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# **CN 09 – Statement of IBRS items sent**

## **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 09 statement of IBRS items sent is generated for a month, mail category, and origin and destination IMPC, when IBRS mail is sent between the IMPCs concerned for the mail category concerned.

All CN 09 statements for a quarter are sent to the partner Post in attachment to a CN 10, the recapitulative statement of IBRS items, generated quarterly.

**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 dispatches, 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 20 (see the template with zones below); for the next page, another sheet of the same template is used, "Page 2/" is written in zone 20, 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 20, 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 09 template, with numbered tags showing each zone to be completed and for which completion instructions are provided.



### 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 dispatched the IBRS mail. The instructions provided for zone 1 also apply here. The CN 09 is usually generated by the postal operator dispatching the mail, so the contents of this zone are usually the same as zone 1.
5	Dispatching office of exchange	Code and name of the office that dispatched the mail. The code is the 6-character IMPC code from UPU code list 108. The name is the 35-character IMPC name or, if it does not fit, the 12-character IMPC name (see UPU code list 108). The code and name are separated by space hyphen space.
6	Month	Period of the statement. All dispatches listed in the form must have their dispatch date in this month. Format: MM, followed by space hyphen space and the month name. Example: 03 – March
7	Year	Period of the statement. Goes together with Month (see zone 6 above). Format: YYYY
8	Destination operator	Code and name of the operator receiving the IBRS mail. The instructions provided for zone 1 also apply here.
9	Destination office	Code and name of the office receiving the mail. The instructions provided for zone 5 also apply here.
	Summary of IBRS items from CN 31 letter bills	This is the main part of the form, listing dispatches. In the list, dispatches are ordered by (1) Date of dispatch, (2) Mail No.
10	Date of dispatch	The date of dispatch, as displayed on the CN 31 dispatch bill. The format is MM–DD, with leading zeroes (example: 01–02 is 2 January).
11	Mail No.	Dispatch mail subclass code (from UPU code list 117), year (last digit) and serial number (4 digits exactly). The subclass, year and serial number are separated by spaces.

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
12	Number of receptacles	Number of receptacles containing exclusively IBRS in the dispatch. This information is taken from the CN 31, table 4, column "IBRS bags". <i>Note 1: IBRS receptacles have subclass UI.</i> <i>Note 2: If the dispatch subclass is UI, all its receptacles have subclass UI, and therefore the number of receptacles reported in zone 12 is the total number of receptacles in the dispatch.</i>
13	Weight	Total weight of the receptacles containing exclusively IBRS. This information is taken from the CN 31, table 4, column "IBRS bags". The precision is 3 decimal places.
14	Number of bundles	Number of IBRS bundles in the dispatch. This information is taken from the CN 31, table 4, column "IBRS bundles".
15	Weight	Total weight of the IBRS bundles in the dispatch. This information is taken from the CN 31, table 4, column "IBRS bundles". The precision is 3 decimal places.
16	Total weight	Total IBRS weight for the dispatch: sum of column 13 + column 15 (also corresponds to the total weight on the CN 31, table 4, column "Total IBRS items"). The precision is 3 decimal places.
17	Total number of items	Total number of IBRS items in the dispatch. This information is taken from the CN 31, table 4, column "Total IBRS items".
18	Line "Total to be entered on CN 10 statement"	Provides the total weight and total number of IBRS items for all dispatches in the form (for all pages). If the form has multiple pages, totals are displayed on the last page only and cover all pages. The precision of the weight is 3 decimal places.
19	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.
20	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 dispatches 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**

**STATEMENT OF IBRS ITEMS SENT**

**CN 09**

Date

**2017-04-21**

By air  
 By surface

Priority

Dispatching designated operator <b>CZA – CZECH POST</b>	Month <b>02 - February</b>	Year <b>2017</b>
Dispatching office of exchange <b>CZPRGA – PRAHA 120</b>	Designated operator of destination <b>SKA – Slovak Post</b>	
	Office of exchange of destination <b>SKBTSA – BRATISLAVA</b>	

**Summary of IBRS items from CN 31 letter bills**

Date of dispatch	Mail No.	Number of receptacles	Weight	Number of bundles	Weight	Total weight	Total number of items
1	2	3	4	5	6	7	8
02-01	UN 7 0032		kg	1	kg 5.156	kg 5.156	320
02-02	UN 7 0033	1	12.000			12.000	744
02-03	UN 7 0034			2	8.419	8.419	522
02-06	UN 7 0036			1	4.210	4.210	261
02-08	UN 7 0037			1	1.680	1.680	104
02-09	UN 7 0038	1	15.600	1	2.540	18.140	1 125
02-10	UL 7 0005			2	7.057	7.057	438
02-13	UN 7 0040			3	11.680	11.680	724
02-14	UN 7 0041			1	0.945	0.945	59
02-15	UN 7 0042			1	1.804	1.804	112
02-17	UN 7 0045			1	3.057	3.057	190
02-20	UN 7 0046	1	7.200			7.200	446
02-21	UN 7 0047			2	5.565	5.565	345
02-22	UN 7 0048			1	1.546	1.546	96
02-23	UN 7 0049			2	4.707	4.707	292
02-27	UB 7 0002	2	18.000			18.000	1 116
02-28	UN 7 0052			1	1.005	1.005	62
Total to be entered on CN 10 statement						<b>112.171</b>	<b>6 956</b>

Office of destination  
 Place and signature

**PO#12345**