



INTER-PARLIAMENTARY UNION
126th Assembly and related meetings
Kampala (Uganda), 31 March to 5 April 2012



Executive Committee
Item 6
Governing Council
Item 10

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12 March 2012

FINANCIAL RESULTS FOR 2011
Financial Report
and
Audited Financial Statements

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Introduction

The global financial crisis continues to have a profound impact both on investment returns and on the political climate. Accordingly, the IPU has been taking measures to reduce its budget, driven by the need expressed by Members to ensure value for money and, for some, to minimize their contributions at a difficult time. Over the year, operating revenues exceeded expenditures by CHF 723,874, reflecting the commitment of the Secretariat to make budget savings wherever possible. After making a provision for the continuing actuarial losses of the legacy staff pension fund, the IPU Working Capital Fund was increased by CHF 422,874 as compared to a reduction in the Fund of CHF 401,096 in 2010. The Working Capital Fund is now at 55 per cent of the target level set by the Executive Committee in 2006.

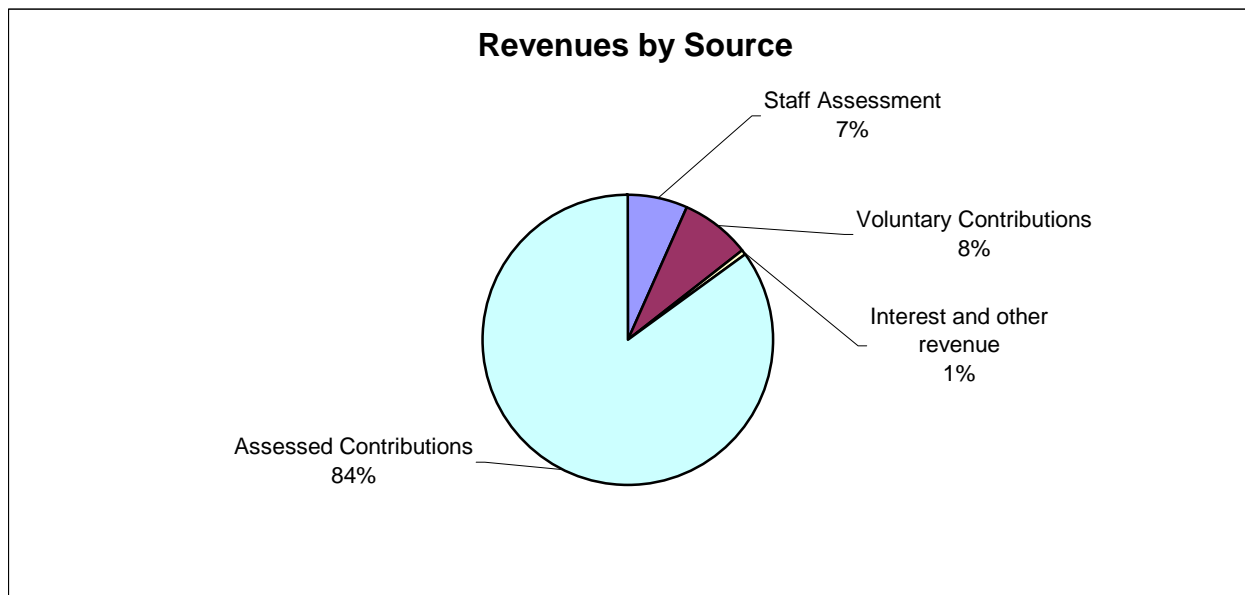
The following pages explain in detail the revenues and expenses of the IPU during 2011, in particular where these amounts have varied from the budget.

Table 1 - Revenue and Expenses versus Budget for 2011 (in CHF)

Item	Revised Budget	Actual	%	Over/ (Under)
Revenues				
1 Assessed Contributions	12,080,700	12,008,750	99%	(71,950)
2 Staff Assessment	1,372,000	921,677	67%	(450,323)
3 Voluntary Contributions	4,548,840	1,102,054	24%	(3,446,786)
5 Interest	75,000	42,370	56%	(32,630)
6 Other Income	10,000	16,633	166%	6,633
Total Revenues	18,086,540	14,091,484	80%	(3,995,056)
Expenses				
1 Executive Office	980,990	996,731	102%	15,741
2 Communications	844,040	723,968	86%	(120,072)
3 Members & External Relations	4,027,440	3,793,740	94%	(233,700)
3 Programmes	4,675,820	4,000,397	86%	(675,423)
4 Project Direct Costs	4,548,840	1,023,603	23%	(3,525,237)
6 Support Services	2,805,910	2,560,878	91%	(245,032)
7 Other charges	303,500	268,294	88%	(35,206)
Total Operating Expenses	18,086,540	13,367,610	74%	(4,818,930)
Operating Surplus		723,874		
Actuarial loss		(301,000)		
Result		422,874		

Revenue in 2011

Overall revenue decreased by 6 per cent to CHF 14,091,484. Assessed contributions remained at the same level as 2010. There was a CHF 73,814 decrease in staff assessment, resulting from a reduction in overall IPU staff costs due to discontinued posts and gaps in filling vacant positions. Interest earnings continued to remain low and the investment portfolio suffered a small capital loss. The principal 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 2011, 164 Members and Associate Members were assessed CHF 12,008,750, including the additional memberships of Chad, the Federated States of Micronesia and Trinidad and Tobago, as well as the re-affiliations of Equatorial Guinea, Honduras and Niger. By the end of 2011, all but CHF 925,269 of the current year assessments had been collected. On a percentage basis, 7.7 per cent of the current year assessment was outstanding, which represents a 2 per cent increase from last year, although collections have continued strongly since the year end. There were 49 Members and Associate Members with contributions outstanding and two Members were suspended under Article 5.3. Of the Members in arrears, one was liable for suspension under Article 5.3 and five were liable to lose their voting rights under Article 5.2.

2. Voluntary Contributions

The Secretary General appealed for voluntary contributions of CHF 4.6 million in 2011 for a programme of activity to promote peace, democracy and global governance. The resource mobilization strategy aims to build partnerships with major donors who can provide multi-year funding with stability and predictability.

At the start of 2011, the IPU had pledges from donors totalling CHF 2 million. During the year, donors firmly committed an additional amount of CHF 1 million, subject to specific conditions set down in agreements. Meanwhile CHF 1.1 million was spent and the end-of-the-year balance of pledges from donors totalled CHF 1.9 million.

The total amount of voluntary contributions earned in 2011 was CHF 1,102,054, representing a drop of 39 per cent from 2010, due mainly to the conclusion of major multi-year funding arrangements with negotiations of further funding in progress.

3. Staff Assessment

Seven per cent of revenue came from the internal taxation of staff salaries. The rates of staff assessment, which are set by the International Civil Service Commission, are based upon the average tax rates in Geneva, London, Montreal, New York, Paris, Rome and Vienna. The effective tax rate for IPU staff varies from 24 per cent for the lowest paid staff member to 32 per cent for the highest paid one.

The IPU is contractually obliged to reimburse staff members for any national income taxes that are imposed on their IPU incomes. In 2011, CHF 253,538 was reimbursed to staff members who paid taxes to the French and US Governments, thereby reducing the net revenue from staff assessment. The majority of the reimbursement was directly related to tax bills issued by the French Government to IPU staff members.

4. Investment Income and Other Revenues

In 2006, some money was placed in a balanced mutual fund in order to increase returns on the Working Capital Fund through diversification. The investment climate has, however, been very unfavourable again this year. Mid-2011 saw substantial declines in global equities from which markets have yet to fully recover. While the US dollar has regained some of the ground it had lost against the Swiss franc by the year end, the euro remained weak. The year-end value of the Fund reflected a capital loss of CHF 25,058. In accordance with the revised financial regulations, this investment income was included in general revenues. Interest rates continue to remain low, limiting the opportunities for the IPU to generate low-risk income. The IPU continues to adopt a conservative approach to investments and has diversified its holdings through the purchase of a Swiss Government bond and placing funds in a State-guaranteed postal savings account. Investment income for 2011 amounted to CHF 42,370, reflecting a 38 per cent decrease compared with 2010.

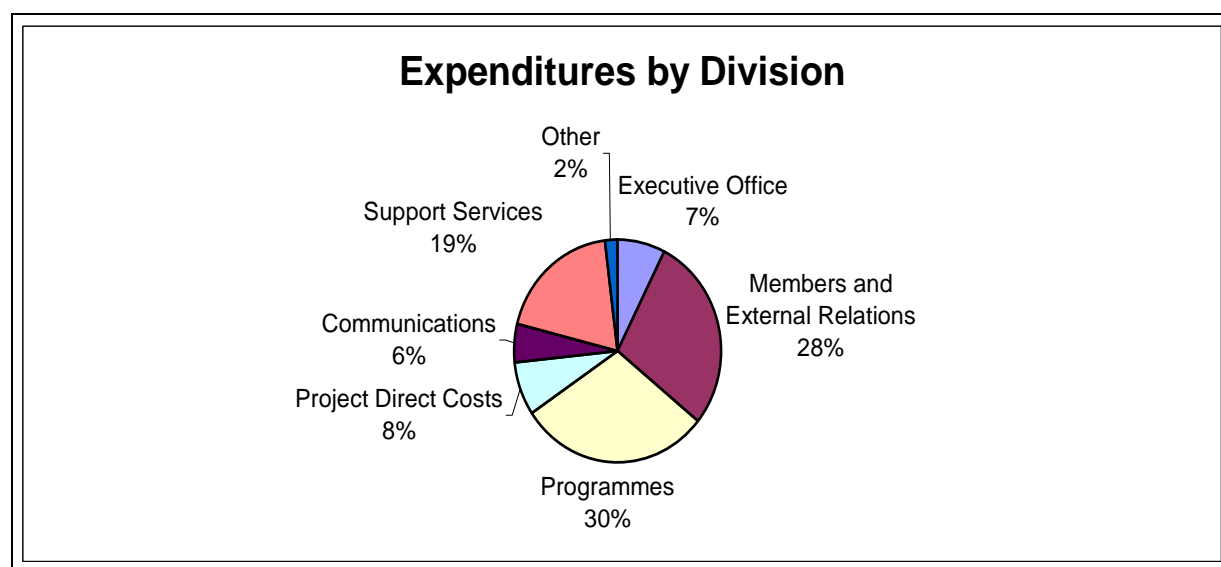
There were other amounts of income from publications sales, and the recognition income arising from the cancellation of an account payable from a project terminated several years ago.

Expenses in 2011

- At the 2010 session in Geneva, the Governing Council approved appropriations of CHF 18,186,540 for the 2011 operating budget. Actual expenditures for the year were CHF 13,461,610. Early in 2011, the Executive Committee already noted the pressure some Members were anticipating on their membership contributions in the light of the economic crisis and requested the Secretary General to reduce costs where possible. The financial results reflect the efforts made within the Secretariat to achieve this. In addition, a number of voluntary projects were not undertaken due to an optimistic assessment of potential voluntary funding, which has been revised downwards for the 2012 budget.

Analysis of Expenditures by Division

Almost three quarters of the operating expenditures are for the substantive work of three divisions: (a) Communications; (b) Members and External Relations; and (c) Programmes and non-recurring projects, which depend upon voluntary funding. The Executive Office and Support Services, including office accommodation and supplies for the Secretariat, use one quarter of the resources.



1. Executive Office

The operating costs of the Executive Office were CHF 996,731, slightly above its revised budget by CHF 15,741, due to additional costs relating to printing and publishing.

2. Communications

The cost of information services, including the IPU website, was CHF 723,968, representing 86 per cent of budget. Savings were generated mainly from lower-than-budgeted salary costs, as the newly recruited Director of Communications took up her position early in 2012.

3. Members and External Relations

The expenditure on Members and External Relations, including the Assemblies and the staff assigned to their organization, totalled CHF 3,793,740, which was CHF 233,700 below budget.

The 124th Assembly in Panama was completed on budget while the 125th Assembly in Bern, prepared on a substantially tighter budget than in previous years, came in over budget by approximately CHF 40,000 due to additional costs of temporary staff, translation and editing. Comparative data with previous years is given in the tables below.

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

Item	Panama 2011	Bangkok 2010	Addis Ababa 2009	Cape Town 2008
Permanent staff overtime	33,701	34,763	33,650	40,142
Temp. staff/contractual services	552,191	504,010	482,115	461,111
Travel & related expenses	172,510	174,513	149,214	202,040
Freight/communication	35,702	27,805	22,980	24,821
Supplies/equipment/services	5,101	7,182	8,250	7,611
Publications	43,448	34,817	31,451	44,229
Gifts/hospitality	1,135	1,899	1,267	1,377
Total Expense	843,788	784,989	728,927	781,331

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

Item	Bern 2011	Geneva 2010	Geneva 2009	Geneva 2008
Permanent staff overtime	29,550	28,504	31,670	17,233
Temp. staff/contractual services	281,396	291,177	264,627	237,457
Travel & related expenses	7,274	17,036	18,512	13,941
Supplies/equipment/services	6,578	82,944	97,253	118,787
Publications	51,923	39,891	48,255	28,067
Gifts/hospitality	2,109	2,564	4,715	6,550
Total Expense	378,830	462,116	465,032	422,035

The expenditures of External Relations include the cost of operating the Office of the Permanent Observer in New York, and the cost of events at the United Nations, the Bretton Woods institutions and the US Congress.

The expenditures of CHF 832,228 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 of the IPU Committee on United Nations Affairs. Overall, the Office of the Permanent Observer cost one third less than budgeted (a saving of over CHF 400,000) primarily because of the vacant position of Director, open as of August 2011, as well as lower utilization of travel and hospitality expenditures. In this case, the weak US dollar against the Swiss franc has also helped to generate savings against budget for the Office, whose expenditures are all in US dollars.

Expenditures for the annual session of the Parliamentary Conference on the WTO were at 93 per cent of budget for a total of CHF 110,507. Savings were generated under the categories of conference venue costs and interpretation.

Expenditure of CHF 103,227 was made for the parliamentary meeting on the occasion of the UN Climate Change Conference in Durban.

4. Programmes

The Programmes Division had total expenditures of CHF 4,000,397, or 86 per cent of the budget. The Division encompasses four programme units: Technical Cooperation, Human Rights, Gender Partnership, and the Resource Centre.

Expenditures of CHF 1,196,363 on Technical Cooperation and the Director's office were under budget by 6 per cent due to lower travel costs and salary-related expenses.

Expenditures of the Human Rights Programme amounted to CHF 1,233,689, with higher staffing and translation costs bringing the programme over budget by a total of 6 per cent.

The Gender Partnership Programme had expenditures of CHF 847,080 which represented 98 per cent of its annual budget.

The Resource Centre ended the year under budget by 24 per cent as work on the website and online database was delayed pending the recruitment of a webmaster, and savings were made on staff costs.

5. Project Direct Costs

During 2011, the IPU 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 various parliamentary handbooks covering a variety of themes. Total project direct costs were CHF 1,023,603. In addition, the projects were charged indirect costs of CHF 78,451, which covered programme support costs such as management, reporting and accounting.

A detailed list of funding agreements, voluntary contributions and project expenses is provided in the notes to the financial statements.

6. Support Services

The expenditures on Support Services, including finance, administration and office accommodation, were CHF 2,560,878, which was under budget by CHF 245,000. Budget savings were generated from lower than budgeted salary costs arising from the recruitment of the Director of Support Services and the Senior Finance Officer, as well as active efforts to reduce operating costs where feasible.

Expenses of the Division included an overall loss on foreign exchange for the IPU of CHF 52,394, primarily the result of the devaluation of funds held in euros and US dollars when reported in Swiss francs.

7. Allowance for Doubtful Accounts

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

IPU Members were on average less prompt in paying their assessed contributions than in previous years. At the end of 2011, the balance of the reserve stood at CHF 167,577, which is 14 per cent of the total amount receivable from Members.

8. Grants and Reserve Contributions

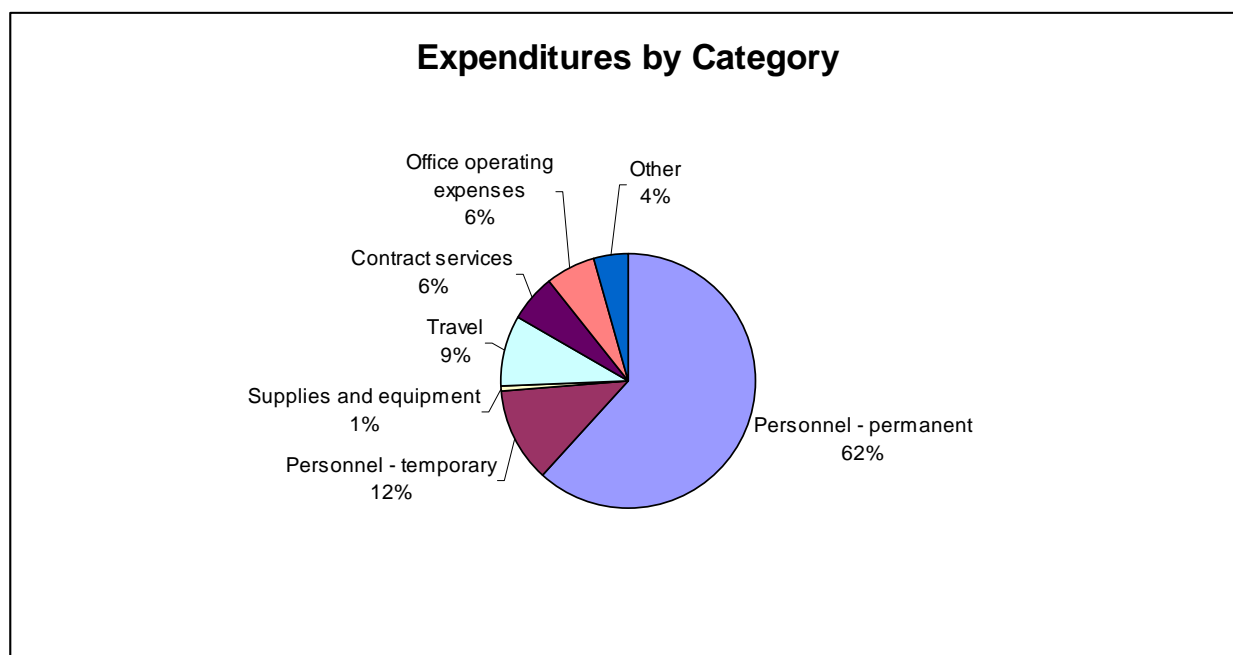
The annual grant to the Association of Secretaries General of Parliaments was CHF 35,839 as compared to a budget of CHF 55,000.

A contribution of CHF 55,000 was made to a reserve for major building repairs to the IPU Headquarters, as was decided by the Governing Council in September 2001. No utilization of the provision was required during 2011.

In accordance with the decision of the Governing Council in Geneva in 2007, an amount of CHF 28,700 was set aside in a reserve for the purpose of offsetting the CO₂ emissions and to mitigate the environmental impact of operations. No funds from the reserve were used in 2011.

Analysis of Expenditures by Object of Expenditure

From 2011 onwards, the Statement of Financial Performance in the Financial Statements now presents IPU expenses according to categories of expenditure (p.12). Personnel expenditure remains very much the largest expenditure category, including both permanent and temporary staff. The remaining expenditure categories cover travel, contractual services, office operating expenses (including premises), supplies and equipment, and other costs including grants, charges and provisions. Annex I of the Financial Statements provides a further analysis of expenditures both by expense category and division.



Gender analysis of expenditures

Women are involved in all of the activities of the IPU. However, some of the annual operating expenditures are directed specifically at 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) gives an indication of how gender mainstreaming activities have affected gender equality.

As a result of promotions and recruitments, women outnumber men throughout the Secretariat, both at the general service level and in the professional grades. Meanwhile, expenditures targeted for women have tended to increase compared with the previous year.

Representation in the Secretariat	2011		2010	
	No.	Percent of total	No.	Percent of total
Women on staff - General Services	16	89%	14	87%
Women on staff – Professional	13	57%	17	59%
Women on staff – Total	29	71%	31	69%
Women recruited during year	2	67%	n/a	-
Women promoted during year	2	50%	1	100%

Gender-specific Allocations	2011		2010	
	CHF	Percent of total	CHF	Percent of total
Personnel (as % of total personnel expenditures)	660,863	8%	499,488	6%
Goods and Services (as % of total goods & services)	186,217	4%	156,068	6%
Project Costs (as % of total direct and indirect)	485,524	44%	533,384	30%

Capital Expenditures

In 2011, CHF 95,641 was spent on furniture, vehicles, equipment and premises, including the routine replacement of outdated IT equipment and the sale and replacement of the office car.

Staff Pension Fund

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

Volatile financial markets during 2011 have led to poor portfolio returns. Equity markets experienced further sharp losses and overall returns were also impacted by the extremely low interest rate environment and the turmoil caused by uncertainty over government finances, which also led to high volatility in the foreign exchange markets. These conditions adversely affected overall investment returns, with the Pension Fund registering a negative 2 per cent return for the year. At the end of the year, 57 per cent of the Pension Fund assets were in Swiss and foreign bonds, 25 per cent in Swiss and foreign shares, 4 per cent in real estate, 5 per cent in alternative investments, 0.2 per cent in loans to IPU staff members, and 9 per cent in cash and other liquid assets. During the year, the Pension Fund made payments of CHF 0.9 million to its pensioners. With every passing year, the actuarial liability of the Fund will diminish.

At 31 December 2011, the value of the Pension Fund for actuarial purposes was CHF 9.5 million. The actuarial liabilities of the Pension Fund were:

(1) Current Pensioners

Currently, there are 11 pensioners of the legacy Pension Fund, ranging in age from 64 to 88 years. The annual cost of their pensions is CHF 0.9 million and the youngest pensioner has a 22-year life expectancy. Based upon 2010 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 11.6 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 78 per cent compared to 89 per cent the previous year. The reduction reflects a change in calculation on the advice of pension specialists consulted by the External Auditors. The estimated net liability of CHF 2.7 million has been shown on the balance sheet of the IPU. These estimates are sensitive to the longevity of retirees, returns on investments of the Fund, the rate of inflation, and individual retirement plans, and the estimates will need to be reviewed annually. If investment markets recover, then the liability on the balance sheet of the IPU will be reduced.

Recommendation

- (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 a decision concerning its use. At its 189th session, the Governing Council approved the use of up to CHF 409,800 of the anticipated surpluses in the Working Capital Fund to balance the 2012 budget. The Secretary General therefore recommends that the balance of the operating surplus from 2011 be transferred to the Working Capital Fund for this purpose.
- (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 163,984 of the Parliaments of Comoros and Liberia, whose memberships were suspended by the Council in 2011, and accounts receivable dating back before 2008 in respect of projects and publication requests. 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 IPU. The record of these amounts owing will be kept off book.
- (3) In accordance with Rule 13.3 of the financial regulations, it is recommended that the Governing Council approve the financial administration of the Inter-Parliamentary Union and the financial results for 2011.

Management's Responsibility for Financial Reporting

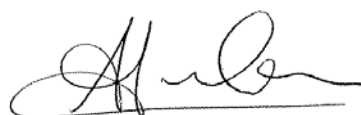
The management of the Inter-Parliamentary Union is responsible for the reliability, integrity and objectivity of the accompanying financial statements and annual financial report. The financial statements have been prepared in accordance with UN System Accounting Standards. Where necessary, the statements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

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

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



Anders B. Johansson
Secretary General



Andrée Lorber-Willis
Director, Division of Support Services

AUDIT OPINION OF THE EXTERNAL AUDITOR

I have audited the Financial Statements of the Inter-Parliamentary Union as at 31 December 2011, including the balance sheet (Statement of Financial Position), income and expenditure (Financial Statements) and Statement on Cash Flows for the financial year ending on that date, together with a summary of the main accounting methods and other explanatory notes.

Responsibility of IPU management for its Financial Statements

The management is responsible for preparing and presenting an accurate version of these Financial Statements based on generally accepted accounting principles and in accordance with the IPU's Financial Regulations. In addition, the management is responsible for carrying out the internal controls it considers necessary for producing financial statements that do not contain any significant irregularities, be they due to fraud or error.

Responsibility of the Auditor

My responsibility is to express an opinion on the IPU's Financial Statements on the basis of my audit. I have conducted my audit in accordance with the International Standards on Auditing, 2010 edition, published by the International Auditing and Assurance Standards Board (IAASB). These standards require me to comply with rules of ethics, and to plan and conduct the audit with a view to obtaining a reasonable assurance that the Financial Statements do not contain any significant irregularities. An audit involves the implementation of procedures with a view to gathering proof of the amounts and information provided in the Financial Statements. The choice of procedure is left to the discretion of the auditor, as is the assessment of the risk that the Financial Statements contain significant irregularities, be they due to fraud or error. By conducting this assessment, the auditor takes into account the internal controls in force within the entity relating to the production of the Financial Statements in order to define auditing procedures appropriate in the circumstances, rather than for the purpose of expressing an opinion on the efficiency of the entity's internal controls. An audit also entails an appraisal of the suitability of the accounting methods used and of the reasonable nature of the accounting estimates made by the management, in the same way as an assessment of the overall presentation of the Financial Statements. I consider that the proof gathered is sufficient and appropriate for basing my opinion.

Opinion

In my opinion, the Financial Statements give a faithful reflection, in terms of all their significant aspects, of the IPU's financial situation as at 31 December 2011, and of its financial performance for the financial year that ended on that date, in accordance with generally accepted accounting standards and the IPU's Financial Regulations. I wish to point out, however, that I agreed not to correct the profit and loss statement that was increased in a non-economic manner by over 8.8 per cent in 2011 because of an internal taxation system applied at the IPU. This will no longer be accepted starting from the 2012 financial year.

Pursuant to the letter confirming the mandate of 25 January 2012, I have also drawn up a detailed report on my audit of the Financial Statements, dated 19 March 2012.

Bern, 2 March 2012.

[original duly signed in French]

K. Grüter
Director
Swiss Federal Audit Office¹
(Auditor)

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

INTER-PARLIAMENTARY UNION
Statement of Financial Position
 at 31 December 2011
 in CHF (Swiss francs)

	2011	2010
ASSETS		
Cash on Hand	15,187	20,427
Cash on Deposit	6,873,938	6,685,693
Term Deposits	529,398	528,883
Investments	2,551,236	2,547,170
	<u>9,969,759</u>	<u>9,782,173</u>
Accounts Receivable		
from Members (Notes 3 & 4)	1,007,700	852,997
from Staff	72,943	37,255
from Donors (Note 5)	41,199	16,861
from Tax Reimbursements	23,474	23,286
Others (Note 3(b))	39,365	29,086
	<u>1,090,682</u>	<u>959,485</u>
Prepaid Expenses (Note 6)	111,865	42,194
Inventories of Official Gifts	14,278	19,796
Fixed Assets (Note 7)		
Building and Grounds	7,694,314	7,889,521
Furnishings	64,660	57,606
General Equipment	32,856	42,281
IT Equipment	100,925	104,716
Vehicles	60,907	23,688
	<u>7,953,662</u>	<u>8,117,812</u>
Total Assets	<u><u>19,234,246</u></u>	<u><u>18,921,460</u></u>
LIABILITIES AND RESERVES		
Accounts Payable and Accrued Payables	345,194	351,202
Advances from Donors (Note 5)	1,455,968	1,506,068
Advances from Members	126,401	121,586
	<u>1,927,563</u>	<u>1,978,856</u>
Loans (Note 9)		
Current Portion	189,600	189,600
Long Term	7,584,000	7,773,600
Pension Fund Liability (Note 10(a))	2,743,000	2,442,000
Deferred Liabilities (Note 10(b))	1,490,583	1,744,478
Total Liabilities	<u>13,840,746</u>	<u>14,128,534</u>
Restricted Funds (Note 12)	341,032	257,332
Working Capital Fund (after contribution)	4,958,468	4,535,594
Total Liabilities and Reserves	<u><u>19,234,246</u></u>	<u><u>18,921,460</u></u>

INTER-PARLIAMENTARY UNION

Statement of Financial Performance

for the year ended 31 December 2011

in CHF (Swiss francs)

	2011	2010
Revenue		
1 Assessed Contributions	12,008,750	12,028,800
2 Staff Assessment (Notes 2(f), 14)	921,677	995,491
3 Voluntary Contributions (Notes 5, 15)	1,102,054	1,807,379
4 Investment income (Note 8)	42,370	67,982
5 Other Income (Note 16)	16,633	54,172
Total Revenue	14,091,484	14,953,824
Expenses		
1 Personnel Expenditure – permanent staff	8,239,074	9,188,489
2 Personnel Expenditure – temporary staff	1,591,608	1,752,852
3 Travel Expenditure	1,160,368	1,445,253
4 Contractual Services	826,353	765,162
5 Operating Expenses	834,623	929,309
6 Supplies, Materials and Equipment	132,537	153,571
7 Allowance for Doubtful Accounts (Note 4)	148,755	88,817
8 Grants and Honoraria	65,839	65,966
9 Depreciation, Reserves and Provisions (Notes 7, 12)	316,060	294,163
10 Loss on Foreign Exchange	52,394	273,338
Total Expenses	13,367,610	14,956,920
Operating Surplus/(Deficit)	723,874	(3,096)
Actuarial Gain/(Loss) on Pension Fund (Note 10 (a))	(301,000)	(398,000)
Net Movement in Working Capital	422,874	(401,096)
Working Capital Fund, Beginning of Year	4,535,594	4,936,690
Working Capital Fund, End of Year	4,958,468	4,535,594

INTER-PARLIAMENTARY UNION

Statement of Cash Flowsfor the year ended 31 December 2011
in CHF (Swiss francs)

	2011	2010
Cash flows from Operating Activities		
Operating surplus	723,874	(3,096)
Non-cash expenditures	22,979	246,998
Changes in receivables	(131,197)	195,257
Changes in inventories and prepaid expenses	(64,153)	64,300
Changes in payables	(51,293)	(110,030)
Net cash flows from Operating Activities	406,210	393,419
Cash flows from Financing Activities		
Loan from (Repayment to) Swiss Federal Government	(189,600)	(189,600)
Net cash flows from Financing Activities	(189,600)	(189,600)
Cash flows from Investing Activities		
Investments and term deposits	(4,581)	(510,527)
Other assets	(29,023)	(127,011)
Net cash flows from Investing Activities	(33,605)	(637,538)
Net increase/(decrease) in Cash and Cash Equivalents	183,005	(433,719)
Cash and Cash Equivalents at beginning of period	6,706,120	7,139,838
Cash and Cash Equivalents at end of period	6,889,125	6,706,120

Notes to the Financial Statements**1. Nature of the 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 worldwide parliamentary dialogue. Since 1889, the IPU has worked for peace and cooperation among peoples and for the firm establishment of representative institutions. The IPU shares the objectives of, and works in close cooperation with, the United Nations where it is an official observer. It also cooperates with regional inter-parliamentary organizations, as well as with international, intergovernmental and non-governmental organizations which are motivated by the same ideals.

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

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

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

2. Accounting Policies and Basis of Presentation

The financial statements have been prepared in accordance with the requirements of UN System 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 during the normal course of its operations.

(a) Revenue Recognition

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

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

(b) Investments

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

(c) Inventories

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

(d) Property, Plant, Equipment and Depreciation

The value of the Headquarters building and office equipment is recorded at cost, which includes interest costs and project management costs incurred during the construction or acquisition. Capital costs are reduced by the amounts of any capital grants received. The IPU 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 estimated useful lives, which are as follows:

Category	Useful Life
Buildings	50 years
Furnishings	10 years
Vehicles	5 years
General equipment	4 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 United States, as an international organization entitled to the appropriate privileges and immunities. It enjoys a special international organization tax-exempt status in both countries. In Switzerland, under the terms of a 1971 Accord, the IPU is exempted from direct and indirect federal, cantonal, and community taxes and is subject to the same duties as other international organizations. In the United States, the IPU is exempted from direct federal taxes and duties under the terms of the International Organizations Immunities Act, and is exempted from the payment of New York State and local sales and use taxes.

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 (as adjusted from time to time), allowances and benefits based upon the average tax rates of Geneva, London, Montreal, New York, Paris, Rome and Vienna.

(g) Pension and Retirement Allowance Expenses

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

The net actuarial liability of the legacy staff Pension Fund is the difference between the estimated actuarial value of the Fund and the estimated present value of the future pension payments. The actuarial value of the Fund has been calculated as the three-year moving average of the fair market value of the assets of the Fund at year end.

Active employees participate in the United Nations Joint Staff Pension Fund (UNJSPF). The liability of the IPU in respect of 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 (b)).

(h) Foreign Currency Translations

The IPU uses Swiss francs as its functional currency. Revenue and expense items arising from transactions in all other currencies are converted into Swiss francs at the UN exchange rate for the month. Monetary assets and liabilities are translated into Swiss francs at the exchange rate in effect at the balance sheet date. Exchange gains or losses from translations of monetary items are recognized as expenses.

(i) Use of Estimates

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

(j) Consolidation

The consolidated financial statements include the accounts of the IPU 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

Equipment or sets of equipment and other fixed assets costing in excess of CHF 2,000 (formerly CHF 5,000) are capitalized as an asset and depreciated.

Transactions in all currencies are converted into Swiss francs at the UN exchange rate for the month. Formerly this applied only to US dollars, with transactions in euros converted into Swiss francs at the rate posted by the European Central Bank and transactions in other currencies converted into Swiss francs at the spot rate quoted on the Internet at the time of posting.

4. Allowance for Doubtful Accounts

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

At the beginning of 2011, the provision for doubtful accounts was CHF 187,822. During the year, the membership of Comoros and Liberia were suspended under Article 5.3 and their debts were written off. A disputed invoice to UNDP, dating from 2005, was also considered no longer collectible and was written off. After making a provision of CHF 148,755, the allowance for doubtful accounts stood at CHF 167,577, representing 14 per cent of the outstanding arrears.

Amount in CHF	2011	2010
Opening Balance	187,822	195,446
Revaluation	-	-
Provision	148,755	88,817
Statutory Write-Offs	-	(96,441)
Write-Off Uncollectible Debt	(169,000)	
Closing Balance	167,577	187,822

5. Advances and Receivables from Donors

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

Project (Amount in CHF)	Funder	Unexpended Balance of Prior Commitments	New/(Expired) Commitment in 2011	Funds used in 2011	Balance of Commitment	(Advances)/ Receivables
Equatorial Guinea	Equatorial Guinea	226,687	-	-	226,687	(192,349)
		-	-	-	-	6,028
	EC	707,452	-	-	707,452	(253,208)
Pakistan		-	-	-	-	(10,998)
DR Congo	UNDP	14,797	34,033	21,451	27,379	(27,379)
Afghanistan		-	13,830	12,950	880	(880)
Guinea-Bissau		63,006	25,703	52,967	35,742	(35,742)
Violence against Children	UNICEF	78,408	-	19,577	58,831	(58,831)
Child Trafficking	OECD/SWAC	49,861	106,589	91,720	64,730	(64,730)
Handbook on Statelessness	UNHCR	8,627	-	-	8,627	(6,442)
Security Sector Oversight	DECAF	-	20,000	20,000	-	-
Map of Women in Parliament	UN	-	-	1,109	-	(341)
Human Rights	Finland	77,850	-	-	77,850	(78,606)
HIV/AIDS	UNAIDS	47,138	-	82,309	-	35,171
Global Programme Support	SIDA	324,243	637,950	395,706	566,488	(566,488)
Gender Issues	Irish Aid	255,101	178,755	287,434	146,422	(146,422)
Equality in Politics	CIDA	85,621	-	85,621	-	-
Reconciliation		34,762	-	26,501	8,261	(8,261)
Nuclear Disarmament	Swiss Foreign Ministry	-	10,000	4,710	5,290	(5,290)
Total	CHF	1,973,554	1,026,860	1,102,055	1,934,640	1,414,769
			Indirect costs	78,451	Receivable	41,199
			Direct costs	1,023,603	Advanced	(1,455,968)

6. Prepaid Expenses

The IPU has already paid some expenses that relate to 2012 for items such as rent, subscriptions and postage meter deposits. These disbursements have been reported as current assets.

7. Property, Plant and Equipment

- (a) The IPU has a Headquarters building and annex in Grand-Saconnex, Switzerland. The building is located on land owned by the Canton of Geneva, which has been set aside for the use of the IPU for the next 42 years. The terms of a lease agreement were finalized during 2009 between the Canton of Geneva, the Federal Government of Switzerland and the IPU, and was signed at the end of 2010.
- (b) As at 31 December 2010 the IPU had invested CHF 9,386,782 on new construction and renovations of the property, not counting grants received. During 2011, a rebate of CHF 7,528 on the land lease was received and recorded as a reduction in the cost of the lease.
- (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.

Amount in CHF	Buildings and Grounds		Furnishings		Information technology (IT) and General Equipment		Vehicles	
	2011	2010	2011	2010	2011	2010	2011	2010
Opening Balance	7,889,521	8,055,872	57,606	53,906	146,997	86,141	23,688	31,584
Additions	(7,528)	21,000	22,148	20,248	35,906	85,763	45,115	-
Depreciation	(187,679)	(187,351)	(15,094)	(16,548)	(49,122)	(24,908)	(7,896)	(7,896)
Closing Balance	7,694,314	7,889,521	64,660	57,606	133,781	146,997	60,907	23,688
Gross Carrying Amount	9,379,254	9,386,782	820,599	798,451	413,916	405,574	84,596	78,534
Accumulated Depreciation	(1,689,940)	(1,497,261)	(755,939)	(740,845)	(280,135)	(258,578)	(23,689)	(54,846)
Net Carrying Amount	7,694,314	7,889,521	64,660	57,606	133,781	146,997	60,907	23,688

8. Investment Income

In accordance with the financial regulations and the investment policy approved by the Executive Committee, monies not needed for immediate requirements are invested in a portfolio of term deposits, mutual funds and bonds. Total returns on investments in 2011 were CHF 42,370.

Amount in CHF	2011	2010
Interest	67,428	66,776
Capital Gains (Losses)	(25,058)	1,206
Total Investment Income	42,370	67,982

9. Long-Term Debt

The IPU 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 7,773,600 is outstanding. The loan has a 50-year term maturing in 2052 and is interest-free.

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

Year	CHF
2012	189,600
2013	189,600
2014	189,600
2015	189,600
2016	189,600

10. Other Long-term Liabilities

(a) The IPU guarantees a legacy pension fund that will pay pensions to former employees and some current employees of the IPU based on various factors, including the number of years of service and salary at retirement. The pension liability, which is the difference between the adjusted market value of the assets of the pension fund and the present value of the accrued pension liability, is shown as a net liability on the IPU's balance sheet. The adjusted market value of the assets has been determined using a three-year moving market average method based on the year-end valuation of the Fund for the current and preceding two years adjusted for cash flow. The present value of the accrued pension liabilities is estimated by management using 2010 Swiss life tables and a 3 per cent discount rate. The net actuarial liability shown on the balance sheet is CHF 2,743,000.

Amount in CHF	2011	2010
Accrued Pension Liability	12,207,000	12,628,000
Pension Fund Assets	9,464,000	10,186,000
Net Liability	2,743,000	2,442,000

(b) The IPU has contracts with employees that require the payment of certain benefits upon retirement or separation. These benefits include grants for removal expenses and a 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 2011, the total liability of benefits payable to staff was:

Amount in CHF	2011	2010
Reinstallation Premiums	505,432	658,541
Encashment of unused leave	661,651	748,437
Grants for Removal Expenses	323,500	337,500
Total	1,490,583	1,744,478

11. Commitments and Contingencies

The IPU has a nine-year lease expiring in 2012 for office accommodation at 220 East 42nd Street in New York, USA. A new lease has been entered into for smaller office premises at 336 East 45th Street, New York. Projected future lease payments are as follows:

Year	Agreement amount	Equivalent
2012	USD 113,369	CHF 107,134
2013	USD 113,729	CHF 107,474

12. Restricted Funds

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

Amount in CHF	2011	2010
Opening Balance	207,694	152,694
Contributions	55,000	55,000
Expenditures	0	0
Closing Balance	262,694	207,694

(b) The IPU has established a reserve for offsetting carbon emissions from IPU activities, especially those involving travel. In 2011, an amount of CHF 28,700 was contributed to the reserve to compensate for emissions of 990 tonnes of CO₂ from regular activities.

Amount in CHF	2011	2010
Opening Balance	49,638	15,138
Contributions	28,700	34,500
Expenditures	0	0
Closing Balance	78,338	49,638

13. Contingent Liabilities

During the course of 2011, several staff members received notices of tax assessment from the Ministry of Economy, Finance and Industry of France relating to income earned from the IPU. The IPU is contractually obliged to reimburse staff members for any national taxes paid in respect to income earned from the IPU and it believes that all amounts for prior years were settled during 2011.

14. Staff Assessment

The total amount of staff assessment on staff salaries was CHF 1,175,215. In accordance with contractual obligations, an amount of CHF 253,538 was rebated to cover national income taxes that were imposed on staff members who were deemed fiscal residents of France and the United States.

Amount in CHF	2011	2010
Gross Staff Assessment	1,175,215	1,346,262
Reimbursements		
- France	244,863	326,930
- United States of America	8,675	23,841
Total	253,538	350,771
Net Staff Assessment	921,677	995,491

15. Programme Support Costs

The IPU charges programme support costs for the projects it implements with funding from other agencies. In 2011, the IPU collected fees in the amount of CHF 78,451 on project direct costs of CHF 1,023,603.

16. Other Income

Other income of CHF 16,633 includes sales of publications, asset disposals and extraordinary income.

17. Comparative Amounts

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

Expenditure by Programme and Category of Expense

Programme	Permanent Staff	Temporary Staff	Travel	Contractual Services	Operating Expenses and Supplies	Grants ² and Honoraria	Other ³	Total
1 Executive Office	640,273	85,703	182,232	42,599	15,923	30,000		996,731
2 Communications	650,633	23,138	4,992	32,635	12,569			723,968
3 Members and External Relations	2,005,765	984,411	270,094	235,116	298,355			3,793,740
4 Programmes	3,211,707	173,913	346,486	228,149	40,141			4,000,397
5 Project Direct Costs	187,787	205,275	308,864	256,589	65,087			1,023,603
6 Support Services	1,542,909	119,167	18,999	31,264	535,084		313,454	2,560,878
7 Other charges			28,700			35,839	203,755	268,294
TOTAL	8,239,074	1,591,608	1,160,368	826,353	967,160	65,839	517,209	13,367,610

² Grants include ASGP.

³ Other includes depreciation, allowance for doubtful accounts, foreign exchange losses and reserve contributions.

I. EXECUTIVE OFFICE

Overall Objective

Provide leadership and direction to the Organization and its Secretariat. Ensure mainstreaming of gender issues throughout the Secretariat and oversee work of the Committee on the Human Rights of Parliamentarians. Develop strategy for the future development of the IPU, encourage new membership so that the IPU is truly a universal organization. Lead efforts to strengthen the Organization, its status as an international organization and its relationship with the United Nations.

Objective 1: Develop the IPU as the world organization of national parliaments

Activity or Output	Outcome	Indicators of achievement	Results achieved
Develop a comprehensive strategy for the IPU's future development	An appropriate and well-defined identity and future direction of the IPU that is consistent with its mandate, objectives, principles, environment and comparative advantage and that seeks to maximize its impact	A strategic plan for 2011 - 2015	IPU Strategy 2012 – 2017 finalized and adopted by consensus.
Identify steps that will need to be taken by the IPU and its Members to implement the strategy which pertains to the status, structure and functioning of the Organization	A solid foundation for a well-functioning IPU	Revised Statutes and Rules and possible new legal foundation for the Organization	Work in progress
Review existing cooperation agreement with the United Nations and develop proposals for a new agreement	Agreement among parliaments and governments regarding the IPU's role in relation to the United Nations	New cooperation agreement between the UN and the IPU	Work in progress
Promote greater interest in the IPU in parliaments that are not yet members of the Organization	Increase the number of parliaments that are members of the Organization	Visibility of the institution and several new Member Parliaments each year	Greater visibility of the IPU in Pacific region. Six parliaments became members of the IPU in 2011.

Objective 2: *Achieve better global governance through more effective parliamentary involvement in international affairs*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Facilitate dialogue on major global issues between women Speakers at an annual conference	Women Speakers exchange experiences and formulate recommendations for action by parliaments	More than 75 per cent women Speakers in attendance Outcome of the conference	Conference deferred to 2012 due to scheduling difficulties
Organize follow-up of the outcome of the 3 rd World Conference of Speakers of Parliament	Parliaments reach agreement on their role and that of the IPU in relation to the United Nations	Outcome of consultation organized by the IPU	Consultations in progress

Objective 3: *Strengthen the functioning of the IPU*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Promote parliamentary action to follow up and implement IPU resolutions and decisions by diversifying reporting procedures	Increase the quantity and quality of action taken in parliaments and reported to the IPU	Number of reports on specific parliamentary action	Quality of reports from membership on action taken to follow up and implement IPU resolutions and decisions significantly improved in 2011.
Strengthen the work of the Committee on the Human Rights of Parliamentarians	Increase the quantity and quality of action taken by parliaments in support of the work of the Committee	Visibility of the Committee Number of cases that are settled through the Committee's intervention	Work in progress
Strengthen and, where necessary, reorganize management structures and procedures within the Secretariat	Good management of the IPU, an efficient presidency and well-functioning governing bodies	Full implementation of programs and provision of services to Member Parliaments within statutory deadlines	Management action plan being implemented. Increased support to governing bodies. All reports submitted within deadlines.
Gender mainstreaming within the IPU and more balanced participation of men and women in its activities	Gender equality issues are factored into all IPU activities Women are well represented in the IPU and by the IPU	Number of IPU activities that have clearly identified gender components 1/3 representation by women	Initial expert advice provided to members of IPU Governing Bodies and secretariat staff on gender mainstreaming. Organization-wide gender mainstreaming policy under development. Staff training has been provided and has resulted in greater inclusion of gender component in IPU activities. Overall, close to 1/3 representation by women.

II. COMMUNICATIONS

Overall Objective

To generate and exploit opportunities to publicize the work of parliaments, parliamentarians and the IPU in order to entrench a new public perception of the IPU

Objective 1: *Modernize the image of the IPU in parliaments, the international community and among the public at large*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Improve IPU name recognition by reorganising information and communication services, in keeping with the communications strategy	More focused and effective IPU communication strategy Greater efficiency through stronger reliance on modern communications tools	More dynamic IPU outreach to MPs, legislative staff and international partners	Reorganization in progress. New Director recruited at year end.
Provide basic information on the IPU to the world's parliaments through a targeted mail/e-mail campaign	Basic understanding of IPU among more MPs	Feedback indicating new interest	Deferred to 2012

Objective 2: *Take action through the use of publications and the media to build enhanced understanding of the objectives and purpose of the IPU*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Implement a new publications policy based on the communications strategy and the outcome of the current Handbook evaluation exercise	Efficient dissemination to parliaments of verifiably useful information	Feedback from parliaments on their publication needs	Publication policy being finalized
Organize press and PR activities around three or four major international commemorations, such as International Women's Day, the International Day of Democracy, World AIDS Day, etc.	Greater awareness among the general public of IPU work in relation to the respective issues	Good coverage: media focus on genuine news	Partially implemented

Organize media events during IPU Assemblies and other large meetings, along with better exhibitions for presenting IPU activities at such events	Greater IPU visibility among national and international press	Number of TV and radio items, on-line and printed press articles	Limited progress
Produce selected IPU publications, discontinue others	Attractive, accessible information	Demand	Several publications being discontinued and merger with others.

Objective 3: Making the IPU website a recognized point of reference for wider use by MPs and the general public

Activity or Output	Outcome	Indicators of achievement	Results achieved
Refashion the character of the site, away from IPU as an institution that holds repetitious meetings and towards becoming a recognized site on parliaments working internationally	Growing understanding that the IPU has a useful purpose	Respect for the Organization	Web consultancies carried out in 2011 to prepare for re-launch of website in 2012.
Functional and graphic improvement of the main entry points of the site, including the home page, in keeping with a new graphics charter	More attractive and user-friendly design suited to the needs of members of parliament, staffers, political users and broad public alike	Growing number of hits, positive feedback from users	Overall number of hits grew by 4%, now totalling more than 20 million hits per annum. The absolute majority of the nearly 480 feedback messages received were of a positive nature.
Redesign and where necessary remove outdated sections of the site Creation of new sections; daily maintenance of the site	More dynamic site that incorporates a capacity for frequent change More homogeneous layout of all sections More imaginative use of videos, graphs, interactive tools	Modern and attractive design, easier internal navigation	Website information was updated on a daily basis. Numerous pages now include audio and video materials.
Facilitation of information search on the site	Implementation of advanced navigation tools	Positive feedback from users	Introduction of enhanced information search tools is part and parcel of the overall re-design scheme and will be carried out in 2012.

III. MEMBER PARLIAMENTS AND EXTERNAL RELATIONS

IPU ASSEMBLIES AND RELATIONS WITH MEMBER PARLIAMENTS

Overall Objective

To enhance dialogue and cooperation with Member Parliaments and advance towards universal membership. To facilitate the political work undertaken by the Organization's Members in the course of IPU Assemblies, foster contacts, coordination and exchange of experience among parliaments and their members, and promote follow-up and implementation of, and reporting on, recommendations and decisions adopted at IPU Assemblies.

Objective 1: *Maintain strong relationships with all Member Parliaments through frequent and meaningful interaction and provide information to parliamentary staff who advise parliaments on the structure and functioning of the IPU*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Report on activities carried out by IPU Members	Action taken by Member Parliaments on resolutions adopted by the Assembly	Quality of information provided on follow up and number of responses	Significant increase in the number of annual reports (80 responses from half of the IPU Members) 40% increase in number of responses on follow-up to IPU resolutions
Information seminar on the structure and functioning of the IPU	Member Parliaments are well informed about the structure and functioning of the IPU	Participation by parliamentary officials directly involved in assisting their delegations Number of participants	Participation of senior staff from 19 Member Parliaments
Maintain and further develop the Secretariat's capacity to be in regular contact with Member Parliaments	Improved mailing (postal and electronic) and communication systems	More rapid delivery times Increased use of e-mail	More rapid dispatch of mail Continued increase in communication by e-mail

Objective 2: *Engage actively with parliaments that are not yet members of the IPU*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Strengthen relations with non-member parliaments, particularly in the Pacific and Oceania region and in the Caribbean and facilitate their involvement in IPU Assemblies and specialized meetings	Facilitate progress towards decisions in parliaments to join the IPU Participation of parliamentary delegations in 124 th and 125 th Assemblies and other meetings	Dialogue with leadership and members of parliament Decisions to join the IPU Participation in IPU activities	Six new Members of the IPU in 2011 Formal application by one additional parliament at year end

Strengthen relations with the US Congress and facilitate the involvement of members in IPU Assemblies and specialized meetings	Continue to facilitate and follow progress towards the passing of legislation on US re-affiliation to the IPU Participation of US delegations in 124 th and 125 th Assemblies and other meetings	Dialogue with leadership and members of Congress Decision to join the IPU Participation in IPU activities	No progress in engaging with the new Republican leadership in the US House of Representatives US participation in IPU activities on HIV/AIDS
One IPU event organized at the US Congress and another either in the Pacific and Oceania region or in the Caribbean	Raising awareness among the participants of the work of the IPU and of the benefits of membership of the Organization	Positive feedback received by participants	IPU event on Capitol Hill, in cooperation with members of the US Commission on Security and Cooperation in Europe Well attended 2 nd IPU meeting of Pacific Parliaments held in Australia; participants requested further meetings in 2012 and beyond

Objective 3: Support the governing bodies in the preparation and conduct of their sessions, including timely dissemination of easily accessible, readable and high-quality documentation and of post-session records and resolutions for policy-making

Activity or Output	Outcome	Indicators of achievement	Results achieved
124 th Assembly in Panama with debates in three Standing Committees, panel discussions and several other parallel events	Resolutions adopted that focus on policy and strategy and provide clear direction to Member Parliaments and the IPU Secretariat on their implementation	Number of parliaments represented and number of women delegates	119 parliaments represented: over 600 MPs, including some 80 Speakers and deputy presiding officers 29.6% of participating MPs were women
125 th Assembly in Bern with a general debate and a meeting of the IPU Committee on UN Affairs, and panel discussions	Resolutions adopted that focus on parliamentary involvement in the work of the United Nations and provide clear direction to Member Parliaments and the IPU Secretariat on their implementation		127 parliaments represented: some 550 MPs, including over 70 Speakers and deputy presiding officers Same percentage, 29.6% women delegates
Assistance to delegations and geopolitical groups in the organization of their meetings, bilateral contacts, etc.	Effective and useful communications between Members at Assemblies	Provision of meeting rooms and other facilities at Assemblies	Assistance provided as requested: during the spring Assembly, over 45 bilateral meeting rooms booked, and some 20 geopolitical and other large group meetings held

Preparatory visits to potential future venues for IPU Assemblies	Provide the necessary information and detailed explanations on the particularities and organization of IPU Assemblies	Well organized Assemblies Timely provision of all services required by Member Parliaments at the venue to enhance their participation in the event	Well organized Assemblies in both Panama City and Bern Second preparatory visit made to Kampala in preparation of the 126 th IPU Assembly
Meetings of women parliamentarians at the Assemblies	Substantive input by women parliamentarians in the work of the IPU	High level of participation of women parliamentarians	115 women MPs from 71 parliaments participated in the 2011 Meeting of Women Parliamentarians

COOPERATION WITH THE UNITED NATIONS AND OTHER PARTNERS

Overall Objective

To enhance the strategic partnership between the IPU and the United Nations system and strengthen the parliamentary voice in international affairs. To further develop dialogue and cooperation with other partners, including international organizations, governments, leading think-tanks, foundations and NGOs.

Objective 1: Consolidate the working relationship with the United Nations and expand cooperation opportunities

Activity or Output	Outcome	Indicators of achievement	Results achieved
Carry forward the mandate of previous General Assembly (UNGA) resolutions on cooperation between the IPU and the UN, and begin implementation of the new 2010 UNGA Resolution, which should bring about a qualitative leap in the nature of the relationship between the United Nations, national parliaments and the IPU	Enhanced awareness and support by parliaments and UN Member States Consolidated relations between the IPU and the UN Stronger parliamentary voice in UN affairs	New and strong UNGA resolution More regular participation of MPs in delegations to main UN events More MPs integrated as discussants in main UN events	Preparations continued for the stand-alone General Assembly (GA) debate on Interaction between the UN, national parliaments and the IPU (29 May 2012) Stronger participation by MPs in the main UN events of the year, in particular the LDC Summit MPs integrated as discussants in UN debates on gender equality, disaster risk reduction, HIV/AIDS, and rights of indigenous peoples
Disseminate results of the 3 rd World Conference of Speakers of Parliament Work to translate its recommendations in terms of establishing a stronger partnership between the UN and the IPU	Enhanced awareness among UN Member States of the vision of parliamentary leaders for a stronger UN-IPU partnership	Enhanced institutional framework for UN-IPU cooperation	Outcome of 3 rd World Conference of Speakers of Parliament and IPU resolutions disseminated at the UN Regular consultation with UN Secretariat and Office of the GA President on agenda and joint initiatives

Facilitate participation of high-ranking UN officials at IPU Assemblies and at the IPU Committee on UN Affairs	Better expose IPU Members to the work of the UN and enhance the parliamentary contribution to implementing international commitments	At least two high-ranking UN officials at each Assembly Positive feedback from IPU Members	Several high-ranking UN officials - including UN Secretary General, GA President and Head of UN Women – present and active at IPU Assemblies in 2011 Extensive agenda of IPU Committee on UN Affairs and substantive outcome shared with Members and UN
Regular consultation and coordination between the IPU and the UN	High-level coordination with UN officials on joint UN-IPU plan of action resulting in new initiatives	One or more new concrete initiatives	UN-IPU plan of action developed in follow-up to the Istanbul Summit, in support of least developed countries
Further operational exchanges with UNDP, DPA, PBC, ECOSOC and other UN system agencies or bodies based in New York	Consolidate joint initiatives already under way and identify new avenues for regular engagement	Closer, more regular consultation and cooperation in the areas of peace and security, development and democracy	Consultation and cooperation continued at current level; limited IPU resources precluded further development

Objective 2: *Enhance the voice and overall political impact of the IPU vis-à-vis the United Nations*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Regular IPU interventions at UN meetings, including the annual session of the General Assembly, the UN Peacebuilding Commission, ECOSOC and its commissions, etc.	Highlight the role of parliaments in supporting the work of the UN and implementing international commitments	Ten statements given; at least three UN reports or resolutions reflecting work of the IPU or the role of parliaments	15 IPU interventions at the UN Over 5 UN reports and resolutions reflecting the work of IPU and the role of parliaments
Mobilize a parliamentary contribution to the main international conferences in 2011: the 4th World Conference on LDCs (LCD-IV), International Conference on Aid Effectiveness, 2011 Youth Summit, COP 17 (climate change), etc.	Help bridge the gap between international commitments and implementation/action at the national level Strengthen national ownership and support for global solutions	Parliamentary role reflected in outcome document of major UN meetings Global issues more firmly anchored in the agenda of national parliaments	Parliamentary role reflected in outcome of major UN and other international meetings in 2011, in particular the LDC Summit and the International Conference on Aid Effectiveness
Three events at UN Headquarters that provide parliamentary input to the UN programme of work	Direct interaction between parliamentarians, UN officials and permanent representatives	Good attendance Substantive debate Meaningful results circulated to national parliaments and UN Member States	Good participation in and outcome of IPU events convened at UN Headquarters on the occasion of the Commission on the Status of Women, High-level Meeting on AIDS, and UNGA general debate

Joint UN-IPU Parliamentary Hearing	Enable parliaments to give direct input into the decision-making of the UN with respect to issues high on the international agenda	High attendance Good debate Satisfaction of participants Final report issued as official UN document At least one conclusion from the meeting taken on board by the UN	180 participants from 50 parliaments and several regional assemblies took part in substantive debate Final report issued as official UN document Topic of political accountability seen as particularly relevant in the context of current global developments
One meeting of the Advisory Group of the IPU Committee on UN Affairs and corresponding support and policy guidance	Enhance parliamentary scrutiny of UN reform Mainstream parliamentary findings and proposals into the UN process	Annual report submitted to the UN Positive feedback and enhanced participation by parliaments in work of the Committee on UN Affairs	Annual Report of the IPU Committee on UN Affairs circulated widely Strong UN engagement in Committee work, substantive debates developing parliamentary input to UN processes
Mission of the Advisory Group of the IPU Committee on UN Affairs to assess the streamlining efforts of UN field operations (delivering as "One UN")	Increased knowledge of UN field operations, and how they are being re-organized to improve overall efficiency and adherence to national development plans	Quality of the final report of the field mission At least one proposal adopted by the Committee on UN Affairs and submitted to the UN	Mission to Ghana and Sierra Leone produced comprehensive report with recommendations Findings reflected in Report of the UN Secretary-General on interaction between the UN, parliaments and IPU
Follow up of the 2010 parliamentary sessions in the context of major international meetings, in particular the MDG Summit and the international conference on climate change	Increased awareness and more robust parliamentary response Parliamentary contribution to the formulation and implementation of solutions	Positive feedback on parliamentary initiatives	15 parliaments provided positive feedback on outcome of the Parliamentary Climate Change Meeting in Cancún. Several supported the proposal to reduce carbon footprint of parliament.

Objective 3: *Develop a programme of cooperation with the international financial institutions IFIs and further develop relations with foundations and think-tanks in support of IPU work*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Seek to establish regular communication and cooperation with the World Bank and the International Monetary Fund	Begin to develop a parliamentary dimension to the work of the IFIs	One joint activity Participation by IFIs in at least two regular IPU meetings	Joint survey conducted by IPU, World Bank and IMF on parliamentary oversight of development finance

Identify new cooperation opportunities with foundations and think-tanks in support of IPU work	Specific project proposals in cooperation with outside partners in various areas Greater involvement of prominent think-tanks in IPU activities, including in the field	One new initiative Regular participation in IPU hearings and in panels held during IPU Assemblies	Stronger participation by think tanks in IPU activities and meetings, in particular the Parliamentary Hearing at UN Close engagement with think tanks in the elaboration of the first edition of the Global Parliamentary Report
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IV. PROGRAMMES

Peace and Security

Overall Objective

Strengthening the contribution of parliament to peace by helping establish a framework that is conducive to dialogue and inclusion within the institution and by promoting parliamentary involvement in the national and regional security and reconciliation agenda.

Objective 1: *Enhance the involvement of parliaments in national reconciliation, including through the promotion of dialogue and inclusive decision-making within the institution*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Continuation of project on reconciliation for English-speaking African parliaments with national seminars and assistance with implementation of national action plans	(generally applicable to the activities listed in the left column) Heightened awareness of transitional justice and the pitfalls that parliaments may encounter on the road to reconciliation	(generally applicable to the activities listed in the left column) Increased parliamentary debate Legislative action to set up truth and reconciliation commissions or other similar bodies	Project discontinued due to lack of funding. Final version of a Code of ethics for MPs was presented and debated in parliament in Sierra Leone. Several multi-party constituency visits were organised in Sierra Leone as part of reconciliation efforts.
Extension of the above-mentioned project to other African parliaments, starting with the organization of a regional seminar on reconciliation process, transitional justice mechanisms and inclusive political processes	Greater involvement by parliaments in the design, implementation and evaluation of transitional justice mechanisms Heightened awareness of the requirements for rebuilding viable societies and the role and responsibility of parliament in the reconciliation process, including through institutional reforms that help prevent relapses into conflict	Implementation of recommendations of such commissions, particularly in the areas of institutional reform and reparation for victims Integration in national legislation of the recommendations of the truth and reconciliation commission Participation in regional and national seminars; number of women participating	No funding.
Three-day national follow-up seminars on reconciliation for the parliaments of a maximum of three countries having expressed an			No funding.

<p>interest at the regional seminar in working with the IPU towards the adoption and implementation of a national parliamentary action plan</p>	<p>Increased collaboration between the parliament and other stakeholders, namely the national commission on human rights and the truth and reconciliation commission as well as civil society</p> <p>Generally, greater involvement of parliaments in national reconciliation processes, including through more consultation and dialogues with all stakeholders inside and outside parliament</p>		
<p>Helping parliaments address problematic political and institutional issues and create an inclusive framework for decision-making and dialogue with all stakeholders</p>	<p>Increased inclusiveness of the parliament, which becomes more representative</p> <p>Better functioning of the institution, including in decision-making processes</p> <p>Enhanced interaction between all stakeholders within the institution</p>	<p>Number of parliaments requesting assistance of the IPU</p> <p>Number of parliaments reporting smoother decision-making as a result of IPU assistance</p>	<p>Guinea-Bissau - The IPU assisted the parliamentary-led reconciliation committee to organise a preparatory mission and to participate in a Conference with nationals of Guinea Bissau in Europe - June 2011.</p> <p>Maldives - Discussions ongoing with the Parliament. Meanwhile, IPU provided expert advice to review the draft Privileges Bill of the People's Majlis - October 2011.</p> <p>Kenya - Agreement secured with Parliament to assist with revising the legal framework of parliament to encourage more inclusive decision-making</p>
<p>A regional conference to promote and exchange experiences of inclusive dialogue and frameworks for decision-making</p>	<p>Heightened awareness of the importance of inclusive dialogue and political tolerance to the democratic process</p> <p>Parliamentary good practices in ensuring dialogue and inclusiveness</p>	<p>Participation in regional conference; number of women participating; feedback on implementation of recommendations</p>	<p>No funding.</p>

Objective 2: *Promote parliamentary oversight of the security sector*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Two regional seminars on parliamentary oversight of the security sector	Heightened awareness of parliament's role in oversight of the security sector Better understanding of security challenges facing post-conflict parliaments and greater involvement in addressing them Better understanding and a stronger contribution of the parliament to peace mediation	Participation in regional seminars; number of women participating; feedback on implementation of recommendations	One regional seminar in Bogota, Colombia attended by 50 MPs (22 women) and another regional seminar in Bamako, Mali, in which 60 MPs took part (8 women). Seminars discussed and elaborated recommendations for enhanced parliamentary oversight of the security sector.
Produce a handbook for parliamentary involvement in post-conflict security sector governance	Better understanding of security challenges in post-conflict States and the contribution that parliaments can make	Draft of the handbook (the final version should be ready in 2012)	No funding.

Objective 3: *Promote dialogue with respect to the situation in the Middle East and Cyprus*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Meetings of the Committee on Middle East Questions and the Group of Facilitators for Cyprus	Better understanding of current challenges facing peace and reconciliation in these regions, increased dialogue between parties and stronger involvement of the international parliamentary community	Participation in meetings; number of officials met; feedback on implementation of recommendations	One dialogue session of Middle East Committee; excellent discussion and follow-up

Development

Overall Objective

To strengthen the contribution of parliaments towards development and the achievement of the Millennium Development Goals.

Objective 1: Mainstreaming the MDGs in the work of parliaments

Activity or Output	Outcome	Indicators of achievement	Results achieved
Follow up of the 2010 study of parliamentary committees by tracking new committee structures (2 countries in sub-Saharan Africa)	generally applicable to the activities listed in the left column) Parliaments more actively involved on the MDGs Parliaments involved in the national agendas on development issues and able to compare with the targets defined on the MDGs' framework	Identification of MDG modus operandi in at least in 25 countries	No staff or funding.
Ensuring parliamentary scrutiny of national MDG reports/plans in at least 10 parliaments		Number of reports reviewed	As above
Regional roundtable discussion in the parliament on "Ways of working with MDGs" and follow-up of the 2010 MDG Summit		Number of parliaments participating in the roundtable discussion	As above
Creation of a virtual network of parliamentarians involved on MDGs for sharing best practices and providing mutual support		Number of parliamentarians involved in virtual inter-help network on parliamentarians and MDGs	As above

Objective 2: Encourage parliaments to be more active in the oversight of development aid

Activity or Output	Outcome	Indicators of achievement	Results achieved
Ensure parliamentary participation in and contribution to the outcome of the 4 th High Level Forum on Aid Effectiveness in Busan	The concerns of parliaments are well represented in the outcome of the 4 th High Level forum on Aid Effectiveness	Extent to which the concerns of parliaments are reflected in the outcome of the UN Development Cooperation Forum and in the OECD/DAC Working Party on Aid Effectiveness, in particular in the outcome of the Fourth High level Forum on Aid Effectiveness	Parliamentary meeting held at HLF-4. Outcome document of the HLF-4 reflected suggestions made by the IPU on behalf of parliaments. IPU invited to fill the representation role for parliaments in the Post-Busan Interim Group IPU participated in two preparatory symposia for the 2012 DCF session, in Mali and Luxembourg respectively; greater interaction with MPs whose views were reflected in the summary reports.
Participate in the OECD/DAC Working Party on Aid Effectiveness (four meetings) and in particular in its work on democratic ownership and accountability	Parliaments are empowered to carry out their role as established by the Paris Declaration and the Accra Agenda for Action	Active Secretariat participation in the meetings	Participated in the meetings and provided input. The IPU continued to co-chair the working group on domestic accountability which developed guidelines for inputs to the Busan outcome document
Develop activities to support parliaments in aid-dependent countries to assume an active role in discussions and decisions about development and aid, based on the recommendations of four case studies on the involvement of parliaments in development aid. Focus will be placed on the Asia-Pacific region, where the IPU is already engaged through the CDDE	Parliaments are active members of relevant aid coordination mechanisms at the country level, have better access to aid information, and are able to influence national aid policies	Number of parliaments making active use of the IPU-CDDE Guidance Note on aid effectiveness (2010) Number of MPs that will have benefitted from the capacity-building activities to be planned in cooperation with the CDDE and other partners (especially in Africa)	No funding.
Participation in a UN global survey on mutual accountability in cooperation with UN-DESA and UNDP	Parliaments are better able to oversee the formulation and implementation of development plans and programmes, and are better able to understand how aid works at the country level	Number of parliaments that have progressed in their ability to hold governments and donors to account	IPU facilitated the participation of parliaments in the global survey

<p>Survey of legislation giving parliaments the authority to sign off on loan agreements between the government and the Bretton Woods institutions (BWIs), and sharing of practices with other parliaments; the survey will also look at the parliamentary practices with regards to inviting BWI representatives to formal committee hearings on PRSP, loan agreements, etc.</p> <p>Assessment study of two parliaments involvement on the elaboration and oversight of the country's PRSP, and replication of best practices in other parliaments</p>	<p>Empowerment of parliaments vis-à-vis the Bretton Woods institutions at the country level</p> <p>Acquisition of institutional knowledge (IPU) on the actual ways of how parliaments interact with the BWIs in their own countries</p> <p>Development by IPU of clear policy recommendations to the BWIs on how to involve parliaments at the country level</p>	<p>Number of countries actually recruited for the activities</p> <p>Quality of the information obtained, and the extent to which the IPU was able to share it with MPs worldwide</p>	<p>Data collected and processed for 50 parliaments, in collaboration with the WB and IMF. Report being finalized and will be issued in 2012</p>
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Objective 3: *Promote parliamentary engagement on HIV/AIDS policies and strengthen parliamentary oversight of policies on HIV/AIDS, malaria and tuberculosis*

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Work to change HIV-related punitive and discriminatory laws</p>	<p>Increased awareness among parliaments and MPs of human rights and evidence-based HIV interventions</p> <p>Intensified parliamentary debate on the impact of punitive and discriminatory laws on the HIV response</p> <p>Improvement of existing legislation to protect human rights and advance effective HIV programmes and services</p> <p>Parliamentarians speak out against stigma, discrimination, gender inequality and the other drivers of the HIV epidemic, and demand government action</p>	<p>Number of laws enacted or reformed to protect human rights and produce effective HIV programmes and services</p>	<p>IPU held parallel meetings and panels to raise awareness of need to modify punitive or discriminatory laws during the UN High Level Meeting on AIDS and the 124th IPU Assembly.</p> <p>Several bilateral and multilateral meetings were also organized with parliamentary leadership from countries that imposed these restrictions.</p> <p>The IPU Governing Council adopted a statement through which it renewed its call on all countries to eliminate HIV-related travel restrictions.</p>

<p>Organize training sessions at the national and regional levels to assist individual parliaments to translate the commitments made in the Declaration of Commitment on HIV/AIDS and the Political Declaration on HIV/AIDS into a sound legislative framework</p> <p>Training session on HIV-related law reform in at least 3 countries (Eastern Europe and Central Asia)</p> <p>Regional training session for countries facing similar challenges with regard to the reform of HIV-related legislation (at least 1 region)</p> <p>Exchange working visits on HIV-related restrictions on entry, stay and residence (2 missions)</p>	<p>Enhanced parliamentary awareness, information exchange, coordination and action on HIV-related issues</p> <p>Parliamentarians more familiar with the HIV-related trends and policies at the international level</p>	<p>The role of parliament in the HIV response is widely recognized, parliamentarians provide input in meetings at international level</p> <p>HIV-related activities are regularly organized at IPU Assemblies and meetings</p> <p>Advisory Group meets regularly with policy makers and advocates for stronger leadership on HIV/AIDS</p>	<p>No activities took place at national and regional levels. Due to financial constraints faced by parliaments, maximum use was made of the opportunities offered by IPU Assemblies and international conferences for capacity building activities.</p>
<p>Strengthen global parliamentary leadership on HIV/AIDS</p> <p>Parliamentary meeting at the 2011 UN HIV/AIDS review</p> <p>Field advocacy visits by the IPU Advisory Group on HIV/AIDS</p>	<p>Increasing debate within parliaments on HIV</p> <p>Parliaments taking steps to set up parliamentary bodies dealing with HIV/AIDS</p> <p>Multi-sectoral approach to HIV in parliament adopted and streamlined</p>	<p>Number of parliaments asking that the "Three Ones" approach be adapted to the coordination and delivery of all HIV programmes, including those funded by international assistance</p> <p>Number of parliaments participating in regional activities</p> <p>Number of formal and informal parliamentary bodies dealing with HIV/AIDS</p> <p>Frequency of engagement with parliamentarians who are active in the HIV response</p>	<p>Renewed membership of the IPU Advisory Group on HIV/AIDS.</p> <p>IPU and UNAIDS sent letter to parliaments on the occasion of World AIDS Day, asking for continued parliamentary support and leadership on HIV/AIDS.</p>
<p>Enhance the oversight of development aid and budget appropriations for HIV/AIDS, tuberculosis and malaria</p> <p>Roundtable discussion on aid effectiveness of the funds for HIV/AIDS, tuberculosis and malaria.</p>	<p>Heightened awareness of parliament's role in oversight of international funding for health</p> <p>Parliaments playing a more effective role in national strategies and budget processes for HIV/AIDS, tuberculosis and malaria</p>	<p>Parliament controls whether aid spending for HIV/AIDS, TB and malaria is aligned with national priorities</p> <p>Increased parliamentary input to budget process regarding the programs for HIV/AIDS, tuberculosis and malaria</p>	<p>No funding.</p> <p>Idem.</p>

Participants will include donors, parliamentarians and development experts on the aid for health (in particular MDG 6)	Higher budget allocations to promote HIV/AIDS, tuberculosis and malaria programmes and monitoring thereof		
Develop information resources Production of short and accessible advocacy and education kits, based on the <i>Taking action against HIV and AIDS Handbook</i> for parliamentarians Expansion of the IPU database on MPs and parliamentary bodies dealing with HIV/AIDS	The human resources in parliaments worldwide are mapped and utilized	Number of copies of kits distributed Number of national versions of kits produced	Two toolkits produced in English and French on "Making the law work for the HIV response" and "Towards an HIV-free generation: Ending the vertical transmission of HIV." They will be officially presented at the 126 th IPU Assembly. Database continued to expand. It contains information on 49 parliamentary bodies dealing with HIV/AIDS in 40 countries and on key HIV/AIDS contacts in 111 parliaments.

Objective 4: Enhance parliamentary action to achieve MDGs 4 and 5 on maternal health and child survival

Activity or Output	Outcome	Indicators of achievement	Results achieved
Activities in three national parliaments per year (seminars, briefings, provision of expertise, parliamentary exchange visits, etc.)	Enhanced parliamentary action towards the achievement of MDGs 4 and 5 Higher budget allocations to promote MDGs 4 and 5 and monitoring thereof	Number of activities carried out Number of participants Parliamentary initiatives taken Budget allocations made	Two meetings on maternal, newborn and child health (MNCH) in Kenya and Uganda. The participation of three parliaments facilitated in the launch of the report of the Commission on Information and Accountability on Women's and Children's Health on the occasion on the World Health Assembly. Briefing organized for the Kenyan Parliament by a member of the WHO Independent Expert Review Group. Support provided to a dialogue between the Parliament of Kenya and senior officials from the Ministry of Public Health and Sanitation. The meeting was instrumental in facilitating future cooperation on MNCH.
Production of case studies Identification and dissemination of best practices	Enhanced parliamentary action and awareness Monitoring of progress and challenges faced	Number of participants in events Number of case studies produced	Copies of key MNCH documents distributed to MPs attending the 2011 IPU Assemblies, the MNCH meetings in Kenya and Uganda and a number of other meetings that brought together MPs and others working on development and MNCH issues.

<p>Awareness-raising events and meetings to monitor progress on the occasion of IPU Assemblies</p> <p>Tools for MPs to support their action at national and global levels</p>			<p>IPU statement developed and disseminated in support of the UN's Global Strategy on Women's and Children's Health.</p> <p>Three information documents on MNCH produced for use by parliamentarians.</p>
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Objective 5: Support parliaments' contribution to enhanced governance in the least developed countries and parliaments' inputs into the LDC-IV Conference

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Continued collection and analysis of information relating to parliamentary input in the BPoA</p>	<p>Greater awareness by parliaments of the BPoA and enhanced contribution to reviewing its implementation, particularly in the areas of good governance and capacity building</p>	<p>Number of dedicated focal points created in LDC parliaments to follow up on involvement in the BPoA</p>	<p>Nominations of focal points by 22 of 44 LDC parliaments and one non-LDC parliament.</p> <p>Guidance note issued on institutional mechanisms for ensuring that commitments in the Istanbul Programme of Action (IPoA) are taken into account throughout the work of parliament.</p> <p>Development of a model parliamentary action plan to implement the IPoA.</p>
<p>Organisation of a Parliamentary Meeting on the occasion of the LDC-IV Conference in 2011</p>	<p>More effective contribution by parliaments to national, regional and global preparations for the LDC-IV Conference</p>	<p>Number of LDC parliaments reporting participation in the parliamentary forum</p>	<p>Parliamentary Forum brought together 160 MPs from 55 parliaments.</p> <p>International recognition of parliaments' role in the LDC process through extensive reference to parliaments in the IPoA, UN statements and resolutions</p>

Objective 6: Provide a focused and action-oriented organizational framework for the IPU's climate-related work, with a special emphasis on the oversight of the UNFCCC process

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Creation of an IPU body to deal with the parliamentary response to global warming and climate change</p>	<p>Elaboration of an effective strategy, coordination of parliamentary efforts, joint action with other relevant international organizations and parliamentary assemblies</p>	<p>Organization of the first session of the body, approval of a plan of action, assignment of responsibilities</p>	<p>No funding.</p>

Regular participation of IPU representatives in the sessions of UNFCCC subsidiary bodies	First-hand information on the state of play in global climate talks, interaction with government negotiators	IPU observer delegations taking part in at least one-third of regular sessions of UNFCCC subsidiary bodies	IPU represented at one of the three main sessions of UNFCCC subsidiary bodies.
Organization of a Parliamentary Meeting on the occasion of COP17 (South Africa, end 2011)	Active parliamentary contribution to the deliberations of the session, follow-up on national and international levels	Number of parliaments attending the meeting, substantive debate, impact on UNFCCC talks	A record number of 275 delegates (17.5 % women) took part in the Parliamentary Meeting held in Durban on the occasion of COP17/CMP7. The presence of MPs had a clearer impact in those instances where they were part of the national delegation to the climate change negotiations.

Objective 7: Strengthen the capacity of parliaments to address international trade issues and oversee WTO negotiations through the Parliamentary Conference on the WTO

Activity or Output	Outcome	Indicators of achievement	Results achieved
One session of the Parliamentary Conference on the WTO either in conjunction with a major WTO event or as a stand-alone parliamentary event	In-depth dialogue between parliamentarians and WTO negotiators with a view to enhancing external transparency of the WTO and adding political momentum to the Doha Round talks	Number of parliaments attending the session, substantive final documents, impact on WTO talks	For the first time, the 2011 session of the Parliamentary Conference was held on the premises of the WTO, bringing the parliamentary contribution closer to the international trade negotiations. The conference was attended by 293 delegates (7.7 % women). The report with the outcome was widely distributed and formed the basis for the political statement placed before the Ministerial WTO Conference by the IPU and the European Parliament, co-organizers of the parliamentary conference.
Two meetings of the Conference Steering Committee, at least one of which is to be hosted by the IPU	Elaboration of effective strategy vis-à-vis the WTO and its implementation through plenary sessions of the Conference and through related activities	Good attendance, substantive debate, meaningful decisions	Two well-attended sessions of the Steering Committee, hosted by the IPU, prepared the parliamentary conference and organized its follow-up.
Parliamentary event to be organized by the IPU within the framework of the annual WTO Public Forum	Active parliamentary contribution to the deliberations of this most visible public event of the WTO	High attendance by MPs, including from outside Europe	A Parliamentary Panel on trade in natural resources was held in the framework of the annual WTO Public Forum. It was one of the best attended sessions of the Forum.

Parliamentary capacity-building

Overall Objective

Guided by universally recognized criteria for democratic parliaments as set out in *Parliament and democracy in the twenty-first century: A guide to good practice*, the overall objective is to strengthen the capacity of parliaments and in so doing, help them become more effective in their representative, legislative and oversight roles, and better able to further democratization, conflict resolution and peace-building

Objective 1: *Strengthen the capacity of parliaments to perform their constitutional functions of law making, oversight and representation by providing technical assistance, workshops/seminars and other related activities*

Activity or Output	Outcome	Indicators of achievement	Results Achieved
Support to national parliaments in conducting needs assessments to design projects of assistance, and self-assessments of their performance with a view to improvement	Increased number of parliaments that have analyzed their needs and received related recommendations for reform and development	Number of parliaments requesting assistance A minimum of three needs/self assessments conducted	Three needs/self assessments were carried out as follows: Colombia - Needs assessment to review the functioning of the parliament and the legal sanction regime governing parliamentarians and their work. The mission formulated recommendations on building a strong and credible parliamentary institution and enhancing legal protection for its members. A follow-up mission in November 2011 presented, discussed and finalized the draft report and recommendations with the political leaders. Egypt - A needs assessment workshop brought together senior staff of the Egyptian parliament and government officials involved in the transition process. It examined capacity-building needs of the new Parliament and identified priority support needs relating to preparations for the constitution-drafting process, the orientation and capacity-building of new members of Parliament, parliamentary procedures, and strengthening the parliamentary administration. Sierra Leone - A needs assessment mission formulated recommendations for meeting the Parliament's ICT needs. Uganda - The Parliament submitted a request for the IPU to facilitate a self assessment. It is planned for the first quarter of 2012.

<i>Activity or Output</i>	<i>Outcome</i>	<i>Indicators of achievement</i>	<i>Results Achieved</i>
<p>Preliminary and priority support to parliaments on a case-by-case basis</p>	<p>Improved awareness and involvement of parliament in areas which focus on its immediate and priority needs</p> <p>Heightened awareness of the nexus between conflict and poverty from the perspective of parliaments and the vital role that parliaments have in managing conflict</p>	<p>Support provided to a minimum of five parliaments</p>	<p>Priority support activities were provided to the following parliaments:</p> <p>Sierra Leone - Workshop on the role of parliament in overseeing revenues from the extractive industry. The workshop, organized in cooperation with the Parliament and GTZ, increased the MPs awareness in relation to overseeing revenues and the environmental impact of extractive industries. The workshop produced a work plan for the Parliament’s Committee on Mineral Resources.</p> <p>Central African Republic - The IPU, in cooperation with UNDP-CAR and the French Embassy, held a four-day seminar to sensitize newly elected members to their role and responsibilities and a workshop to identify the needs of Parliamentary Committees. The workshop completed and validated the findings of an earlier IPU needs assessment.</p> <p>Egypt – Workshop on designing an orientation programme for new members, and reviewing the Standing Orders to make them better-suited to a multi-party parliament.</p>

<i>Activity or Output</i>	<i>Outcome</i>	<i>Indicators of achievement</i>	<i>Results Achieved</i>
<p>Support the implementation of technical assistance projects for parliaments with partners</p>	<p>Strengthen parliaments' capacity and ability to perform better in their legislative, oversight and representational roles</p>	<p>At least 10 activities organized within the different projects</p>	<p>Afghanistan - The IPU and UNDP held an induction seminar for newly elected MPs.</p> <p>Democratic Republic of Congo - Training in recording of proceedings in an IT environment.</p> <p>Guinea-Bissau - The IPU and UNDP:</p> <ul style="list-style-type: none"> (i) Evaluated the needs of the services in charge of recording parliamentary proceedings; (ii) Assisted the parliament design its 2011-2015 annual work plans based on its strategic plan; (iii) Held a seminar on oversight tools for MPs (including gender budgeting and oversight of the security sector); and (iv) Organised an audit of the parliamentary administration which made proposals to modernize the parliamentary administration.

Objective 2: *Promote parliament accountability of governing institutions through the improvement of the oversight function*

Activity or Output	Outcome	Indicators of achievement	Results achieved
A regional seminar on parliamentary oversight and accountability to increase existing linkages between national parliaments and national institutions contributing to accountability (i.e. supreme audit institutions (SAIs) including inspectors general, auditors general and ombudspersons)	Heightened awareness of parliament's role in oversight Increased knowledge of oversight practices and tools, including an IPU-WBI study on parliamentary oversight mechanisms Greater understanding and improved interaction and cooperation between parliaments and institutions contributing to accountability at the national level	Participation in regional seminar; number of women participating Feedback on implementation of recommendations	No funding.

Objective 3: *Promote partnership and awareness of IPU activities*

Activity or Output	Outcome	Indicators of achievement	Results achieved
IPU representation in democracy-related meetings	Heightened awareness of the role of the IPU in strengthening parliaments and promoting democracy in general	IPU representation in at least 3 democracy-related meetings	Participation in: (i) Wilton Park Conference on media and democracy; (ii) Brussels meeting of signatories to the Declaration of Principles for International Election Observers; (iii) Launch of Arab Centre for parliamentary research in Beirut, Lebanon; and (iv) Parliamentary Forum of the Community of Democracies, European Parliament.
Forging of stronger cooperation with partners, as well as establishing new ones in the context of the promotion of democracy	Strengthened links with selected partners	Number of partner events	Most IPU democracy-related activities benefit from support from one or more of its many partners, including the World Bank Institute, UNDP, UNAIDS, UNICEF, PMNCH, WHO, the EU, the UN Department for Economic and Social Affairs, the Sahel West Africa Club, the Office of the UN High Commissioner for Human Rights, the International Federation of Library Associations and Institutions (IFLA), UN Independent Expert on Minority issues, Monash University, the Geneva Centre for the Democratic Control of the Armed Forces, ECOWAS Parliament, OSCE, the Council of Europe, UN Office of the High Representative on LDCs, UNHRLLS, World Bank, OECD and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH.

Objective 4: Mobilize support for the activities of the IPU and obtain timely and predictable funding allowing for appropriate planning of the IPU's activities

Activity or Output	Outcome	Indicators of achievement	Results achieved
Regular and systematic contacts with donors based on credibility and transparency	Close and constructive cooperation with a group of donors supportive of the IPU	Donors express confidence in the IPU	Donor consultations reviewed IPU work and revealed strong donor support. Donors endorsed the general principle of providing un-earmarked funding.
Updating of IPU's Three-year Plan and its presentation to donors Preparation and submission to donors of tailor-made proposals Renewed partnership arrangements with current donors prepared and negotiated, and new partnerships with potential donors underway	More voluntary funds for activities of the IPU provided with stability and predictability	Renewed and new funding arrangements with donors based on support for a broad range of activities	Agreements renewed with IrishAid and SIDA. For the first time USAID concluded a funding agreement with IPU. Promising contacts established with NORAD. Continued financial and human resource support was received from PMNCH and World Vision International. Separate funding agreements were signed with UNDP for the implementation of country-based activities.
Timely reports on the implementation of activities and use of funds prepared and submitted	Donors satisfied that money contributed to the IPU is worth the investment	Reports approved and donors satisfied with their content and presentation	Reports submitted on time. Donors satisfied with quality of the reports. Helpful recommendations were made for improvement of project design and reporting.

Research and Standards

Overall Objective

To provide knowledge resources for parliaments, students and organizations that work with parliaments, including authoritative information on the role, composition and working methods of national parliaments, and internationally recognized standards and guidelines for parliaments based on good practices.

Objective 1: Promote knowledge of parliament

Activity or Output	Outcome	Indicators of achievement	Results achieved
Maintain and develop the PARLINE database on national parliaments	Parliaments, students and organizations that work with parliaments have access to comprehensive and authoritative information on parliaments	PARLINE: 95% coverage for core modules; 10% annual reduction in gaps in coverage for other modules 10% annual increase in the use of PARLINE 100 requests for information answered	PARLINE: 95% coverage achieved for core modules; No major updates on other modules were implemented, due to ongoing Review of PARLINE. 2.9 percentage point increase in searches on the database in French and 4.5 percentage point increase in English; resulting in an overall increase of 3.7 percentage points. Over 100 requests for information answered

Build new partnerships to improve the PARLINE database on national parliaments	Sustainable long-term development of the PARLINE database	Successful implementation of the plan for the sustainable long-term development of PARLINE	Review of PARLINE completed. Implementation scheduled for 2012, in parallel with the redesign of the entire IPU web site
Publication of the Chronicle of Parliamentary Elections	Parliaments, students and organizations that work with parliaments have access to comprehensive and authoritative information on parliaments	Published by 1 June 2011	Published in August
Publication of the World Directory of Parliaments	Parliaments, students and organizations that work with parliaments have access to comprehensive and authoritative information on parliaments	Published by 1 February 2011	Published on time
Publication of the Panorama of Parliamentary Elections	Parliaments, students and organizations that work with parliaments have access to comprehensive and authoritative information on parliaments	Published by 1 April 2011	Published on time
Acquisition of information resources	The IPU Secretariat is informed of relevant parliamentary developments	Effective execution of budget for information resources	Information acquired according to plan.
Promote use of IPU archives	Researchers can consult summary records of IPU conferences online	Target: 50 queries received in 2011	Archives not yet published online, while awaiting the redesign of the IPU web site. 10 queries received and processed in 2011.

Objective 2: *Develop standards, guidelines and good practices to enhance parliamentary performance*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Promote criteria for democratic parliaments as set out in <i>Parliament and democracy in the twenty-first century: A Guide to good practice</i> and <i>Evaluating parliament: A self-assessment toolkit for parliaments</i>	Parliaments use IPU's self-assessment toolkit to enhance their performance IPU's criteria gain increasing recognition among parliaments and organizations that work with parliament	One self-assessment facilitated by the IPU in 2011 Self-assessment toolkit is mainstreamed in the IPU's technical assistance work	No self-assessments facilitated in 2011. Requests for information received from Parliaments of South Africa and Uganda
Criteria for democratic parliaments: use of the IPU self-assessment toolkit	Parliaments use IPU's self-assessment toolkit to enhance their performance	Parliamentary self-assessments based on the IPU toolkit. Target: 5 self-assessments	See above
Publication of a <i>Global Report on Parliaments</i>	An authoritative, innovative and high-profile report on the state of the world's parliaments	Published by 15 September 2011	Publication rescheduled to April 2012

High-profile communication campaign for the <i>Global Report on Parliaments</i>	Greater awareness of the key messages of the Report among the media and parliaments	Target: launch of the Report is reported in at least one global media and 30 leading national media	Deferred to 2012
Organization of an IPU-ASGP event in October 2011	Parliamentarians, Secretaries General and parliamentary staff exchange views and good practices; partnership between IPU and ASGP is reinforced	Number of participants Target: 150, including 60 women	Conference on capacity building for parliaments took place in Bern in October. 153 registered participants, including 46 women
Research on the design, delivery and evaluation of capacity-building programmes in partnership with Monash University (2009-11)	Improved methods for the design, delivery and evaluation of programme delivered by IPU and others	On-time delivery of project outputs	Organization of conference on capacity building in partnership with ASGP
Participation in activities of the Global Centre on ICT in Parliament and other partners	IPU contributes to democracy-related events, and strengthens links with selected partners	Number of partner events Target: 3 in 2011	1 partner event, the Fourth Parliamentary Forum on Shaping the Information Society
Promoting inclusive parliaments: The representation of minorities and indigenous peoples in parliament	Increased knowledge of the state of representation of minorities and indigenous people Enhanced capacity in parliaments to engage minorities and indigenous peoples	Number of parliaments for which data is available Target: 120 by end 2011 Number of parliaments receiving support Target: 2 in 2011	Data held for 91 parliaments. No funding.

Objective 3: Use the International Day of Democracy to promote parliament and democracy

Activity or Output	Outcome	Indicators of achievement	Results achieved
Prepare campaign theme and materials to help parliaments organize events on the International Day	Better public understanding of parliament and democracy Parliaments use the International Day of Democracy to enhance dialogue with citizens on democracy	Number of parliaments informing IPU of activities they organize on this occasion Target: 50 parliaments Ranking of IPU's web section on the International Day on leading search engines Target: Top 10	Materials prepared and disseminated for use by parliaments. At least 33 parliaments organized activities. IPU ranks second on Google for the query 'International Day of Democracy' (as of 1 February 2012)
Organize a regional conference on democracy on 15 September each year	High-level parliamentary debate on the state of democracy, leading to the adoption of recommendations and guidelines	Number of participating parliaments Target: 75% of parliaments in region where conference takes place	No funding.

Human rights

Overall Objective

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

Objective 1: *Ensure the effective functioning of the Committee on the Human Rights of Parliamentarians*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Four sessions of the Committee; two will be held in conjunction with the Assembly, the other two will be held separately at the IPU Headquarters in Geneva	Ensure respect for the human rights of MPs, in particular their freedom of expression, which is a prerequisite for them to exercise their parliamentary mandate	Follow up of Committee decisions and timely preparation of reports, including during on-site missions Timely preparation of draft decisions	The Committee held 4 sessions. It examined 87 cases concerning 390 parliamentarians and adopted decisions on them. It closed 6 cases and declared 20 new cases admissible.
Five trial observer missions and two on-site missions for the Committee to gather first-hand information on the situation of parliamentarians	First-hand information on trials and their compliance with international standards; better informed decisions by the Committee	Level of cooperation received from national authorities Implementation of recommendations	The Committee carried out one mission in a confidential case, another to Rwanda and a third to Burundi. It undertook three trial observer missions one of which concerns a case of a current member of the parliament of Malaysia, who was subsequently acquitted.
An annual report that sums up the public cases the Committee has been dealing with during the year and presents the Committee's work	The report will encourage Member Parliaments to take more active follow up measures, and serve as a public relations tool	Number of cases settled; number of cases brought before the Committee Number of follow up initiatives by Member Parliaments	No funding.

Objective 2: *Strengthen parliaments' contribution to the implementation of international and regional human rights treaties and mechanisms*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Organize two national seminars in Africa to examine the state of ratification and implementation of treaty body recommendations and adopt national parliamentary strategies for further improvement Hold national follow-up seminars and organize field visits in each country to evaluate these strategies	(generally applicable to the three activities listed in the left column) Improved follow-up of the recommendations of treaty bodies and the Human Rights Council and hence better promotion and protection of human rights in the countries in question More widely ratified human rights	(generally applicable to the three main activities listed in the left column) Timely reporting to treaty bodies and the Human Rights Council Number of recommendations implemented Degree of parliamentary involvement in the preparation of national reports and their presentation to the treaty bodies and Human	No funding. Idem.

<p>Hold one annual regional seminar for parliamentarians on their role in the Universal Periodic Review of the UN Human Rights Council</p> <p>Hold one annual seminar for parliaments whose national country report was or is due for examination by the UN Human Rights Committee (HRC) and the UN Committee on Economic, Social and Cultural Rights (CESCR)</p>	<p>treaties</p> <p>Heightened awareness of the work of UN treaty bodies, in particular the HRC and CESCR, and the Universal Periodic Review</p> <p>Higher and better interaction among all stakeholders involved in human rights</p> <p>Increased awareness of the legal implications of key esc-rights and good implementation practices</p>	<p>Rights Council</p> <p>Number of ratifications and number of withdrawals of reservations to human rights treaties</p> <p>Increased adoption of legal safeguards, appropriate entitlement systems and effective remedies for violations of these rights when they occur</p>	<p>Idem.</p> <p>Idem.</p>
<p>Hold one annual meeting for members of parliamentary human rights committees on the implementation of key economic social and cultural rights (esc-rights)</p>			<p>Around forty parliamentarians took part in the seminar on the right to development, organized in cooperation with the OHCHR.</p>

Objective 3: Raise awareness of specific human rights issues

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Regional seminar on the Convention on the Rights of Persons with Disabilities (CRPD) in the Middle East</p> <p>Three national seminars, including follow-up, in West and Central Africa to provide knowledge on the main treaties on human trafficking and to establish priorities for action by parliament</p>	<p>Improved follow-up of the recommendations of the CRPD Committee</p> <p>More widely ratified CRPD</p> <p>Heightened awareness of the work of the CPRD Committee</p> <p>More respect for the human rights of disabled persons</p> <p>Heightened awareness among MPs about human trafficking</p> <p>A legal framework to facilitate measures and policies against human trafficking is set up</p> <p>Government action to combat trafficking is monitored, to protect and reintegrate victims of trafficking</p> <p>More regional coordination to combat human trafficking</p>	<p>Number of additional ratifications of the CRPD</p> <p>Timely reporting to the CRPD Committee</p> <p>Number of recommendations implemented</p> <p>Number of measures and action taken by parliaments</p> <p>Number of parliamentary committees investigating human trafficking</p> <p>Number of ratifications of international treaties on human trafficking</p> <p>Incorporation into national legislation of provisions of international treaties on human trafficking</p>	<p>No funding.</p> <p>A seminar held in Libreville, Gabon, adopted a plan of action for legislative and administrative reforms. In line with the plan, a discussion on the revision of the Labour code took place in Parliament in October.</p> <p>A field visit and follow-up seminar were organized in Togo and Benin. The seminar led to agreement among traditional chiefs and voodoo priests on encouraging school enrolment of children instead of their enrolment in convents.</p>

Objective 4: *Strengthening parliaments' contribution to international humanitarian law (IHL)*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Support parliaments' efforts for the dissemination, teaching, wider appreciation and enforcement of IHL A handbook on internally displaced persons (IDPs) in 2011	IPU representation at IHL events Identification of concrete parliamentary mechanisms to protect IDPs and provide a response to their situation Enhanced parliamentary action in favour of internally displaced children	IPU representation at a minimum of 2 IHL-related events Launch of handbook and number of copies requested Number of national versions produced and launches organized at the national level Number of parliamentary initiatives related to the problems addressed in the handbook	The IHL Committee held an open briefing on statelessness at the 124 th IPU Assembly to raise awareness of MPs. No funding. A member of the IPU IHL Committee took part in a regional conference on IDPs.

Children's rights

Overall Objective

To mobilize parliaments around the protection and well-being of children, the IPU will continue its work to promote children's rights at the global level, with a special focus on combating violence against children.

Objective 1: *Support parliaments in their efforts to address key children's rights issues (such as HIV/AIDS, education and violence against children)*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Annual regional seminar on child rights/violence against children (VAC) Two follow-up subregional and/or national seminars on relevant child rights and violence against children Tools and studies adapted to regional needs on related issues. A database on existing relevant legislation (e.g. on violence against children, including already existing IPU database on FGM)	Enhanced access for parliamentarians to regional data, research and examples of best practices Strengthened and more targeted parliamentary action on related issues Greater awareness, information exchange, coordination and action on relevant children's rights issues by national parliaments and by regional parliamentary assemblies of the regions concerned	Number of participants in the regional, sub-regional and national seminars Number of tools and studies adapted Number of targeted regional and national parliamentary activities carried out Parliamentary initiatives on related issues Number of users of relevant databases on legislation	A regional seminar for CEE CIS parliaments was held in partnership with the National Assembly of Armenia and UNICEF. The database on FGM legislation was updated throughout the year.

Objective 2: Enhance parliament's capacity in addressing children's rights

Activity or Output	Outcome	Indicators of achievement	Results achieved
National support activities to promote children's participation	Identification of concrete mechanisms to include children in parliament's work Enhanced contribution of children to the work of parliament	Launch of national version of the handbook on child participation Number of national launches organized Actions to promote children's participation in parliament	The Handbook was launched in English and French at the 125 th IPU Assembly.
Two national support activities to strengthen parliamentary mechanisms to promote children's rights (support to parliamentary committees, inclusion of children's rights in budget process)	Enhanced parliamentary mechanisms for children's rights	Total number of support activities Number of participating members of parliament and parliamentary staff	No funding.
A training module for parliamentarians on the Convention on the Rights of the Child (CRC) and on legislative, administrative, and other measures needed to ensure a solid foundation for implementation Additional tools presenting and analysing study findings and recommendation for specific regions	Accelerated development and improved quality of laws, policies and action plans for the promotion and protection of children's rights Enhanced parliamentary involvement in monitoring and supporting the effective implementation of the CRC Enhanced parliamentary involvement in the CRC reporting process	Launch of training module and numbers of copies distributed Number of national versions produced Number of national launches organized Parliamentary actions to review legislation on child protection Parliamentary debate on the CRC Level of parliamentary involvement in the CRC reporting process	No funding.

Objective 3: Mobilize parliaments around children's rights at the global level

Activity or Output	Outcome	Indicators of achievement	Results achieved
The creation of an advisory group on children Biannual meetings to guide overall children's rights policies and programmes	Enhanced parliamentary awareness, information exchange, coordination and action on child protection issues Increased priority for child-related issues by parliaments worldwide and	Number of reports produced and quality of recommendations National parliamentary follow-up debates and actions carried out	No funding.

<p>Field visits by the group for specific child issues</p>	<p>accelerated progress in building stronger protective frameworks for children</p> <p>Greater momentum, ownership, focus and effectiveness in child-protection activities by the IPU and its Members</p>	<p>Number of field visits carried out</p> <p>Level of debate on child-protection issues at IPU Assemblies and meetings</p>	
<p>A web portal for parliamentarians on child-related issues to support parliaments in their work</p>	<p>Parliamentarians, parliamentary staff, politicians and policymakers have easy access to comparative information, data and tools</p> <p>Increased knowledge among parliamentarians and other stakeholders of child-related issues</p>	<p>Statistics on traffic on the website</p> <p>Tracking organizations directly referencing, or linking to, the website database</p> <p>Relevance and usefulness of the data assessed through a qualitative on-line survey</p>	<p>Postponed to 2012.</p>
<p>Field visits for MPs in connection with IPU Assemblies</p>	<p>Enhanced awareness among members of parliament</p> <p>Enhanced visibility of child-related issues within IPU structures and members</p>	<p>Number of participants attending</p>	<p>50 MPs took part in three field visits undertaken in co-operation with UNICEF during the 124th IPU Assembly.</p>

Gender equality

Overall Objective

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

Objective 1: *Produce comparative information about women in politics*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Produce/Maintain online databases: <ul style="list-style-type: none"> • Women in Politics with comparative and historical perspectives • Bibliographical references on women in politics • Parliamentary committees on gender issues • Database on quotas for women in politics 	Increased knowledge of women in politics among parliamentarians and other stakeholders who use the database	Traffic data from the website disaggregated by region, domains, pages visited, length of visit, etc. Number of links to the database and number of references to IPU data in the mass media, parliamentary newsletters, research papers, etc. Results of on-line user survey	The database of bibliographical references on women in politics, the database on parliamentary committees on gender and the quota database were updated throughout the year. The historical database on women in politics will be launched in 2012. Research was carried out in 2011 to complete and confirm data.
Maintenance and updating of iKNOW Politics website	Politicians, party members, international organizations and civil society use new resources and information to advance efforts to increase women's political participation Heightened awareness of the status and importance of women's participation in politics Increased access to information on women in politics in the Arab States, and networking among women aspiring to politics in the region	Traffic data from the website disaggregated by region, domains, pages visited, length of visit Number of organizations directly referencing, or linking to, the database Number of discussion circles and the rate of participation of members over a period of time	An assessment of the iKNOW Politics project demonstrated that the project has contributed greatly to increased knowledge about women's participation in politics and that some women have significantly changed their strategies as a result. Membership of the network has tripled in the past two years and the resources have nearly doubled.
Production of a comparative study on women's parliamentary caucuses	MPs and parliamentary staff are provided with user-friendly information about caucuses of women in parliaments	Number of copies distributed and accessed on website	Preliminary research and interviews carried out to collect data on women's parliamentary caucuses. The study will be produced in 2012.

Publication of an annual analytical report on progress and setbacks of women in parliament for International Women's Day Provision of statistics to UNDP Human Development Report and the Millennium Development Goals monitoring database	Increased visibility of the status of women in parliament MPs, politicians, policymakers, the media, international and regional organizations and research institutions are provided with user-friendly information about the status of women in politics	Statistics on traffic on the website Number of references to the IPU data in the media, parliamentary newsletters, research papers, etc.	The annual analytical report on progress and setbacks of women in parliament was issued on International Women's Day and given significant media coverage.
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Objective 2: *Support women in their efforts to access and transform parliament*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Production of a training toolkit for newly elected/appointed women members of parliament	Women parliamentarians newly elected or appointed have access to specific empowerment tools to assist them in their work	Rating of the training materials Use of material in technical assistance projects	The training toolkit will be produced in 2012.
Organization of two induction seminars and trainings for newly elected women MPs	Women are well informed about parliament, political responsibilities and roles and equipped with parliamentary skills	Participants' rating of the training and materials through qualitative survey and interviews	2 seminars held in Jordan and Burundi focused on advancing women's rights and gender equality and providing women MPs with the necessary tools to exercise their functions.
Support the establishment and activities of women's parliamentary caucuses	Women parliamentarians take concerted and efficient action in parliaments, their relation with civil society organizations and other stakeholders is enhanced	Number of caucuses established and supported Activities carried out by caucuses with IPU support	The IPU assisted the Forum of women parliamentarians in Rwanda to carry out constituency consultations. At the request of the Parliament of Burundi, the IPU designed a project of assistance for the Association of women parliamentarians in Burundi. It held a seminar on women's rights and gender equality.
Organization of a subregional seminar to build a favourable environment for women in parliament	Women's participation in politics and in parliament is part of national and sub-regional debate Women parliamentarians are able to articulate a gender agenda and make parliamentary changes in favour of gender equality	Participants' rating of the activities and materials through qualitative survey and interviews Level of activity and participation of women in parliament	The seminar was cancelled due to political events in the region. The IPU dispatched a high-level expert mission to Tunisia to lend support for women's participation in the process of electoral reform in Tunisia. The mission recommended the adoption of proportional representation and gender parity of candidates on party lists. These recommendations were

			approved and included in the electoral law. The IPU provided support to a roundtable held by UN Women in Cairo. The meeting discussed democratic transition, good governance, gender equality and social justice. An outcome document containing recommendations for women's rights in the electoral law was submitted to the authorities.
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Objective 3: *Enhance gender mainstreaming in parliaments*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Production of gender self-assessment toolkit for parliaments	Parliaments are able to assess how gender is integrated in their rules, procedures, structures and functions	Feedback on the toolkit Number of parliamentary self assessments carried out	Discussions and consultations on the concept were carried out. The toolkit will be produced in 2012.
Production of guidelines for gender-sensitive parliaments	Parliaments are provided with guidelines on means to integrate gender in their rules, procedures, structures and functioning	Feedback on and use of the guidelines	Priority was given to the finalisation of the Gender-Sensitive Parliament survey. The guidelines will be produced in 2012.
Production of a training toolkit on gender mainstreaming in parliament	Parliaments, MPs, politicians, policymakers, the media, international and regional organizations and research institutions are provided with training materials on gender mainstreaming	Feedback on the toolkit Number of training sessions carried out	Discussions and consultations on the concept of gender mainstreaming were carried out. The toolkit will be produced in 2012.
Meeting of experts on guidelines for gender-sensitive parliaments, a self-assessment toolkit for parliaments and a training kit on gender mainstreaming	All promotion and assistance materials are validated	Number of experts participating	No funding.
Organization of a regional conference on gender-sensitive parliaments	Parliaments, MPs and other stakeholders such as civil society organizations and women's movements enhance their knowledge of gender mainstreaming MPs and parliamentary staff promote gender-sensitive rules, procedures,	Participants' rating of the conferences and materials through qualitative survey and interviews Level of follow-up in parliaments	No funding.

	structures and functions in their parliaments Parliaments take action on gender mainstreaming, including establishing gender mainstreaming strategies		
Organization of a training workshop for members of parliaments and staff on gender analysis, gender mainstreaming and gender budgeting	MPs and parliamentary staff are equipped with relevant gender knowledge and skills	Participants' rating of the trainings and materials through qualitative survey and interviews Level of follow-up in parliaments	Activity postponed to 2012 at the request of parliaments concerned.
Organization of the annual international conference of parliamentary committees dealing with gender equality	Parliamentary committees are established or supported to address gender issues	Participants' rating of the conference through qualitative survey and interviews Debates on gender mainstreaming issues in parliamentary committees	No funding.

Objective 4: Support parliaments in their efforts to address women's rights

Activity or Output	Outcome	Indicators of achievement	Results achieved
Organization of the annual technical seminar on CEDAW and its optional protocol	MPs and parliamentary staff understand CEDAW and get practical tool for its implementation Parliaments are more involved in reporting on the implementation of the CEDAW	Feedback on satisfaction with seminars and materials Parliamentary initiatives to better implement CEDAW	80 MPs took part in the seminar which was held following the 125 th IPU Assembly. It was organised with OHCHR and ILO and focussed on the question of equality at work.
Organization of a regional and/or a national meeting on CEDAW and women's rights in parliaments	MPs and parliamentary staff understand CEDAW and get practical tool for its implementation MPs debate CEDAW and women's rights in parliament with civil society organizations, national institutions and international organizations, the media and MPs from other countries MPs identify and address existing discriminatory provisions in laws and new gender legislative priorities	Feedback on satisfaction with meetings and materials Parliamentary initiatives to better implement CEDAW Debates in parliament on CEDAW and women's rights	A national seminar on the role of parliament in implementing CEDAW and achieving women's rights was held in Burkina Faso. Parliamentarians identified achievements, remaining challenges and legislative priorities.

<p>Publication of a revised and updated Handbook for Parliamentarians on CEDAW</p> <p>Preparation and submission of reports to the UN CEDAW Committee on parliamentary involvement in the CEDAW process</p>	<p>MPs and parliamentary staff understand CEDAW and get practical tool for the implementation of CEDAW</p> <p>Parliaments are more involved in reporting on the implementation of the CEDAW</p> <p>UN Committee on discrimination against women follows more closely parliament's involvement in the process</p>	<p>Feedback on usefulness of the Handbook by MPs, parliamentary staff, and other stakeholders</p> <p>Number of parliamentary debates on CEDAW in parliaments of reporting States</p> <p>Level of parliamentary involvement in the reporting process</p>	<p>No funding.</p> <p>Reports were submitted to each session of the UN CEDAW Committee providing information on the level of parliamentary involvement in the reporting process. The latter remains relatively weak.</p>
<p>Organization of the Parliamentary day on the occasion of the UN Commission on the Status of Women</p>	<p>MPs are made aware of, and contribute to, the work of the United Nations in gender issues</p>	<p>Number of participants attending and level of satisfaction</p>	<p>Parliamentary day organised with UN Women and attended by some 100 participants. In addition, the IPU held informal events on MDGs 4 and 5 and political violence against women.</p>

Objective 5: Support parliaments in taking action on violence against women (VAW)

Activity or Output	Outcome	Indicators of achievement	Results achieved
<p>Organization of a regional seminar adapted to the needs and concerns of the parliaments of a selected region</p>	<p>Parliaments' capacity to build a strong and effective legal framework to prevent and address all forms of violence against women is enhanced</p>	<p>Feedback on seminars and materials</p> <p>Parliamentary initiatives to reduce VAW</p>	<p>Two regional seminars were held:</p> <ul style="list-style-type: none"> for parliaments of West and Central Africa, in partnership with the National Assembly of Burkina Faso; for Asian parliaments in partnership with the Parliament of India. <p>Parliamentarians adopted priorities and strategies to address violence against women. The seminar in Africa led to national follow-up activities on anti-VAW legislation in Togo, Mali and Cameroon.</p>
<p>Organization of national public consultations by parliaments and parliamentarians on VAW</p>	<p>MPs take action and sensitize their constituencies to VAW</p>	<p>Parliamentary initiatives to reduce VAW</p>	<p>In Mali, two parliamentary outreach missions took place on female genital mutilation (FGM) and one public consultation was held in Parliament with representatives of the government and NGOs on a draft law on abandoning FGM.</p> <p>A public consultation was held in Togo with IPU support with a view to drafting a bill on violence against women and girls.</p>

Expert mission to assist parliaments in drafting legislation on VAW	Draft legislation is prepared and parliamentarians lead the drafting process	Missions carried out Drafted legislation Parliamentary initiatives to follow up on drafted legislation	In Togo, expertise and support were provided to a drafting committee composed of MPs and civil society representatives to draw up a bill on all forms of violence against women and girls. The text is currently before the National Assembly for debate and adoption in 2012. It is the only bill initiated by the current Parliament.
Development of web tools	MPs, politicians, policymakers, the media, international and regional organizations and research institutions are provided with user-friendly information and tools on VAW	Traffic data from the website, pages visited, length of visit, etc. Number of links and number of references to IPU data in the mass media, parliamentary newsletters, research papers, etc. Results of on-line user survey	The website section on VAW was updated throughout the year. Preparation of web publications coming out of the regional seminars on VAW (Europe, Latin America, Arab Region, West and Central Africa, Asia) is ongoing.
Organization of a national workshop on monitoring and evaluation mechanisms	Parliaments and parliamentarians are sensitized to their monitoring and oversight role for the implementation of legislation on VAW	Feedback on satisfaction with seminars and materials	A national seminar held in Cameroon focused on the role of the parliament to end VAW. MPs identified priority actions to speed up legislative reforms in favour of women, including reviewing the Family Code and drafting legislation on VAW.
Development of guidelines on VAW and gender-sensitive budgets	MPs, politicians, policymakers, the media, international and regional organizations and research institutions are provided with user-friendly information and tools on VAW and gender budgeting	Feedback on and use of the guidelines	No funding.
Mobilization of parliaments to mark the International Day for the Elimination of VAW (25 November) and the International Day of Zero Tolerance to FGM (6 February)	Parliaments are sensitized to VAW and on their role to curb the problem Parliaments launch public celebrations to mark the Day	Activities organized in parliaments on the International Day for the Elimination of VAW and the International Day of Zero Tolerance to FGM	Letters and information kits were sent to presidents of parliaments, and the website was updated. 24 parliaments and 2 inter-parliamentary organisations organized activities to mark the Day. Parliamentary activities were published on the IPU website and the UN website saynotoviolence.org. A press conference was held on the International Day of Zero Tolerance to FGM (6 February), in partnership with IOM, IAC, and the Office for Human Rights - Geneva DSPE.

Objective 6: Enhance the work and input of women at IPU Assemblies and promote dialogue between men and women

Activity or Output	Outcome	Indicators of achievement	Results achieved
Organization of sessions of the Meeting of Women Parliamentarians, the Coordinating Committee of Women Parliamentarians and the Gender Partnership Group	Mainstreaming of gender in IPU Assembly work Exchange of experience and networking of women MPs	Number of participants Number of adopted amendments to draft resolutions	The Meeting of Women MPs was held in Panama with more than 100 MPs in attendance. The majority of proposed gender amendments to the resolutions were adopted.

V. SUPPORT SERVICES

Overall Objective

Administer the material, financial and human resources of the IPU efficiently and effectively, provide administrative policy guidance to the Secretariat and safeguard the assets of the Organization.

Objective 1: Develop and apply best practices in human resources management to achieve the highest standards of efficiency, competency and integrity in the Secretariat, increase employee productivity and contribute to the long-term career development of IPU employees, especially women

Activity or Output	Outcome	Indicators of achievement	Results achieved
Effective, open and fair job competitions conducted within a reasonable time frame Succession and replacement plans developed and implemented for staff moves	All vacancies filled with competent staff, reflecting the geographic diversity and gender balance of the IPU, and bringing new skills to the Organization	Seamless staff renewal in compliance with IPU Staff Rules Effective transfer of institutional memory	Eight recruitments took place in 2011. The IPU Staff Association was present in all recruitment panels. The average turnover time between the opening of a post and the decision was 9 weeks. In all cases, geographical representation was taken into account. When departures were foreseeable, such as retirements or promotions, a succession plan was set up to avoid gaps.
Review of new UN Staff rules to align IPU 's rules and regulations	Clear set of personnel policies approved by Members and easily accessible to staff members	Updated Staff Rules are approved and posted before end 2011	Due to high turnover in the Division of Support Services, the prevailing Staff Rules were maintained.
Drafting of a framework for delegation of authority	Enhanced accountability and streamlined processes	More efficient processes and empowered managers	Delegation of authority in case of absences is clearly defined.
Staff training	Continual growth in staff skills leading to greater productivity and increased commitment in the workplace	Number of staff participating in job or career-related training	In November 2011, 90 % of IPU staff followed training on log frames and participated in drafting the IPU log frame. Additional training modules were followed in more specialised areas based on individual needs.

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

Activity or Output	Outcome	Indicators of achievement	Results achieved
Clear, concise and accurate budget document and financial statements	Informed debate on financial issues in the governing bodies and compliance with reporting requirements	Number and quality of interventions by Members Timeliness of reports	Budget discussions started at the beginning of the year. Several meetings of the Executive Committee were dedicated to budget discussions. All reports were distributed in a timely manner. Members participated in budget discussions during both Assemblies. The Secretariat supported the establishment of the Sub-committee on Finance which was set up in October 2011.
Effective budget execution	Resources used to carry out the approved programme of work in full	Positive audit opinion No unexplained variances	All variances are explained in the Financial Report.

Objective 3: Provide fully functional office accommodation for the Union with appropriate furniture, office equipment and supplies

Activity or Output	Outcome	Indicators of achievement	Results achieved
Increase building occupancy without increasing total operating costs	High quality office accommodation at reduced cost	Ensure appropriate working environment to sustain productivity	Office accommodation is of good quality. There was no increase in the total number of employees.
Reception, reproduction, distribution and storage of documents, either in hard copy or digital image	Ready access to correspondence, publications and reports provided in a timely manner	User satisfaction	The documentation work flow of the IPU Secretariat functioned as expected.

Objective 4: Ensure high-quality support and maintenance of the existing IPU Secretariat's IT and communications infrastructure and its further development to meet growing needs

Activity or Output	Outcome	Indicators of achievement	Results achieved
Regular maintenance and updating of hardware and software components of the IPU's IT infrastructure, including the databases, web and e-mail services	Dependable and user-friendly services, better-than-industry-average reliability	Satisfied users, minimum interruptions, regular addition of new functions	Strict implementation of IT maintenance rules and procedures allowed the IPU Secretariat to avoid IT-related work stoppages, with the overall server downtime being close to zero (including e-mail and web servers).
More efficient communication with IPU Members and external partners	Phased introduction of IP telephony, video-conferencing, web-based interactive services	Speed, functional flexibility, reduced costs	The number of teleconferences organized by the IPU using Skype technology or with the assistance of Swisscom (paid service) grew substantially. Following the installation of audio teleconferencing equipment in Geneva, the IPU Office in New York can now actively contribute to meetings held in the main conference room at IPU Headquarters.

Increased reliance on IT-based solutions	Paradigm shift in the assignment of management priorities and attribution of resources	Office functions carried out via IT, speed and quality of execution of tasks, depth and quality of the analysis	Special attention was paid to providing uninterrupted IT support to the finance and administration service, with a view to preparing a major upgrade of its computer-based accounting system the following year.
Needs assessment study follow-up	A first step towards establishing a more coherent and user-driven approach by the IPU to the implementation of IT-related projects	Recommendations of the study translated into a detailed calendar plan	Due to budgetary constraints, practical implementation of the conclusions and recommendations of the IT needs assessment, carried out by the International Computing Centre in 2010, will have to be phased in over several years.

Objective 5: Organization-wide evaluation in support of results-based management

Activity or Output	Outcome	Indicators of achievement	Results achieved
Ad hoc evaluations of at least one area of work	Assessment of results achieved and useful feedback into the planning process	Identification of issues and challenges	Evaluation undertaken of the technical assistance programme. On the basis of this evaluation, various project management tools are being designed, including an office-wide logframe.

VI. PROVISIONS AND GRANTS

Overall Objective

To provide adequate funding for present and future liabilities in accordance with prudent financial management practice and to provide the Association of Secretaries General of Parliaments (ASGP) with a grant to ensure its functioning.

Objective 1: Fund statutory reserves and make provision for present and future liabilities

Activity or Output	Outcome	Indicators of achievement	Results achieved
Funding for doubtful accounts	To properly reflect the uncollectible portion of accounts receivable	Year-end account balance equal to final estimate of doubtful accounts	This was done and reflected in the financial statements.
Funding for future essential repairs in accordance with the Governing Council decision	Adequate funds for major repairs to Headquarters buildings, when needed	Safeguard of assets and optimum working conditions	This was done and reflected in the financial statements.

Objective 2: *Provide financial assistance to the Association of Secretaries General of Parliament*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Grant to the ASGP	Core support for the ASGP	Regular functioning of the ASGP as illustrated by its Annual Report	This was done and reflected in the financial statements.

Objective 3: *Effectively offset carbon emissions from staff travel*

Activity or Output	Outcome	Indicators of achievement	Results achieved
Provision for carbon offsetting	To reduce the environmental impact of staff travel	Certificates issued equal to 100 per cent of estimated CO ₂ emissions	The IPU adhered to its carbon offsetting policies adopted in 2009. The Executive Committee decided to use carbon offsetting funds in 2011 to cover part of the costs of the Parliamentary Meeting held by IPU in Durban, in connection with the UN Climate Change Conference (COP17/CMP7), as well as those of a regional climate-related event for Pacific Island parliaments, held in Australia with IPU support. Costs incurred will be booked in 2012.

VII. CAPITAL EXPENDITURES

Overall Objective

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

Activity or Output	Outcome	Indicators of achievement	Results achieved
Replace outdated computers	Information technology that satisfies the needs of users	Five-year replacement cycle; hardware and software compatibility	IT hardware and software were duly replaced and upgraded in accordance with the established policy. A full review of the historical inventory was carried out and adjustments made to the accounts when necessary.
Acquire additional furniture for project staff and replacement of conference facility equipment	Adequate office accommodation for all	User satisfaction	Additional furniture was acquired where necessary. Due to budget restrictions the conference facility equipment purchase was deferred.
In line with UN policy of 5-year vehicle replacement, the IPU will replace one of its official vehicles	Lower mileage and maintenance of good image of the organization	Frequency of use	Vehicle purchased.