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Central accounting – CN 60: Performance-related remuneration for tracked, registered and insured letter mail, based on central reports

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1 Performance-related remuneration

1.1 Definition

Performance-related remuneration is intended to reward good scanning performance and transmission of information via EMSEVT. Measurements are performed centrally, based on EDI exchanges (EMSEVT) with centrally generated reports made available to operators. The criteria and values evolve over time and are described in the UPU Convention Regulations (article 29-102).

The payment structure is as follows:

– 0.25 SDR for the basic transmission of tracking information through EMSEVT;

– + 0.25 SDR if certain addition quality criteria for the transmission of the EMSEVT information are met; these quality criteria evolve yearly and are detailed in the Convention Regulations (article 29-102).

Accounting for performance-related remuneration is performed via the CN 60 account.

1.2 CN 60 account

CN 60 is the UPU form for the accounting of performance-related remuneration in respect of registered, insured and tracked letter mail.

It is used quarterly or yearly, at the discretion of the creditor.

The information displayed in the CN 60 comes from the central reports mentioned in the section above.

The CN 60 must be generated within one month following the generation of the central reports for the quarter concerned (or the last quarter of the year when the CN 60 is generated yearly).

Note. – the central quarterly reports are generated within one month after the end of each quarter.

CN 60 form completion instructions can be found on the UPU website at this webpage.

2 Centralized CN 60 accounting

2.1 Concept

The UPU International Bureau (IB) generates and distributes CN 60 accounts on behalf of interested operators.

Central generation of CN 60 forms is possible owing to the following:

– Information in the CN 60 comes from central reports: the information is therefore already available at the IB; and

– Linked to the above, there is no need to take into account verification notes (VNs) in the CN 60 accounting process.

If designated operators (DOs) generate CN 60s themselves, they simply copy and paste information taken from the central UPU reports.

2.2 Participation

In accordance with the UPU Convention Regulations, DOs are free to choose whether or not they wish to subscribe to centrally-generated CN 60s.

The service was first offered in 2025. During that year, 114 DOs subscribed for the central generation of CN 60s, while others continued to generate CN 60 accounts themselves.

The IB generates and distributes CN 60 accounts for participating DOs as creditors. The distribution, however, is to all debtor DOs and not only to those that subscribe to the central service.

2.3 Bilateral and multilateral agreements in place

A number of bilateral and multilateral agreements, including PRIME and INTERCONNECT, have been in place for some time for supplementary remuneration on tracked, registered and insured letter mail.

If two DOs participate in a specific multilateral agreement or have a bilateral agreement in place between themselves, this agreement applies (rather than the UPU rules) and no CN 60 account is generated.

The IB centralized service needs to take this into account and only generate CN 60s when a bilateral or multilateral agreement is not applied.

As participation in multilateral agreements changes over time, the IB is in contact with the corresponding managing entities, namely PRIME and International Post Corporation (IPC) (for INTERCONNECT) to maintain correct configuration.

The IPC INTERCONNECT agreement is associated with the usage of dispatches with subclass UY for tracked mail. The IB has information about dispatches exchanged, based on PREDES. The IB uses this information to check usage of UY dispatches among INTERCONNECT members, and automatically excludes from CN 60 accounting for tracked mail all links where UY dispatches are used.

DOs subscribing to the centralized CN 60 service must also inform the IB about their bilateral agreements, if any.

2.4 Generation and distribution of CN 60 accounts

The IB generates the CN 60 accounts in PDF format.

2.4.1 Distributed files

The distribution is performed by e-mail, based on the contacts in the list of e-mail contacts for accounting purposes, which is maintained and published by the IB (available at this webpage).

The distribution consists of sending the following to each DO involved in CN 60 accounting (creditor/debtor):

– All individual forms (PDF) with this DO as creditor, in a zip file;

– All individual forms (PDF) with this DO as debtor, in a zip file;

– A summary (PDF);

– The summary in spreadsheet format (Excel).

2.4.2 Quarterly/yearly accounts

In accordance with the Convention Regulations, the CN 60 is generated quarterly when the amount for the first quarter is above 150 SDR. Otherwise, it is generated yearly.

If there is no amount between two DOs for the first quarter, then this rule is applied for quarter 2.

If there is no amount between two DOs for the first two quarters, then this rule is applied for quarter 3.

2.4.3 Amounts carried over to the next period

If the amount for a period is below the minimum threshold (164 SDR) and at least one of the two DOs involved is not in UPU*Clearing, then the amount to be paid is set to 0 (zero) and the amount is carried over to the next period.

When the account is generated for the following period, any amount carried over from the previous period is inserted into the new account. If the total amount is still below the threshold, then it is again carried over to the next period.

If an amount was carried over the previous period but there is nothing to report for the current period, then a CN 60 is still generated, containing only the amount carried over from the previous period, to ensure that it is not lost.

2.5 Adjustments after a CN 60 account has been generated

Since the contents of the CN 60 come from a central report, the number of adjustments required is expected to be very low.

When two DOs agree on changes to the amount of a CN 60, if the amount is below the threshold and is carried over to the next period, the two DOs concerned must inform the IB about the agreed modified amount. By doing so, they will allow the IB to use the correct value of the amount carried over for the next period.

2.6 CN 60 summary

A CN 60 summary is generated and distributed by the IB together with the individual CN 60 accounts, in order to provide an overview and facilitate management of the accounts.

The CN 60 summary looks like this:

CN 60 summary

Operator:

Quarter: **2025 Q1**

Report generated on: 2025-05-22

Summary of CN 60 accounts exchanged

(operators displayed in bold and electric blue rely on the UPU IB to generate and distribute their CN 60 accounts)

partner operator		quarterly amounts (SDR)				*: the period for CN 60 is Q (quarter) or Y (year)					likely period CN 60*
		credit				period	debit				
code	name	registered	insured	tracked	total	CN 60*	registered	insured	tracked	total	
		6.00			6	Y	4.50			4	Y
		331.50			331	Q	281.50			281	Q
				18.00	18	Y					
				1.15	1	Y					
		72.00			72	Y	4.00			4	Y
							1.00			1	Y
		15.50			15	Y	3.00			3	Y
		176.50		.40	176	Q	178.50			178	Q
		2.50		1.55	4	Y					
		32.00			32	Y	2.50			2	Y
		102.50			102	Y	42.00			42	Y
				2688.80	2 688	Q			.40	0	Y
		42.00			42	Y	30.00			30	Y
		6.50			6	Y	28.50			28	Y
		306.00			306	Q	433.00		.40	433	Q
		.50			0	Y					
		.50			0	Y					
		166.00			166	Q	18.00			18	Y
		1.00			1	Y					
		96.50			96	Y	14.00			14	Y

[…]

Links not included in CN 60 accounts (PRIME, UY dispatches or requested exclusion)

partner operator		quarterly amounts (SDR)									
		credit					debit				
code	name	registered	insured	tracked	total	reason	registered	insured	tracked	total	reason
		3.50			3	PRIME					
							4.00			4	PRIME
		2.50			2	PRIME					
		2.00			2	PRIME					
		4.50			4	PRIME					
		2.00			2	PRIME					
		25.00			25	PRIME	20.00			20	PRIME
		6.00			6	PRIME	2.00			2	PRIME
		1.00			1	PRIME					
		5.50			5	PRIME	1.00			1	PRIME
		199.50			199	PRIME	10.50			10	PRIME
		4.00			4	PRIME	.50			0	PRIME
		27.50			27	PRIME	17.50			17	PRIME
				7.30	7	UY mail					
		21.50			21	PRIME	1.00			1	PRIME

Main characteristics of the report:

- It provides both credits and debits per partner;
- It indicates if the partner also subscribed to central CN 60 accounting by the IB: participating partners appear in bold and flashy blue (not visible in the screen capture above because the names of partner DOs are hidden);
- For credits, it indicates if CN 60 accounting is performed quarterly or yearly ("period CN 60" column);
- For debits, it indicates if CN 60 accounting is likely to be performed quarterly or yearly: this is only an indication because partners not participating in central CN 60 generation may apply different rules;
- It includes a second list showing all partnerships excluded because of bilateral/multilateral agreements in place. In this second list, the "reason" column indicates the identified agreement that explains the exclusion from CN 60 generation.