

## EXECUTIVE COUNCIL 2023

### 2024 BUDGET OF THE REFORM CONSULTANT

(Document prepared by the APPU / UPU Reform Working Group)

1. Subject	References/ Paragraphs
<p>Informing the EC on:</p> <ul style="list-style-type: none"> <li>- the background to the involvement of the Reform Consultant in the Reform WG and the budget / funding process</li> <li>- the availability of consulting funds in 2024</li> <li>- the method followed for developing the 2024 Reform consulting budget</li> <li>- the current year (2023) position for the Reform WG expenditure</li> <li>- adequacy of funds available in 2024 and proposed steps to get maximum benefit from consulting funds overall</li> <li>- details of the proposed 2024 budget</li> <li>- complementary adjustments to 2023 activities to support 2024 activities</li> <li>- impact of limited funds on 2024 activities</li> </ul>	<p>§ 1</p> <p>§ 3</p> <p>§ 4</p> <p>§ 5, Add 1</p> <p>§ 6, Add 2, Add 3</p> <p>Table 2 (§ 6.2), Add 2</p> <p>§ 6.3 (i)</p> <p>§ 7</p>
<p><b>2. Decision expected</b></p> <p>The EC is asked to:</p> <ul style="list-style-type: none"> <li>- <b>note</b> that the Reform WG has prepared a budget that is within the US\$20,000 tentatively allocated by the Bureau for Reform activities for 2024</li> <li>- <b>note</b> that the Reform WG has developed options for delivering consultant-type input other than through directly funded means (as a way of reducing the need for funds)</li> <li>- <b>note</b> the risk that, despite efforts to minimise costs, funding may run out prior to the completion of work in 2024, in which case an option may be to seek ASRF support</li> <li>- <b>approve</b> Doc 13.6 subject to the consideration and final recommendation of the Finance Committee to the EC on the Reform consulting budget for 2024.</li> </ul>	<p>§ 6.2, Add 2</p> <p>§ 6.3</p> <p>§§ 3.3, 7</p> <p>§§ 1 – 7, Add 2</p>

## 1. Background

- 1.1 The Reform Working Group (WG) utilises the services of a Consultant (Mr Mark Lawley) to assist with specialist tasks generally involving institutional knowledge of the APPU and a wide range of complementary business skills.
- 1.2 The Reform WG recognises the unparalleled value that Mr Lawley brings to its work and the Union more broadly, noting significant time savings and improvements that have been achieved due to Mr Lawley's contributions. There would be few, if any, people that could deliver similar outcomes for the Union in such a cost-effective and efficient way.
- 1.3 Consulting services are funded from the Administrative Section budget which is managed by the Bureau. Separately, under EC 2023 Doc 5, Annex 2, the 2024 draft budget for the Administrative

Section will be submitted for approval by the EC (having been prepared by the Bureau and reviewed by the Finance Committee prior to the latter's recommendations being made to the EC regarding proposed expenditure in 2024).

- 1.4 So that all parties involved can be adequately informed regarding the Reform WG requirement for consulting expenditure for 2024, EC 2023 Doc 13.6 sets out details of the proposed consulting activities.
- 1.4 As a matter of good sense, the Chair of the Reform WG has consulted with the Bureau during the course of preparing the Reform Consultant budget for 2024. This is to confirm the overall financial situation for 2024 and to ensure the Reform WG takes due account of external and internal factors advised by the Bureau.

## **2. Structure of document**

- 2.1 EC 2023 Doc 13.6 comprises the:

- availability of consulting funds as advised by the Bureau (section 3)
- method followed for developing the 2024 Reform consulting budget (section 4)
- current year (2023) position for the Reform budget (section 5)
- prioritised activities and steps taken to maximise the amount of work possible within the available funding (section 6)
- activities that are presently unfunded (section 7)

## **3. Availability of consulting funds as advised by the Bureau**

- 3.1 The Chair of the Reform WG sought the advice of the Bureau to understand the available budget for the Reform Consultant in 2024. The Bureau advised that it had undertaken a prioritisation exercise to utilise the maximum available resources and to optimise expenditure. The Bureau further advised that the Reform activity had been tentatively allocated US\$20,000 for 2024 (further details on the consultancy function budget of the APPU can be found in EC 2023 Doc 6d).
- 3.2 The Reform WG has prepared a budget that uses the US\$20,000 as effectively as possible, noting that it does not cover all activities envisaged for 2024 and does not include any funds to cover contingencies should the need arise.
- 3.3 It is worth noting that US\$20,000 is a reduction from previous year's budgets (44% of the 2023 budget)<sup>1</sup> and reflects the significant uptick in activity being undertaken by the APPU, meaning there are more demands on the available budget. There is a risk, as mentioned briefly in paragraph 3.2, that the Reform WG may utilise the available budget for the Reform Consultant prior to the completion of 2024 and, therefore, experience difficulties delivering against all activities. To mitigate this risk, the Reform WG notes that:
  - (i) members of the Reform WG can undertake some of the work that may otherwise have been completed by the Reform Consultant, for example through engagement in ad-hoc teams as envisaged in EC 2023 Document 13.4 paragraphs 2.5 and 2.6;
  - (ii) the Bureau could provide additional support due to its increased capability; and
  - (iii) if necessary, the Reform WG could seek further budget through the Administrative Section Reserve Fund (ASRF) at the 2024 EC Meeting.

---

<sup>1</sup> In 2023, the budget was reform consulting \$45,000 USD; in 2022 and 2021, the budget was \$35,000 USD.

#### 4. Method followed for developing the 2024 Reform consulting budget

- 4.1 To keep the 2024 budget detail consistent with the overall activity of the Reform WG, it has been developed using two sources of information: documents 13.4 and 13.2. The 16 proposed areas of focus for the Reform WG in the Bangkok Cycle are set out in EC 2023 Doc 13.4 Add 1 (being Activities 1-16 in the budget documentation), with Activity 15 being expanded further to include items 1, 2 and 3 of New Activity as set out in paragraph 3.6 of EC 2023 Doc 13.2 (being Activity 17 in the budget documentation).
- 4.2 A standard approach has been followed whereby consulting time has been programmed in hours per month against each of the activities where resource will be applied.
- 4.3 As a general observation, the experience of any Reform work in the APPU to date shows that it has been extremely difficult to accurately identify tasks / timings / expenditure that hold true for the duration of a piece of work. This is not because “we lack knowledge of how to budget” for the work in question; rather, it is because “we don’t know exactly what to budget for” (i.e., the continuing experience is the discovery of unknown issues that need to be addressed for an assignment to be professionally completed). Much of this situation is either the non-existence and / or the quality of base information. However, this aspect is seen as improving with the availability of Bureau resource to work alongside the Reform Consultant particularly in areas of management information.
- 4.4 In line with paragraph 4.3, despite every effort to produce accurate budgets, to date it has not worked well. This will likely continue to be the case in 2024. Offsetting this difficulty, to a degree, is the fact that the Reform Consultant, for his own reasons, does not bill for up to a third of his time (e.g., seldom is there an invoicing line for administrative work, research and compilation of management information is timed at “what it should take” (not “what it does take” due to the nature of current APPU information sources)). Although not an approach that is encouraged, it does show a commitment from the Reform WG to accept the fact of limited resources and provide members with best value for money.

#### 5. Current year (2023) position for the Reform

- 5.1 To provide context for 2024, the table below sets out the estimated financial outturn for 2023 (as originally advised in EC 2023 Doc 13, paragraph 5.1).

**Table 1: Consulting Expenditure: Estimated Outturn for 2023**

Period/provision	USD	Comment
Jan-Jun	11,385.00	Invoiced and paid
Jul-Dec	26,565.00	Estimated
<b>Estimated total</b>	<b>37,950.00</b>	
<b>Approved budget</b>	<b>45,000.00</b>	
<b>Estimated outturn in relation to budget</b>	<b>- 7,050.00</b>	Representing under-expenditure v budget

- 5.2 A detailed breakdown of individual activities is provided in EC 2023 Doc 13.6 Add 1. It uses the Activity format set out in paragraph 4.1.
- 5.3 As far as the estimated outturn of US\$7,050 underspent at the completion of 2023 is concerned, this figure will reduce (to US\$6,720) if proposals in Section 6, to maximise the 2024 budget, are approved.
- 6. Activities that can be covered by the funds available (and steps taken to maximise the amount of work possible within the funding on offer)**
- 6.1 Notwithstanding significant scrutiny and reworking of information, it has not been possible to

accommodate all proposed activity within the tentative allocation of US\$20,000 (reference paragraph 3.2).

- 6.2 The approach taken has been to prioritise the most critical tasks (laying good groundwork for the Review of Governing Documentation and tasks due at the 2024 EC) and maximise the amount of work that can be undertaken within the ceiling of US\$20,000. EC 2023 Doc 13.6 Add 2 sets out the detail. The key data is summarised in Table 2.

**Table 2: Draft Consulting Budget for 2024**

Activity	Axis of Focus	Proposed Areas of Focus	Consultant Activity (2024)	Total
1	Directional	Maintain and execute workplan to achieve the agreed Vision	General support as requested / directed (8 hours per month is standard time allocation).	96
			Additional time for preparing for 2024 EC, and reviewing outcomes.	12
			EC meeting	20
4	Legal	Finalise the review of current provisions of the Acts of the Union to develop policy positions	Peer review of EC and GB tagging, and any remedial assistance required.	10
5		Develop amendments to the Constitution	Activity on policy development and proposed solutions (to be presented thematically for endorsement at 2024 EC)	50
			Review and refine 2024 EC decisions	15
6		Develop amendments to the General Regulations	Development of text of proposals	20
10		Contribute to the review of Financial Contributions and position on arrears, jointly in conjunction with the Finance Committee [Shared with Financial Axis]	Specialist support for research, financial modelling, documentation (placeholder time allocation of 5 hours per month)	50
17	New activity for 2022-2026 cycle	Four-Year Plan	Develop options and trial content for 2024 EC review. Refinement and continuation after 2024 EC	12
		Objective-setting and performance-management process - develop for Bureau use	Develop approach and design of system for 2024 EC review. Refinement and continuation after 2024 EC.	12
		KPIs for SG	Develop for 2024 EC review.	12
Total Assigned Consulting Hours				309
Total Assigned Consulting Cost				16,995
EC Attendance				3,000
Total Budget				19,995

- 6.3 Steps taken to get best value from the tentative allocation include the following.

- (i) Bringing forward activity from 2024 to 2023 i.e., 40 hours under Activity 5 of EC 2023 Doc 13.6 Add 2 (developing amendments to the Constitution) and 20 hours under Activity 17 (new activity for 2022-2026 cycle). As mentioned in paragraph 5.3, if this activity is brought forward to 2023, it will reduce the underspending against budget from US\$7,050 to US\$6,720. See Add 2 for further details.
- (ii) Nominating activity that the Reform WG proposes using Bureau resources to support to the maximum extent possible. Although the Reform Consultant is envisaged as being involved in such work (from the viewpoints of initiation and final product review), the involvement would not be fee-based. This is not only to reduce the call on funds in 2024, but also to promote best-practice behaviours around cooperation, motivation, and skill-exchange. The activity in question is 25 hours under Activity 3 of EC 2023 Doc 13.6 Add 2, as qualified in Note 1 of the spreadsheet. The work deals with the 2024 APPU Extraordinary Congress and the finalisation of a long-term solution for the Asia Pacific Post Cooperative.

- 6.4 In term of managing expenditure within the overall figure of US\$19,995, activity for some lines will vary above or below forecast. Accordingly, given the inherent nature of forecasting this area of the Union's business, it is not realistic to "bank" the savings made in one line without allowing such savings to cover a possible overrun in another line.

## **7. 2024 activities that are presently unfunded or underfunded**

- 7.1 Activities identified in the Reform WG workplan (EC 2023 Doc 13.4) can be considered to fall into three categories of support from the Reform Consultant: funded, likely underfunded and unfunded. Further details are available in Add 2.
- 7.2 Unfunded activities which could be progressed in 2024 include:
- (i) Activity 2: Impacts and influence of decisions taken at the 2023 UPU Extraordinary Congress
  - (ii) Activity 3: Finalise a long-term solution for the Asia Pacific Post Cooperative (noting the Reform Consultant has volunteered to donate 25 hours towards this activity)<sup>2</sup>
  - (iii) Activity 12: Develop long-term objectives and work plan of APPU working groups
  - (iv) Activity 14: Collaborate and engage with other institutions to increase resources for activities and training courses
  - (v) Activity 16: Develop more effective and in-need training courses
- 7.3 A lack of funding against an activity does not mean it cannot or should not proceed, rather it indicates either no involvement from the Reform Consultant, or less involvement than can be afforded, or that these activities may not be worked on in 2024.
- 7.4 A number of activities are also expected to require additional attention from the Reform Consultant than has been allowed for, particularly activities forming part of the Review of Governing Documentation. As mentioned at paragraph 3.3, there are a number of ways to manage the potential shortfall.

---

<sup>2</sup> The Chair of the Reform WG will monitor this generous offer of the Reform Consultant and explore options to present to member countries at the 2024 Executive Council to ensure these hours can be adequately compensated.



**EC 2023 Doc 13.6 Add 1**

**Estimated outturn for Consulting  
expenditure for July to December 2023  
(calculated for EC Doc 2023 Doc 13)**



Estimated outturn for Consulting expenditure for July to December 2023 (calculated for EC 2023 Doc 13)

EC 2023 Doc 13.6 Add 1

Activity	Axis of Focus	Proposed Areas of Focus	Current Status of Focus	Relevant Observations re Focus	Assigned Consultant Activity (2023)	2023						26,565
						Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Directional	Maintain and execute workplan to achieve the agreed Vision	Active. Ongoing routine nature. (Specific detail provided in EC 2023 Doc 13.1)	Focus is the process for managing / directing WG input / output to meet objectives.	General support as requested / directed (8 hours per month is standard time allocation).	8	8	8	8	8	8	48
					Additional time for preparing for 2023 EC, and reviewing outcomes.	4	8	4				16
					EC meeting		20					20
2		Impacts and influence of decisions taken at the 2023 UPU Extraordinary Congress	Inactive. Confined to a single event.	Maximum duration of activity will be 12 months starting from the 2023 UPU Extraordinary Congress.	No specific activity envisaged at time of preparing budget (if activity occurs, Line 1 might be used for financial coverage).							0
3	Legal	Finalise a long-term solution for the Asia Pacific Post Cooperative [Shared with Organisational Axis]	Active (specific detail provided in EC 2023 Doc 13.7)	Complex matter that will require resource and urgency. Much of the activity is new ground for the APPU. Anticipate work requirements creating pressure on timely completion of other WG activities / commitments.	Actions (drafting, reviewing, researching issues, formal report on outcomes) following 2023 EC.			10	10			20
4		Finalise the review of current provisions of the Acts of the Union to develop policy positions	Active (specific detail provided in EC 2023 Doc 13.5)	Complex matter involving high workload and specialist knowledge. Anticipate variations to personnel involved and decision-making methods. Activities 5, 6 and 7 are dependent on the completion of Activity 4 and Activity 4A. Will be on workplan through to 2026 Congress.	Complete cascading (annotations) for Acts of the Union.	60						60
					Process feedback from member review of 1961-2000 annotated Acts			5				5
4A		Review and tagging of key EC documentation	Active (specific detail provided in EC 2023 Doc 13.3 Appendix 1)		On-site (BKK - 4 days) review of significant EC meeting documents to facilitate completion of remote tagging.		24					24
					Remote tagging of key EC documentation.			20	20			40
5		Develop amendments to the Constitution			Document issues requiring attention irrespective of future design of Constitution.				10			10
					Peer review of issues requiring attention				2			2
					Completion of peer review and agreement re process to resolve. (Resolution of issues will feature in thematic solutions approach to be endorsed at 2024 EC.)					4	4	
6		Develop amendments to the General Regulations	Active following 2023 EC meeting		Document issues requiring attention irrespective of future design of Constitution.				10			10
					Peer review of issues requiring attention				2			2
					Completion of peer review and agreement re process to resolve. (Resolution of issues will feature in thematic solutions approach to be endorsed at 2024 EC.)					4	4	
8		In light of the changes to the Acts of the Union, full review of the Rules of Procedure of the Executive Council			Consequential to Activities 4, 5, 6 and 7. Activity not anticipated to be complex nor time-	No specific activity envisaged at time of preparing budget (if activity occurs, Line 1 might be used for financial coverage).						







**EC 2023 Doc 13.6 Add 2**

**Draft Consulting budget for 2024**



[illegible]



Activity	Axis of Focus	Proposed Areas of Focus	Current Status of Focus	Relevant Observations re Focus	Consultant Activity (2024)	2024												19,995
						Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
13	Financial	Contribute to the review of Financial Contributions and position on arrears, jointly in conjunction with the Finance Committee [Shared with Legal Axis]	Refer to Activity 10	Refer to Activity 10	Refer to Activity 10												0	
14		Collaborate and engage with other institutions to increase resources for activities and training courses	Inactive	Developmental work to commence in 2024													0	
15	Capacity and capability	Finalise matters from the Tehran Cycle	Active (specific detail provided in EC 2023 Doc 13.2 and EC 2023 Doc 13.3)	Activity 17 created to address three work items that originated in the Tehran Cycle and which are now being progressed under separate categorisation.												0		
16		Develop more effective and in-need training courses	Inactive	Developmental work to commence in 2024													0	
17	New activity for 2022-2026 cycle	Four-Year Plan			Develop options and trial content for 2024 EC review. Refinement and continuation after 2024 EC	2	2	2	2	2	2	0	0	0	0	0	12	
		Objective-setting and performance-management process - develop for Bureau use			Develop approach and design of system for 2024 EC review. Refinement and continuation after 2024 EC.	2	2	2	2	2	2	0	0	0	0	0	12	
		KPIs for SG			Develop for 2024 EC review.	2	2	2	2	2	2						12	
					Total Assigned Consulting Hours	29	34	29	29	29	19	22	32	20	20	23	23	309
Total Assigned Consulting Cost						1,595	1,870	1,595	1,595	1,595	1,045	1,210	1,760	1,100	1,100	1,265	1,265	16,990

[illegible]



**EC 2023 Doc 13.6 Add 3**

**Estimated outturn for Consulting  
expenditure for July to December 2023  
(calculated for EC Doc 2023 Doc 13.6)**



Estimated outturn for Consulting expenditure for July to December 2023 (calculated for EC 2023 Doc 13.6) (v6: 27 July 2023)											EC 2023 Doc 13.6 Add 3	
Activity	Axis of Focus	Proposed Areas of Focus	Current Status of Focus	Relevant Observations re Focus	Consultant Activity (2023)	2023						26,895
						Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Directional	Maintain and execute workplan to achieve the agreed Vision	Active. Ongoing routine nature. (Specific detail provided in EC 2023 Doc 13.1)	Focus is the process for managing / directing WG input / output to meet objectives.	General support as requested / directed (8 hours per month is standard time allocation).	8	8	8	8	8	8	48
					Additional time for preparing for 2023 EC, and reviewing outcomes.	4	8	4				16
					EC meeting		20					20
2		Impacts and influence of decisions taken at the 2023 UPU Extraordinary Congress	Inactive. Confined to a single event.	Maximum duration of activity will be 12 months starting from the 2023 UPU Extraordinary Congress.	No specific activity envisaged at time of preparing budget (if activity occurs, Line 1 might be used for financial coverage).							0
3	Legal	Finalise a long-term solution for the Asia Pacific Post Cooperative [Shared with Organisational Axis]	Active (specific detail provided in EC 2023 Doc 13.7)	Complex matter that will require resource and urgency. Much of the activity is new ground for the APPU. Anticipate work requirements creating pressure on timely completion of other WG activities / commitments.	Actions (drafting, reviewing, researching issues, formal report on outcomes) following 2023 EC.				10	10		20
4		Finalise the review of current provisions of the Acts of the Union to develop policy positions	Active (specific detail provided in EC 2023 Doc 13.5)	Complex matter involving high workload and specialist knowledge. Anticipate variations to personnel involved and decision-making methods. Activities 5, 6 and 7 are dependent on the completion of Activity 4 and Activity 4A. Will be on workplan through to 2026 Congress.	Complete cascading (annotations) for Acts of the Union.	60						60
					Process feedback from member review of 1961-2000 annotated Acts			5			5	
4A		Review and tagging of key EC documentation	Active (specific detail provided in EC 2023 Doc 13.3 Appendix 1)		On-site (BKK - 4 days) review of significant EC meeting documents to facilitate completion of remote tagging.		24					24
					Remote tagging of key EC documentation.			20	20		40	
5		Develop amendments to the Constitution	Active following 2023 EC meeting		Document issues requiring attention irrespective of future design of Constitution.				10			10
					Peer review of issues requiring attention				2		2	
					Completion of peer review and agreement re process to resolve. (Resolution of issues will feature in thematic solutions approach to be endorsed at 2024 EC.)					4	4	
					Activity on policy development and proposed solutions (to be presented thematically for endorsement at 2024 EC)				20	20	40	
					Document issues requiring attention irrespective of future design of Constitution.				10		10	
					Peer review of issues requiring attention				2		2	
					Completion of peer review and agreement re process to resolve. (Resolution of issues will feature in thematic solutions approach to be endorsed at 2024 EC.)					4	4	
6		Develop amendments to the General Regulations			Document issues requiring attention irrespective of future design of Constitution.					10		10
					Peer review of issues requiring attention				2		2	
					Completion of peer review and agreement re process to resolve. (Resolution of issues will feature in thematic solutions approach to be endorsed at 2024 EC.)					4	4	
8		In light of the changes to the Acts of the Union, full review of the Rules of Procedure of the Executive Council	Inactive		Consequential to Activities 4, 5, 6 and 7. Activity not anticipated to be complex nor time-consuming. Timing for commencement not known, but likely to be 2025-2026.	No specific activity envisaged at time of preparing budget (if activity occurs, Line 1 might be used for financial coverage).						0
9	In light of the changes to the Acts of the Union, full review of the Rules of Procedure of Congress	No specific activity envisaged at time of preparing budget (if activity occurs, Line 1 might be used for financial coverage).							0			
10	Contribute to the review of Financial Contributions and position on arrears, jointly in conjunction with the Finance Committee [Shared with Financial Axis]	Active (specific detail provided in EC 2023 Doc 18)	Complex matter involving variable workload. Will be on workplan through to 2026 Congress. Will involve Activities 5, 6 and 7 in the second half of the Bangkok Cycle.	Complete pre-work on financial data and supporting report.	30						30	
				Draft EC Doc 18	5					5		
				Placeholder time allocation for general activities on C 5 and C 6 following 2023 EC.			5	5	5	5	20	



Activity	Axis of Focus	Proposed Areas of Focus	Current Status of Focus	Relevant Observations re Focus	Consultant Activity (2023)	2023						26,895
						Jul	Aug	Sep	Oct	Nov	Dec	Total
11	Organisational	Finalise a long-term solution for the Asia Pacific Post Cooperative [Shared with Legal Axis]	Refer to Activity 3	Refer to Activity 3								0
12		Develop long-term objectives and work plan of APPU working groups	Inactive	Key initiative to enhance the relevance and value of EC meetings by bringing standard disciplines into working group activities – and, to extent possible, ensuring that objectives / plans links with other Union activity. Likely commencement timing is 2024.	No specific activity envisaged at time of preparing budget (if activity occurs, Line 1 might be used for financial coverage).							0
13	Financial	Contribute to the review of Financial Contributions and position on arrears, jointly in conjunction with the Finance Committee [Shared with Legal Axis]	Refer to Activity 10	Refer to Activity 10	Refer to Activity 10							0
14		Collaborate and engage with other institutions to increase resources for activities and training courses	Inactive	Developmental work to commence in 2024								0
15	Capacity and capability	Finalise matters from the Tehran Cycle	Active (specific detail provided in EC 2023 Doc 13.2 and EC 2023 Doc 13.3)	Activity 17 created to address three work items that originated in the Tehran Cycle and which are now being progressed under separate categorisation.								0
16		Develop more effective and in-need training courses	Inactive	Developmental work to commence in 2024								0
17	New activity for 2022-2026 cycle	Four-Year Plan			Commence work on purpose and framework					5	5	10
		Objective-setting and performance-management process - develop for Bureau use			Commence work on purpose and framework					5	5	10
		KPIs for SG			Commence development for 2024 EC review.					5	5	10
Total Assigned Consulting Hours						107	60	52	63	52	56	390
Total Assigned Consulting Cost						5,885	3,300	2,860	3,465	2,860	3,080	21,450
Non-assigned consulting costs												
EC attendance							3,000					3,000
Contingency						400	415	400	415	400	415	2,445
Total estimated cost Jul-Dec 2023												26,895