



**UPU** | UNIVERSAL  
POSTAL  
UNION

# **CN 61 – Detailed account. Terminal dues**

## **Completion instructions**

| Document version: 1.11

| Date: 2019-11-13

UPU form template valid from: 2017-01-01

## 1 General rules

A CN 61 detailed account is generated yearly as the final stage of terminal dues calculations for a year.

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 specified otherwise, 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 specified otherwise, 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: 12 345.6
- All weights reported in the form are in kilogrammes. Unless specified otherwise, weights are reported with a precision of one decimal place.
- When the representation of a numerical value includes x decimals, these x decimals are always displayed. For example, items per kilogramme (IPKs) are displayed with a precision of four decimals, so an IPK of 5.1 is displayed as 5.1000.

## 2 Template with zones

The figure below shows the CN 61 template, with numbered tags showing each zone to be completed and for which completion instructions are provided.

Creditor designated operator:

1

**DETAILED ACCOUNT**  
**Terminal dues**

CN 61

Date:

2

Method of settlement

Direct

Via UPU\*Clearing

4

Debtor designated operator

3

Year

5

**1. Annual volumes**

	Quarter	Mail category	P or S format <b>6</b>	G format <b>7</b>	E format <b>8</b>	Mixed mail <b>9</b>	Non-sampled <b>10</b>	M bags <b>11</b>	Registered items <b>12</b>	Insured items <b>13</b>	Tracked items <b>14</b>	
1.1 Mail received	Q 1	A										
		B										
		C										
		D										
	Q 2	A										
		B										
		C										
		D										
	Q 3	A										
		B										
		C										
		D										
	Q 4	A										
		B										
		C										
		D										
	Sub-total											
	IBRS weight											
	UPU mail											
	Total											
1.2 Mail sent	Q 1	A										
		B										
		C										
		D										
	Q 2	A										
		B										
		C										
		D										
	Q 3	A										
		B										
		C										
		D										
	Q 4	A										
		B										
		C										
		D										
	Sub-total											
	IBRS weight											
	UPU mail											
	Total											

19

**2. Terminal dues calculations**

**2.1 Mail received**

Flow	Total weight	Rate	Amount for weight	IPK	Total number of items	Rate	Amount for items
P or S format	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>
G format	<b>27</b>						
E format	<b>28</b>						
Mixed mail	<b>29</b>						
Non-sampled mail	<b>30</b>						
M bags	<b>31</b>						
Registered items	<b>32</b>						
Insured items	<b>33</b>						
Tracked items	<b>34</b>						
Total	<b>35</b>						

**2.2 Mail sent **36****

Flow	Total weight	Rate	Amount for weight	IPK	Total number of items	Rate	Amount for items
P or S format							
G format							
E format							
Mixed mail							
Non-sampled mail							
M bags							
Registered items							
Insured items							
Tracked items							
Total							

**3. Summary**

	Amount for weight	Amount for items	Total
Mail received (table 2.1) <b>37</b>			
Mail sent (table 2.2) <b>38</b>			
		Amount to be received	<b>39</b>

Creditor designated operator  
Signature

**40**

Seen and accepted by debtor designated operator  
Place, date and signature

### 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	Creditor designated operator	Code and name of the creditor operator: normally the operator generating the form. 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 by space hyphen space.
2	Date	Date the form was generated, in format YYYY-MM-DD.
3	Debtor designated operator	Code and name of the debtor operator: normally the partner operator to whom the form is sent. The instructions provided for zone 1 also apply here.
4	Method of settlement	Two boxes are provided: – Direct – Via UPU*Clearing If both parties are members of UPU*Clearing, the corresponding box is checked. Otherwise, "Direct" is checked.
5	Year	The year for which accounting is being performed. Display with format YYYY.
	<b>Table 1: Annual volumes</b>	Part 1 (first page) of the CN 61 displays mail volumes. The information comes exclusively from the CN 20 (IBRS weight) and the CN 56. All information is given per quarter (first column) and per mail category (second column).
	Table 1.1: Mail received	The information comes from the CN 56 sent and CN 20 received (one cell only: IBRS weight).
6	P or S format	Total weight for P or S format mail: from the "Sampled flows" total line in the CN 56. If mail received is not separated by format, this cell is left empty.
7	G format	Total weight for G format mail: from the "Sampled flows" total line in the CN 56. If mail received is not separated by format, this cell is left empty.
8	E format	Total weight for E format mail: from the "Sampled flows" total line in the CN 56. If mail received is not separated by format, this cell is left empty. (The total for non-sampled flows is reported in a separate column.)
9	Mixed mail	Total weight for mixed format mail: from the "Sampled flows" total line in the CN 56. If all mail received is separated by format, this cell is left empty. (The total for non-sampled flows is reported in a separate column.)

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
10	Non-sampled	<p>Total weight for non-sampled flows, taken from the "Non-sampled flows" total line in the CN 56.</p> <p>If mail received is separated by format, the non-sampled weight is taken from the "E format" column in the CN 56.</p> <p>If mail received is not separated by format, the non-sampled weight is taken from the "Mixed/X format" column in the CN 56.</p> <p>If part of the mail is separated by format and part is not, the "E format" and "Mixed/X format" columns provide a weight; the weight to be reported in the CN 61 is the sum of both weights.</p>
11	M bags	Total weight of M bags, taken from the total line for the column "M bags – Weight for terminal dues" in the CN 56.
12	Registered items	<p>Taken from the "Grand total" line in the CN 56: covers both sampled and non-sampled flows.</p> <p>There should be registered items only for mail categories A and D, not for categories B and C.</p>
13	Insured items	Same as zone 12, for insured items.
14	Tracked items	Taken from the "Grand total" line in the CN 56: covers both sampled and non-sampled flows.
15	Sub-total	The sub-total line is greyed for all columns except two: "E format" and "Mixed mail". Sub-totals are provided for these two columns only and are the sum of all the values in each column for all quarters and all mail categories.
16	IBRS weight	<p>This line displays non-exempt IBRS weight received during the year.</p> <p>This line is greyed for all columns except two: "E format" and "Mixed mail". Only one of these two columns is used at most.</p> <p>If no IBRS mail was received during the year, then no information is provided.</p> <p>If all IBRS mail was received as non-exempt, the IBRS weight is taken from table 1 of the CN 19 (IBRS items dispatched/received) and is the grand total for the year (see "Total for the year" under the column "Weight priority – Total").</p> <p>If part of the IBRS mail was received as exempt, the corresponding weight must be deducted from what is displayed in the CN 61.</p> <p>For mail sent between two parties, the CN 19 is generated by the creditor and covers IBRS in both directions between the parties. As a result, the postal operator generating the CN 61 may not be the one generating the CN 19.</p> <p>In any case, the CN 19 must be available in order to generate the CN 61.</p> <p>If the CN 19 was generated by the partner Post, the IBRS weight reported in the "Mail received" section of the CN 61 is taken from the "Mail dispatched" section of the CN 19 (received by the own Post = dispatched by the partner Post).</p> <p>If the CN 19 was generated by the own Post, the IBRS weight reported in the "Mail received" of the CN 61 is taken from the "Mail received" section of the CN 19.</p> <p>If some mail is separated by format, the IBRS weight is provided in the "E format" column. Otherwise, it is provided in the "Mixed mail" column.</p>

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
17	UPU mail	<p>According to article 7 of the UPU Convention, all letter mail sent by the UPU International Bureau, located in Berne, Switzerland, to restricted unions, member countries and designated operators is exempt from all postal charges.</p> <p>In practice, this mail is handled as normal mail by Swiss Post throughout the year, and then a yearly report is generated to indicate the volume of UPU mail per partner operator. This information (yearly UPU mail volume with the partner) is then shared with each partner concerned.</p> <p>The "UPU mail" line can only be used in the CN 61 generated by Swiss Post or if the partner is Swiss Post. In a CN 61 generated by Swiss Post, the "UPU mail" line in the "Mail sent" section is filled. In a CN 61 generated by another Post to Swiss Post as its partner, the "UPU mail" line in the "Mail received" section is filled.</p> <p>The information reported is the mail weight.</p> <p>If some mail is separated by format, the UPU weight is provided in the "E format" column. Otherwise, it is provided in the "Mixed mail" column.</p>
18	Total	<p>This line provides yearly totals, used on the second page of the CN 61.</p> <p>For each column except the "E format" and "Mixed mail" columns, the total is the sum of the 16 lines covering the four quarters and four mail categories.</p> <p>For the "E format" and "Mixed mail" columns, the calculation is as follows: Total = Sub-total – IBRS weight – UPU mail</p> <p>See zones 15 (sub-total), 16 (IBRS weight) and 17 (UPU mail).</p>
19	Table 1.2: Mail sent	All instructions provided for table 1.1 above apply to table 1.2. The only difference is that the volumes reported in table 1.2 concern mail sent instead of mail received.
	<b>Table 2: Terminal dues calculations</b>	<p>Part 2 (second page) of the CN 61 uses the total volumes from part 1 (first page), applies rates and IPKs (if relevant) to calculate amounts, then adds up all amounts to obtain a single amount: the amount to be received.</p> <p>Note: in case when sampling is performed, part of the information displayed in table 2 may derive from CN 54bis instead of table 1. Typically, when mail is received mixed but sampling is performed with format separation, then CN 54bis provides format separated figures and the information appearing in CN 61 table 2 is derived from CN 54bis.</p>
	Table 2.1: Mail received	This table provides calculations for mail received, taking the volumes from table 1.1 (first page of the CN 61), or from CN 54bis in case of sampling. The display rules given for "P or S format" (zones 20 to 26) apply to the whole table.
	Line "P or S format"	<p>This line provides volumes and calculations for P or S format mail.</p> <p>It is completed only if mail received was separated by format. When mail is not separated by format, the "Mixed mail" line (see zone 29 below) is used instead.</p> <p>Details are provided below (zones 20 to 26) for each column of the "P or S format" line.</p>
20	Total weight	The total yearly weight for P or S format mail, as it appears in the "Total" line in table 1.1 for the column "P or S format" or coming from CN 54bis.
21	Rate	<p>The rate per kilogramme, as defined in the UPU Convention.</p> <p>The rate is displayed with a precision of three decimals.</p>
22	Amount for weight	Amount = zone 20 x zone 21, rounded to the nearest integer value.

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
23	IPK	If sampling was performed, the IPK resulting from sampling for this format and displayed in the CN 54bis (table 2 on the back of the form) is reported here, with a precision of four decimals.
24	Total number of items	Number of items = zone 20 x zone 23, rounded to the nearest integer value.
25	Rate	The rate per item, as defined in the UPU Convention. The rate is displayed with a precision of three decimals.
26	Amount for items	Amount = zone 24 x zone 25, rounded to the nearest integer value.
	Other lines	
27	G format	Amount corresponding to G format (large) mail. The instructions for completing this line are the same as for the "P or S format" line. See zones 20 to 26.
28	E format	Amount corresponding to E format (bulky) mail. The instructions for completing this line are the same as for the "P or S format" line. See zones 20 to 26.
29	Mixed mail	This line is used when mail received is not separated by format. The instructions for completing this line are the same as for the "P or S format" line. See zones 20 to 26.
30	Non-sampled mail	If no sampling was performed for mail received, this line is left empty. If sampling was performed, this line is completed based on the information in table 3 of the CN 54bis (non-sampled flows): <ul style="list-style-type: none"> <li>– Total weight: actual weight in table 3 of the CN 54bis</li> <li>– Rate (per kg): the rate for E format if mail is separated by format; otherwise, the rate for mixed mail</li> <li>– Amount for weight: total weight x rate</li> <li>– IPK: greyed, not to be completed</li> <li>– Total number of items: number of items in table 3 of the CN 54bis</li> <li>– Rate (per item): the rate for E format if mail is separated by format; otherwise, the rate for mixed mail</li> <li>– Amount for items: total number of items x rate</li> </ul>
31	M bags	Only the first three columns are completed: <ul style="list-style-type: none"> <li>– Total weight: from table 1.1 of the CN 61 (mail received)</li> <li>– Rate (per kg): as defined in the Convention</li> <li>– Amount for weight: weight x rate</li> </ul>
32	Registered items	Only the last three columns are completed: <ul style="list-style-type: none"> <li>– Total number of items: from table 1.1 of the CN 61 (mail received)</li> <li>– Rate (per item): additional payment rate, as defined in the Convention</li> <li>– Amount for items: total number of items x rate</li> </ul> <p>Note: the possible supplementary remuneration for registered, insured and tracked items is not handled in CN 61 but in CN 60.</p>
33	Insured items	Same as above, for insured items.
34	Tracked items	Same as above for the total number of items, for tracked items. The rate and amount are normally zero for tracked items, as this service does not include an additional payment.
35	Total	Total amounts: for the "Amount for weight" and "Amount for items" columns, the sum of all the amounts in the previous lines of the table.



<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
36	Table 2.2: Mail sent	The structure of this table is exactly the same as table 2.1 "Mail received", so the instructions for zones 20 to 35 apply here. All information reported in this table corresponds to mail sent, so it refers to table 1.2 of the CN 61 and to the CN 54bis for mail sent (form received) from the postal partner.
	<b>Table 3: Summary</b>	This table simply aggregates the four total amounts from tables 2.1 and 2.2 into a single amount.
37	Mail received (table 2.1)	Repeats the total amounts for weight and for items from table 2.1, then provides the sum in the last column.
38	Mail sent (table 2.2)	Same as above, from table 2.2.
39	Amount to be received	Amount to be received = total amount for mail received – total amount for mail sent.
40	Creditor designated operator Signature	Signature of the person (postal operator representative or agent) 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.

#### **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.

Creditor designated operator:

**GRA – HELLENIC POST (ELTA)**

**DETAILED ACCOUNT**  
Terminal dues

**CN 61**

Date:

**2019-09-04**

Method of settlement  Direct  Via UPU\*Clearing

Debtor designated operator

**AUA – Australian Postal Corporation**

Year

**2018**

**1. Annual volumes**

	Quarter	Mail category	P or S format	G format	E format	Mixed mail	Non-sampled	M bags	Registered items	Insured items	Tracked items
1.1 Mail received	Q 1	A	763.8	194.0	135.3		46.7	80.1	617	122	
		B	534.7	145.5	92.0			48.1			
		C	374.3	109.1	62.6			28.9			
		D									
	Q 2	A	840.2	233.0	155.6		120.8	88.1	716	143	
		B	588.1	175.0	105.8			52.9			
		C	411.7	131.0	71.9			31.7			
		D									
	Q 3	A	924.2	280.0	178.9		135.8	96.9	831	167	
		B	646.9	210.0	121.7			58.1			
		C	452.8	158.0	82.8			34.9			
		D									
	Q 4	A	1 478.7	476.0	268.4		264.3	184.1	1 496	317	
		B	1 035.1	357.0	182.5			110.5			
		C	724.6	267.8	124.1			66.3			
		D									
	Sub-total				1 581.6						
	IBRS weight				126.0						
	UPU mail										
	Total		<b>8 775.1</b>	<b>2 736.4</b>	<b>1 455.6</b>		<b>567.6</b>	<b>880.6</b>	<b>3 660</b>	<b>749</b>	
1.2 Mail sent	Q 1	A	718.0	174.6	132.6		41.6	62.5	629	113	
		B	502.6	131.0	90.2			37.5			
		C	351.8	98.3	61.3			22.5			
		D									
	Q 2	A	789.8	209.5	152.5		49.9	68.8	730	132	
		B	552.9	157.1	103.7			41.3			
		C	387.0	117.8	70.5			24.8			
		D									
	Q 3	A	868.8	251.4	175.4		59.9	75.7	847	154	
		B	608.2	188.6	119.3			45.4			
		C	425.7	141.5	81.1			27.2			
		D									
	Q 4	A	1 390.1	427.4	263.1		113.8	143.8	1 525	293	
		B	973.1	320.6	178.9		67.1	86.0			
		C	681.2	240.5	121.7		39.6	52.0			
		D									
	Sub-total				1 550.3						
	IBRS weight				245.0						
	UPU mail										
	Total		<b>8 249.2</b>	<b>2 458.3</b>	<b>1 305.3</b>		<b>371.9</b>	<b>687.5</b>	<b>3 731</b>	<b>692</b>	

**2. Terminal dues calculations**

CN 61 (back)

**2.1 Mail received**

Flow	Total weight	Rate	Amount for weight	IPK	Total number of items	Rate	Amount for items
P or S format	8 775.1	2.345	20 578	23.1237	202 913	0.150	30 437
G format	2 736.4	2.345	6 417	12.4283	34 009	0.150	5 101
E format	1 455.6	2.345	3 413	5.0062	7 287	0.150	1 093
Mixed mail							
Non-sampled mail	567.6	2.345	1 331		4 920	0.150	738
M bags	880.6	0.885	779				
Registered items					3 660	0.670	2 452
Insured items					749	1.342	1 005
Tracked items							
<b>Total</b>			<b>32 518</b>				<b>40 826</b>

**2.2 Mail sent**

Flow	Total weight	Rate	Amount for weight	IPK	Total number of items	Rate	Amount for items
P or S format	8 249.2	2.100	17 323	23.1246	190 759	0.120	22 891
G format	2 458.3	2.100	5 162	12.4278	30 551	0.120	3 666
E format	1 305.3	2.100	2 741	5.0070	6 536	0.120	784
Mixed mail							
Non-sampled mail	371.9	2.100	781		3 210	0.120	385
M bags	687.5	0.885	608				
Registered items					3 731	0.670	2 500
Insured items					692	1.342	929
Tracked items							
<b>Total</b>			<b>26 615</b>				<b>31 155</b>

**3. Summary**

	Amount for weight	Amount for items	Total
Mail received (table 2.1)	32 518	40 826	73 344
Mail sent (table 2.2)	26 615	31 155	57 770
		Amount to be received	<b>15 574</b>

Creditor designated operator  
Signature

Seen and accepted by debtor designated operator  
Place, date and signature

**PO#12345**