

CN 60 – Detailed account Performance-related remuneration based on central reports

Completion instructions

Document version:	2.0
Date:	2026-07-01
UPU form template valid from:	2027-01-01

1 General rules

1.1 Form usage

A CN 60 is generated on a quarterly or yearly basis, and is based on central quarterly reports provided by the UPU International Bureau (IB). These reports are generated from electronic data interchange (EDI) exchanges.

The quarterly central reports provide the following information, in accordance with UPU regulations:

- The total number of items qualifying for a performance-related remuneration, per month and product;
- The associated rate, accurate to three decimal places;
- The calculated amount, accurate to two decimal places.

The quarterly central reports summarize information provided first in monthly central reports. In case of any need to adjust data or recalculate, this is done first in the monthly report. As a result, the final quarterly report always matches the final monthly reports of the period.

The following three products are covered by CN 60: tracked letter mail (items with prefix L); registered letter mail (items with prefix R); and insured letter mail (items with prefix V).

From 2027, a performance-related remuneration also applies to parcels but is accounted separately, via the CP 60 account.

Below is a screen capture showing a sample central quarterly report:

REGISTERED ITEMS											
Inbound Performance Report, Quarter 1											
202601				202602				202603			
Items Received from	Number of Qualifying Items	Effective Rate	Supplementary Remuneration	Number of Qualifying Items	Effective Rate	Supplementary Remuneration	Number of Qualifying Items	Effective Rate	Supplementary Remuneration	Totals	Supplementary Remuneration
	37	0.5	18.5	23	0.5	11.5	15	0.5	7.5	75	37.5
	74	0.5	37	45	0.5	22.5	45	0.5	22.5	162	81
	64	0.5	32	54	0.5	27	62	0.5	31	180	90
	6	0.5	3	15	0.5	7.5	2	0.5	1	23	11.5
	5	0.5	2.5	8	0.5	4	8	0.5	4	21	10.5
	848	0.5	424	849	0.5	424.5	749	0.5	374.5	2446	1223
	28	0.5	14	53	0.5	26.5	51	0.5	25.5	132	66
	322	0.5	161	247	0.5	123.5	235	0.5	117.5	804	402
	101	0.5	50.5	80	0.5	40	72	0.5	36	253	126.5
	574	0.5	287	2	0.5	1	2	0.5	1	578	289
	511	0.5	255.5	701	0.5	350.5	406	0.5	203	1708	854
	1	0.5	0.5	1	0.25	0.25	1	0.5	0.5	3	1.25
	651	0.5	325.5	603	0.5	301.5	734	0.5	367	1988	994
	2	0.5	1	2	0.25	0.5				4	0.75
	12	0.5	6	12	0.5	6	19	0.5	9.5	43	21.5
	60	0.5	30	45	0.5	22.5	73	0.5	36.5	178	89
	82	0.5	41	79	0.5	39.5	53	0.5	26.5	214	107
	0	0.25	0							0	0.25
	633	0.5	316.5	614	0.5	307	599	0.5	299.5	1846	923
	16	0.5	8	3	0.25	0.75				19	8.75
	1	0.5	0.5	1	0.5	0.5	2	0.5	1	4	2
	343	0.5	171.5	42	0.25	10.5	38	0.25	9.5	423	191.5
	1	0.5	0.5	0	0.25	0				1	0.75
	4	0.5	2	5	0.5	2.5	5	0.25	1.25	14	5.75
	209	0.5	104.5	194	0.5	97	227	0.5	113.5	630	315
	6972	0.5	3486	7330	0.5	3665	7971	0.5	3985.5	22273	11136.5
	16	0.5	8	29	0.5	14.5	30	0.5	15	75	37.5
	22	0.5	11	11	0.25	2.75	14	0.5	7	47	20.75
	30	0.5	15	26	0.5	13	28	0.5	14	84	42
	57	0.5	28.5	45	0.5	22.5	57	0.5	28.5	159	79.5
	301	0.5	150.5	266	0.5	133	264	0.5	132	831	415.5
	23	0.5	11.5	33	0.5	16.5	33	0.5	16.5	89	44.5
	1102	0.5	551	1042	0.5	521	1104	0.5	552	3248	1624

N.B. – Posts receive information for both their inbound and outbound exchanges. Information on outbound exchanges should be provided on CN 60 forms generated by partners.

Posts receiving items subject to remuneration based on central reports generate CN 60s on a quarterly or yearly basis, for each partner from which such items were received during the period.

If there is mail traffic in both directions between two partners, each partner will generate a CN 60 corresponding to the mail received from the other partner.

For settlement purposes, the accepted amounts from CN 60 forms may be listed in a CN 52 general account form.

1.2 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 on the form are right-aligned in the cells;
- The decimal separator is a dot (.);
- 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: e.g. 12 345.6;
- All amounts are in SDR and have a precision of two decimals;
- When the representation of a numerical value includes x decimals, these x decimals are always displayed.

Important: In a table, all calculations must be performed with the values as they are displayed. If a value is displayed rounded, any calculation using this value must use the rounded value (as opposed to calculations based on non-rounded values, displayed as rounded).

For example, if a calculated weight is 3.36 and it is displayed with 1 decimal, then 3.4 is displayed. If another calculation uses this weight, it must use 3.4, not 3.36.

2 Template with zones

The figure below shows the CN 60 template, with numbered tags showing each zone to be completed and for which completion instructions are provided.

DETAILED ACCOUNT
Performance-related remuneration
based on central reports

CN 60

Form prepared by:

1

Date:

2

3

Method of settlement ☐ Direct

☐ Via UPU*Clearing

Origin designated operator	4	Year – quarter	6
Destination designated operator	5		

Month	Product	No. of items	Rate per item	Amount (SDR)
7	8	9	10	11
Total amount due (SDR)				12
Carried over from previous period (SDR)				13
Amount to be paid (SDR)				14

Observations

15

Creditor

Debtor
Place, date and signature

16

17

3 Completion instructions for zones shown on 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.

Zone	Label	Completion instructions
1	Form prepared by	Code and name of the operator generating the form. The code is the 3-character designated operator code from UPU code list 211. The name is the corresponding operator name. The code and name are separated by space hyphen space.
2	Date	Date the form was generated, in format YYYY-MM-DD.
3	Method of settlement	Indication of the method of settlement: "Via UPU*Clearing" when both operators are UPU*Clearing members; "Direct" otherwise.
4	Origin designated operator	Code and name of the operator that dispatched the mail. The instructions provided for zone 1 also apply here.
5	Destination designated operator	Code and name of the operator receiving the mail. The instructions provided for zone 1 also apply here.
6	Year – quarter	The format used is yyyy Qx. Example: 2027 Q1
Table: monthly details as provided by the IB Information in the table is ordered by month then product.		
7	"Month" column	The month, in the quarter of the report. It is represented as: – the month number, with possibly a leading zero; – the month 3-letter abbreviation, between parenthesis. Examples: 01 (Jan), 02 (Feb)
8	"Product" column	The product code and name. One of the following: – L – Tracked – R – Registered – V – Insured N.B. – the report should be ordered alphabetically by month then product.
9	"No. of items" column	The number of items to which the remuneration applies.
10	"Rate per item" column	The rate applying to these items, as indicated in the UPU report. Shown to three decimal places.
11	"Amount (SDR)" column	Calculated from the previous columns: Amount = [No. of items] x [Rate per item]. Shown to two decimal places.
12	Total amount <u>due</u> (SDR)	The sum of all amounts on the form. Shown without any decimals (i.e. rounded down to the integer value).

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
13	Carried over from previous period (SDR)	Where the value for the previous period was below the payment threshold, it was not paid but is instead carried over to the new period and displayed here. Shown without any decimals.
14	Amount to be paid	Normally the sum of zones 12+13. Shown without any decimals. However, where this sum is below the payment threshold, the value displayed is 0 (zero).
15	Observations	Free text observations, if felt necessary. Typically used to indicate the amount carried over to the next period, if any.
16	Creditor	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.
17	Debtor Place, date and signature	To be signed manually by the debtor upon receipt of the form, to confirm agreement with its contents. The signed form should then be returned to the creditor.

4 Sample completed form

A CN 60 completed with fictitious data is provided below:

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.

DETAILED ACCOUNT
Performance-related remuneration
based on central reports

CN 60

Form prepared by: **CLA - Empresa Correos Chile**

Date: **2027-05-25**

Method of settlement ☒ Direct ☐ Via UPU*Clearing

Origin designated operator	ESA - Sociedad estatal Correos y Telégrafos S.A.	Year – quarter 2027 Q1
Destination designated operator	CLA - Empresa Correos Chile	

Month	Product	No. of items	Rate per item	Amount (SDR)
01 (Jan)	L - Tracked	578	0.500	289.00
	R - Registered	31	0.250	7.75
	V - Insured	26	0.500	13.00
02 (Feb)	L - Tracked	611	0.500	305.50
	R - Registered	411	0.500	205.50
	V - Insured	32	0.500	16.00
03 (Mar)	L - Tracked	1 127	0.500	563.50
	R - Registered	661	0.500	330.50
	V - Insured	3	0.250	0.75
Total amount due (SDR)				1 731
Carried over from previous period (SDR)				
Amount to be paid (SDR)				1 731

Observations

Creditor

Debtor
Place, date and signature

PO#12345