

## **FINANCES OF THE UNION**

### *Memorandum by the Secretary General*

1. By virtue of Article 117.3 of the General Regulations of the Asian-Pacific Postal Union, the Bureau shall prepare a report of the Administrative Section to which shall be attached a detailed final account of the preceding year and all documents regarding receipt and expenditure. This report shall be submitted to the Executive Council or to the Congress for approval. The report of the certified public accountant is thus submitted as Annex 1 for consideration and approval.
2. The annual expenditure of the Union shall be separate for the Administrative Section and for the Training Section. The maximum amount for the annual expenditure for the Administrative Section as stipulated in Article 117.1 of the General Regulations is US\$ 80,000. However Article 117.5 stated that the limit laid down in Article 117.1 may be exceeded to enable the recruitment of personnel or otherwise to provide for the efficient operation of the Administrative Section if a majority of the member countries agrees. The 2011 and 2012 APPU EC approved the 2012 and 2013 budget of US\$ 106,467 and 122,134 respectively so as to equip the Bureau Director with sufficient funds for the efficient operation of the Bureau on behalf of the APPU member countries.
3. The expenditure for the Administrative Section is shared by all member-countries on the basis of that member-country's UPU contribution class as prescribed in Article 116. The 2010 APPU EC in Bali approved the recommendations of the Finance Committee to raise the contribution share per unit to US\$ 1,500 for the year 2011 and maintain until the next APPU Congress at which time any further review could be considered.
4. The Bureau has thus prepared the 2014 budget for the Administrative Section and submitted herewith for consideration and approval as Annex 2 at the amount of US\$ 142,004 and the amount of the contribution share per unit at US\$ 2,000 which is the same as the first unit of Asia Pacific Post (APP) Cooperative membership fee.

## REPORT OF CERTIFIED PUBLIC ACCOUNTANT

To **Executive Council of the Asian – Pacific Postal Union**

I have audited the statements of financial position of the Asian – Pacific Postal Union as at, December 31, 2012 and 2011, and the statements of income and expenditure for the years then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits in accordance with International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained in my audits is sufficient and appropriate to provide a basis for my qualified audit opinion.

### **Qualified Opinion**

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Asian – Pacific Postal Union as at December 31, 2012 and 2011 and its financial performance and its for the years then ended in accordance with International Financial Reporting Standards.

*Anchalee Intrapromkul*

Anchalee Intrapromkul  
Certified public accountant(Thailand) No.2657

KSPP NETWORK GROUP CO., LTD.  
111/202 Lasan32 Rd., BANGNA  
Bangkok, Thailand 10260  
APRIL 20, 2013

## REPORT OF CERTIFIED PUBLIC ACCOUNTANT

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*Anchalee Intrapiromkul.*

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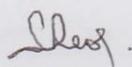
**ASIAN-PACIFIC POSTAL UNION**  
**STATEMENTS OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2012 AND 2011**  
**(In US\$)**

	Note	2012	2011
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	201,209.72	199,661.75
Accounts receivable	4		
- 2010 contribution shares		1,350.00	1,350.00
- 2011 contribution shares		-	3,000.00
- 2012 contribution shares		10,500.00	
Other receivables			
- Due from QSF on Cost Accounting Model*		33,454.93	33,454.93
- APP		5,000.00	-
- APPC		-	1,475.30
<b>TOTAL CURRENT ASSETS</b>		<b>251,514.65</b>	<b>238,941.98</b>
<b>NON CURRENT ASSETS</b>			
Retirement fund and tax	5	51,293.42	44,011.42
<b>TOTAL NON - CURRENT ASSETS</b>		<b>51,293.42</b>	<b>44,011.42</b>
<b>TOTAL ASSETS</b>		<b>302,808.07</b>	<b>282,953.40</b>

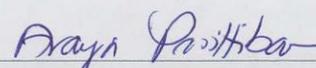
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The accompanying notes are an integral part of the financial statements.

\*Awaiting UPU QSF's review on detailed calculation of the project expenditure.



Director

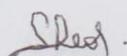


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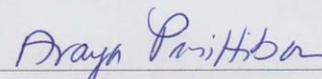
**ASIAN-PACIFIC POSTAL UNION**  
**STATEMENTS OF INCOME AND EXPENDITURE**  
**FOR THE YEARS ENDED 31 DECEMBER 2012 AND 2011**  
**(In US\$)**

	2012	2011
Cash, Beginning balance		
Petty cash	520.52	361.80
SCB - TOT branch A/C No. 198-201649-0	51,248.89	21,102.62
SCB - Ratchayothin branch A/C No. 111-200071-5-840	191,903.76	210,140.73
	243,673.17	231,605.15
<u>Add</u> : Income (contribution shares)		
2011 contribution shares		
Brunei Darussalam	-	3,000.00
Cambodia	-	1,500.00
Fiji	-	3,000.00
India	-	7,500.00
Iran	-	4,500.00
Korea	-	7,500.00
Malaysia	-	3,000.00
Mongolia	-	311.74
Myanmar	-	1,500.00
Nauru	1,500.00	-
Nepal	-	3,000.00
Pakistan	-	4,500.00
Papua New Guinea	-	3,000.00
Philippines	-	3,000.00
Samoa	-	1,500.00
Solomon Islands	1,500.00	-
Vietnam	-	3,000.00
Tonga	-	3,000.00
2012 contribution shares	-	
Afghanistan	-	1,500.00
Australia	7,500.00	-
Bangladesh	-	3,000.00
Brunei Darussalam	3,000.00	-
Cambodia	-	1,500.00
China	-	7,500.00

*Anchale*



Director



Manager Administration & APPU Affairs

Fiji	3,000.00	-
India	-	7,500.00
Indonesia	-	4,500.00
Iran	-	4,500.00
Korea	-	7,500.00
Japan	-	7,500.00
Malaysia	-	3,000.00
Maldives	-	3,000.00
Mongolia	3,000.00	-
Myanmar	1,500.00	-
New Zealand	-	7,500.00
Pakistan	-	4,500.00
Papua New Guinea	-	3,000.00
Philippines	3,000.00	-
Samoa	-	1,500.00
Singapore	-	3,000.00
Solomon Islands	1,500.00	-
Sri Lanka	-	4,500.00
Thailand	-	3,000.00
Vanuatu	-	1,500.00
Vietnam	3,000.00	-
2013 contribution shares received in advance		
Afghanistan	1,500.00	-
Australia	7,500.00	-
Bangladesh	3,000.00	-
Cambodia	1,500.00	-
China	7,500.00	-
Indonesia	4,500.00	-
Japan	7,500.00	-
Korea	7,500.00	-
Lao	1,500.00	-
Malaysia	3,000.00	-
Myanmar	1,500.00	-
New Zealand	7,500.00	-
Papua New Guinea	3,000.00	-
Philippines	3,000.00	-
Singapore	3,000.00	-
Thailand	3,000.00	-
Vanuatu	1,500.00	-

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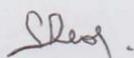
Director

*Araya Pratihon*

Manager Administration & APPU Affairs

*Anabala*

2014 contribution shares received in advance		
Vanuatu	1,500.00	-
	97,500.00	132,311.74
Interest received	525.21	349.10
Service for APP	5,000.00	5,000.00
Other		493.44
Due to APPC	8,182.96	-
Due to RTCAP		10.36
Due to SAF		6,850.56
Due to unidentified remitter		997.96
Director Retirement tax	996.00	
QSF Pacific Islands Project	1,475.30	-
Gain on exchange rate	559.94	-
	357,912.58	369,769.79
<u>Less : Expenditure</u>		
Staff cost	71,678.00	63,499.70
Overtime	722.33	811.11
Travel expenses	4,660.25	14,092.89
Medical expenses	1,044.39	1,546.38
General operations	21,428.40	16,594.25
Bank charges	677.69	1,098.19
Loss on exchange rate		5,557.33
Due to Revenue Department		209.11
Other accrued expenses		2,243.31
Due to APPC-Auditor	198.38	12,821.38
Due to QSF Pacific Islands Project		7,622.97
	100,409.44	126,096.62
<u>Less : Disbursements (UPU Funded Projects)</u>		
Due from APP	5,000.00	
Due to SAF		6,850.56
Due to unidentified remitter		997.96
		997.96
<b>Cash, Ending balance</b>	<b>252,503.14</b>	<b>235,824.65</b>
Breakdown of cash , Ending balance :		
Petty cash	6.81	520.52
SCB - TOT branch A/C No. 198-201649-0	52,700.69	51,248.89
SCB - Ratchayothin branch A/C No. 111-200071-5-840	199,795.64	191,903.76
	252,503.14	243,673.17



Director

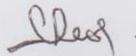


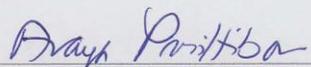
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**ASIAN-PACIFIC POSTAL UNION**  
**STATEMENTS OF CASH RESERVE FUND**  
**FOR THE YEARS ENDED 31 DECEMBER 2012 AND 2011**  
 (In US\$)

	2012	2011
Cash, Beginning balance	152,194.66	140,873.45
<u>Add</u> : Excess income over expenditure	9,680.63	4,285.67
Interest earned on savings deposits	525.21	349.10
Service for APP	5,000.00	5,000.00
Gain on exchange rate	559.94	-
Other	-	8,341.96
Sub total	<u>167,960.44</u>	<u>158,850.18</u>
<u>Less</u> Bank charges	677.69	1,098.19
Loss on exchange rate	-	5,557.33
Cash, Ending balance	<u><u>167,282.75</u></u>	<u><u>152,194.66</u></u>

*Arshad Ali*

  
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 Director

  
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 Manager Administration & APPU Affairs

**ASIAN-PACIFIC POSTAL UNION**  
**SOURCES AND APPLICATION OF FUNDS**  
**FOR THE YEARS ENDED 31 DECEMBER 2012 AND 2011**  
**(In US\$)**

	2012	2011
<b>Sources of Funds</b>		
2011 Contribution shares		
Received in 2010		59,688.26
Received in 2011		52,811.74
Accounts receivable		3,000.00
2012 Contribution shares		
Received in 2011	79,500.00	
Received in 2012	25,500.00	
Accounts receivable	10,500.00	
	115,500.00	115,500.00
<b>Less Application of Funds</b>		
Staff cost	71,678.00	63,499.70
Overtime	722.33	811.11
Travel expenses	4,660.25	14,092.89
Retirement fund and tax	6,286.00	14,670.00
Medical expenses	1,044.39	1,546.38
General operations	21,428.40	16,594.25
	105,819.37	111,214.33
<b>Excess income over expenditure</b>	9,680.63	4,285.67

*Anchalee*

*S. Kesri*

Director

*Araya Parthiban*

Manager Administration & APPU Affairs

**ASIAN-PACIFIC POSTAL UNION**  
**COMPARISON OF EXPENDITURE WITH APPROVED BUDGET FOR 2012**  
 (In US\$)

	Budget	Expenditure	
	2012	2012	2011
Salary :			
- Director	32,252.00	32,252.40	30,470.40
- Director income tax	9,522.00	14,117.52	10,063.49
- Director Retirement tax*	996.00	996.00	8,490.00
- Manager Administration & APPU Affair	11,028.00	10,614.60	10,133.56
- Secretary	4,019.00	3,981.37	3,571.97
- Administrative Officer	4,826.00	4,645.44	4,559.02
- System Support Officer	2,324.00	2,237.05	2,111.16
- Administrative Support Officer	1,973.00	1,899.02	1,779.61
- Office Assistant	933.00	934.60	810.49
Overtime	500.00	722.33	811.11
Travel expenses	11,608.00	4,660.25	14,092.89
Retirement fund **	6,286.00	6,286.00	6,180.00
Medical expenses	1,300.00	1,044.39	1,546.38
General operations	18,900.00	21,428.40	16,594.25
<b>Total</b>	<u>106,467.00</u>	<u>105,819.37</u>	<u>111,214.33</u>

*Andalee*

\* Transferred to Reserve for Retirement Fund - accumulative retirement tax

\*\* Transferred to Reserve for Retirement Fund - accumulative funds

*Sheeg.*

Director

*Araya Positibar*

Manager Administration & APPU Affairs

**ASIAN-PACIFIC POSTAL UNION**

**SCHEDULE OF 2012 CONTRIBUTION SHARES  
 FOR THE YEARS ENDED 31 DECEMBER 2012**

(In US\$)

No.	Country	Unit	Amount	Paid in 2011	Paid in 2012
1	Afghanistan	1	1,500.00	1,500.00	
2	Australia	5	7,500.00		7,500.00
3	Bangladesh	2	3,000.00	3,000.00	
4	Bhutan	1	1,500.00		
5	Brunei Darussalam	2	3,000.00		3,000.00
6	Cambodia	1	1,500.00	1,500.00	
7	China	5	7,500.00	7,500.00	
8	Fiji	2	3,000.00		3,000.00
9	India	5	7,500.00	7,500.00	
10	Indonesia	3	4,500.00	4,500.00	
11	Iran	3	4,500.00	4,500.00	
12	Japan	5	7,500.00	7,500.00	
13	Korea	5	7,500.00	7,500.00	
14	Laos	1	1,500.00		
15	Malaysia	2	3,000.00	3,000.00	
16	Maldives	2	3,000.00	3,000.00	
17	Mongolia	2	3,000.00		3,000.00
18	Myanmar	1	1,500.00		1,500.00
19	Nauru	1	1,500.00		
20	Nepal	2	3,000.00		
21	New Zealand	5	7,500.00	7,500.00	
22	Pakistan	3	4,500.00	4,500.00	
23	Papua New Guinea	2	3,000.00	3,000.00	
24	Philippines	2	3,000.00		3,000.00
25	Samoa	1	1,500.00	1,500.00	
26	Singapore	2	3,000.00	3,000.00	
27	Solomon Islands	1	1,500.00		1,500.00
28	Sri Lanka	3	4,500.00	4,500.00	
29	Thailand	2	3,000.00	3,000.00	
30	Tonga	2	3,000.00		
31	Vanuatu	1	1,500.00	1,500.00	
32	Vietnam	2	3,000.00		3,000.00
	<b>Total</b>	<b>77</b>	<b>115,500.00</b>	<b>79,500.00</b>	<b>25,500.00</b>

*Abolade*

*Sheef*

Director

*Draya Perittin*

Manager Administration & APPU Affairs

**ASIAN-PACIFIC POSTAL UNION**  
**NOTES ON THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

**1 GENERAL**

The Asian - Pacific Postal Union (APPU) is an inter -governmental organization of 32 postal administrations of the Asia -Pacific region. APPU is affiliated to the Universal Postal Union which is a specialised agency of the United Nations. The purpose of the APPU is to extend, facilitate and improve postal relations between member countries and to promote cooperation in the field of postal services.

**2 SIGNIFICANT ACCOUNTING POLICIES**

**2.1 Income and expenditure recognition**

Income and expenditure are recognized on an accrual basis.

**2.2 Foreign currencies**

Foreign currency transactions are translated into US dollars at the exchange rates ruling on the transaction dates. Assets and liabilities denominated in foreign currencies outstanding on the balance sheet date are translated into US dollars at the rates ruling on the balance sheet date.

Gain and loss on exchange rate are included in determining income.

**2.3 Retirement funds**

Retirement funds are expensed when incurred.

**3 CASH AND CASH EQUIVALENTS**

	2012	Unit :US\$ 2011
Petty cash	6.81	520.52
Bank accounts		
- SCB TOT branch A/C No. 198-201649-0	52,700.69	51,248.89
- SCB Ratchayothin branch A/C No. 111-200071-5-840	199,795.64	191,903.76
<b>Total</b>	<u>252,503.14</u>	<u>243,673.17</u>
<b>Less : Retirement fund</b>	(51,293.42)	(44,011.42)
<b>Net total</b>	<u><u>201,209.72</u></u>	<u><u>199,661.75</u></u>

*Anchalee*

*[Signature]*

Director

*[Signature]*

Manager Administration & APPU Affairs

**4 ACCOUNTS RECEIVABLE ON CONTRIBUTION SHARES**

	2012	Unit :US\$ 2011
2010 Contribution shares		
Nauru	1,350.00	1,350.00
2011 Contribution shares		
Nauru	-	1,500.00
Solomon Islands	-	1,500.00
2012 Contribution shares		
Bhutan	1,500.00	
Lao	1,500.00	
Nauru	1,500.00	
Nepal	3,000.00	
Tonga	3,000.00	
	<u>11,850.00</u>	<u>4,350.00</u>

**5 RETIREMENT FUND**

Cash, beginning balance	44,011.42	29,341.42
<u>Add:</u> reserve for retirement fund (US\$ 6,286) and tax(US\$ 996)	7,282.00	14,670.00
Total	<u>51,293.42</u>	<u>44,011.42</u>

*Anshu*

*[Signature]*

Director

*[Signature]*

Manager Administration & APPU Affairs

**6 CONTRIBUTION SHARES RECEIVED IN ADVANCE**

	Unit :US\$ 2012
2014 Contribution shares received in advance	
Vanuatu	1,500.00
Total	<u>1,500.00</u>
2013 Contribution shares received in advance	
Afghanistan	1,500.00
Australia	7,500.00
Bangladesh	3,000.00
Cambodia	1,500.00
China	7,500.00
Indonesia	4,500.00
Japan	7,500.00
Korea	7,500.00
Lao	1,500.00
Malaysia	3,000.00
New Zealand	7,500.00
Papua New Guinea	3,000.00
Philippines	3,000.00
Singapore	3,000.00
Thailand	3,000.00
Vanuatu	1,500.00
Total	<u><u>66,000.00</u></u>

	Unit :US\$ 2011
2012 Contribution shares received in advance	
Afghanistan	1,500.00
Bangladesh	3,000.00
Cambodia	1,500.00
China	7,500.00
India	7,500.00
Indonesia	4,500.00
Iran	4,500.00
Japan	7,500.00
Korea	7,500.00

*Anubalen*

*Sleed*

Director

*Arayn Pritibon*

Manager Administration & APPU Affairs

**ASIA PACIFIC POST (APP) COOPERATIVE**  
**STATEMENTS OF CASH RECEIPT AND DISBURSEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**  
**(In US\$)**

Cash, Beginning balance		
SCB - Ratchayothin branch A/C No. 111-200072-3-840		1,182,128.73
<u>Add : Receipt</u>		
Membership fees for 2010		
Mongol Post	1,975.36	1,975.36
Membership fees for 2012		
Bhutan Post	1,960.36	
Japan Post	75,000.00	
Korea Post	49,951.81	
PhilPost	2,962.50	
Samoa Post	2,000.00	
Vanuatu Post	1,965.28	133,839.95
2013 membership fees received in advance		
Australia Post	49,948.64	
China Post	24,948.80	
Hongkong Post	49,958.61	
Pos Indonesia	2,990.14	
Korea Post	49,951.63	
Pos Malaysia	20,000.00	
Mongol Post	1,980.27	
Singapore Post	24,973.74	
Sri Lanka Post	2,980.18	
Thailand Post	3,000.00	
Vietnam Post	2,959.19	
Vanuatu Post	1,955.28	235,646.48

*Anchalee*

*[Signature]*

Director

*[Signature]*

Manager Administration & APPU Affairs

**ASIA PACIFIC POST (APP) COOPERATIVE**  
**STATEMENTS OF CASH RECEIPT AND DISBURSEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**  
 (In US\$)

UPU EMS Cooperative		941.97
Interest earned on saving deposits		1,300.37
Due to Indonesia (2012 RTCAP Voluntary contribution)		2,493.43
Due to APPU (2012 APPU service)		<u>5,000.00</u>
Total cash & cash receipts carried forward		<u>1,563,326.29</u>
<u>Less</u> Disbursement		
Reimbursement to APP		
4 <sup>th</sup> quarter 2011	19,055.69	
1 <sup>st</sup> quarter 2012	25,122.24	
2 <sup>nd</sup> quarter 2012	31,645.25	
3 <sup>rd</sup> quarter 2012	14,577.52	
APPU service	5,000.00	
APPU	10,411.34	
Bank charges	<u>430.23</u>	<u>106,242.27</u>
Cash, Ending balance		<u><u>1,457,084.02</u></u>

Breakdown of cash , Ending balance :

SCB - Ratchayothin branch A/C No. 111-200072-3-840		1,457,084.02
Due to APPU		(5,000.00)
Due to Indonesia		<u>(2,493.43)</u>
		<u><u>1,449,590.59</u></u>

*Andalee*

*[Signature]*

Director

*[Signature]*

Manager Administration & APPU Affairs

**REGIONAL TECHNICAL CENTRE FOR ASIA PACIFIC (RTCAP)**

**STATEMENTS OF CASH RECEIPT AND DISBURSEMENT**

**FOR THE YEAR ENDED 31 DECEMBER 2012**

**(In US\$)**

Cash, Beginning balance			
SCB - Ratchayothin branch A/C No. 111-200073-1-840			253,747.29
<u>Add: Receipt</u>			
Voluntary contributions for 2012			
Brunei Darussalam	980.28		
Post Fiji	500.00		
Japan Post	40,000.00		
PhilPost	965.45		
			<u>42,445.73</u>
2013 Voluntary contribution received in advance			
China Post	4,957.57		
Pos Indonesia	2,493.43		
Lao Post	500.00		
PhilPost	965.19		
Singapore Post	4,977.52		
Thailand Post	1,500.00		
Vietnam Post	959.19		
			<u>16,352.90</u>
Interest earned on saving deposits			<u>256.12</u>
Total cash & cash receipt carried forward			<u>312,802.04</u>
<u>Less: Disbursement</u>			
Reimbursement to RTCAP			
4 <sup>th</sup> quarter, 2011	17,563.34		
2 <sup>nd</sup> quarter, 2012	13,148.33		
3 <sup>rd</sup> quarter, 2012	15,543.10		
4 <sup>th</sup> quarter, 2012	14,831.49		
			<u>61,086.26</u>
APP			<u>2,493.43</u>
Bank charges			<u>356.04</u>
			<u>63,935.73</u>
Cash, Ending balance			<u>248,866.31</u>
Breakdown of cash, Ending balance :			
SCB - Ratchayothin branch A/C No. 111-200073-1-840	248,866.31		
Due from APP (Indonesia - RTCAP 2013)	2,493.43		
			<u>251,359.74</u>

*Anandee*

*Slesq*

Director

*Orayn P. S. H. B.*

Manager Administration & APPU Affairs

**PROPOSED 2014 APPU BUREAU (ADMINISTRATIVE SECTION) BUDGET**

**Income**

Contribution share @ US\$ 2,000 x 77 Units	US\$	154,000
APP financial management charge	US\$	5,000

<b>Expenditure</b>		<b>2014 Budget US\$</b>	<b>2013 Budget US\$</b>		<b>2012 Actual US\$</b>	
Staff cost		85,069	77,707		71,678.00	
- Director	49,164		34,445	32,252.40		50% of salary, post adjustment & dependency allowances
- Director income tax	-		15,547	14,117.52		30% of income tax
- Director retirement tax	-		878	996.00		30% of retirement tax
- Manager Administration & APPU Affairs	12,448		11,781	10,614.60		30% of salary
- Secretary	5,146		4,365	3,981.37		20 % of salary
- Administrative Officer	5,245		5,019	4,645.44		20 % of salary
- System Support Officer	5,245		2,510	2,237.05		20 % of salary
- Admin. Support Officer	3,312		2,113	1,899.02		15 % of salary
- Office Assistant	1,889		1,049	934.60		15 % of salary
- Driver 1	1,440		-	-		10 % of salary
- Driver 2	1,180		-	-		10 % of salary
Overtime		1,000		1,000		722.33
Travel expenses		13,513		13,888		4,660.25
Retirement fund		15,716		9,189		6,286.00
Retirement tax for local staff		906		-		-
Medical expenses		1,600		1,600		1,044.39
General operations		24,200		18,750		21,428.40
<b>Total</b>		<b>142,004</b>		<b>122,134</b>		<b>105,819.37</b>

APPU shared 30% of the Director's 2013 salary & allowances and will share 50% in 2014 as recommended by the GB Ad. hoc Working Group.

**TRAVEL EXPENSES**

Unit : US\$

<b>Destination</b>	<b>Person traveling</b>	<b>Purpose</b>	<b>Benefit to the APPU/ reasons</b>	<b>Cost of airfares</b>	<b>Subsistence Allowance</b>	<b>Other Expenses</b>	<b>Total cost</b>
Bern, Switzerland	Director	Attend UPU POC meeting	Represent APPU on various matters. Regional projects, inputs into QSF discussions, technical cooperation and networking with service providers. Could present on regional issues and utilize knowledge in Bureau activities e.g. research project, future regional projects, etc.	4,500 BKK-Zurich-BKK	3,870 (10 days at US\$ 387 per day)	400 Train from/to Zurich-Bern-Zurich and others	8,770
Colombo Sri Lanka	Director	Attend APPU EC and APPC GB meeting	Requirement of the position to assume the task of Secretary General	300	1,065 (5 days at US\$ 213 per day)		1,365
	Manager, Administration	Attend APPU EC and APPC GB meeting	Provide support to the Secretary General	300	1,278 (6 days at US\$ 213 per day)		1,578
Asia	Director	Contingency	Raise the profile of APPU	800	1,000 (5 days at US\$ 200 per day)		1,800
<b>TOTAL</b>				<b>5,900</b>	<b>7,213</b>	<b>400</b>	<b>13,513</b>

**RETIREMENT FUND**

Unit : US\$

Position	2014 Salary	Monthly Salary	Years of Service	Retirement Fund
<i>Director</i>	49,164	4,076	1	4,076
<i>Manager Administration &amp; APPU Affairs</i>	12,448	1,037	11	11,407
<i>Secretary</i>	5,146	429	9	3,861
<i>Administrative Officer</i>	5,245	437	26	11,364
<i>System Support Officer</i>	5,245	437	14	6,118
<i>Administrative Support Officer</i>	3,312	276	10	2,760
<i>Office Assistant</i>	1,889	157	8	1,256
<i>Driver 1</i>	1,440	120	19	2,280
<i>Driver 2</i>	1,180	98	7	686
			<b>Total</b>	<b>43,808</b>

At the end of 2012, the Retirement fund was	41,807
In 2013, the allocated Retirement fund is	9,189
Paying Retirement benefit to Director Somchai	- 22,904
In 2014 the Bureau will be required to allocate another	<b>15,716</b>
	<b>43,808</b>

**GENERAL OPERATIONS**

Unit : US\$

Items	Budget 2014	Budget 2013	Actual 2012	Remark
Audit	1,000	700	649.82	
Electricity	10,600	9,000	8,822.64	Only bureau office - 1st floor
Postage	2,500	2,000	2,136.83	
Printing	2,100	1,900	1,780.20	Rental fee of photocopier
Stationery	3,600	3,000	2,965.36	Including APPU-EC meeting folder cost.
Telecommunication charge	1,000	1,200	778.70	
Cleaning	1,600	950	900.00	
Computer improvement	1,800	-	3,394.85	Antivirus software
<b>Total</b>	<b>24,200</b>	<b>18,750</b>	<b>21,428.40</b>	

**2014 Contribution Shares**

Unit : US\$

<i>No.</i>	<i>Member Country</i>	<i>Contribution Unit</i>	<i>Contribution Share</i>
1	Afghanistan	1	2,000
2	Australia	5	10,000
3	Bangladesh	2	4,000
4	Bhutan	1	2,000
5	Brunei Darussalam	2	4,000
6	Cambodia	1	2,000
7	China	5	10,000
8	Fiji	2	4,000
9	India	5	10,000
10	Indonesia	3	6,000
11	Iran	3	6,000
12	Japan	5	10,000
13	Korea	5	10,000
14	Lao	1	2,000
15	Malaysia	2	4,000
16	Maldives	2	4,000
17	Mongolia	2	4,000
18	Myanmar	1	2,000
19	Nauru	1	2,000
20	Nepal	2	4,000
21	New Zealand	5	10,000
22	Pakistan	3	6,000
23	Papua New Guinea	2	4,000
24	Philippines	2	4,000
25	Samoa	1	2,000
26	Singapore	2	4,000
27	Solomon Islands	1	2,000
28	Sri Lanka	3	6,000
29	Thailand	2	4,000
30	Tonga	2	4,000
31	Vanuatu	1	2,000
32	Vietnam	2	4,000
<b>Total</b>		<b>77</b>	<b>154,000</b>

**Contribution share @ US\$ 2,000 per unit**

**2013 Contribution Shares**

Unit : US\$

<i>No.</i>	<i>Member Country</i>	<i>Received</i>	<i>Bank Charges</i>	<i>Owing</i>
1	Afghanistan	1,433.46	66.54	
2	Australia	7,448.64	51.36	
3	Bangladesh	2,975.18	24.82	
4	Bhutan	1,480.00	20.00	-
5	Brunei Darussalam	-	3,000.00	3,000
6	Cambodia	1,478.45	21.55	
7	China	7,447.72	52.28	
8	Fiji	2,992.50	7.50	
9	India	7,473.50	26.50	
10	Indonesia	4,500.00	-	
11	Iran	4,485.00	15.00	
12	Japan	7,500.00	-	
13	Korea	7,451.63	48.37	
14	Lao	1,475.91	24.09	-
15	Malaysia	2,980.20	19.80	
16	Maldives	2,959.58	40.42	
17	Mongolia	2,982.53	17.47	
18	Myanmar	1,500.00	-	-
19	Nauru	-	-	1,500
20	Nepal	-	-	3,000
21	New Zealand	7,465.74	34.26	
22	Pakistan	4,482.00	18.00	
23	Papua New Guinea	2,990.18	9.82	
24	Philippines	2,964.57	35.43	
25	Samoa	1,453.25	46.75	
26	Singapore	2,980.24	19.76	
27	Solomon Islands	1,498.92	1.08	-
28	Sri Lanka	4,478.78	21.22	
29	Thailand	3,000.00	-	-
30	Tonga	2,957.59	42.41	-
31	Vanuatu	1,465.28	34.72	-
32	Vietnam	3,000.00	-	-
<b>Total</b>		<b>107,300.85</b>	<b>3,699.15</b>	<b>7,500</b>

**Contribution share @ US\$ 1,500 per unit**

**2012 Contribution Shares**

Unit : US\$

<i>No.</i>	<i>Member Country</i>	<i>Received</i>	<i>Bank Charges</i>	<i>Owing</i>
1	Afghanistan	1,430.24	69.76	
2	Australia	7,448.98	51.02	
3	Bangladesh	2,975.11	24.89	
4	Bhutan	1,463.15	-	
5	Brunei Darussalam	2,980.28	-	
6	Cambodia	1,475.37	24.63	
7	China	7,447.42	52.58	
8	Fiji	2,990.53	9.47	
9	India	7,460.75	39.25	
10	Indonesia	4,500.00	-	
11	Iran	4,473.79	26.21	
12	Japan	7,500.00	-	
13	Korea	7,451.48	48.52	
14	Lao	1,475.31	24.69	
15	Malaysia	2,975.16	24.84	
16	Maldives	2,972.37	27.63	
17	Mongolia	2,985.22	14.78	
18	Myanmar	1,500.00	-	
19	Nauru	-	-	1,500
20	Nepal	3,000.00	-	
21	New Zealand	7,465.64	34.36	
22	Pakistan	4,482.00	18.00	
23	Papua New Guinea	2,976.79	23.21	
24	Philippines	2,962.36	37.64	
25	Samoa	1,450.22	49.78	
26	Singapore	2,980.28	19.72	
27	Solomon Islands	1,495.26	4.74	
28	Sri Lanka	4,478.78	21.22	
29	Thailand	3,000.00	-	
30	Tonga	-	-	3,000
31	Vanuatu	1,500.00	-	-
32	Vietnam	3,000.00	-	-
<b>Total</b>		<b>110,296.49</b>	<b>646.94</b>	<b>4,500</b>

**Contribution share @ US\$ 1,500 per unit**

**PROPOSED 2014 APPU BUREAU (ADMINISTRATIVE SECTION) BUDGET**

**Income**

Contribution share @ US\$ 1,850 x 77 Units	US\$	142,450
APP financial management charge	US\$	5,000

<b>Expenditure</b>	<b>2014 Budget US\$</b>	<b>2013 Budget US\$</b>	<b>2012 Actual US\$</b>	
Staff cost	85,069	77,707	71,678.00	
- Director	49,164	34,445	32,252.40	50% of salary, post adjustment & dependency allowances
- Director income tax	-	15,547	14,117.52	30% of income tax
- Director retirement tax	-	878	996.00	30% of retirement tax
- Manager Administration & APPU Affairs	12,448	11,781	10,614.60	30% of salary
- Secretary	5,146	4,365	3,981.37	20 % of salary
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- Office Assistant	1,889	1,049	934.60	15 % of salary
- Driver 1	1,440	-	-	10 % of salary
- Driver 2	1,180	-	-	10 % of salary
Overtime	1,000	1,000	722.33	
Travel expenses	13,513	13,888	4,660.25	
Retirement fund	15,716	9,189	6,286.00	
Retirement tax for local staff	906	-	-	
Medical expenses	1,600	1,600	1,044.39	
General operations	24,200	18,750	21,428.40	
<b>Total</b>	<b>142,004</b>	<b>122,134</b>	<b>105,819.37</b>	

APPU shared 30% of the Director's 2013 salary & allowances and will share 50% in 2014 as recommended by the GB Ad. hoc Working Group.

**RETIREMENT FUND**

Unit : US\$

Position	2014 Salary	Monthly Salary	Years of Service	Retirement Fund
<i>Director</i>	49,164	4,076	1	4,076
<i>Manager Administration &amp; APPU Affairs</i>	12,448	1,037	11	11,407
<i>Secretary</i>	5,146	429	9	3,861
<i>Administrative Officer</i>	5,245	437	26	11,364
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<i>Administrative Support Officer</i>	3,312	276	10	2,760
<i>Office Assistant</i>	1,889	157	8	1,256
<i>Driver 1</i>	1,440	120	19	2,280
<i>Driver 2</i>	1,180	98	7	686
			<b>Total</b>	<b>43,808</b>

At the end of 2012, the Retirement fund was	41,807
In 2013, the allocated Retirement fund is	9,189
Paying Retirement benefit to Director Somchai	- 22,904
In 2014 the Bureau will be required to allocate another	<b>15,716</b>
	<u><u>43,808</u></u>

**GENERAL OPERATIONS**

Unit : US\$

Items	Budget 2014	Budget 2013	Actual 2012	Remark
Audit	1,000	700	649.82	
Electricity	10,600	9,000	8,822.64	Only bureau office - 1st floor
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Printing	2,100	1,900	1,780.20	Rental fee of photocopier
Stationery	3,600	3,000	2,965.36	Including APPU-EC meeting folder cost.
Telecommunication charge	1,000	1,200	778.70	
Cleaning	1,600	950	900.00	
Computer improvement	1,800	-	3,394.85	Antivirus software
<b>Total</b>	<b>24,200</b>	<b>18,750</b>	<b>21,428.40</b>	

**2014 Contribution Shares**

Unit : US\$

<i>No.</i>	<i>Member Country</i>	<i>Contribution Unit</i>	<i>Contribution Share</i>
1	Afghanistan	1	1,850
2	Australia	5	9,250
3	Bangladesh	2	3,700
4	Bhutan	1	1,850
5	Brunei Darussalam	2	3,700
6	Cambodia	1	1,850
7	China	5	9,250
8	Fiji	2	3,700
9	India	5	9,250
10	Indonesia	3	5,550
11	Iran	3	5,550
12	Japan	5	9,250
13	Korea	5	9,250
14	Lao	1	1,850
15	Malaysia	2	3,700
16	Maldives	2	3,700
17	Mongolia	2	3,700
18	Myanmar	1	1,850
19	Nauru	1	1,850
20	Nepal	2	3,700
21	New Zealand	5	9,250
22	Pakistan	3	5,550
23	Papua New Guinea	2	3,700
24	Philippines	2	3,700
25	Samoa	1	1,850
26	Singapore	2	3,700
27	Solomon Islands	1	1,850
28	Sri Lanka	3	5,550
29	Thailand	2	3,700
30	Tonga	2	3,700
31	Vanuatu	1	1,850
32	Vietnam	2	3,700
<b>Total</b>		<b>77</b>	<b>142,450</b>

**Contribution share @ US\$ 1,850 per unit**

**2013 Contribution Shares**

Unit : US\$

<i>No.</i>	<i>Member Country</i>	<i>Received</i>	<i>Bank Charges</i>	<i>Owing</i>
1	Afghanistan	1,433.46	66.54	
2	Australia	7,448.64	51.36	
3	Bangladesh	2,975.18	24.82	
4	Bhutan	1,480.00	20.00	-
5	Brunei Darussalam	-	3,000.00	3,000
6	Cambodia	1,478.45	21.55	
7	China	7,447.72	52.28	
8	Fiji	2,992.50	7.50	
9	India	7,473.50	26.50	
10	Indonesia	4,500.00	-	
11	Iran	4,485.00	15.00	
12	Japan	7,500.00	-	
13	Korea	7,451.63	48.37	
14	Lao	1,475.91	24.09	-
15	Malaysia	2,980.20	19.80	
16	Maldives	2,959.58	40.42	
17	Mongolia	2,982.53	17.47	
18	Myanmar	1,500.00	-	-
19	Nauru	-	-	1,500
20	Nepal	-	-	3,000
21	New Zealand	7,465.74	34.26	
22	Pakistan	4,482.00	18.00	
23	Papua New Guinea	2,990.18	9.82	
24	Philippines	2,964.57	35.43	
25	Samoa	1,453.25	46.75	
26	Singapore	2,980.24	19.76	
27	Solomon Islands	1,498.92	1.08	-
28	Sri Lanka	4,478.78	21.22	
29	Thailand	3,000.00	-	-
30	Tonga	2,957.59	42.41	-
31	Vanuatu	1,465.28	34.72	-
32	Vietnam	3,000.00	-	-
<b>Total</b>		<b>107,300.85</b>	<b>3,699.15</b>	<b>7,500</b>

**Contribution share @ US\$ 1,500 per unit**

**2012 Contribution Shares**

Unit : US\$

<i>No.</i>	<i>Member Country</i>	<i>Received</i>	<i>Bank Charges</i>	<i>Owing</i>
1	Afghanistan	1,430.24	69.76	
2	Australia	7,448.98	51.02	
3	Bangladesh	2,975.11	24.89	
4	Bhutan	1,463.15	-	
5	Brunei Darussalam	2,980.28	-	
6	Cambodia	1,475.37	24.63	
7	China	7,447.42	52.58	
8	Fiji	2,990.53	9.47	
9	India	7,460.75	39.25	
10	Indonesia	4,500.00	-	
11	Iran	4,473.79	26.21	
12	Japan	7,500.00	-	
13	Korea	7,451.48	48.52	
14	Lao	1,475.31	24.69	
15	Malaysia	2,975.16	24.84	
16	Maldives	2,972.37	27.63	
17	Mongolia	2,985.22	14.78	
18	Myanmar	1,500.00	-	
19	Nauru	-	-	1,500
20	Nepal	3,000.00	-	
21	New Zealand	7,465.64	34.36	
22	Pakistan	4,482.00	18.00	
23	Papua New Guinea	2,976.79	23.21	
24	Philippines	2,962.36	37.64	
25	Samoa	1,450.22	49.78	
26	Singapore	2,980.28	19.72	
27	Solomon Islands	1,495.26	4.74	
28	Sri Lanka	4,478.78	21.22	
29	Thailand	3,000.00	-	
30	Tonga	-	-	3,000
31	Vanuatu	1,500.00	-	-
32	Vietnam	3,000.00	-	-
<b>Total</b>		<b>110,296.49</b>	<b>646.94</b>	<b>4,500</b>

**Contribution share @ US\$ 1,500 per unit**

**TRAVEL EXPENSES**

Unit : US\$

<b>Destination</b>	<b>Person traveling</b>	<b>Purpose</b>	<b>Benefit to the APPU/ reasons</b>	<b>Cost of airfares</b>	<b>Subsistence Allowance</b>	<b>Other Expenses</b>	<b>Total cost</b>
Bern, Switzerland	Director	Attend UPU POC meeting	Represent APPU on various matters. Regional projects, inputs into QSF discussions, technical cooperation and networking with service providers. Could present on regional issues and utilize knowledge in Bureau activities e.g. research project, future regional projects, etc.	4,500 BKK-Zurich-BKK	3,870 (10 days at US\$ 387 per day)	400 Train from/to Zurich-Bern-Zurich and others	8,770
Colombo Sri Lanka	Director	Attend APPU EC and APPC GB meeting	Requirement of the position to assume the task of Secretary General	300	1,065 (5 days at US\$ 213 per day)		1,365
	Manager, Administration	Attend APPU EC and APPC GB meeting	Provide support to the Secretary General	300	1,278 (6 days at US\$ 213 per day)		1,578
Asia	Director	Contingency	Visit to APPU member	800	1,000 (5 days at US\$ 200 per day)		1,800
<b>TOTAL</b>				<b>5,900</b>	<b>7,213</b>	<b>400</b>	<b>13,513</b>