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# **CN 10 – Recapitulative statement of IBRS items**

## **Completion instructions**

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UPU form template valid from:	2014-01-01

**Important note** – This document applies to a form that was available long before completion instructions were developed. The actual implementations of the form may therefore deviate from instructions provided here.

## 1 General rules

The accounting process for the international business reply service (IBRS) is defined in the UPU Regulations and explained in the Statistics and Accounting Guide, published on the UPU website.

A CN 10 statement of IBRS items sent is generated quarterly, by mail category, between two designated operators, when IBRS mail is sent by the Post generating the form.

CN 09 forms are normally sent in attachment to a CN 10 and provide details for each pair of offices and month.

**N.B.** – The accounting process for IBRS is "reversed" compared with all other mail: the creditor is the sending Post, not the receiving Post, since IBRS items are pre-paid in the destination country.

### 1.1 Display rules

The following general display rules apply to the form:

- For visual clarity, it is strongly recommended that dynamic content be displayed in a different font from that used for static text (headings, tags, etc.). It is also recommended that dynamic content be displayed in bold.
- Unless otherwise specified, numbers displayed in the form are right-aligned in the cells.
- The decimal separator is a dot (.) when the form template is in English and is a comma (,) when the form template is in French.
- Unless otherwise specified, numbers are displayed without leading zeros.
- Where no value is available or the value is zero for a cell, the cell is left blank.
- For all numbers with four digits or more, a space is used as the thousand separator (example: 12 345).
- All weights reported in the form are in kilogrammes.
- When the representation of a numeric value includes x decimal places, these x decimal places are always displayed. For example, with the default weight format (precision of one decimal place), a weight of 31 kg is displayed as 31.0.

### 1.2 Handling of multiple pages

If one page is not enough to display the list of CN 09 statements, the following process should be followed:

- Totals are entered only on the last page and cover the contents of all pages.
- If the form is generated manually or semi-manually (with a spreadsheet, for instance), "Page 1/" is written in zone 16 (see the template with zones below); for the next page, another sheet of the same template is used, "Page 2/" is written in zone 16, and then the page is completed, and so on. Once all necessary sheets have been completed for the combination, they are counted, and the total number of pages is written on each page in zone 16, next to the page number and "/" previously written.
- If the form is generated by an IT system, the above process also applies. In addition, it is permitted to adjust the template so that totals and the signature zone appear only on the last page; the header section may also be reduced on pages other than the first one.

## 2 Template with zones

The figure below shows the CN 10 template, with numbered tags showing each zone to be completed and for which completion instructions are provided.

Designated operator preparing the form

**1**

**RECAPITULATIVE STATEMENT  
OF IBRS ITEMS**

**CN 10**

Date

**2**

Priority

**3**

By air  
 By surface

Dispatching designated operator  <b>4</b>	Year  <b>6</b>
Designated operator of destination  <b>5</b>	<input type="checkbox"/> First quarter <input type="checkbox"/> Second quarter <input type="checkbox"/> Third quarter <input type="checkbox"/> Fourth quarter  <b>7</b>

**Summary of CN 09 statements**

Office of origin	Office of destination	Total weight	Total number of items	Observations
1	2	3	4	5
<b>8</b>	<b>9</b>	kg <b>10</b>	<b>11</b>	<b>12</b>
<b>13</b>				

Total to be entered on CN 19 account

Designated operator of origin  
Place and signature

Seen and accepted by the designated operator of destination  
Place, date and signature

**14**

**15**

**16**

### 3 Completion instructions for zones shown in the form

The table below lists the zone numbers appearing in the template on the previous page. For each zone, the label and the completion instructions are indicated.

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
1	Designated operator preparing the form	Code and name of the operator generating the form: normally the operator sending the IBRS mail. The code is the 3-character IMPC operator code from UPU code list 206. The name is the 35-character operator name or, if it does not fit, the 12-character operator name (see UPU code list 206). The code and name are separated with space hyphen space.
2	Date	Date when the form is generated, in format YYYY–MM–DD.
3	Mail category	Tick boxes representing the mail category this form covers. Boxes must be ticked as follows, depending on the mail category (see UPU code list 115): – Mail category A (airmail): Priority, By air – Mail category B (S.A.L.): By air – Mail category C (surface): By surface – Mail category D (priority by surface): Priority, By surface
4	Dispatching designated operator	Code and name of the operator that sent the IBRS mail. This is normally the operator specified in zone 1. The instructions provided for zone 1 also apply here.
5	Designated operator of destination	Code and name of the operator receiving the IBRS mail. The instructions provided for zone 1 also apply here.
6	Year	Period of the statement. Goes together with Quarter (see zone 7 below). Format: YYYY
7	Quarter	Period of the statement. All CN 09 statements listed in the form are for a month in this quarter. The template provides four tick boxes for the four quarters. Only one box is ticked.
<b>Summary of CN 09 statements</b>		This is the main part of the form, listing CN 09 statements. In the list, the CN 09 statements are ordered by (1) origin IMPC code, (2) destination IMPC code, (3) month.
8	Office of origin	The 6-character IMPC code from UPU code list 108.
9	Office of destination	The 6-character IMPC code from UPU code list 108.
10	Total weight	Total weight of IBRS mail from CN 09, displayed to 3 decimal places.
11	Total number of items	Total number of IBRS items from CN 09.
12	Observations	Month, with format XX – <Month name>.
13	Line "Total to be entered on CN 19 account"	Grand totals for the quarter: total weight and total number of items. If the form has multiple pages, totals are displayed on the last page only and cover all pages. The total weight is displayed with a precision of 3 decimal places.
14	Designated operator of origin Place and signature	Signature of the person preparing the form. If the form is generated by an IT system, the signature may be replaced by a printed name or any identifier that allows the person who generated the form to be traced.

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
15	Seen and accepted by the designated operator of destination Place, date and signature	Left empty – may be manually completed at destination if the form is returned to origin (this is done usually in case of dispute).
16	Page XX/YY	Although the template does not provide a zone for indicating the current page number and total number of pages, it is recommended to indicate both in the bottom right corner of the form, to handle cases where not all records fit on one page. XX: The current page of the generated form, starting with 1 for the first page. YY: The total number of pages of the generated form.

#### **4 Sample completed form**

A form completed with fictitious data is provided below to illustrate a number of completion options based on the instructions.

**N.B.** – In this sample, the completion information appears in blue in order to better differentiate static and dynamic information. In reality, all information is normally printed in black ink.

Designated operator preparing the form  
**CZA – CZECH POST**

**RECAPITULATIVE STATEMENT  
OF IBRS ITEMS**

**CN 10**

Date  
**2017-04-21**

By air  
 By surface

Dispatching designated operator  <b>CZA – CZECH POST</b>	<input checked="" type="checkbox"/> Priority Year  <b>2017</b>
Designated operator of destination  <b>SKA – Slovak Post</b>	<input checked="" type="checkbox"/> First quarter <input type="checkbox"/> Third quarter <input type="checkbox"/> Second quarter <input type="checkbox"/> Fourth quarter

**Summary of CN 09 statements**

Office of origin	Office of destination	Total weight	Total number of items	Observations
1	2	3	4	5
<b>CZBVAA</b>	<b>SKBTSA</b>	kg <b>46.510</b>	<b>2 263</b>	<b>01 - January</b>
		<b>52.812</b>	<b>2 569</b>	<b>02 - February</b>
		<b>51.908</b>	<b>2 525</b>	<b>03 - March</b>
<b>CZPRGA</b>	<b>SKBTSA</b>	<b>88.017</b>	<b>6 052</b>	<b>01 - January</b>
		<b>112.171</b>	<b>6 956</b>	<b>02 - February</b>
		<b>121.050</b>	<b>7 618</b>	<b>03 - March</b>
Total to be entered on CN 19 account		<b>472.468</b>	<b>27 983</b>	

Designated operator of origin  
 Place and signature

Seen and accepted by the designated operator of destination  
 Place, date and signature