



UPU | UNIVERSAL
POSTAL
UNION

CP 75 – Summarized account

Completion instructions

Document version:	1.0
Date:	2018-11-01
UPU form template valid from:	2019-04-01

1 General rules

A CP 75 summarized account is generated monthly, quarterly, half-yearly or yearly, depending on the payment period chosen by the creditor for each debtor. It lists CP 94 and CP 94bis statements and their corresponding amounts, and provides a resulting credit balance.

Corresponding CP 94 statements and, if relevant, CP 94bis statements, are attached to a CP 75 sent to the debtor.

To prevent confusion, a CP 75 should list only CP 94 and CP 94bis forms generated by the designated operator itself, for mail received. In cases where the offsetting settlement has been agreed between two designated operators, then amounts from CP 75 forms sent and CP 75 forms received are combined in a CN 52 general account, generated by the overall creditor.

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 specified otherwise, numbers displayed in the form are right aligned in the cells.
- The decimal separator is a dot (.).
- Unless specified otherwise, numbers are displayed without leading zeros.
- Where no value is available or the value is zero for a cell, then 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. Unless specified otherwise, weights are reported with a precision of one decimal place.
- When the representation of a numeric value includes x decimals, these x decimals 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 dispatches, then 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), then “Page 1/” is written in zone 18 (see the template with zone in the next page); then, another sheet of the same template is used and “Page 2/” is written in zone 18, 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 18, 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 CP 75 template, with numbered tags showing each zone to be completed and for which completion instructions are provided.

Designated operator preparing account

SUMMARIZED ACCOUNT

CP 75

1

Date

2

Dispatching designated operator of parcels 3	Month	4	Year
	Quarter	5	Half-year Year
Method of settlement 6 <input type="checkbox"/> Direct <input type="checkbox"/> Via UPU*Clearing			

Statements

Origin office	Destination office	Mail category	Amounts due according to CP 94 statement		Observations
			to designated operator preparing account	to dispatching designated operator	
7	8	9	SDR 10	SDR 11	12
13 Totals					
14 Less					
15 Credit balance					
Name of creditor designated operator					
Designated operator preparing account Signature 17			Seen and accepted by the designated operator receiving the account Place, date and signature 16		

Size 210 x 297 mm

18

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 account	Code and name of the operator generating the form: normally the operator receiving the mail appearing in 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 with space hyphen space.
2	Date	Date the form was generated, in format YYYY-MM-DD
3	Dispatching designated operator of parcels	Code and name of the designated operator dispatching the parcels. This is normally the partner operator. The instructions provided for zone 1 also apply here.
4	Month	Completed if the chosen reporting period is monthly, left blank if the chosen period is wider (see zone 5). Format: MM. It is recommended to also display the full month name between parentheses after the month number. The year is also displayed to the right, in format YYYY.
5	Quarter/half-year/year	Completed if the chosen reporting period is quarterly, half-yearly or yearly; left blank if the chosen period is monthly (see zone 4). Format for quarter: Q-X, where X is the quarter number: value from 1 to 4. Example: Q-3 Format for half-year: "1st half" or "2nd half" The year is also displayed to the right, in format YYYY.
6	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.
Statements		This is the main part of the form, listing CP 94 statements. In the list, dispatches are ordered by: 1) origin office; 2) destination office; 3) mail category; and 4) period (only in cases where the CP 75 period is longer than the period used for generating the CP 94).
7	Origin office	IMPC code of the office that dispatched the mail. The code is the 6-character IMPC code from UPU code list 108.
8	Destination office	IMPC code of the office that dispatched the mail. The code is the 6-character IMPC code from UPU code list 108.
9	Mail category	The 1-letter mail category code, taken from UPU code list 115.

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
10	Amounts due [...] to receiving designated operator	For CP 94: this corresponds to the “Grand total of credits due” at the bottom of the CP 94, due to the designated operator of destination from the parcel bills (left-hand total in the CP 94 line). For CP 94bis: if the “Difference to be carried over to CP 75” is positive, it is displayed here; otherwise it is displayed in zone 11. See the FCD for CP 94bis for more details. The amount is in SDR and is displayed to two decimal places.
11	Amounts due [...] to dispatching designated operator	For CP 94: this corresponds to the “Grand total of credits due” at the bottom of the CP 94, due to the dispatching designated operator from the parcel bills (right-hand total in the CP 94 line) For CP 94bis: if the “Difference to be carried over to CP 75” is negative, it is displayed here; otherwise it is displayed in zone 11. See the FCD for CP 94bis for more details. The amount is in SDR and is displayed to two decimal places.
12	Observations	Left blank by default. Where a CP 75 is for a wider period than the CP 94s it contains, this zone indicates the period for each CP 94. When a CP 94 or CP 94bis relates to e-commerce (only dispatches with mail subclass CC), the zone contains “E-commerce”. Note. – when both the month and “E-commerce” need to be displayed, it may be necessary to use a small/condensed font, or to display information on two lines in the cell.
Totals section		This section provides totals for the period. Where the form runs over several pages, this section is completed only on the last page and may not be present in other pages.
13	Totals	Total for each of the two columns with amounts (see zones 10 and 11).
14	Less	From the two amounts in the line above (zone 13), the smaller amount is repeated below the higher amount on this line.
15	Credit balance	The difference between the higher and smaller amount is displayed here, in the same column as was used in the line above (zone 14). The value is rounded off to the nearest whole number by ignoring any decimals.
16	Creditor designated operator	The creditor operator is the one with the higher amount. It is normally the operator generating the account. The code and name of the operator are displayed. The instructions provided for zone 1 also apply here.
17	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.
18	Page XX/YY	Although the template does not provide a zone for indicating the current page number and total number of pages, in cases where not all records fit on one page, the following information is displayed in this zone: 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. This example is linked to the example provided in the FCD for the CP 94.

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 account

MGA - PAOSITRA MALAGASY, Madagascar

SUMMARIZED ACCOUNT

CP 75

Date

2019-02-27

Dispatching designated operator of parcels MUA - Mauritius Post Limited	Month	01 (January)	Year	2019
	Quarter	Half-year	Year	
Method of settlement <input checked="" type="checkbox"/> Direct <input type="checkbox"/> Via UPU*Clearing				

Statements

Origin office	Destination office	Mail category	Amounts due according to CP 94 statement		Observations
			to receiving designated operator	to dispatching designated operator	
MGTNRA	MUPLUA	A	SDR 727.17	SDR 13.13	
MGTNRA	MUPLUA	B	366.05	3.70	
Totals			1 093.22	16.83	
Less			16.83		
Credit balance			1 076		
Creditor designated operator MGA - PAOSITRA MALAGASY, Madagascar					
Designated operator preparing account Signature ABC-12345			Seen and accepted by the designated operator receiving the account Place, date and signature		

Size 210 x 297 mm