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Accountancy regulations for international "Passenger" traffic

Prescriptions de décompte applicables au trafic international "Voyageurs"
Abrechnungsvorschriften für den internationalen "Personen" -verkehr



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Summary

The regulations set out in *UIC Leaflet 301* define the provisions to be applied between railway undertakings (RUs) and/or between railway undertakings and private companies for bringing to account international passenger traffic services when an RU other than the RU receiving the request from the passenger is involved either as a service-providing RU or as an allocating RU (for example a German RU selling Eurostar tickets which are brought to account by Rail Manche Finance).

It is obligatory for all distributors (event those not mentioned in the contract) to apply these regulations, unless otherwise agreed between two partners (distributor/carrier).

The statement of account covers services that are:

- allocated or cancelled during the month in question, in the case of accounting upon allocation,
- sold or cancelled during the month in question, in the case of accounting upon issue,
- collected during the month in question, for accounting based on collected tickets.

The RU that compiles the statement of account, whether on allocation, on issue or on the basis of collected tickets, is required to apportion to the RUs involved the shares to which they are entitled based on all the travel documents processed. It shall send the statement to the RUs concerned by the following deadlines at the latest:

- the 15th of the month following the statement month (month of issue, allocation or cancellation) for all services (tickets or supplements) issued and brought to account by electronic means and for all services (tickets or supplements) allocated electronically,
- the 20th of the second month following the statement month for all other travel documents.

Electronic accounts data may be exchanged using the IT media listed in point G.1 to this leaflet.

1 - Purpose of the leaflet

1.1 - General

These regulations define the provisions that apply between RUs ([see List of abbreviations - page 72](#)) and/or between railway undertakings and private companies for bringing to account amounts relating to passenger services when an RU, other than that which receives the passenger's request, is involved either as a service-provider or as an allocator ([see Glossary - page 70](#)).

These obligatory regulations are tacitly obligatory for all distributors, a fortiori if not mentioned in the contract.

Passenger services are defined as follows:

- tickets, either alone or in combination with a reservation,
- reservations for seats including payment of a supplement, for couchette berths and sleeper berths,
- supplements for the use of certain trains, sold without seat reference allocations,
- "car / motorbike" reservations,
- services provided by companies other than RUs (catering, boat, taxi, car without chauffeur, hotel) which are included in an RU's electronic seat "product" range.

These regulations do not, however, apply to:

- seated accommodation when only the reservation fee is payable or when the reservation fee is payable in addition to a supplement. The reservation charge is not shared out and remains with the RU to which it was paid.

1.2 - Different types of accounting procedure

1.2.1 - Distinction between electronic and manual accounting

Electronic statement of account refers to the processing of sales data by an electronic allocation system.

Sales data is transferred from the sales system to the accounting system without any manual intervention.

All transactions (sales and after-sales), regardless of distribution channel, must be correctly included and brought to account.

The same tariff databases (enabling prices to be compiled) must be used for sales and allocation.

The phrases in the statement of account are established via electronic processing by the allocation system and should not be adjusted in any way once the accounting file has been established.

It must be possible to identify, trace, explain and correct any incorrect sales data which could not be processed by the allocation system or which produced errors when being processed by the allocation system.

Any corrections must be justified and traceable.

Any recycled data included in the statement must have been processed by the system or otherwise be marked as such.

Manual statements of account result from sales data processing in a process whereby the sales data has not been received automatically from the online distribution system.

They may concern manual or electronic sales.

The RU is responsible for the accuracy of the apportionment of all transactions and is able to explain any discrepancies between sales and accounts.

The RU responsible for accounting is obliged to verify that all transactions (sales and after-sales) or all transactions carried out in its system are correctly allocated.

1.2.2 - On allocation

- Services for which a seat/berth reference has been allocated using an electronic reservations system,
- tickets the price of which has been sent to other RUs by real-time message by the RU managing the product,
- tickets included in a product that is accessible to foreign RUs by means of real-time messages and the price of which has been sent by the managing RU to its own offices,

shall be brought to account by the allocating RU on the basis of the records generated by its own central system under the conditions set out in points 2 - page 5 and 3 - page 18 for electronic accounting. Point A.1 - page 32 indicates which services are brought to account on allocation for each RU.

1.2.3 - On issue or on the basis of collected tickets

"Ticket" services other than those listed under point 1.2.2 - page 3 shall be brought to account by the issuing RU on the basis of the records generated by its system or the data entered in its system under the conditions set out in points 2 - page 5 and 3 - page 18 for electronic accounting.

Point A.1 - page 32 indicates which services are covered by accounting on issue for each RU.

"Supplement" services:

- for which a seat/berth reference has been allocated manually without the use of an electronic reservations system, particularly sleeper and couchette services sold on board the train, or in some cases on the platform prior to departure,
- issued without allocation of a seat/berth reference (supplement without reservation),

- for which a seat/berth reference has been allocated using an electronic system but without the amounts having been recorded by the system (cases such as these, which result from tariff-related or technical constraints, should remain exceptional and the other RUs should be informed accordingly),
- from quotas exceptionally taken from an electronic reservations system for allocation without reference numbers (i.e. not electronically managed) and without the amounts being recorded by the system,

shall be:

- either brought to account by the issuing RU using the counterfoils, the lists of pre-printed supplements or the data provided by the system, under the conditions set out in points **2 - page 5**, **3 - page 18** or **4 - page 27** depending on whether an electronic or manual accounting procedure is employed,
- or brought to account by the service-providing RU on the basis of the tickets collected (the case for couchettes and some sleepers) under the conditions set out in points **2** and **4** for manual accounting.

NB : when tickets issued without a price for individual passengers are to be incorporated in the statement of account (for example when the RUs receive compensation from their supervisory authorities), the tariff documents shall contain a reference to this fact in the accounting regulations.

1.3 - Sub-contracting of accountancy

The allocating or issuing RU, as appropriate, may entrust the compilation of all or part of its statements of account to a Third Party. **The RU shall however remain solely responsible vis-à-vis the RUs that receive the statements.** It must inform them of all future statements compiled by the Third Party, specifying the travel documents brought to account and the first statement month handled in this way. Any modification to or termination of a contract concluded with a Third Party must be notified in similar manner.

A model contract for conclusion with Third Parties, to which all the provisions of this leaflet shall apply without restriction, is enclosed in Appendix **E - page 37**.

1.4 - Services allocated by private transport companies

Reservation services allocated by private transport companies using an electronic reservations system connected up to the reservations systems of the RUs shall be brought to account under the conditions set out in point **6 - page 30**.

1.5 - Opening accounting methods to companies which are not UIC members

A specimen cooperation agreement between a UIC member RU and a company which is not a UIC member on the reciprocal application of procedures according to UIC leaflets allows companies which are not UIC members to apply the procedures described in *UIC Leaflet 301*.

The contract is set out in Appendix **N - page 68**.

2 - Regulations common to electronic and manual accounting

2.1 - Obligations of the RU compiling the statement

2.1.1 - On issue

The issuing RU shall be responsible for processing all the travel documents issued by the offices (see [Glossary - page 70](#)) belonging to it, whether situated in its own country or abroad.

To this end it shall lay down the accounting regulations to be applied by its issuing offices which must bring the travel documents to account in the month of their issue. However, because the accounting procedures of some offices are such that the books cannot always be closed at the end of the last day of the month, the tickets issued in the course of a given month may not all be brought to account in that month.

The safeguards to be applied by an RU to which a travel agency submits a request to issue and bring to account travel documents on an autonomous basis using electronic means are set out in [Appendix F - page 41](#).

2.1.2 - On allocation

The allocating RU shall be responsible for processing all the allocations and cancellations performed by its system. To this end, it shall ensure that all the operations carried out within a given month are brought to account under that month.

2.2 - Principle and definition of the statement of account

2.2.1 - Principle

For those services that are brought to account on allocation (supplements or charged tickets), the accounting procedure involves:

- debiting the requesting RU for the gross amount of the services allocated,
- crediting the requesting RU for the agreed amount of commission,
- crediting the service-providing RUs for the shares of the supplements or tickets to which they are entitled,
- debiting the service-providing RUs for the agreed commission, in relation to the shares of the supplements or tickets to which they are entitled.

Requests for services purchased in stations by travel agencies are handled in the same way as requests from agencies.

For those services that are brought to account on issue, the accounting procedure involves:

- crediting the service-providing RUs for the shares to which they are entitled,
- debiting the service-providing RUs for the agreed commission in relation to the shares to which they are entitled.

For those services that are brought to account on the basis of collected travel documents, the accounting procedure involves:

- debiting the issuing RU for the amount of the travel document collected,
- crediting the issuing RU for the agreed amount of commission.

RUs that compile statements of account on allocation, on issue or on the basis of collected travel documents shall be responsible for apportioning to the railways concerned the shares to which they are entitled for all the tickets processed (see point 2.1 - page 5). The rail shares to which each RU is entitled are calculated on the basis of the tariffs.

When several transport companies are concerned in a given country, all shares are apportioned to the lead RU which shall then redistribute them. This RU, which is identified by a UIC code, shall provide one address only, to which the statements of account are to be sent. Different addresses are, however, authorised for documents in computerised form on the one hand and in paper form on the other (the contact details of the various departments are listed in Appendix B - page 34).

For services provided by third parties, the RU that is in contact with the service-providing company shall be credited with the shares and debited for any commission relating to the service-provider. The RU shall make the necessary arrangements with the service-providing company.

In some cases these services do not currently involve an exchange of messages or amounts between RUs. The associated accounting regulations are in abeyance.

2.2.2 - Definition of statement of account

A statement of account may only contain services or tickets that have been processed in identical fashion, i.e.:

- either by computer,
- or manually using the counterfoils, the lists of pre-printed supplements or data supplied by the system,
- or manually on the basis of collected travel documents.

In the case of bringing to account services which are allocated at issue, a single statement can be produced which includes tickets processed by computer and tickets processed manually. Specific coding can be found in Appendices G.2 - page 43, G.5 - page 51 and H - page 52.

Statements of account shall consist of a message comprising a variable number of phrases.

They may be compiled on the basis of:

- sales records for tickets and pre-printed supplements (see Glossary - page 70),
- counterfoils of blank-to-blank coupons and supplement vouchers (see Glossary - page 70),
- data recorded by the system when the issuing operation was performed by an electronic machine, whether or not connected to an electronic management system,
- collected travel documents,
- data recorded by the allocating system.

2.2.3 - Periodicity of statements of account

Statements shall include the following services:

- services allocated or cancelled during the month in question, for accounting on allocation,
- services sold or cancelled during the month in question, for accounting on issue,
- services collected during the month in question, for accounting on the basis of collected travel documents,
- exceptionally, travel documents brought to account in previous months and not yet entered in statements of account by the RU (for example, accounts received late, when statements are compiled by the issuing RU).

Any time lag between the statement month and the accounting month (see Glossary - page 70) should be avoided insofar as possible and all manual sales from one accounting month must be brought to account simultaneously in one accounting month.

2.2.4 - Price differences; price errors; modified prices

2.2.4.1 - Accounting on issue

As a principle, service-providing RUs always receive their exact shares. Any surplus in the amounts paid shall be kept by the RU that issued the ticket. The same applies to any shortfall. However, blank-to-blank section coupons can be brought to account for the amount actually collected.

If a clear error has been made in the preparation of blank-to-blank tickets (wrongly made out or incomplete), the issuing RU is authorised to modify the counterfoils for these tickets and allocate the shares resulting from the modifications made.

Modifications are authorised in the following cases only:

- tickets issued at reduced fare without a reference allowing the reduction to be justified,
- fare calculated for a lower class of accommodation or category of train, with the ticket made out for the higher class or category.

Naturally, the RU that makes the modification must have proof that the conditions for granting the reduction were satisfied or that the passenger only used the lower class of accommodation or train category.

When fares are altered in line with a timetable changeover in the course of a given month, the statement of account includes tickets for the whole month. The statement in question therefore includes tickets issued at both the old and the new prices, and the accounting month remains unchanged. When for technical reasons the issuing RU is obliged to associate a fare alteration with a monthly book closure, the tickets issued at the former prices are brought to account under the statement month that precedes the book closure, and those issued at the new prices under the statement month that follows the book closure.

In the event of a change of route, when the price for the new route is lower than for the old route, the RU that issues the supplement voucher shall keep the difference (see *UIC Leaflet 301-1, point 4.3.2.1 and point D.1, element 11*).

2.2.4.2 - Accounting on allocation

2.2.4.2.1 - Change of tariff

When a tariff is modified, statements of account compiled on allocation are drawn up based on the prices applicable when the seats/berths were allocated or the tickets charged for.

For accounting on allocation, any differences between the price collected and the price brought to account (when "supplement" requests are sent using the forms in *UIC Leaflet 170* before the date the prices were changed and reach the allocating RU after that date or, exceptionally, when the new prices for supplements on a RU's domestic services are notified late) may be adjusted by the issuing RU vis-à-vis the service-providing RU or RUs.

2.2.4.2.2 - Action to be taken by an RU on noticing a price error

When an RU notices that the price sent in an answer message is wrong, it must:

- issue a manual travel document to the passenger for the correct amount if the RU is able to do so (see point **4.1 - page 27**, for supplements),
- immediately inform the allocating RU so it can correct its files as rapidly as possible.

2.2.4.2.3 - Operation to be performed following a price error

The allocating RU shall in all cases compile:

- the "services allocated" statement on the basis of the prices indicated in the messages allocating the seats/berths or tickets,
- the "shares apportioned / allocations" statement on the basis of the exact shares (making an adjustment if necessary).

Any losses or gains that may result shall always be to the credit or debit of the allocating RU. As such, the following operations are necessary:

- the issuing RU shall bring to account and apportion the manual replacement travel documents that may have been issued.

NB : for couchette or sleeper services brought to account on the basis of collected travel documents, the service-providing RU shall debit the issuing RU.

- the issuing RU shall debit the allocating RU for the amount of the corresponding electronic travel documents (the erroneous amounts).

2.2.4.2.4 - Cancellation amount different from initial amount

When an RU notices that the price sent in a message agreeing to a cancellation request is different from the price given in the agreement message to the initial request, unless this difference constitutes cancellation/withheld fees and is marked as such, it shall:

- immediately inform the allocating RU so it can make the necessary alterations to its system as rapidly as possible,
- manually calculate the amount to be reimbursed to the customer or to be considered for an exchange.

The allocating RU must take the necessary measures to ensure that the cancellations are brought to account for the exact amounts.

However, if errors persisted in the accounts over a period of time, it would then be up to the allocating RU to carry out the necessary adjustments vis-à-vis the RUs that requested the cancellations and the service-providing RUs for each of the transactions concerned.

2.2.4.3 - Accounting based on collected travel documents

In the event of a change of tariff, the statement of account shall be compiled using the prices applicable when the ticket was issued (i.e. price shown on the ticket).

2.3 - Currency used for the statements

Statements shall be drawn up in the tariff currency. Notifications or book entries shall also be made in this same currency.

2.4 - Payability of amounts - Value date

The amounts relating to a given statement month shall be considered due on an average date known as the fixed value date (see *UIC Leaflet 311*). RU revenue accounting centres shall calculate agios for the following periods:

- in multilateral arrangements, between the value date and the date of the BCC (see [List of abbreviations - page 72](#)) clearing operation in which the amounts are notified,
- in bilateral arrangements, between the value date and the date of the current account closure in which the corresponding entry is made.

However, when the statement is compiled by an allocating RU, the period for which agios are calculated on the amounts due by the issuing RU ("allocated seats/berths" statements as per point [3.6 - page 21](#)) may not be greater than the period between the value date and the date of the first BCC clearing operation or the first current account closure following the normal date for compilation of statements of account (15 M+1).

For refunds, the calculation period for agios relating to funds owed to the RU issuing the statement of allocated shares/issues or issuing the statement of allocated shares/attribution may not be greater than the period between the value date and the date of the first BCC clearing operation or the first current account closure following the normal date for compilation of statements of account (15 M+1 or 20 M+2).

This provision does not dispense the allocating RU from its obligation to pay agios to the service-providing RUs for the whole of the period between the value date and the actual date of the clearing operation or the current account entry for the corresponding amounts ("shares apportioned" statements).

NB : when adjustments to statements are made a posteriori or when operations from a given month are entered as "late" in the statement for a later month, the value date to be used for calculating agios shall be the date applicable for the accounting month of the initial statement, irrespective of the month of the statement in which these operations are actually entered.

2.5 - Commission

RUs shall be free to agree on the commission rates applied between one another. When a commission rate is changed, the rate to be used for the statements shall be that applicable when the seats/berths were allocated or when the tickets were charged for.

2.6 - Currency manipulation

2.6.1 - General

UIC Leaflet 311, point 4.2. sets out the special measures that apply in the event of currency manipulations or similar measures.

2.6.2 - Splitting the statement

When the BCC requests that accounts be split as provided for in *UIC Leaflet 311, points 2.4.2 and 2.4.3*, this shall entail a separation in the statements of account affected by the currency in question (currencies other than the euro). This separation shall be carried out within the deadlines stipulated in *UIC Leaflet 311, point 4.2.3*. Special arrangements for electronic accounting are given under point **3.3.3 - page 19**.

In general, adjustments are not affected by the splitting of statements. However, any RU receiving a statement and suffering a significant loss as a result shall be entitled to claim compensation from the issuing RU.

Amounts refunded are likewise unaffected by the separation of statements.

2.7 - Adjustments

2.7.1 - Adjustments following detection of fraud

Amounts misappropriated as a result of fraud shall be allocated as follows:

- if fraud is committed by a railway or travel agency employee, apportionment so that each RU receives the shares to which it is entitled,
- if fraud is committed by third parties (passengers in particular), the amounts recovered shall be shared out.

2.7.2 - Adjustments following loss of tickets

If tickets are lost for reasons beyond the control of those concerned (fire, flooding, theft, etc.) there shall be no apportionment.

If tickets are lost for any other reason, the following action shall be taken:

- | | | |
|---|---|---------------------------------------|
| - Pre-printed tickets | } | each RU shall receive its exact share |
| - Other tickets lost after issue | | |
| - Blank-to-blank tickets prior to issue (including stock for electronic issues, whether pre-printed or not) | } | no amounts to be shared out |

2.7.3 - Adjustments following loss of accounting data

The RU on whose territory the accounting data has been lost (counterfoils, records, diskettes, etc.) or data carriers damaged (erroneous data, faulty diskette reading, etc.) must endeavour to share out the amounts concerned accurately with the aid of other available documents (copy of counterfoils, records, diskettes, receipts, invoices, data listings, etc.).

If it proves impossible to calculate exact shares, and solely in the case of those tickets for which the shares cannot be apportioned, the RU responsible shall allocate the shares due as accurately as possible. In so doing, it shall make use of all the information available, and as a last resort shall apply coefficients derived from results for previous comparable months and from the apportionment based on these (as well as data from the issuing RUs' internal encashment lists). Since this procedure is time-consuming, it does not need to be repeated for each month, rather the missing elements for previous months should be incorporated.

2.7.4 - Adjustments concerning unused tickets (cancelled or otherwise)

2.7.4.1 - Accounting on allocation

With re-release

When services are being brought to account on allocation and are cancelled or re-released, the adjustment operations shall be performed by the allocating RU's system in the conditions set out in point 3.6.6 - page 25.

Without re-release

When services brought to account on allocation are not cancelled or re-released, the RU which gives the refund shall perform the necessary adjustment manually in the conditions set out in *Volume I of the TCV* (see [List of abbreviations - page 72](#)) and its special appendices, in the AIV (see [List of abbreviations - page 72](#)) or in certain specific tariffs applicable on given railway routes. These provisions shall also apply to supplement services that have been allocated without a price at the origin and in connection with tickets bearing the distinctive M sign (see [point 4.1 - page 27](#)).

These manual adjustments must be made at the latest 15 months after the month when the sale took place.

If an allocating RU is able to carry out these adjustment operations in its system on an a posteriori basis, this procedure may be used subject to the following conditions:

- it must not be imposed upon the refunding RU but must be agreed between the parties,
- it then becomes the rule between the RUs bound by the agreement,
- the agreement must state explicitly the deadline for the allocating RU to make the adjustment,
- the allocating RU must inform the refunding RU of the follow-up action taken (date when the statement was adjusted or reason for not processing the adjustment).

Without re-release following non-collection

When a reservation service other than an ordinary seat not re-released has been allocated by an electronic system without a ticket being issued because the service was requested by telephone or at a domestic terminal by a passenger but was not collected, the requesting RU shall debit the service-providing RU for the gross amount, having deducted any agreed commission as appropriate. In this case, proof for the adjustment is provided by the computer listing containing the same information as would have been printed on the ticket.

2.7.4.2 - Accounting on issue

Tickets that are issued and cancelled in the same month may not be included in the statement of account. Furthermore, tickets from previous months can be cancelled automatically within twelve calendar months of the month of issue of the ticket. Beyond this date, the adjustment may only be effected if all the RUs concerned agree.

The amounts refunded must be adjusted no later than 15 months after the month during which the sale took place.

2.7.5 - Adjustments concerning errors in statements of account

Errors that are noted during verification of a statement received shall be notified to the RU that compiled the statement at the latest 6 months after receipt of the statement. However, errors of 30 euro or less shall not be considered, unless they are recurrent (for example, errors in unit shares, procedure or programming).

Errors that have been notified shall be entered on an "adjustment note" (see Appendix K - page 57). A note must be compiled for each statement month and each type of issuing office. The "situation" part of this document shall be used to indicate, as appropriate, either errors in the amounts credited under "shares apportioned", or errors in the amounts debited under "services allocated" or "travel documents collected".

Corrections that are subsequently necessary shall be made by the RU that compiled the statement. The amounts to be adjusted shall be entered as credit or debit for all the RUs affected by the error notified. A copy of the adjustment note shall be attached to the statement of account. For electronic accounting, see point 3.5 - page 20.

Similarly, when the RU compiling the statement notices errors in its own statement, it shall make the corrections within 6 months of sending out the statement by compiling an "adjustment note" that is attached to the statement of account in which the adjustment has been made. However, in the first case mentioned under point 3.5, there is no obligation to attach an adjustment note.

An RU that has made a request for an adjustment is entitled to carry out the adjustment automatically if it has not received a reply after two months have passed and it has confirmed its request by registered mail with acknowledgement of receipt and still received no reply 30 days later.

If, six months after making its initial request, the RU has not received what it considers to be an acceptable response, it may call on the RCF sector to arbitrate if the amount to be adjusted for this request or for all the requests resulting from the same anomaly exceed 5 000 euro.

The arbitration ruling made by the RCF sector shall then be binding on the revenue accounting centres of the RUs concerned.

NB : adjustments that bear no relation to passenger traffic revenue accounting may not be made in the statement.

2.8 - Despatch of statements, requests for information and keeping of accounting data

2.8.1 - Despatch of statements

The RU that compiles the statement of account shall send it to the RUs concerned at the latest:

- by the 15th of the month following the statement month (whether accounting on issue or on allocation), for services (tickets or supplements) that are issued and brought to account by computerised means and for services (tickets or supplements) that are allocated or cancelled electronically, also when manually and electronically allocated shares/issues are brought to account on a single statement of "allocated shares/issues";
- by the 20th of the second month following the statement month for all other tickets.

If for a given month an RU has no statement to send to another RU, a NIL return shall be despatched for information.

Statements may be sent out directly by the third party responsible for compiling them providing they represent a uniform set, in other words:

- all the statements covering a single traffic type (see Glossary - page 70),
- and/or all travel agency sales, and/or all station sales,
- and/or all manual issues, and/or all electronic issues.

Accounting documents (with the exception of data carriers) shall be sent to the revenue accounting centre of the lead RU (see Appendix B - page 34) if possible by registered service despatch or by ordinary service despatch or by post if service consignments are no longer operational.

For data carriers, see point 3.3 - page 19.

2.8.2 - Request for information about the statement

In addition to the measures contained in *UIC Leaflet 361*, an RU receiving a statement of account may in exceptional cases ask the RU that compiled the statement for information about a given ticket or service, for which it must send the RU in question the travel document or a photocopy of it, or failing that quote the necessary references (issuing office, number, etc.). This request must be made no later than six months following receipt of the corresponding statement.

In the event that RU X requests information from RU Y and it can provide the information itself, RU Y may, when justified and following consultation of the RCF1 group, invoice RU X for the work undertaken.

2.8.3 - Keeping of accounting data

The RUs which compile statements of account must keep the documents and media carrying the accounting data for a period of seven months at least counting from the date on which the corresponding statement was sent out.

An RU is permitted to retain digital images of the accounting documentary evidence rather than the documents themselves, provided that a recognised system guaranteeing all security standards is used. This data must be unalterable and it must be possible to present it in the event of an audit.

The RU is required to present a request to the RCF1 group prior to implementation stipulating the exact nature of the documents to be handled in this way.

Following approval from the RCF1 group the RU is obliged to inform its partners.

This archiving method concerns documentary evidence of accounting operations only.

2.9 - Delay in the compilation of statements of account

2.9.1 - General provisions

Any RU which, for whatever reason, cannot meet the despatch deadline stipulated in point 2.8.1 - page 13 shall be required to inform the other RUs of this fact. When this delay is longer than one month, the written advice shall state the cause of the delay, its foreseeable duration as well as the sales months likely to be brought to account late. The RU responsible for the delay shall take every possible step to ensure the delay is made good as soon as possible.

When an RU experiences an unexpected and protracted computer system breakdown, it can ask other RUs which compile their statements in accordance with the provisions of point 3 - page 18 to send it settlement details on a data carrier together with the corresponding lists. This entitlement is valid solely during the computer system breakdown and concerns statements that have not yet been compiled.

2.9.2 - Measures to be applied in the event of delays exceeding three months (major delays)

2.9.2.1 - Principle

Any RU despatching all or some of its statements of account more than three months after the normal date for bringing transactions in a month of issue (or allocation) to account shall be liable to make a compensation payment for the major delay incurred on each late statement of account, to each RU receiving a statement of account.

The aim of this payment is to compensate the RU which suffers the delay for the extra work incurred and for being deprived of information. The compensation shall range from 2 % to 10 % of the gross sum of shares due (i.e. before deduction of commission) depending on the length of the period during which there is a major delay in sending out statements of account.

The compensation payment shall be decided upon, calculated and paid as specified below without prejudice to payment of the agios (pertaining to cash flow costs) provided for in point 2.4 - page 9, nor to application of *UIC Leaflet 311, point 4.3* on financial on-account payments, nor to any exceptional measures which the Economics, Finance and Environment Committee might take to settle the accounts should it prove impossible to make up the delay within a reasonable timeframe.

For the purposes of these provisions, the delay in issuing the statement of account shall be calculated as the period of time elapsing between the date of the BCC clearance operation (or current account closure) in which the statement should have figured had it been compiled within the normal timeframe for the actual **accounting month (issue or allocation)** and the date of the BCC clearance operation (or current account closure) in which the statement of account actually figures.

Should the RU compiling statements late wish to challenge the decisions taken, it may appeal to the plenary assembly of the Economics, Finance and Environment Committee.

2.9.2.2 - Decision to impose compensation for major delay

The RU responsible for the major delay shall be liable to compensate each penalised RU, with effect from the date on which the Economics, Finance and Environment Committee Steering Committee decides to impose compensation. All the RUs concerned shall be notified by the Chairman of the Steering Committee by letter of the RU at fault, the date from which the measures apply and the rate for calculating the compensation.

2.9.2.3 - Procedure for bringing compensation payments for major delay to account

Once the decision to impose compensation has been notified to the parties concerned as stated in point **2.9.2.2**, each RU penalised by the delay is entitled to debit the defaulting RU directly for the compensation owed, through notification to the BCC (or entering the sum in the bilateral account), provided that the delay in compilation of statements exceeds three months.

Thus the compensation payment may be brought to account immediately: there is no obligation to wait until a statement of account is received. In so doing, the compensation due shall be estimated on the basis of the equivalent statement of account for the previous year and later adjusted, if need be, when the actual statement of account for the period is received, by means of a supplementary debit or credit statement.

Any attempt made to bring a compensation payment in favour of an RU penalised by delay or an adjustment to a previous compensation payment in its favour to account more than three months after the date at which the statement of account concerned is actually notified (or entered in the current account) shall be disallowed. Should the Economics, Finance and Environment Committee Steering Committee decide to raise the rate of compensation (see point **2.9.2.4**), the RU penalised by the delay shall bring the difference to account, for all the relevant statements of account which had not yet been notified to the BCC or entered in the current account at the date at which the higher rate entered force.

2.9.2.4 - Procedure for calculating compensation for major delay

The RCF sector shall inform the Economics, Finance and Environment Committee Steering Committee as soon as the delay in despatching all or part of a statement of account exceeds three months. The latter shall then request that the defaulting railway submit a remedial plan within ten days.

The Economics, Finance and Environment Committee Steering Committee may decide to impose compensation payments equating to 2 % of the gross total for each statement of account notified or entered in the current account over three months late.

If the delay in compiling certain statements of account continues to exceed three months at the end of the sixth month following submission of the first remedial plan or following referral of the matter by RCF to the Steering Committee should no plan have been submitted, the Steering Committee may decide to raise the rate of compensation for those statements of account to 5 %. Such a decision shall authorise an adjustment to be made on all statements of account previously compiled on the basis of 2 % not yet notified or entered in a current account.

If at the end of the ninth month calculated as stipulated above there are still delays exceeding three months in the compilation of certain statements of account, the Steering Committee may decide to raise the compensation rate for those statements of account to 10 %. Such a decision authorises an adjustment of all statements of account previously compiled on the basis of 5 % not yet notified or entered in a current account.

Should the delays on certain statements of account continue to exceed three months at the end of the twelfth month as defined above, the Steering Committee may decide upon exceptional measures to clear the accounts and to put an end to the situation.

2.10 - Measures to prevent and combat travel document fraud

2.10.1 - General

The procedures for combating and preventing fraud in international traffic are set out in *UIC Leaflet 361*. This leaflet is mandatory and relates to all services, departments and relevant management teams involved in the following activities: sales channels, purchasing, printing, distribution and storage of tickets, sales, on-board checks, after-sales service, registration and accounting operations, audits and IT services.

A certain number of these measures fall under back-office accounting services (or "revenue accounting department") based on the internal organisation of the RU, (see *UIC Leaflet 361*).

3 - Accounting regulations applicable to electronic accounting

3.1 - General

RUs wishing to computerise their accounting procedures must give the other RUs involved at least three months' notice of their intentions, stating the date when their plans will take effect (statement month), the type of accounting procedure (on allocation and/or issue), and the issues concerned agreeing the transfer method for the data with the RU, see point [G.1 - page 42](#).

Any extension in the issues concerned must be notified to the RUs concerned.

A specific statement of account data carrier shall be compiled for a given RU. It shall only contain data relating to a given statement month for the railway to which it is addressed.

Given that their despatch deadlines are different, statements for electronic issues and for manual issues shall be provided on separate data carriers except when manual issues are included with electronic issues in a single "V5" electronic statement of account. The issue method (electronic or manual) is identified in each message phrase via the coding established for this and in the advice note using the code 'statement type'.

RUs compiling electronic statements of account must be able to guarantee the traceability of the operations performed from the generation of the ticket to the compilation of the statement of account. This traceability must permit verification of compliance with the actual accounting month.

Constituting electronic accounting message phrases directly by inputting information straight from travel documents issued manually, i.e. without first processing it by computer and carrying out checks on calculations of shares, must remain an exceptional and limited practice. Such phrases must be identified by the special code provided to that end (see point [G.5 - page 51](#) element 22).

The RU replacing the physical number of a manual travel document in the electronic accounting message with another "virtual" number must tag this using the coding intended for this purpose, ensure that it is traceable and enter it into an accounts processing system. It must be possible for the RU to provide the original travel document on request.

3.2 - Interval before entry in the accounts: special case for shares apportioned/issues

If a travel document is ordered from a call centre, it may be brought to account in the accounting month in which it is issued even if it was requested from the system at a date in a previous accounting month.