules; 10% annual reduction in gaps in coverage for other modules; 10% annual increase in visits 100 requests for information answered	Core modules were updated on a daily basis; and an overall update of general information took place in November; the number of searches increased by 5.4%. 130 requests for information were answered A concept note for the revision of PARLINE was drafted to follow-up the Review of PARLINE in 2011, and the Last elections module was re-designed to feature key electoral statistics with a brief summary report.
Publication of the Global Parliamentary Report	An authoritative, innovative and high-profile report on the state of the world's parliaments	National events in 10 countries based on the Report Media coverage in 20 countries and one global media	Follow-up action on the Report has been taken in 15 countries, in addition to one regional seminar for English-speaking parliaments in the Caribbean. Media coverage was limited to the national press in Uganda where the launch took place and some presence on social media.
Publication of 'Issues Briefs' on topical parliamentary subjects	Parliaments have access to analysis and practical guidance on the successful functioning of parliament and democracy	Publication of 2 Issues Briefs	Publication of Issues Briefs was deferred to 2013. The 2012 allocated funds were used on promotion of the Global Parliamentary Report.
Publication of reference material on parliaments	Parliaments, students and organizations that work with parliaments have access to comprehensive and authoritative information on parliaments	World Directory of Parliaments published by 1 February Panorama of Parliamentary Elections published by 1 April Chronicle of Parliamentary Elections published by 1 June	These publications were discontinued in early 2012 following the recommendations of the 2011 PARLINE Review. The information previously contained in the World Directory is available in PARLINE. Electoral statistics and a brief summary on elections are available from the Last elections module in PARLINE.
Acquisition of information resources	The IPU Secretariat is informed of relevant parliamentary developments and integrates this into its work	Effective execution of budget for information resources	Budget fully executed. Subscriptions to a limited number of specialized parliamentary journals and monitoring services; purchase of articles and books on an ad hoc basis.

Promote use of IPU archives	Researchers can consult summary records of IPU conferences online	Target: 50 queries received in 2012	Electronic publication of the summary records was deferred in light of the decision to rebuild the IPU web site. Archival support was provided to researchers on request, leading to one new publication on a previous President of the IPU, and the creation of a research grant to investigate his work including at the IPU, in the 1920s.
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Encourage recognition and implementation of standards for democratic parliaments

Activity or Output	Outcome	Indicators of achievement	Results achieved
Promote criteria for democratic parliaments as set out in Parliament and democracy in the twenty-first century: A Guide to good practice and Evaluating parliament: A self-assessment toolkit for parliaments	Parliaments use IPU's self-assessment toolkit to enhance their performance IPU's criteria for democratic parliaments gain increasing recognition among parliaments and organizations that work with parliament	One self-assessment facilitated by the IPU in 2012 Self-assessment toolkit is mainstreamed in the IPU's technical assistance work	One self-assessment process was organised in Uganda with support from the IPU's technical assistance unit (see the following section for more details). One self-assessment was carried out in Thailand by King Prajadhipok's Institute, using the IPU toolkit. The South African parliament moved forward in its plan to integrate the IPU's assessment criteria in its strategic planning processes.
Design and initiate implementation of a mechanism to review parliamentary performance on a voluntary basis	Parliaments have access to a voluntary mechanism that enables them to evaluate and enhance their performance.	Number of participating parliaments (Target: 5)	This activity was deferred, due to budget decisions that did not allocate resources to this activity, following a recommendation from the Governing Bodies to proceed gradually with this project.
Organization of an IPU-ASGP event in October 2012	Parliamentarians, Secretaries General and parliamentary staff exchange views and good practices; partnership between IPU and ASGP is reinforced	Number of participants (Target: 150, including 60 women)	The event took place successfully, with approximately 100 parliamentarians, Secretaries General and parliamentary staff in attendance. Participants reviewed draft Social Media Guidelines for Parliaments, prepared by an expert working group on behalf of the IPU, and scheduled for publication in March 2013.

Strengthen parliaments by providing tailored advice and programmes of assistance

Activity or Output	Outcome	Indicators of achievement	Results achieved
Conduct parliamentary needs assessments and support self-assessments with a view to providing assistance and improving performance	Increased number of parliaments that have analyzed their needs and received related recommendations for reform and development	Number of parliaments requesting assistance A minimum of three needs/self-assessments conducted	Four needs/self-assessments were carried out as follows: Libya: In October and November 2012 the IPU fielded exploratory missions to Libya. The missions encouraged the parliamentary authorities to engage with the IPU and

			<p>also identified the main challenges facing the General National Congress and priority areas where the parliamentary authorities would like to benefit from IPU expertise and assistance.</p> <p>Myanmar: In May 2012 the IPU undertook a wide-ranging needs assessment of the parliament. Recommendations, among others, of the mission included developing a programme to support MPs, both men and women, and building their capacity through access to information, briefings, seminars and study visits on good parliamentary practices.</p> <p>Uganda: In May 2012 the IPU facilitated a self-assessment using the IPU self-assessment toolkit. The exercise was well received and elicited valuable debate. Many practices and processes in Parliament were subjected to thorough introspection, and participants put forward several policy changes for improving the overall functioning of Parliament.</p> <p>Tunisia In February 2012 the IPU conducted a high level exploratory mission to identify possible IPU support to the National Constituent Assembly. Assistance was proposed to support the constitutional process, modernise the Assembly's and increase the participation of women MPs in parliamentary proceedings.</p>
<p>Preliminary and priority support to parliaments on a case-by-case basis</p>	<p>Improved functioning of parliaments in priority areas</p>	<p>Support provided to a minimum of five parliaments</p>	<p>Five activities were carried out in support of three parliaments</p> <p>Myanmar: In June 2012 a team of parliamentary experts undertook a needs assessment of the library, information and research service for the Parliament. Following the mission a short-term project was designed and agreed upon to support the establishment of a relevant service in the Parliament. See next section for details.</p>

			<p>July 2012 saw a joint IPU-UNDP programme formulation mission to support the parliament in developing a modernization programme. The mission identified specific outputs and support activities for inclusion in a long-term programme of assistance due to be implemented from 2013-2015.</p> <p>In December 2012 the IPU commissioned a study to provide up-to-date information on the role and functioning in practice of library committees. The study was also used for a discussion, in February 2013, on the role and vision of the Library committee of the Myanmar Parliament.</p> <p>Seychelles:</p> <p>In October 2012, the IPU undertook a review and made recommendations to amend and improve the draft Administrative Bill of the National Assembly and bring it in line with the Constitution and other relevant legal instruments and documentation.</p> <p>Sierra Leone:</p> <p>In follow-up to earlier ICT support the IPU, in October 2012, organized a study visit to the UK for the IT Manager of the Sierra Leone Parliament. He had the opportunity to study first-hand the workings of a parliament where ICT is highly developed and is used in a dynamic way to increase transparency, communicate with the citizens and provide access to online services. He also received advice and guidance on finalising an ICT roadmap for the Sierra Leone Parliament.</p>
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			<p>Tunisia: Further to its February 2012 assessment, the IPU organised in March 2012 a workshop on an effective constitutional process in Tunisia. Members of the National Constituent Assembly debated and shared experiences and good practices on constitutional drafting process with a reputable practitioner designated by the IPU².</p>
	<p>New agreements signed for larger scale projects after completion of specific short-term activities</p>	<p>A minimum of three agreements concluded to provide longer term technical assistance</p>	<p>The following five agreements were signed in 2012: The Democratic Republic of the Congo: In November 2012 the IPU and UNDP agreed to extend their MoU for a further 3 months upon its expiry on 31/12/2012. Libya: In December 2012, the IPU and the Libyan General National Congress signed a Memorandum of Understanding under which the IPU will provide assistance to the Libyan GNC in the implementation of its constitutional tasks and strengthen its capacity to perform its representative, law-making and oversight roles more efficiently. Myanmar: In December 2012 the IPU and Swedish Sida signed an agreement to provide immediate support to the Parliament. Pakistan: In August 2012, the IPU and UNDP amended their existing MOU to broaden the scope of IPU support to the project. The MoU provides an agreement between the parties for the IPU to assist the Parliament of Pakistan in the implementation of the UNDP project "Strengthening Democracy through Parliamentary Development II" (SDPD II).</p>

²This activity contributes to the completion of both objectives 1 and 6 of the Inter-Parliamentary Union's strategy

			<p>Palestine: In October 2012, the IPU and UNDP extended an existing MoU in line with the overall extension of the project duration to June 2013. Further details on the aim of the project can be found below.</p>
<p>Contribute to the implementation of technical assistance projects for parliaments with partners</p>	<p>Strengthen parliaments' capacity and ability to perform better in their legislative, oversight and representational roles</p>	<p>At least 10 activities organized within the different projects</p>	<p>Eighteen activities were carried out in five parliaments.</p> <p>Bangladesh: The IPU continued to support a project implemented by UNDP to strengthen the Bangladesh parliament. In 2012 the IPU assisted with the following activities: In May 2012 the IPU facilitated the organisation of a mission to review the current situation of library and research services and provide practical recommendations and an action plan to upgrade the services in order to fulfil the information requirements of the Members and parliament. In July 2012, organization of a roundtable discussion on the role and functions of Committees in a democratic Parliament. In September 2012, organization of a study visit to the South African Parliament to share experience and knowledge on the strategic management processes within Parliament, and how strategic intent is implemented. November – December 2012, engagement of a parliamentary expert to ensure that planned and ongoing activities in the areas of parliamentary committee work and representation were produced to high quality standards and in a timely manner.</p> <p>The Democratic Republic of the Congo In 2012 the IPU continued its longstanding cooperation with UNDP in DRC based on their 2009 MoU. In February 2012, the IPU organised an expert mission aimed at streamlining and adapting the political and administrative structures of the Congolese Parliament to its missions. The IPU experts reviewed the Rules of Procedure of the lower chamber with a view to improve</p>

			<p>them based on actual practice and lessons learnt from the previous legislatures.</p> <p>In June 2012, the IPU organized an orientation seminar where it fielded three senior experts. The seminar provided newly elected parliamentarians insights into how they could best fulfil their mandate.</p> <p>In June 2012, in the wings of the orientation seminar, the IPU conducted a coordination mission which, among other things, discussed greater involvement of the parliamentary secretariats in the identification of activities and better coordination of efforts of all partners. Plans were also discussed with UNDP for continued implementation of the project and the design of a new one for the 2013-2017 implementation period.</p> <p>Guinea Bissau:</p> <p>In January 2012, the IPU commissioned the drafting of a parliamentary manual on Representation which would serve as a quick reference guide for members.</p> <p>Pakistan:</p> <p>Under the on-going agreement, the IPU provided support toward the organisation of a Mid-Term Review (MTR), in September 2012. The review assessed progress in the implementation of the project against stated outputs, identify issues and recommend course corrections, and highlight issues and challenges affecting efficient implementation of outputs and their contribution to project outcomes and impact.</p> <p>Palestine:</p> <p>As part of an on-going agreement between the IPU and UNDP under a European Union funded project of assistance to strengthen the PLC Secretariat the IPU provided support to the following activities in 2012:</p> <p>IPU participation in two project board meetings- February and September 2012.</p> <p>ICT review of PLC- March 2012:</p> <p>The mission reviewed the ICT needs of the PLC against</p>
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			<p>the vision, mission and strategic objectives of the PLC Secretariat. It made recommendations and proposed solutions to address gaps and challenges identified.</p> <p>Functional review of PLC Secretariat-April 2012: The mission assessed the general status of the PLC Secretariat and identified ways of addressing gaps and bottlenecks that hamper the effectiveness of the PLC Secretariat.</p> <p>Review of the Library and Research services- May 2012: The review produced recommendations to enhance the quality of information services of the PLC so that MPs and other parliamentary clients can be empowered with comprehensive, authoritative, in-depth and balanced information contributing to improved quality of the parliamentary debates and the better working of parliamentary committees.</p> <p>Review of Standing orders and legislative procedures-August 2012: The review was intended to enhance the parliamentary procedures in the PLC with an emphasis on strengthening the oversight mechanisms and the legal framework on rights and duties of PLC members. The review also suggested improvements in the law-making cycle with a view to enhancing public's involvement and the transparency and effectiveness of the legislative process.</p> <p>Review of PLC Security and Infrastructure- September & October 2012: The review proposed infrastructure improvements, security procedures and other security-related measures to upgrade the current PLC facilities and bring them closer to a typical parliamentary building.</p> <p>Review and analysis of a petitions manual- October 2012: An IPU expert undertook a review of the draft manual of procedure for the PLC's Directorate General for Petitions. The IPU expert also shared parliamentary experience in</p>
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			<p>processing petitions, the proposed procedure and recommendations for improvement of the manual.</p> <p>Delivery of training on policy analysis- October 2012: A two-day training on policy analysis was delivered to PLC staff. The training discussed concepts, types and models of policy analysis, and its use in parliaments. It presented working tools and methods as well as case studies to the participants.</p>
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Identify effective ways for parliaments to develop closer relations with their constituents

Activity or Output	Outcome	Indicators of achievement	Results achieved
Coordinate celebration of International Day of Democracy by parliaments	Better public understanding of parliament and democracy Parliaments use the International Day of Democracy to enhance dialogue with citizens on democracy	Themes and campaign materials prepared for use by parliaments Number of parliaments informing IPU of activities they organize on this occasion (Target: 50) Ranking on IPU's web section on the International Day on leading search engines (Target: Top 10)	Materials were made available to parliaments, on the theme of 'Dialogue and inclusiveness: central to democracy'. The IPU is aware of 37 parliaments that organized events on the occasion of the 2012 International Day of Democracy, an increase from 32 in 2011. The IPU's web section continues to appear in third position in Google search results for the phrase International Day of Democracy
Participation in activities of the Global Centre on ICT in Parliament and other partners	Parliaments make more effective use of ICT in communications with citizens	Number of partner events (Target: 3 in 2012)	The IPU partnered in 4 events with the Global Centre for ICT in Parliament: the World e-Parliament Report 2012 and the World e-Parliament Conference; an inter-parliamentary conference on open document standards; and a publication on the use of ICT in parliamentary libraries. The Global Centre and the IFLA Section on Library and Research Services for Parliaments also partnered with the IPU and the ASGP in the conference on social media for parliaments.

Objective 1.2 – Advance Gender Equality

To achieve a gender partnership in political life by facilitating women’s access to, and influence in, parliament and to enhance gender mainstreaming in the work of parliament.

Maintain the IPU as a global reference point for women in politics

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Update and develop online databases:</p> <ul style="list-style-type: none"> • Women in Politics with comparative and historical perspectives • Bibliographical references on women in politics • Parliamentary committees on gender issues • Quotas for women in politics 	<p>Increased knowledge of women in politics among parliamentarians and other stakeholders who use the database</p>	<p>Traffic data from the website disaggregated by region, domains, pages visited, length of visit, etc.</p> <p>Number of links to the database and number of citations</p> <p>Results of on-line user survey</p>	<p>Web pages related to gender issues, and in particular the women in parliament statistics page, are the most visited sections of the IPU website. Efforts to develop more detailed disaggregated information related to traffic and use are on-going.</p> <p>IPU data on women in parliament has been used and referred to throughout the year by media, researchers and organisations.</p>
<p>Maintenance and updating of iKNOW Politics website</p>	<p>Politicians, party members, international organizations and civil society use new resources and information to advance efforts to increase women’s political participation</p> <p>Increased access to information on women in politics and networking among women aspiring to politics</p>	<p>Traffic on the website by region, domains, pages visited, length of visit</p> <p>Number of organizations directly referencing, or linking to, the database</p> <p>Number of discussion circles and participants</p>	<p>Quota Project Website:</p> <ul style="list-style-type: none"> • 44,120 visits were made to the website in 2012 which is an increase by +6.0% compared to 2011; • 129,602 page views were made. This is an increase by +4.2% compared to 2011; • The average number of pages per visit was 2.94; • The average visit lasted 3 minutes and 39 seconds; • 41.1% of the visits were made by returning visitors; • PDF documents were downloaded 691 times. • External links (links to other websites) were clicked 1,715 times. • The AddThis share bar was used 263 times; • Most viewed pages were: About Quotas (16,926 increase by +11% compared to 2011); Search database (7,293), increase by +23% compared to 2011; and • Country overview page (3,656) increase by +74% compared to 2011.

			<p>iKNOW Politics Website:</p> <ul style="list-style-type: none"> 71,869 new visitors: This is a decrease compared to 2011 that can be attributed to a shift to a new IT company and content management system and a limited use of features such as e-discussions because those are being reviewed. 2813 new members: This is a decrease compared to 2011 that can be explained by a new workflow that was introduced to cut off spammers who previously were added to the website as members. Spammers are no longer able to join the site and add spams. This explains the reduction in site traffic.
<p>Annual analytical report on progress and setbacks of women in parliament for International Women's Day</p> <p>Provision of statistics to UNDP Human Development Report, the Millennium Development Goals monitoring database, UN Women World report and World Economic Forum Gender gap report</p>	<p>Increased visibility of the status of women in parliament</p> <p>MPs, politicians, policymakers, the media, international and regional organizations and research institutions are provided with user-friendly information about the status of women in politics</p>	<p>Statistics on traffic on the website</p> <p>Number of references to the IPU data in the media, parliamentary newsletters, research papers, etc.</p>	<p>The analytical report was produced and launched in New York, in March 2012. The report solicited great interest from the media and references to the information presented were picked up in more than 50 newspapers, including the main press agencies. References to data presented in the report were still made well after the launch (up to 1-2 months after).</p> <p>IPU remains the sole source of information regarding women in parliaments and women in the Executive. Data for 2012 was shared with UNDP, the Millennium Development Goals monitoring database, and the World Economic Forum, for their respective annual global reports.</p>
<p>Publication of the IPU/UN Map on women in politics</p>	<p>Access to updated data on women in parliaments and women in the executive</p>	<p>The Map is produced</p> <p>Number of copies distributed</p>	<p>The IPU/UN Map on Women in Politics was produced in 6 languages and launched on the occasion of 8 March 2012. More than 5000 copies were distributed by the IPU.</p>

Develop national strategies to facilitate women's access to parliament and support women MPs' participation in policy-making

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Organization of induction seminars and training for newly elected women MPs</p>	<p>Women are well informed about parliament, political responsibilities and roles and equipped with parliamentary skills</p>	<p>Participants' rating of the training and materials</p>	<p>Burundi:</p> <ul style="list-style-type: none"> 2 days training in communication and leadership took place in Bujumbura All women MPs in Burundi participated in the training (51 women).

			<ul style="list-style-type: none"> The feedback from participants confirmed the usefulness of the training, the relevance of its modules and recommended that similar future activities be given more time. <p>Rwanda:</p> <ul style="list-style-type: none"> 2 days training in strategic planning was organized in Rwanda for women MPs The feedback received pointed out to the usefulness of the training which was also seen as very timely in providing knowledge and competencies in the preparation of a strategic plan for the women's Caucus.
Support the establishment and functioning of women's parliamentary caucuses	Women parliamentarians take concerted and effective action in parliaments	Number of caucuses established and supported	<p>Rwanda:</p> <ul style="list-style-type: none"> Expert support was provided to the Rwandan Women's Caucus in evaluating its past performance and establishing a new Strategic Plan with objectives, targets and main activities of the Caucus for 2013-2018 as well as a logical framework. <p>Guidelines on women's caucuses</p> <ul style="list-style-type: none"> Research and production of guidelines for caucuses of women MPs have been carried out Information on more than 72 parliaments and 60 women's caucuses was collected. Consultations on the draft guidelines have started
Production of an analysis on the impact of national legal frameworks on women's access to parliament and politics in general	Legislative gaps and challenges are identified and addressed to facilitate women's access to parliament	The survey is produced; Number of copies of survey report produced and dispatched	Preliminary contacts with partners and research institutions were made. The analysis will be finalised in 2013.
Organization of a sub-regional seminar to build a favourable environment for women in parliament	Women's participation in politics is part of national/sub-regional debate and women MPs are able to articulate a gender agenda and introduce gender equality changes	Participants' rating of the activities and materials Level of women's activity and participation in parliament	The sub-regional seminar did not take place in 2012 due to lack of opportunity.) It is foreseen to take place in Argentina in 2013.

Foster gender-sensitive change in parliament

Activity or Output	Outcome	Indicators of achievement	Results achieved
Gender self-assessments of parliaments	Parliaments are able to assess how gender is integrated in their rules, procedures, structures and functions	Feedback on the gender self-assessment toolkit Number of parliamentary self-assessments carried out	<ul style="list-style-type: none"> • A gender self-assessment methodology and a set of questions were developed by the IPU. • The IPU facilitated gender self-assessments in the following 5 parliaments: Bangladesh, Chile, Turkey, Rwanda and Uganda • These assessments provided a positive feedback on the methodology and the set of questions of the toolkit which is to be published in 2013.
Organization of training workshops for members of parliaments and staff on gender analysis, gender mainstreaming and gender budgeting	MPs and parliamentary staff are equipped with relevant gender knowledge and skills	Participants' rating of the trainings and materials Level of follow-up in parliaments	<p>Rwanda:</p> <ul style="list-style-type: none"> • A 2 day training workshop On gender, gender mainstreaming and gender budgeting took place in Rwanda • Around 50 men and women MPs and parliamentary staff participated in the training. • The feedback from participants confirmed the usefulness of the training especially as it was held in preparation of the budgetary session in Parliament.
Organization of a sub-regional seminar on gender-sensitive parliaments	Parliaments and parliamentary staff are able to develop common understanding and strategies on how to enhance the level of gender-sensitivity of their respective parliaments	Participants' rating of the activity Level of follow-up in parliaments	<ul style="list-style-type: none"> • Regional debate for Latin American Parliaments on gender-sensitive parliaments took place in Chile • MPs from 5 countries participated in the debate • Participants endorsed a set of recommendations for parliamentary action and follow-up at the national level, including ensuring the effective application of election quotas to promote and guarantee the presence of women in parliament, condemning and addressing political violence against women in politics, setting up of specific gender committees, and reforming political party statutes to ensure equal participation of men and women in all executives bodies.

Assist parliaments in amending discriminatory laws and strengthening their capacity to address violence against women

Activity or Output	Outcome	Indicators of achievement	Results achieved
Organization of the annual technical seminar on CEDAW and its optional protocol	MPs and parliamentary staff understand CEDAW and get practical tools for its implementation	Feedback on satisfaction with seminars and materials Parliamentary initiatives to better implement CEDAW	The annual seminar on CEDAW was merged this year with a seminar for parliamentarians on their role in implementing universal periodic review recommendations (see Human rights section). A special segment of the meeting was dedicated to discussing CEDAW. More than 80 MPs attended the meeting.
Organization of a regional and/or a national meeting on CEDAW and women's rights in parliaments	MPs and parliamentary staff understand CEDAW and get practical tools for its implementation MPs debate CEDAW and women's rights MPs identify and address existing discriminatory provisions in laws and new gender legislative priorities	Feedback on satisfaction with meetings and materials Parliamentary initiatives to better implement CEDAW Debates in parliament on CEDAW and women's rights	Uganda: <ul style="list-style-type: none"> • An induction seminar took place in Uganda • Around 60 men and women MPs attended the seminar • The participants identified priorities to be addressed by parliament including monitoring legislation and addressing legislative gaps • Some of the priorities identified in the seminar were raised and debated upon in parliament
Preparation and submission of reports to the UN CEDAW Committee on parliamentary involvement in the CEDAW process	Parliaments are more involved in reporting on the implementation of the CEDAW UN Committee on discrimination against women follows more closely parliament's involvement in the process	Number of parliamentary debates on CEDAW in parliaments of reporting States Level of parliamentary involvement in the process	<ul style="list-style-type: none"> • The IPU presented a report to each of the three UN CEDAW Committee sessions held in 2012. • Twenty countries reported to the CEDAW in 2012. Of those, three parliaments informed the IPU of their involvement in the drafting of the report. In general, the level of parliamentary involvement in the CEDAW reporting process remains weak, and in some countries, non-existent.
Organization of a regional seminar on violence against women adapted to the needs and concerns of the region	Parliamentary capacity to build a strong and effective legal framework to prevent and address all forms of violence against women	Parliamentary initiatives to reduce VAW	<ul style="list-style-type: none"> • A regional seminar for East and Southern African parliaments on "Preventing and responding to violence against women and girls: From legislation to effective enforcement" took place in Tanzania. • It brought together around 40 men and women MPs from 8 countries (35% of participants were men). • The meeting endorsed a set of priority steps for parliaments to take in order to secure a robust response to VAW, including adopting solid and comprehensive legislation; allocating budgetary resources to ensure adequate funding and long-term sustainability of programmes; establishing a

			<p>monitoring system to periodically assess the implementation and effectiveness of legislation on VAW.</p> <ul style="list-style-type: none"> • Feedback from shows that participants found all topics addressed during the seminar very useful, and appreciated such peer-to-peer exchanges, engagement and learning. • Half of the parliaments in attendance committed to implement follow up activities at the national level in 2013.
Expert missions to assist parliaments in drafting legislation on VAW	Parliamentarians lead the process of drafting and introducing legislation on VAW	Missions carried out Drafted legislation	<p>Burkina Faso:</p> <ul style="list-style-type: none"> • A two-day public consultation focusing on the different forms of VAW, their causes, prevalence, consequences and the challenges in addressing them took place in Ouagadougou • It led to the creation of a drafting committee composed of MPs and civil society representatives who drew up the bill on violence against women and girls • The bill has been tabled in parliament and sent to government for consideration.
National workshop on VAW monitoring and evaluation mechanisms	Parliaments and parliamentarians are sensitized to their monitoring and oversight role for the implementation of legislation on VAW	Feedback on satisfaction with seminars and materials	<p>Burundi:</p> <ul style="list-style-type: none"> • A wide-range parliamentary consultation on the development and implementation of legislation on gender-based violence brought together up to 100 stakeholders from the Burundian Parliament, government ministries, human rights bodies, law enforcement agencies, civil society and the media. • Participants monitored the implementation of the recent amendments to the Penal Code (on rape and other sexual forms of violence) and adopted a report pushing for the elaboration of a specific law on gender-based violence and proposing comprehensive strategies to curb this scourge. • The consultations stressed the need to place a law on gender-based violence high on the national political

			<p>agenda. The Minister of Human Rights and Gender submitted a draft law on gender-based violence to the Council of Ministers for initial examination before being presented to parliament.</p> <ul style="list-style-type: none"> An introductory training was provided to women and men MPs to help them raise awareness on gender-based violence legislation in the community and to challenge attitudes and socio-cultural barriers that condone such violence. Further training on advocacy skills to tackle VAW is foreseen in 2013.
Development of web tools on VAW	MPs, politicians, policymakers, the media, international and regional organizations and research institutions are provided with user-friendly information and tools on VAW	Traffic on the website Number of links to and number of citations of IPU data Results of on-line user survey	<ul style="list-style-type: none"> Examples of good parliamentary practices and strategies have been made available on the IPU website.
International Day for the Elimination of VAW (25 November) and the International Day of Zero Tolerance to FGM (6 February)	Parliaments are sensitized to VAW and on their role to curb the problem	Number of activities organized in parliaments	<p>International Day:</p> <ul style="list-style-type: none"> IPU called for strong legislative frameworks that would end violence against women. 30 parliaments carried out various activities to mark the Day. <p>Zero Tolerance to FGM:</p> <ul style="list-style-type: none"> A press release was issued in collaboration with the International Organization for Migration (IOM), the Inter-African Committee on Traditional Practices Affecting the Health of Women and Children (IAC) and the Geneva Human Rights Office, calling for the adoption of more human-rights based legislation to end FGM.
Parliamentary day during the UN Commission on the Status of Women	MPs are made aware of, and contribute to, the work of the United Nations in gender issues	Number of participants attending and level of satisfaction	<ul style="list-style-type: none"> A parliamentary meeting on "Empowering Rural Women: What role for parliaments?" was held in March 2012. More than 150 participants took part from more than 40 parliaments. 20% of participants were men. The meeting identified several recommendations for the empowerment of rural women and presented those to the plenary of the CSW.

<p>Meeting of Women Parliamentarians, the Coordinating Committee of Women Parliamentarians and the Gender Partnership Group</p>	<p>Mainstreaming of gender in IPU Assembly work</p>	<p>Number of participants Number of adopted amendments to draft resolutions</p>	<p>The 17th Meeting of Women Parliamentarians was held on the occasion of the 125th IPU Assembly. Some 90 women took part in the meeting. The Meeting considered, from a gender perspective, the subject items debated by the Second and Third Standing Committees and adopted gender amendments to be submitted to these Committees. Most of the proposed amendments were eventually included in the resolutions adopted by the Assembly.</p> <p>The Coordinating Committee of Women parliamentarians and the Gender Partnership Group met on the occasion of the 125th and 126th Assemblies. On each occasion they discussed ways of mainstreaming gender in the work of Assemblies placing particular attention on the need to ensure a more balanced participation of men and women in delegations to the Assembly.</p> <p>A Special Gender Partnership Session was organised on the occasion of the 126th IPU Assembly in Quebec to discuss and develop the Plan of Action for Gender-Sensitive Parliaments. The session was attended by an average of 100 members of parliament, including men. The session resulted in the finalisation of the Plan of Action later presented to the Assembly.</p>
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Objective 1.3 – Protect and promote human rights

To defend the human rights of parliamentarians and strengthen the contribution of parliaments to the promotion and protection of human rights.

Enhance the capacity of the IPU Committee to address human rights abuses

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Four sessions of the Committee on the Human Rights of Parliamentarians</p>	<p>Ensure respect for the human rights of MPs, in particular their freedom of expression, which is a prerequisite for them to exercise their parliamentary mandate</p>	<p>Follow up of Committee decisions and timely preparation of reports, including during on-site missions Timely preparation of draft decisions</p>	<p>136th session (Geneva, 13-16 January), 137th session (Kampala, 30 March – 4 April), 138th session (Geneva, 20-23 July), 139th session (Quebec City, 20-23 October), 82 cases examined in 2012 concerning 248 MPs in 39 countries.</p>

			No. of decisions adopted by the Committee and resolutions adopted by the Gov. Council in 2012: 76 (12+31+13+20).
Five trial observer missions and two on-site missions for the Committee to gather first-hand information on the situation of parliamentarians	First-hand information on trials and their compliance with international standards; better informed decisions by the Committee	Level of cooperation received from national authorities Implementation of recommendations	On-site missions conducted in Myanmar (5-9 March), DR Congo (26 July – 1 August) and the Maldives (19-22 November). Trial observer missions conducted in: Malaysia (Anwar Ibrahim, 9 January and Karpal Singh, 10 November) and Sri Lanka (Bathiudeen, 18 October).
Regular follow-up action by the IPU Secretariat on the Committee's decisions and the Council's resolutions on human rights cases	Improved dialogue with parliaments and improved implementation of the Committee's decisions and resolutions	Number of responses from parliaments and cases settled Number of follow up initiatives by Member Parliaments	Cases settled: Mu Sochua (Cambodia) and Gali Ngothé Gatta (Chad) and the case of eight former MPs (Myanmar).

Strengthen the contribution of parliaments to human rights promotion and protection

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Three national seminars on parliaments' contribution to the implementation of the concluding observations formulated by UN human rights treaty bodies and/or the UN Human Rights Council</p> <p>Annual global information meeting for parliamentarians on their role in the Universal Periodic Review of the UN Human Rights Council</p> <p>Annual global information meeting to familiarize parliaments with the work of the UN Human Rights Committee (HRC) and the UN Committee on Economic, Social and Cultural Rights (CESCR)</p>	<p>Improved follow-up of the recommendations of treaty bodies and the Human Rights Council and hence better promotion and protection of human rights in the countries in question</p> <p>More widely ratified human rights treaties</p> <p>Heightened awareness of the work of UN treaty bodies, in particular the HRC and CESCR, and the Universal Periodic Review</p> <p>Increased and better interaction among all stakeholders involved in human rights</p>	<p>Timely reporting to treaty bodies and the Human Rights Council</p> <p>Number of recommendations implemented</p> <p>Degree of parliamentary involvement in the preparation of national reports and their presentation to the treaty bodies and Human Rights Council</p> <p>Number of ratifications and number of withdrawals of reservations to human rights treaties</p>	<p>National seminar organized in Côte d'Ivoire (14-15 December) on involving the Ivorian Parliament in promoting human rights and in related UN human rights treaty bodies and mechanisms.</p> <p>Workshop on Strengthening the role of parliamentarians in the implementation of Universal Periodic Review recommendations organized on 12 and 13 November 2012. Close to 80 MPs from Africa, Asia, Latin America and the Caribbean, Europe and the Pacific participated.</p> <p>Roundtable organized in Geneva in March to sensitize the international community to the contribution of national parliaments to the work of the UN Human Rights Council. Close to 40 representatives of permanent missions in Geneva attended.</p>

Help parliaments ensure respect for children's rights

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Regional seminar for members of parliaments on child rights and two national follow up activities</p> <p>A national seminar to strengthen the contribution of parliaments to the implementation of the concluding observations formulated by the UN Committee on the Rights of the Child</p> <p>Technical support and expertise to two parliaments in developing and enforcing violence against children legislation</p> <p>Facilitate the participation of children in the work of parliament. Organization of meetings between child rights committees and children; support to the work of children's caucuses</p> <p>Child-related events at IPU Assemblies, provision of input on child rights and data to other areas of the IPU work; visibility to child rights enhanced</p>	<p>Enhanced access of parliamentarians to regional data, research and examples of best practices</p> <p>Strengthened parliamentary action on child rights</p> <p>Improved follow-up of the recommendations of the UN Committee on the Rights of the Child</p> <p>Parliament's capacity to build a strong legal framework to prevent and address all forms of VAC is enhanced</p> <p>MPs take action and sensitize their constituencies on VAC; draft legislation is prepared; oversight of enforcement strengthened</p> <p>Enhanced contribution of children to the work of parliament</p>	<p>Feedback on seminars and materials; number of participants</p> <p>Number of targeted national parliamentary activities;</p> <p>Timely reporting to the UN CRC Committee; Number of recommendations implemented</p> <p>Parliamentary involvement in the preparation and presentation of national reports to the UN CRC Committee</p> <p>Number of targeted national parliamentary activities carried out on violence against children;</p> <p>Number of child related activities included in the general work of the IPU; Number of participants in child-related activities at IPU Assemblies</p>	<p>Two national seminars organized: one in Burkina Faso in February 2012 and another in Benin in March 2012, on the role of parliament in combating child trafficking and labour, each with close to 60 participants. A parliamentary plan of action was drawn up at the end of each event.</p> <p>A regional seminar held at the ECOWAS Parliament in Abuja, Nigeria, from 12 to 14 June 2012, with 113 participants. One of the main recommendations contained in the Abuja Declaration and conclusions is to develop a model law at the regional level on preventing and combating child trafficking and labour.</p> <p>A panel discussion organized on 3 April 2012 at the 126th IPU Assembly in Kampala on Tackling malnutrition in young children: The role of parliamentarians, with about 100 participants. Its recommendations provide guidelines for MPs to work towards eliminating malnutrition in children.</p>

Promote ratification and implementation of selected humanitarian law conventions

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Annual sessions of the IPU Committee to promote IHL</p> <p>Dissemination of data and information on IHL to parliaments</p> <p>Two briefing sessions in Parliaments on IHL or refugee law</p>	<p>Parliaments' awareness of IHL issues is heightened</p> <p>Parliamentary action on IHL is strengthened</p> <p>More widely ratified IHL and refugee law treaties and conventions</p>	<p>Number of parliamentary initiatives taken in targeted countries</p> <p>Number of requests for IHL and refugee protection related handbooks</p>	<p>The IPU Committee to promote IHL met on the occasion of the 125th and 126th IPU Assemblies. Being a newly elected body, it began by discussing ways of enhancing its functioning and efficiency.</p> <p>The report of the IHL Committee included updates and data on IHL and Refugee protection issues. The report</p>

			<p>was distributed to all IPU members. An open session of the IHL Committee was organised during the 125th IPU Assembly to draw attention to the question of access to health in situation of conflicts.</p> <p>The IHL and Refugee Protection Handbooks need to be updated. New versions are planned for 2014. An updated version of the Handbook on Nationality and Statelessness is also planned for 2013. Very few copies of each of these handbooks are left.</p>
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II. STRATEGIC DIRECTION 2 - GREATER INTERNATIONAL INVOLVEMENT OF PARLIAMENTS

Objective 2.1 – Parliamentary dimension to the work of the United Nations

To enhance the strategic partnership between the IPU and the United Nations system and strengthen the parliamentary voice in international affairs. To further develop dialogue and cooperation with other multilateral institutions, in particular the World Trade Organization and the Bretton Woods Institutions (World Bank and International Monetary Fund).

Enhance the parliamentary dimension to the work of the United Nations

Activity or Output	Outcome	Indicators of achievement	Results achieved
Consolidate the gains and implement recent General Assembly resolutions on cooperation between the IPU and the UN	Enhanced awareness and support by parliaments and UN Member States Stronger parliamentary voice in UN affairs	Participation of MPs in delegations to main UN events More references to parliaments in major UN documents	MPs participated in major United Nations Conference on Sustainable Development (Rio); opening of GA in September; regional consultations of Millennium Campaign in Africa and Asia. Considerable mention of parliaments in major UN documents, such as the outcome of the high-level Meeting on the rule of law, or the 2012 Global Report on development cooperation.
Prepare for a substantive debate in the General Assembly, in the spring of 2012, on the parliamentary dimension to the work of the UN	Support among UN Member States for the IPU vision of a parliamentary dimension to the work of the UN	Good and strong UNGA Resolution in 2012	New resolution on Interaction between the UN, parliaments and IPU adopted with large number of sponsors (90). The resolution makes important new provisions to further engage parliaments (e.g., acknowledge need for a parliamentary component to major UN processes, as well as in shaping new development objectives post-2015).

Facilitate participation of high-ranking UN officials at IPU Assemblies and other meetings	Greater awareness of the UN and an enhanced parliamentary role in shaping and implementing international commitments	At least two high-ranking UN officials at each Assembly Positive feedback from IPU Members	<u>Kampala Assembly</u> : executive heads of UNICEF and UNFPA participated; the UNSG was represented by the head of the UN Office to the African Union. <u>Quebec Assembly</u> : UNSG represented by USG of Communications and Public Information. Several other UN officials participated in various panels (e.g., Department of Political Affairs; Director of Millennium Campaign, etc).
Regular consultation and coordination between the IPU and the UN	Regular coordination with UN officials on joint activities	One or more new concrete initiatives	Initiated a number of activities with Millennium Campaign (regional consultations in Africa; Asia); and DCF (begin work on aid policies). Process-wise: develop new relationships in EOSG to begin planning for parliamentary involvement in the post-2015 global and national consultations. Cooperated closely with the UN Office for Disarmament Affairs in producing a Handbook for parliamentarians on nuclear disarmament and non-proliferation.
Further operational exchanges with UNDP, DPA, PBC, ECOSOC, UN Women and other UN system agencies or bodies based in New York	Consolidate joint initiatives already under way and identify new avenues for more effective engagement	More regular consultation and increased cooperation	Held early consultations with ECOSOC (both political leadership and Secretariat) to explore further engagement of parliamentarians. Help wide-ranging review of MOU with UNDP leading to a better working relationship with UNDP. Consultations also included a meeting at the highest political level (IPU President and UNDP Associate Administrator).

Develop a strong parliamentary component to the work of the new UN bodies and major UN processes

Activity or Output	Outcome	Indicators of achievement	Results achieved
IPU interventions at regular meetings of the General Assembly, ECOSOC and other principal UN bodies	Highlight the role of parliaments in supporting the work of the UN and implementing international commitments	At least ten statements delivered at the UN	IPU President addressed a special session of UNCTAD XIII (Doha, April 2012). The IPU facilitated strong parliamentary participation in the High-Level Event on Women in Development, held within the framework of UNCTAD XIII.

			Nine statements delivered in the General Assembly, with some linking up directly to on-going UN processes while others highlighted key messages resulting from IPU own political work (IPU resolutions, field work, etc).
Two parliamentary events at UN Headquarters	Direct interaction between parliamentarians, UN officials and permanent representatives Influence UN processes	Meaningful results circulated to national parliaments and UN Member States At least 3 UN reports or resolutions reflecting work of the IPU or the role of parliaments	Successful event held on the occasion of the UN high level Meeting on the rule of law in September (60 MPs participating) and in cooperation with the mission of Italy and IDLO. Side event held during the July session of the DCF to highlight the parliamentary role in oversight of development cooperation. Successfully lobbied for inclusion of parliaments in the preparatory process for the 2014 World Conference on Indigenous Issues (modalities resolution).
Joint UN-IPU Parliamentary Hearing	Enable parliaments to give direct input into UN decision-making with respect to issues high on the international agenda	Final report issued as official UN document and at least one conclusion from the meeting taken on board by the UN	Report (in more functional format) issued and circulated to member states of the UN. Participants rated the Hearing as one of the best they had attended. [Too soon for any recommendations to be taken on board by the UN]
Two meetings of the Advisory Group of the IPU Committee on UN Affairs and corresponding support and policy guidance	Enhance parliamentary scrutiny of UN reform Mainstream parliamentary findings and proposals into the UN process	Annual report submitted to the UN Enhanced participation by parliaments in work of the Committee on UN Affairs	The Advisory Group met at the Kampala and Quebec Assemblies as well as in the margin of the Parliamentary Hearing in New York to discuss joint activities with the UN and provide overall political guidance. Annual report submitted to the UN, follow up under way on the some of its recommendations. Decision taken by the IPU Governing Bodies to turn the UN Committee into a permanent body.
Mission of the Advisory Group of the IPU Committee on UN Affairs to assess the reforms of UN field operations (delivering as "One UN")	Knowledge of UN field operations, and how they are being re-organized	At least one proposal adopted by the Committee on UN Affairs and submitted to the UN	Advisory Group travelled to Albania and Montenegro (to examine Delivering as One by the UN). Mission outcome was shared widely with member states as they were deliberating a milestone Resolution on the reform of the operational activities of the UN system (QCPR) which also included Delivering as One.

<p>Follow up to the 2011 parliamentary meetings in the context of major international meetings, e.g. UN High-level meeting on HIV/AIDS and the International Conference on Climate Change</p>	<p>Increased awareness and more robust parliamentary response Parliamentary input to formulation and implementation of solutions</p>	<p>Positive feedback on parliamentary initiatives</p>	<p>When possible, IPU assists UNAIDS in implementing the commitments made at the High-Level Meeting on AIDS that pertain to the legislative frameworks surrounding HIV/AIDS. Joint activities organized during the year include a panel discussion at the 126th IPU Assembly and the Parliamentary Meeting at the International AIDS Conference. In follow up to the Istanbul conference for the LDCs, IPU finalized a joint project proposal with OHRLLS and proceeded to approach donors for funding (none received yet).</p>
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Strengthen the capacity of parliaments to address international trade issues at home and oversee multilateral trade negotiations through the Parliamentary Conference on the WTO

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>One session of the Parliamentary Conference on the WTO</p>	<p>In-depth dialogue between parliamentarians and WTO negotiators with a view to enhancing external transparency of the WTO</p>	<p>Number of parliaments attending the session, substantive final documents, impact on WTO negotiations</p>	<p>Over 300 parliamentary delegates took part in the annual 2012 session held under an overarching theme "Back to basics: connecting politics and trade" (Geneva, November). The outcome document emphasized the importance of a strong parliamentary dimension of the WTO.</p>
<p>Two meetings of the Conference Steering Committee, at least one of which to be hosted by the IPU.</p>	<p>Elaboration of effective strategy vis-à-vis the WTO and its implementation through the Parliamentary Conference</p>	<p>Good attendance, substantive debate, meaningful decisions</p>	<p>To achieve better cost-sharing with the European Parliament, the first session of the Steering Committee took place in Brussels whereas the second one was hosted by the IPU in Geneva.</p>
<p>A parliamentary event to be organized within the framework of the annual WTO Public Forum.</p>	<p>Active parliamentary contribution to the deliberations of this most visible public event of the WTO</p>	<p>High attendance by MPs, including from outside Europe</p>	<p>The Steering Committee decided not organize any parliamentary events with the programme of the WTO Public Forum so as not to divert attention from the annual session of the Parliamentary Conference on the WTO, held only six weeks later.</p>

Strengthen parliamentary action on economic and financial issues

Activity or Output	Outcome	Indicators of achievement	Results achieved
One meeting jointly organized with the World Bank and IMF.	A clearer picture of the legal framework for loan approvals in many countries. Identification of good practices that can be used by parliaments and WB/IMF country offices to stimulate and institute reforms	Strong actionable conclusions drawn from the survey report Productive MPs' participation in the meeting and attendance from relevant finance and budget committees	Report successfully completed (English, French and Spanish) and strong actionable recommendations developed; Joint IPU-World Bank workshop to discuss report's findings held at the Kampala assembly (80 MPs in attendance).

Objective 2.2 – Build parliamentary support for international development goals

To assist parliaments in ensuring national ownership of development policies and programs in a few targeted areas.

Promote awareness and action in parliaments in support of the MDGs

Activity or Output	Outcome	Indicators of achievement	Results achieved
Provide support to 3 parliaments to help them better mainstream the MDGs in their work	Parliaments are able to critically examine their MDG-related processes and make necessary adjustments	Quality of the capacity assessments made Number of MPs involved drawn from the relevant committees	Support to parliaments at national level provided through focus on health-related MDGs on maternal and child health, and HIV/AIDS. Please see results under objectives pertaining to MNCH and HIV/AIDS respectively.
Two regional roundtables (Africa and Asia) to share good practices based on the global-level analysis provided by the UN Millennium Campaign and UNDP	Dissemination of well tested good practices for MDG-related work to a larger parliamentary audience	High attendance at roundtables by MPs with a demonstrated involvement in the issues	The IPU worked with the Millennium Campaign to organise a regional consultation organized in Africa and two sub-regional consultations organized in Asia-Pacific. On those occasions, Important input was provided to foster parliamentary action on accelerating the achievement of the MDGs. For the first time, parliamentarians convened and their input channelled to the global consultations on the post-2015 development goals.

Help parliaments influence maternal, neonatal, and child health policies and programmes

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Compilation and dissemination of case studies and best practices</p>	<p>Body of knowledge on MNCH parliamentary practices grows</p>	<p>Number of case studies identified and compiled</p>	<p>Advocacy for maternal and child health by the Parliament of Uganda (Network of Women Ministers and Parliamentarians) identified as good practice. A review documenting the organizational attributes, experiences and achievements of the Network conducted in the form of a case study which can be shared with other Parliaments.</p> <p>Key information resources on maternal, new-born and child health produced by the IPU and by UN agencies dispatched by mail to Speakers of Parliaments.</p> <p>Provision of key information resources on maternal, new-born and child health produced by the IPU and by UN agencies to 4 parliamentary events (regional seminar on information and women's and children's health in Arusha; regional seminar in East Africa on Violence Against Women in Dar es Salaam; Pan African Parliament Conference of Women's Caucus on maternal, new-born and child health and during meeting of the IPU Third Committee during the March Assembly in Kampala).</p>
<p>Briefings to raise awareness on MNCH among parliaments (2 parliaments)</p>	<p>Knowledge of MNCH issues in parliaments and increased capacity to articulate the role of parliaments</p>	<p>Number of activities carried out. Number of participants</p>	<p>Briefing of 4 parliaments in East Africa (Burundi, Kenya, Tanzania including Zanzibar, Ugandan) and parliamentarians of the East African Legislative Assembly on the importance of information in securing maternal, new-born and child health.</p> <p>Briefing of over 80 women parliamentarians representing many African parliaments, on the role of parliamentarians (under the auspices of the Pan African Parliament) in securing maternal new-born and child health.</p> <p>Briefing of parliamentarians attending the IPU meeting on the occasion of the Commission on the Status of Women (CSW) event in New York, on access to health as a right and the link between rural women's empowerment and the achievement of the health Millennium Development Goals.</p>

			Briefing of parliamentarians on IPU resolution on women's and children's health at 5 events (Women Deliver event, Uganda; regional seminar on information and women's and children's health in Arusha; regional seminar in East Africa on Violence Against Women in Dar es Salaam; Pan African Parliament Conference of Women's Caucus on maternal, new-born and child health and IPU Meeting of Women Speakers of Parliament).
<p>Activities in two national parliaments (seminars, briefings, provision of expertise etc.)</p> <p>Parliamentary learning initiative / exchange visit to promote improved MNCH engagement by a parliament</p>	<p>Enhanced parliamentary action towards the achievement of MDGs 4 and 5</p>	<p>Number of activities carried out by the IPU. Parliamentary initiatives undertaken</p> <p>Report of exchange visit / learning initiative supported</p>	<p>Provision of expertise to the Parliament of Uganda to develop a strategy for the parliament on maternal, new-born and child health.</p> <p>Financial and technical support to the Parliament of Uganda to undertake 2 constituency visits to promote the representation and oversight functions of parliamentarians in relation to maternal, new-born and child health.</p> <p>Provision of expertise to the Parliament of Kenya to undertake a rapid assessment of the legislation to see the extent to which it promotes or hinders maternal new-born and child health and to identify possible priority actions for the parliament.</p> <p>Support of a learning visit to Sweden by 3 parliamentarians from Bangladesh with a view to strengthening the work of the Parliament of Bangladesh on maternal, new-born and child health.</p>
<p>Building strategic partnerships between the IPU and key MNCH actors</p> <p>Strategic external engagement by parliamentarians / senior IPU representatives at selected regional and global MNCH platforms</p>	<p>Stronger IPU involvement and visibility on MNCH issues</p> <p>Parliamentary contribution to regional and global MNCH efforts (such as the Global Strategy on Women's and Children's health)</p>	<p>Number of new partnerships developed</p> <p>Number of regional/global MNCH events attended by parliamentarians/senior IPU representatives</p>	<p>Revision of the mandate of the IPU Advisory group on HIV AIDS to incorporate maternal, new-born and child health and inclusion of new members to reflect that expanded mandate.</p> <p>Support to parliaments in a dialogue culminating in the adoption, in Kampala, of an IPU resolution on the role of parliaments in realizing women's and children's health as a right.</p> <p>IPU support to the Global Strategy on Women's and Children's Health and global solidarity on the issue through reporting. For instance contribution to the first</p>

			<p>report of the Independent Expert Review Group, report to the UN Secretary General on the occasion of the review of commitments to the Global Strategy (UN General Assembly) and contribution to the 2013 report on the Global Campaign for the Health MDGs at the invitation of the Norwegian Prime Minister.</p> <p>Regular (quarterly) participation by senior IPU officials in processes and dialogues convened by agencies of the United Nations in Africa, Asia and Europe on maternal new-born and child health to provide the parliamentary perspective (Asia-Pacific Leadership and Policy Dialogue for Women's and Children's Health; Improving Information to Secure Women's and Children's Health and Health Related MDGs, Arusha, Tanzania; A World in Transition: Charting a New Path in Global Health, Oslo, Norway; 4th IHP+ Country Health Sector Teams Meeting, Nairobi).</p> <p>New collaborative relationships established with the East African Legislative Assembly, the Pan African Parliament and the United Nations Population Fund, on maternal, new-born and child health.</p> <p>Collaboration with UN agencies in hosting a side event at the 2012 CSW to articulate the links between the empowerment of rural women and the goals of the Global Strategy for Women's and Children's Health, outlining the important role of stakeholders, including parliamentarians.</p> <p>Technical support to senior parliamentarians from Uganda, Namibia, Canada, India and the Pan African Parliament participating in meetings on maternal, new-born and child health.</p> <p>Continued engagement of IPU partners (Partnership for Maternal, Newborn and Child Health, UNFPA, UNICEF, WHO and World Vision International) through the technical Reference Group on maternal, new-born and child health.</p>
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Provide global leadership for parliamentary work on HIV/AIDS

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Work to change HIV-related punitive and discriminatory laws</p> <p>Sensitization and advocacy activities at the national and regional levels to assist individual parliaments to translate the commitments made in the 2011 Political Declaration on HIV/AIDS into a sound legislative framework</p>	<p>Increased awareness in parliaments of human rights and evidence-based HIV interventions</p> <p>Enhanced parliamentary debate on the impact of punitive and discriminatory laws</p> <p>Improvement of existing legislation to protect human rights and advance effective HIV programs and services</p>	<p>Number of countries involved in the activities</p> <p>Number of laws enacted or reformed to protect human rights and enable effective HIV programs and services</p>	<p>Increased awareness of the impact of punitive and discriminatory laws on the HIV response among parliamentarians through global-level events at IPU Assemblies and the International AIDS Conference. Advisory Group members initiated important HIV-related law reforms in Belgium, Saudi Arabia, Bahrain and Ecuador. A landmark guide on how to raise the profile of HIV and AIDS in parliament was published and is currently being widely used by Parliaments in Gabon, Lesotho, Sudan, Burundi, Zimbabwe, Zambia and Togo. The Advisory Group conducted a study visit to Tanzania, learned important lessons and shared them with the global parliamentary community.</p>

Help parliaments ensure greater aid effectiveness

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Participate in the UN Development Cooperation Forum (DCF) meetings and OECD/DAC Working Party on Aid Effectiveness (four meetings) and in particular in its work on democratic ownership and accountability</p>	<p>Parliaments are empowered to carry out their role as established by the Paris Declaration and the Accra Agenda for Action</p>	<p>Number of MPs that participate in the meetings</p> <p>Impact on parliamentary practices at the national level</p>	<p>MPs participation in two preparatory meetings of the DCF plus the 2012 session in July contributed to new thinking on development cooperation post-Busan. MPs also made the case for a successor to MDG8 for development cooperation and for a stronger focused of development cooperation on sustainable development and on women.</p> <p>The IPU was invited to represent the parliamentary community on the Steering Committee of the newly-formed Global Partnership for Effective Development Cooperation.</p> <p>Two indicators immediately relevant to parliaments were adopted officially to help track progress on the Busan commitments.</p>

Strengthen parliamentary action on climate change

Activity or Output	Outcome	Indicators of achievement	Results achieved
Regular participation of IPU representatives in the sessions of UNFCCC Subsidiary Bodies	First-hand information on the state of play in global climate talks, interaction with government negotiators	IPU observer delegations taking part in most important regular sessions of the UNFCCC Subsidiary Bodies	IPU representative took part in the regular UNFCCC session in Bonn, in June.
Organization of Parliamentary Meeting on the occasion of COP18	Parliamentary contribution to the meeting and follow-up on national and international levels	Number of parliaments attending the meeting, substantive debate, impact on UNFCCC talks	Due to logistical problems and in order optimize expenditures as recommended by the Executive Committee, no parliamentary meeting was held at the time of COP18/CMP8 in Doha.

Objective 2.3 – Contribute to peace-building and conflict prevention

To strengthen the contribution of parliament to peace by helping establish a framework that is conducive to dialogue and inclusiveness in decision-making institutions and by promoting parliamentary involvement in the national reconciliation agenda.

Help parliaments to become more open to dialogue and inclusive and to make a stronger contribution to national reconciliation

Activity or Output	Outcome	Indicators of achievement	Results achieved
Two multi-party parliamentary constituency outreach visits	Increased understanding by the population of the work of parliament and increased political tolerance and cooperation	Level of cross-party representation of visiting delegations Representation of local stake-holders	The IPU organised two outreach visits for MPs in Sierra Leone in continuation of its work to promote cross-party co-operation in parliament in the interest of national reconciliation. 15 MPs and more than 300 other participants took part in the visits during which MPs explained the work they had carried with respect to youth empowerment, human rights gender equality, fighting corruption and promoting political tolerance. Such visits have proved popular and the parliament has requested that they be pursued.
Provide advisory services and capacity-building to parliaments in order to address problematic political and institutional issues and create an inclusive framework for decision-making and dialogue with all stakeholders	Increased inclusiveness of the parliament and smoother working relations among parliamentarians and between parliament and the executive Better functioning of the institution, including in decision-making processes	Number of parliaments requesting assistance from the IPU Number of parliaments reporting smoother decision-making as a result of IPU assistance	Egypt: In November 2012 the IPU conducted an exploratory mission to Egypt to identify priority areas for possible IPU assistance to the parliament in 2013. The main issue discussed was a possible assistance to the Shura Council which has limited legislative powers thus few experience and that, further to the adoption of the Constitution,

			<p>would have the legislative authority until a new lower house of parliament is elected. Support to the committees of the People's assembly once elected was also addressed.</p> <p>Libya:</p> <p>In October and November 2012 the IPU fielded two exploratory missions to Libya with a view to possible IPU assistance.</p> <p>In December 2012 a Memorandum of understanding between the IPU and the GNC was signed to provide the framework for IPU's assistance to the GNC in the implementation of its constitutional tasks and to support the establishment of parliamentary democracy and help in democratic transform.</p> <p>Maldives:</p> <p>In February and March 2012, following the turmoil caused by the resignation of the then president Nasheed, the IPU fielded two mediatory missions to Mal to ensure the integrity and proper functioning of the Parliament. The IPU offered its services in mediating between the various parties to the crisis and shared good practice in consensual decision-making, advocating the virtues of inclusive political dialogue. The missions stressed the preeminent role of the parliament in resolving the crisis.</p> <p>In September 2012, the IPU fielded an expert mission to Male to assist with the review of the existing Privileges bill in order to better align it with the constitution and make it more comprehensive, coherent and conducive to the smooth functioning of the Majlis and its interaction with the Executive branch of Government.</p> <p>In November 2012, an IPU follow-up mission helped fine-tune the bill which was further passed by the Majlis and later rejected Maldivian President Mohamed Waheed and returned to parliament.</p>
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			<p>Tunisia:</p> <p>In February 2012 the IPU fielded a high level exploratory mission to Tunis in order to identify possible IPU support to the National Constituent Assembly.</p> <p>Further to this assessment, in March 2012, the IPU organised a workshop on an effective constitutional process in Tunisia³.</p>
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Facilitate conflict resolution through parliamentary diplomacy

Activity or Output	Outcome	Indicators of achievement	Results achieved
Organization of an on-site mission of the Committee on Middle East Questions or the Group of Facilitators for Cyprus	Understanding of challenges facing peace and reconciliation, increased dialogue between parties and stronger involvement of the parliamentary community	Participation in meetings; number of officials met; feedback on implementation of recommendations	

III. STRATEGIC DIRECTION 3 - THE IPU AS A MORE FORCEFUL INSTRUMENT OF PARLIAMENTARY COOPERATION

Objective 3.1 – Achieve universal membership and enhance relations with Members

To make the IPU more relevant to its Members and advance towards universal membership. To enhance engagement by parliaments and parliamentarians in IPU meetings and other activities, with special attention to political and gender balance. To make the annual assemblies more effective, and facilitate greater coherence in parliamentary cooperation.

Advance towards universal membership

Activity or Output	Outcome	Indicators of achievement	Results achieved
Strengthen relations with non-member parliaments, particularly in the Pacific and Oceania region and in the Caribbean, as well as with the United States Congress, and facilitate their involvement in IPU Assemblies and specialized meetings	Facilitate progress towards decisions in parliaments to join the IPU Participation of non-member delegations, with a view to affiliation, in 126 th and 127 th Assemblies and other meetings	Direct dialogue with leadership and members of parliament Decisions to join the IPU Participation in IPU activities	At the 126 th Assembly, three Parliaments became Members: Haiti, Myanmar and South Sudan, for the latter it was the first time it joined the Organization, since it became an independent State in July 2011. A representative from the South Pacific island of Tonga followed the work of the 127 th Assembly with a view to the affiliation by the national parliament.

³ This activity contributes to the completion of both objectives 1 and 6 of the Inter-Parliamentary Union's strategy

One IPU event organized at the US Congress, in the Pacific and Oceania region and in the Caribbean	Enhanced awareness of the work of the IPU and of the benefits of membership of the Organization	Positive feedback received by participants	Successful event held in Trinidad and Tobago in November 2012, which raised the awareness of the parliaments of the region, etc. Caribbean non-member Parliaments invited to attend Quito Assembly as observers in view of possible future affiliation. Further to the US elections in November 2012, consultations were held in Washington DC on modalities for future engagement.
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Strengthen the participation of parliaments in the work of the IPU

Activity or Output	Outcome	Indicators of achievement	Results achieved
Encourage parliaments to include in their delegations, apart from their permanent delegates, members of parliamentary committees dealing with the matters placed on the Assembly agenda	Resolutions that relate to current issues addressed in parliament which can be useful for follow-up in parliaments	Follow-up and implementation of recommendations formulated at IPU Assemblies	A new system of online registration put in place for the 127 th IPU Assembly in Quebec allowed delegates to submit information on their work in select committees and on the IPU sessions they plan to attend. In preparation for the 128 th IPU Assembly, monthly communications were sent to Members, sharing additional information (guidelines, concept notes) for the various sessions, with a view to attracting MPs that deal with the respective issues in their parliament.

Formulate guidelines on gender and political balance in parliamentary delegations

Activity or Output	Outcome	Indicators of achievement	Results achieved
Further increase the participation of women parliamentarians in IPU Assemblies	More gender balanced delegations	Number of women delegates	At the first Assembly, the percentage of women MPs stood at 29.7%, similar to the previous year, while at the Québec Assembly, that figure dropped slightly to 28%, compared with almost 30% women delegates at the Bern Assembly.
Develop guidelines for ensuring political balance in delegations attending IPU meetings while respecting the basic principle that all parliaments are sovereign in decision-making	Better representation of the main political factions in parliament	Multi-party delegations to IPU meetings	As this is the first year that this activity was included as an activity of the Division for Member Parliaments, the number of multi-party delegations attending Assemblies in 2012 will be used as the bench-mark for future indicators.

			<p>At the 126th Assembly, out of the total of 120 national parliaments attending, 5 delegations were comprised of only one member of parliament, while of the remaining 115 delegations, 75 (65%) had a multi-party representation of at least two national political parties.</p> <p>One hundred and twenty-nine parliaments attended the Quebec Assembly. Of these 129 delegations, 12 were represented by one MP, and from the remaining 117 delegations, 78 (66%) were multi-party.</p>
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Improve IPU structures and working methods

Activity or Output	Outcome	Indicators of achievement	Results achieved
Continue to strengthen the Assembly and examine the working methods of the Standing Committees and their Bureaux	Improved participation by Members in the preparation of basic documents and in the work of the Standing Committees	Clearer and more effective working methods employed by Committees and their Bureaux	Further to the decision adopted at the 127 th Assembly to enhance the functioning of IPU Standing Committees and their Bureaux, a series of proposals for implementation were prepared and submitted for the consideration of Members. These include greater attention to the composition of delegations, as well as specific activities to encourage follow-up to IPU Resolutions.
Facilitate dialogue on major global issues between women Speakers at an annual conference	Women Speakers exchange experiences and formulate recommendations for action by parliaments	More than 75 per cent women Speakers in attendance Outcome of the conference	<p>Almost half of women Speakers attended the Seventh Meeting of Women Speakers of Parliament hosted by the Indian Lok Sabha. The Conference debated the question of gender sensitive parliaments.</p> <p>The Conference resulted in the adoption of "The New Delhi Initiative for Gender-sensitive Parliaments", in which women Speakers committed themselves to realizing the full potential of women's political participation, placing gender equality high on the parliamentary agenda, improving the parliamentary working environment and taking initiatives to share the responsibility for gender equality with men.</p>
Include the Committee on the Human Rights of Parliamentarians in the Organization's Statutes	Formal recognition of the role of the Committee	Modification of the Statutes Election of members to the Committee with knowledge in the field of human rights	Based on the decisions taken at the 128 th Assembly, changes to the IPU Statutes and Rules are expected to be proposed in the latter part of 2013, in view of decision by the Governing Bodies at the 129 th IPU Assembly.

Preparatory visits to potential future venues for IPU Assemblies	Provision of necessary information on the organization of Assemblies	Well organized Assemblies	In 2012, both statutory Assemblies were held outside of Switzerland. Attendance was high at both events with 607 MPs participating in the Kampala Assembly, and 624 legislators at the Quebec City Assembly. A series of high-level debates and panels took place at both Assemblies, which were well-received by delegates. Feedback received from the membership on the two events was largely positive and excellent cooperation was established between the host parliaments and the IPU Secretariat.
Maintain and further develop the Secretariat's capacity to be in regular contact with Member Parliaments	Improved mailing (postal and electronic) and communication systems	More rapid delivery times and increased use of e-mail Greater volume of exchanges with delegations and MPs	More frequent communications were sent by email to the membership, in particular in preparation of IPU Assemblies. Correspondence by post was further reduced, by making most public documents available on the IPU website.

Ensure better follow-up and implementation of decisions and recommendations by the IPU

Activity or Output	Outcome	Indicators of achievement	Results achieved
Report on activities submitted by IPU Members on follow-up and implementation of IPU recommendations	Action taken by Member Parliaments on resolutions adopted by the Assembly	Quality of information provided Increase in number of responses	As part of the 2011 reporting exercise, 51 Member Parliaments and one Associate Member (PACE) met this statutory obligation (corresponding to 31.48% of the IPU membership): this is a slight decrease compared to the 56 substantive reports received in the previous year (39 reports in 2010).

Seek greater coherence in global parliamentary cooperation

Activity or Output	Outcome	Indicators of achievement	Results achieved
Monitor the development of parliamentary cooperation through different formal and informal structures	Better awareness, communication and cooperation	Number of meetings to assess and discuss challenges and opportunities	In 2012, delegations to IPU Assemblies continued to organize many bilateral meetings during the Kampala and Quebec Assemblies, with 49 meetings at the former, and a record-breaking 76 encounters taking place at the 127 th Assembly.

Assist geopolitical group coordinators and delegations in the organization of their meetings, bilateral contacts, etc.	Greater input to IPU policy by Members and geopolitical groups	Number of formal submissions and contribution to IPU work	Geopolitical groups continued to organize at least one group meeting during the Assemblies, with some groups meeting more regularly, such as the Group of Latin America and the Caribbean, and the Twelve-Plus Group. Several regional parliamentary assemblies and groups also organized meetings on the side-lines of the two Assemblies, i.e., the Asian Parliamentary Assembly and Socialist International.
Cooperation with regional and other parliamentary organizations	Stronger engagement between the IPU and other parliamentary organizations	Number of joint activities Number of contributions by other parliamentary organizations to IPU work and initiatives.	The Parliamentary Conference on the WTO is driven by the synergies of the IPU and the European Parliament. More recently, CPA has become actively involved in this and other activities. As an example, in November 2012, the IPU and CPA co-organized a Seminar in Geneva on the role of parliaments in implementing international human rights commitments. On the occasion of the 127 th IPU Assembly in Quebec, a roundtable on parliamentary diplomacy brought together high-level representatives from the major regional parliamentary organizations. It was agreed that such joint activities should continue in the future.

Objective 3.2 – Enhance the IPU’s visibility through a modern communications strategy

To generate and exploit opportunities to publicize the work of parliaments, parliamentarians and the IPU in order to entrench a public perception of the IPU as a unique organization that belongs to parliaments and strives to advance democracy. To achieve more direct communication with members of parliament and publicize their work both in parliament and at the IPU.

Modernize the IPU’s website and turn it into a dynamic resource for two-way communication with the global parliamentary community

Activity or Output	Outcome	Indicators of achievement	Results achieved
Build a new IPU website and gradually phase out the current website	More attractive, dynamic and user-friendly site A website that is better suited to the needs of the parliamentary community and can serve as a two-way communication tool with them	Growing number of hits and positive feedback from users Modern and attractive design. Easier internal navigation Closer ties with the membership who can participate virtually in the work of the IPU	New temporary home and news section to the IPU website created, signalling change. Number of unique visitors to home page tripled within six weeks. Number of newcomers to IPU website increased by 51% in 3 months. Overall number of hits on www.ipu.org increased by 19% in 2012.

		Improved image of the IPU	More modern design and use of photos, including of IPU member parliaments, to present changing image of organization.
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Create modern information products that meet the needs of Member Parliaments

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Create modern information products</p> <p>Provide basic information on the IPU to the world's parliaments through a targeted mail and email campaign</p>	<p>Information products that meet the needs of Member Parliaments</p> <p>Basic understanding of IPU among more MPs</p>	<p>Information provided meets the demands and expectations of its users</p> <p>Positive feedback</p>	<p>16 bi-monthly e-bulletins on IPU and its work distributed via email and online.</p> <p>All IPU press and e-bulletin materials produced in Spanish for outreach to Spanish speaking membership.</p> <p>Translation into Arabic of some IPU news materials.</p> <p>Number of IPU members reached through targeted emailed communications products quadrupled.</p> <p>Purchase of 2 stills cameras to generate good quality visuals for IPU information products. Photo-taking tips sheet produced for colleagues.</p> <p>Creation of a publications policy to align with IPU overall and communications strategies and to standardize quality.</p> <p>Video on IPU and its work produced in French.</p>

Reorient the IPU's media policy towards outreach

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Reorient the IPU's media policy</p>	<p>A media policy that reaches global media</p>	<p>Articles reflecting the work and opinions of the IPU are published in leading newspapers and TV coverage is secured for IPU activities</p>	<p>35 press releases distributed. More than 20 press conferences and press briefings held at IPU Assemblies and with the UN press corps in Geneva.</p> <p>200 individual interviews and briefings carried out with national, regional and global media, (broadcast, print and online), including BBC, CNN, RFI, Economist, Deutsche Welle, Bloomberg.</p> <p>Media monitoring of 120,000 open source online media established. More than 7,000 online articles mentioning IPU published, most often citing IPU women in parliament data.</p>

			Number of media on IPU distribution list increased from 200 to 1,600. Targeted media lists established according to language and regions.
A campaign to raise awareness in parliaments about the IPU	Greater knowledge and interest about the IPU in parliaments	Feedback received from members of parliament about the IPU	IPU twitter account set up, 425 tweets sent between March-Dec 2012. Number of IPU followers tripled from between Oct-Dec 2012. Twitter events organized at both IPU Assemblies. On average and outside peak time, the #IPU127 hash tag reached 260,000 unique Twitter users during the Quebec assembly. Overall number of recipients of IPU communications materials by email increased from 1700 to 8,300.
Identify options for sharing of content between parliamentary TV channels and broadcasters	Mechanism established for sharing of content	Positive feedback from parliamentary TV channels and broadcasters	In new communications strategy, this activity was not considered priority.

Objective 3.3 – Improve Operational Management, Governance and Internal Oversight

To provide leadership and direction to the Organization and its Secretariat. Provide better services to the Members, mainstream gender throughout the Organization and ensure a rights-based approach to all IPU work. Modernize key business practices that impact on cost effectiveness, efficiency and accountability. Upgrade IPU management systems and procedures, in particular in the area of human resources, financial systems and communications. Strengthen governance and oversight.

Ensure that gender is systematically mainstreamed throughout the IPU

Activity or Output	Outcome	Indicators of achievement	Results achieved
Mainstream gender systematically throughout the IPU	Gender perspectives and attention to the goal of gender equality are central to all activities	Policy guidelines adopted Training provided Structures and work processes that incorporate sound and effective gender guidelines	The Gender Partnership group has begun discussing a gender mainstreaming strategy for the IPU to be adopted at the 128 th IPU Assembly in Quito. The strategy will include initiatives to be taken at the level of IPU's political bodies as well as within the programme work and Secretariat of the organisation.

			<p>Meanwhile all recent documents related to IPU reform and IPU internal management have included a gender perspective. Integration of gender in IPU's overall programme work is also more systematic.</p> <p>Training of staff is scheduled to take place in 2013, once the strategy is adopted.</p>
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Introduce a rights-based approach in all IPU activities

Activity or Output	Outcome	Indicators of achievement	Results achieved
A rights-based approach to the IPU's work	All IPU activities pay attention to the notion that public institutions, like parliaments and the IPU itself, have an obligation to ensure the respect, promotion and fulfilment of rights of individuals guaranteed under international law and national constitutions	Policy guidelines adopted Training provided Number of activities that incorporate policy guidelines	This objective was deferred due to lack of funding.

Upgrade IPU management systems and procedures and implement a results-based management system

Activity or Output	Outcome	Indicators of achievement	Results achieved
Implement Management Action Plan	IPU management systems and procedures are modernized and a results-based management system is introduced	Policy guidelines adopted Training provided Procedures and systems implemented	The IPU management cycle was reviewed to include a logical framework which is now part of the new budget format. It highlights planned achievements against each strategic objective, result and output. The results achieved are reported annually in the annex to the Financial Statements. Training on results based management was provided to the Secretariat.

Strengthen internal governance and oversight

Activity or Output	Outcome	Indicators of achievement	Results achieved
Ensure better governance and oversight	Greater internal governance and oversight of finance and budgetary matters	Improved dialogue and decision-making on finance and budget matters	The Sub-committee on Finance was established at the beginning of 2012. Six meetings were held to discuss financial and budgetary matters. The Sub-Committee contributed to greater transparency and better knowledge of financial issues within the Executive Committee. It allowed for more in-depth dialogue and informed decision-making on budget and finance matters by the governing bodies.

IV. SUPPORT SERVICES

Overall Objective

To administer the material, financial and human resources of the Union efficiently, equitably and cost effectively, to give administrative policy guidance to the Secretariat and to safeguard the assets of the Union.

Develop and apply best practices in human resources management to achieve the highest standards of efficiency, competency and integrity in the Secretariat, increase employee productivity and contribute to the long-term career development of IPU employees, especially women

Activity or Output	Outcome	Indicators of achievement	Results achieved
Comprehensive personnel manual	Good staff relations and committed workforce	Clarity and equity in administration of personnel issues	A comprehensive personnel manual is distributed to all new employees.
Effective, open and fair job competitions conducted in a reasonable time frame Succession plans developed and implemented for retiring staff members	All vacancies filled with competent staff, reflecting the geographic diversity and gender balance of the IPU, and bringing new skills to the organization	Profile of Secretariat compared to prior year. Number of months necessary for a recruitment Seamless and smooth staff renewal	All vacancies are advertised on the IPU website. Diversity and gender balance is taken into account. Tests are carried out to identify best candidates. Staff Association representatives are present during interview panels for more transparency. Average recruitment time is 4months. Succession plans are developed however, overlap of personnel is not always possible due to budgetary constraints.
Performance Management System	Opportunities for staff development found and followed	Work plans and evaluations completed for 80 per cent of staff members	New Performance Management System has been developed and discussed with the IPU Staff Association. It will be fully rolled out in 2013.

Staff Training	Continual growth in staff skills leading to greater productivity and increased commitment in the workplace	Number of staff participating in job or career-related training, and women participating in supervisory and management training	Staff training is an integral part of the new Performance Appraisal System. Training in 2012 included language, IT, technical, project management and managerial training.
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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 funding agencies

Activity or Output	Outcome	Indicators of achievement	Results achieved
Clear, concise and accurate budget document and financial statements	Informed debate on financial issues in the governing bodies and compliance with reporting requirements	Number and quality of interventions by Members Timeliness of reports	The 2012 Budget was presented in a new format which follows the IPU Strategy.
Effective budget execution	Resources used to carry out the approved program of work in full	Positive audit opinion No unexplained variances	Budget execution took place within the total budget allocated. Variances can be explained.
Further streamlining and automation of financial processes and a reduction in petty cash transactions	Faster financial processing at lower cost with reduced risks	Number of transactions handled without error Volume of petty cash transactions	Continuous reviews of financial processes are taking place and are documented in the IPU Accounting Manual.

Provide fully functional office accommodation for the IPU with appropriate furniture, office equipment and supplies and with up-to-date communications facilities and information technology

Activity or Output	Outcome	Indicators of achievement	Results achieved
Increase building occupancy without increasing total operating costs	High quality office accommodation at reduced cost	Reduced costs per occupant Good use of conference facility	Various cost savings took place in the area of building management. Occupancy level is currently at 100%.
Reception, reproduction, distribution and storage of documents, either in hard copy or digital image	Ready access to correspondence, publications and reports in the right place at the right time	User satisfaction	IPU documents are available on the website. In addition, requests for publications are addressed promptly; the average response time is one week. Working documents for Statutory Assemblies are also sent by mail to all members prior to the meetings.

Progress towards the implementation of an integrated organization wide evaluation system in support of results based-management

Activity or Output	Outcome	Indicators of achievement	Results achieved
Accounting system in place which allows activity and donor coding for timely and accurate reporting	Automation of reporting to donors by activity. Efficient and timely management control	Timeliness of reports Donor and user satisfaction	An upgrade of the accounting software took place in 2012 allowing the system to host more dimensions. The systems development will continue during 2013 to achieve the required results.

V. PROVISIONS AND GRANTS

Overall Objective

To provide adequate funding for present and future liabilities in accordance with prudent financial management practice and to fund a grant to the ASGP to ensure its functioning.

Fund statutory reserves and make provision for present and future liabilities

Activity or Output	Outcome	Indicators of achievement	Results achieved
Funding for doubtful accounts	To properly reflect uncollectible portion of accounts receivable	Year end account balance equal to final estimate of doubtful accounts	Provision made for doubtful accounts in line with financial procedures.
Funding for future essential repairs in accordance with the Governing Council decision	Adequate funds for major repairs to Headquarters buildings, when needed.	Year end account balance of CHF 310,000	Year end balance standing at CHF 317'000, adequate for current needs.
Funding for pension liability	To properly reflect any unfunded liability from the legacy staff pension fund.	Year end account balance equal to unfunded actuarial liability	Actuarial study carried out on pension fund. Liability fully recognised in financial statements and compliant with IPSAS.

Provide financial assistance to the Association of Secretaries General of Parliament

Activity or Output	Outcome	Indicators of achievement	Results achieved
Grant to the ASGP	Core support for the Association of Secretaries General of Parliaments	Regular functioning of the ASGP as illustrated by their Annual Report	Grant made to ASGP for it to achieve its results.

Effectively offset carbon emissions from staff travel

Activity or Output	Outcome	Indicators of achievement	Results achieved
Provision for carbon offsetting	To reduce the environmental impact of staff travel	Certificates issued equal to 100 per cent of estimated CO ₂ emissions	Provision made for carbon offsetting in line with financial procedures.

VI. CAPITAL EXPENDITURES

Overall Objective

To make prudent capital expenditures that will enhance asset values or improve the productivity or quality of work while ensuring that future capital charges are sustainable.

Activity or Output	Outcome	Indicators of achievement	Results achieved
Replace outdated computers	Information technology that satisfies the needs of users	5 year replacement cycle; hardware and software compatibility	In 2012, the IPU Secretariat migrated from Office 2003 to Office 2010. Replacement of hardware took place according to schedule and within budget.
Replace conference equipment	Optimum use of conference facility	User satisfaction	Audio material was replaced to allow business continuity of the conference facilities.