

# Programme and Budget 2026

Finance Directorate (DFI)  
Administration and Cabinet Directorate (DACAB)  
Policy, Regulation and Markets Directorate (DPRM)



**UPU** | UNIVERSAL  
POSTAL  
UNION



# **Programme and Budget 2026**

Berne 2025



<b>Table of contents</b>		<b>Page</b>
<b>Preface</b>		5
<b>Part I – Context</b>		7
1	UPU Strategy 2026–2029 (Dubai cycle) and Dubai Business Plan 2026–2029	9
2	From the Dubai Business Plan to the P&B 2026	10
<b>Part II – Budget 2026</b>		13
1	Overview of 2026 budget by goal and by programme	15
2	Programme sheets	17
3	Budget by type of expense and revenue	51
<b>Annexes</b>		55
1	System for financing the Union budget	57
1.1	Introduction	57
1.2	The three pillars of the Union budget structure	57
1.3	How the three pillars function	57
1.4	Determining the value of the contribution unit under the system for financing the Union budget	58
2	Member countries, contributions	58
2.1	Introduction	58
2.2	Contributions over time	59
3	Changes in contribution classes compared to Programme and Budget 2025	60
4	Distribution of member countries according to their contribution class for 2026	60



## Preface

Since the Istanbul Congress, the UPU's annual budget document, referred to in the UPU Financial Regulations as the Programme and Budget (P&B), has been prepared on the basis of a four-year business plan approved by Congress, with revisions every year, in particular to take account of the annual regular budget ceiling. The underlying idea is to establish goals and set up a work plan, and ensure that the latter can be funded.

The UPU Strategy 2026–2029 (Dubai cycle) – along with its associated Dubai Business Plan 2026–2029 – was approved by Congress in September 2025 precisely for this purpose. It is very comprehensive, including not only key performance indicators (KPIs), targets and estimated funding needs, but also detailed deliverables and deadlines. In this sense, it promotes greater efficiency through enhanced preparedness, capitalizing on the working methods that were introduced at the Istanbul Congress.

The P&B comprises detailed budget information for the activities to be undertaken by the organization for the year ahead for every domain work proposal (DWP), including details on how the various initiatives will be financed, i.e. through the regular budget and/or extrabudgetary funding. The objectives to be achieved and indicators for assessing the progress of work are contained in the Dubai Business Plan and associated DWPs and are not repeated in this document.

The present document has not been prepared merely as a requirement under the UPU Financial Regulations. Its purpose is also to meet the essential informational needs of the UPU stakeholders, and enhance transparency in the allocation of human and financial resources to the various activities of the Union.

This document is structured in two main parts. Part I presents the overall context, with a brief summary of the UPU Strategy and the Dubai Business Plan, and an explanation of how those documents are used to generate the P&B. Part II comprises the main information on the 2026 budget, including an overview of the budget, individual budgets by DWP, and an aggregated breakdown by type of expense and revenue.

Finally, the annexes provide further information on the system for financing the Union budget, as well as the 2026 distribution of member countries according to their contribution class.

Masahiko Metoki  
Director General



# **Part I – Context**



## 1 UPU Strategy 2026–2029 (Dubai cycle) and Dubai Business Plan 2026–2029

To meet stakeholder needs and to guide the postal sector through the 2026–2029 period, the UPU has designed a strategic framework structured as outlined below.

### UPU vision

A society that is interconnected, inclusive and sustainable, empowered by a seamless, innovative postal network.

### UPU mission

To stimulate the lasting development of efficient and accessible universal postal services of quality in order to facilitate communication between the inhabitants of the world by:

- guaranteeing the free circulation of postal items over a single postal territory composed of interconnected networks;
- encouraging the adoption of fair common standards and the use of technology;
- ensuring cooperation and interaction among stakeholders;
- promoting effective technical cooperation;
- ensuring the satisfaction of customers' changing needs.

### Goal 1

To leverage the single postal territory through an effective rules-based system.

### Goal 2

To strengthen the global postal ecosystem through innovations for facilitating communication and trade.

### Goal 3

To enable postal development through enhanced cooperation and regionalization.

#### Strategic outcome 1.1

Improved, market-relevant, multi-lateral systems that guarantee the provision of quality, accessible, affordable, viable postal services.

#### Strategic outcome 1.2

Strengthened cross-border postal supply chains.

#### Strategic outcome 1.3

Enhanced platforms for dialogue, knowledge sharing and advocacy.

#### Strategic outcome 2.1

Improved, customer-centric, reliable, innovative postal products, services and supply chain solutions.

#### Strategic outcome 2.2

Improved ability to diversify services, including in response to e-commerce market developments.

#### Strategic outcome 2.3

Improved ability of the postal network to contribute towards socio-economic goals and the UN Sustainable Development Goals.

#### Strategic outcome 2.4

Enhanced stakeholder collaboration for ecosystemic growth.

#### Strategic outcome 3.1

Enhanced postal infrastructure through cooperation and technical assistance.

#### Strategic outcome 3.2

Strengthened postal capacity of member countries through regionalization.

Support outcome 4.0: Achievement of the strategy enabled by the International Bureau (IB)

Domain work proposals forming the Dubai Business Plan 2026–2029

## 2 From the Dubai Business Plan to the P&B 2026

The Dubai Business Plan forms the basis for the annual Programme and Budget, approved by the Council of Administration. In this manner, a direct link is established between the strategy, the detailed work planned for the cycle, and the specific budget required for implementation.

The structure of the budget is aligned with that of the strategy and the business plan. It also shows the extent to which each DWP addresses the three strategic goals. The numbering of DWPs in this document is aligned with the Dubai Business Plan and is non-consecutive.

Moreover, in line with the Dubai Business Plan, the functional support activities (human resources, finance, logistics, information technology support, legal, governance and executive office) are grouped under “support function” rather than being assigned to a specific goal.

The table below provides an overview of all DWPs of the Dubai Business Plan, with a direct reference to the corresponding strategic goal and the council responsible for its implementation.

<i>DWP</i>	<i>Description</i>	<i>Responsible council</i>	<i>Goal 1</i>	<i>Goal 2</i>	<i>Goal 3</i>	<i>Support function</i>
1	Physical services development and implementation	POC		60%	40%	
2	Integrated logistics and e-commerce development	POC	40%	60%		
3	Addressing	POC	33%	34%	33%	
5	Transport	POC	20%	40%	40%	
6	Security	POC	20%	40%	40%	
7	Customs	POC	20%	40%	40%	
8	Standardization activities	POC	20%	50%	30%	
10	Quality of service development, integration and implementation	POC	20%	50%	30%	
11	Quality of service measurement, monitoring and reporting	POC	40%	20%	40%	
12	Management of the Postal Operations Council	POC	75%		25%	
15	Postal policy and regulatory advisory	CA	35%	50%	15%	
16	Management of Congress and CA – substantive matters	CA	45%	35%	20%	
17	Integrated remuneration governance, development and implementation	CA/POC	40%	30%	30%	
18	Strategy, planning and monitoring	CA	33%	34%	33%	
19	2IPD and data analysis	CA	33%	34%	33%	
21	Operations and accounting review	POC	30%	35%	35%	
22	Digital transformation	CA/POC		60%	40%	
23	Trade inclusion	CA/POC	50%	50%		
24	Mainstreaming UN SDGs	CA/POC		100%		
25	Financial inclusion	CA		50%	50%	
26	Postal financial services	POC		50%	50%	

<i>DWP</i>	<i>Description</i>	<i>Responsible council</i>	<i>Goal 1</i>	<i>Goal 2</i>	<i>Goal 3</i>	<i>Support function</i>
27	Development and cooperation – regionalization and projects	CA	20%	20%	60%	
31	Management and functional support	CA				100%
32	External relations and partnerships	CA				100%
33	Product development – philately	POC		100%		
34	Consultative Committee and wider postal sector engagement	CC	50%	50%		
35	UPU*Clearing	POC	100%			
36	Last mile delivery	POC	20%	50%	30%	
101	Development and cooperation – emergency assistance	CA	20%	20%	60%	
102	Cyber resilience of the International Bureau	CA	25%	25%	50%	
205	Development and cooperation – regionalization	CA	20%	20%	60%	
301	Telematics Cooperative (Postal Technology Centre solutions)	POC		50%	50%	
302	EMS Cooperative	POC	30%	40%	30%	
303	Ready-to-Market Interoperability Group	POC		100%		
305	Dispute settlement	CA	100%			
306	Legal capacity building for postal sector stakeholders	CA	100%			
307	Quality of Service Fund	POC			100%	
308	Postal payment services business development	POC		50%	50%	



# **Part II – Budget 2026**



## 1 Overview of 2026 budget by goal and by programme

### Budget for 2026 by goal and source of funding

Goal	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)
	Staff	Other	Total	Staff	Other	Total	Staff	Other	Total	
Goal 1	3,432,247	809,048	4,241,295	2,141,568	2,790,402	4,931,970	480,744	681,225	1,161,969	10,335,234
Goal 2	5,023,080	1,157,290	6,180,370	2,919,630	4,466,671	7,386,301	6,069,822	2,117,850	8,187,672	21,754,343
Goal 3	4,923,972	2,103,521	7,027,493	3,779,742	14,041,387	17,821,129	5,621,094	1,760,725	7,381,819	32,230,441
Functional support	12,504,700	9,558,412	22,063,112	0	1,403,500	1,403,500	70,800	0	70,800	23,537,412
<b>Grand total</b>	<b>25,884,000</b>	<b>13,628,270</b>	<b>39,512,270</b>	<b>8,840,940</b>	<b>22,701,960</b>	<b>31,542,900</b>	<b>12,242,460</b>	<b>4,559,800</b>	<b>16,802,260</b>	<b>87,857,430</b>

### Budget for 2026 by DWP and source of funding

DWP no.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)
	Staff	Other	Total	Staff	Other	Total	Staff	Other	Total	
1	716,750	80,000	796,750	0	102,500	102,500	0	0	0	899,250
2	273,350	68,500	341,850	234,720	11,250	245,970	0	0	0	587,820
3	345,690	15,000	360,690	0	0	0	1,456,800	1,200,000	2,656,800	3,017,490
5	420,775	38,500	459,275	312,960	300,000	612,960	0	0	0	1,072,235
6	256,450	35,000	291,450	195,600	1,400,000	1,595,600	0	0	0	1,887,050
7	461,350	10,000	471,350	195,600	300,000	495,600	0	0	0	966,950
8	253,150	13,000	266,150	195,600	0	195,600	0	70,000	70,000	531,750
10	561,575	106,000	667,575	0	175,000	175,000	0	75,000	75,000	917,575
11	957,775	14,000	971,775	1,173,600	2,730,000	3,903,600	0	270,000	270,000	5,145,375
12	300,175	7,500	307,675	195,600	0	195,600	0	0	0	503,275
15	410,825	162,600	573,425	391,200	0	391,200	0	0	0	964,625

DWP no.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)
	Staff	Other	Total	Staff	Other	Total	Staff	Other	Total	
16	516,650	0	516,650	0	0	0	0	0	0	516,650
17	938,000	32,600	970,600	0	0	0	0	0	0	970,600
18	604,178	15,800	619,978	0	0	0	0	0	0	619,978
19	604,178	31,900	636,078	195,600	284,400	480,000	0	312,500	312,500	1,428,578
21	219,000	16,000	235,000	0	0	0	0	0	0	235,000
22	256,650	89,800	346,450	0	22,500	22,500	0	0	0	368,950
23	242,600	23,700	266,300	0	165,100	165,100	0	0	0	431,400
24	316,675	25,700	342,375	391,200	484,500	875,700	0	0	0	1,218,075
25	315,990	41,000	356,990	0	586,250	586,250	0	0	0	943,240
26	304,275	68,100	372,375	146,700	175,000	321,700	0	0	0	694,075
27	3,123,600	2,539,418	5,663,018	478,800	1,750,000	2,228,800	0	0	0	7,891,818
31	11,663,300	9,265,612	20,928,912	0	1,323,500	1,323,500	70,800	0	70,800	22,323,212
32	841,400	292,800	1,134,200	0	80,000	80,000	0	0	0	1,214,200
33	366,340	84,500	450,840	0	189,800	189,800	434,160	367,000	801,160	1,441,800
34	124,300	0	124,300	282,000	308,000	590,000	0	0	0	714,300
35	97,800	0	97,800	141,600	266,000	407,600	0	0	0	505,400
36	195,600	4,600	200,200	0	5,000	5,000	0	0	0	205,200
101	0	336,640	336,640	0	0	0	0	0	0	336,640
102	195,600	90,000	285,600	0	0	0	0	0	0	285,600
205	0	120,000	120,000	0	230,000	230,000	0	0	0	350,000
301	0	0	0	0	1,162,500	1,162,500	10,280,700	2,013,900	12,294,600	13,457,100
302	0	0	0	2,239,200	885,000	3,124,200	0	0	0	3,124,200
303	0	0	0	305,520	229,500	535,020	0	0	0	535,020
305	0	0	0	0	0	0	0	32,600	32,600	32,600

DWP no.	Regular budget		Voluntary funding		Sales of products and services			Total (CHF)		
	Staff	Other	Total	Staff	Other	Total	Staff		Other	Total
306	0	0	0	0	0	0	0	12,500	12,500	12,500
307	0	0	1,765,440	9,536,160	11,301,600	0	0	0	0	11,301,600
308	0	0	0	0	0	0	0	206,300	206,300	206,300
<b>Grand total</b>	<b>25,884,000</b>	<b>13,628,270</b>	<b>39,512,270</b>	<b>8,840,940</b>	<b>22,701,960</b>	<b>31,542,900</b>	<b>12,242,460</b>	<b>4,559,800</b>	<b>16,802,260</b>	<b>87,657,430</b>

## 2 Programme sheets

### DWP 01 – Physical services development and implementation

*Mandate, objective and responsibilities*

Mandate and objective	Under the purview of
Develop and implement market-relevant, customer-focused, innovative and well-differentiated postal services that enhance the sustainability, interoperability, operational efficiency, e-commerce integration and inclusiveness of the postal network, while facilitating the global exchange of postal items containing goods and documents, supported by appropriately tailored capacity-building activities.	POC C 2

### Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)	
	Staff (m/m)	Other (CHF)	Total (CHF)	Staff (m/m)	Other (CHF)	Total (CHF)	Staff (m/m)	Other (CHF)	Total (CHF)		
	D	P	G	D	P	G	D	P	G		
1	4	21	22.75	0	0	0	0	0	0	0	899,250
			80,000			102,500				102,500	
			796,750			102,500				102,500	

## DWP 02 – Integrated logistics and e-commerce development

### Mandate, objective and responsibilities

Mandate and objective	Under the purview of
Support designated operators in developing a fully integrated end-to-end postal value chain that will facilitate e-commerce growth through efficient cooperation among postal operators and between postal operators, supply chain partners and wider sector players to ensure full realization of the opportunities created by e-commerce. This will enable designated operators, as the largest providers of delivery services in the world, to achieve the potential to be major players in the delivery of e-commerce through access to simple, affordable and reliable international postal services for customers.	POC C 2

### Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)					
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)						
	D	P	G	D	P	G	D	P	G						
1	4	9	1.75	68,500	341,850	0	14.4	0	11,250	245,970	0	0	0	0	587,820

## DWP 03 – Addressing

### Mandate, objective and responsibilities

Mandate and objective	Under the purview of
Advance sustainable and inclusive postal addressing development, integrating geographic information systems and supporting the digital transformation of designated operators and regulators, while maximizing addressing's contribution to improved access to basic services, including guaranteed postal services.  Develop a centre of excellence for postcode data, developing and promoting the use of customer addressing tools. This will be achieved through enhanced data quality, data input and validation, and other initiatives. The work proposals also aim to utilize existing and emerging UPU standards, as well as the Universal POST*CODE® DataBase, to assist in the development of standards, tools and applications based on geocoding.	POC C 2

Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services				Total (CHF)					
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)						
	D	P		G	D		P	G				D	P	G		
1	4	13.8	1.25	15,000	360,690	0	0	0	0	0	0	72	24	1,200,000	2,656,800	3,017,490

**DWP 05 – Transport**

*Mandate, objective and responsibilities*

<i>Mandate and objective</i>	<i>Under the purview of</i>
<p>This work proposal aims to:</p> <ul style="list-style-type: none"> <li>a implement a simplified, expedited, cost-effective, compliant, paper-free, secure transport process based on EDI exchanges between all supply chain stakeholders for all modes of transport;</li> <li>b manage the implementation of flexible global transport networks through the consolidation of mail in the regional transport hubs;</li> <li>c develop multimodal transport and IT solutions in cooperation with wider postal sector players;</li> <li>d support members in adopting innovative delivery solutions and modernizing the last-mile delivery infrastructure;</li> <li>e propose amendments to UPU regulations in response to transport market trends and supply chain industry requirements, and create a framework for cooperation with wider postal sector players;</li> <li>f conduct regional and global capacity building as well as operational reviews/certifications in cooperation with industry partners;</li> <li>g strengthen collaboration with postal ecosystem players, including other international organizations;</li> <li>h enhance sectoral knowledge through regularly updated publications.</li> </ul>	POC C 1

## Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)					
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)						
	D	P	G	D	P	G	D	P	G						
1	1.25	16	10.75	38,500	459,275	0	19.2	0	300,000	612,960	0	0	0	0	1,072,235

## DWP 06 – Security

Mandate, objective and responsibilities

Mandate and objective	Under the purview of
Achieve a safe and secure international postal supply chain through capacity building and mitigation activities. This will be accomplished through partnerships with sister United Nations agencies and appropriate external stakeholders to ensure that the safety and security needs of designated operators are addressed.	POC C 1

## Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)					
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)						
	D	P	G	D	P	G	D	P	G						
1	1	15	9.75	35,000	291,450	0	12	0	1,400,000	1,595,600	0	0	0	0	1,887,050

**DWP 07 – Customs**

*Mandate, objective and responsibilities*

<i>Mandate and objective</i>	<i>Under the purview of</i>
Actively work with postal ecosystem players in the global postal supply chain to keep mail moving seamlessly across borders, ensuring that mail items reach their destination safely and on time and meet all customs requirements, thereby contributing to improving the efficiency and reliability of the postal network. Further, the Customs secretariat seeks to support members exploring standard solutions to address emerging Customs and electronic advance data requirements.	POC C 1

**Budget 2026**

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)					
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)						
	D	P	G	D	P	G	D	P	G						
1	1	16	14.75	10,000	471,350	0	12	0	300,000	495,600	0	0	0	0	966,950

**DWP 08 – Standardization activities**

*Mandate, objective and responsibilities*

<i>Mandate and objective</i>	<i>Under the purview of</i>
Establish, enhance and oversee technical and messaging-related standards and related publications for the global postal sector.	POC C 1

Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)					
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)		Total (CHF)				
	D	P	G	D	P	G	D	P	G						
1	1	13	1.25	13,000	266,150	0	12	0	0	0	0	0	0	70,000	531,750

**DWP 10 – Quality of service development, integration and implementation**

*Mandate, objective and responsibilities*

Mandate and objective		Under the purview of
Develop and implement activities that are focused on all dimensions of quality of service – including measurement, quality improvement, compliance and certification – in close collaboration with the bodies responsible for the Integrated Product Plan and Integrated Remuneration Plan, to further improve the quality of service provided by the UPU network in response to customer expectations and market needs.		POC C 2

Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)				
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)		Total (CHF)			
	D	P	G	D	P	G	D	P	G					
1	1.25	25	10.25	106,000	667,575	0	0	0	0	0	0	0	75,000	917,575

## DWP 11 – Quality of service measurement, monitoring and reporting

### Mandate, objective and responsibilities

Mandate and objective	Under the purview of
<p>Ensure that timely, reliable and continuous quality of service metric measurements are put in place to support the improvement of products and remuneration in line with the Integrated Quality Plan vision.</p> <p>This will be done through four coordinated pillars:</p> <ul style="list-style-type: none"> <li>– Measure and monitor overall quality improvement: Continuous, accurate measurement and monitoring leads to valuable information about, and opportunities to implement, corrective and preventive actions required to improve the overall quality of service of the UPU network supply chain.</li> <li>– Contribute feedback to product development: Quality measurement and monitoring that focus on the reliability of postal products can ensure that the products are reliable and customer-oriented.</li> <li>– Ensure remuneration link to quality: Continuous quality measurement and accurate reporting are necessary elements that link the quality of service to remuneration in the UPU remuneration systems.</li> <li>– Provide quality performance for independent assessment of Quality of Service Fund (QSF) projects: To ensure that projects funded by the QSF meet their objectives, it is essential to continuously assess and monitor improvements in quality of service through independent external measurements.</li> </ul>	POC C 2

### Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)						
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Total (CHF)							
	D	P		D	P		D	P			G					
1	1.25	37	27.25	14,000	971,775	0	72	0	2,730,000	3,903,600	0	0	0	270,000	270,000	5,145,375

## DWP 12 – Management of the Postal Operations Council

### Mandate, objective and responsibilities

<b>Mandate and objective</b>	<i>Under the purview of</i>
Effectively and efficiently manage substantive matters relating to the Postal Operations Council and ensure timely and responsive secretariat support for the bodies of the POC: its Management Committee, committees, standing groups, expert teams and task forces. Ensure overall coordination on all issues related to the POC with member countries and the International Bureau secretariat.	POC Plenary

### Budget 2026

No.	Regular budget				Voluntary funding				Sales of products and services				Total (CHF)	
	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)		
	D	P			G	D			P	G				D
1	4.25	3	11.75	7,500	307,675	0	12	0	0	0	0	0	0	503,275

## DWP 15 – Postal policy and regulatory advisory

### Mandate, objective and responsibilities

<b>Mandate and objective</b>	<i>Under the purview of</i>
This domain work proposal aims to ensure that the UPU provides regulatory frameworks that are both relevant and responsive to evolving trends in the global postal and broader delivery sectors, while addressing the needs and expectations of member countries and stakeholders. To achieve this, it will focus on developing and managing a comprehensive knowledge base through research and analysis, fostering inclusive platforms for sharing knowledge and experience, and building capacity to offer much-needed advisory services to member countries. These efforts will contribute to safeguarding the single postal territory, ensuring that it remains accessible through affordable, viable and high-quality universal postal services.  In addition to the above, this work proposal provides direct support to UPU member countries in the modernization of their postal sector through postal sector reform projects. This consists of various components, including advisory services to UPU member countries regarding postal sector reform and the development and modernization of national postal sector policies and regulations. These activities are coordinated through the Integrated Postal Reform and Development Plan, which becomes a major vehicle for accessing capacity-building activities tied to postal reform, such as digital transformation, and social and environmental sustainable development.	CA C 2



**DWP 17 – Integrated remuneration governance, development and implementation**

*Mandate, objective and responsibilities*

<i>Mandate and objective</i>	<i>Under the purview of</i>
<p>This proposal aims to ensure that the UPU responds swiftly and effectively to market changes and competitiveness by modernizing the remuneration methodologies for letters, small packets, parcels and EMS, while adopting an integrated approach to product development and remuneration systems. A set of integrated remuneration system principles, mandates and deliverables are to be implemented during the 2026–2029 period, to support the further modernization, streamlining and integration of future UPU remuneration systems. Set against the ongoing massive shift towards parcels and continued decline of letter post, the work should focus primarily on the following objectives.</p> <p>Objective 1 – Enhance and optimize remuneration governance by developing an integrated remuneration framework that ensures consistency and market alignment. This includes establishing robust principles for an integrated remuneration system, simplifying the country classification system, and assessing the market, pricing and regulatory impact of remuneration systems on wider postal stakeholders.</p> <p>Objective 2 – Develop, refine and simplify methodologies and rules for performance-based remuneration of basic services, supplementary services and add-ons with the objective of streamlining remuneration systems, while taking into account the differences between the postal economic models of developing countries (including least developed countries) and advanced economies. The ultimate objective is to transition to a more equitably harmonized, competitive and cost-oriented remuneration system, while respecting the right to affordable access to international postal services for least developed member countries with limited international mail volumes.</p> <p>Objective 3 – Ensure the implementation of UPU remuneration systems in compliance with the decisions of Congress, with regular assessments of these systems to identify potential corrective actions.</p> <p>Objective 4 – Conduct capacity-building workshops on UPU remuneration systems and provide targeted technical support to enhance the capacity and understanding of UPU member countries, restricted unions and designated operators.</p> <p>Objective 5 – Conduct research and produce intellectual outputs and studies on remuneration topics to support the modernization, streamlining and integration of UPU remuneration systems.</p> <p>Objective 6 – Adopt an integrated approach to remuneration, taking full account of product development aspects, the costs for inbound designated operators, affordability for outbound operators and customers, market dynamics and competition. Ensure that all UPU member countries benefit from opportunities created by physical product development, with a focus on providing customers with access to simple, affordable and reliable international postal services.</p>	<p>CA C 2 POC C 2</p>

## Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)	
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)		
	D	P		D	P		D	P			
	G	Total (CHF)	G	Total (CHF)	G	Total (CHF)					
1	3.2	48	6	32,600	970,600	0	0	0	0	0	970,600

**DWP 18 – Strategy, planning and monitoring***Mandate, objective and responsibilities*

<i>Mandate and objective</i>	<i>Under the purview of</i>
<p>Execute the UPU's strategy, planning and monitoring processes for the 2026–2029 Dubai Business Plan cycle.</p> <p>The key objectives are to ensure that the UPU formulates and adopts a strategy that addresses the needs of its stakeholders, taking into account market realities; secures the future readiness of the institution to respond to changing stakeholder needs; promotes a results-based approach to its operations by strengthening data-driven decision making; and enables the monitoring of strategic progress.</p> <p>The proposal focuses on facilitating high-level strategic engagement with member countries and key stakeholders, with the aim of fostering greater collaboration and an inclusive, transparent, member-country-driven future strategy development process.</p> <p>In addition, the proposal sets out work activities to ensure that the UPU remains at the forefront of governance, management, and decision-making best practices as compared to other multilateral and United Nations agencies.</p>	CA C 3

## Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)	
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)		
	D	P		D	P		D	P			
	G	Total (CHF)	G	Total (CHF)	G	Total (CHF)					
1	1.9	30	5.6	15,800	619,978	0	0	0	0	0	619,978

## DWP 19 – 2IPD and data analysis

### Mandate, objective and responsibilities

Mandate and objective	Under the purview of
<p>To transform postal sector analysis and development by strengthening the Integrated Index for Postal Development (2IPD) by integrating advanced AI-driven tools, comprehensive economic and market research, and collaborative data platforms, while ensuring coordinated innovation across the UPU ecosystem.</p> <p>This proposal aims to empower UPU members with cutting-edge insights, accurate benchmarking, and predictive capabilities, fostering informed decision-making, and sustainable growth in postal services worldwide.</p> <p>The ultimate goal is to enhance the global postal sector's efficiency, competitiveness, and alignment with UPU members, respective growth ambitions.</p> <p>This proposal also aims to foster a culture of continuous innovation within the postal sector by democratizing access to advanced analytics and AI tools and facilitating knowledge sharing among member countries. And, ultimately, it seeks to position the postal sector at the forefront of the digital economy, transforming traditional postal services into versatile platforms for commerce, communication, and community development.</p> <p>This transformation will be achieved through robust economic analysis, data-driven decision-making, and coordinated innovation efforts, ensuring that innovative solutions are effectively developed, implemented, and shared across the global postal network.</p>	CA C 3

### Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)					
	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)							
	D	P			G	D			P		G				
1	1.9	30	5.6	31,900	636,078	0	12	0	284,400	480,000	0	0	0	312,500	1,428,578

## DWP 21 – Operations and accounting review

### Mandate, objective and responsibilities

<b>Mandate and objective</b>	<i>Under the purview of</i>
Continuously analyze and review international mail operations and accounting processes and find innovative solutions, possibly based on technology, to rationalize and potentially improve them. Monitor central technology solutions in place for operations and accounting and ensure smooth and adequate functioning.	POC C 2

### Budget 2026

No.	Regular budget				Voluntary funding				Sales of products and services				Total (CHF)	
	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)		
	D	P			G	D			P	G				D
1	1	10	2.5	16,000	235,000	0	0	0	0	0	0	0	0	235,000

## DWP 22 – Digital transformation

### Mandate, objective and responsibilities

<b>Mandate and objective</b>	<i>Under the purview of</i>
A digitalized postal network presents a unique opportunity for governments to drive economic growth and inclusivity, facilitating the attainment of their public policy objectives. This proposal aims to support governments in optimizing their use of the postal network for the delivery of digitally-enabled services while, at the same time, enabling the sustainable and inclusive digital transformation of designated operators.  This transformation is essential for operators to adapt to evolving market needs, anticipate future trends and enhance their operational efficiency. By leveraging innovative service diversification and adopting customer-centric practices, designated operators can improve their competitiveness, expand their market share, and play a pivotal role in the fast-growing digital economy. Governments have a unique opportunity to enable this transition, while advancing their public policy objectives, unlocking significant economic and social benefits.	CA C 2 POC C 3

<i>Mandate and objective</i>	<i>Under the purview of</i>
<p>A digitalized postal network stimulates local economies, strengthens supply chains, and supports micro, small and medium enterprises in accessing broader markets. It can bridge service gaps in underserved and rural communities, ensuring equitable access to e-commerce, digital financial services and e-government services. By enhancing their capacity to deliver government services efficiently, particularly in remote areas, designated operators can act as critical enablers of citizen-centric solutions. For governments, this transformation strengthens national competitiveness in the global digital economy, fosters resilience, and opens new revenue streams through a revitalized, future-ready postal operator.</p> <p>To achieve this, the proposal also aims to support governments in creating an enabling environment through forward-looking policies, investment in digital infrastructure and the fostering of public-private partnerships to drive innovation. By leveraging a digitalized postal network, governments can unlock inclusive socio-economic development, positioning the sector as a key driver of progress and ensuring that all communities benefit from the opportunities of the digital age.</p>	

#### Budget 2026

No.	Regular budget				Voluntary funding				Sales of products and services				Total (CHF)	
	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)		
	D	P			G	D			P	G				D
1	1.5	18	4.5	89,800	346,450	0	0	0	22,500	22,500	0	0	0	368,950

#### DWP 23 – Trade inclusion

*Mandate, objective and responsibilities*

<i>Mandate and objective</i>	<i>Under the purview of</i>
<p>Increase the effectiveness and efficiency of the global postal network and supply chain to facilitate cross-border trade. This will also, among other things, facilitate the growth and business development needs of micro, small and medium enterprises (MSMEs) and underserved sections of society.</p>	<p>CA C 2 POC C 3</p>

<i>Mandate and objective</i>	<i>Under the purview of</i>
<p>The UPU will achieve this through three interrelated pillars:</p> <ol style="list-style-type: none"> <li>1 Advocacy: strengthen the UPU's advocacy role for postal trade facilitation and promote evidence-driven and pro-trade policy formulations.</li> <li>2 Research and analysis: conduct comprehensive research and analysis to identify key trade opportunities, challenges and trends, and to pinpoint critical policy issues impacting the postal sector, through extensive consultation with a range of postal ecosystem partners.</li> <li>3 Capacity building: enhance the capacity and capabilities of member countries in facilitating cross-border e-commerce and MSME trade through the global postal network.</li> </ol>	

#### Budget 2026

No.	Regular budget				Voluntary funding				Sales of products and services				Total (CHF)	
	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)		
	D	P			G	D			P	G				D
1	1	10	4-5	23,700	266,300	0	0	0	165,100	0	0	0	0	431,400

#### DWP 24 – Mainstreaming UN SDGs

##### *Mandate, objective and responsibilities*

<i>Mandate and objective</i>	<i>Under the purview of</i>
<p>Align activities of the UPU with institutional commitments towards mainstreaming the United Nations Sustainable Development Goals (SDGs). The DWP seeks to translate the SDGs into the operational reality of the postal sector. It further promotes diversification of postal services in areas such as the circular economy, social and health services, thereby increasing postal volumes while positioning postal networks as strategic assets for a sustainable common future.</p> <p>It aims to ensure sustainable postal volumes and customer services through well-resourced networks that contribute to global and national climate priorities, as well as gender equality. The proposal supports keeping postal infrastructure aligned with the rapid evolution of the green energy and transport ecosystem, enabling postal operators to meet emerging sustainability requirements in the e-commerce market, and addressing gender gaps in service access.</p>	<p>CA C 2 POC C 3</p>

<i>Mandate and objective</i>	<i>Under the purview of</i>
<p>By integrating climate considerations into digital transformation processes, the UPU will ensure that the postal sector's evolution is both environmentally sustainable and technologically advanced. Leveraging the extensive reach of the postal network, the UPU will support communities in building resilience to climate-related impacts, enhancing their capacity to adapt to changing environmental conditions.</p> <p>All proposed activities will lead to the facilitation of collaboration among postal stakeholders to drive collective action towards sustainable development.</p>	

#### Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)					
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Total (CHF)						
	D	P		D	P		D	P			G				
1	0.6	16	3.5	25,700	342,375	0	24	0	484,500	875,700	0	0	0	0	1,218,075

#### DWP 25 – Financial inclusion

##### *Mandate, objective and responsibilities*

<i>Mandate and objective</i>	<i>Under the purview of</i>
<p>Advance the postal financial inclusion initiative in UPU member countries, with a focus on developing countries, in order to enhance sustainable economic development, reduce poverty and increase resilience among underserved postal customers. This will be achieved through coordinated efforts fostered by and between the UPU, member countries and external stakeholders, aimed at enabling customers to access affordable and relevant digital financial services (specifically digital payments, digital savings, inclusive insurance and microfinance).</p> <p>Key outcomes to be achieved under this proposal include the diversification of postal digital financial services through public-private partnerships and engagement with national policymakers to foster effective postal financial service regulations. The initiative will focus on specific underserved segments – such as micro, small and medium enterprises, women, farmers and youth – and promote financial literacy, capacity building and the reframing of regulatory environments to support the achievement of national financial inclusion strategies and the Sustainable Development Goals.</p>	<p>CA C 2</p> <p>POC C 3</p>

Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)					
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)						
	D	P	G	D	P	G	D	P	G						
1	0.7	16.8	2	41,000	356,990	0	0	0	586,250	586,250	0	0	0	0	943,240

**DWP 26 – Postal financial services**

*Mandate, objective and responsibilities*

<i>Mandate and objective</i>	<i>Under the purview of</i>
Increase the number of UPU member countries adhering to the postal financial services (PFS) framework and facilitate the interconnection of wider postal sector players with the UPU network.  This will be augmented by providing advisory and technical support to member countries and their designated operators, and enhancing the promotion of PFS through the creation of a knowledge-sharing database, the publication of a new PFS Global Panorama, and the update and dissemination of the UPU framework and related agreements.	POC C 3

Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)					
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)						
	D	P	G	D	P	G	D	P	G						
1	0.8	16	2	68,100	372,375	0	9	0	175,000	321,700	0	0	0	0	694,075

## DWP 27 – Development and cooperation – regionalization and projects

### Mandate, objective and responsibilities

Mandate and objective	Under the purview of
<p>Achieve the three goals outlined in the proposed strategic framework for 2026–2029, through implementation of the following pillars for development and cooperation activities:</p> <ol style="list-style-type: none"> <li>1 Regionalization: enhance the activities of regional offices as bases for implementing development cooperation tailored to the specific circumstances and needs of the regions. Specifically, the International Bureau (IB) should undertake the following initiatives:               <p><i>Enhancement of regional office functions to support field operations</i></p> <ol style="list-style-type: none"> <li>a Increase flexibility and capability in regional activities in order to respond effectively to changes and opportunities, with the necessary support provided by the IB to achieve this;</li> <li>b Strengthen regional offices and position them as regional centres for information and expertise, ensuring proximity of support to member countries;</li> <li>c Position regional offices as the UPU's access points for the provision of technical assistance in the field, and review and improve the terms of engagement for the regional field experts to secure continued support for member countries;</li> </ol> <p><i>Strengthening of partnerships, mobilization of resources and regional cooperation</i></p> <ol style="list-style-type: none"> <li>e Build stronger partnerships with governments, regulators, designated operators, restricted unions, international and regional organizations and private stakeholders for greater project alignment and impact;</li> <li>f Mobilize resources and secure dedicated funds to support field presence and regional activities.</li> </ol> </li> <li>2 Development and cooperation projects: ensure effective implementation of technical cooperation projects to support member countries in guaranteeing universal postal services, and reduce development gaps in postal operations, policies and regulation. Offer support through the updating of policies and regulations, procurement of equipment, training of staff, awareness raising, facilitation of technical cooperation and partnerships, and the provision of advisory services.</li> </ol>	CA C 4

Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services				Total (CHF)				
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)					
	D	P	G	D	P	G	D	P	G						
1	12	120	72	2,539,418	5,663,018	0	12	24	1,750,000	2,228,800	0	0	0	0	7,891,818

**DWP 31 – Management and functional support**

*Mandate, objective and responsibilities*

Mandate and objective	Under the purview of
<p>Achieve effectiveness and efficiency in the provision of management and functional support services, particularly with regard to the transparent, accountable and cost-effective management of UPU resources in support of the organization's activities, membership and strategic goals.</p> <p>Under this broad umbrella, specific objectives can be summarized as follows:</p> <ul style="list-style-type: none"> <li>i Finance: provide compliant, cost-effective and transparent management of the UPU's finances by drawing up and monitoring the budget, keeping the accounts and preparing financial statements, raising invoices, collecting debts and monitoring debtors, paying supplier invoices and managing the treasury. This also includes managing the secretariat and operations of the UPU Provident Scheme;</li> <li>ii Conferencing services and logistics: deliver timely, efficient, enabling and accessible conferences and working sessions of the various UPU bodies. Ensure that all relevant documents and publications are made accessible in a multilingual environment. Enable the functionality and operation of the UPU International Bureau building in Berne and associated services, including maintenance and renovation;</li> <li>iii Governance (audit, ethics and internal control): support the implementation of compliant and cost-effective management frameworks and practices. This will be achieved through the provision of support to internal and external audit and oversight functions, to ensure the effective, efficient and economical use of the organization's resources, and to foster an effective control system and working environment with the highest standards of ethics and integrity;</li> <li>iv Legal services: provide timely and effective legal advice and support to the IB, the UPU bodies (and their respective members) and other UPU-related entities in all relevant fields of UPU activity;</li> </ul>	<p>CA C 1</p>



No.	Regular budget				Voluntary funding				Sales of products and services				Total (CHF)		
	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)			
	D	P			G	D			P	G				D	P
<b>Total</b>	<b>71</b>	<b>270</b>	<b>456</b>	<b>9,265,612</b>	<b>20,928,912</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,323,500</b>	<b>1,323,500</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>70,800</b>	<b>22,323,212</b>

### DWP 32 – External relations and partnerships

#### Mandate, objective and responsibilities

Mandate and objective	Under the purview of
<p>Strengthen the UPU's global influence and impact by fostering strategic partnerships, mobilizing resources and enhancing the visibility of the UPU with key stakeholders.</p> <p>This objective aims to ensure that the UPU collaborates effectively with UN entities, international organizations and non-governmental partners to support sustainable development initiatives, while securing necessary resources and improving visibility through dynamic outreach efforts. By doing so, the UPU will enhance its capacity to shape the agenda at global level and promote the postal sector's role in connecting communities and facilitating development. This will be achieved through three elements, as below.</p> <ul style="list-style-type: none"> <li>i Resource mobilization: The UPU seeks to diversify and increase its funding sources to support its projects and programmes. This involves engaging with donors, financial institutions and multilateral organizations to secure resources that can enhance the UPU's capacity to implement its strategic goals. Resource mobilization also includes advocating for funding opportunities tied to global agendas, such as the Sustainable Development Goals, in which the postal sector can play a pivotal role in connecting communities and enabling development.</li> <li>ii Development of partnerships with UN and other international organizations: It is essential that the UPU develop its collaboration with the UN system, international organizations and non-governmental organizations. Stronger relationships with such organizations will enhance collaboration and trust, ensuring that the UPU remains a valuable convener in global postal affairs. By aligning the UPU's activities with global priorities and working closely with entities in the UN system, the UPU can leverage shared resources, knowledge and expertise. These partnerships aim to enhance service delivery in key areas such as digital and financial inclusion, e-commerce, disaster response and climate change adaptation, which are critical to the evolving role of postal services.</li> <li>iii Communication and outreach: A robust communication strategy is critical in order for the UPU to engage effectively with its diverse membership and other key stakeholders, and amplify its global presence. In an increasingly interconnected and digital world, the UPU must leverage modern communication tools to increase its visibility and ensure that its message reaches a wide audience. By highlighting the critical role that the postal sector can play in the achievement of the Sustainable Development Goals, the UPU can help to reinforce its position as a vital driver of socio-economic development.</li> </ul>	<p>CA Plenary</p> <p>CA C 1</p> <p>CA C 4</p>

Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)					
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)						
	D	P		D	P		D	P			G				
1	2	41	12	292,800	1,134,200	0	0	0	80,000	80,000	0	0	0	0	1,214,200

**DWP 33 – Product development – philately**

*Mandate, objective and responsibilities*

<i>Mandate and objective</i>	<i>Under the purview of</i>
Develop and manage philately, the World Association for the Development of Philately Numbering System (WNS), international reply coupon services, and UPU documentary heritage	POC C 3

Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)						
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)							
	D	P		D	P		D	P			G					
1	1	0	28.8	84,500	450,840	0	0	0	189,800	189,800	0	12	31.2	367,000	801,160	1,441,800

## DWP 34 – Consultative Committee and wider postal sector engagement

### Mandate, objective and responsibilities

Mandate and objective	Under the purview of
<p>To enhance collaboration between the UPU and wider postal sector players (WPSPs), the Consultative Committee (CC) will undertake its work through three strategic objectives, all aimed at strengthening the CC's role as a bridge between UPU member countries and WPSPs:</p> <ul style="list-style-type: none"> <li>– Firstly, the CC secretariat will work to stabilize the CC membership base, which was expanded during the Abidjan cycle. The focus will be on consolidating the progress made by continuously improving the value and relevance of the CC's offerings to its members. This includes refining engagement mechanisms, creating more targeted services, and ensuring that the CC remains attractive to both current and potential members. By doing so, the CC seeks to build a stronger, more diverse and more sustainable membership base that actively contributes to the UPU's objectives.</li> <li>– Secondly, the CC will seek to increase the active participation of its members in the decision-making processes of other UPU bodies. This will be accomplished by submitting detailed reports, making concrete proposals, and delivering formal interventions that provide insights from the wider postal sector to UPU members. By integrating the perspectives and expertise of private and non-governmental actors into the UPU's policy discussions, the CC can help shape more informed and inclusive decisions that benefit the entire sector.</li> <li>– Lastly, the CC will support, with financial resources and/or expertise, initiatives having a global impact on the postal sector and aligning with the UPU's broader strategic goals.</li> </ul> <p>Through these objectives, the CC will play a critical role in ensuring that the UPU remains responsive to the evolving needs of the global postal sector while fostering innovation, collaboration and inclusivity.</p>	CC

### Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)					
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)						
	D	P		D	P		D	P			G				
1	1	6	0	0	18	12	0	0	0	0	0	0	0	0	714,300

**DWP 35 – UPU\*Clearing**

*Mandate, objective and responsibilities*

<i>Mandate and objective</i>	<i>Under the purview of</i>
<p>The main goal of UPU*Clearing is to give members a low-cost, efficient means of settling their international postal accounts within a system that consolidates transactions and calculates settlements.</p> <p>The UPU*Clearing User Group, along with its clearing and settlement system, is governed by its own set of internal rules and clearing regulations.</p> <p>All issues pertaining to settlement and accounting functions come under the remit of the UPU International Bureau.</p> <p>The operational budget of the UPU*Clearing User Group is completely self-financed and covered by the annual contributions of the group's members.</p>	<p>UPU*Clearing User Group</p>

**Budget 2026**

No.	Regular budget				Voluntary funding				Sales of products and services				Total (CHF)	
	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)		
	D	P			G	D			P	G				D
1	0	6	0	0	97,800	0	0	12	266,000	407,600	0	0	0	505,400

**DWP 36 – Last-mile delivery**

*Mandate, objective and responsibilities*

<i>Mandate and objective</i>	<i>Under the purview of</i>
<p>The aim of this work proposal is to create a more accessible, efficient and cost-effective supply chain by improving last-mile delivery in a sustainable manner through implementation of innovative last-mile transmission and delivery solutions, in order to create a more efficient supply chain and enhance customer satisfaction.</p>	<p>POC C 1</p>



## DWP 102 – Cyber resilience of the International Bureau

### Mandate, objective and responsibilities

<b>Mandate and objective</b>	<i>Under the purview of</i>
The emerging global trend of cyberwarfare against the UN system and the postal sector has increased the need to strengthen and improve cybersecurity awareness and protection mechanisms for all UPU stakeholders.  The objective is to continue to secure the International Bureau's digital assets and data held in trust, through the establishment of an information security framework compliant with the UN minimum cybersecurity baseline and the ISO 27001 standard and, in the face of disruptive events, implement a business continuity management framework according to the ISO 22301 standard.	CA C 1

### Budget 2026

No.	Regular budget				Voluntary funding				Sales of products and services				Total (CHF)	
	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)		
	D	P			G	D			P	G				D
1	0	12	0	90,000	285,600	0	0	0	0	0	0	0	0	285,600

## DWP 205 – Development and cooperation – regionalization

### Mandate, objective and responsibilities

<b>Mandate and objective</b>	<i>Under the purview of</i>
In the course of the current cycle, the UPU has doubled its field presence by significantly increasing the number of regional offices, staffed by field experts who are able to play a critical role in organizing local events, executing specific projects, following up on projects and activities initiated by UPU headquarters, collaborating with restricted unions and negotiating with local governments as the UPU's representatives.  For the upcoming cycle, while we have secured the minimum necessary budget to maintain the current activities (tier 1), we are requesting additional funding under tier 2b with the aim of enabling field experts to further strengthen their interventions in the field while maintaining closer coordination with UPU headquarters.	CA C 4

<i>Mandate and objective</i>	<i>Under the purview of</i>
<p>In addition, field experts are expected to provide guidance and support, and collaborate with restricted unions, other experts and project-based consultants operating in the field, so that, together, they form a core team collectively serving the needs of our member countries.</p> <p>Our vision is to develop the regional offices into true regional centres of expertise characterized by the following three functionalities:</p> <ul style="list-style-type: none"> <li>i Enabler: provide member countries with the IB's expertise and experience by effectively serving as a bridge between headquarters and member countries;</li> <li>ii Facilitator: drive and facilitate technical cooperation projects and activities to be implemented in the field effectively;</li> <li>iii Mobilizer: collaborate with local stakeholders to mobilize necessary resources.</li> </ul> <p>This additional budget is essential in order to further enhance tailor-made support aligned with emerging needs and requests from member countries.</p> <p>Field experts will collaborate with member countries with their direct interventions in the following fields:</p> <ul style="list-style-type: none"> <li>– Collect and assess member countries' needs and requests in close coordination with UPU headquarters;</li> <li>– Negotiate with local stakeholders to establish strategic partnerships, including fundraising, to support member countries in areas such as e-commerce development, digitalization and climate funding;</li> <li>– Support QSF project formulation and effective implementation of projects in the field;</li> <li>– Support Voluntary Fund project formulation and lead execution of projects;</li> <li>– Support the development and implementation of capacity development activities.</li> </ul> <p>Field experts will also serve as the first contact point for member countries by promoting and facilitating IB-led initiatives locally, including:</p> <ul style="list-style-type: none"> <li>– Improving 2IPD scores;</li> <li>– Advancing postal policy and regulatory reform;</li> <li>– Product and service development to build the business;</li> <li>– Increased compliance for ever-evolving supply chain requirements;</li> <li>– Quality of service improvement;</li> <li>– Strengthening postal financial services;</li> <li>– Modernizing the addressing system;</li> <li>– Modernizing postal operations and accounting systems.</li> </ul> <p>The outcomes of these activities will be indirectly reflected in the corresponding IB-led initiatives under the various DWPs.</p>	

## Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services				Total (CHF)	
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)		
	D	P		D	P		D	P				G
	G	Total (CHF)	D	P	G	Total (CHF)	D	P	G			
1	0	0	120,000	120,000	0	0	0	0	0	0	0	350,000

**DWP 301 – Telematics Cooperative (Postal Technology Centre solutions)***Mandate, objective and responsibilities*

<i>Mandate and objective</i>	<i>Under the purview of</i>
<p>Ensure the electronic interoperability of the global postal network, and offer enhanced products and solutions.</p> <p>This will be carried out through six distinct pillars:</p> <ol style="list-style-type: none"> <li>1 Promotion of cooperation between Telematics Cooperative members to enable them to develop and implement common or compatible information systems and electronic communications;</li> <li>2 Establishment of a common electronic infrastructure for members;</li> <li>3 Implementation of systems that ensure the security of electronic information exchange, electronic payments and e-commerce services among members and between members and their customers;</li> <li>4 Implementation of operational and management systems to improve the postal services defined in the Acts of the Union;</li> <li>5 Establishment of systems that will help members to become more competitive through the development of value-added services related to basic international postal services;</li> <li>6 Ensuring secure, stable and sufficient funding of Telematics Cooperative-approved telematics projects entrusted to the secretariat, in order to ensure the continuation of the deployment, maintenance and support activities carried out in this field.</li> </ol>	Telematics Cooperative



### DWP 303 – Ready-to-Market Interoperability Group

#### Mandate, objective and responsibilities

Mandate and objective	Under the purview of
<p>Implement resolution C 3/2023 (Further reform and opening of the UPU to wider postal sector players), which instructed the POC/CA to create a user-funded body to develop all substantive technical and operational work associated with the development of all three interoperability models:</p> <ul style="list-style-type: none"> <li>– Interoperability framework agreement for interoperability model 1: includes all operational, technical, legal and policy requirements that need to be implemented to ensure interoperability between two entities (of which one is not a designated operator (DO)) for the exchange of items on a purely commercial basis;</li> <li>– Transport framework agreement for interoperability model 2: a compliance guide that sets out all required processes, forms and documents for providing UPU-certified transport services;</li> <li>– Application programming interface for interoperability model 3: facilitates the flow of data collected by wider postal sector players to the origin DO in relation to items injected by the WPSPs into the UPU postal stream at a facility in the country of origin; reciprocity applies.</li> </ul>	POC Plenary

#### Budget 2026

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)		
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Total (CHF)			
	D	P		D	P		D	P			G	
1	0	0	0	0	14.4	6	229,500	535,020	0	0	0	535,020

**DWP 305 – Dispute settlement mechanism**

*Mandate, objective and responsibilities*

<b>Mandate and objective</b>	<i>Under the purview of</i>
To provide dispute settlement services in accordance with the possibility set forth in articles 133.2 and 154.8 of the General Regulations. The key objectives are to ensure that the UPU, through its International Bureau, is in a position to provide dispute settlement services to member countries, their designated operators and, as applicable, other eligible wider postal sector stakeholders. In particular, four specific dispute settlement modalities are formally enshrined in such a framework: arbitration; expedited arbitration; expert determination; and mediation. As per the relevant rules adopted by the Council of Administration, these services will be implemented and conducted on a cost-coverage basis, under the auspices of the International Bureau, and always subject to prior agreement of the parties concerned. This proposal is aimed at formally reflecting the above UPU-specific developments, thus also increasing the organization's relevance in its main goal of leveraging the single postal territory through an effective rules-based system.	CA Plenary

**Budget 2026**

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Total (CHF)	
	D	P		D	P		D	P		
1	0	0	0	0	0	0	0	0	0	32,600

**DWP 306 – Legal capacity building for postal sector stakeholders**

*Mandate, objective and responsibilities*

<b>Mandate and objective</b>	<i>Under the purview of</i>
To provide legal capacity-building workshops and associated consulting and capacity-building services in accordance with the possibility set forth in article 133.2 of the General Regulations.	CA Plenary

<b>Mandate and objective</b>	<i>Under the purview of</i>
<p>The key objectives are to ensure that the UPU, through its International Bureau, is in a position to provide legal capacity-building workshops and associated consulting and capacity-building services to the governmental authorities, regulators and diplomatic representatives of member countries, as well as their designated operators and, as applicable, other eligible wider postal sector stakeholders. These services will be implemented and conducted on a cost-coverage basis (except as otherwise included in UPU regional development plans), under the auspices of the International Bureau and always subject to prior request of the parties concerned.</p> <p>This proposal is aimed at increasing the organization's relevance in its main goal of leveraging the single postal territory through an effective rules-based system.</p>	

**Budget 2026**

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Total (CHF)	
	D	P	G	D	P	G	D	P	G	
1	0	0	0	0	0	0	0	0	0	12,500

**DWP 307 – Quality of Service Fund**

*Mandate, objective and responsibilities*

<b>Mandate and objective</b>	<i>Under the purview of</i>
<p>Significantly enhance the global impact of the Quality of Service Fund through capacity building, effective fund raising and management, and the integration of retrospective insights with prospective strategies. By strategically focusing on these areas, the QSF can enhance its capacity to serve its members and support sustainable global postal development.</p> <p>Capacity building: Sustainably build the capacity of member countries through strategic collaboration with international organizations, partnerships and the sharing of best practices. This includes implementing regular training programmes for postal sector staff in the areas of technology adoption, customer service and logistics. This sub-objective also aims to modernize postal processes through the adoption of digital solutions and automation, while ensuring efficient resource allocation to optimize operations and support projects aligned with the UPU's core mission.</p>	<p>QSF Board</p>

<i>Mandate and objective</i>	<i>Under the purview of</i>
<p>Fund raising and management: Ensure timely financial contributions from member countries and explore diverse funding sources, including partnerships with international organizations and the private sector. This will be combined with prudent financial management, clear policies, sound budgeting, expenditure controls and risk management. To ensure transparency and accountability, regular audit and financial reports will be provided to stakeholders.</p> <p>Capture lessons learned and apply to prospective proposals: Capture lessons learned from implemented QSF-funded projects in order to identify success stories and areas that might need improvement. The lessons learned will be shared through a repository of best practices. Coupled with forward-looking strategies that leverage data-driven insights, this dual approach will allow UPU member countries to develop comprehensive plans that address current gaps while building resilience into their postal systems. This ensures continuous improvement and maximizes the impact of QSF investments, leading to more efficient and effective global postal services.</p>	

#### Budget 2026

No.	Regular budget				Voluntary funding				Sales of products and services				Total (CHF)	
	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)	Staff (m/m)		Other (CHF)	Total (CHF)		
	D	P			G	D			P	G				D
1	0	0	0	0	0	33.6	103.2	9,536,160	11,301,600	0	0	0	0	11,301,600

#### DWP 308 – Postal payment services business development

##### *Mandate, objective and responsibilities*

<i>Mandate and objective</i>	<i>Under the purview of</i>
<p>Promote and facilitate cooperation among members of the Postal Payment Services User Group (PPSUG), with the aim of contributing to and sharing in the development of postal payment services (PPS) and the UPU worldwide electronic postal payment network (WEPNN).</p> <p>This will be achieved through the following specific axes of intervention:</p> <ul style="list-style-type: none"> <li>– Provision of operational, secure and reliable clearing and settlement services for PPS through the PPS*Clearing system;</li> <li>– Support for the operational and commercial development of PPS and associated financial inclusion policies of members, including, as necessary, further development of their domestic networks for such purposes;</li> <li>– Creation and development of new solutions in connection with PPS, in particular mobile and e-commerce payments;</li> </ul>	POC C 3

<i>Mandate and objective</i>	<i>Under the purview of</i>
<ul style="list-style-type: none"> <li>- Proposal of policies, regulations and standards relating to PPS and the WEPPN for approval by the relevant bodies of the UPU;</li> <li>- Promotion of the use of the PosTransfer brand and management of associated tools, without prejudice to the relevant attributions of other UPU bodies;</li> <li>- Contribution to more flexible decision-making processes regarding the implementation of PPS by UPU member countries and their designated operators;</li> <li>- Promotion of PPSUG membership among designated operators of UPU member countries that are signatories to the Postal Payment Services Agreement.</li> </ul>	

**Budget 2026**

No.	Regular budget			Voluntary funding			Sales of products and services			Total (CHF)	
	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)	Staff (m/m)		Other (CHF)		
	D	P	G	D	P	G	D	P	G		
1	0	0	0	0	0	0	0	0	0	0	206,300

### 3 Budget by type of expense and revenue

#### 3.1 Regular budget expenses

For 2026, regular budget expenses total 39,512,270 CHF and include the amount of 3,000,000 CHF for the application of the Union guarantees to the Provident Scheme (the remaining 723,500 CHF being funded by extrabudgetary entities). These expenses also include 450,000 CHF set aside to start financing the building renovation project.

The investments planned for 2026 are presented in Table I.

*Table I – Planned investments – 2026 budget (in Swiss francs)*

<i>Description</i>	<i>Amount</i>
Machines, furniture and equipment	32,500
<b>Total equipment</b>	<b>32,500</b>
IT security (server replacement and consolidation)	161,600
Replacement of laptop computers	50,000
Wi-Fi system replacement	28,000
Network switches	250,000
<b>Total computer hardware</b>	<b>489,600</b>
UPU website	200,000
Accounting software upgrade	135,000
<b>Total computer software</b>	<b>335,000</b>
Conference facilities system	150,000
<b>Total building</b>	<b>150,000</b>
<b>Total investments</b>	<b>1,007,100</b>

With the adoption of IPSAS, depreciation charges were introduced in 2011. These directly affect the Union budget. Table II summarizes the depreciation amounts included as expenses in the regular Union budget.

*Table II – Depreciation 2026 (in Swiss francs)*

<i>Description</i>	<i>Depreciation</i>
Machines, furniture and equipment	84,400
Computer and communication equipment	156,000
Computer software	154,000
Vehicles	17,400
Building	948,200
<b>Total depreciation</b>	<b>1,360,000</b>

Other expenses under the regular budget are found in Table III, including staff costs and other operating costs.

Table III – Expenses excluding depreciation (in Swiss francs)

<i>Description</i>	<i>Amount</i>
Staff costs	26,462,462
Development cooperation	2,659,418
Emergency and solidarity projects	336,640
Other operating expenditure	5,243,750
<b>Total expenses excluding depreciation</b>	<b>34,702,270</b>
Total depreciation	1,360,000
<b>Total recurrent expenses</b>	<b>36,062,270</b>
Provident Scheme allocation	3,000,000
Building fund allocation	450,000
<b>Total expenses</b>	<b>39,512,270</b>

Table IV contains a summary of expenses of the regular budget of the Union.

Table IV – Summary of expenses of the UPU regular budget (in Swiss francs)

<i>Description</i>	<i>2026 budget</i>	<i>2025 budget</i>	<i>Variation</i>
Salary and allowances	17,842,462	17,621,140	1.3%
Social contributions	8,195,000	8,085,000	1.4%
Recruitment and separation from service	295,000	295,000	0.0%
Training and other staff costs	130,000	159,700	-18.6%
<b>Total staff costs</b>	<b>26,462,462</b>	<b>26,160,840</b>	<b>1.2%</b>
Travel costs	459,600	577,550	-20.4%
Development cooperation	2,659,418	2,540,418	4.7%
Emergency and solidarity projects	336,640	336,640	0.0%
Consultancy and external service costs	2,307,650	2,275,107	1.4%
Overheads	988,900	987,400	0.2%
Equipment and supplies	1,255,100	1,576,815	-20.4%
Depreciation expenses	1,360,000	1,360,000	0.0%
Other expenses	232,500	247,500	-6.1%
<b>Total operating costs</b>	<b>9,599,808</b>	<b>9,901,430</b>	<b>-3.0%</b>
<b>Total recurrent expenses</b>	<b>36,062,270</b>	<b>36,062,270</b>	<b>0.0%</b>
Provident Scheme allocation	3,000,000	3,000,000	0.0%
Building fund allocation	450,000	450,000	0.0%
<b>Total expenses</b>	<b>39,512,270</b>	<b>39,512,270</b>	<b>0.0%</b>

### 3.2 Regular budget revenues

Funding for regular budget expenses comes from the contributions of Union member countries and administrative income.

Contributions represent the portion of Union resources funded by member countries. For 2026, they amount to 38,462,777 CHF.

Contributions for French translation costs total 164,000 CHF.

Table V – Summary of revenue of the UPU regular budget (in Swiss francs)

Description	2026 budget	2025 budget	Variation
<b>A. Member country contributions</b>			
Contributions to Union expenditure	38,462,777	38,459,231	0.0%
Contributions to the costs of French translation	164,000	164,000	0.0%
<b>Total member country contributions</b>	<b>38,626,777</b>	<b>38,623,231</b>	<b>0.0%</b>
<b>B. Administrative income</b>			
Receipts from publication sales	25,000	39,000	-35.9%
Letting of premises	450,000	450,000	0.0%
Miscellaneous income	410,493	400,039	2.6%
<b>Total administrative income</b>	<b>885,493</b>	<b>889,039</b>	<b>-0.4%</b>
<b>Grand total</b>	<b>39,512,270</b>	<b>39,512,270</b>	<b>0.0%</b>

### 3.3 Level of net expenses of the Union

Net expenses comprise expenses minus administrative income. Net expenses are funded by the contributions of member countries.

Net expenses are estimated at 38,626,777 CHF.

Table VI – General summary (in Swiss francs)

Description	2026 budget	2025 budget	Variation
<b>Union recurrent expenses</b>			
Staff expenses	26,462,462	26,160,840	1.2%
Development cooperation	2,659,418	2,540,418	4.7%
Emergency and solidarity projects	336,640	336,640	0.0%
Other International Bureau operating costs (including depreciation)	6,603,750	7,024,372	-6.0%
<b>Total recurrent expenses</b>	<b>36,062,270</b>	<b>36,062,270</b>	<b>0.0%</b>
Provident Scheme allocation	3,000,000	3,000,000	0.0%
Building fund allocation	450,000	450,000	0.0%
<b>Total expenses</b>	<b>39,512,270</b>	<b>39,512,270</b>	<b>0.0%</b>
Less: administrative income	885,493	889,039	-0.4%
<b>Net expenses</b>	<b>38,626,777</b>	<b>38,623,231</b>	<b>0.0%</b>
Contributions to Union expenditure	38,462,777	38,459,231	0.0%
Contributions to the costs of French translation	164,000	164,000	0.0%
<b>Total contributions of member countries</b>	<b>38,626,777</b>	<b>38,623,231</b>	<b>0.0%</b>

Table VII – Assignment chart of staff posts included in the 2026 budget

Categories  <i>Directorate</i>	Union							Total Union	Extrabudgetary				Grand total <sup>1</sup>
	Core				Non-core				Senior	P <sup>3</sup>	G	Total extra- budgetary	
	Senior <sup>2</sup>	P	G	Total	P	G	Total						
DG and DDG Offices	2.0	0.0	3.0	<b>5.0</b>	0.0	0.0	<b>0.0</b>	<b>5.0</b>	0.0	0.0	0.0	<b>0.0</b>	<b>5.0</b>
Administration and Cabinet (DACAB)	1.0	4.5	3.8	<b>9.3</b>	1.0	0.0	<b>1.0</b>	<b>10.3</b>	0.0	1.5	1.0	<b>2.5</b>	<b>12.8</b>
Finance (DFI)	1.0	5.0	5.5	<b>11.5</b>	0.0	0.0	<b>0.0</b>	<b>11.5</b>	0.0	1.8	3.8	<b>5.6</b>	<b>17.1</b>
Legal Affairs (DAJ)	1.0	3.0	1.0	<b>5.0</b>	0.0	0.0	<b>0.0</b>	<b>5.0</b>	0.0	0.0	0.0	<b>0.0</b>	<b>5.0</b>
Human Resources (DRH)	1.0	3.0	5.7	<b>9.7</b>	0.0	0.0	<b>0.0</b>	<b>9.7</b>	0.0	0.0	0.0	<b>0.0</b>	<b>9.7</b>
Postal Operations (DOP)	2.0	13.9	9.5	<b>25.4</b>	1.0	0.0	<b>1.0</b>	<b>26.4</b>	0.0	21.5	10.8	<b>32.3</b>	<b>58.7</b>
Logistics (DL)	0.2	6.0	19.4	<b>25.6</b>	0.0	1.0	<b>1.0</b>	<b>26.6</b>	0.0	0.0	3.1	<b>3.1</b>	<b>29.7</b>
Postal Technology Centre (DCTP)	0.0	3.0	2.0	<b>5.0</b>	2.0	0.0	<b>2.0</b>	<b>7.0</b>	1.0	61.0	6.0	<b>68.0</b>	<b>75.0</b>
Policy, Regulation and Markets (DPRM)	1.8	13.4	3.3	<b>18.5</b>	3.0	1.5	<b>4.5</b>	<b>23.0</b>	0.0	7.0	0.0	<b>7.0</b>	<b>30.0</b>
Development and Cooperation (DCDEV)	1.0	10.0	6.0	<b>17.0</b>	0.0	0.0	<b>0.0</b>	<b>17.0</b>	0.0	0.0	2.0	<b>2.0</b>	<b>19.0</b>
<b>Total</b>	<b>11.0</b>	<b>61.8</b>	<b>59.2</b>	<b>132.0</b>	<b>7.0</b>	<b>2.5</b>	<b>9.5</b>	<b>141.5</b>	<b>1.0</b>	<b>92.8</b>	<b>26.7</b>	<b>120.5</b>	<b>262.0</b>

<sup>1</sup> Excludes secondments, short-term contracts and interns.<sup>2</sup> Elected and director-category officials.<sup>3</sup> Specialist and Professional staff.

# **Annexes**



## 1 System for financing the Union budget

### 1.1 Introduction

The system of financing the Union budget is based on three pillars:

- a first pillar, financed by national contributions from member countries and administrative income, representing the Union's regular budget;
- a second pillar financed by any voluntary contributions received by the UPU, such as fees for user-funded bodies, untied voluntary contributions, tied contributions and other financial contributions; and
- a third pillar financed by sales of products and services.

It is therefore essential for all of the activities under the second and third pillars to be self-financing.

### 1.2 The three pillars of the Union budget structure

Table X – Summary of types of revenue per pillar

<i>Pillar</i>	<i>Types of activities funded</i>	<i>Main provider of funding</i>	<i>Type of funding</i>
1 – Regular budget	Expenses of the Union	Member countries	Assessed contributions of member countries
2 – Voluntary funding	Telematics Cooperative, EMS, UPU*Clearing, etc.	Designated operators	Other annual contributions
	Contributions to Quality of Service Fund, untied voluntary contributions, tied contributions and other financial contributions	Designated operators and any other source of funding, including private	Voluntary contributions
3 – Sales of products and services	POST*CODE, WNS, barcodes, Postal Technology Centre products and other sales	Any source of funding, including private that generates revenue for services rendered.	Sales

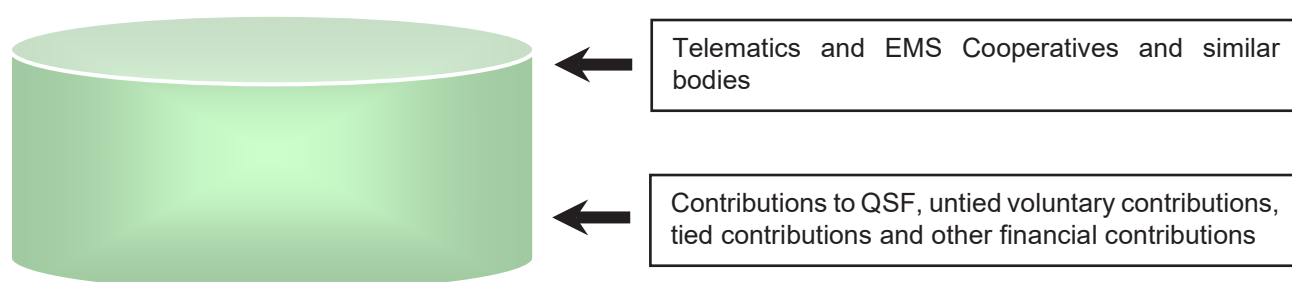
### 1.3 How the three pillars function

#### a First pillar

The first pillar represents the Union's regular budget funded by the national contributions of member countries, with an expenditure ceiling set by Congress.

#### b Second pillar

The second pillar represents any voluntary contributions received by the UPU, such as fees for user-funded bodies, untied voluntary contributions, tied contributions and other financial contributions. The activities of user-funded bodies such as the Telematics and EMS Cooperatives are funded by the annual fees paid by their members.



The Telematics and EMS Cooperatives and similar bodies are, by definition, self-funding centres with income earmarked to expenditure in order to break even, whereas in the Union's regular budget, income and expenditure are both set by the Council of Administration.

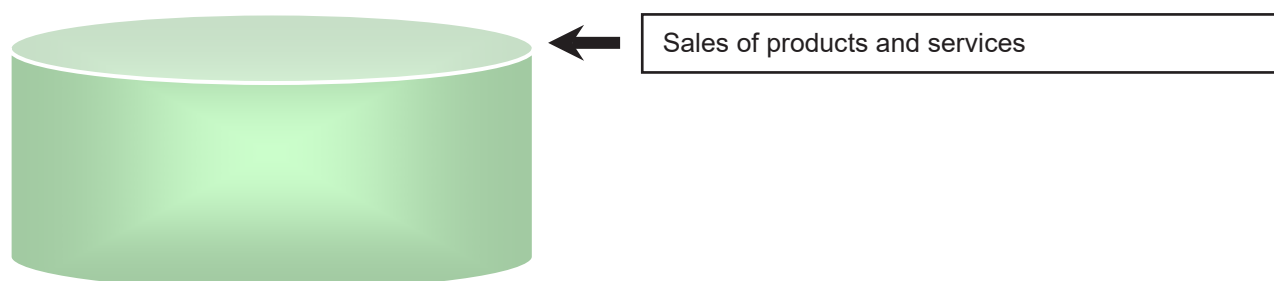
The other sources of voluntary funding allow for certain funding needs to be met by member countries, designated operators and other public and private donors. The payments made are either tied or untied voluntary funds, depending on the donors, wishes and the priorities given to the corresponding activities.

Owing to its extrabudgetary nature, this funding pillar is not affected by the expenditure ceiling set by Congress. The features of the second pillar are as follows:

- Adequate financial resources are made available for implementing the world postal strategy.
- Member countries' expectations of technical assistance and development cooperation are met to a greater extent.
- Donors are free to pay the amounts they decide on, over a period of their choice.

### c *Third pillar*

The aim of the third pillar is to fund UPU activities through sales of products and services. It thus includes the proceeds from the sales of any products and services delivered by the UPU.



#### 1.4 *Determining the value of the contribution unit under the system for financing the Union budget*

The value of the contribution unit is based on the amount of net recurrent expenses in the Union regular budget approved by the CA and on the total number of contribution units.

For 2026, the values of the contribution units (in Swiss francs) were calculated based on the contribution mechanism adopted at the Abidjan Congress:

Net expenses for 2026 (a)	38,626,777
Contributions to the French Translation Service (b)	164,000
Contributions to Union expenditure (a-b)	38,462,777
Total number of contribution units (c)	864.1
<b>Amount of contribution unit, group 1</b>	<b>44,270</b>
<b>Amount of contribution unit, group 2</b>	<b>47,300</b>

## 2 **Member country contributions**

### 2.1 *Introduction*

Table VIII shows contributions over time, since 1999.

## 2.2 Contributions over time

Table VIII – Contributions since 1999 (in Swiss francs)

<i>Year</i>	<i>Total number of contribution units</i>	<i>Amount of contribution unit</i>	<i>Total amount billed</i>
1999	908.5	37,280	33,868,880
2000	907	37,280	33,812,960
2001	878	39,110	34,338,580
2002	878	39,110	34,338,580
2003	877	39,360	34,518,720
2004	877	39,360	34,518,720
2005	865	39,360	34,046,400
2006	865	39,360	34,046,400
2007	867.5	39,990	34,691,325
2008	867.5	39,990	34,691,325
2009	864.5	40,993	35,438,449
2010	864.5	40,993	35,438,449
2011	864	41,770	36,089,280
2012	865.5	41,770	36,151,935
2013	852.5	41,770	35,608,925
2014	852.5	41,770	35,608,925
2015	852.5	41,770	35,608,925
2016	854.5	41,770	35,692,465
2017	830.5	43,526	36,148,343
2018	830.5	43,526	36,148,343
2019	830.5	43,526	36,148,343
2020	821.8	46,000	37,802,800
2021	821.3	46,000	37,779,800
2022	819.3	46,000	37,687,800
2023	865.8	43,500 (group 1) 46,000 (group 2)	37,812,300
2024	864.8	44,270 (group 1) 46,810 (group 2)	38,437,096
2025	865.3	44,270 (group 1) 46,810 (group 2)	38,459,231
2026	864.1	44,270 (group 1) 47,300 (group 2)	38,462,777

### 3 Changes in contribution classes compared to Programme and Budget 2025

The following changes will take effect from the 2026 financial year:

<i>Country</i>	<i>Number of contribution units in 2025</i>	<i>Number of contribution units in 2026</i>	<i>Change</i>
Canada	40	38	-2
China	40	42	+2
Finland	10	8	-2
Japan	55	57	+2
Overseas Territories (United Kingdom of Great Britain and Northern Ireland)	4	2	-2
Pakistan	9	8	-1
Samoa	0.1	1	+0.9
Sao Tome and Principe	0.1	1	+0.9
United Kingdom of Great Britain and Northern Ireland	50	48	-2
United States of America	60	62	+2
<b>Total change</b>			<b>-1.2</b>

### 4 Distribution of member countries according to their contribution class for 2026

		<i>Contribution units</i>
<b>Class of 62 units</b>		
1	United States of America	62
<b>Class of 57 units</b>		
1	Japan	57
<b>Class of 50 units</b>		
1	France	50
2	Germany	50
		100
<b>Class of 48 units</b>		
1	United Kingdom of Great Britain and Northern Ireland	48
<b>Class of 42 units</b>		
1	China	42
<i>Including:</i>		
	<i>Hong Kong, China, voluntary contribution by China</i>	1
	<i>Macao, China, voluntary contribution by China</i>	0.5
<b>Class of 38 units</b>		
1	Canada	38
<b>Class of 27 units</b>		
1	Italy	27

		<i>Contribution units</i>
<b>Class of 25 units</b>		
1	Spain	25
<b>Class of 20 units</b>		
1	Australia	20
2	India	20
3	Russian Federation	20
4	Saudi Arabia	20
		80
<b>Class of 15 units</b>		
1	Belgium	15
2	Netherlands (Kingdom of the)	15
3	Rep. of Korea	15
4	Sweden	15
5	Switzerland	15
		75
<b>Class of 10 units</b>		
1	Brazil	10
2	Denmark	10
3	Mexico	10
4	Norway	10
5	South Africa	10
		50
<b>Class of 8 units</b>		
1	Finland	8
2	Pakistan	8
		16
<b>Class of 6 units</b>		
1	Austria	6
2	Poland	6
		12
<b>Class of 5 units</b>		
1	Algeria	5
2	Czechia	5
3	Egypt	5
4	Hungary	5
5	Indonesia	5
6	Iran (Islamic Rep.)	5
7	Kuwait	5
8	Morocco	5
9	New Zealand	5
10	Nigeria	5
11	Tunisia	5
12	Türkiye	5
13	Ukraine	5
		65

		<i>Contribution units</i>
<b>Class of 4 units</b>		
1	Singapore	4
<b>Class of 3 units</b>		
1	Argentina	3
2	Bangladesh	3
3	Bulgaria	3
4	Chile	3
5	Colombia	3
6	Côte d'Ivoire	3
7	Ghana	3
8	Greece	3
9	Ireland	3
10	Israel	3
11	Kenya	3
12	Malaysia	3
13	Portugal	3
14	Romania	3
15	Slovakia	3
16	Sri Lanka	3
17	Thailand	3
18	Uruguay	3
19	Zimbabwe	3
		57
<b>Class of 2 units</b>		
1	Overseas Territories (United Kingdom of Great Britain and Northern Ireland)	2
2	Qatar	2
		4
<b>Class of 1 unit</b>		
1	Albania	1
2	Armenia	1
3	Aruba, Curaçao and Sint Maarten	1
4	Azerbaijan	1
5	Bahamas	1
6	Bahrain	1
7	Barbados	1
8	Belarus	1
9	Belize	1
10	Bolivia (Plurinational State)	1
11	Bosnia and Herzegovina	1
12	Botswana	1
13	Bhutan	1
14	Brunei Darussalam	1
15	Cabo Verde	1
16	Cambodia	1
17	Cameroon	1
18	Congo	1
19	Costa Rica	1
20	Croatia	1
21	Cuba	1
22	Cyprus	1
23	Dem. People's Rep. of Korea	1
24	Dem. Rep. of the Congo	1
25	Dominican Rep.	1
26	Ecuador	1
27	El Salvador	1

		<i>Contribution units</i>
<b>Class of 1 unit (cont.)</b>		
28	Equatorial Guinea	1
29	Estonia	1
30	Eswatini	1
31	Fiji	1
32	Gabon	1
33	Georgia	1
34	Guatemala	1
35	Guyana	1
36	Honduras	1
37	Iceland	1
38	Iraq	1
39	Jamaica	1
40	Jordan	1
41	Kazakhstan	1
42	Kyrgyzstan	1
43	Latvia	1
44	Lebanon	1
45	Libya	1
46	Liechtenstein	1
47	Lithuania	1
48	Luxembourg	1
49	Madagascar	1
50	Maldives	1
51	Malta	1
52	Mauritius	1
53	Monaco	1
54	Mongolia	1
55	Montenegro	1
56	Myanmar	1
57	Namibia	1
58	Nicaragua	1
59	North Macedonia	1
60	Oman	1
61	Panama	1
62	Papua New Guinea	1
63	Paraguay	1
64	Peru	1
65	Philippines	1
66	Rep. of Moldova	1
67	Samoa	1
68	San Marino	1
69	Sao Tome and Principe	1
70	Senegal	1
71	Serbia	1
72	Slovenia	1
73	Suriname	1
74	Syrian Arab Rep.	1
75	Tajikistan	1
76	Trinidad and Tobago	1
77	Turkmenistan	1
78	United Arab Emirates	1
79	Uzbekistan	1
80	Vanuatu	1
81	Vatican	1
82	Venezuela (Bolivarian Rep.)	1
83	Viet Nam	1
		83

		<i>Contribution units</i>
<b>Class of 0.5 units</b>		
1	Afghanistan	0.5
2	Angola	0.5
3	Benin	0.5
4	Burkina Faso	0.5
5	Burundi	0.5
6	Central African Rep.	0.5
7	Chad	0.5
8	Comoros	0.5
9	Djibouti	0.5
10	Eritrea	0.5
11	Ethiopia	0.5
12	Gambia	0.5
13	Guinea	0.5
14	Guinea-Bissau	0.5
15	Haiti	0.5
16	Lao People's Dem. Rep.	0.5
17	Lesotho	0.5
18	Liberia	0.5
19	Malawi	0.5
20	Mali	0.5
21	Mauritania	0.5
22	Mozambique	0.5
23	Nepal	0.5
24	Niger	0.5
25	Rwanda	0.5
26	Sierra Leone	0.5
27	Solomon Islands	0.5
28	Somalia	0.5
29	South Sudan	0.5
30	Sudan	0.5
31	Timor-Leste	0.5
32	Togo	0.5
33	Uganda	0.5
34	United Rep. of Tanzania	0.5
35	Yemen	0.5
36	Zambia	0.5
		18
<b>Class of 0.1 units</b>		
1	Antigua and Barbuda	0.1
2	Dominica	0.1
3	Grenada	0.1
4	Kiribati	0.1
5	Nauru	0.1
6	Saint Kitts and Nevis	0.1
7	Saint Lucia	0.1
8	Saint Vincent and the Grenadines	0.1
9	Seychelles	0.1
10	Tonga (including Niuafu'ou)	0.1
11	Tuvalu	0.1
		1.1
<b>Grand total: 192 member countries</b>		<b>864.1</b>



