



Inter-Parliamentary Union

For democracy. For everyone.

136th IPU Assembly

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Executive Committee
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Governing Council
Item 10

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Financial results for 2016

Financial report and audited financial statements

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#IPU136

Table of Contents

1. Introduction	- 3 -
2. Revenue	- 4 -
2.1 Assessed contributions from Member Parliaments	- 4 -
2.2 Voluntary Contributions	- 4 -
2.3 Staff Assessment	- 4 -
2.4 Investment income and other revenues	- 4 -
3. Expenditure	- 5 -
3.1 Strategic Objective 1: Better Functioning Parliaments	- 5 -
3.2 Strategic Objective 2: Advance Gender Equality	- 5 -
3.3 Strategic Objective 3: Promote Respect for Human Rights	- 5 -
3.4 Strategic Objective 4: Parliamentary Dimension of UN and Multilaterals	- 5 -
3.5 Strategic Objective 5: International Development Goals	- 5 -
3.6 Strategic Objective 6: Peace building	- 5 -
3.7 Strategic Objective 7: Enhanced Member Relations	- 6 -
3.8 Strategic Objective 8: IPU Visibility	- 6 -
3.9 Strategic Objective 9: Management and Governance	- 6 -
4. Gender analysis	- 7 -
5. Capital expenditures	- 7 -
6. Staff pension fund	- 8 -
7. Recommendations	- 8 -
8. Management's responsibility for financial reporting	- 8 -
9. External auditor's opinion	- 9 -
10. Statement of financial position	- 11 -
11. Statement of financial performance	- 13 -
12. Statement of changes in net assets	- 14 -
13. Statement of changes in cash flows	- 15 -
14. Statement of Comparison of budget and actual amounts	- 16 -
Note 1 Nature of the Organization	- 17 -
Note 2 Accounting policies and basis of presentation	- 18 -
Note 3 Cash and cash equivalents	- 22 -
Note 4 Accounts receivable	- 23 -
Note 5 Investments	- 26 -
Note 6 Other current assets	- 27 -
Note 7 Property, plant and equipment	- 28 -
Note 8 Deferred revenue	- 29 -
Note 9 Borrowings	- 30 -
Note 10 Employee benefit liabilities	- 31 -
Note 11 Leases	- 34 -
Note 12 Reserves	- 35 -
Note 13 Contingent Liabilities	- 36 -
Note 14 Reconciliation of Budget to Actual Comparison and Statement of Financial Performance	- 37 -
Note 15 Related Party transactions	- 39 -
Note 16 Segment reporting	- 40 -
Note 17 Revenue and Expense	- 41 -
Note 18 Financial risks	- 45 -
LogFrame	- 47 -

1. Introduction

The audited financial statements for 2016 are once again fully compliant with International Public Sector Accounting Standards (IPSAS). They reflect the substantial changes effected during the past five years - consolidating the IPU closed Pension Fund with the IPU's own accounts, carrying out a full actuarial review of the Pension Fund, reflecting the Headquarters building in Geneva at fair value and amortizing the 50-year loan that was offered by the Swiss Confederation in 2003 for the construction and renovation of the IPU Headquarters building.

The content of the IPU Financial Report is derived from the body of the five audited financial statements and their comprehensive notes. Comparison of budget performance by category of expenditure and by strategic direction is found in Statement V: Statement of Comparison of Budget and Actual Amounts and in note 16 on segment reporting. Details of expenditure by line item are provided in note 17. This financial report therefore provides a summary of key information and narrative explanation of budget variances, and points out where further information can be located in the financial statements and notes.

The budget for 2016 was prepared with a further 5.5 per cent decrease in Member contributions on top of the extensive cuts made since 2012. In real terms, this reduced the financial contribution to the IPU by its Members to its lowest level in over twenty years. It also meant squeezing the IPU core budget to below the minimum level needed to deliver on the commitments requested by the Governing Bodies. The IPU's net assets were therefore decreased by an operating deficit of CHF 296,409, fully met through the authorised use of reserves as foreseen in the budget. Balancing the 2016 budget had required an authorised reduction of up to CHF 356,100 in the Working Capital Fund, of which only CHF 246,902 has ultimately been utilized. A further CHF 49,507 spent on climate change-related activities has been drawn from the IPU's carbon offset reserve.

The IPU's Working Capital Fund is nominally still ahead of its target level of one half of the IPU's approved annual operating budget, as set by the Executive Committee in 2006. However, the Working Capital Fund is now composed not only of available cash, cash equivalents and investments but also of IPSAS-required accounting adjustments which cannot be realized in cash. The liquid portion of the Working Capital Fund currently stands at 79 per cent of the 2016 target level. The liquidity of the Fund at 31 December 2016 can be summarized as follows:

<u>Values at 31.12.2016</u>	<u>CHF</u>
Cash, cash equivalents and investments at fair value	6,310,140
Headquarters building revaluation - IPSAS adjustments	1,735,034
Closed Pension Fund liability - IPSAS adjustments	(967,869)
Amortization of FIPOI building loan to 2052 - IPSAS adjustments	<u>1,262,313</u>
Accumulated balance of Working Capital Fund	<u>8,339,618</u>

The following sections provide a summary of the revenues and expenses of the IPU during 2016, in particular where these amounts have varied from the Consolidated Budget as identified in Statement V: Statement of Comparison of Budget and Actual Amounts (page 16).

2. Revenue

The principal sources of revenue for the IPU are the assessed contributions of Members and voluntary funds from donors. A small proportion of total revenue is earned from interest, investments and other sources including meeting room rentals. In 2016, overall revenue increased by 1.6 per cent to CHF 13,363,026. Although the reduction in Members' assessed contributions decreased revenue by CHF 535,676, this reduction was partially compensated in other areas. Interest and investment earnings produced a strong performance, with an overall gain of CHF 411,823 across the combined IPU and closed Pension Fund portfolios. Staff assessment was on budget with a small increase of 2 per cent (CHF 22,849). Other income increased to CHF 58,362, in part due to a change in accounting treatment for the reaffiliation and special debt of Comoros as required under IPSAS.

2.1 Assessed contributions from Member Parliaments

In all, 171 Members and 11 Associate Members were assessed a total of CHF 10,066,000 in 2016. By the end of 2016, all but CHF 500,491 of the current year assessments had been collected, a fall of 8 per cent compared to the previous year. There were 46 Members and Associate Members with contributions outstanding and no Members suspended under Article 5.3 of the IPU Statutes. Of the Members in arrears at the year end, four were liable to be suspended under Article 5.3 and four were liable for loss of voting rights under Article 5.2.

2.2 Voluntary Contributions

The 2016 budget for voluntary contributions was set at CHF 4.3 million compared with CHF 3.5 million that was budgeted in 2015. As a consequence of lower than expected programme expenditure and some grants reduced or arriving later than anticipated, actual expenditure of voluntary contributions was 33 per cent less than the budgeted amount (CHF 1,444,859).

At the start of 2016, the IPU had pledges from donors totalling CHF 2.1 million. During the year, donors firmly committed an additional amount of CHF 4.3 million, subject to specific conditions set forth in agreements. Meanwhile, CHF 2.8 million was spent and the end of the year balance of pledges from donors totalled CHF 3.5 million.

The total amount of voluntary contributions earned/spent in 2016 was CHF 2,826,841, representing an increase of 1 per cent from 2015.

2.3 Staff Assessment

Six per cent of budgeted revenue came from the internal taxation of staff salaries. The rates of staff assessment, which are set by the International Civil Service Commission, are based upon the average tax rates in Geneva, London, Montreal, New York, Paris, Rome and Vienna. In line with IPSAS requirements, the IPU no longer recognizes this staff assessment element as either income or expenditure in Statement II: Statement of Financial Performance.

The IPU is contractually obliged to reimburse certain staff members for any national income taxes which are imposed on their IPU incomes. In 2016, CHF 83,896 was reimbursed to staff members who paid taxes to France.

2.4 Investment income and other revenues

In 2006, the IPU placed a portion of its funds in a balanced mutual fund in order to increase returns on the Working Capital Fund through diversification. Market performance improved in 2016 and the year-end value of the IPU and Pension Fund portfolios reflected an overall investment gain of CHF 411,823. Interest rates continue to remain very low or even negative following the actions of the Swiss National Bank during the past two years, substantially limiting the opportunities for the IPU to generate interest income. The IPU maintains its prudent stance towards investments and deposits cash in banks with credit ratings of A or higher.

3. Expenditure

Following the IPU Strategy for 2012-2017 and in line with the IPU's compliance with IPSAS, the IPU 2016 Consolidated Budget was once again organized according to the nine Strategic Objectives.

A total of 83 per cent of the budget of the IPU is directly attributable to the activities planned to achieve the objectives of the Strategy. The balance of 17 per cent of expenditures comes from two areas: Support Services, which include the services of finance, administration and human resources, as well as all costs relating to office accommodation, asset depreciation, equipment rental, ICT and supplies for the Secretariat; and Other Charges, including grants and all contributions to reserves.

Further financial details can be found in Statement V: Statement of Comparison of Budget and Actual Amounts and in the segment reporting in note 16. Details of the results achieved against each budgeted objective are provided in the summarized logframe (page 47) detailing impact, results and outputs of the IPU's work in 2016.

3.1 Strategic Objective 1: Better functioning parliaments

The 2016 operating costs of activities towards achieving this objective were CHF 2,492,252 (76 per cent of its budget). The budget included funds related to UNDP country partnerships, Myanmar in particular, which in the end were lower than originally planned. The grant from WSD was deferred during 2016 pending a review and funds have been rescheduled to activities in 2017 and beyond. To compensate for this, savings were made in the core expenditure budget to offset the reduction in programme support cost recovery income.

3.2 Strategic Objective 2: Advance gender equality

Core expenditure on gender equality work finished the year exactly on budget with solid results achieved. Voluntary expenditure was lower than originally anticipated due to delayed expenditure on some country programmes than had been planned, for political and capacity reasons. For these reasons, the gender equality objective was below budget by 17 per cent for the year with a total annual expenditure of CHF 1,313,622.

3.3 Strategic Objective 3: Promote respect for human rights

CHF 1,400,344 was spent on activities to promote and protect human rights, within budget by 3 per cent, with the Committee on Human Rights of Parliamentarians examining the situation of a total of 459 parliamentarians from 42 countries. Some savings were made on the core budget, mainly through reducing travel costs.

3.4 Strategic Objective 4: Parliamentary dimension of UN and multilaterals

This objective was primarily met through the work of the New York Office. The Office came in above budget target by 10 per cent, mainly due to the Parliamentary Hearing which was deferred from the previous year. The 2015 budget for this event (CHF 49,000) was used instead in February 2016, as approved in the financial report and audited financial statements for 2015.

3.5 Strategic Objective 5: International development goals

Net expenditure towards Strategic Objective 5 was CHF 537,378, all of which comes from voluntary sources. Expenditure against this objective was lower than anticipated, due in part to the need to create a new staff position to be filled in 2017. While new funds for maternal, new born and child health activities were mobilized, they did not materialise at the level originally expected and no new funds were obtained for HIV/AIDS. The expenditure on work towards achieving the SDGs will pick up substantially in 2017. Delays in the conclusion of agreements with beneficiary parliaments and donors contributed to this under-expenditure.

3.6 Strategic Objective 6: Peace building

Total expenditure on this objective was CHF 176,814. A UN grant for work on weapons of mass destruction added to the voluntary funds available. In addition, the core allocation was more than fully used due to additional activities resulting from political developments in the Middle East.

3.7 Strategic Objective 7: Enhanced member relations

Activities supporting Members account for expenditures of CHF 3,253,043 in 2016 and finished the year just above budget by 2 per cent. The first and second Assemblies were above budget due primarily to increased Member requirements for interpretation and translation. This was offset by savings on the Standing Committees and regional events.

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

Comparative Costs of the First Assembly (in CHF)

Item	Lusaka 2016	Hanoi 2015	Geneva 2014	Quito 2013
Permanent staff overtime	21,509	32,236	41,108	41,002
Temp. staff/contractual services	664,670	544,395	568,975	569,119
Travel & related expenses	146,324	104,627	64,545	194,775
Freight/communication	23,925	12,801	6,124	20,296
Supplies/equipment/services	8,191	9,235	51,320	2,493
Publications	3,913	3,626	12,659	3,380
Gifts/hospitality	2,233	8,477	3,089	2,039
Total Expense	870,765	715,397	747,820	833,104

Comparative Costs of the Second Assembly (in CHF)

Item	Geneva 2016	Geneva 2015	Geneva 2014	Québec 2013
Permanent staff overtime	35,094	34,499	37,884	29,589
Temp. staff/contractual services	487,022	456,882	443,507	339,420
Travel & related expenses	39,511	39,235	25,909	15,231
Freight/communication	10	4,141	21	-
Supplies/equipment/services	116,332	151,905	165,517	107,545
Publications	7,873	5,429	7,421	4,684
Gifts/hospitality	3,192	5,371	3,391	4,241
Total Expense	689,034	697,462	683,650	500,710

3.8 Strategic Objective 8: IPU visibility

The communications objective finished the year above budget by 5 per cent with a total expenditure of CHF 1,108,504, extending outreach using social media, web stories, press releases and e-bulletins. The IPU website redevelopment was initiated with generous in-kind support from the parliament of the United Arab Emirates. Capital funds set aside for aspects of the development will be used in 2017.

3.9 Strategic Objective 9: Management and governance

Results for the management and governance objective were achieved for a total expenditure of CHF 814,065 in 2016, under budget by 4 per cent thanks to the Executive Committee not requiring an additional meeting between the two Assemblies.

Support Services

The expenditures on Support Services (which include finance, administration and human resources, office accommodation, asset depreciation, equipment rental, ICT and supplies) were CHF 2,577,336, which was within budget by 3 per cent. Budget savings were generated primarily from lower depreciation, postage and stationery costs following the PaperSmart initiative.

Other charges

An allowance for doubtful accounts is set aside to cover the write-off of outstanding debts. In 2016, the IPU membership as a whole was less prompt in paying assessed contributions than in the previous year. In accordance with IPSAS, provision is required for all debts more than two years old, and the reserve was therefore increased by CHF 68,722 to CHF 123,844 (15 per cent of the total amount receivable from Members).

The annual grant to the Association of Secretaries General of Parliaments was CHF 37,887, increased by 22 per cent from CHF 31,032 in 2015 in order to expand outreach.

No addition to the reserve for major building repairs to IPU Headquarters was budgeted in 2016. The reserve currently stands at CHF 428,000. No utilization of the provision was required during 2016.

In accordance with the decision of the Governing Council in Geneva in 2007, an amount of CHF 30,400 was set aside in a reserve for the purpose of offsetting the CO₂ emissions and to mitigate the environmental impact of operations. CHF 79,908 out of the total accumulated reserve of CHF 80,041 was used for climate change-related activities in 2016.

4. Gender analysis

Under the IPSAS presentation of the Financial Statements, expenditure on the objective of advancing gender equality is shown directly in Statement V: Statement of Comparison of Budget and Actual Amounts. In 2016, gender-specific expenditure totalled CHF 1,313,622, which represents 9 per cent of the IPU's total expenses.

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

Representation in the Secretariat	2016		2015	
	No.	Per cent of total	No.	Per cent of total
Women on Staff – General Services	16	89%	16	89%
Women on Staff – Professional	14	61%	14	61%
Women on Staff – Total	30	73%	30	73%
<i>of which Women in Senior Management</i>	4	80%	4	80%
Women recruited during year	-	-	1	50%
Women promoted during year	1	50%	-	-

5. Capital expenditures

In 2016, CHF 32,994 was spent on furniture, vehicles, equipment and premises, including the routine replacement of outdated IT and communications equipment.

6. Staff pension fund

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

An actuarial study was carried out to calculate the valuation of the pension liabilities of the IPU as of 31 December 2016. The results of the study are set out in note 10 to the Financial Statements, along with details of all of the IPU's other employee benefit liabilities.

7. Recommendations

In accordance with Rule 13.3 of the financial regulations, it is recommended that the Governing Council approve the financial administration of the Inter-Parliamentary Union and the financial results for 2016.

8. Management's responsibility for financial reporting

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

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

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



Martin Chungong
Secretary General



Andrée Lorber-Willis
Director
Division of Support Services

9. External auditor's opinion

EXTERNAL AUDITOR'S AUDIT OPINION

To the Executive Committee of the IPU

Report on the audit of the financial statements

Opinion

The SFAO has audited the financial statements of the IPU, which comprise the statement of financial position as at December 31, 2016, and the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In the opinion of the SFAO, the accompanying financial statements give a true and fair view of the financial position of the IPU as at December 31, 2016, and of its financial performance and its cash flows for the year then ended in accordance with the International Public Sector Accounting Standards (IPSAS) and the Organization's Financial Regulations.

Basis for Opinion

The SFAO conducted its audit in accordance with International Standards on Auditing (ISAs). Its responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of its report. The SFAO is independent of the IPU in accordance with the ethical requirements that are relevant to its audit of the financial statements in Switzerland, and it has fulfilled its other ethical responsibilities in accordance with these requirements. The SFAO believes that the audit evidence it has obtained is sufficient and appropriate to provide a basis for its opinion.

Material uncertainty related to going concern

In the opinion of the SFAO, there is no uncertainty related to the continuity of the IPU's operations at the present time.

Responsibilities of the Secretary General for the financial statements

The Secretary General is responsible for the preparation and fair presentation of the financial statements in accordance with the International Public Sector Accounting Standards (IPSAS) and the IPU's Financial Regulations, and for such internal control as he determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Secretary General is responsible for assessing the IPU's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Secretary General either intends to liquidate the IPU or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the IPU's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Its objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes its opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, the SFAO exercises professional judgment and maintains professional scepticism throughout the audit. It also:

- Identifies and assesses the risks of material misstatement of the financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for its opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the IPU's internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Secretary General.
- Concludes on the appropriateness of the Secretary General's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the IPU's ability to continue as a going concern. If the SFAO concludes that a material uncertainty exists, the SFAO is required to draw attention in its auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify its opinion. Its conclusions are based on the audit evidence obtained up to the date of its auditor's report. However, future events or conditions may cause the IPU to cease to continue as a going concern.
- Evaluates the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The SFAO communicates with the Executive Committee through its Sub-Committee on Finance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that it identifies during its audit.

Berne, 24 February 2017

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10. Statement of financial position

INTER-PARLIAMENTARY UNION

Statement I:

Statement of Financial Position

at 31 December 2016

In CHF (Swiss francs)

	2016	2015
ASSETS		
Current assets		
Cash on Hand	11'881	9'122
Cash in current accounts	6'959'389	5'777'679
Cash held by investment fund manager	264'122	261'344
Term deposits and savings accounts	<u>4'738'677</u>	<u>4'738'412</u>
Sub total cash and cash equivalents (Note 3)	11'974'069	10'786'557
Accounts Receivable		
from Members (Note 4)	721'626	605'120
from Donors (Note 4)	36'358	332'440
from Tax Reimbursements	44'966	62'813
Others	<u>25'316</u>	<u>23'144</u>
Sub total accounts receivable	828'266	1'023'517
Investments (Note 5)	8'702'020	9'230'735
Other current assets (Note 6)	<u>311'781</u>	<u>224'884</u>
Sub-total current assets	21'816'136	21'265'692
Non-current assets		
Fixed Assets (Note 7)		
Building and Grounds	8'490'950	8'737'880
Furnishings	33'457	43'271
General Equipment	-	-
IT Equipment	66'793	80'448
Vehicles	<u>22'875</u>	<u>28'975</u>
	8'614'076	8'890'573
Intangible assets	-	-
Sub-total non-current assets	8'614'076	8'890'573
Total Assets	<u><u>30'430'212</u></u>	<u><u>30'156'265</u></u>
LIABILITIES		
Accounts Payable and Accrued Payables	204'290	225'432
Advances from Members	527'195	521'621

Deferred revenue (<u>Note 8</u>)	3'492'146	2'050'007
Loans (<u>Note 9</u>)	<u>189'600</u>	<u>189'600</u>
Sub-total current liabilities	4'413'231	2'986'660
Borrowings Long Term (<u>Note 9</u>)	5'373'687	5'497'881
Closed Pension Fund (<u>Note 10</u>)	10'387'112	11'073'299
Other Employee benefits (<u>Note 10</u>)	<u>1'488'738</u>	<u>1'534'570</u>
Sub-total non-current liabilities	17'249'537	18'105'750
Total Liabilities	21'662'768	21'092'410
NET ASSETS		
Restricted Funds (<u>Note 12</u>)	427'828	477'335
Accumulated fund balance (Working Capital Fund after contribution)	<u>8'339'618</u>	<u>8'586'520</u>
Net Assets	<u>8'767'446</u>	<u>9'063'855</u>

11. Statement of financial performance

INTER-PARLIAMENTARY UNION

Statement II:

Statement of Financial Performance

for the year ended 31 December 2016

In CHF (Swiss francs)

	2016	2015
Revenue (Note 17)		
Assessed Contributions	10'066'000	10'601'676
Voluntary Contributions	2'826'841	2'711'755
Investment income	411'823	(190'306)
Other Income	58'362	31'860
Total Revenue	13'363'026	13'154'985
Expenses (Note 17)		
Personnel Expenditure – permanent staff	8'382'833	8'099'255
Personnel Expenditure – temporary staff	2'792'457	2'564'088
Change in closed pension fund provision	-686'186	-691'416
Travel Expenditure	1'013'941	1'175'341
Contractual Services	785'138	855'768
Operating Expenses	766'269	792'562
Supplies, Materials and Equipment	120'416	142'765
Allowance for Doubtful Accounts	41'489	143'097
Grants and Honoraria	68'183	157'035
Depreciation (Note 7)	309'491	308'970
Amortization of loan (Note 9)	65'406	66'818
Loss on Foreign Exchange	-	35'298
Total Expenses	13'659'436	13'649'581
Operating Surplus/(Deficit)	(296'409)	(494'596)

12. Statement of changes in net assets

INTER-PARLIAMENTARY UNION

Statement III:

Statement of Changes in Net Assets

for the year ended 31 December 2016

In CHF (Swiss francs)

	Accumulated Fund Balance	Reserves	Total
Closing balance 31 December 2011	4'958'468	341'032	5'299'500
Building revaluation	2'031'283	-	2'031'283
Revaluation of investments	57'400	-	57'400
Restatement of pension fund liabilities	<u>(1'592'988)</u>	<u>-</u>	<u>-1'592'988</u>
Opening balance 01 January 2012	5'454'163	341'032	5'795'195
Recognition of loan balance amortization	<u>1'603'304</u>	<u>-</u>	<u>1'603'304</u>
Restated opening balance 01 January 2012	7'057'467	341'032	7'398'499
Transfer to reserves (Note 12)	(84'300)	84'300	-
Net result 2012	944'753	-	944'753
Adjustment to restate 2012 closing balance	<u>-</u>	<u>-</u>	<u>-</u>
Closing balance 31 December 2012	7'917'919	425'332	8'343'251
Transfer to reserves (Note 12)	(80'500)	80'500	-
Net result 2013	<u>577'220</u>	<u>(5'314)</u>	<u>571'905</u>
Closing balance 31 December 2013	8'414'639	500'518	8'915'157
Transfer to reserves (Note 12)	(83'500)	83'500	-
Net result 2014	<u>694'803</u>	<u>(51'508)</u>	<u>643'295</u>
Closing balance 31 December 2014	9'025'942	532'510	9'558'452
Transfer to reserves (Note 12)	(25'700)	25'700	-
Net result 2015	<u>(413'721)</u>	<u>(80'875)</u>	<u>(494'596)</u>
Closing balance 31 December 2015	8'586'521	477'335	9'063'856
Transfer to reserves (Note 12)	(30'400)	30'400	-
Net result 2016	<u>(216'502)</u>	<u>(79'908)</u>	<u>(296'409)</u>
Closing balance 31 December 2016	8'339'619	427'828	8'767'447

13. Statement of changes in cash flows

INTER-PARLIAMENTARY UNION

Statement IV:

Statement of Cash Flows

for the year ended 31 December 2016

In CHF (Swiss francs)

	2016	2015
Cash flows from Operating Activities		
Operating surplus (deficit)	-296'409	-494'596
Depreciation	309'491	308'970
Amortization of loan	65'406	66'818
(Increase) decrease in receivables	195'251	-33'184
(Increase) decrease in other current assets	-86'897	30'786
Increase (decrease) in payables and deferred revenue	1'426'570	133'324
Increase (decrease) in pension fund liability	-686'187	-720'478
Increase (decrease) in other employee benefit liabilities	-45'832	84'947
Net cash flows from Operating Activities	<u>881'393</u>	<u>-623'413</u>
Cash flows from Investing Activities		
(Increase) decrease in Investments	528'715	1'104'513
Intangible assets	-	-
Property, plant and equipment	-32'994	-52'016
Net cash flows from Investing Activities	<u>495'721</u>	<u>1'052'497</u>
Cash flows from Financing Activities		
Loan repayment to Swiss Federal Government	-189'600	-189'600
Net cash flows from Financing Activities	<u>-189'600</u>	<u>-189'600</u>
Net increase/(decrease) in Cash and Cash Equivalents	1'187'514	239'485
Cash and Cash Equivalents at beginning of period	10'786'557	10'547'072
Cash and Cash Equivalents at end of period	<u>11'974'071</u>	<u>10'786'557</u>

14. Statement of Comparison of budget and actual amounts

INTER-PARLIAMENTARY UNION

Statement V: Statement of Comparison of Budget and Actual Amounts

for the year ended 31 December 2016
In CHF (Swiss francs)

	Original Budget	Final Budget	Actual on comparable basis	Difference
Revenue				
Assessed contributions	10'016'000	10'016'000	10'066'000	50'000
Working Capital Fund	356'100	356'100	356'100	-
Staff assessment	1'018'500	1'018'500	995'651	-22'849
Voluntary contributions	4'271'700	4'271'700	2'826'841	-1'444'859
Interest	110'000	110'000	36'138	-73'862
Other income	16'000	16'000	23'486	7'486
Total revenue	<u>15'788'300</u>	<u>15'788'300</u>	<u>14'304'217</u>	<u>-1'484'083</u>
Expenses				
Better functioning parliaments	3'300'900	3'300'900	2'492'252	-808'648
Advance gender equality	1'591'300	1'591'300	1'313'622	-277'678
Promote respect for human rights	1'454'500	1'454'500	1'400'344	-54'156
Parliamentary dimension of UN and multilaterals	837'300	837'300	922'311	85'011
International development goals	1'054'400	1'054'400	537'378	-517'022
Peace building	94'000	94'000	176'814	82'814
Enhanced member relations	3'201'400	3'201'400	3'253'043	51'643
IPU Visibility	967'800	967'800	1'018'504	50'704
Management and governance	848'700	848'700	814'065	-34'635
Support Services	2'649'400	2'649'400	2'577'336	-72'064
Other charges	105'000	105'000	109'775	4'775
Eliminations	<u>-316'400</u>	<u>-316'400</u>	<u>-209'273</u>	<u>107'127</u>
Total expenses	<u>15'788'300</u>	<u>15'788'300</u>	<u>14'406'171</u>	<u>-1'382'129</u>
Operating Deficit	-	-	-101'954	-101'954

NOTE 1 NATURE OF THE ORGANIZATION

1. The Inter-Parliamentary Union (IPU) is the international organization of parliaments and has a unique inter-State character. It is the focal point for worldwide parliamentary dialogue. Since 1889, the IPU has worked for peace and cooperation among peoples and for the firm establishment of representative institutions. The IPU shares the objectives of, and works in close cooperation with, the United Nations, where it has official Observer status at the UN General Assembly. It also cooperates with regional inter-parliamentary organizations, as well as with international, intergovernmental and non-governmental organizations which are motivated by the same ideals.
2. The IPU is an international parliamentary political organization and possesses international legal personality. It is representative in character and structure, subject to the rule of law, and governed by its Statutes. States and international organizations dealing with the IPU have recognized its standing, authority and capacity to act in the international arena, within the area of its functional responsibilities, as the international organization of parliaments.
3. The IPU's main decision-making body is its Governing Council, established by the IPU Statutes and consisting of three delegates of all of the Members of the IPU. It normally holds two sessions per year. The Governing Council elects the President of the IPU, appoints the Secretary General, sets the policy, guides the activities of the IPU and monitors their implementation. The Council adopts the work programme and budget, establishes the scale of assessed contributions, authorizes the acceptance of donations and legacies and approves the accounts. An Executive Committee composed of the President of the IPU and 15 members elected by the Governing Council proposes the annual work programme and budget to the Governing Council, oversees the administration of the IPU Secretariat, including establishing the scales of salaries and allowances of staff members, and appoints the External Auditor.
4. The IPU is funded by assessed contributions paid by its Members and voluntary contributions from Members and donors. The IPU operates within the framework of an annual work programme and budget, which provides the appropriations that constitute the expenditure authorizations approved by the Governing Council for each financial year. The approval of the appropriations provides the Secretary General with the authority to commit and authorize expenses and to make payments for the purposes assigned within the limits of the appropriations.
5. Since 1 January 2005, the IPU has been affiliated to the United Nations Joint Staff Pension Fund (UNJSPF). The IPU has a closed Pension Fund which is governed by the Regulations of the Pension Fund for members of staff of the IPU. In accordance with these Regulations, the assets of the Pension Fund are administered separately from those of the IPU. The Pension Fund is administered by a Management Board comprising a representative of the IPU's Executive Committee, who serves as President of the Board, the Secretary General, an expert in financial administration appointed by the Executive Committee, a representative of the staff of the IPU and a representative of the current retirees who are beneficiaries of the Fund. The Regulations of the Fund provide that the IPU is fully responsible for the benefits owed to existing pensioners and their survivors.
6. The Financial Regulations of the Inter-Parliamentary Union is the overall instrument governing the IPU's financial administration.

NOTE 2 ACCOUNTING POLICIES AND BASIS OF PRESENTATION

The Financial Statements have been prepared on a full accrual and going-concern basis and the accounting policies have been applied consistently throughout the period. The Statements comply with the requirements of International Public Sector Accounting Standards (IPSAS). IPU has adopted in advance the provisions of IPSAS 33, 34, 35, 36, 37 and 38 all of which are effective 1 January 2017 and IPSAS 40 which is effective 1 January 2019. IPSAS 39, related to changes in accounting for employee benefit liabilities will be adopted when it becomes effective on 1 January 2018.

The Financial Statements include the accounts of the IPU and the accounts of the closed Pension Fund. All internal transactions and balances are eliminated on consolidation.

Advances from Members

Advances from Members represent advance payment of assessed contributions for future financial periods received during the current reporting period.

Borrowing

Borrowing includes an interest-free loan from the Swiss Confederation, which is valued at amortized cost using the effective interest rate methodology.

Cash, investments and other financial assets

Cash and cash equivalents include cash in hand, deposits held at call with banks, savings deposits without term limit and term deposits held up to 90 days. Investments include bonds of the Swiss Confederation and shares in mutual funds both valued at market value. All investments are publicly traded, readily convertible to cash and subject to limited risk of change in value.

Closed Pension Fund

Prior to becoming a participating organization in the UNJSPF, the IPU had its own pension fund, established in 1965. The Pension Fund was closed to new members on 1 January 2005 and continues for those who were pensioners (including survivors) at the time of closure under the management of a Board. The IPU's representative on the Pension Board provides a report to the Executive Committee each year on the activities and status of the Pension Fund. In accordance with the requirements of IPSAS, the assets, liabilities, revenue and expense of the Pension Fund have been consolidated into the IPU's Financial Statements. The unfunded liability of the closed Pension Fund is a liability of the IPU. In addition, active staff members with permanent contracts dated earlier than 1 May 1996 have the option of retiring at age 60 rather than at age 62 as provided in the UNJSPF regulations. Eligible staff members who chose this option contribute to a Bridge Pension, to which the IPU also contributes. The IPU is ultimately responsible for any unfunded liability resulting from this benefit.

Employee benefits

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

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

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

Expense recognition

Expenses are recognized as goods are received and services rendered.

Financial Instruments

Financial instruments are recognized when the IPU becomes a party to the contractual provisions of the instrument and are derecognized when the right to receive cash flow from another entity in connection with a financial asset or the obligation to deliver cash to another entity in connection with a financial liability has expired.

Investments are non-derivative financial assets designated as held for trading and are valued at fair value through surplus and deficit based on quoted active market prices at the reporting date. Cash and cash equivalents represent financial assets held for short-term periods and are valued at nominal value at the reporting date. Cash deposits held for periods longer than 12 months are valued at fair value through surplus and deficit.

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted on active markets comprising assessed contributions and other amounts receivable in cash. Short-term receivables are valued at amortized cost. Longer-term receivables covering arrears for Members are valued at amortized cost less allowances for estimated irrecoverable amounts.

Accounts payable and borrowings are non-derivative financial liabilities with fixed payments not quoted on an active market that are payable in cash. Accounts payable, due to their short-term nature, are valued at nominal value, which is the equivalent of amortized cost. Borrowings (loans) are valued at amortized cost using the effective interest rate method.

Foreign currency transactions

The functional currency of the IPU is the Swiss franc (CHF) and these Financial Statements are presented in that currency. All transactions occurring in other currencies are translated into Swiss francs using the United Nations official rate of exchange on the date of the transaction. Both realized and unrealized gains and losses resulting from the settlement of such transactions and from the translation at the reporting date of assets and liabilities denominated in currencies other than Swiss francs are recognized in the Statement of Financial Performance.

Fixed assets

Equipment is valued at historic cost less accumulated depreciation and impairment. Equipment or sets of equipment and other fixed assets costing in excess of CHF 2,000 are capitalized as an asset. The IPU Headquarters building is valued at fair value as determined by an independent valuation in accordance with International Valuation Standards as at 31 December 2012. No further revaluation will be undertaken. The IPU reviews the value of its property and equipment at the end of each reporting period to determine whether carrying values are recoverable and to determine the extent of any impairment loss with any resulting impairment charged as an expense.

The fair value of buildings and the historic cost of each item of equipment in its class of equipment are depreciated on a straight-line basis so as to write off the full cost of fixed assets over their estimated useful lives, which are estimated as follows:

Category	Useful Life
Buildings – original structure	100 years
Buildings – new structure	75 years
Buildings – technical installations and equipment	30 years
Buildings – interior works	40 years
Furnishings	10 years
Vehicles	5 years
General equipment	4 years
IT hardware and software	4 years

The initial recognition of the difference between cost and fair value of the Headquarters building has been recognized directly in revaluation surplus, which forms part of the net assets. Accumulated depreciation is eliminated against the gross carrying amount of the building and the net amount restated to the revalued amount.

The land on which the Headquarters building sits has been made available to the IPU by the Canton of Geneva, which has granted, through the *Fondation des immeubles pour les organisations internationales* (FIPOI), surface rights, including the right to construct buildings for a period of 50 years with an option of an extension for an additional period. These surface rights were acquired by the IPU at no cost and no value has been recognized in the Statement of Financial Position as the IPU has only limited authority to dispose of the rights which revert to the Republic and Canton of Geneva unless renewed.

Official gifts are considered heritage items and no value has been recognized in the Statement of Financial Position.

Intangible assets

Costs associated with the development of software and the IPU's website are capitalized at historic cost and depreciated over a useful life of four years if they exceed a threshold of CHF 2,000. Recognition of intangible assets is prospective following the date of IPSAS implementation.

Inventories

Stocks of publications for future distribution are written down to a net realizable value of zero in each reporting period.

Investments

Investments in long-term bonds held to maturity are valued at fair value at the reporting date. Investments in shares in money market funds available for trading are valued at fair value at the reporting date.

Net assets

Net assets include the unrestricted accumulated surplus and deficit of the IPU, which comprise its Working Capital Fund, revaluation surplus reflecting the difference between historic cost and current value of the Headquarters building and reserves established by the IPU Governing Council for Headquarters building maintenance and for carbon emissions offset.

Payables and accruals

Accounts payable include invoices received from suppliers not yet settled, including the revaluation of invoices payable in currencies other than Swiss francs. Accounts payable are valued at fair value through surplus and deficit. Accruals are liabilities for the cost of goods and services that have been received by or provided to the IPU during the year and which have not been invoiced by suppliers at the reporting date.

Provisions

Provisions are recognized when the IPU has a legal or constructive obligation as a result of a past event, whereby it is probable that an outflow of resources will be required to settle the obligation and where a reliable estimate of the amount of the obligation can be made.

Receivables

Receivables from assessed contributions are recognized when they become due. An allowance for doubtful receivables is recorded at the end of each fiscal period equal to the arrears of Members' contributions older than two years. For all other receivables an allowance for non-recovery is established based on a review of the outstanding amounts at the reporting date. Recoverable taxes paid in the jurisdictions in which the IPU is located are recognized as receivables when they become due in accordance with the agreements with each jurisdiction.

Revenue Recognition

Assessed contributions are recognized as revenue at the beginning of each year. Voluntary contributions supported by enforceable agreements are recognized as revenue at the time the agreement becomes binding unless the agreement includes conditions related to specific performance or the return of unexpended balances. If the agreements contain conditions, revenue recognition is deferred until the liability is discharged through performance of the specific conditions contained in the agreement.

Revenue from investments is recognized when earned. Other revenues are recognized when services are performed or when products are shipped.

Segment reporting

Segment reporting reflects the strategic directions of the Organization as established by the Governing Council.

Taxes

The IPU has been expressly recognized by the two countries in which it is physically located, Switzerland and the United States of America, as an international organization entitled to the appropriate privileges and immunities. It enjoys a special international organization tax-exempt status in both countries. In Switzerland, under the terms of a 1971 Accord, the IPU is exempted from direct and indirect federal, cantonal and community taxes and is subject to the same duties as other international organizations. In the United States, the IPU is exempted from direct federal taxes and duties under the terms of the International Organizations Immunities Act and is exempted from the payment of New York State and local sales and use taxes.

Use of Estimates

The preparation of the Financial Statements in conformity with IPSAS requires management to make estimates and assumptions that affect the amounts reported in the Financial Statements and accompanying notes. These estimates are based on management's best knowledge of current events and actions that the IPU may undertake in the future. Actual results could differ from these estimates. Estimates include, but are not limited to, separation benefit obligations, financial risk on accounts receivable, degree of impairment of fixed assets and valuation of the Headquarters building. Changes in estimates are reflected in the Statement of Financial Performance in the period in which they become known.

NOTE 3 CASH AND CASH EQUIVALENTS

Amount in CHF	31 December 2016	31 December 2015
Cash on hand	11'881	9'122
Current accounts with banks - Swiss francs	4'053'960	4'090'031
Current accounts with banks - Other currencies	<u>1'951'746</u>	<u>289'126</u>
Total unrestricted cash and current accounts	6'005'707	4'379'157
Current accounts with banks - Swiss francs	427'694	988'683
Current accounts with banks - Other currencies	17'866	6'683
Current accounts with banks pension fund - Swiss francs	<u>508'122</u>	<u>403'156</u>
Total restricted cash and current accounts	953'683	1'398'523
Sub total cash and current accounts	6'959'389	5'777'679
Cash held by investment fund manager	245'213	235'367
Pension fund cash held by investment fund manager - Swiss francs	<u>18'909</u>	<u>25'977</u>
Sub total cash held by investment fund managers	264'122	261'344
Term deposit USD	-	92
Term deposit CHF	534'886	534'629
Savings account CHF	<u>4'203'791</u>	<u>4'203'691</u>
Sub-total term deposits and savings accounts	4'738'677	4'738'412
Total cash and cash equivalents	11'974'069	10'786'557

Cash deposits are held in instant-access bank accounts, interest-bearing accounts and short-term deposits of 90 days or fewer. The average rate of interest earned on interest-bearing accounts and investments was 0.37 per cent in 2016 (1.73 per cent in 2015).

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

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

Cash and cash equivalents	AA	A	Not rated	Total
Amount	659'820	11'302'369	11'881	11'974'069
Per cent	6%	94%	0%	100%

The Organization has no confirmed credit lines but does maintain limited and informal overdraft arrangements with banks in which it has funds on deposit. These arrangements may be withdrawn by the banks at any time. No overdraft facilities were required in 2016 or 2015.

NOTE 4 ACCOUNTS RECEIVABLE

Amount in CHF	31 December 2016	31 December 2015
Receivables from Members	845'470	660'242
Less provision for doubtful debts	<u>-123'844</u>	<u>-55'122</u>
Net receivable from Members	721'626	605'120
Receivables from Donors	36'358	332'440
Withholding taxes reimbursable	352	10'059
Withholding taxes reimbursable - Pension Fund	44'614	157'754
Less provision for doubtful debts - Pension Fund withholding Tax	<u>-</u>	<u>-105'000</u>
Sub total	44'966	62'813
Other receivables	<u>25'316</u>	<u>23'144</u>
Sub total	25'316	23'144
Total accounts receivable	828'266	1'023'517

At 31 December 2016, there were 46 Members and Associate Members with accounts in arrears (47 at 31 December 2015). Four Members were liable for suspension under Article 5.3 of the IPU Statutes (two at 31 December 2015) and four Members were liable to lose their voting rights under Article 5.2 (seven at 31 December 2015).

Member or Associate Member (amount in CHF)	2016	2015	2014	2013	2012	Special Debt	Total
Afghanistan	11'000	11'600	9'935	0	0	0	32'535
Albania	11'000	9'400	0	0	0	0	20'400
Bolivia	11'000	0	0	0	0	0	11'000
Cameroon	1'766	0	0	0	0	0	1'766
Cabo Verde	369	0	0	0	0	0	369
Columbia	9'029	0	0	0	0	0	9'029
Comoros	0	0	0	0	0	27'233	27'233
Congo (Republic of)	11'000	11'600	12'000	6'475	0	0	41'075
Cote d'Ivoire	12'000	12'700	0	0	0	0	24'700
Cuba	299	0	0	0	0	0	299
Dominican Republic	16'000	8'450	0	0	0	0	24'450
Equatorial Guinea	11'000	11'600	11'661	0	0	0	34'261
Gabon	12'840	0	0	0	0	0	12'840
Gambia	10'000	10'600	10'900	0	0	0	31'500
Guatemala	14'000	14'800	0	0	0	0	28'800
Guinea	10'000	0	0	0	0	0	10'000
Guinea-Bissau	10'000	0	0	0	0	0	10'000
Guyana	10'000	0	0	0	0	0	10'000
Honduras	11'000	11'600	12'000	13'100	8'100	0	55'800
Lao People's Democratic Republic	10'000	2'012	0	0	0	0	12'012
Libya	29'000	21'020	0	0	0	0	50'020
Madagascar	255	0	0	0	0	0	255

Malawi	10'000	711	0	0	0	0	10'711
Mali	11'000	11'600	0	0	0	0	22'600
Mauritania	10'000	10'600	0	0	0	0	20'600
Mozambique	10'000	600	0	0	0	0	10'600
Namibia	11'000	0	0	0	0	0	11'000
Nepal	254	0	0	0	0	0	254
Niger	10'000	10'600	356	0	0	0	20'956
Palau	10'000	20	0	0	0	0	10'020
Papua New Guinea	22'600	0	0	0	0	0	22'600
Paraguay	927	0	0	0	0	0	927
Rwanda	10'000	0	0	0	0	0	10'000
Sao Tome and Principe	10'000	10'600	0	0	0	0	20'600
Sierra Leone	10'000	10'600	0	0	0	0	20'600
Somalia	10'000	10'600	10'900		0	0	31'500
South Sudan	10'936	0	0	0	0	0	10'936
Sudan	11'000	932	0	0	0	0	11'932
Suriname	11'000	11'600	1'084	0	0	0	23'684
Tajikistan	10'000	4'486	0	0	0	0	14'486
United Republic of Tanzania	11'000	0	0	0	0	0	11'000
Venezuela	84'900	0	0	0	0	0	84'900
Yemen	11'000	11'582	0	0	0	0	22'582
WAEMU	1'000	123	0	0	0	0	1'123
Central American Parliament	1'000	0	0	0	0	0	1'000
East African Legislative Assembly	1'000	1'100	100	0	0	0	2'200
Minor balances	316		0	0	0	0	316
Total	500'491	221'137	68'936	19'575	8'100	27'233	845'472
<i>Comparative Figures 2015</i>		<i>462'931</i>	<i>142'189</i>	<i>39'080</i>	<i>16'042</i>		<i>660'242</i>
Less doubtful accounts			-68'936	-19'575	-8'100	-27'233	-123'844
Net receivable from Members	500'491	221'137	-	-	-	-	721'628

Allowance for Doubtful Accounts (contributions)

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

At the beginning of 2016, the provision for doubtful accounts was CHF 55,122. During the year, no Members were suspended under Article 5.3 and no debts were written off. After an increase of the provision of CHF 68,722 (increase of CHF 21,771 in 2015), the allowance for doubtful accounts stood at CHF 123'844, representing 14.6 per cent (8.3 per cent in 2015) of the outstanding arrears.

Amount in CHF	31 December 2016	31 December 2015
Opening Balance	55'122	33'351
Change in provision	68'722	21'771
Closing Balance	123'844	55'122

Receivable from donors

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

Accounts receivable from donors	31 December 2016	31 December 2015
Equatorial Guinea	10'038	6'028
UN Development Programme	22'950	
UN Women	3'369	
WSD	-	297'000
UN AIDS	-	29'412
Total	36'358	332'440

Tax reimbursements

The IPU is entitled to reimbursement by the Swiss Confederation under the terms of its headquarters agreement of VAT and withholding taxes paid and taxes withheld on Pension Fund investments. The amount represents the amount receivable for taxes paid in 2016 outstanding at the reporting date. A provision of CHF 105,000 was established in 2015 reflecting withholding taxes receivable for more than three years which have been determined no longer to be considered receivable. Pension Fund withholding taxes receivable have been adjusted accordingly.

NOTE 5 INVESTMENTS

In accordance with the financial regulations and the investment policy approved by the Executive Committee, monies not needed for immediate requirements are invested in mutual funds and bonds. Total return on investments in 2016 was a gain of CHF 411,823 (loss of CHF (190,306) in 2015).

Amount in CHF	31 December 2016	31 December 2015
Current assets		
Mutual funds	<u>2,597,320</u>	<u>2,561,241</u>
Sub total IPU Investments	2,597,320	2,561,241
Mutual funds - flexible fund CHF	<u>6,104,700</u>	<u>6,669,494</u>
Sub total Pension Fund Investments	6,104,700	6,669,494
Total Investments	8,702,020	9,230,735

Investments in mutual funds are available for trading but are generally held for investment income. The shares held by the IPU are valued at fair value at the reporting date and were acquired at a cost of CHF 2,518,120. The shares held by the Pension Fund are valued at fair value at the reporting date and were acquired at a cost of CHF 5,669,858.

NOTE 6 OTHER CURRENT ASSETS

The IPU has already paid some expenses that relate to 2017 for items such as rent, subscriptions and postage meter deposits. These disbursements have been reported as current assets and include the guarantee deposit on leased facilities in New York City. Other current assets also include staff salary and travel advances and loans to former staff made from the Pension Fund.

Amount in CHF	31 December 2016	31 December 2015
Project and travel advances	165'174	103'335
Prepaid expenses	136'390	111'671
Guarantee deposit	<u>10'217</u>	<u>9'878</u>
Total other current assets	311'781	224'884

NOTE 7 PROPERTY, PLANT AND EQUIPMENT

The IPU has a Headquarters building and annex in Geneva, Switzerland. The building's original structure was completely renovated in 2002 and a new section built to extend and develop the basement area. The building is located on land owned by the Canton of Geneva, which has been set aside for the use of the IPU for a period of 50 years from 2003 to 2052, with an option to extend. The terms of a lease agreement were finalized during 2009 between the Canton of Geneva, the Federal Government of Switzerland and the IPU and the agreement was signed at the end of 2010 (see Note 2 – Fixed assets).

At 31 December 2011, the value of the building was determined by an independent external valuation consultant as the fair value of the building at that date in accordance with International Valuation Standards. Depreciation has been computed and included in the fair value recognized as the deemed cost as of the date of implementation of IPSAS.

Depreciation is recorded in accordance with the policy described in Note 2. A detailed inventory is kept for all computer-related hardware and software as this is routinely replaced and upgraded and represents a significant investment.

Amount in CHF	Buildings and grounds		Furnishings		Information Technology, Communications Equipment		General Equipment		Vehicles		Total	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
Historic cost at 01 January	9'725'597	9'725'597	556'872	556'872	409'380	390'053	43'426	43'426	69'981	84'596	10'805'256	10'800'543
Additions	-	-	-	-	32'994	35'050	-	-	30'500	32'994	65'550	-
Disposals	-	-	-	-	-	-15'722	-	-	-45'115	-	-60'837	-
Historic cost at 31 December	9'725'597	9'725'597	556'872	556'872	442'374	409'380	43'426	43'426	69'981	69'981	10'838'250	10'805'256
Accumulated depreciation	-987'717	-740'788	-513'601	-503'788	-328'933	298'750	-43'426	-43'140	-41'006	-66'550	-1'914'683	-1'653'016
Adjust depreciation for disposals	-	-	-	-	-	15'722	-	-	31'581	-	47'303	-
Depreciation current period	-246'929	-246'929	-9'813	-9'814	-46'649	-45'905	-	-286	-6'100	-6'037	-309'491	-308'970
Total accumulated depreciation	-1'234'647	-987'717	-523'415	-513'601	-375'581	328'933	-43'426	-43'426	-47'106	-41'006	-2'224'174	-1'914'683
Net carrying value at 01 January	8'737'880	8'984'809	43'271	53'084	80'448	91'302	-	286	28'975	18'046	8'890'573	9'147'527
Net carrying value at 31 December	8'490'950	8'737'880	33'457	43'271	66'793	80'448	-	-	22'875	28'975	8'614'076	8'890'573

NOTE 8 DEFERRED REVENUE

The IPU receives funds from several donors for the implementation of various activities. Total disbursements from voluntary funds in 2016 were CHF 2.826.641 (CHF 2,711,755 in 2015). At 31 December 2016 the net advance of voluntary contributions was CHF 3,297.646 (CHF 2,050,007 in 2015).

Project (Amount in CHF)	Funder	Unexpended Balance of Prior Commitments	New/Expired Commitment in 2016	Funds used in 2016	Balance of Commitment	Deferred Revenue
Equatorial Guinea	Equatorial Guinea	-168'982	2'212	-	-166'770	166'770
	Youth	0	-4'010	4'010	0	-0
Global Programme Support Migration	UAE	-183'598	-	96'162	-87'436	87'436
	Micronesia	-	-100'800	7'306	-93'494	93'494
Global Programme Support	Angola	-200'000	-	75'416	-124'584	124'584
RD Congo	) UNDP	-4'082	-	-	-4'082	4'082
Guinea Bissau	)	-11'508	-	-	-11'508	11'508
Afghanistan	)	-42'001	27'030	14'972	-0	0
Myanmar	)	-0	-264'887	264'887	-0	0
Turkey	UN Women Campaign for	-45'165	-3'369	48'534	-0	0
Health	Tobacco Free Kids	-	-24'707	24'707	-	-
1540 Committee	UNODA	-	-47'255	47'255	-	-
Violence against Children	UNICEF	-1'837	1'837	-	-	-
Handbook on Statelessness	UNHCR	-911	-	84	-826	826
Human Rights Handbook	UNHCR	-	-29'640	29'640	-0	0
Global Programme Support	WSD	-231'953	-	231'953	-0	0
Human Rights	Finland World Vision	-2'214	-	2'214	0	-0
MNCH	WHO	-1'736	1'736	-	-	-
MNCH	WHO	-	-196'800	63'432	-133'368	133'368
MNCH	PMNCH	-53'582	-97'000	71'100	-79'482	79'482
Global Programme Support	SIDA	-1'058'563	-1'137'004	1'305'718	-889'850	889'850
Global Funding	China	-	-1'519'500	140'424	-1'379'076	1'379'076
Gender Issues	Irish Aid	-35'614	-160'761	196'374	0	-0
Gender Issues	CIDA	-	-521'560	202'653	-318'907	318'907
Reconciliation	CIDA	-8'261	-	-	-8'261	8'261
Sub total		-2'050'008	-4'074'480	2'826'841	-3'297'646	3'297'646
Advance Second Assembly St. Petersburg	Russian Federation	-	-194'500	-	-194'500	194'500
Total	CHF	-2'050'008	-4'268'980	2'826'841	-3'492'146	3'492'146
<i>Comparative Figures 2015</i>		<i>-2'194'915</i>	<i>-2'566'848</i>	<i>-2'711'755</i>	<i>-2'050'008</i>	<i>-2'050'008</i>

NOTE 9 BORROWINGS

The IPU borrowed CHF 9,480,000 from the Swiss Confederation for the construction and renovation of its Headquarters building in Geneva, Switzerland. The loan is valued at amortized cost using the effective interest rate method based on the Swiss franc Swiss Confederation Bond (fixed 30 years) in effect at 1 January 2012 of 1.15 per cent.

The loan was interest-free and currently requires reimbursement of the principal only. The value of the interest with a rate of 1.15 per cent waived in 2016 was CHF 65,406, (CHF 66,818 in 2015) and the value of interest to be waived until the final payment on the loans due in 2052 is CHF 1,262,313 (CHF 1,327,719 in 2015). The value of the waiver of interest is equal to the future value of the loan discount.

The total borrowing and amounts outstanding shown as current and non-current liabilities at the reporting date are as follows:

Amount in CHF	2016	2015
Current liabilities		
FIPOI loan payable - current	189,600	189,600
Non-current liabilities		
FIPOI loan payable - 1-5 years	948,000	948,000
FIPOI loan payable - after 5 years	<u>5,688,000</u>	<u>5,877,600</u>
Sub-total non-current liabilities	6,636,000	6,825,600
Less discounting of non-current at effective interest rate	<u>1,262,313</u>	<u>1,327,719</u>
Sub-total non-current liabilities at amortized cost	5,373,687	5,497,881
Total borrowings	5,563,287	5,687,481

NOTE 10 EMPLOYEE BENEFIT LIABILITIES

United Nations Joint Staff Pension Fund (UNJSPF)

(a) The Pension Fund's Regulations state that the Pension Board shall have an actuarial valuation made of the Fund at least once every three years by the Consulting Actuary. The practice of the Pension Board has been to carry out an actuarial valuation every two years using the Open Group Aggregate Method. The primary purpose of the actuarial valuation is to determine whether the current and estimated future assets of the Pension Fund will be sufficient to meet its liabilities.

The IPU's financial obligation to the UNJSPF consists of its mandated contribution, at the rate established by the United Nations General Assembly (currently at 7.9% for participants and 15.8% for member organizations), together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Pension Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Pension Fund as of the valuation date. Each member organization shall contribute to this deficiency an amount proportionate to the total contributions which each paid during the three years preceding the valuation date.

The actuarial valuation performed as of 31 December 2015 revealed an actuarial surplus of 0.16 per cent (deficit of 0.72% in the 2013 valuation) of pensionable remuneration, implying that the theoretical contribution rate required to achieve balance as of 31 December 2015 was 23.54 per cent of pensionable remuneration, compared to the actual contribution rate of 23.7 per cent. The next actuarial valuation will be conducted as of 31 December 2017.

At 31 December 2015, the funded ratio of actuarial assets to actuarial liabilities assuming no future pension adjustments was 141.1 per cent (127.5% in the 2013 valuation). The funded ratio was 100.9 per cent (91.2% in the 2013 valuation) when the current system of pension adjustments was taken into account.

After assessing the actuarial sufficiency of the Fund, the Consulting Actuary concluded that there was no requirement, as of 31 December 2015, for deficiency payments under Article 26 of the Regulations of the Fund as the actuarial value of assets exceeded the actuarial value of all accrued liabilities under the Fund. In addition, the market value of assets also exceeded the actuarial value of all accrued liabilities as of the valuation date. At the time of this report, the General Assembly has not invoked the provisions of Article 26. The pensionable remuneration will be reviewed at the time of the next actuarial valuation as of 31 December 2017.

In December 2012 and April 2013, the General Assembly authorized an increase in the age of retirement to 65 for new participants of the Fund, with effect not later than from 1 January 2014. The related change to the Pension Fund's Regulation was approved by the General Assembly in December 2013. The increase in the normal retirement age is reflected in the actuarial valuation of the Fund as of 31 December 2015.

During 2016, contributions paid to UNJSPF amounted to CHF 1.0 million (CHF 1.0 million in 2015). Expected contributions due in 2017 are CHF 1.0 million.

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

(b) The IPU guarantees a legacy pension fund that will pay pensions to former employees and some current employees of the IPU based on various factors, including the number of years of service and salary at retirement. The pension liability has been calculated by an independent actuary utilizing the projected unit credit methodology. Each year, the IPU reviews and selects assumptions that will be used in the valuation. For the 2016 valuation, the assumptions utilized are as follows:

	31-Dec-16	31-Dec-15
Actuarial assumptions		
Discount rate	0.60%	1.00%
Salary increases	0.50%	0.50%
Pension increase	0.50%	0.50%

The net liability to the IPU, which is the difference between the adjusted market value of the assets of the pension fund and the present value of the accrued pension liability, is as follows:

Amount in CHF	2016	2015
Accrued Pension Liability	10'387'112	11'073'299
Pension Fund Assets	6'676'243	7'151'277
Net Liability	3'710'869	3'922'022

	31-Dec-16	31-Dec-15
Change in benefit obligation		
Benefit obligation at 01 January	12,979,805	13,651,373
Current service cost	13,523	16,802
Interest cost	125,249	148,875
Employee contributions	16,439	17,854
Pension paid by plan	-926,151	-971,010
Actuarial gain/loss	<u>814,434</u>	<u>115,911</u>
Benefit obligation at 31 December	13,023,299	12,979,805

Amounts recognized in the statement of financial position

Present value of unfunded obligation	13,023,299	12,979,805
Actuarial gain (loss) unrecognized	<u>-2,636,187</u>	<u>-1,906,506</u>
Amount in the statement of financial position	10,387,112	11,073,299

Components of pension cost

Current service cost	13,523	16,802
Interest cost	125,249	148,875
Actuarial loss in excess of corridor	<u>84,753</u>	<u>67,001</u>
Total pension cost recognized on statement of financial performance	223,525	232,678

Summary of membership data

Number of retirees	11	11
Number of active participants	5	6
Total insured salaries	782,789	907,044
Average age (years) of active participants	52.82	52.65
Average expected remaining service years of active participants	7.18	7.35

The calculation of the net liability to IPU is made using the corridor method which requires the recognition of actuarial gains and losses only if they exceed ten percent of the present value of the defined benefit obligation. IPSAS-39 which becomes effective in 2018 will require the gains and losses resulting from actuarial adjustments to be recognized immediately. Had IPSAS-39 been in effect in 2016, the unrecognized actuarial loss of CHF 2,636,187 would have had to been recognized on the Statement of Financial Position as an increase to the closed pension fund liability and a decrease of net assets. The actual impact in 2018 will be dependent on the discount rate determined based on financial market conditions existing at that time.

(c) Post-employment benefits include separation benefits consisting of grants upon repatriation, repatriation travel and shipping of personal effects for certain internationally recruited personnel. The liability for each benefit has been computed by the IPU at nominal value at the reporting date. At 31 December, the total liability of benefits payable to staff was:

Amount in CHF	2016	2015
Post employment benefits		
Reinstallation Premiums	473'324	442'721
Grants for Removal Expenses	719'914	760'349
Sub Total	1'193'238	1'203'070
Other short-term benefits		
Encashment of unused leave	295'500	331'500
Home leave		
Sub Total	295'500	331'500
TOTAL	1'488'738	1'534'570

(d) Other short-term benefits concern the policy providing that staff members earn 30 days of annual leave credit each year, which may be taken or accumulated with up to 60 days paid on separation or retirement. A liability has been established equal to the nominal value of leave accumulated at the reporting date.

NOTE 11 LEASES

The IPU has a five-year lease expiring in 2017 for office accommodation at 336 East 45th Street, New York, USA. The annual lease payment for 2016 was CHF 118,794 (CHF 114,167 in 2015). The lease is cancellable with six months' notice by the IPU.

NOTE 12 RESERVES

(a) The IPU has established a reserve to pay for major repairs to the Headquarters building at some later date. In September 2001, the Governing Council resolved to contribute CHF 55,000 per annum to this reserve beginning in 2008 until 2014.

Amount in CHF	2016	2015
Opening Balance	427'694	427'694
Contributions	-	-
Expenditures	-	-
Closing Balance	427'694	427'694

(b) The IPU has established a reserve for offsetting carbon emissions from IPU activities, especially those involving travel. In 2016, an amount of CHF 30,400 (CHF 25,700 in 2015) was contributed to the reserve to compensate for emissions of CO₂ from regular activities.

Amount in CHF	2016	2015
Opening Balance	49'641	104'816
Contributions	30'400	25'700
Expenditures	79'908	80'875
Closing Balance	134	49'641
Total reserves	427'828	477'335

NOTE 13 CONTINGENT LIABILITIES

During the course of 2016, several staff members received notices of tax assessment from the Ministry of Economy, Finance and Industry of France relating to income earned from the IPU. The IPU is contractually obligated to reimburse to staff members any national taxes paid in respect to income earned from the IPU and it believes that all amounts for prior years were settled during 2016.

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

Reconciliation of Budget to Actual Comparison and Statement of Financial Performance

Amount in CHF	Operating	Financing	Investing	Total
Revenue on budgetary basis	14'304'217	-	-	14'304'217
Less staff assessment included in revenue	<u>-995'651</u>	<u>-</u>	<u>-</u>	<u>-995'651</u>
Revenue net of staff assessment	13'308'565	-	-	13'308'565
Expense on budgetary basis	14'406'171	-	-	14'406'171
Less staff assessment	<u>-995'651</u>	<u>-</u>	<u>-</u>	<u>-995'651</u>
Expense net of staff assessment	13'410'520	-	-	13'410'520
Net result on budgetary basis	-101'954	-	-	-101'954
Presentation differences				
Plus use of working capital fund	356'100	-	-	356'100
Plus programme support costs	-30'400	-	-	-30'400
Plus Expense (travel) charged to fund balance	79'908	-	-	79'908
Adjustment to Closed Pension Fund liability	<u>-211'152</u>	<u>-</u>	<u>-</u>	<u>-211'152</u>
Sub total presentation differences	194'455	-	-	194'455
Entity difference				
Pension fund net result	-	-	-	-
Deficit per Statement of Financial Performance	-296'409	-	-	-296'409

In the budgetary comparison, transfers to the reserves are reported as expenses as they are charged to the revenue received from assessed contributions. On the Statement of Financial Performance, transfers from accumulated fund balance to reserves are reported as an adjustment to net assets and not included in current expense.

In the presentation of revenue and expense on a budgetary basis, staff costs are presented on a gross basis as established by the International Civil Service Commission (ICSC). The amount of the staff assessment less the amount of any reimbursement paid to staff members to cover national income taxes is presented as revenue. On the Statement of Financial Performance, staff costs are presented net of the staff assessment plus the amount of reimbursement paid to staff members. The difference in presentation has no impact on the presentation of the net result.

Amount in CHF	2016	2015
Gross Staff Assessment	1'079'548	1'051'666
Reimbursements		
- France	83'896	70'530
- United States of America		-
Total	83'896	70'530
Net Staff Assessment	995'651	981'136

NOTE 15 RELATED PARTY TRANSACTIONS

The IPU's main statutory bodies are the Assembly, the Governing Council and the Executive Committee, which are composed of representatives of Member Parliaments. The representatives do not receive remuneration from the IPU.

The IPU is managed by a Secretary General, appointed by the Governing Council, and senior officers (directors) appointed by the Secretary General and considered key management personnel. All are remunerated by the IPU. The aggregate remuneration paid to key management personnel includes salaries, allowances, statutory travel, pension contributions, medical and accident insurance, education grants, home leave and other entitlements paid in accordance with the Staff Rules and Regulations and applicable to all staff. All key management personnel are members of the UNJSPF and are eligible for participation in the Staff Health Insurance plan.

Key management personnel and their aggregate remuneration were as follows:

	2016		2015	
	Number of individuals	Aggregate remuneration cost	Number of individuals	Aggregate remuneration cost
	(as an average)	(in CHF)	(as an average)	(in CHF)
Senior officers:	5.0		5.0	
Net salary and post adjustment		1'069'159		974'035
Employee pension contributions		86'074		84'248
Employer medical and pension contributions		208'688		205'581
Other allowances		180'758		172'722
Separation benefits paid		39'331		0
Total		1'584'011		1'435'986

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

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

NOTE 16 SEGMENT REPORTING

Segment information is presented in a format based upon the strategic directions approved by the Governing Council in the 2016 budget. Only revenue and expense are presented by segment. All assets and liabilities belong to the IPU as a whole and there is no reasonable basis for allocation of individual assets, liabilities and net assets to individual segments.

Amount in CHF	Stronger democracies	International development	Parliamentary cooperation	Support services	Other charges	Pension Fund	Eliminations	Total
Revenue								
Assessed Contributions	2'591'231	837'830	4'342'480	2'200'724	93'734	0	0	10'066'000
Voluntary Contributions	2'387'386	439'455	0	0	0	0	0	2'826'841
Investment income	0	0	0	36'138	0	375'685	0	411'823
Other Income	0	-45	0	251'241	0	49'317	-242'151	58'362
Total revenue	4'978'618	1'277'241	4'342'480	2'488'103	93'734	425'001	-242'151	13'363'026
Expense								
Personnel Expenditure – permanent staff	3'205'296	772'547	2'933'876	1'622'827	0	876'816	-1'028'529	8'382'833
Personnel Expenditure – temporary staff	1'027'284	297'486	1'382'521	85'165	0	0	0	2'792'457
Actuarial Gain/(Loss) on Pension Fund	0	0	0	0	-211'152	-475'034	0	-686'186
Travel Expenditure	452'061	227'503	330'617	3'760	0	0	0	1'013'941
Contractual Services	449'361	198'145	303'513	20'173	0	23'219	-209'273	785'138
Operating Expenses Supplies, Materials and Equipment	54'125	208'064	93'133	410'947	0	0	0	766'269
Allowance for Doubtful Accounts	18'091	12'622	11'655	78'049	0	0	0	120'416
Grants and Honoraria	0	0	30'297	0	41'489	0	0	41'489
Depreciation	0	0	0	309'491	37'887	0	0	68'183
Amortization of loan	0	0	0	309'491	0	0	0	309'491
Amortization of loan	0	0	0	65'406	0	0	0	65'406
Total expense	5'206'217	1'716'366	5'085'612	2'595'818	-131'777	425'001	-1'237'802	13'659'436

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

NOTE 17 REVENUE AND EXPENSE

Assessed contributions

Members and Associate Members of the Organization pay an annual contribution to the IPU to finance its activities in accordance with the work programme and budget and scale of contributions adopted by the Governing Council in accordance with Article 21 of the IPU Statutes. Assessed contributions are due at the beginning of the budget year and payable by 31 March of each year in accordance with Financial Rule 5.4.

Voluntary contributions

Members and other donors contribute funds to the Organization for the purpose of financing specific projects and activities. Funds are accepted by the Secretariat with the approval of the Governing Council.

Programme Support Costs

The IPU charges programme support costs for the projects it implements with funding from other agencies. The IPU collected fees in the amount of CHF 209.273 on project direct costs of CHF 2.826.641 (CHF 181,707 on project direct costs of CHF 2,711,755 in 2015).

Other Income

Other income was as follows:

Amount in CHF	2016	2015
Exchange Gain	18'437	-
Staff contributions to pension fund	16'439	17'854
Other	23'486	14'005
Total Other Income	58'362	31'860

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

Investment income

Total returns on investments were:

Amount in CHF	2016	2015
Interest	44'642	186'672
Capital Gains (Losses)	367'182	-376'978
Total Investment Income	411'823	-190'306

Expense

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

Personnel Expenditure - permanent staff includes short-term employee benefits such as base salary, post-adjustment, dependency allowance, pension contribution, health and other insurance contributions, home leave and other entitlements for permanent staff. The pension contribution from the IPU to the closed Pension Fund has been eliminated on consolidation.

Amount in CHF	2016	2015
Salaries and allowances - regular staff	5'375'776	5'249'467
Dependent allowance	191'193	188'192
Pension contribution UNJSPF	974'734	952'655
Health insurance	293'591	288'523
Education allowance	461'921	401'571
Other allowances	39'721	41'066
Separation benefits	66'048	108'838
Pension and survivor benefits	876'816	888'385
Other benefits	135'910	16'265
Less eliminations	-32'878	-35'709
Total personnel expense - permanent staff	8'382'833	8'099'255

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

Amount in CHF	2016	2015
Temporary Staff	257'490	278'060
Interpreters	1'021'843	895'705
Translators	233'688	220'906
Consultants	1'279'436	1'169'417
Total personnel expense - temporary staff	2'792'457	2'564'088

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

Amount in CHF	2016	2015
Current service cost	13'523	16'802
Interest cost	125'249	148'875
Employee contributions	16'439	17'854
Pension paid by plan	-926'151	-971'010
Actuarial loss in excess of corridor	84'753	67'001
Provision for doubtful debts closed pension fund	0	104'999
Refunds of contributions of participants in bridge pension	0	29'063
Net credit to employee benefits recognized on statement of Financial Performance	-686'187	-586'416

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

Amount in CHF	2016	2015
Transportation	637'857	701'844
Allowances	373'821	471'608
Incidentals	2'263	1'889
Total travel expenditure	1'013'941	1'175'341

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

Amount in CHF	2016	2015
Translating/editing	329,660	360,215
Printing and publishing	136,419	96,847
Conference Venue Services	204,852	188,433
Computer maintenance and on line databases	12,497	10,800
Audit costs	5,000	5,000
Pension fund investment management and banking	23,219	24,120
Management services	209,273	181,707
Other	73,492	170,352
Eliminations	-209,273	-181,707
Total contractual services	785,138	855,768

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

Amount in CHF	2016	2015
Rent	118'794	114'167
Heating	31'094	29'661
Electricity	29'615	30'339
Water	3'688	3'880
Premises and grounds maintenance	49'625	63'617
Cleaning	17'316	15'771
Security	62'444	39'400
Insurance	13'974	21'042
Vehicles	14'109	10'589
GE Maintenance, insurance & rental	101'376	91'156
Communications	143'143	143'542
Internet connectivity	19'589	9'618
Website	-	51'688
Press and publicity costs	1'950	7'663
Hospitality	117'406	122'908
Institutional gifts	25'625	18'192
Bank charges	16'512	19'325
Over/Under	10	3
Total Operating expenses	766'269	792'562

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

Amount in CHF	2016	2015
Office Furniture	0	420
Paper	13'050	19'691
Stationery	3'118	1'213
Miscellaneous office supplies	44'464	55'563
Coffee/tea/drinking water	7'778	9'210
Sundry	4'079	4'734
IT maintenance and repair	9'993	9'106
Software and supplies	32'399	34'907
Books	531	2'478
Periodicals	5'004	5'445
Total supplies , materials and equipment	120'416	142'765

Expenses related to depreciation are explained in Note 7.

The expense related to the increase in the **provision for doubtful debts** as explained in Note 4 to the Financial Statements above.

Amount in CHF	2016	2015
Change in provision for assessed contributions receivable	68'722	21'771
Less special debt reinstated as receivable	-27'233	-
Write-off of doubtful debt - voluntary contribution UNDP	-	16'325
Total provision expense	41'489	38'096

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

Amount in CHF	2016	2015
Grants	37'887	127'232
Honorariums	30'297	29'803
Total grants and honorariums	68'183	157'035

NOTE 18 FINANCIAL RISKS

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

Amount in CHF	2016	2015
Cash and cash equivalents	7,235,392	6,048,145
Deposits	4,738,677	4,738,412
Accounts receivable - assessed contributions	721,626	605,120
Accounts receivable - voluntary contributions	36,358	332,440
Accounts receivable - other	70,282	85,957
Investments	8,702,020	9,230,735
Borrowing	-5,563,287	-5,687,481
Accounts Payable	-204,290	-225,432
Net financial assets less financial liabilities	15,736,779	15,127,895

The IPU is exposed to certain market, credit and liquidity risks as follows:

Market risk

Market risk is the risk that the fair value or future cash flows of financial instruments will fluctuate because of changes in market prices, including currency risk, interest rate risk and other price risk. The IPU is exposed to foreign currency exchange and interest rate risk. It receives revenue from fees and voluntary contributions, and incurs expenses in currencies other than its presentation currency (CHF). The IPU is exposed to foreign exchange risk arising from fluctuations of currency exchange rates. It does not use derivative financial instruments to hedge exchange risk.

A change in the currency exchange rate between the Swiss franc and other currencies (US dollar and euro) in which financial instruments are held or revenue or expense transactions recognized of +/- 5 per cent would have had the following impact on the financial statements:

Amount in CHF	Impact on surplus/deficit	Impact on Net Assets
+ 5 percent	107,247	99,183
- 5 percent	-118,536	-99,183

The IPU also has a limited exposure to the risks of changes in interest rates. Its operating budget is financed primarily from revenue from Members' contributions and the sale of goods and services. Though only 0.5 per cent of its operating budget is financed from revenue derived from investment income, the investments by the Pension Fund are held in a mutual fund, which is exposed to the risk of changes in market conditions. Should investment revenue decrease or increase the funds available to finance the closed Pension Fund, the contribution from the operating budget would increase or decrease accordingly. The IPU does not utilize financial instruments to hedge interest rate risk.

Liquidity risk

Liquidity risk is the risk that the IPU will encounter difficulties in meeting obligations associated with financial liabilities. The IPU has limited exposure to liquidity risk, owing to its substantial unrestricted cash reserves, which are replenished from the results of its operations. The IPU's investment policy has been developed to ensure that its investments are held primarily in liquid short-term deposits.

The IPU's total of cash and cash equivalents at 31 December 2016 of CHF 12.0 million is sufficient to meet its current liabilities at that date of CHF 4.4 million. On an ongoing basis, it is anticipated that the IPU will have sufficient liquidity to pay all of its debts due. The maturity of the financial liabilities is reflected in Statement I – Statement of Financial Position.

Credit risk

Credit risk is the risk that a counter party of the IPU's financial assets will fail to discharge its obligations. The IPU's accounts receivable derive almost exclusively from its Member Parliaments; the IPU therefore considers its credit risks to be minor. Credit risk is re-evaluated annually, and changes are reflected in the calculation of the provision for doubtful debts. Cash and cash equivalents are held in banks with sovereign risk or with credit ratings of A- or higher, based on ratings by Fitch and Standard and Poor's (S&P). The asset value of accounts receivable has been reduced through the use of a provision for doubtful debts to reflect receivables for which payment is not anticipated in the short term.

LOGFRAME

INTER-PARLIAMENTARY UNION: 2016 SUMMARIZED LOGFRAME		
STRATEGIC DIRECTIONS	Objectively verifiable Indicators (OVI) for Impact	Impact achieved
BETTER PARLIAMENTS, STRONGER DEMOCRACIES - Objectives:		
1. Better functioning parliaments	Parliamentary performance in its core functions	<p>IPU standards and guidelines continued to serve as a reference to parliaments when seeking to strengthen their institutions; research on major developments on parliamentary practice was carried out (oversight, innovation in parliament, violence against MPs etc.).</p> <p>Increased demand for capacity building with a trend to very specific issues related to the functioning of the legislative institution (LRIS, ICT, financial and administrative autonomy, Parliamentary institute); increase in the number of endorsements of the Common Principles for Support to Parliament.</p>
2. Advancement of gender equality	Level of use of IPU gender resources; number of references in research/media/articles, etc.; number of updates; level of user satisfaction; number of women MPs benefitting from assistance and training; number of parliaments engaging in gender reforms; level of engagement of men MPs nationally and at IPU; action taken to enhance the protection of women's rights; support women's empowerment and gender equality	<p>The level of use of IPU gender resources has continued to increase. New research and tools published in 2016 received wide coverage and received particular appreciation from parliaments, media and the academia such as the Study on harassment, intimidation and violence against women parliamentarians.</p> <p>The IPU remains the main provider of statistics on women in politics and source for SDG5 indicators on women in decision-making.</p> <p>IPU provided trainings to about 100 women MPs. It supported 2 caucuses of women MPs. Men MPs as well as parliamentary staff were associated in trainings and debates on gender equality and women's participation throughout the year and on the occasion of each national project.</p> <p>Four parliaments have engaged in reform to mainstream gender in their work and advance specific gender equality issues.</p>
3. Greater respect for human rights	Action taken to protect the human rights of parliamentarians; parliamentary action to promote and protect human rights	<p>In 2016, new cases concerning 196 parliamentarians were submitted to the Committee on the Human Rights of Parliamentarians. During the year, the Committee examined the situation of a total of 459 parliamentarians from 42 countries. This marked a sharp increase in comparison to 2014 and 2015 (respectively 311 and 320 parliamentarians from 41 and 43 countries).</p> <p>98 MPs including 35 women and 63 men from 23 countries participated in IPU-led human rights seminars.</p>

MORE INTERNATIONAL INVOLVEMENT OF PARLIAMENTS - Objectives:			
4.	Stronger parliamentary dimension to the work of multilateral institutions	Parliamentary input (political and policy-based) to major international debates and processes	Increased visibility of IPU as the leading parliamentary organization at the UN and WTO. Strong recognition of parliaments in advancing key international commitments (human rights, SDGs, WMDs etc.). Consolidated ties with leadership at the UN and WTO.
5.	Increased parliamentary support for international development goals	Parliamentary action on international development goals	Parliaments' engagement and awareness on SDGs was enhanced. Five regions mobilized to engage on SDGs. An SDG self-assessment toolkit for parliaments was produced to support stronger involvement. Concrete results achieved on the health-related goals to improve access to essential services for women, adolescents and children. Parliamentary follow up to the Paris agreement and involvement at the COP 22 conference on climate change was secured.
6.	Improved parliamentary contribution to peace-building and conflict prevention	Parliamentary participation in reconciliation processes and dialogue in conflict situations	The IPU is recognized as a reliable partner by parliaments and a wide range of organisations, including the UN (including the Peacebuilding Commission and Security Council). The IPU is regularly called upon to share its experience and bring parliamentary perspective in meetings and official documents.
THE IPU AS A MORE EFFECTIVE INSTRUMENT OF PARLIAMENTARY COOPERATION - Objectives:			
7.	Universal membership and enhanced Member relations	Parliaments' participation in the IPU; two successful IPU assemblies each year; number of Members; outcome of deliberations	Two highly successful Assemblies in Lusaka, Zambia and in Geneva. Substantive outcomes that contribute to the work of parliaments and to major global processes. IPU membership increases from 167 to 171 member Parliaments in the course of the year.
8.	Enhanced IPU visibility	Increased awareness and knowledge of the IPU and its work	The IPU has broadened its reach through its new multilingual website and innovative communication products, including by reinforcing its visual identity.
9.	Improved operational management, governance and internal oversight	Organizational key performance indicators	The IPU's governing bodies expressed satisfaction with internal and external audit reports. The full cycle of staff performance evaluations was completed. All Strategic Objectives are measured, monitored and reported through the logframe. The Executive Office is fully operational, functioning as a single unit under the guidance of the Secretary General. It is part of the senior management team and monitors all existing and emerging dossiers of a politically sensitive nature. The decisions of the IPU's governing bodies were duly recorded and followed up.

INTER-PARLIAMENTARY UNION: 2016 SUMMARIZED LOGFRAME		
RESULTS	Objectively verifiable Indicators (OVI) for Results	Results achieved
<i>1. Better functioning parliaments</i>		
1.1	The parliamentary community makes use of an improved primary global resource on parliament and democracy provided by the IPU	Level of use of IPU resources
		The PARLINE database continues to be the primary global reference resource on national parliaments and parliamentary elections. Feedback from users of the PARLINE database in parliaments and academia regularly indicates that they appreciate this IPU resource and data are widely used and contribute to enhanced efficiency in their work. Numerous pages on Wikipedia cite PARLINE as a reference source for data on parliamentary elections.
1.2	Parliaments apply standards and guidelines and follow good practices promoted by the IPU	Number of parliaments using standards, guidelines and following good practices
		While it is difficult to establish an overall figure without a more formal system of monitoring and evaluation, there is plenty of anecdotal evidence of parliaments making use of IPU standards, guidelines and good practices. Here are just a few examples from 2016: The Parliament of Myanmar has been using the Common Principles for Support to Parliament while strengthening its institution. The Kenyan parliament was the first to use IPU's new self-assessment toolkit for evaluating the gender-sensitivity of parliaments, in December 2016. ParlAmericas used IPU guidelines on social media and parliamentary use of ICT to inform a December 2016 training session on "Maximizing the use of technology to improve communication with constituents". IPU's Social Media Guidelines are referenced in the "Open Government Guide" produced by the Open Government Partnership. The 2012 Global Parliamentary Report was referenced in numerous articles as describing a standard to which parliaments should aspire, as part of the ongoing debate on the role of parliament in Chile, Ghana, India, Jamaica, and elsewhere. The IPU's self-assessment toolkit for evaluating parliamentary performance featured in a new book from the World Bank "Benchmarking and self-assessment for parliaments"
1.3	Parliaments enhance their capacity with IPU support	Number of parliaments supported; resources invested
		In 2016, the IPU delivered 30 individual activities benefiting eight individual parliaments amounting to over 470,000 CHF. Activities were conducted in line with the common principles for support to parliaments.

1.4	Youth participation in parliaments is promoted	Numbers of initiatives organised, number of young MPs worldwide	<p>IPU data for 2016 shows that only 2% of parliamentarians are under the age of 30.</p> <p>In 2016, the IPU published its global report on Youth participation in national parliaments. A global conference of young parliamentarians was organised in March 2016, bringing together 130 young men and women (30% women) parliamentarians from 50 countries, for a discussion on <i>Agenda 2030: Youth taking the lead, leaving no one behind</i>.</p> <p>Strategies for youth empowerment and representation were also discussed during the Assembly general debate on <i>Rejuvenating democracy, giving voice to youth</i>.</p> <p>Young MPs took part in international global debates hosted by the UN. Media campaigns were launched to enhance youth participation in parliaments, with IPU support.</p> <p>The IPU Youth Forum met on the occasion of each IPU Assembly.</p>
2. Advancement of gender equality			
2.1	The parliamentary community makes better use of an improved global reference on women in politics provided by the IPU	Level of use of IPU gender resources; number of references in research/media/articles etc.	<p>The use of IPU material and data has continued to increase. Reference to IPU statistics on social media has been important. The 2015 annual analysis on women in parliament as well as the Issues brief on violence against women parliamentarians received wide media and public attention, as well as interest from the parliamentary community.</p> <p>Statistics on women in parliament were updated on a monthly basis as well as databases on women in politics and caucuses of women MPs.</p> <p>The number of users of IPU knowledge tools and databases on gender equality and women in politics has increased throughout the year.</p>
2.2	More women gain access to parliament and participate in policy-making	Number of women in parliament; temporary special measures; number of women benefiting from training; number of caucuses created; level of participation of women MPs	<p>The average number of women in parliament rose to 23.3% by the end of 2016 (up from 22.7% in 2015). One country adopted a legislated quota (Liberia) in 2016, several others have engaged in discussions and made proposals to establish or enhance existing quota systems (such as in Côte D'Ivoire). There are today more than 120 countries worldwide that implement some sort of quota mechanism (whether mandatory or voluntary).</p> <p>IPU provided trainings to about 100 women MPs. It supported 2 caucuses of women MPs. Men MPs as well as parliamentary staff were associated in trainings and debates on gender equality and women's participation.</p>
2.3	Parliaments are more gender-sensitive	Parliamentary reform; gender assessments	<p>IPU supported the parliament of Kenya in assessing its level of gender-sensitivity and launched a toolkit on gender-sensitive self-assessment for parliaments.</p>

2.4	Parliaments address women's rights, gender inequality and violence against women	Parliamentary action taken	At the national level, parliamentary action was supported in Namibia, Mauritania, Sierra Leone and Turkey. Main actions included sensitization of populations on gender equality and ending violence against women and girls and discussion of proposals for gender-sensitive legal reviews with government representatives.
3. Greater respect for human rights			
3.1	The IPU Committee on the Human Rights of Parliamentarians enhances its capacity to address human rights abuses affecting MPs	Revamped human rights section on IPU website; new visibility/communication tools; number of cases satisfactorily closed; number of total cases under review; number of new cases submitted; level of victim satisfaction with the Committee's work; number of sessions; trial observation and on-site missions; number of follow-up initiatives taken by IPU Members	Public release - for the third time – of statistics and analysis of Committee's case-load on international human rights day, 10 December. In 2016, the Committee examined the situation of a total of 459 parliamentarians from 42 countries. New cases concerning 196 parliamentarians were submitted to the Committee in 2016. The cases concerning 10 parliamentarians were closed (a satisfactory settlement was reached for three of them); three Committee sessions were organized (January, March and October). It conducted fact-finding visits to Cambodia and the Maldives and mandated trial observations to Colombia and Malaysia during the year in review. In 2016, a series of initiatives were launched to increase the Committee's visibility and to mark its 40 th anniversary. These initiatives resulted in the production of new communication tools, namely a motion design, a video testimony and a photo exhibition. The Austrian, German and Swiss Parliaments took follow up actions on cases of concerns in Turkey.

<p>3.2</p>	<p>Parliaments play a greater role in ensuring respect for human rights and international humanitarian law</p>	<p>Number of seminars; number of parliaments supported and number of parliamentarians trained; level of implementation of seminar recommendations and concluding observations of UN human rights treaty bodies and the UN Human Rights Council; number of new ratifications of identified human rights treaties; reform in selected parliaments with respect to children's rights; parliamentary initiatives related to statelessness; refugee protection and IDPs</p>	<p>A regional seminar took place in Nadi (Fiji) for the parliaments of the Pacific. 40 participants (6 women and 34 men), including 20 parliamentarians, representing 8 countries of the region, attended this meeting. Participants recommended a series of concrete actions aiming at increasing their contribution to the work of the UN Human Rights Council. Two countries made a request to follow up on this regional meeting at the national level.</p> <p>The Parliament of ECOWAS hosted a regional seminar in Abuja on the parliamentary contribution to the fight against large-scale child trafficking and labour. 100 participants (22 women and 78 men) including 78 parliamentarians from the region and from Central Africa participated in the meeting. The event recommended clear strategies for an effective parliamentary contribution, including through regional parliamentary coordination - in West and Central Africa. A concrete follow up of this recommendation will be the organisation of the regional seminar for the parliaments of Central Africa – CEMAC – in 2017.</p> <p>42 letters were sent to the parliaments on the work of the Human Rights Council and its Universal Periodic Review.</p> <p>The IPU, together with the Office of the UN High Commissioner for Human Rights, launched a revised version of their Human Rights Handbook for Parliamentarians.</p> <p>A total of 24 new ratifications of key human rights conventions were registered for 2016.</p> <p>Research project carried out with the Graduate Institute on the relationship between parliaments and National Human Rights Institutions (NHRIs).</p>
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<i>4. Stronger parliamentary dimension to the work of multilateral institutions</i>			
4.1	Parliaments are more aware of and engaged in major UN processes; parliaments are better equipped to act on and hold governments accountable for their commitments at the UN; the views of MPs are incorporated in relevant UN decision-making processes	The work of the UN reflects parliamentary inputs; parliaments factor in UN agenda and conferences into their work; implementation of major international commitments is enhanced	Secured important policy points in outcome document of HLM2 on development cooperation; gained clear references to parliaments in new Security Council review resolution on WMDs. Successfully promoted a new and ambitious General Assembly resolution on interaction between UN, parliaments and IPU (70/298). New Cooperation Agreement with UN concluded in July 2016. Secured strong references to IPU/parliaments role in SDGs implementation in GA resolution 70/298. Provided strong input to HLPF process; consolidated role of IPU in the process. Provided strong political perspective to UNGASS 16 on the world drugs problem. Began political engagement on UN Oceans Conference through 2017 parliamentary hearing.
4.2	Effective parliamentary oversight of international trade negotiations under WTO auspices	High attendance and smooth running of annual sessions of the Parliamentary Conference on the WTO; dialogue and interaction with WTO negotiators and officials; outcome documents of parliamentary sessions duly transmitted to the WTO	Two successful meetings of the PCWTO Steering Committee, a substantive annual session in June, and a lively parliamentary event during the September Public Forum at the WTO. Meetings were well attended and led to high-quality discussions. Outcome of the annual Parliamentary Conference on the WTO highlighted the role of parliaments in helping to move WTO negotiations forward.
<i>5. Increased parliamentary support for international development goals</i>			
5.1	Parliaments take action on the SDGs and factor them in their work	Parliamentary follow-up to the post-2015 agenda (SDGs) and domestication of the goals begins	A regional roadmap for implementation of the SDGs was agreed by parliaments of Central and Eastern Europe; Latin America; as well as the Speakers of South Asian Parliaments. Interregional exchanges between selected parliaments from Asia and Africa took place to implement SDGs. Follow up to the 2015 regional seminar organized in Central and Eastern Europe was carried out. Recommendations were made to the Parliament of Fiji on how to engage on the SDGs.
5.2	Parliaments demonstrate leadership and commitment to support an end of AIDS by 2030	Parliamentary concerns reflected in outcome documents, legislation, declarations and national development strategies related to HIV/AIDS; national legislation; parliamentary statements	A parliamentary meeting at the UN High Level Meeting on AIDS was organized. IPU and parliaments recognized in the Declaration adopted by the UN High Level Meeting. The IPU Advisory Group on MNCH conducted a field visit in Lusaka focusing on HIV and Aids initiatives.

5.3	Parliaments ensure better health for women, children and adolescents	Parliamentary concerns reflected in outcome documents, legislation, declarations and national development strategies related to women's, children's and adolescents' health; national legislation; parliamentary statements	Activities to strengthen parliamentary engagement on child marriage, sexual and reproductive health and other relevant issues organized in some of the key countries were carried out. The first-ever parliamentary meeting at the World Health Assembly took place. The IPU President and SG were nominated by the UN SG to roles in Every Woman Every Child and the SUN Movement respectively.
5.4	Parliaments integrate climate change and Disaster Risk Reduction (DRR) into national budget and legislation	Parliaments ratify the Paris Accord and start working on implementation legislation; green budgets	A parliamentary Meeting at COP 22 on climate change brought together close 256 MPs (64 women) from 56 countries to discuss practical application of the Paris Agreement.
6. Improved parliamentary contribution to peace-building and conflict prevention			
6.1	Parliaments are better able to facilitate reconciliation in post-conflict situations	Parliamentary participation in the reconciliation process; the majority and the opposition respect each other's rights and responsibilities; inclusive decision-making is part of parliamentary procedures; parliamentary oversight of the security sector	As a neutral and independent organisation promoting dialogue and inclusiveness, the IPU provided assistance and recommendations in sensitive situations and political crisis.
6.2	Parliamentary diplomacy serves to facilitate conflict prevention and resolution	Parliamentary diplomacy defuses tensions and promotes dialogue	The Committee on Middle East Questions has adopted a new approach of turning elements of conflict such as water, food and energy in factors of coexistence through parliamentary projects of peace. The first Roundtable on Water was successfully held at IPU HQ in May-June 2016 with the involvement of the scientific community and parliamentarians from the region. This was the first positive approach gathering all sides from Arab countries and Israel.
6.3	Parliaments are better able to help implement international arms control commitments	Parliamentary participation in joint UN event (funded via the UN)	A Regional parliamentary seminar to raise awareness on the implementation of UNSC Resolution 1540 on preventing non-state actors from obtaining Weapons of Mass Destruction was organised

7. Universal membership and enhanced Member relations		
7.1	The IPU makes progress towards achieving universal membership	<p>Size of membership; number of new affiliations; number of participants in regional workshops for non-member parliaments</p> <p>With the re-affiliation of the Parliaments of Comoros and Egypt and the affiliation of the Parliament of Swaziland, IPU membership reached the all-time high of 171 member Parliaments. The Parliament of the Central African Republic is poised to join the IPU as its 172nd Member on the occasion of the IPU Assembly in Dhaka, in April 2017.</p> <p>The Parliamentary Solidarity Fund was established in 2016, aimed at facilitating engagement of non-member Parliaments from small island developing States in the work of the IPU.</p> <p>Speakers of Parliament from Antigua & Barbuda, Bahamas and Saint Lucia attended the annual Summit of Women Speakers, and expressed an interest to strengthen ties with the IPU.</p> <p>Consultations continued and new channels of communication were established with several Parliaments, including Brunei, Uzbekistan and Vanuatu.</p>
7.2	Members draw greater benefits from participating in IPU Assemblies and activities	<p>Attendance at IPU assemblies; quality of discussion and outcome of Assemblies; use of IPU documents in parliaments</p> <p>High attendance at both Assemblies of the year.</p> <p>The Geneva Assembly in October 2016 saw the participation of a record number of delegations from 141 member Parliaments, including 50 Presiding Officers and 51 Vice-Presidents.</p> <p>Rich agenda, high quality of discussions, substantive outcomes.</p> <p>Outcomes on youth participation, counter-terrorism and humanitarian relief, human rights abuses as precursors of conflict, and implementation of the SDGs provide recommendations for parliamentary action and help inform UN deliberations and decision-making.</p>
7.3	The IPU achieves greater coherence and effectiveness in global parliamentary cooperation	<p>Effective follow up to outcome of Fourth World Conference of Speakers of Parliament</p> <p>Efforts to better engage regional and other parliamentary assemblies in IPU Assemblies and regional workshops.</p> <p>Joint events are organized, such as the Regional Seminar on the SDGs in cooperation with Parlatino (December 2016).</p> <p>IPA-CIS upgrades its status from Permanent Observer to Associate Member.</p>

7.4	The IPU implements structural reforms; more Members improve follow-up of IPU resolutions	Working programmes and operational activities carried out by the four Standing Committees; quality of resolutions	Bureaux of the Standing Committees continue to improve working modalities. Joint Meeting of Chairs of Standing Committees and Geopolitical Groups provides a valuable platform for discussions and decisions on how to further enhance the functioning of IPU statutory bodies. Geopolitical Groups commit to playing a more active role in follow up to IPU decisions and resolutions, as well as in the implementation of the new IPU Strategy. Standing Committees prepare and adopt high-quality resolutions and efforts continue to monitor follow-up and implementation.
7.5	More Members improve their follow-up and implementation of IPU resolutions	Standing Committee meetings dedicated to reviewing implementation of past resolutions	As part of their programme of work, Standing Committees systematically factor in the need to convene meetings dedicated to the review of implementation of past resolutions. In 2016, review sessions examined parliamentary action in follow up to past resolutions on implementation of the SDGs, as well as democratic oversight of the security sector.
8. Enhanced IPU visibility			
8.1	The IPU website is a modern and dynamic resource for interaction within the global parliamentary community	Statistics, numbers of subscriptions in newsletters; positive social media mention; online pick-up of IPU material; repurposing of IPU data and information products	The new multilingual website was launched at the 135 th Assembly in Geneva.
8.2	Create useful and useable information products	User satisfaction	Greater outreach using social media, web stories, press releases and e-bulletins.
8.3	The IPU refocuses its communication policy on leading global media and targeted outreach	Global media coverage	The Secretary General gave interviews to Fortune Magazine, The Economist and other global media about gender equality and other issues.
9. Improved operational management, governance and internal oversight			
9.1	The IPU strengthens its internal governance and oversight	The Executive Committee makes more informed recommendations on finance matters to the Governing Council; more efficient ExCom meetings; Members mobilize more resources for IPU work	The Executive Committee recommended the establishment of a Parliamentary Solidarity Fund to encourage the participation of non-IPU Members, especially among SIDS.
9.2	The IPU upgrades its management systems and procedures and implements a results-based management system	Results and performance are systematically tracked at all levels of the Organization; external and internal audits demonstrate improved performance in 2014	Objectives, results and outputs are systematically tracked and reported through the logframe. External and internal audit reports demonstrated strong performance and were appreciated by the IPU governing bodies.

9.3	The IPU systematically mainstreams gender throughout the Organization	All new documentation is analysed from a gender perspective before publication; gender issues are considered in decision-making processes, including in preparation of ToRs, meetings and seminars	Gender perspective has been included in the 2016 IPU publications in a systematic way. TORs for projects systematically include a gender perspective. Research projects address the questions of gender equality from the inception – such is the case of the Global Parliamentary Report or the SDG self-assessment toolkit – or directly, such as in the case of the Issues Brief on violence against women in parliaments. SDG and Human rights related seminars all included a gender perspective and specific sessions on gender equality.
9.4	The IPU introduces a rights-based approach to its work	All new documentation is analysed from a rights perspective before publication; rights issues are considered in decision-making processes, including in preparation of ToRs, meetings and seminars	A working group was established at the level of the IPU Division of Programmes to discuss how best to include systematically a human rights based approach in the work of the IPU. This Working Group has not yet adopted its final recommendations

INTER-PARLIAMENTARY UNION: 2016 SUMMARIZED LOGFRAME			
OUTPUTS		Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
1. Better functioning parliaments			
<i>1.1 The parliamentary community makes use of an improved primary global resource on parliament and democracy provided by the IPU</i>			
1.1.1	Up-to-date information on national parliaments published in the PARLINE database	Scope of coverage; percentage of information verified by parliament	General information on parliaments, data on elections and electoral systems and the percentage of women in parliaments were regularly updated for all countries without delay. Updates to General information are either provided by parliament or checked with parliament. Information on electoral systems and results is sourced from the relevant authorities. The rebuilding of the PARLINE database was deferred to 2017 as part of the overhaul of the entire IPU web site. Planning for the rebuild moved forward after the launch of the beta version of the web site, and a Request for Proposals for a company to build the database was issued.
1.1.2	Regular report on parliamentary developments published on IPU website	Number of reports	Not implemented in 2016, due to the overhaul of the IPU web site.
1.1.3	Information resources made available to the IPU Secretariat	Journal and database available for staff	Resources obtained in a timely manner.
1.1.4	IPU archives made available online	Number of archives documents online	Not implemented in 2016, due to the overhaul of the IPU web site.
1.1.5	International Day of Democracy promoted	Number of parliamentary events	26 parliaments organized activities to celebrate the International Day. IPU organized a public event as part of Geneva Democracy Week focusing on the theme <i>Democracy 2030</i> . The UN adopted a variant of IPU's theme on democracy and the 2030 Agenda for Sustainable Development as its overall theme for the Day.
<i>1.2 Parliaments apply standards and guidelines and follow good practices promoted by the IPU</i>			
1.2.1	Work on standards, guidelines and good practices	Quantity and qualitative analysis of use	Two self-assessment toolkits, to evaluate parliamentary involvement with the SDGs and the gender-sensitivity of parliaments, were published. Development of Indicators for Democratic Parliaments was deferred to 2017.
1.2.2	Production of second Global Parliamentary Report	Progress against project timeline	Research and analysis for the report was completed. 85 parliaments responded to a questionnaire and 75 interviews with parliamentarians (50% women, 50% men) were carried out. A first draft of the report was circulated for advance review in December 2016.
1.2.3	Discussion paper on topical parliamentary issues published	Existence of two "Issues Briefs" publications	An Issues Brief on Sexism, harassment and violence against women parliamentarians was published in October 2016. An Issues brief on Parliamentary initiative in law-making was drafted and will be released in the first part of 2017.
1.2.4	Good practices on the use of ICT shared with parliaments	Number of parliaments participating in ICT-related activities	114 parliamentary chambers in 88 countries, as well as 33 civil society organizations, contributed to the 2016 World e-Parliament Report. 200 participants (27% women, 73% men) attended the 2016 World e-Parliament Conference in Valparaiso (Chile).

1.2.5	Good practices on parliamentary working methods shared with parliaments	Level of participation in panel on parliamentary topics at IPU Assembly	Around 100 people participated in a panel discussion jointly organized with the ASGP at the 135 th Assembly on “How parliaments change: Developing recommendations for strengthening parliamentary oversight”
1.2.6	Assessment toolkit for parliamentary secretariats developed	Quantity and qualitative analysis of use	Discussions on the objective and methodology for such a tool are ongoing.
<i>1.3 Parliaments enhance their capacity with IPU support</i>			
1.3.1	Programmes of support enabling parliamentary self-development delivered	<p>Tailored, punctual capacity development activities</p> <p>Custom designed support projects delivered</p> <p>Needs assessments facilitated (w-out toolkit)</p> <p>Parliamentary strategic plans/roadmaps facilitated</p> <p>Flexible support to address emerging needs</p>	<p>In 2017 the IPU carried out 30 activities in eight parliaments in Africa, Asia and the Arab regions.</p> <p><i>Afghanistan:</i> In partnership with UNDP the IPU supported the parliament in drafting a Parliamentary Service Act. A workshop was organized for senior staff where two parliamentary experts provided comparative experience to participants on decision making related content and detail of a PSA.</p> <p><i>Egypt:</i> the IPU carried out a needs assessment mission in preparation of a new long term project. On the basis of the report, drafted a comprehensive project document around 6 areas of interventions including a focus on gender equality and the establishment of a Parliamentary institute. For this last area of work, the IPU provided the parliament with comparative information on such institutes to advance work on the establishment of the Egyptian one.</p> <p><i>Myanmar:</i> The IPU supported implementation of numerous activities part of the joint IPU-UNDP project in support of the parliament, including:</p> <ul style="list-style-type: none"> • the planning and delivery of the transition process and the orientation and induction of new members, • delivery of a committee Leadership and Development Programme for Committee Chairs and Secretaries, • Delivery of advanced Records Monitoring training for the meetings departments of three Hluttaws, • The installation of the data centre and the setting up of 369 computers and a virus protection system. On the job training was provided for preparing the handover of the data centre to the Hluttaw, • Anti-virus services were also installed. 6 staff from the Data Centre working group was trained for managing Data Centre Anti-virus system, • Training on best practices and knowledge for system administrator for Data Centre Working Group, • The development of the Hluttaw intranet with updates of the domain name, standards and content. On the job training was also conducted with the Data Centre Working Group in order to strengthen the management of the intranet, • Completion by the Pyidaungsu and Amyotha Hluttaw of input of parliamentary content (total of 2350 documents or pages/posts), • Various departments across three Hluttaws have used the approved file structure with the guidance of the records management ToT group, • Training of research database server system administration ; the database was handed over to the Pyidaungsu ICT staff, • Updating of the ICT Strategic plan 2017-2018.

			<p><i>Palestine:</i> The IPU supported the PLC Secretariat in its aim to improve internal communications. A series of interactive training workshops were held with both senior and mid-level staff. The work also facilitated the Secretariat developing a draft communications plan which the IPU will continue to support in 2017.</p> <p><i>Republic of Korea:</i> the IPU organised sharing –of-experience meetings for the Korean National Assembly with officials from other parliaments to discuss constitutional amendments and their potential outcomes. The IPU also organised a comparative briefing on nomination procedures and confirmation hearings.</p> <p><i>Sri Lanka:</i> The IPU supported the parliament in the establishment of a functioning digital library. Working closely with staff, IPU conducted an assessment mission in January 2016 and produced a report and roadmap to support the parliament in developing a digital library as well as the digitization of its archives. A subsequent mission took place in November 2016 to support the installation of the digital library in a manner tailored to the parliament’s needs. The IPU also trained relevant staff in the maintenance and management of the new system, strengthening the Parliament’s ability to sustain development of the library.</p> <p><i>Tunisia:</i> Organised in cooperation with UNDP-Tunis two training sessions focussing on 1) parliamentary administration management models and 2) the oversight function of the Parliament</p> <p><i>Zambia:</i> A series of workshops to facilitate the development of a digital repository for the National Assembly of Zambia were carried out by the IPU in June 2016. The workshops led to both the establishment of a functioning digital repository as well as a steering committee to oversee implementation.</p> <p>They also led to the definition of work processes for National Assembly staff, serving to strengthen their ability to maintain and continue improving the repository in a manner adapted to their needs. The digital repository is planned for release to parliamentarians in early 2017.</p>
1.3.2	Facilitate parliamentary use of IPU tools	Self-assessments resulting in; development need identified, strategic plans, improved gender sensitivity	<p>In nearly all of the activities the IPU and its parliamentary experts relied on comparative experience, good practice and examples found in various IPU publications and toolkits. The Common Principles for Support to Parliament were used across all activities throughout the year.</p> <p>During the Egypt needs assessment, several of the IPU self-assessment toolkit questions as well as the guidelines for Gender sensitive parliaments were raised to help parliamentarians and the secretariat assess Parliament’s needs.</p> <p>In Tunisia, the IPU publication "Parliament and Democracy at the 21st Century" was used as reference for discussions on the criteria for democratic parliaments and good practices in the area of oversight..</p> <p>Sri Lanka: The SDG assessment toolkit was shared with the recently established Committee on SDGs.</p> <p>An advanced draft version of a paper on parliamentary administration was achieved in 2016. The paper was informed by deep comparative research of parliamentary administrations in a diverse sample of parliaments, as well as survey data received from parliaments following the dissemination of a questionnaire in May-June 2016. The publishing of the report is forthcoming, however one if its early drafts already contributed to projects of parliamentary support as in the case of the drafting of a Parliamentary Service Act in Afghanistan.</p>

1.3.3	Enhanced approach to institutional development	Develop and apply an outcome based approach to programme delivery Parliament coordination enabled Parliaments lead their own development	The Common Principles for Support to Parliament were used across all capacity building activities throughout the year, whether in the area of institutional building or thematic support (gender equality, SDGs etc.). An expert roundtable on the Common Principles had a dedicated session on parliamentary examples of coordinating support and shared samples of guidance notes from national parliaments to its partners.
1.3.4	Facilitate promotion and use of the Common Principles for Support to Parliaments	Develop tools for easy application of the Common Principles by parliaments and partners Common Principles are a public good Endorsements continue Organize a meeting of parliaments and partners Feedback loop to capture and share good practice and experiences developed	An Expert Roundtable on the Common Principles was organized by the IPU in October 2016. Reinforcing and promoting the Common Principles as a public good, over 50 participants, including 40 per cent women, from over 15 parliaments, as well as partner organizations, participated in the meeting. The discussion led to a deeper analysis of the Common Principles and sharing of good practice and experience in strengthening the sustainability of support projects. Endorsements of the Common Principles grew in 2016, with the number of endorsements by parliaments and partner organizations rising to 109.
1.3.5	Better linkages between work of the institutional capacity programme with other programmes and divisions	Human Rights, gender, youth activities facilitated through the programme Assembly meetings and outcomes support and are applied through projects/ activities	Needs assessment teams are established in such a way that members can cover different thematic aspects to ensure all parliaments needs are captured. For Egypt the team comprised a strong representation of Gender specialists to capture the needs of woman MP. A brown bag lunch for the IPU secretariat on the Common Principles was carried out to promote better understanding and application of the Common Principles throughout the organization. An evaluation of participants demonstrated that the workshop successfully led to improved understanding of the Principles among IPU staff and streamlining of work.
<i>1.4 Youth participation promoted in parliaments</i>			
1.4.1	Policy orientation is provided at the global level on key youth-related issues, needs and interests	The annual conference of young parliamentarians takes positions on youth issues and participants report positions in their respective parliaments; Number of youth-related provisions included in IPU resolutions, declarations and other key documents following inputs from a youth perspective by the IPU's Forum of Young Parliamentarians At least one thematic workshop of young parliamentarians takes place and takes positions on key youth-related issues; A youth parliamentary perspective is included in key international debates on democracy, development and peace Data and comparative information on youth participation in parliament is produced	The 2016 Conference of Young Parliamentarians took place in Lusaka, Zambia. It was hosted by the IPU and the National Assembly of Zambia. 130 young men and women parliamentarians (30% women) from 50 countries attended the event. The average age of the parliamentarians attending the Conference was 38 years. The Conference theme was <i>Agenda 2030: Youth taking the lead, leaving no one behind</i> . Members of IPU's Forum of young parliamentarians contributed to global debates on youth: - the Forum on Democracy, human rights and the rule of law; - the annual session of ECOSOC's Youth Forum devoted to the role of youth in implementing the 2030 Agenda. IPU published the 2016 edition of its Report on youth participation in national parliaments. The report provided data and information on youth representation in parliaments based on age and sex. The report provides concrete recommendations to inform policy making on youth participation. IPU data and information on youth participation in national parliaments is used by UN agencies, researchers, MPs, parliamentary staff and media.

1.4.2	Influence, visibility, networking and decision-making power of young parliamentarians are enhanced	<p>Number of gatherings of young decision-makers in different fields and sectors such as politics, NGOs, entrepreneurs, media...</p> <p>Number of networking initiatives supported by the IPU</p> <p>At least two capacity-building workshop for young MPs is held</p>	<p>Young MPs were joined by some 20 leaders of youth parliaments, civil society organizations, and international agencies at the Global Conference of Young Parliamentarians in 2016.</p> <p>A global campaign #Not Too Young To Run was launched in 2016 in partnership between the United Nations Envoy on Youth, IPU, UNDP, the European Youth Forum and IYAGA. The campaign aims to enhance youth participation by addressing the gap between the legal age to be eligible with the age to vote and draws extensively on IPU data and recommendations included in its Report on youth participation in national parliaments.</p>
1.4.3	Parliamentary action on youth is supported	<p>An in-depth regional study on youth participation in parliament is produced</p> <p>Technical assistance is provided to at least two parliament in carrying out action over legislation and policies that affect young people</p> <p>Members of IPU's Forum of Young Parliamentarians promote youth participation at national and regional levels</p>	<p>Comparative data and information are available at national, sub-regional, regional and global level in the IPU report on youth participation in national parliaments.</p> <p>No technical assistance was provided due to lack of funds.</p> <p>Members of IPU's Forum of Young Parliamentarians report to the Forum of Young Parliamentarians on youth participation at national levels. A first reporting session was held in 2016 and showed that many young MPs are taking action in their respective countries and also at the regional level to enhance youth participation. In Nigeria, two bills sponsored by two young parliamentarians were tabled to lower the age of eligibility for elective and appointed political positions.</p>

INTER-PARLIAMENTARY UNION: 2016 SUMMARIZED LOGFRAME		
OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
2. Advancement of Gender Equality		
<i>2.1 The parliamentary community makes better use of an improved global reference on women in politics provided by the IPU</i>		
2.1.1	Online databases on women in politics	Operational databases; number of users; number of references
		<p><i>Quota project (www.quotaproject.org):</i></p> <p>The database of gender electoral quotas faced some challenges in 2016 compared to 2015: There were 64,046 online sessions opened in 2016, less than in 2015 (81.093). The number of users (41,772) decreased compared to 2015 (54.877). The number of page views was 166,437 also a decrease compared to 211.589 views in 2015. The proportion of new visitors also slightly decreased from 67.3 per cent in 2015 to 64.6 per cent in 2016.</p> <p>The database on gender parliamentary committees (http://www.ipu.org/parline-e/instanceadvanced.asp) and caucuses of women parliamentarians (http://w3.ipu.org/en) were updated on a weekly basis and constitute a unique and global source of data on these issues.</p>
2.1.2	Dissemination of knowledge through the iKNOW Politics website	Number of website users; number of information tools referenced on the website; number of discussion circles; user satisfaction; usefulness of good practices shared through the website
		<p>Users: In 2016, the iKNOW Politics website was consulted by 137,107 users, 34 per cent more than 2015, which resulted in 283,858 page views, an increase of 24 per cent compared to 2015. The top ten country users visiting iKNOW Politics are from the United States, India, Mexico, France, the United Kingdom, Argentina, Morocco, Egypt, Kenya, and Canada. 63.6 per cent of users are female. 61.2 per cent of users are between the ages of 18 and 34, 18 per cent between the ages of 35 and 54, and 20.8 per cent are 55 or older.</p> <p>Membership: iKNOW Politics membership increased by 400 new members, resulting in a total members' list of 12,106. Members include civil society representatives, academia, students, international organizations, government officials, activists as well as party members, parliamentarians and other elected officials represent 6.5 per cent of members.</p>

			<p>News stories and resources: At least three news and resources were shared and promoted daily. The virtual library was expanded with a total of 1,236 news and resources (180 in Arabic, 622 in English, 194 in French, and 240 in Spanish), an increase of 617 since 2015. Overall, the website hosts 16,178 knowledge materials (2,049 in Arabic, 7,189 in English, 3,220 in French, and 3,720 in Spanish).</p> <p>New pages: five pilot Thematic Pages on the themes of 'Parliaments and Representatives', 'Women's Leadership', 'Advocacy and Lobbying', 'Elections', and 'Political Parties' were created to provide members with a virtual learning space on specific topics on women's political participation.</p> <p>Social media: In 2016 iKNOW Politics received 1,570 new Likes on Facebook and 960 new followers on Twitter. Likes on Facebook have almost doubled from the previous year (800 new likes in 2015) and there are 260 more Followers on Twitter than in the previous year (700 new followers in 2015). iKNOW Politics reached more than 577,000 people on Twitter and more than 90,000 people on Facebook. Women represent two thirds of both Twitter followers and Facebook fans.</p>
2.1.3	Production of an annual report on women in parliament for International Women's Day	Report published by 8 March	In order to mark International Women's Day, IPU published its annual analysis of electoral results – <i>Women in Parliaments 2015: The Year in Review</i> (http://www.ipu.org/pdf/publications/WIP2015-e.pdf). The report includes regional insights and analysis of the impact of measures applied to increase women's participation in countries that renewed their parliaments in 2015.
2.1.4	Promotion and dissemination of information on women in politics	Number of initiatives; number of references made on the launches in the media; number of recipients/requests/level of satisfaction/number and content of the references made in other publications or the media	<p>A press conference was held to present the findings of the analysis on <i>Women in Parliaments 2015: The Year in Review</i>. The analysis received wide media coverage and was also distributed to all IPU Member Parliaments. It was also presented on the occasion of the 134th IPU Assembly in March 2016, reaching an audience of nearly 200 men and women MPs attending the Forum of Women Parliamentarians.</p> <p>The analysis was also distributed to participants in CSW events, as well as to partner organizations and researchers.</p> <p>The IPU data on women in parliament is used by the UN, UN Women, WEF and other international organizations as an indicator for women's political participation. IPU data serves as an indicator for monitoring progress on SDG 5 (gender equality and women's empowerment).</p> <p>The IPU has also received numerous requests to publish the data in research papers and databases.</p>
2.1.5	Research on influence of women	Research undertaken and preliminary findings	The work on the influence of women has been partly included in efforts and initiatives carried out within the framework of the Global Parliamentary report – the question of women's impact in achieving oversight of gender equality is being addressed.

2.2 More women gain access to parliament and participate in policy-making			
2.2.1	Enhanced synergies and strategies in regions with few women MPs	Hearings at IPU Assemblies with delegations of parliaments with no or few women members; identification of strategies and next steps; provision of expertise; follow-up action by parliaments	<p>A hearing was held by IPU's Gender Partnership Group with the delegation of Micronesia to the 134th Assembly. The hearing aimed to discuss women's political participation in the country. The members of parliament from Micronesia highlighted several challenges faced, including culture and mind-sets, lack of political parties and funding, and also geography, as Micronesia is composed of more than 600 islands. The members also expressed commitment to support change ahead of the elections to be held in March 2017 for some seats.</p> <p>A plan of action to provide tailored and targeted support to countries with no or few women in parliament will be crafted in 2017.</p>
2.2.2	Debates and/or review of national legal frameworks to facilitate women's access to parliament	Number and level of IPU contributions to debates and reform processes	<p>Côte d'Ivoire: IPU provided support to the women's caucus of Côte d'Ivoire and its men members to craft a series of proposed quota provisions for women into the Ivorian electoral law. The support was provided in the framework of a capacity building workshop for men and women MPs and parliamentary staff on legislative drafting for women's participation. Forty MPs took part in the workshop of a total of 50 participants. The Minister of gender equality and women's affairs also attended the workshop. The workshop triggered debates on constitutional amendments. The proposals prepared by the MPs were transmitted by the Caucus of women parliamentarians to the Ministry of gender equality and women's affairs. The electoral law was not revised in 2016 but the debates on women's political participation grew stronger in the country.</p> <p>Kuwait: In follow up to an IPU mission to Kuwait carried out in 2015 on women's political participation, the IPU developed a proposed strategy to increase women's representation in Parliament. The strategy promoted a public awareness campaign and action by the Parliament of Kuwait to raise knowledge and engagement for women candidates.</p>
2.2.3	Enhanced capacities of women MPs and women's parliamentary caucuses	Number (and %) of women MPs trained; level of satisfaction of trainees; number of exchange platforms/forums provided; Number of women's caucuses established or supported by the IPU; feedback on IPU material	<p>Mauritania In July 2016, a workshop on advocacy and communication was organised, in order to equip women MPs with skills and a roadmap to advocate for the forthcoming draft law on combatting violence against women. The workshop was facilitated by national and regional experts and included 36 women MPs and a few parliamentary staff as observers.</p> <p>Turkey: IPU and UN Women pursued their support to the Committee on Equal Opportunity for Women and Men of the Turkish Parliament. Activities included a training for women MPs on leadership, communication and relation with the media. 22 MPs (18 women and 4 men) together with women Ministers, former Ministers and women governors. Participants defined a strategy based on cooperation and visibility, including on social media (see also 2.3.4).</p>

2.2.4	Mentoring by women MPs	Initiatives taken by women MPs; discussion circles on iKNOW Politics	<p>In 2016, iKNOW Politics hosted and moderated three e-Discussions in four languages on the themes of: 'Parliamentary Oversight of Gender equality'; 'Eliminating Discriminatory Laws and Ending Gender Gaps'; and 'Violence Against Women in Politics'. The consolidated replies were made available in Arabic, English, French, and Spanish, and were featured on the platform and on social media.</p> <p>As part of its objective to highlight the achievements of women in politics and encourage other women to be active in public life, iKNOW Politics conducted and published 37 interviews of female politicians and activists in 2016. The personal stories showcased practical examples of measures adopted to advance gender equality across regions.</p>
<i>2.3 Parliaments are more gender-sensitive</i>			
2.3.1	Self-assessment by parliaments of their level of gender-sensitivity	Number of self-assessments conducted results of self-assessments and recommendations	<p>IPU launched a self-assessment toolkit for parliaments that wish to review their level of gender sensitivity against the criteria set in the IPU Plan of Action on Gender-sensitive Parliaments. The toolkit is available in English, French and Spanish, and should be available in Arabic in early 2017.</p> <p>Kenya was the first country to put the new IPU toolkit to use. A self-assessment exercise was carried out with IPU support, and included 8 members of parliament (two men) and 31 staff (11 men) from both houses of parliament. Participants developed an action plan for parliament as result of the assessment. They called for a quota to enhance women's representation in leadership positions in parliament, dedicated gender equality policies and positive measures to enhance gender expertise within parliament such as training opportunities and the creation of a high-level gender focal point.</p>
2.3.2	Gender mainstreaming in parliament	Number of MPs and staff trained, disaggregated by sex, level of satisfaction of trainees, demand for toolkit	<p>The IPU organized a study tour for staff members from the Parliament of Turkey to the Parliament of Norway. This study tour took place in the framework of the IPU-UN Women project of support to the Committee on Equal Opportunity for Women and Men of the Turkish Parliament (see also 2.3.4)</p>

2.3.3	Violence against women in politics	Preliminary results of research; number of respondents to research and questionnaire	<p>IPU published a study on sexism, harassment and violence against women MPs. The study revealed that sexism and violence against women MPs are global problems that impede gender equality and undermine the foundations of democracy. Of the 55 women MPs from 39 countries surveyed, over 80 per cent reported experiencing some form of psychological violence, especially sexist remarks and threats on social media. Some 20 per cent of respondents have been subjected to sexual harassment and 20 per cent said they had been slapped, pushed or struck, including by other members of parliament.</p> <p>The study had great impact among the global parliamentary community and was given a lot of attention in the media. It was a timely publication that provided a global focus to this phenomenon that has been increasingly unveiled and discussed in several countries.</p> <p>Articles on the study were published by more than 20 news providers, including the BBC, New York Times, Washington Post, Huffington Post, Libération, El País, la Tribune de Genève, the Korean Herald, Swiss info, ABC News Australia, the Revelist, Newsweek-Europe, Lavanguardia, Grazia, Femmes Plus, Broadly Vice, KT Press Rwanda, etc. IPU has also received requests to publish the data and/or to use and adapt the questions of its survey in various research papers.</p> <p>The IPU was invited to present the study at: a meeting of the Parliamentary Assembly of the Council of Europe in Paris; a round-table in Tunis organized by the International IDEA; and at the Commonwealth Women Parliamentarians' Conference in London.</p>
2.3.4	The Parliament of Turkey strengthens its gender capacity and structures and takes actions on gender equality issues	Number of support initiatives organised, number of participants, actions taken on gender equality	<p>Several activities took place in 2016 in the framework of the joint IPU-UN Women project of support to the Committee on Equal Opportunity for Women and Men of the Turkish Parliament:</p> <ol style="list-style-type: none"> (1) Workshop for MPs on International Conventions and Gender Review of Labour Legislations. 17 MPs (5 men) were in attendance. (2) Workshop for government staff on International Conventions and Gender Review of Labour Legislations. 25 government staff attended. (3) A Study visit allowed two staff members of the Turkish Parliament to explore how gender equality was addressed in the parliament of Norway (see also 2.3.2). (4) A training for women MPs was organized in leadership and communication. 22 MPs (18 women and 4 men) of 26 participants attended the training workshop (see also 2.2.3).

2.4 Parliaments address women's rights, gender inequality and violence against women			
2.4.1	Enhanced contribution by parliaments to the enforcement of CEDAW	<p>Level of involvement of parliaments in the reporting process; parliamentary debates on CEDAW in countries that have recently reported</p> <p>Number of debates/workshops; objectives identified; amendments to legislation; other parliamentary initiatives</p>	<p>IPU sent out questionnaires to the 27 parliaments of the countries that were up for review by the UN Committee on the Elimination of Discrimination against Women (CEDAW Committee) in 2016. 19 parliaments provided responses. Ten respondent parliaments have been involved in the state reporting process at the national level, of which 7 have contributed to the drafting and 3 have only been presented with the state report before its submission to the CEDAW Committee. Four parliaments were represented in their country's delegation to the CEDAW Committee session.</p> <p>The parliaments of Burundi, the Philippines, Turkey and Uruguay are among those that had previously taken part in CEDAW seminars organized by IPU, and have subsequently engaged in the process that led to their country's review in 2016.</p> <p>IPU presented a report on women's political participation and parliamentary involvement in the CEDAW reporting process to the 63rd, 64th and 65th sessions of the CEDAW Committee. It held coordination meetings with the Committee's working group on IPU and parliaments. The UN Committee's concluding observations were shared with the parliaments of States whose reports were considered by the Committee in 2016.</p> <p>In addition, on the occasion of the 65th CEDAW Committee session, a high-level meeting was jointly organised by IPU and the Committee at the UN premises in Geneva. The IPU delegation was led by the IPU President, and included the Speakers from Fiji and Namibia and a member of the IPU Bureau of Women Parliamentarians.</p> <p>At the national level, IPU and the Parliament of Namibia organised a parliamentary seminar on the CEDAW Convention and other related human rights instruments and mechanisms to advance gender equality (including UPR). The seminar resulted in the adoption of conclusions and recommendations, which have now been integrated in the national plan of action on CEDAW 2016-2020. The seminar included 35 members of parliament (22 men and 13 women). IPU also supported the Parliament of Fiji in assessing its gender-related needs.</p>

2.4.2	Development and enforcement by parliament of legislation to combat violence against women	Type of expertise and support provided by the IPU; number and nature of parliamentary initiatives linked to IPU support	<p>Mauritania: At the initiative of the women parliamentary caucus, a seminar on eradicating violence against women and girls brought together 120 MPs, civil and government representatives, and religious leaders (including 10-20 men). The caucus adopted a comprehensive advocacy plan to strengthen the legal framework on all forms of violence and harmful practices against women, including female genital mutilation and child marriage. The advocacy plan is now being implemented and is creating an effective alliance of women MPs across party line as a bill on violence against women is currently before Parliament. The women parliamentary caucus also consulted with ulema and civil society (70 MPs [breakdown not available yet] and participants) in order to create partnerships for the adoption of the bill on VAW.</p> <p>Sierra Leone: IPU resumed its support to the parliament on enforcement of laws on violence against women and girls that began in 2014 (and was stopped due to the Ebola epidemic). With the improvement of the situation, IPU supported a training workshop for 40 MPs (10% women) on effective anti-VAW law implementation and reintegration of Ebola survivors which was followed by parliamentary outreach visits in the regions of the East and West. MPs raised with 160 local government, traditional leaders and other stakeholders the need to implement the legal framework on violence against women and girls, the problem of teenage pregnancy (often due to sexual abuse), and the reintegration of Ebola survivors into their communities.</p>
2.4.3	Enhanced parliamentary awareness of and contribution to the implementation of UN Security Council resolution 1325	Number of activities organized; number of participants disaggregated by sex and specialization; level of satisfaction	<p>IPU, UNESCWA and UNECA organized a training for MPs and parliamentary staff on implementation of UN Security Council Resolution 1325 on Women, peace and security. 41 participants, 28 women and 13 men (MPs, parliamentary staff, representatives of government institutions, representatives of international and regional organizations) attended the training. A guidebook was produced and served as the main training tool for the participants.</p> <p>On the occasion of the CSW, IPU organized a side-event with the UN Economic and Social Commission for Western Asia and the Office for North Africa of the UN Economic Commission for Africa, on how UN Security Council resolution 1325 on women, peace and security can be implemented in Arab countries.</p>

2.4.4	Enhanced parliamentary participation in global debates on gender issues	Level of participation of parliaments (disaggregated by sex and specialization); references to parliament in results of global debates; level of participation of UN/IGO representatives in IPU meetings; level of participation of women Speakers of Parliament	<p>IPU held a well-attended Summit of Women Speakers of Parliament in 2016, hosted by the Speaker of the Federal National Council of the United Arab Emirates. 34 women Speakers met in Abu Dhabi. Representatives from government, civil society, media, the private sector and scientists and tech experts also attended. The women Speakers adopted the Abu Dhabi declaration, agreeing on commitments and actions to be pursued to respond to new challenges for the generations to come, to ensure gender equality and develop gender sensitive parliaments, and to empower youth.</p> <p>On the occasion of the Commission on the Status of Women, IPU and UN Women organised their annual parliamentary event. This year's event was entitled <i>The power of legislation for women's empowerment and sustainable development</i>. It brought together 177 participants, 116 of whom were parliamentarians from 37 national and regional parliaments. (96 women et 20 men).</p>
2.4.5	Consideration of women's rights and gender equality issues by IPU Assemblies	Number of references to gender equality issues in IPU resolutions; visibility of gender issues at IPU Assemblies; level of participation of women MPs in IPU Assemblies; number of men MPs participating in the Meeting of Women MPs; visibility and effectiveness of Meeting of Women Parliamentarians	<p>During the 135th Assembly, the Forum of Women Parliamentarians organised its second parity debate, focusing on responses to harassment and violence against MPs. The debate had gender balance on the panel. There was an unprecedented 25 per cent of men taking the floor, up from less than 20 per cent at the previous parity debate in 2015.</p> <p>A resolution was adopted at the 135th Assembly on <i>The freedom of women to participate in political processes fully, safely and without interference: Building strong partnerships between men and women to achieve this objective</i>.</p>
2.4.6	Mainstreaming of gender equality and women's rights into IPU capacity-building initiatives	Number of gender components in capacity-building initiatives	Gender components were included in capacity-building work carried out in Egypt, Fiji and Myanmar.

INTER-PARLIAMENTARY UNION: 2016 SUMMARIZED LOGFRAME		
OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
3. Greater respect for human rights		
<i>3.1 The IPU Committee on the Human Rights of Parliamentarians enhances its capacity to address human rights abuses affecting MPs</i>		
3.1.1	Enhanced visibility and understanding of the work of the Committee	<p>New human rights tools developed; number of campaigns developed; number of 40th anniversary ceremonies/activities organized, number of changes to human rights section on IPU website; number of references to Committee in media and UN reports; Committee jurisprudence updated</p> <p>The Committee brochure was updated and a leaflet on parliamentary solidarity was produced for the first time; for the third time, on International Human Rights Day – 10 December, statistics of the Committee’s work were presented and disseminated publicly in the form of a world map and an analysis; the database with detailed information on the Committee’s case-load was reviewed and improved; Some 10 IPU press releases were issued in connection with the Committee’s work; media interviews were conducted and media coverage was produced on a number of cases before the Committee.</p> <p>At the IPU Assembly in October, a series of celebrations were held to mark the Committee’s 40th anniversary. The series included the launch of a motion design capturing the essence of the Committee’s work, a video-testimonial by a victim’s family member and a photo exhibit of emblematic human rights cases. A panel discussion organized during the Council session in October provided the opportunity to pay tribute to the Committee, present most of the aforesaid initiatives and discuss good practices of parliamentary engagement with the Committee.</p> <p>The Committee put in place and made use of a comprehensive notification system to provide tailor-made information about its latest decisions to some 1400 contacts. Over the year, the Committee also sent some 150 follow-up letters to the relevant authorities of the countries as well as over 500 communications to complainants and other stakeholders concerning each of the cases under examination.</p>
3.1.2	Regular Committee sessions	<p>Number of reports / decisions prepared and translated</p> <p>Three regular sessions were organized (January, March and October) during which 85 reports, 19 decisions and 1 hearing (January); 38 reports, 13 decisions and 15 hearings (March); and 48 reports, 24 decisions and 16 hearings (October) were examined, adopted and conducted respectively.</p>
3.1.3	<p>a. Trial observations and on-site missions; reports</p> <p>b. Better informed Committee decisions</p>	<p>At least five trial observations/missions conducted and reports submitted to the Committee</p> <p>On-site missions/visits were conducted to Cambodia (February) and the Maldives (October) and three trial observation missions were conducted to Colombia and Malaysia. The findings and recommendations of each of the missions and trial observations were submitted to the Committee. Proposed missions to Belarus and Lebanon did not take place due to a lack of consent from the authorities. The proposed mission to Venezuela was postponed to 2017 in light of ongoing political developments.</p>

3.2 Parliaments play a greater role in ensuring respect for human rights and international humanitarian law			
3.2.1	Parliaments informed of forthcoming and recent examination of their countries' human rights situation by UN human rights mechanisms	Number of letters sent to parliaments; feedback/responses received; number of new ratifications of human rights treaties and withdrawal of reservations; participation of MPs (men, women and relevant specializations); support provided to one or two parliaments; strong legal framework; number of IPU interventions at UN Human Rights Council and other UN human rights meetings and number of references by the Council and other UN human rights mechanisms to parliaments and the IPU	<p>56 letters of information transmitting the Universal Periodic Review (UPR) recommendations of the UN Human Rights Council were sent to the parliaments of the countries examined.</p> <p>Following the IPU's request, the Committee on Human Rights and National Minorities of the Parliament of Croatia organized a discussion on the recommendations of the UN Human Rights Council to Croatia after its second UPR review. A strategy was designed to identify and implement the parliamentary contribution to the implementation of the recommendations.</p> <p>The IPU, together with the Office of the UN High Commissioner for Human Rights, launched a revised version of their Human Rights Handbook for Parliamentarians. The launch took place during a panel organized during the October IPU Assembly. French and Spanish versions will be issued at the start of 2017.</p>
3.2.2	Regional and national seminars organized to promote parliamentary action on human rights	Number of MPs trained; level of implementation of seminar/UN recommendations; number of events organized and reports produced; organization of one regional and one national seminars	<p>A regional seminar took place in Nadi (Fiji) in November for the parliaments of the Pacific region. 40 participants (6 women and 34 men), including 20 parliamentarians, representing 8 countries of the region. Participants recommended a series of concrete actions aimed at increasing parliaments' contribution to the work of the U/N Human Rights Council. Fiji and Samoa made a request to follow up on this regional meeting at the national level.</p> <p>A national seminar was organized in May in Abidjan (Côte d'Ivoire) and attended by 56 participants (18 women and 38 men) including parliamentarians, parliamentary staff, representatives of national human rights Commission and civil society. Recommendations included to scale up human rights training, mainstream human rights in parliamentary activities and put in place a strategy for establishing a parliamentary human rights committee.</p>
3.2.3	Ratification campaigns implemented	Number of new ratifications and withdrawals of reservations promoted and obtained	This activity did not take place, given that it was closely connected to the ongoing development of the new IPU website and the foreseen visibility given to specific human rights conventions.
3.2.4	Research on parliaments' contribution to helping ensure national implementation of international human rights standards.	Publication of research results	Research project carried out with the Graduate Institute on the relationship between parliaments and National Human Rights Institutions (NHRIs)

3.2.5	Enhanced IPU contribution to UN human rights mechanisms	Number of meetings the IPU participates in or to which it makes submission; number of IPU interventions at UN Human Rights Council and other UN human rights meetings and number of references by the Council and other UN human rights mechanisms to parliaments and the IPU	<p>The IPU and OHCHR organized a panel discussion at the UN Palais des Nations in Geneva on 22 June to take stock of the contribution of parliaments to the work of the UN Human Rights Council, in particular its Universal Periodic Review. It was noted that much progress had been made in involving parliaments in the work of the Human Rights Council and its Universal Periodic Review. Participants urged to sustain the momentum for strong parliamentary engagement.</p> <p>A submission was made to the UN Committee against Torture in relation to Mongolia's examination in July 2016 given developments in the case pending before the IPU Committee on the Human Rights of Parliamentarians. The UN Human Rights Committee and the African Commission on Human and People's Rights delivered decisions in two cases pending before the Committee on the Human Rights of Parliamentarians and reached similar conclusions.</p>
3.2.6	Strengthened capacity in parliament to ensure respect for children's rights	Number of MPs trained; level of implementation of seminar/UN recommendations; number of new ratifications of human rights treaties and withdrawal of reservations; number of references to parliaments in UN reports and decisions; participation of MPs (men, women and relevant specializations); support provided to one parliament; strong legal framework; number of events organized and reports produced. Issue is integrated into all IPU's child rights-related activities	<p>The Parliament of ECOWAS hosted a regional seminar in Abuja on the parliamentary contribution to the fight against large-scale child trafficking and labour. 100 participants (22 women and 78 men) including 78 parliamentarians from the region and from Central Africa participated in the meeting. Necessity to coordinate parliamentary efforts and in West and Central Africa along with regular training for parliamentarians on the issue were among the key recommendations formulated at the end of the meeting. In line with the need to coordinate efforts, the regional of Abuja will be replicated for the parliamentarians of the Central Africa region (CEMAC) in 2017.</p>
3.2.7	Greater awareness and action among parliaments of selected international humanitarian law conventions	Number of meetings/activities/panels which the IPU organized or in which it participated; launch of Handbook for parliamentarians on Nationality and Statelessness, and number of copies distributed; number of missions carried out by IHL Committee members and recommendations made	<p>A debate on <i>Law on Refugees, migrants and their hosts: What next?</i> was held on the occasion of the 135th IPU Assembly with UNHCR, ICRC and IOM representatives. The aim was to take stock of current challenges faced in hosting refugees and migrants, as well as in upholding their rights. The objective was to also discuss how the outcome of the UN Summit on Addressing Large Movements of Refugees and Migrants, held in New York in September, offered new strategies and avenues for progress</p> <p>The IHL Committee carried out a mission to Lebanon in May-June, to assess the situation of Syrian refugees and the impact on the host country, as Lebanon is host to 1.5 million refugees (in a country whose total population was only 4 million).</p> <p>The IPU and ICRC produced and launched a Handbook for Parliamentarians on International Humanitarian Law, at the 135th IPU Assembly in Geneva.</p> <p>The IPU IHL Committee met on the occasion of each of the IPU Assemblies.</p>

INTER-PARLIAMENTARY UNION: 2016 SUMMARIZED LOGFRAME		
OUTPUTS	Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
4. Stronger parliamentary dimension to the work of multilateral institutions		
<i>4.1 Parliaments are more aware of and engaged in major UN processes; parliaments are better equipped to act on and hold governments accountable for their commitments at the UN; the views of MPs are incorporated in relevant UN decision-making processes</i>		
4.1.1	Statements given before UN bodies; formal parliamentary submissions to UN reports; IPU resolutions circulated to relevant UN bodies	Parliamentary input to UN debates and processes (deliberations, review and negotiations); number of references to parliaments in major UN documents; participation of MPs in national delegations to main UN events and GA meetings
		Sixteen statements made to official UN meetings/conferences Significant references to parliaments in SC resolution on WMDs (Ct. 1540), and outcome document of HLM2 on development cooperation (Nairobi); Parliamentary meeting at Nairobi HLM2 well attended; Good MPs attendance at HLPF and DCF sessions in July, including side event at the HLPF (a first); Parliamentary delegations organized to ECOSOC Youth Forum and Comprehensive review of SC resolution 1540
4.1.2	Joint projects are planned, initiated or strengthened with OPO facilitation	Number of exchanges on joint activities; participants' rating of events
		Strong contribution to IPU-UNDP self-assessment toolkit for parliaments on the SDGs; First IPU survey of parliaments on their involvement in the HLPF national voluntary reviews administered.
4.1.3	Parliamentary hearing is organized and its outcome channelled into relevant UN processes. MPs representation on UN panels facilitated.	Level of UN participation; quality of the final report in terms of relevance and depth of recommendations; number of participating MPs
		Excellent summary report; political value added to the related UN process on the world's drug problem (UNGASS16); High MP attendance and UN representation at the highest level secured (UN Secretary-General, President of GA, Head of UNODC)
4.1.4	IPU Committee on UN Affairs effectively addresses issues of mutual relevance and its output helps inform debates at the UN; bureau of IPU Committee on UN Affairs helps guide the work of the IPU with the UN through regular consultations and engagement (including, field missions or other operational activities)	Number of participants in plenary sessions; level of UN engagement; relevance of issues to both parliaments and the UN; number of direct and regular correspondence with Bureau members; field mission or other activity is conducted between formal sessions of the Committee
		Sessions on UN funding, sexual exploitation by UN peacekeepers held at Geneva Assembly very successful in terms of content and attendance. The Lusaka session helped promote the SDGs as a major new agreement and to establish the process for IPU/parliaments engagement through the HLPF and annual sessions on SDGs in the context of the UN Committee programme of work.
4.1.5	information and guidance on global issues exchanged with high-ranking UN officials at IPU Assemblies, and specialized parliamentary meetings	Number of high-ranking UN officials participating (men and women)
		First system wide engagement with senior UN officials coordinated by the UN Deputy Secretary-General and hosted by the UNSG CdC; consistent engagement in all IPU activities at the UN
4.1.6	Bureau members of all four standing committees are provided with regular information updates on UN debates; briefing sessions with UN officials and/or diplomats are organized for IPU Bureau members, rapporteurs or other MPs as needed	Several communications sent to each committee Bureau during the year; two briefing sessions or opportunities for participation on UN panels are arranged for IPU Bureau members from any of the four committees
		Five substantive notes sent to UN Committee Bureau members; at least two members placed on UN panels

4.1.7	Successful adoption of a new resolution of the UN General Assembly on interaction between the UN, parliaments and IPU	Resolution would acknowledge the contribution of the Fourth World Conference of Speakers of Parliament. It would also further consolidate gains achieved in UN-IPU cooperation over the years	GA 70/298 adopted. The resolution strongly acknowledges the contribution of the IPU to the SDGs process and in its follow up; opens up new areas of joint cooperation (e.g. migration); recognizes IPU role in HLPF process, including through a regular side event at HLPF session
4.1.8	New cooperation agreement is adopted	Updated cooperation agreement effectively adds value to old agreement	Cooperation agreement finalized and signed in July 2016
4.2 <i>Effective parliament oversight of the WTO and international trade negotiations</i>			
4.2.1	Organize, together with the European Parliament, an annual session of the Parliamentary Conference on the WTO in Geneva	Number of attending MPs, international organizations and permanent Missions in Geneva; quality and substance of debate	On the occasion of the 10 th WTO Ministerial Conference in Geneva in June, IPU together with the European Parliament organized a parliamentary session on <i>What future to the WTO?</i> Considering the slow progress in the Doha Round of WTO negotiations, participants (over 400 MPs, government officials and partner organizations) highlighted the political importance of parliaments ensuring effective oversight of governments' stance in the WTO talks – strong Final Declaration issued at the conclusion of the session.
4.2.2	Host at least one meeting of the Steering Committee of the Parliamentary Conference on the WTO	Good attendance of meetings; hearing with WTO Director-General; substantive debate; meaningful decisions	The Steering Committee of the PCWTO held three sessions in Brussels and in Geneva in 2016: the meetings were well attended, and led to substantive discussions and the adoption of relevant decisions relating to more inclusive trade, the role of parliaments in this area, and the need for governments to speed up ratification procedures and implement the necessary arrangements related to the Trade Facilitation Agreement (TFA)
4.2.3	Organize a parliamentary event within the framework of the annual WTO Public Forum	Number of attending MPs, including from outside Europe; quality and substance of debate	Parliamentary session held on 27 September in the framework of the annual WTO Public Forum, focusing on <i>How can global value chains make trade more inclusive? A legislative perspective</i> . The session was well attended by MPs, diplomats, business representatives and general public. Robust discussion that helped bring a parliamentary perspective to the issues under consideration.

INTER-PARLIAMENTARY UNION: 2016 SUMMARIZED LOGFRAME			
OUTPUTS		Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
5. Increased parliamentary support for international development goals			
<i>5.1 Parliaments take action on the SDGs and contribute to their effective implementation</i>			
5.1.1	Familiarize parliaments with the SDGs and promote domestication of the goals	Number of regional activities to promote parliamentary action on the SDGs	Five regional seminars on the SDGs were organized in 2016 with concrete plans to ensure follow up. In the first regional seminar of the year, the Speakers of South Asia established an SDG Forum and towards the end of the year IPU was working on a follow-up event (21 MPs participated - 7 women - from 6 countries). The second regional seminar for Central and Eastern Europe and Central Asia took place in Romania with another follow up planned for early 2017 (22 MPs participated - 4 women – from 8 countries). The first interregional seminar took place in China, targeting parliaments from Asia and Africa, with plans to follow up with the second interregional seminar in 2017 (18 MPs participated - 4 women - from 6 countries). A regional seminar was organized for the Pacific, focusing on the SDGs and human rights. Towards the end of the year, the first regional seminar on the SDGs for Latin America and the Caribbean was organized jointly by IPU and Parlatingo.
5.1.2	Build the capacity of parliaments nationally to oversee effective implementation of SDGs, including through oversight of development cooperation effectiveness	Number of parliaments supported; number of tools developed to support parliaments	An IPU assessment mission consisting of MPs and experts looked at the capacity of the Parliament of Fiji to engage on the SDGs and gender equality. The mission produced a report with hands-on recommendations, which were endorsed by the parliament. The parliament is currently preparing a proposal to IPU and other partners to help implement some of the recommendations. The SDG Self-Assessment Toolkit was published in four languages at the end of the year. The toolkit is expected to advance parliamentary engagement on SDG at national level.
5.1.3	Facilitate parliamentary input to global monitoring and debates on implementation of SDGs	Parliamentary contributions provided to SDGs' global monitoring mechanisms; parliamentary debates are organised at IPU assemblies; parliamentary contribution provided to DCF and Global Partnership for Effective Development Cooperation	IPU mobilized parliaments around the High Level Political Forum and IPU Assemblies (see details under Objective 7). Successful Parliamentary Meeting was organized on the occasion of the Second High Level Meeting of the Global Partnership for Effective Development Cooperation.

5.2 Parliaments take action on maternal, newborn and child health			
5.2.1	Promote accountability for MNCH	Number of national and regional activities to promote implementation of MNCH commitments, including the 2012 IPU Resolution, and the accountability and budget functions of parliaments; number of community hearings and awareness-raising campaigns to disseminate legislation, understand main concerns of people and develop political leadership on MNCH	<p>IPU and WHO organized a first-ever parliamentary meeting at the World Health Assembly which WHO described as historical. IPU SG for the first time addressed the WHA plenary. In addition, IPU was for the first time invited to the PMNCH Board meeting, paving the way for further discussions about full membership on the Board. It was attended by 62 Members of Parliament and staff from 18 countries spanning 5 continents.</p> <p>In Rwanda IPU supported field visits led by MPs to oversee implementation of law provisions on vital statistics and civil registration. MPs met local officials and drew up a list of gaps that were collected into an official document. 28 MPs covered all 30 districts of Rwanda.</p> <p>Thirty Rwandan MPs (18 women) were involved in organization of community fora on family planning to assess citizens' knowledge about sexual and reproductive health as well as their health needs, with a focus on adolescent girls.</p>
5.2.2	Facilitate advocacy and policy development in the area of MNCH	Number of capacity-building activities for parliaments to address key legal and programmatic challenges affecting progress on MNCH in their countries; a study on the impact of legislation on one aspect of health is produced; reports and documents of good parliamentary practice produced; number of parliamentary advocacy strategies on MNCH supported	<p>The Advisory Group members were active promoters of IPU both at the global and national levels. They participated in the WHA and other key global health events. Some of them were key to IPU's strong engagement at the country level, particularly in Bangladesh and Tanzania.</p> <p>In Uganda IPU supported the organization of an inception seminar on women's, children's and adolescents' health. The new Parliament, which is composed by 70 per cent of newly-elected MPs, discussed country gaps on maternal, newborn and child health and sexual and reproductive health. It was attended by 64 MPs who identified priority areas of intervention, which will feed into the MNCH advocacy strategy for the new Parliament.</p> <p>In Lesotho a review of parliamentary action on MDGs was produced. Drafted by a consultant, the review identified priority actions which Parliament as a whole has taken to promote improved development outcomes as well as gaps in the execution of its functions. It also has made recommendations to Parliament through an action plan on how to strengthen its contribution to the achievement of the development goals, including in the context of the SDGs.</p>
5.2.3	Provide parliamentary component to the Global Strategy on Women's, Children's and Adolescents' Health (2015-2030)	Familiarize parliamentarians with the Global Strategy; provide parliamentary input to the Global Strategy accountability mechanism; promote parliamentary involvement in key global events on women's and children's health	<p>Global Strategy on Women's, Children's and Adolescents' Health (2015-2030) came into force. As a result of strong IPU advocacy, the Strategy includes strong references to the important roles of parliaments and IPU.</p> <p>Side events on different aspects of the Global Strategy were organized at both IPU Assemblies. They enabled productive exchanges between MPs and WHO and other international health actors.</p> <p>PMNCH invited IPU to take part in its Strategic Objective on Accountability for implementation of the Global Strategy.</p>

<i>5.3 Parliaments demonstrate leadership and commitment to support an end of AIDS by 2030</i>			
5.3.1	Promote evidence, build parliamentary dialogue and expand best practices	IPU/UNAIDS best practice material disseminated and promoted; comments are provided to national law or policy documents related to HIV; Advisory Group promotes evidence-based dialogue	Two meetings of the Advisory Group took place during the IPU Assemblies. In Lusaka, a field visit was organized for the Advisory Group together with UNAIDS, which looked at the critical issues of HIV transmission in one of the most affected countries in the world. A report from the visit was presented to the IPU Assembly and it was widely communicated by UNAIDS.
5.3.2	Provide visible and strategic parliamentary contributions to global HIV processes	Provide parliamentary input in preparations and outcome of the UNGASS on AIDS; ensure strong engagement of parliamentarians at the XXI International AIDS Conference in Durban.	Successful Parliamentary Meeting at the UN High Level Meeting on AIDS was organized. The report from the meeting was presented to the UN HLM. The UN Secretary General's report ahead of the UN HLM on AIDS praised IPU for its work to mobilize parliaments around the HIV epidemic. The Political Declaration adopted by the UN HLM "notes with appreciation the efforts of the Inter-Parliamentary Union in supporting national parliaments to unlock political and legislative obstacles to ensure an enabling legal environment supportive of effective national responses to HIV and AIDS" and calls for efforts to be stepped up.
5.3.3	Strengthening parliamentary action at country and regional levels		Negotiations started with the Global Fund about an MOU to strengthen joint engagement with parliaments at country and regional levels.
<i>5.4 Parliaments integrate climate change and Disaster Risk Reduction (DRR) into national budget and legislation</i>			
5.4.1	Familiarize parliaments with the outcome of the universal agreement on climate	Good attendance at the meeting; substantive debate	The Parliamentary Meeting at the UN Climate Change Conference in Marrakech brought together more than 250 delegates (25% women) to discuss their role in implementation of the Paris Agreement. The meeting also managed for the first time to bring to IPU the Executive Secretary of UNFCCC. A side event at the Marrakech conference was organized together with the London School of Economics. It looked at legislative gaps to implement the Nationally Determined Contributions to cut greenhouse gas emissions.
5.4.2	Familiarize parliaments with the outcome of the Sendai World Conference on DRR	One joint event with the UN	Through some of the regional seminars on the SDGs, IPU and UNISDR familiarized parliaments with the Sendai Framework. Due to lack of resources on both sides, the two organizations could not organize a joint event dedicated exclusively to the Sendai Framework.

INTER-PARLIAMENTARY UNION: 2016 SUMMARIZED LOGFRAME			
OUTPUTS		Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
6. Improved parliamentary contribution to peace-building and conflict prevention			
<i>6.1 Parliaments are better able to facilitate reconciliation in post-conflict situations</i>			
6.1.1	Reinforce the involvement of the parliament in conflict prevention and national reconciliation processes	Number of MPs, men and women, participating in outreach visits; number of citizens - men and women - attending outreach visits and being better informed of the work of the parliament	<p>The IPU co-hosted two well attended panels during the Geneva Peace Week. One on Peace Agreements with the Inclusive Peace and Transition Initiative (IPTI) and the Mission of Germany to the United Nations and the second one on Inequality with the Quaker United Nations Office Geneva (QUNO) and Friedrich Ebert Stiftung (FES).</p> <p>The first joint IPU-UNODC Parliamentary Counter-Terrorism Strategy was developed in 2016 to fill implementation gaps in related UN Security council resolutions. Consultations were initiated with Members with a view to identifying champions and resources.</p>
6.1.2	Facilitation of dialogue between parliament/executive and or majority/opposition for better decision-making processes	MPs from across the political divide work together in a spirit of tolerance; number of requests received; level of cooperation between the majority and the opposition; level of cooperation between the executive and the parliament	<p>Burundi: The IPU organised jointly with the Forum of Parliaments of the International Conference on the Great Lakes Region a fact finding mission aimed at strengthening dialogue in Burundi through the Parliament. The mission assessed the political and security situation and the challenges faced by the country and its parliament. The report included eight recommendations to help Burundi overcome the political crisis.</p> <p>A delegation of the Committee on the Human Rights of Parliamentarians conducted a visit to Cambodia from 15 to 17 February 2016 to gain a better understanding of the cases of 12 opposition parliamentarians and the political and human rights context in which they occurred and to identify satisfactory solutions to the cases, including through the resumption of political dialogue between the ruling and opposition parties.</p> <p>IPU SG visited Caracas in July 2016 to meet all sides to the conflict and offer the IPU's mediation.</p>
6.1.3	Organization of activities to build/reinforce legal framework for parliament	Constitutional and other legal provisions governing parliament are adopted and implemented; number of MPs - men and women - participating in capacity-building activities	Thailand: the IPU organised a mission aimed at providing technical support to the Constitution drafting process. The report recommended the improvement of the sense of ownership by Thai citizens of the constitution.
<i>6.2 Parliamentary diplomacy serves to facilitate conflict prevention and resolution</i>			
6.2.1	Organization of on-site missions to foster dialogue between parties to conflict	IPU mission received at a high level from both sides; expression of political will to continue dialogue; number of host participants - men and women - to the visit; follow-up activities to the mission; debates taking place in the parliament	<p>Two successful sessions of the Middle East Committee: one in March in Hanoi and the other October in Geneva. The second one benefited from input by experts from the UN system (CTED) and civil society (GCERF).</p> <p>The Secretary General pursued efforts to promote inter-Korean dialogue through his mission to Pyongyang and Seoul in late April/early May and remained engaged on the Syrian dossier.</p>

6.3 Parliaments take action to prevent non-State actors from acquiring WMDs pursuant to international law (Security Council resolution 1540)			
6.3.1	Organization of dedicated event to raise awareness and mobilize parliamentary action	One joint event with UN partners	<p>The IPU organised in Abidjan, in cooperation with the National Assembly of Côte d'Ivoire and with financial support from the UN Office for Disarmament Affairs (UNODA), a regional parliamentary seminar to promote the effective implementation of UNSC resolution 1540 in Africa. More than 90 participants, including 72 parliamentarians from 18 parliaments, participated.</p> <p>The report of the seminar, including recommendations on parliamentary actions for implementation of Resolution 1540 was published as an IPU official publication and disseminated to all African parliaments and to relevant partner organisations including the UN Security Council. It was also used as IPU's contribution to the Comprehensive Review of the implementation of resolution 1540.</p> <p>As a follow up to the Seminar, the IPU addressed the UN Security Council Review Meeting on 1540 and organised a follow-up side event on 1540 during the 135th IPU Assembly.</p>

INTER-PARLIAMENTARY UNION: 2016 SUMMARIZED LOGFRAME		
OUTPUTS	Objectively Verifiable Indicators (OVI) for Outputs	Outputs achieved
7. Universal membership and enhanced Member relations		
7.1 The IPU makes progress towards achieving universal membership		
7.1.1	Contacts are further developed with non-member parliaments, including the US Congress and Caribbean and South Pacific parliaments	Number of exchanges; regional meetings; number of participants at events organized in Washington and the Caribbean and/or South Pacific
		<p>IPU leadership engages directly with Speakers of three non-Member Parliaments (Antigua & Barbuda, Bahamas and Saint Lucia) during the Women Speakers' Summit in Abu Dhabi.</p> <p>Parliamentary Solidarity Fund is established to help strengthen relation with non-Member Parliaments from the small island developing States.</p> <p>Regular exchanges with non-Member Parliaments, greater support from IPU Members in the process (Brunei, Uzbekistan, Marshall Islands etc.)</p> <p>Despite a difficult political environment in Washington DC (context of divisive electoral campaigns), three IPU missions were undertaken to help raise awareness and seek support in US Congress</p>
7.1.2	Increased membership	Number of (re)affiliation requests; number of new Members
		<p>In the course of the year, four Parliaments joined the IPU (Comoros, Egypt, Guyana and Swaziland), thus bringing the overall membership of the IPU to 171 national Parliaments.</p> <p>An additional affiliation request was received in November 2016, from the Central African Republic (poised to join the IPU as its 172nd member in April 2017)</p>

7.2 Members draw greater benefits from participating in IPU Assemblies and activities			
7.2.1	Two successful Assemblies in 2016	Level of participation; number of interventions during Assembly; strong and topical outcome documents	<p>Participation at the Lusaka Assembly was of a good level (over 1200 delegates from 126 Member Parliaments, six Associate Members and 36 observer organizations). The Geneva Assembly in October saw a record participation of 141 national Parliaments, including over 100 Speakers and Deputy Speakers of Parliament.</p> <p>At both Assemblies, more than 100 interventions were heard in the General Debate. The Summary Records of the Assembly testify to the quality of discussions in the various IPU statutory bodies.</p> <p>Substantive resolutions and highly relevant outcomes from the general debates focusing on youth participation in the democratic process (Lusaka Assembly) and human rights abuses as precursors of conflict and the role of parliaments as early responders (Geneva Assembly).</p>
7.2.2	Inclusion in delegations of members of parliamentary committees dealing with issues on the Assembly agenda	Composition of delegations; number of interventions in Assembly deliberations	<p>Online registration system allowed for a clearer indication of Committee assignments in Parliament – these were duly reflected in the List of Participants.</p> <p>Lively and comprehensive exchanges during the general debate, Standing Committee and other sessions, as reflected in the Summary Records</p>
7.2.3	Action-oriented outcome of IPU events; measurable follow-up to IPU resolutions	Relevance of IPU outcome documents to subject matter Follow-up and implementation of Assembly recommendations; reports on follow-up action	<p>Outcomes of IPU Assemblies are channelled into global processes at the United Nations and help inform outcomes (particularly on matters relating to SDG implementation, youth participation, child and maternal health, climate change)</p> <p>At their joint meeting, Chairs of IPU Standing Committees and Geopolitical Groups agree to actively support follow-up at the level of national parliaments (efforts under way to improve reporting exercise)</p>
7.2.4	More gender-sensitive parliamentary contributions to debates	More gender-sensitive outcome documents; input from Meeting of Women MPs	<p>A strong gender component was included in the outcomes documents of both Assembly debates. Two Standing Committees held debates on resolution linked to gender equality concerns. The Forum of women MPs continued to provide gender related amendments to resolutions</p> <p>A parity debate was also organized at the 135th IPU Assembly.</p>

<i>7.3 The IPU achieves coherence and effectiveness in global parliamentary cooperation</i>			
7.3.1	Effective follow-up to the Fourth World Conference of Speakers of Parliament	Stronger cooperation between parliaments and the IPU, particularly in terms of SDG implementation	<p>New IPU Strategy (2017-2021) is elaborated and adopted, building directly on the outcomes of the 2015 Speakers' Conference and the 2030 Development agenda.</p> <p>Stronger cooperation with Members on SDG implementation, as evidenced by agenda of the IPU Assemblies, number of regional seminars on the SDGs (three in the course of 2016) and new Toolkit for parliamentarians on the SDGs</p>
7.3.2	Stronger cooperation between the IPU and other parliamentary organizations	Number of regional and other parliamentary organizations attending IPU events; number of parliamentary bodies using IPU resolutions and reports in their work; number of joint events organized	<p>Some two dozen regional and other parliamentary organizations attending and contributing to IPU Assemblies on a regular basis.</p> <p>Specialized parliamentary bodies such as PNND (Parliamentarians for Nuclear Non-Proliferation and Disarmament) using IPU resolutions in their work</p> <p>Joint events organized, such as the December 2016 regional Seminar on the SDGs (Latin America and the Caribbean), in cooperation with Parlantino</p>
7.3.3	Greater input by geopolitical groups to IPU policy	<p>Number of geopolitical group meetings held</p> <p>Breakdown by gender and age of candidates submitted by geopolitical groups</p> <p>Regular dialogue and cooperation beyond Assemblies</p>	<p>In Lusaka and Geneva, all geopolitical groups active within the IPU held at least one coordination meeting. Several permanent observers organized side events, such as the Asian Parliamentary Assembly (APA), Socialist International, Liberal International and PNND.</p> <p>Chairs of Geopolitical Groups commit to playing a more pro-active role in follow-up to the new IPU Strategy, as well as in the implementation of IPU decisions and resolutions.</p>
<i>7.4 The IPU implements structural reforms; more Members improve follow-up of IPU resolutions</i>			
7.4.1	More focused and action-oriented Assembly resolutions	Number of Member parliaments that take up Assembly resolutions at the national level	Efforts under way, in cooperation with member Parliaments, to enhance the statutory reporting exercise.
7.4.2	More effective and visible work conducted by Bureaux of Standing Committees	Number of meetings; attendance of Bureau members; field missions organized; meeting by rapporteurs to prepare committee work	<p>Bureaux are playing a more active role in shaping the work programme of the Standing Committees.</p> <p>With the new criteria for IPU office holders, Bureau meetings are better attended.</p> <p>Where necessary, rapporteurs meet outside of IPU Assemblies to prepare required documentation for the Standing Committees.</p>
7.4.3	Better informed participation by Members in the work of the IPU, the Assembly and its Standing Committees	Annual Information Seminar on the IPU; number of participants in the Seminar	In 2016, the Information Seminar was held in French. It saw the highest participation to date with 15 national parliaments sending staff members at a session where women and men were represented in equal numbers.
7.4.4	Better coordination among Standing Committees and geopolitical groups	Substantive joint session of Chairs of geopolitical Groups and Presidents of Standing Committees at the start of each Assembly	<p>Joint Meetings are very well attended.</p> <p>Good discussions on the basis of an agreed agenda and supporting documents, decisions taken to further enhance the functioning of IPU bodies</p>

7.4.5	Planning and implementation of more comprehensive programmes of work by the four Standing Committees	Standing Committee substantive sessions to review activities, exchange good practices and assess follow-up action by Members	Standing Committees shape their agenda so as to allow for review of past resolutions and assess parliamentary action. Summary records reflect good practices and follow up by Members.
7.4.6	Standing Committee's review on implementation of post resolution	Number of review sessions	Standing Committees in 2016 convene review sessions on follow-up to the SDGs, as well as on parliamentary oversight of the security sector.
7.4.7	Consolidated and smooth functioning of the Forum of Young Parliamentarians	Two annual meetings of the Forum; number of young MPs attending IPU Assemblies and holding IPU offices	Two good sessions of the Forum of Young Parliamentarians were held in the context of the Lusaka and Geneva Assemblies.
<i>7.5 More Members improve their follow-up and implementation of IPU resolutions</i>			
7.5.1	Better reporting by Members	Number of annual reports received; number of recommendations followed up by Members	In cooperation with the Geopolitical Groups, efforts are under way to improve the annual reporting exercise by Members (statutory obligation)
7.5.2	Regular review by Standing Committees of implementation of IPU resolutions	Meetings of Standing Committees dedicated to implementation review Active engagement by Members	Communication among Bureau members is improving outside IPU Assemblies. Bureau Members of the Standing Committee on Peace and International Security engage in monitoring follow-up to IPU resolutions by their own parliaments.

INTER-PARLIAMENTARY UNION: 2016 SUMMARIZED LOGFRAME			
OUTPUTS		Objectively Verifiable Indicators (OVI) for Outputs	Outputs achieved
8. Enhanced IPU visibility			
<i>8.1 The IPU website is a modern, dynamic, informative resource on parliaments and democracy that helps position IPU</i>			
8.1.1	Management of online data about IPU activities and membership is streamlined	IPU data is centrally managed for use on the IPU website	RFP for design and development of IPU Open Data Platform to host IPU data finalized. Bidding process started.
8.1.2	Develop a website content management system	The new content management system is used to manage website content	CMS was developed and beta.ipu.org launched in October 2016. Content is being managed from the CMS.
8.1.3	Graphical look including colours, images and layout is defined	Graphic design of the new IPU website is completed	90 per cent of website design and implementation completed. Events section completion planned for May 2017.
8.1.4	Creation of new content for website completed	New material or tools to inform and engage website visitors finalized	97 per cent of static website content is online, 63 per cent has been translated.
8.1.5	Programming for website is fine-tuned	New material or tools to inform and engage website visitors finalized	90 per cent of website design and implementation completed. Events section completion planned for May 2017.
8.1.6	Existing content onto new website is migrated	New website displays comprehensive and historical information about IPU	Content migration completed.
8.1.7	External hosting of the new ipu.org is put in place	Robust, reliable external hosting for all IPU online services with an uptime of 99.9%	Completed. Pantheon hosting is in place for new IPU website.
8.1.8	Support services for new ipu.org are organized to ensure website keeps functioning	Technical support, security patches and upgrades, smooth running of IPU.org, user experience and feedback	On hold until website development is completed. Planned for May 2017.
8.1.9	ipu.org is enhanced through additional web and development	Enhancements to new ipu.org and databases following launch and user feedback	On hold until website development is completed. Planned for May 2017.
8.1.10	Training on new content management system is carried out	IPU admin(s) can manage the new CMS and suggest enhancements	Completed. Training carried out in November 2016 for website admins, editors and translators.
<i>8.2 Create useful and useable information products</i>			
8.2.1	Produce monthly e-bulletins on IPU and its work are produced in English, French and Spanish	Number of e-bulletins and individual stories on each e-bulletins in all three languages	Seven e-Bulletins were produced with 88 stories. (Note: 6 in three languages, 1 in two)
8.2.2	Members and other target audiences are informed of IPU's work and finances during 2015	2015 Annual Report produced in English, French and Spanish	2015 Annual Report was produced in three languages and launched at the 134 th Assembly in Lusaka.
8.2.3	IPU work and outcomes is documented audio-visually	Video footage is provided for broadcasters and available for IPU corporate tools	Videos of seven events were made available in 2016 and IPU SG also sent a video message on the occasion of a meeting he could not attend.

8.2.4	IPU website and publications are dynamic and visually attractive through the use of appropriate photographic images	IPU website and publications have appropriate images to illustrate content	This has been done, both on the website and in publications.
8.2.5	Greater IPU visibility and brand recognition through implementation of visual identity and use of corporate communication materials	No. of IPU folders, banners, roll-ups, flags, caps, T-shirts, etc. are printed	IPU Communications Division regularly orders banners, caps, table flags, etc. to gain greater visibility. The Division is also providing technical and graphic advices to other Divisions which want to produce such products.
8.3 <i>The IPU refocuses its communications policy on leading global media and targeted outreach</i>			
8.3.1	Awareness and visibility of IPU among Spanish and Arabic-speaking media grows	No. of media stories produced and distributed to Spanish and Arabic media globally	20 press releases in Spanish and 27 in Arabic were issued: 84 per cent and 75 per cent, respectively of the total number of press releases. Products in Arabic received the highest amount of open rates.
8.3.2	Outreach to media and other stakeholders through distribution of communication materials has increased	IPU mass e-mail distribution grows/more people are aware and informed about IPU through its communications products	Contact details of journalists who have attended IPU Assemblies and those who showed interest in the work of the IPU have been added to the mass e-mailing lists.
8.3.3	Media coverage to gauge outreach efforts is tracked	IPU mentioned in news stories globally	Reports from Meltwater (media monitoring company) are received by various IPU staff members daily. The media coverage is particularly high during IPU Assemblies or following the launch of statistics of women in parliament.
8.3.4	Media are engaged on priority strategic issues and events	IPU visibility in national and international media	Media receive press releases and press statements via mass e-mailing campaigns in four languages.

INTER-PARLIAMENTARY UNION: 2016 SUMMARIZED LOGFRAME			
OUTPUTS		Objectively verifiable Indicators (OVI) for Outputs	Outputs achieved
9. Improving operational management, governance and internal oversight			
<i>9.1 The IPU strengthens its internal governance and oversight</i>			
9.1.1	An effective Executive Committee	The Executive Committee carries out its business during the two ordinary sessions in 2016; improved institutional memory	Successful sessions held in Lusaka (273 rd) in March and Geneva (274 th) in October. Summary record of both sessions produced and distributed to members.
9.1.2	An effective Sub-Committee on Finance	Two Sub-Committee meetings held by October 2016 plus four teleconference meetings during 2016; communications and reports to Sub-Committee	Three Sub-Committee meetings and three teleconferences were held by October 2016 to review the financial statements and oversee the budget process and other financial aspects. The Sub-Committee reported to the Executive Committee at each sitting.
9.1.3	An IPU resource mobilization strategy	Resource mobilization strategy on the website New funding opportunities identified and pursued	Fresh resources were mobilized from new and existing donors during 2016, increasing IPU voluntary funding to its highest ever level and laying the ground for higher levels of funded activity in 2017.
<i>9.2 The IPU upgrades its management systems and procedures and implements a results-based management system</i>			
9.2.1	IPU logframe for 2016	Logframe is maintained throughout 2016; mid-year review by August 2016	The logframe was maintained and reviewed during 2016, and used as the basis for annual reporting. The 2017 logframe was developed as part of 2017 planning and budgeting process. The SMM carried out a full review of the logframe process at a retreat in December 2016.
9.2.2	Efficient budgeting and financial reporting systems	New financial reports available to all Secretariat managers; remote access for Secretariat Finance staff NYO has direct link to financial systems	Bespoke financial reports were made available to programme managers to track their summary and detailed financial information by cost centre and assist with specific donor reporting. NYO maintained an indirect link to financial system due to internet and system speed.
9.2.3	Compliance with staff evaluation system	All staff have completed evaluation process by December 2016; percentage of staff evaluated: 100%	The cycle has been completed with documented and signed off evaluations. All staff members' performance evaluated.
9.2.4	Targeted staff training	All staff have identified training needs by June 2016 Percentage of training delivered vs. target by December 2016	Training needs met taking into account budget constraints, as documented in individual performance evaluations.
<i>9.3 The IPU systematically mainstreams gender throughout the Organization</i>			
9.3.1	Policy guidelines on gender mainstreaming	Guidelines are implemented during 2016	The Gender Partnership Group reviewed the implementation of the IPU gender mainstreaming strategy and reported on that to the Governing Council. As a result, and to secure progress, the Group presented amendments to the rules of the Executive Committee to enhance a higher participation of women.
<i>9.4 The IPU introduces a rights-based approach to its work</i>			
9.4.1	Policy guidelines on a rights-based approach	Guidelines are implemented during 2016	IPU internal Working Group meetings were organized and progress made towards establishing next steps for human rights-based approach for the Organization.