



INTER-PARLIAMENTARY UNION  
118<sup>th</sup> Assembly and related meetings  
Cape Town (South Africa), 13 – 18 April 2008



Executive Committee  
Item 6  
Governing Council  
Item 10

EX/250/6(a)-R.1  
CL/182/10-R.1  
20 March 2008

**FINANCIAL RESULTS FOR 2007**

**Financial Report  
and  
Audited Financial Statements**

**Contents**

	<u>Page</u>
Introduction.....	1
Revenue in 2007 .....	2
Expenses in 2007.....	4
Analysis of Expenditures by Division.....	4
Analysis of Expenditures by Object of Expenditure .....	7
Gender analysis of expenditures.....	7
Capital Expenditures.....	8
Staff Pension Fund .....	8
Recommendations.....	9
Management's Responsibility for Financial Reporting.....	10
External Auditor's Opinion .....	10
Statement of Financial Position .....	11
Statement of Financial Performance.....	12
Statement of Cashflows.....	13
Notes to the Financial Statements .....	14
Schedule 1 - Expenditure by Programme and Category of Expense .....	21
Schedule 2 - Programme Results for 2007.....	22

**Introduction**

The Union is reporting an operating surplus for the sixth consecutive year and the strongest cash position in history. In 2007, operating revenues exceeded expenditures by CHF 168,940. The balance of the Working Capital Fund at the end of the year was CHF 5.8 million with one hundred per cent liquidity. The Working Capital Fund is now at 58 per cent of the target level discussed by the Executive Committee.

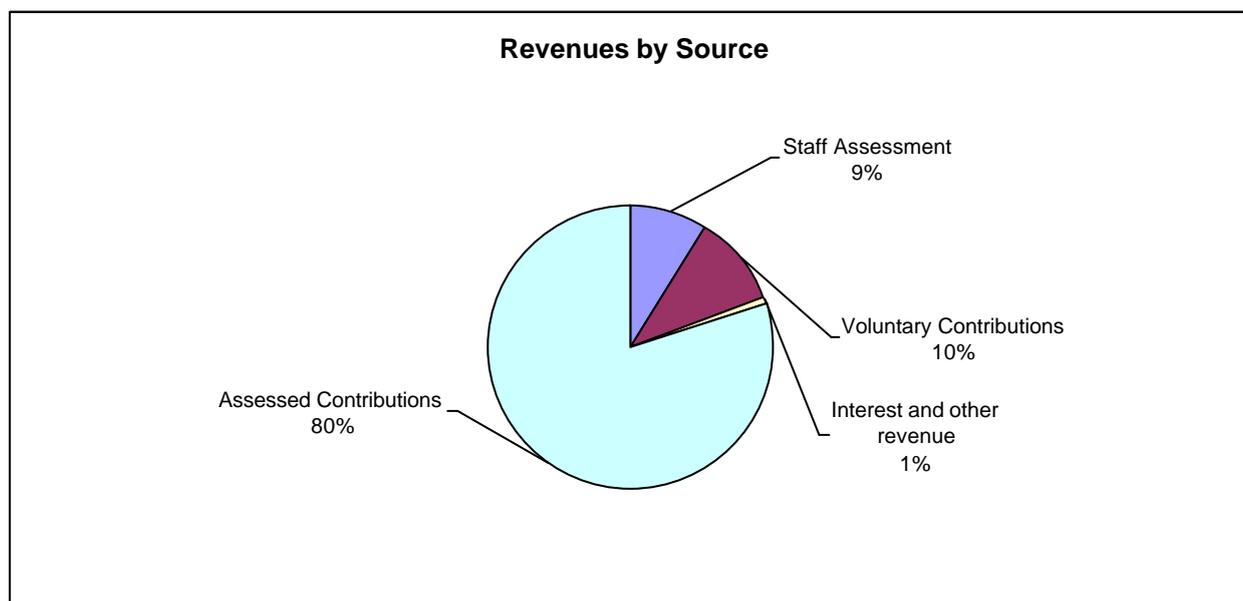
The following pages explain in detail the revenues and expenses of the Union during 2007, in particular where these amounts have varied from the budget.

**Table 1 - Revenue and Expenses versus Budget for 2007 (in CHF)**

Item	Revised Budget	Actual	%	Over/ (Under)
<b>Revenues</b>				
1 Assessed Contributions	10,977,720	11,060,266	101%	82,546
2 Staff Assessment	1,340,900	1,220,985	91%	(119,915)
3 Voluntary Contributions	5,118,100	1,383,395	27%	(3,734,705)
5 Interest	0	117,222		117,222
6 Other Income	20,000	10,267	51%	(9,733)
<b>Total Revenues</b>	<b>17,456,720</b>	<b>13,792,135</b>	<b>79%</b>	<b>(3,664,585)</b>
<b>Expenses</b>				
1 Executive Office	1,146,800	1,169,266	102%	22,466
2 Assembly Affairs and Member Relations	3,060,920	2,849,840	93%	(211,080)
3 Promotion of Democracy	3,636,900	3,528,468	97%	(108,432)
4 External Relations	2,129,000	2,041,365	96%	(87,635)
5 Project Direct Costs	5,138,100	1,350,000	26%	(3,788,100)
6 Support Services	2,269,000	2,214,160	98%	(54,840)
7 Allowance for Doubtful Accounts	290,000	277,075	96%	(12,925)
8 Grants	55,000	48,021	87%	(6,979)
9 Reserves and Provisions	(269,000)	145,000	-54%	414,000
<b>Total Operating Expenses</b>	<b>17,456,720</b>	<b>13,623,195</b>	<b>78%</b>	<b>(3,833,525)</b>
<b>Operating Surplus</b>	<b>0</b>	<b>168,940</b>		<b>168,940</b>

### Revenue in 2007

Revenue increased in 2007 by 8.5% to CHF 13,792,132 driven by a 65 per cent increase in voluntary contributions. The primary sources of revenue are the assessed contributions of members, voluntary funds, and the staff assessment. Smaller amounts come from interest and other sources including room rentals and sales of publications.



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

In 2007, 156 Members and Associate Members were assessed CHF 10,999,730, including the new membership of Afghanistan. A further contribution of CHF 60,536 was received from Jamaica in payment of arrears. By the end of 2007, all but CHF 744,683 of the current year assessment had been collected. On a percentage basis, 7.1 per cent of the current year assessment was outstanding, which is consistent with previous years.

At the end of the year, there were 34 Members and Associate Members with contributions outstanding. Of the Members in arrears, ten would be deprived of voting rights under Article 5.2 of the Statutes, if a vote were held, and four were liable for suspension under Article 4.2. This is similar to the situation at the end of 2006.

## **2. Voluntary Contributions**

The Secretary General appealed for voluntary contributions of CHF 5.1 million for 2007. Over 20 representatives of the donor community attended the launch of the appeal in October 2006, following which Canada offered funding over a period of three years and Sweden confirmed its major contribution for 2007. Smaller amounts were pledged for 2007 by the UN and two Swiss NGOs.

At the start of 2007, the Union had pledges from donors totalling CHF 2.1 million. During the year, donors firmly committed an additional amount of CHF 1.1 million, subject to specific conditions set down in agreements. Meanwhile CHF 1.3 million was spent and CHF 0.4 million of unused pledges expired. At the end of the year, the balance of pledges from donors totalled CHF 1.5 million.

The total amount of voluntary contributions earned in 2007 was CHF 1,383,395. While this was less than the budget, it was more than the historical average and a 65 per cent increase over the prior year.

## **3. Staff Assessment**

Nine per cent of revenue came from the internal taxation of staff salaries. The rates of staff assessment, which are set by the International Civil Service Commission, are based upon the average tax rates in Geneva, London, Montreal, New York, Paris, Rome and Vienna. The effective tax rate for IPU staff varies from 22 per cent for the lowest paid staff member to 32 per cent for the highest paid staff member.

The revenue from staff assessment was negatively impacted by the weak US dollar, since both salaries and staff assessment are expressed in dollars. The US dollar fell by 8 per cent against the Swiss Franc during the year and, largely as a result, staff assessment was 9 per cent under budget.

The Union is contractually obliged to reimburse staff members for any national income taxes which are imposed on their IPU incomes. In 2007, CHF 34,327 was reimbursed to staff members who paid taxes to France and the United States, thereby reducing the net revenue from staff assessment. There was no provision for this in the 2007 budget.

## **4. Interest and Other Revenues**

One of the budget objectives in 2007 was to increase interest earnings on the Working Capital Fund through prudent investing. As a result, interest earnings increased by more than 60 per cent over 2006 to CHF 117,222. No interest revenue was budgeted, so the revenue appears as a windfall.

Other negligible incomes from book sales and room rentals were below budget.

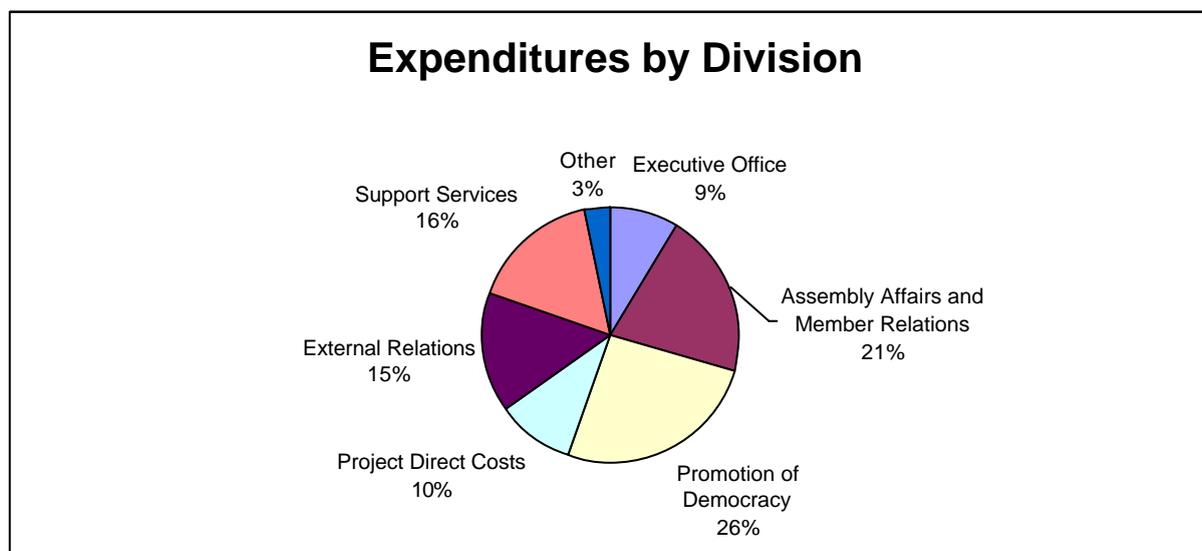
## Expenses in 2007

In Geneva in 2006, the Governing Council approved appropriations of CHF 17,456,720 for the 2007 operating budget. In Nusa Dua in 2007, the Governing Council approved additional appropriations of CHF 324,000 from the Working Capital Fund. Actual expenditures for the year were CHF 13,623,196, which were CHF 3,833,525 under the budget. The savings came primarily from changes in programming in particular:

- Projects: Various projects for promoting peace, democracy, and global governance were deferred on account of the shortfall of voluntary funding.
- Assemblies and Specialized Meetings: The cost of conference facilities and language services for the second statutory assembly were lower than budgeted because of the reduced number of parallel sessions. The Parliamentary meeting on the WTO was not held because of the stalemate in the Doha Round of trade talks. The regional seminar on oversight of the security sector was postponed.
- Staff overheads: The cost of training and recruitment was less than budgeted.

## Analysis of Expenditures by Division

Almost three quarters of the operating expenditures are for the substantive work of three divisions: (a) Assembly Affairs and Relations with Member Parliaments, (b) Promotion of Democracy, and (c) External Relations and for the non-recurring projects which depend upon voluntary funding. The Executive Office and Support Services, including office accommodation and supplies for the Secretariat, use 24 per cent of the resources.



### 1. Executive Office

The operating costs of the Executive Office were CHF 1,169,266 which was over budget (102 per cent) due to spending on travel which has increased by 59 per cent since 2004.

### 2. Assembly Affairs and Member Relations

The total expenditure on the Assemblies and other meetings of the Union, and for the staff assigned to their organization, was CHF 2,849,840 which was less than the revised budget (93 per cent) but more than the previous year.

At the 116<sup>th</sup> Assembly, the Governing Council increased the appropriation for the Assembly on account of the change in venue from Bangkok to Nusa Dua. However, some economies were found such that not all of the additional appropriation was required. The final cost of the first Assembly was less than the cost of the Assembly held in Manila in 2005. Comparative data is given in the tables below.

The 117<sup>th</sup> Assembly had a new format in which debates in three Standing Committees were replaced by three shorter panels relating to the items on their agendas (but not held in parallel) and a sitting of the IPU Committee on United Nations Affairs. With fewer parallel sessions and a shorter summary record, the cost of interpreters and translators was reduced and the cost of conference facilities was contained despite higher prices.

The World Trade Organization did not hold a ministerial conference in 2007 and consequently the Annual Session of the Parliamentary Conference on the WTO was cancelled with significant savings to the operating budget.

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

Item	Nusa Dua 2007	Nairobi 2006	Manila 2005	Mexico 2004
Permanent staff overtime	29,412	27,309	36,524	16,968
Temp. staff/contractual services	511,160	450,249	548,857	428,628
Travel & related expenses	194,123	160,164	203,387	139,491
Freight/communication	36,210	19,464	31,803	42,712
Supplies/equipment/services	12,550	1,161	2,668	3,008
Publications	54,907	56,382	48,659	69,010
Gifts/hospitality	1,339	1,412	1,588	5,852
<b>Total Expense</b>	<b>839,701</b>	<b>716,141</b>	<b>873,486</b>	<b>705,669</b>

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

Item	Geneva 2007 (3 days)	Geneva 2006 (3 days)	Geneva 2005 (3 days)	Geneva 2004 (4 days)
Permanent staff overtime	23,724	25,413	24,891	20,776
Temp. staff/contractual services	238,825	275,474	279,500	275,203
Travel & related expenses	23,057	9,691	18,742	17,376
Supplies/equipment/services	81,546	70,123	56,672	49,955
Publications	40,750	29,834	29,684	43,122
Gifts/hospitality	6,501	13,031	6,486	1,679
<b>Total Expense</b>	<b>414,403</b>	<b>423,566</b>	<b>415,975</b>	<b>408,111</b>

### 3. Promotion of Democracy

The Division for the Promotion of Democracy had total expenditures of CHF 3,528,468. The expenditures of the Division were 3 per cent under budget, but 18 per cent higher than the previous year.

The Promotion of Democracy encompasses four programme units: Technical Cooperation, the Resource Centre, Human Rights and Partnership between Men and Women.

Expenditures of CHF 1,610,679 on technical cooperation and the Director's office were over budget (101 per cent) because of the exchange losses arising from the project of parliamentary support in Nigeria and due to the urgent provision of preparatory assistance to the Parliament of the Maldives, which had not been budgeted. On the other hand, the postponement of the seminar on oversight of the security sector produced savings.

Spending of CHF 109,726 by the Resource Centre was less than budgeted (71 per cent) because of a lower than expected volume of outsourced translations and because the appropriation for a handbook on party groups, later reallocated to a project on induction programmes, was not used due to various production delays.

The expenditures of the Human Rights Programme at CHF 1,122,680 were below budget (95 per cent). In Nusa Dua, the Governing Council approved an extra appropriation to support a committee of eminent persons monitoring human rights proceedings Sri Lanka. However, it turned out that the technical part of the support was not necessary.

The Programme for Partnership between Men and Women had expenditures of CHF 684,747 which was less than budget (96 per cent) because some publishing work was delayed or cancelled.

#### **4. External Relations**

The cost of the Division for External Relations was CHF 2,041,365, which was less than budgeted (96 per cent). The expenditures of this Division include the cost of information and communications emanating from Geneva, as well as the cost of operating the Office of the Permanent Observer in New York.

The expenditures of CHF 986,639 for the Office of the Permanent Observer include the cost of events held in Washington and New York and the meeting of the Advisory Group for the IPU Committee on United Nations Affairs. Overall, the Office of the Permanent Observer cost less than budgeted (96 per cent) because of the devaluation of the US Dollar against the Swiss Franc and because of savings in the organization of events in Washington and New York.

The cost of information services including the IPU website was CHF 1,009,408, which was less than was budgeted (95 per cent) because of reduced expenditures on some planned activities including video recording and revision of the database on trade bodies.

#### **5. Project Direct Costs**

During 2007, the Union implemented several projects to promote peace, democracy and global governance with voluntary funding. These projects included seminars, the provision of technical assistance in developing countries and the production of parliamentary handbooks. Total project direct costs in 2007 were CHF 1,350,000. The balance of the voluntary contributions, CHF 33,395, was spent on project indirect costs such as management and accounting.

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

#### **6. Support Services**

The expenditures on support services, including finance, administration and accommodation, were CHF 2,214,160, which was less than the prior year and under budget (98 per cent). The cost centre registered a substantial reduction in the cost of leased copying machines after a competitive tender process.

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

In Nusa Dua, the Governing Council approved an additional appropriation for doubtful accounts following the suspensions of Fiji and Uzbekistan. However, the situation of arrears improved later in the year when the Parliament of Guinea cleared its debt. In the end, CHF 277,075 was contributed to the allowance for doubtful accounts out of a revised budget of CHF 290,000.

The allowance for doubtful accounts is an amount set aside to cover the write-off of outstanding accounts receivable after all efforts at collection have been exhausted. The required amount of the reserve is calculated based upon the age of the outstanding receivables at the end of the year because the longer that an account has been outstanding, the more probable is the eventual write-off. An annual contribution to the allowance ensures that the reserve is fully funded to cover the probable default of some debtors. At the end of 2006 the reserve was CHF 273,527. With the addition of the 2007 contribution and the write-off of the debts of Fiji and Uzbekistan and of amounts due from the European Commission for the project in Nigeria, the reserve is now CHF 236,730, which is 18 per cent of the total amount receivable from Members.

## 7. Grants and Reserve Contributions

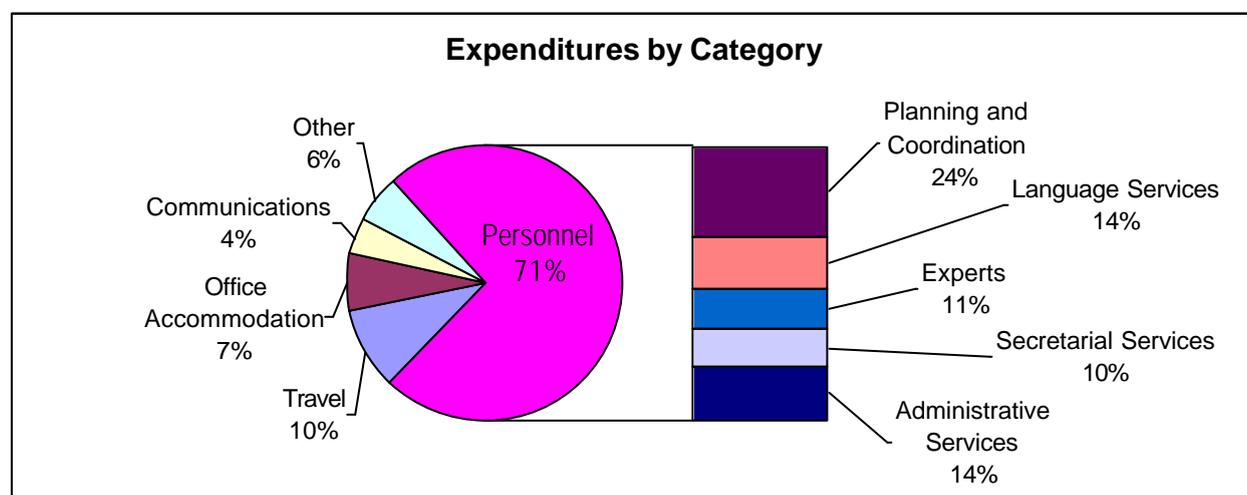
The annual grant to the Association of Secretaries General of Parliaments was CHF 48,021 as compared to a budget of CHF 55,000.

A first contribution of CHF 55,000 was made to a reserve for major building repairs to the IPU Headquarters as was decided by the Governing Council in September 2001.

## Analysis of Expenditures by Object of Expenditure

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

Schedule I of the Financial Statements provides a further breakdown of expenditures.



## Gender analysis of expenditures

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

As a result of promotions and recruitments, women outnumber men in the Secretariat except in the highest professional grades. Expenditures targeted for women have increased in both nominal, real and relative terms as compared to 2006 and prior years.

Representation in the Secretariat	2007		2006	
	No.	%	No.	per cent
Women on Staff - General Services	13	87%	13	87%
Women on Staff – Professional	13.5	52%	13	56%
Women on Staff – Total	26.5	65%	26	68%
Women recruited during year	0.5*	33%	3.5	100%
Women promoted during year	0*	0%	3.5	100%

Gender Specific Allocations	2007		2006	
	CHF	%	CHF	per cent
Personnel*	562,754	6%	534,632	6%
Goods and Services	121,993	5%	96,200	4%
Project Costs (direct and indirect)	342,119	25%	170,079	20%

\* includes part time positions

## Capital Expenditures

In 2007, CHF 49,386 was spent on furniture and equipment, including the routine replacement of outdated IT equipment.

## Staff Pension Fund

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

The performance of the pension fund in 2007 was below the target rate of return of 4.5 per cent primarily because of the retreat in the financial markets related to sub prime mortgages in the USA. Also, the estimate of the actuarial liability was revised upwards to take account of increasing longevity as reflected in the most recently published life tables. At 31 December 2007, the assets of the Pension Fund at market value were CHF 14.0 million. The assets of the Pension Fund will be applied towards two sets of liabilities:

### (1) Current Pensioners

There are 12 current pensioners of the Pension Fund, ranging in age from 60 to 86 years. The annual cost of their pensions is CHF 1.1 million and the youngest pensioner has 25 years of life expectancy. Based upon 2006 life tables, and a 3 per cent discount rate, the total present value of the pensions of the current pensioners and their survivors is CHF 13.5 million.

### (2) Acquired Rights

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

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

## **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. The Secretary General recommends that the balance of the operating surplus from 2007 be transferred to the Working Capital Fund.
- 2) Under Rule 10.2 of the Financial Regulations, the Secretary General may, after full investigation, write off losses of cash, stores and other assets, provided that a statement of all such amounts written off shall be submitted to the Auditors with the annual accounts. The Governing Council takes note that the Secretary General has written off the arrears totalling CHF 218,747 of the Parliaments of Uzbekistan and Fiji, whose memberships were suspended by the Council in 2007, and accounts receivable from the European Commission in the amount of CHF 95,125 in respect to the project of parliamentary support in Nigeria. Every reasonable attempt at recovery has been made and the amounts are now written off in order that financial statements accurately reflect the financial position of the Union. The record of these amounts owing will be kept off book.
- 3) In accordance with Rule 13.3, it is recommended that the Governing Council approve the financial administration of the Inter-Parliamentary Union and the financial results for 2007.

## Management's Responsibility for Financial Reporting

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

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

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



Anders B. Johnsson  
Secretary General



John Piper  
Director of the Division  
of Support Services

## External Auditor's Opinion

In execution of the mandate granted to me, I have audited the accounts of the Inter-Parliamentary Union for the year ending 31 December 2007.

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

I certify that the accounts and financial statement present fairly the financial operations of the Organization during 2007 and its financial situation at the end of 2007.



Lars Christian Møller  
Deputy Director General  
Riksrevisjonen, Norway

INTER-PARLIAMENTARY UNION  
**Statement of Financial Position**

at 31 December 2007  
In CHF (Swiss francs)

	2007	2006
<b>ASSETS</b>		
Cash on Hand	38,329	47,483
Cash on Deposit	1,388,697	1,965,644
Term Deposits	5,057,037	3,432,618
Investments	1,521,103	1,509,588
	<u>8,005,166</u>	<u>6,955,333</u>
Accounts Receivable		
from Members (Notes 3 & 4)	1,105,877	1,104,704
from Staff	39,053	14,408
from Donors (Note 5)	22,463	56,693
from Tax Reimbursements	40,792	23,863
Others (Note 3b)	172,434	100,429
	<u>1,380,619</u>	<u>1,300,097</u>
Prepaid Expenses (Note 6)	58,105	45,044
Inventories of Official Gifts	23,390	21,899
Fixed Assets (Note 7)		
Building and Grounds	9,356,495	9,356,495
Equipment	1,041,862	995,474
less Accumulated Depreciation	(1,684,651)	(1,336,769)
	<u>8,713,706</u>	<u>9,015,200</u>
<b>Total Assets</b>	<u><b>18,180,986</b></u>	<u><b>17,337,573</b></u>
<b>LIABILITIES AND RESERVES</b>		
Accounts Payable and Accrued Payables	506,193	588,920
Advances from donors (Note 5)	1,070,148	825,377
Advances from Members	572,729	64,854
	<u>2,149,070</u>	<u>1,479,151</u>
Trust Funds (Note 8)		35,609
Loans (Note 9)		
Current Portion	189,600	189,600
Long Term	8,342,400	8,532,000
Pension Fund Liability (Note 10a)	90,000	0
Deferred Liabilities (Note 10b)	1,558,813	1,474,050
<b>Total Liabilities</b>	<u><b>12,329,883</b></u>	<u><b>11,710,410</b></u>
Reserve for Major Repairs (Note 12)	55,000	
Working Capital Fund (after contribution)	5,796,103	5,627,163
<b>Total Liabilities and Reserves</b>	<u><b>18,180,986</b></u>	<u><b>17,337,573</b></u>

INTER-PARLIAMENTARY UNION  
**Statement of Financial Performance**  
for the year ended 31 December 2007  
In CHF (Swiss francs)

	2007	2006
<b>Operating Income</b>		
1 Assessed Contributions	11,060,266	10,623,067
2 Staff Assessment (Notes 2(f), 13)	1,220,985	1,081,801
3 Voluntary Contributions (Notes 2(k), 5)	1,383,395	836,624
4 Interest (Note 2(k))	117,222	71,950
5 Other income (Note 15)	10,267	95,861
<b>Total Operating Income</b>	<u>13,792,135</u>	<u>12,709,303</u>
<b>Operating Expenses</b>		
1 Executive Office	1,169,266	1,124,755
2 Assembly Affairs and Relations with Member Parliaments	2,849,840	2,657,588
3 Promotion of Democracy	3,528,468	2,996,355
4 External Relations	2,041,365	2,011,712
5 Project Direct Costs (Note 5)	1,350,000	832,853
6 Support Services	2,214,160	2,331,332
7 Allowance for Doubtful Accounts	277,075	119,306
8 Grants	48,021	55,193
9 Reserves and Provisions (Notes 10, 12)	145,000	0
<b>Total Operating Expenses</b>	<u>13,623,195</u>	<u>12,129,094</u>
<b>Operating Surplus/(Deficit)</b>	<u>168,940</u>	<u>580,209</u>
<b>Working Capital Fund, Beginning of Year</b>	<u>5,627,163</u>	<u>5,046,954</u>
<b>Working Capital Fund, End of Year</b>	<u>5,796,103</u>	<u>5,627,163</u>

INTER-PARLIAMENTARY UNION

**Statement of Cashflows**

for the year ended 31 December 2007

In CHF (Swiss francs)

	2007	2006
<b>Opening Cash Balance</b>	<b>6,955,333</b>	5,155,581
<b>Cash provided by (used in) Operations</b>		
Operating Surplus	168,940	580,209
plus non-cash expenditures	577,645	411,291
Changes in Receivables	(80,522)	1,425,418
Changes in inventories and prepaid expenses	(14,552)	109,366
Changes in Payables	669,919	(509,905)
<b>Total cash from operations</b>	<b>1,321,430</b>	<b>2,016,379</b>
<b>Cash used in Financing Activities</b>		
Loan from (Repayment to) Swiss Federal Government	(189,600)	(189,600)
Change in Trust Fund Balance (Note 8)	(35,609)	17,339
<b>Total cash from Financing</b>	<b>(225,209)</b>	<b>(172,261)</b>
<b>Cash used in Investing Activities</b>		
Other Assets	(46,388)	(44,366)
<b>Total cash used in investments</b>	<b>(46,388)</b>	<b>(44,366)</b>
<b>Closing Cash Balance</b>	<b>8,005,166</b>	<b>6,955,333</b>

## Notes to the Financial Statements

### 1. Nature of Organization

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

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

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

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

### 2. Accounting Policies and Basis of Presentation

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

#### (a) Revenue Recognition

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

#### (b) Investments

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

#### (c) Inventories

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

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

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

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

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

#### (e) Taxes

The IPU has been expressly recognized by the two countries in which it is physically located, Switzerland and the USA, as an international organization entitled to the appropriate privileges and immunities. It enjoys a special

international organization tax-exempt status in both countries. In Switzerland, under the terms of a 1971 Accord, the IPU is exempt from direct and indirect federal, cantonal, and community taxes and is subject to the same duties as other international organizations. In the United States, the IPU is exempted from direct federal taxes and duties under the terms of the International Organizations Immunities Act and is exempted from the payment of New York State and local sales and use taxes.

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

(f) Staff Assessment

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

(g) Pension and Retirement Allowance Expenses

The Union has a pension fund for past retirees which is operated as a separate entity and which is governed by its own Pension Board. The Union's representative on the Pension Board provides a report to the Executive Committee each year on the activities of the pension fund.

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

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

(h) Foreign Currency Translations

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

(i) Use of estimates

The preparation of financial statements in conformity with IFAC International Public Sector Accounting Standards requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates are based on management's best knowledge of current events and actions that the Union may undertake in the future. Actual results could differ from these estimates.

(j) Consolidation

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

(k) Changes in accounting policies

Voluntary contributions, interest earnings, and contributions from new or re-affiliated members are recognized as revenues.



#### 4. Allowance for Doubtful Accounts

The Union 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 2007, the consolidated provision for doubtful accounts was CHF 273,527. Following contributions and write-offs, the balance of the fund was CHF 236,730, which is 18 per cent of the members' arrears outstanding at year end.

	2007	2006
Opening Balance	272,049	246,335
Revaluation	1,478	-
Provision	277,075	119,306
Statutory Write-Offs	-	-
Write-Off uncollectible debt	(313,872)	(93,592)
<b>Closing Balance</b>	<b>236,730</b>	<b>272,049</b>

#### 5. Advances and Receivables from donors

The Inter-Parliamentary Union receives funds from several donors for the implementation of various activities. Total disbursements from voluntary funds in 2007 were CHF 1,383,395, including 1,350,000 of direct costs. At 31 December 2007 the net advance of voluntary contributions was CHF 1,047,685.

Project	Funder	Unexpended Balance of Prior Commitments	New/(Expired) Commitment in 2007	Funds used in 2007	Balance of Commitment	(Advances)/ Receivables
Equatorial Guinea	European Commission	€ 346,903	(€ 259,028)	87,875	€ 0	€ 13,570
	Equatorial Guinea	€ 197,018	€ 0	18,357	€ 178,661	(€ 178,661)
<b>Subtotal</b>	<b>EUROS</b>	<b>€ 543,921</b>	<b>(€ 259,028)</b>	<b>€ 106,232</b>	<b>€ 178,661</b>	<b>(€ 165,091)</b>
Handbook on Statelessness	UNHCR	36,527	-	-	36,527	(34,342)
Global Programme Support	SIDA	267,731	535,574	803,305	-	-
Pakistan	UNDP	47,815	-	9,568	38,247	(38,247)
Timor Leste		154,457	47,539	106,918	(68,304)	
Egypt		18,293	(15,964)	2,329	-	
Reconciliation	CIDA	-	268,060	-	268,060	(268,060)
Female Genital Mutilation	Norway	29,624	-	-	29,624	(29,624)
Violence against Children	UNICEF	-	38,707	27,787	10,920	(840)
Small weapons	CDH	-	7,620	7,620	-	-
Security Sector	DECAF	-	20,000	-	20,000	(20,000)
Budget Seminar	ACIC	5,833	-	-	5,833	(5,833)
E-Parliament	UNDESA	-	74,914	43,325	31,589	(7,800)
Disabilities	UNDESA/UNHCHR	-	60,500	35,388	25,112	(25,112)
Burundi Women	UNDEF	406,034	-	115,144	290,890	(144,042)
Human Rights		416,014	-	115,549	300,465	(132,213)
<b>Subtotal</b>	<b>CHF</b>	<b>1,227,871</b>	<b>1,143,868</b>	<b>1,207,554</b>	<b>1,164,185</b>	<b>(774,417)</b>
<b>Grand Total</b>	<b>CHF</b>	<b>2,128,203</b>	<b>715,108</b>	<b>1,383,395</b>	<b>1,459,915</b>	<b>(1,047,685)</b>

Indirect costs	(33,395)	Receivable	22,463
Direct costs	1,350,000	Advanced	(1,070,148)

**6. Prepaid Expenses**

The Union has already paid some expenses that relate to 2008 such as subscriptions and postage meter deposits. These disbursements have been reported as current assets.

**7. Property, Plant and Equipment**

- (a) The Union has a headquarters building and annex in Grand-Saconnex, Switzerland. The building is located on land owned by the Canton of Geneva, which has been set aside for the use of the Union for the next 45 years. The Union has agreed to purchase the existing building and annex on the site for CHF 1'205'000. Including registration fees, the purchase will cost CHF 1,253,450.
- (b) The Union invested CHF 9,356,495 on new construction and renovations of the property, not counting grants received.
- (c) Depreciation is recorded in accordance with the policy described in note 2(d). A detailed inventory is kept for all computer related hardware and software as this is routinely replaced and upgraded and represents a significant investment.

Year	Buildings and Grounds		Furnishings		Information, Technology and Communications Equipment		Vehicles	
	2007	2006	2007	2006	2007	2006	2007	2006
Opening Balance	8,607,975	8,795,105	322,776	434,404	68,828	92,848	15,621	24,031
Additions	0	0	19,066	11,377	30,320	32,988	0	0
Depreciation	(187,130)	(187,130)	(124,143)	(123,005)	(31,798)	(57,008)	(7,810)	(8,410)
<b>Closing Balance</b>	<b>8,420,845</b>	<b>8,607,975</b>	<b>217,699</b>	<b>322,776</b>	<b>67,350</b>	<b>68,828</b>	<b>7,811</b>	<b>15,621</b>
Gross Carrying Amount	9,356,495	9,356,495	768,473	749,407	133,962	204,014	39,053	42,053
Accumulated Depreciation	(935,650)	(748,520)	(550,774)	(426,631)	(66,612)	(135,186)	(31,242)	(26,432)
<b>Net Carrying Amount</b>	<b>8,420,845</b>	<b>8,607,975</b>	<b>217,699</b>	<b>322,776</b>	<b>67,350</b>	<b>68,828</b>	<b>7,811</b>	<b>15,621</b>

**8. Trust Funds**

The Inter-Parliamentary Union held funds in trust for the Parliamentary Assembly of the Mediterranean. One member parliament made a contribution during 2007. After disbursements, the balance of the fund being CHF 419 was returned to the Parliamentary Assembly of the Mediterranean and the fund was closed.

<b>Opening Balance</b>	<b>35,609</b>
<b>Receipts</b>	
- Voluntary Contributions	16,800
<b>Total Receipts</b>	<b>16,800</b>
<b>Disbursements</b>	
- Travel	2,204
- Interpreters	41,100
- Translations	2,503
- Conference Services	3,495
- Hospitality	2,688
- Refund of balance	419
<b>Total</b>	<b>52,409</b>
<b>Balance of Trust Fund</b>	<b>0</b>

**9. Long term debt**

The Inter-Parliamentary Union has a CHF 9,480,000 loan from the Federal Government of Switzerland for the construction and renovation of the headquarters premises, of which CHF 8,532,000 is outstanding. The loan has a fifty-year term maturing in 2052 and is interest free.

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

Year	CHF
2008	189,600
2009	189,600
2010	189,600
2011	189,600
2012	189,600

**10. Other long term liabilities**

(a) The Union guarantees a legacy pension fund that will pay pensions to former employees and some current employees of the Union based on various factors, including the number of years of service and salary at retirement. The amount of the unfunded liability is estimated to be CHF 90,000.

Amount in CHF	2007	2006
Estimated actuarial liability	14,049,811	13,855,887
Pension Fund Assets	13,959,195	14,546,705
Unfunded pension liability	90,616	0
Provision	90,000	0
<b>Unfunded balance</b>	<b>616</b>	<b>0</b>

(b) The Union has contracts with employees that require the payment of certain benefits upon retirement or separation. These benefits include grants for removal expenses and a reinstatement premium as well as allowing employees to carry forward and eventually cash out up to 60 days of annual leave credits. At 31 December 2007, the total liability of benefits payable to staff was:

Amount in CHF	2007	2006
Reinstatement Premiums	541,947	490,843
Encashment of unused leave	656,866	623,207
Grants for Removal Expenses	360,000	360,000
<b>Total</b>	<b>1,558,813</b>	<b>1,474,050</b>

**11. Commitments and Contingencies**

(a) The Union has undertaken to purchase the building that houses the new headquarters from the Canton of Geneva for an amount of CHF 1,205,000. The vendor has offered to take back a 100 per cent mortgage on the property repayable over 25 years with no interest. The principal amounts payable in each of the next five years will be:

Year	CHF
2008	48,200
2009	48,200
2010	48,200
2011	48,200
2012	48,200

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

Year	Agreement amount	Equivalent
2008	USD 120,444	CHF 136,361
2009	USD 124,968	CHF 141,482
2010	USD 127,852	CHF 144,748
2011	USD 130,803	CHF 148,089
2012	USD 11,004	CHF 12,458

## 12. Reserve for Major Repairs

The Inter-Parliamentary Union has established a reserve to pay for major repairs to the headquarters building at some later date. In September 2001, the Governing Council resolved to contribute CHF 55,000 per annum to this reserve beginning in 2007.

<b>Opening Balance</b>	<b>0</b>
Contributions	55,000
Expenditures	0
<b>Closing Balance</b>	<b>55,000</b>

## 13. Contingent Liabilities

Several staff members have received notices of tax assessment from the Ministry of Economy, Finance and Industry of France relating to income earned from the Union between 2001 and 2006. The Union is contractually obligated to reimburse to staff members any national taxes paid in respect to income earned from the Union. Discussions between the Swiss and French authorities may result in a satisfactory resolution of the taxation issue, which is also being contested before the Administrative Tribunal in Lyon, France.

## 14. Staff Assessment

The total amount of staff assessment on staff salaries was CHF 1,255,312. In accordance with contractual obligations, an amount of CHF 34,327 was rebated to cover national income taxes that were imposed on staff members who were deemed fiscal residents of France and the United States.

	<b>2007</b>	<b>2006</b>
<b>Gross Staff Assessment</b>	<b>1,255,312</b>	<b>1,167,361</b>
<b>Reimbursements</b>		
- France	29,777	85,245
- United States of America	4,550	315
<b>Total</b>	<b>34,327</b>	<b>85,560</b>
<b>Net Staff Assessment</b>	<b>1,220,985</b>	<b>1,081,801</b>

## 15. Administrative Fees

The Union charges administrative fees for the projects it implements with funding from other agencies. In 2007, the Union collected fees in the amount of CHF 33,395.

## 16. Other Income

Other income of CHF 10,267 includes sales of publications, room rentals, and writer's fees.

## 17. Comparative amounts

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

### Schedule 1 - Expenditure by Programme and Category of Expense

	Programme	Permanent Staff	Temporary Staff	Travel Costs	Supplies and Services	Grants <sup>1</sup> and Honorariums	Other <sup>2</sup>	Total
1	Executive Office	882,807	976	191,337	64,146	30,000	-	1,169,266
2	Assembly Affairs and Relations with Member Parliaments	1,511,967	818,651	225,728	293,494	-	-	2,849,840
3	Promotion of Democracy	2,811,710	61,250	304,547	282,443		68,518	3,528,468
	Project Direct Costs	185,204	226,928	501,402	436,466			1,350,000
4	External Relations	1,529,590	44,068	75,834	391,873	-	-	2,041,365
5	Support Services	1,290,633	19,520	3,753	545,461	-	354,793	2,214,160
6	Transfer of Funds	-	-	-	-	48,021	422,075	470,096
	<b>TOTAL</b>	<b>8,211,911</b>	<b>1,171,393</b>	<b>1,302,601</b>	<b>2,013,883</b>	<b>78,021</b>	<b>845,386</b>	<b>13,623,195</b>

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

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

## Schedule 2 - Programme Results for 2007

### Executive Office

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

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
Grow to become a truly universal organization of parliaments.	The number of parliaments that are members of the organization	One new affiliation in 2007. Contacts under way with parliaments due to affiliate in 2008.
Expand the resource base of the Union.	Twenty per cent increase in annual operating revenues by doubling contributions from donors.	Eight per cent increase in revenues. Sixty five per cent increase in voluntary funding.
Mobilise parliamentary action on issues of international interest and concern.	The number of instances in which work at the IPU has been translated into follow-up action in parliaments.	Not ultimately quantifiable, though clear evidence of IPU resolutions leading to parliamentary action
Facilitate parliamentary scrutiny of international organizations.	The number of instances of concrete interaction between multilateral institutions and parliaments working with, and through, the IPU.	Establishment of new Committee on UN Affairs and its Advisory Group for this purpose.
Extend political and technical support to the United Nations in post-conflict situations.	Number of concrete instances of cooperation between the UN and the IPU.	Ongoing cooperation with UN Peacebuilding Commission and other bodies.
Good political direction and representation of the IPU.	The level of satisfaction of the organization's governing bodies and Members.	Satisfaction expressed by Governing Bodies.
Good management of the IPU and implementation of its programmes;	The level of satisfaction of the organization's governing bodies and Members.	Satisfaction expressed by Governing Bodies.
Efficient governing bodies.	Level of satisfaction of their members. Provision of supporting documents in a timely fashion.	Endorsement of new Governing Council format and practical organisation of meetings.

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

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
One meeting of the Middle East Committee.	The number of Israeli and Palestinian parliamentarians who attend and the level of their satisfaction.	Meetings bringing together two representatives from each side. There is room for further progress as the Committee forges a clearer sense of purpose.
One meeting of the Group of Facilitators for Cyprus.	The number of participants from both parties.	The meeting was attended by representatives of five political parties, three Greek Cypriot and two Turkish Cypriot.

**Objective 3:** *Strengthen the capacity of members of parliamentary standing and select committees to address sustainable development issues, offer a forum where they can debate, exchange experiences and contribute to multilateral bodies that address these issues, and develop tools, such as handbooks, for parliaments on these issues.*

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
One global meeting on a Millennium Development Goal.	The number of members of parliament of relevant standing and select committees attending the meeting and the number of parliaments they represent.	First Global Parliamentary Meeting on HIV/AIDS held in Manila in November. Some 200 participants from all regions representing about 60 parliaments. The first truly global meeting of its kind, it received strong endorsement from participants.
Prepare a handbook for members of parliament on the MDG discussed at the meeting.	Survey instrument developed and distributed.  Technical group established to review draft.	New handbook <i>Taking action against HIV</i> launched at the meeting. Survey on parliamentary bodies dealing with HIV/AIDS under way.

### Assembly Affairs and Relations with Member Parliaments

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

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
Hold its 116 <sup>th</sup> Assembly in Bangkok with debates in three Standing Committees, panel discussions and several other parallel events.	The number of parliaments attending the assemblies and the overall number of delegates.  The level of satisfaction of the participants.	At the 116 <sup>th</sup> Assembly of the IPU (Nusa Dua - May), 111 Member Parliaments were in attendance and 588 MPs. At the 117 <sup>th</sup> Assembly (Geneva - October), 125 Member Parliaments were present with a total of 511 MPs.
Hold its 117 <sup>th</sup> Assembly in Geneva with debates in three Standing Committees, panel discussions and several other parallel events.	Provision of supporting documents in a timely fashion.  Circulation of reports and summary records within the stipulated deadlines.	The usual services available for delegates at IPU Assemblies were provided at the two Assemblies in 2007 to the satisfaction of all participants.  All statutory deadlines, such as the date by which the Assembly Convocation and related documents should be sent to IPU Member Parliaments, were respected.  The Results brochures of the two Assemblies were circulated within two weeks after the close of the events. The summary records of the 2007 Assemblies were sent to all IPU Member Parliaments within the statutory deadlines.

**Objective 2:** *Strengthen the capacity of members of parliamentary standing and select committees to address international trade issues and organize an annual meeting of the parliamentary conference on the WTO where they can debate, exchange experiences and contribute to the work of the WTO on international trade issues. Promote peace and security in several ways, including the convening of special mechanisms for dialogue on security and cooperation.*

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
Organize one meeting of the Parliamentary Conference on the WTO and two meetings of its Steering Committee.	The number of members of parliament of relevant standing and select committees attending the meeting and the number of parliaments they represent.	The Steering Committee met two times but the Parliamentary meeting on the WTO was not held because of the stalemate in the Doha Round of trade talks.

**Objective 3:** Promote gender partnership in the IPU and strengthen the capacity of women parliamentarians to influence the work and future plans of the IPU.

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
<p>More balanced participation of men and women and mainstreaming of gender in all IPU activities.</p>	<p>Total number of women parliamentarians attending IPU Assemblies and other meetings.</p> <p>Elected positions held by women.</p> <p>Participation in the Meeting of Women Parliamentarians, the Coordinating Committee of Women Parliamentarians and the Gender Partnership Group at IPU Assemblies.</p>	<p>156 women MPs attended the 116<sup>th</sup> Assembly in Nusa Dua, being 26.5 per cent of all MPs in attendance. 159 women MPs attended the 117<sup>th</sup> Assembly in Geneva, or 31.1 per cent of all MPs in attendance.</p> <p>Women were elected or appointed to 11 offices, not including the Coordinating Committee of the Meeting of Women Parliamentarians.</p>
<p>Substantive input by women parliamentarians in the work of the IPU.</p>		<p>83 women delegates intervened in the debates at the 116<sup>th</sup> Assembly, making up 26 per cent of the interventions.</p>

**Promotion of Democracy**

**Objective 1(a):** *Strengthen the capacity of parliaments to perform their constitutional functions by providing technical assistance.*

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
<p>Carry out needs assessment missions to three parliaments (requests have been received from Algeria, DPR Congo, Sudan and Somalia).</p> <p>Design new projects involving advisory services, capacity-building seminars and basic equipment with elements to enhance the role of women and to protect human rights.</p> <p>Identify funding for these projects.</p> <p>Provide specific support, on a case-by-case basis, to parliaments.</p>	<p>Number of agreements concluded to provide the required development assistance.</p> <p>Agreements concluded with donors to fund 3 projects for the promotion of democracy through projects of assistance to national parliaments.</p>	<p>Needs assessment missions' to Democratic Republic of Congo, Maldives, Sierra Leone &amp; the United Arab Emirates. Joint programme Formulation mission to Lao PDR.</p> <p>New projects designed for the parliaments of DR Congo; Lao PDR.</p> <p>Agreement concluded with UNDP to implement project in Timor-Leste.</p> <p>Cambodia - Legislative drafting training for staff of both houses DRC- identification of experts for orientation programme Burundi- 2-day meeting organised to promote political dialogue Morocco - Documentation provided Thailand - Advisory mission to provide advice on the establishment of Public account committees; follow-up mission to identify further avenues of co-operation.</p>
<p>Implement technical assistance projects for parliaments of Burundi, Equatorial Guinea, Pakistan, Congo and Ecuador.</p> <p>Recruit and field consultants to provide advisory services in Afghanistan, Iraq, Sri Lanka, Algeria, Bahrain and Uruguay.</p> <p>Provide technical and documentary assistance to other partners with whom the projects are being implemented.</p>	<p>Projects, including consultancy missions, capacity-building seminars for staff and members of parliament, staff attachments, study tours, etc., carried out in 5 countries.</p>	<p>Various activities took place in support of national parliaments including: Afghanistan, Burundi, Egypt, Equatorial Guinea, Pakistan, and Timor-Leste.</p> <p>Consultants were recruited to provide advisory services to all of the above national parliaments.</p> <p>Provided partners and national parliaments in Afghanistan, Egypt, Equatorial Guinea, Republic of Congo, Pakistan, Sierra Leone and Timor Leste with various resource materials and documentation throughout the year.</p>
<p>Expand and organise the roster of experts who can be called upon to undertake technical cooperation missions.</p>	<p>The number of experts willing to undertake technical cooperation missions.</p>	<p>Thirty five experts undertook short-term missions and/or provided advisory services during the year.</p>

**Objective 1(b):** Strengthen the capacity of parliaments to perform their constitutional functions through regional capacity-building seminars and represent the IPU at meetings dealing with promotion of democracy:

Expected accomplishments	Indicators of achievement	Results achieved
Organize two regional seminars for parliaments on environmental management and sustainable development with the UN Institute for Training and Research (UNITAR).	Number of participants and their satisfaction as assessed through evaluation questionnaires.	Regional seminar for Asia and the Pacific Parliaments, Vientiane, Laos November 2007 - 70 participants, including parliamentarians from nine Asia-Pacific countries.
Four other regional seminars will be organised, including seminars on oversight of the security sector and on reconciliation.	Attendance	<p>Expert seminar on the past, present and future of the new or restored democracies movement - Sweden - attended by some 20 experts; report forwarded to ICNRD-6 Advisory Board.</p> <p>Regional Parliamentary Seminar on Parliamentary Rules of Procedure: The Realities and the Challenges of Reform in the Arab Region - Rabat March 2007 - organised by UNDP in co-operation with IPU and Arab IPU.</p> <p>Regional seminar on reconciliation - Bolivia June 2007 - 150 participants from nine Latin American countries.</p> <p>One-day Parliamentary Forum on the occasion of the 7<sup>th</sup> Global Forum on reinventing Government - Vienna June 2007 - 150 persons from 32 parliaments participated.</p> <p>Meeting to promote parliamentary input to the implementation of Brussels Programme of Action – Tanzania – 7 of 10 pilot parliaments invited attended.</p>
Organize one briefing at an IPU Assembly on the IPU activities to promote democracy.	Increased awareness of IPU members and greater interest in supporting such activities.	Celebration of 10 <sup>th</sup> anniversary of Universal Declaration of Democracy at 117 <sup>th</sup> Assembly included an audio-visual production, panel discussion in Governing Council and adoption of a statement recommitting to democracy.
IPU representation in at least 2 democracy related meetings.	More awareness of the role of the IPU in promoting-democracy and strengthening parliaments.	<ul style="list-style-type: none"> <li>-UNDP/WBI/DFID Donor consultation Brussels;</li> <li>-Follow-up meetings on ICNRD 6 in Doha and New York;</li> <li>-Annual meeting of the National Conference of State Legislatures in Boston.</li> </ul>

**Objective 2(a):** Promote better understanding of parliaments through research and publishing.

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
<p>Research, prepare and publish information on the role, structure and working methods of parliaments.</p>	<p>Timely publication of</p> <ul style="list-style-type: none"> <li>• <i>Chronicle of Parliamentary Elections</i></li> <li>• <i>Panorama of Elections</i></li> <li>• <i>World Directory of Parliaments</i></li> </ul>	<p>The three publications were produced according to schedule.</p>
<p>Maintain and develop the PARLINE database on national parliaments; acquire information and documentation to support research activities.</p>	<p>Data in the General Information, Electoral Systems, Last Elections and Parliamentary Mandate modules updated and cross-checked with parliaments.</p> <p>Promotional material for PARLINE database produced and widely disseminated</p> <p>Research brochure published</p>	<p>The General Information, Electoral Systems and Last Elections modules were updated regularly. The Parliamentary Mandate module was not updated. All parliaments were invited to cross-check data. The response rate was around 40 per cent.</p> <p>A flyer and bookmark were produced to coincide with the launch of the upgrade to PARLINE. These promotional materials were distributed at the World e-Parliament conference.</p> <p>Planning reached advanced stages, but implementation did not begin in 2007.</p>
<p>Contribute to the development of the IPU web site, with particular regard to PARLINE, the activities for the promotion of democracy and the latest news of IPU activities.</p>	<p>IPU web site regularly updated.</p> <p>Increase in use of relevant sections of IPU web site.</p> <p>Improved evaluation mechanisms for IPU web site.</p>	<p>The first upgrade to PARLINE was successfully concluded. New pages were added on ICT in parliaments and the research project on induction programmes. 59 items were added to the Latest news section.</p> <p>Not possible to evaluate currently.</p> <p>No improvements were made to evaluation mechanisms.</p>

**Objective 2(b):** Support the information needs of parliaments.

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
<p>Prepare and implement 2007-2010 research agenda, based on the guide on Parliament and Democracy in the Twenty-first Century.</p>	<p>Communication materials for the multi-year research programme developed and produced.</p> <p>Request for proposals for research activities to be carried out in 2008 issued in a timely fashion.</p> <p>Research proposals considered and selected.</p> <p>Evaluation of research activities and lessons learned integrated into future activities.</p>	<p>A toolkit for parliamentary self-assessment, based on the guide, was drafted, reviewed and tested in parliament. It is scheduled for publication in 2008.</p> <p>No RFP process was launched. No evaluation was carried out.</p>
<p>Carry out research on the representation of ethnic minorities and indigenous peoples in parliament, in collaboration with the United Nations Development Programme.</p>	<p>Technical group established to provide expertise and guidance, and to develop methodology.</p> <p>Pilot project carried out with selected parliaments.</p> <p>Study on the representation of indigenous peoples published.</p> <p>Feasibility assessment of the global database carried out by technical group.</p>	<p>An expert consultation was organized. Based on recommendations emerging from the consultation, a project document was prepared in partnership with UNDP. This project is awaiting funding before proceeding further.</p>
<p>Prepare a handbook for Parliamentarians on parliamentary party groups, in collaboration with NDI.</p>	<p>Survey instrument developed and distributed.</p> <p>Technical group established to review draft.</p>	<p>This activity was cancelled when agreement with NDI on the project proposal could not be found.</p>

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
Mobilize parliamentary commitment to IPU's research agenda.	<p>Organization of events at IPU Assembly.</p> <p>Establishment of an advisory commission.</p> <p>Development of networks of expertise on issues on research agenda.</p> <p>Improved mechanisms for information exchange, dissemination and evaluation of IPU research</p>	<p>An event on 'Taking parliament to the people' was proposed for the 118<sup>th</sup> Assembly in 2008.</p> <p>This activity awaits funding.</p> <p>There was good cooperation with ASGP.</p> <p>A review of the Chronicle of Parliamentary Elections was carried out, and a white paper on the future development of the IPU web site was prepared. Implementation of the recommendations from both activities is scheduled for 2008.</p>
Provide information related to parliaments on request with assistance from the ASGP.	Number of requests filled.	At least 52 requests for information were responded to in 2007. A more comprehensive mechanism for tracking the number of requests filled was put in place.
Work towards the establishment of a global mechanism for sharing information on legislative strengthening programmes, on the basis of similar work done within European parliaments.	Recommendations made on the basis of feasibility study and consultations with parliaments and other stakeholders.	This activity awaits funding.
Contribute to the development and success of the Global Centre on ICT in Parliament, in partnership with UNDESA.	Timely input provided to all activities of the Global Centre on ICT in Parliament.	Frequent input was provided to Global Centre activities. The World e-Parliament Conference was organized with UN and ASGP through the Global Centre in October. 105 chambers responded to a survey on ICT in parliament distributed by IPU.

**Objective 3(a):** Provide effective support and manage the case load of the Committee on the Human Rights of Parliamentarians

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
<p>Research the human rights cases that are brought to the attention of the IPU and prepare reports.</p> <p>Draft the Committee's decisions.</p> <p>Organize four sessions of the Committee - two held in conjunction with the Assembly and two held separately at IPU Headquarters.</p> <p>Encourage Members to take follow-up action.</p>	<p>Effective functioning of the Committee.</p> <p>Reports and decisions adopted by Committee and Governing Council.</p> <p>Number of cases which are closed due to satisfactory settlement.</p> <p>Number of follow-up actions reported on by Members.</p>	<p>The reports allowed the Committee members to deliberate on the basis of all relevant information and take well-informed decisions.</p> <p>In 2007, the Committee adopted reports and decisions on 74 cases (as compared to 76 cases in 2006) concerning 343 parliamentarians. It examined 19 cases for the first time and declared three of them inadmissible. Twenty-five cases were the subject of a public report and resolution by the Governing Council.</p> <p>The Committee held four sessions (each of either four or five days), which took place in January, April-May, July and October 2007. The Committee closed 15 cases owing to their satisfactory settlement. Further progress was made in discussing the strengthening of the Committee's procedure.</p> <p>Five to six individualised follow-up letters were sent on average per case after each Committee session.</p> <p>Letters inviting member parliaments to carry out follow-up action were sent to all member parliaments and all chairpersons of parliamentary human rights committees after each Assembly. The parliaments of the UK and Germany kept the Committee informed of follow up activities.</p>
<p>Conduct two missions to investigate specific alleged human rights abuses and gather first-hand information on the situation of the parliamentarians concerned, and observe two trials of parliamentarians.</p>	<p>Mission reports</p> <p>Trial reports</p>	<p>One on-site mission was carried to Ecuador from 18 to 20 June 2007. The second mission could not be carried out due to circumstances beyond the Committee's control. The report on the mission to Ecuador was presented to the Committee and the Governing Council.</p> <p>Trial observations missions were carried out in three cases. Mission reports were presented to the Committee.</p>

**Objective 3(b):** *Raise awareness within parliaments, and to build the capacity of parliaments, as guardians of human rights.*

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
Seminar for parliamentary human rights bodies.	Successful seminars/satisfied participants.	From 24 to 26 October 2007, a seminar on "Migration: The human rights perspective" was held. In evaluation forms, participants expressed their satisfaction at the seminar which they considered to have been of high relevance for them.
Activities to enhance parliaments' role in human rights.	More parliamentary human rights bodies established.	No information.
Seminars on Treaty Bodies.	One regional seminar in francophone Africa.  Three national seminars.	The project officer was hired mid-2007  From 1 to 3 October 2007, a seminar on "The Role of Parliaments in the Implementation of International and Regional Human Rights Instruments" was held in Ouagadougou, Burkina Faso for members and staff of parliament in French-Speaking African countries. In evaluation forms, participants expressed their satisfaction at the seminar which they considered to have been of high relevance for them.  The national seminars were postponed to 2008.
Produce Handbook for Parliamentarians on the Rights and Dignity of persons with Disabilities, in collaboration with DESA and OHCHR.	Survey instrument developed and distributed.  Technical group established to review draft.  Handbook published.	The Handbook on the new Convention on the Rights of Persons with Disabilities, a joint project with UN-DESA and OHCHR, was published on the occasion of the 117 <sup>th</sup> Assembly.
Maintain and update the database on parliamentary human rights bodies and publish a hard copy of the data.	Number of new entries in the database.	New information has been inserted in the online-data base. Issuing a hard copy was not required.

**Objective 3(c):** *Raise awareness outside parliaments of their importance as guardians of human rights and to raise awareness also of the human rights activities of the IPU*

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
Cooperate with the United Nations High Commissioner for Human Rights and Amnesty International, as well as other human rights bodies in the pursuit of common interests.	Reference to parliaments and the IPU in relevant United Nations documents and documents of other organizations.  Involvement of parliaments and the IPU in international/regional human rights events.	The number of occurrences of the term "parliament" (and its derivatives "parliaments", "parliamentary" and "parliamentarian") in United Nations documents on the subject of human rights fell from 218 in 2006 (Source: United Nations Official Document System) to 176 in 2007.  The Arabic and Spanish versions of the IPU/OHCHR "Human Rights: Handbook for Parliaments" were issued in 2007.
Participate in the annual assembly of the International Federation of Human Rights (FIDH) and meet with the London based human rights organizations.	Effective participation at two meetings.	It was not possible to organize this in 2007.

**Objective 4(a):** *Coordinate the exchange of views of women parliamentarians at IPU Assemblies, to discuss women parliamentarians' input to Assembly resolutions and to promote dialogue between men and women parliamentarians on societal issues.*

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
Organize the sessions of the Meeting of Women Parliamentarians, the Coordinating Committee of Women Parliamentarians and the Gender Partnership Group.	Effective participation of delegates.	91 women parliamentarians from 64 countries took part in the annual Meeting of Women Parliamentarians (Bali-April). They proposed amendments to the draft resolution on <i>Job creation and employment security in the era of globalization</i> to ensure that gender issues were mainstreamed. A panel discussed political parties and their role in promoting women's participation in politics.  The Coordinating Committee of Women Parliamentarians and the Gender Partnership Group both met at the 116 <sup>th</sup> and 117 <sup>th</sup> Assemblies. The GPG also held Hearings with the delegations of Palau and Saudi Arabia.

**Objective 4(b):** *Raise the profile of women in politics and document the status of women in national parliaments*

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
Update and develop the bibliographic database on women in politics.	Number of bibliographic references. Number of hits on the web site.	There are now more than 2800 references (an increase of 12 per cent since the previous year) in the database on women in politics, which is one of the most visited pages on the IPU website.
Update the statistical data on women in national parliaments.	Accuracy of information on the web site. Number of hits on the web site.	The statistical information on women in parliament was updated each month. The review of the women's web pages continued in 2007 but was not finalised. The pages on women in parliament of the IPU website as well as the page on women's suffrage are some of the most visited pages on the IPU website.
Update the database on parliamentary committees on gender issues and the status of women.		The on-line database on parliamentary committees on gender issues with information on more than 80 parliamentary committees from 70 countries was updated in March 2007, prior to the meeting of the Commission on the Status of Women, and again in December 2007, for the Second Conference of Parliamentary Committees on Gender Issues.  Complementary research was carried out on Parliamentary women's caucuses. This information will be posted in 2008.
Contribute to the development and maintenance of the iKnowpolitics information network on women in politics jointly created by IDEA, NDI, UNDP and UNIFEM.  Develop a historical database on women in politics from 1945 forwards.	Launch of iKnowpolitics website. Number of users.	iKNOWpolitics was launched in February 2007 at a special event organised during the Commission on the Status of Women. Presentations of the website were organised on the occasion of other meetings organised by partners, including the IPU. Six regional launches were also organised. Since its launch, the website has received over 11 million hits.  The IPU is preparing to develop an on line database on women in politics from 1945 until today. Historical data available at the IPU was checked and completed.
Contribute updated data and statistics on women in politics to the MDG process and the UNDP Human Development Report.	Accurate data provided. Credit received.	The IPU contributed data to the Millennium Development Goals Process and is credited as the source for information on women in parliaments. In addition, the IPU is the main source of data with regard to women in politics to the United Nations Human Development Report.

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
<p>Research and publish a survey on women in politics with a specific focus on men's contribution to the promotion of women in politics and the development of gender sensitive parliaments.</p> <p>Publish the yearly analysis on the results of elections held in 2006 with regard to women.</p> <p>Other reports and analyses.</p>	<p>Number of publications and papers on women in politics.</p> <p>Number of requests for publications.</p> <p>Number of references.</p>	<p>The Programme for Partnership between Men and Women received 200 requests for publications (of one or more documents on women in politics).</p> <p>Research for the Survey on Equality in Politics was conducted during 2007. More than 270 responses from men and women parliamentarians were received, processed and analysed for this publication.</p> <p>An analysis of Women in Parliament in 2006 was published for international women's day on 8 March 2007. A press conference was organised to present the findings of this annual analysis of results of elections with regard to women. The analysis received extensive media coverage.</p> <p>Reports on the various meetings held in 2007 were published on the website and distributed to members. A Report on <i>The Role of Parliamentary Committees in Mainstreaming Gender and Promoting the Status of Women</i> was published.</p>

**Objective 4(c):** Support women's participation in elections, promote gender partnership in national parliaments, sensitise parliamentarians to gender issues and strengthen the capacity of women parliamentarians to influence parliamentary outcomes

Expected accomplishments	Indicators of achievement	Results achieved
Organize support to women parliamentarians and candidates in the arab region and in post-conflict countries.	Number of activities. Number of women elected.	<p>A regional seminar held in the United Arab Emirates in October debated challenges faced by women once in Parliament and how to bring about change. The meeting brought together women in decision-making positions from all of the Gulf Cooperation Council States and experts from Namibia, Tunisia, UNDP and UNIFEM.</p> <p>A forum on the political participation of women organized by the Algerian Parliament in March 2007 with UNDP and IPU support allowed participants to exchange views and experiences on promoting the participation of women in elected assemblies. Elections were held in Algeria in April 2007 – unfortunately, progress, in terms of the number of women elected, remained weak.</p> <p>A project of support for women parliamentarians of Burundi funded by UNDEF got underway in June with a seminar that brought together legislators from Burundi, Burkina Faso, Democratic Republic of the Congo, Rwanda and Spain to discuss the role and functions of parliament and to share experiences and good practices to promote gender equality. At a round table, women MPs of Burundi discussed national priority issues related to women.</p>
Organize two events at the 51 <sup>st</sup> session of the Commission on the Status of Women -- a parliamentary meeting and a meeting of women Speakers of Parliament -- to strengthen national parliamentary input to UN decision-making on gender issues.	Input to the UN decision-making process. Number of participants and their satisfaction.	<p>More than 150 participants from 50 countries gave a parliamentary perspective on discrimination and violence against the girl child to the 51<sup>st</sup> session of the UN CSW. Discussions focused on the need for strong laws and enforcement. Debates also covered monitoring and oversight, the need to change attitudes and ways to empower girls, especially through education. These points were brought to the attention of the CSW in a report presented by the President of the Coordinating Committee of Women Parliamentarians.</p> <p>A half day meeting of women Speakers of Parliament highlighted the role and contribution of women presiding officers in protecting the girl child.</p>

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
Organize a regional seminar on parliament, budget and gender for European parliaments.	Number of participants and their satisfaction.	A regional seminar on Parliament and the budgetary process, including from a gender perspective, held in Geneva in September brought together MPs from 11 European and Central Asian countries to exchange views and deepen their understanding of the budgetary process and gender issues. The evaluation of the seminar made by participants was positive.
Organize a regional seminar on violence against women as a follow up to the UNSG report on violence against women.	Number of participants and their satisfaction.	The activity was not held due to lack of funding.
Organize a meeting of chairpersons and members of parliamentary committees on gender issues.	Successful seminar and satisfied participants.	A three day seminar on Women and Work organised with the ILO in Geneva in December brought together 150 MPs and staff from more than 50 countries. The seminar focused on unpaid work, equal pay, and discrimination or exploitation at work. It discussed adequate parliamentary action for achieving equality between men and women in this area. The evaluation of the seminar was very positive.
Organize a one-day technical seminar in Geneva for parliamentarians on the reporting mechanisms and implementation of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and its Optional Protocol.	Number of participants and level of satisfaction.	A one day technical seminar was held on 11 October 2007 at IPU Headquarters, organised by IPU and UNDAW. It brought together more than 100 participants for a lively debate on the role of parliament in implementing the CEDAW.

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

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
Handbook on missing persons.	Launch of handbook.	This activity was postponed due to lack of funds.
Revised edition of handbook on international humanitarian law.	Number of copies distributed and requested.	This activity was not carried out due to lack of financial support. Meanwhile, the Australian Red Cross produced an updated version of the Handbook, customised to the needs of an Australian audience.
Develop an enabling legal framework for volunteers based upon the IPU/UNV/IFRC Guidance Note on Volunteerism and Legislation.	Activities organized.	The activity was postponed due to lack of funds.

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

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
Organize a panel discussion at the 116 <sup>th</sup> Assembly to discuss a children's rights issue.	Satisfaction of participants.	A panel discussion on <i>Making schools safe for children</i> , organized in cooperation with UNICEF, was very well attended and generated lively debate. An IPU-UNICEF Handbook for parliamentarians on Violence against Children was launched on that occasion.
Organize a regional seminar for parliamentarians on child protection.	Documented outcomes of the seminar.	A regional seminar on <i>Developing a protective environment for South Asian children: the role of parliamentarians in the protection of children in the juvenile justice system</i> took place in Islamabad in July 2007, at the invitation of the Parliament of Pakistan and under the auspices of the IPU and UNICEF. The event brought together members of parliament and parliamentary staff from 7 countries to discuss the rights of children in conflict with the law. A Regional Handbook for parliamentarians on Juvenile Justice was presented on that occasion.
Organize national follow-up activities to the 2005 African regional conference on female genital mutilation and provide legal advisory support for the development of adequate legislation to combat FGM.  Update the IPU database on Female Genital Mutilation laws.	Number of pieces of legislation passed to put an end to FGM.	No major activities were implemented due to lack of funding.  The IPU database was updated.
Update web pages on child protection and the role of MP.s.	Number of hits and requests for information.	Delays were encountered with this activity.

**External Relations**

**Objective 1:** *Consolidating the working relationship with the United Nations and expanding cooperation opportunities*

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
<p>Develop a regular pattern of consultation and coordination between the IPU and the United Nations.</p> <p>Identify new areas for cooperation and define projects accordingly.</p>	<p>A high-level coordination meeting with UN officials.</p> <p>Agreement on common approaches and goals.</p> <p>Joint projects identified in the fields of human rights, democracy and peace-building.</p>	<p>Policy meetings with the United Nations Secretary-General (July 2007) and Deputy Secretary-General (Sept. 2007) identified areas of common interest and opened new avenues for cooperation.</p> <p>A new and comprehensive Memorandum of Understanding was signed with UNDP in November 2007, laying the foundations for a number of joint initiatives, particularly in the areas of parliamentary development, good governance and human rights.</p> <p>A new project got under way, in cooperation with the Office of the UN High Representatives on the Least Developed Countries, designed to help establish support groups in some 50 parliaments and ensure a parliamentary contribution to the Brussels Plan of Action for LDCs.</p> <p>Implementing the provisions of GA Resolution 61/6, IPU actively participated in early discussions around the new UN Development Cooperation Forum, which in turn led to the recognition of the IPU as the exclusive parliamentary interlocutor for the United Nations in this field.</p> <p>IPU successfully lobbied for the UN to designate the new International Day of Democracy on the adoption date of the Universal Declaration on Democracy, September 15<sup>th</sup>.</p> <p>Cooperation with the UN Peace-Building Commission continued, with the explicit recognition (in official UN documents) of the need to provide relevant assistance to the parliaments in Burundi and Sierra Leone.</p>
<p>Enhance role, outcome, and impact of the annual Parliamentary Hearing at the United Nations.</p> <p>Improve the system of information with national parliaments on main UN-related processes.</p>	<p>Good participation and outcome of the 2007 Parliamentary Hearing and circulation of summary report as an official UN document.</p> <p>Number of reports submitted for consideration by national parliaments on major global issues.</p>	<p>The Hearing saw a record participation of some 200 MPs, as well as the attendance of top UN officials. The President of the General Assembly, the official co-organizer, duly circulated the final report to member States.</p> <p>Major UN reports on climate change, decent work and employment for all, global counter-terrorism strategy, and the alliance of civilizations, were circulated to national parliaments. A good response was received to the IPU survey on climate change.</p>

**Objective 2:** *Enhancing the voice and overall political profile of the IPU at the United Nations*

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
<p>Participate in United Nations meetings - identify issues where the IPU has a comparative advantage and expertise and facilitate appropriate IPU representation at United Nations meetings where such issues are discussed.</p>	<p>Ten interventions at United Nations meetings by representatives of the IPU stressing IPU resolutions.</p> <p>IPU positions reflected in UN resolutions and reports, especially those relating to UN reform and the relationship with parliaments and MPs.</p>	<p>Sixteen statements were delivered on the main aspects of IPU work. Statements stressed both key policy principles drawn from IPU official resolutions but also reported on IPU on-going activities.</p> <p>IPU was mentioned, appropriately, in some key reports of the UN Secretary General: New and Restored Democracies; Disability; Women in Development; Children.</p>
<p>Improve dialogue and information flow with UN missions to familiarize UN with the work of IPU committees and create opportunities for targeted information exchanges.</p>	<p>Regular participation of IPU committee rapporteurs in UN meetings and processes.</p> <p>Further development of the IPU website section dealing with cooperation with UN.</p>	<p>IPU rapporteurs participated in three meetings of the UN during the year: annual session of the Commission on Social Development; high-level meeting of the GA on financing for development; first meeting of the new Development Cooperation Forum.</p> <p>New entries, including IPU Resolutions in the six official languages of the UN.</p>
<p>Hold three specialised parliamentary meetings at the UN on global issues that are high on the UN agenda.</p>	<p>Participation of MPs that are members of the relevant parliamentary select committees; level of impact upon the UN process <i>per se</i></p>	<p>OPO organized a briefing for MPs attending the 2007 session of the Commission on Social Development. Almost half of the participating MPs were also members of the relevant social or economic committees of parliament. Participating MPs interacted with other delegations, shared relevant experiences and expertise, and in some cases delivered speeches and presented national position papers before the formal UN sessions.</p> <p>Two meetings of the Advisory Group to the IPU Committee on UN Affairs were held in 2007.</p>

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

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
<p>Bring about renewed interest and participation of the United States Congress in the work of the IPU.</p>	<p>Two events organized by the IPU at the United States Capitol in Washington DC highlighting the work of the IPU during the year.</p> <p>Number of United States senators and representatives who have a direct knowledge and understanding of the IPU.</p> <p>Involvement and contribution by United States Congress members in IPU events or publications.</p> <p>Measurable progress in maintaining the question of the US membership in the IPU on the agenda of the relevant Congressional committees (Appropriations and International Relations).</p>	<p>One event on HIV/AIDS, in cooperation with UNAIDS, helped promote IPU work in this area and was very successful in both in terms of quality and quantity of participation. Leading US Representatives on HIV/AIDS were in attendance. The event also helped attract US Congress participation at the subsequent first parliamentary global conference in Manila.</p> <p>Another event on girl violence was held in cooperation with UNICEF and with the sponsorship of the Congressional Human Rights Caucus and Children Caucus. The Chair of the House Foreign Affairs Committee opened the proceedings in a sign of growing support for the IPU.</p> <p>IPU President met with the Speaker of the House of Representatives and discussed the question of US re-affiliation to the IPU. A common approach to this issue was agreed upon.</p> <p>In addition to the Manila meeting on HIV/AIDS, US Congress sent representatives to the annual Parliamentary Hearing at the UN and the Vienna Forum on Human Trafficking.</p> <p>The number of Representatives familiar with the IPU grew considerably during the year. IPU publications, including the e-Bulletin, were circulated widely in the US Congress.</p>

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

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
<p>Identify cooperation opportunities with outside partners to support new IPU activities.</p>	<p>Specific project proposals in cooperation with outside partners in various areas, including sustainable development, conflict prevention and the fight against major pandemics.</p>	<p>IPU attended annual conference of State Legislatures in Boston and established a series of useful contacts.</p> <p>In organizing events at the United Nations and in Washington DC, IPU benefited from the substantive contribution of over a dozen think tanks and foundations.</p>

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

Expected accomplishments	Indicators of achievement	Results achieved
Communications strategy	Communications objectives, multi-year work programme, indicators of success.	
Enhance direct communication with the broader parliamentary community, including the US Congress.	<p>Publication and distribution of five issues of IPU e-Bulletin (electronic information bulletin).</p> <p>Regular publications of <i>The World of Parliaments</i> on schedule.</p> <p>Enhanced distribution of publications, press releases, press kits and video material through an updated and expanded mailing list.</p>	<p>All issues of the eBulletin were produced on schedule and circulation grew by 50 per cent to 2200 subscribers. Most IPU press releases were also distributed electronically to UN missions and UN offices in New York, as well as to the US Congress.</p> <p>Four editions of <i>The World of Parliaments</i> were sent to an expanded list of readers (MPs, journalists, diplomats, international organizations' officers, libraries, etc.).</p> <p>Distribution of publications during IPU Assemblies, seminars and other events and distribution of publications during the year.</p>
Ensure press coverage of IPU events and activities	<p>Number of press conferences, briefings and interviews.</p> <p>Number of references to the IPU in leading newspapers, radio and TV.</p>	<p>48 press releases have been sent out.</p> <p>Press conferences at the United Nations in Geneva and New York and daily press conferences were held during the Nusa Dua Assembly. Journalists interviewed IPU representatives and MPs during Assemblies, seminars and other events.</p> <p>Launch of handbooks with press conferences were organized during the Nusa Dua and Geneva Assemblies.</p>

<p>Identify and organise a new series of public relations events, particularly in the context of the Second World Conference of Speakers of Parliaments.</p>	<p>Video material on the IPU made available to major radio and television networks.</p> <p>At least two articles/interviews to be published in leading international newspapers.</p>	<p>A B-roll (shots of the IPU Geneva Assembly) was sent to European Broadcasting Union (EBU) for distribution. Video CD-roms of field visits were presented at the Nusa Dua and Geneva Assemblies.</p> <p>An exhibition entitled The plight of imprisoned parliamentarians-elect in Myanmar was presented during the Nusa Dua Assembly.</p> <p>Two exhibitions were shown during the Assembly.</p> <ul style="list-style-type: none"> <li>• "A Century of Nobel Peace Prize Laureates 1901-2005 - From Peace Movements to the United Nations", from the United Nations Office at Geneva (UNOG).</li> <li>• "Tenth anniversary of the Universal Declaration on Democracy" complemented by photographs on human rights in Myanmar.</li> </ul> <p>Articles published in the international press (mainly press agencies such as AP, Reuters, AFP, KUNA, ANSA, EFE, etc.).</p>
<p>Highlight contribution of IPU in enhancing the presence and role of women in politics.</p>	<p>Event hosted by the IPU on International Women's Day.</p> <p>Press releases on women in parliaments and gender issues.</p>	<p>Press conference at the UN Headquarters in New York and press interviews.</p> <p>Group photo of Women Speakers at the UN Headquarters.</p> <p>Press releases on women in parliaments and on FGM.</p>

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

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
<p>Make the site more attractive and user-friendly for members of parliament, staffers, political researchers and broad public alike.</p>	<p>Growing number of hits, positive feedback from users.</p>	<p>The aggregate number of hits grew by 8 per cent in 2007 in comparison to the previous year. Nearly 250 feedback messages and queries were received from Internet users during the year, many of whom praised the IPU website.</p>
<p>Redesign the site's home page and other sections that have become obsolete over time in terms of their graphical presentation and content.</p>	<p>Modern-looking design, easier internal navigation, pages quicker to load.</p>	<p>Over 250 new web pages were added in 2007, including whole new sections. Phase one of PARLINE redesign project, involving nearly 50 pages in each language, was successfully carried out. Local improvements on many existing pages.</p>

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
Implementation of the branding concept proposed in the Saatchi & Saatchi report through website-specific means.	Integration of graphical and textual elements in conformity with the overall branding concept.	Work under way. More modern-looking and uniform design applied on all new sections of the site.
Make the workings of the IPU understandable to broader public.	Better use of illustrative materials, photos and graphs, development of a "frequently asked questions" section of the site.	All publications are now available on-line in PDF format. FAQ section of PARLINE created from scratch.
Complete coverage of all traditional and new fields of IPU activities.	Creation of separate sections dealing with human rights, sustainable development, international trade, and the rights of the child, among others.	New sections were created in 2007: Human rights, technical cooperation, parliaments and ICT. Work on other sections is going on.
Facilitation of information search on the site.	Implementation of advanced navigation tools, including site map and contextual menus.	Work under way. All newly created sections include advanced navigation features.
Improved functionality of on-line databases.	Optimization of query interfaces and search results pages, in particular as regards options for comparative analysis.	Substantial improvements of PARLINE navigation scheme and search functions. Planning under and analysis was completed for phase two of PARLINE redesign project.

**Common Services**

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

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
Develop and administer personnel policy.	Administrative instructions issued for: <ul style="list-style-type: none"> <li>• Travel</li> <li>• Internships</li> <li>• Overtime</li> <li>• Parental leave</li> <li>• Work planning and appraisal.</li> </ul>	Draft administrative instructions on travel and work planning and appraisal were prepared and the consultation process with staff began.
Oversee the recruitment of staff by other divisions in accordance with the Staff Rules.  Effective reporting relations established.	All staff positions filled with competent staff members.  Succession plans developed for retiring staff members.  Annual work planning and appraisal process extended to all staff members.	Three competition were held during 2007.  Timelines have been established. Retiring staff have been alerted to the issue of succession. The 2008 budget provided some limited funding for engaging new staff.  Workplans and appraisals were completed for all staff on expiry of fixed term contracts.
Training for staff to develop specific workplace skills and to ensure career development.	Training plans to give staff appropriate education and skills development.  Number of staff participating in job or career-related training, and women participating in supervisory and management training.	No progress on this item. Staff are informed of training opportunities as they arise.  During 2007, three staff members obtained language proficiency. One staff member obtained a relevant university degree.

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

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
<p>Production of a user manual on financial procedures.</p> <p>Clear, concise, and accurate budget document and financial statements.</p> <p>Gender mainstreaming reflected in the budget document.</p>	<p>Fewer posting errors, better account coding, better compliance.</p> <p>Positive feedback from Members on the presentation of budget and financial statements.</p> <p>Number of references to women.</p>	<p>The 1<sup>st</sup> edition of the Financial Policy and Procedure Manual was issued and account coding procedures tightened.</p> <p>2008 budget was published in crisp new format. The members' request for a distinct presentation of member-funded activities and donor-funded activities was met in the Results.</p> <p>The 2008 budget contained 69 references to women and gender.</p>
<p>Effective budget execution.</p>	<p>No significant unexplained variances in expenditures from budget estimates.</p>	<p>All major variances are explained in the financial report.</p>
<p>Accurate and timely financial reporting and full compliance with financial regulations.</p>	<p>Positive audit opinion from the internal and external auditors.</p>	<p>The accounts received an unreserved audit opinion.</p>
<p>Efficient and cost-effective operations with receivables collected and invested, and bills paid on time.</p>	<p>Savings opportunities identified.</p> <p>Increased earnings on working capital.</p>	<p>Savings of CHF 100,000 were achieved in respect to printing and copying machines.</p> <p>Earnings on working capital increased 60 per cent.</p>
<p>Procure goods and services for the Union through a fair and competitive process that will result in best value for money.</p>	<p>Proportion of contracts awarded through competitive bidding.</p>	<p>A system of compliance reporting has been introduced to ensure that purchases are made in accordance with policy and to record cases of non-compliance.</p>

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

<i>Expected accomplishments</i>	<i>Indicators of achievement</i>	<i>Results achieved</i>
Operate and maintain the Headquarters building and grounds and manage the use of the conference facility, including renting the facility to third parties on a full cost-recovery basis.	50 per cent utilization of conference facility.  Revenues of CHF 10,000 from rentals.  High community standing as property manager..	More than 30 meetings were held at the IPU headquarters, achieving a 23 per cent occupancy rate for the conference facility.  Revenue from rentals exceeded CHF 5,000.  The Union continues to receive good recognition for its building. There were two architectural tours in 2007.
Improve distribution and circulation of mail.	Fewer photocopies.	2.8 million photocopies were made as in previous years.
Reproduction and distribution of documents at Assemblies and throughout the year.	All documents distributed on time.	All documents were distributed as and when required.