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Translation

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Accountancy and allocation regulations between carriers applicable to international freight

*Prescriptions de décompte et de rémunération entre transporteurs pour le trafic international de
marchandises*

Abrechnungs- und Zuschreibungsvorschriften zwischen Beförderer für den internationalen Güterverkehr



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Contents

Summary	1
1 - General and definitions	2
1.1 - Purpose	2
1.2 - Accounting and/or allocating carrier	2
1.3 - Month of account and/or allocation.....	3
1.4 - Control labels.....	3
1.5 - Clearance	3
1.6 - Traffic - Route	3
1.7 - Preparation of the statements of account and/or allocation.....	4
1.8 - Distribution of carriage and incidental charges.....	5
1.9 - Centralised charging specified in an international special agreement.....	6
1.10 -Rerouted traffic	6
2 - Checking of the amounts in the consignment note.....	7
2.1 - Instructions to carriers	7
2.2 - Checking of carriage and incidental charges.....	7
2.3 - Processing of discrepancies.....	7
3 - Checking of the statement of account	8
3.1 - Checking by the forwarding carrier	8
3.2 - Checking by all carriers	8
3.3 - Processing of irregularities	8
4 - Correction procedure	9
4.1 - General	9
4.2 - Errors detected by the allocating carrier	10
4.3 - Errors detected by a party other than the allocating carrier.....	10
5 - Entry in the current account	11
5.1 - General traffic balance (consecutive carriers)	11

5.2 - Accounts in the framework of transport services (executive carriers)	11
6 - Drawing up of allocations when accounts are split up	12
6.1 - Splitting up of accounts.....	12
6.2 - Drawing up of allocations.....	12
6.3 - Splitting up of other amounts	12
7 - Delays in the preparation of statements of account and/or allocation.....	13
7.1 - General provisions.....	13
7.2 - Special provisions.....	13
8 - Despatch and preservation of accounting documents	14
8.1 - Delayed despatch	14
8.2 - Preservation.....	14
Appendix A - Model agreement for forgoing the entry of carriage charges on the consignment note between (participating carriers)	15
A.1 - General conditions.....	15
A.2 - Processing of consignment note by forwarding carrier.....	15
A.3 - Processing of consignment note by the transit carrier.....	16
A.4 - Processing of the consignment note by destination carrier	16
A.5 - Accounting arrangements for consignments	16
Appendix B - List of error codes	17
Appendix C - Irregularity advice.....	18
Appendix D - Adjustment	19
D.1 - Advice of adjustment	19
D.2 - Abstract of adjustments carried out in the general traffic balance for the month of	20
D.3 - Abstract of adjustments - computerised	21
Appendix E - Accounting and allocation list.....	22
Appendix F - General traffic balance	23
Appendix G - Data media and encoding	26
G.1 - General	26
G.2 - Recording on data media.....	26

G.3 - Individual record of the freight traffic statement of account	29
G.4 - Balance records.....	31
G.5 - Adjustment records.....	32
G.6 - Balance records for adjustments	34
Appendix H - Guidelines for the processing of CIM consignment notes stipulating the application of a national special centralised-charging agreement for one or more transit routes	35
H.1 - General	35
H.2 - Entry on the CIM consignment note	35
H.3 - Approval of the other carriers involved in the transport operation	35
H.4 - Instructions for issue to the transit carriers participating in the special agreement	36
H.5 - Invoicing	36
Appendix I - Conditions for the invoicing of transport services performed by executive carriers (CIM article 27).....	37
I.1 - General.....	37
I.2 - Procedures to be applied.....	37
I.3 - Payment between the carriers	37
Appendix J - Model Co-operation Agreement	39
Appendix K - List of addresses of traffic accounting departments by carrier.....	41
List of abbreviations	42
Bibliography	43

Summary

This leaflet sets out the accounting regulations to be followed by carriers in respect of international freight. It covers the accounting, apportionment and settlement of amounts charged against CIM consignments accompanied by an international consignment note.

1 - General and definitions

1.1 - Purpose

1.1.1 - General

This leaflet contains the terms and conditions carried out between consecutive carriers for the preparation of accounts (evidence) for consignments and the allocation and adjustment of payments pertaining to transport operations carried out in accordance with *Article 26 of the CIM* (see [List of abbreviations - page 42](#)) accompanied by an international consignment note.

It also applies for the settlement of accounts and/or allocation for empty cars, which are accompanied by a CUV freight car note, if no other arrangements have been made in bilateral agreements.

In deviation from this, Appendix [I - page 37](#) of this leaflet sets down the invoicing conditions by the executive carrier for consignments handled in accordance with *Article 27 of the CIM* (see [List of abbreviations - page 42](#)).

The codes applicable to this leaflet are contained in Appendix [G - page 26](#).

1.1.2 - Carriers which are not members of the UIC

Carriers which are not members of UIC but have entered into commercial agreements with UIC members on the sale of transport services, may take part in the UIC procedures regarding the settlement of accounts, allocation and payment transactions subject to the conditions laid down in the model cooperation contract contained in Appendix [J - page 39](#).

Individual agreements shall be signed on a bilateral basis with each of the carriers involved in the transport operations.

UIC members and carriers that have signed a cooperation agreement in line with Appendix [J](#) may outsource administrative work. The outsourcing carrier shall however remain responsible for the accuracy and completeness of this work.

1.2 - Accounting and/or allocating carrier

The destination carrier is responsible for preparing accounts for the other carriers regarding all consignments. This preparation of accounts also includes the allocation of amounts that he has invoiced on behalf of one or more carriers.

If a party other than the destination carrier invoices amounts on behalf of one or more carriers, this party is obliged to allocate these amounts.

According to this principle, if several carriers invoice amounts for the same consignment, each of them is obliged to allocate these amounts to the relevant carriers.

Apart from the special exemptions described under point [1.9 - page 6](#) below and in Appendix [A - page 15](#), the charges pertaining to a consignment shall be entered in the consignment note.

The accounts shall be prepared on the basis of the figures entered on the consignment note and the recharge note. For this reason, it is particularly important for all carriers to return a recharge note as quickly as possible.

In the cases provided for under point **1.9 - page 6** and Appendix **A - page 15**, the preparation of accounts is carried out on the basis of the special agreement or the tariff to be applied .

1.3 - Month of account and/or allocation

1.3.1 - The destination carrier shall include, in the accounts for a given month, all consignments received by its stations during the course of that month, irrespective of the month of acceptance for transport, the date of delivery or the date of invoicing and collection of the charges.

1.3.2 - If the distribution of revenues is performed by a party other than the destination carrier, it shall be drawn up on the basis of the month of acceptance for transport, irrespective of the month of invoicing and collection.

1.4 - Control labels

The numbering of a consignment is effected by affixing a control label to the waybill (sheet 2) and the forwarding counterfoil (sheet 5) of the consignment note. If a recharge note is attached, the encoded information from the control label of the consignment note in question shall be transferred to the recharge note.

A specimen label and an explanation of the information which must appear there on are given in *Appendix 10 of the CIT Freight Transport Handbook (GTM-CIT)*.

The carrier can permit the numbering of international traffic consignments by data exchange systems.

1.5 - Clearance

In the clearance of a consignment, which is an accounting procedure:

1. The destination carrier is obliged to enter in the accounts all consignments received that were intended for it.
2. A carrier other than the destination carrier is obliged to allocate the amounts that he invoices on behalf of one or more carriers.

1.6 - Traffic - Route

In the context of these regulations, "traffic" is defined as each combination of forwarding country, forwarding carrier, destination country, destination carrier, plus the traffic code.

The traffic code represents the combination of carriers involved in a consignment (forwarding, transit and destination carrier).

It is determined stating the "forwarding carrier" code, the "destination carrier" code and the two-digit code representing the combination of transit carriers.

The traffic code is designated as "traffic by direct route" (code 00), if the consignment is not taken over by transit carriers.

The term "route" means each combination of exit points from the forwarding and transit carriers.

1.7 - Preparation of the statements of account and/or allocation

The statements of account shall be prepared in accordance with the provisions of points 1.2 - page 2 and 1.3 - page 3. They shall be prepared for all traffic for the affected carriers.

1.7.1 - Content of the statement of account and/or allocation

1.7.1.1 - The accounting list contains the accounts data and the freight distribution data (in the case of a throughout charge) that relates to all consignments per month of acceptance for transport in ascending order of country codes, station codes, forwarding carrier and despatch numbers that are stated on the control labels (see Appendix E - page 22).

Provided no other arrangement has been reached in a customer agreement, prices for "block trains" and "group of wagons" shall be subject to the following rule: for

- single wagons, part of a group of wagons
- single wagons, part of a train
- groups of wagons, part of a train

the statement of account and/or allocation of a carrier which is not the recipient carrier shall include all the consignments concerned, in addition to the consignment with the train price or the price per group of wagons.

The total price is allocated using the lowest control label number.

For inclusion in the general traffic balance, these amounts can be added up to a subtotal for each month of acceptance for transport, currency and currency period code.

If the destination carrier does not invoice an amount, then the accounts are prepared for these consignments without an amount for this carrier.

1.7.1.2 - Abstract of adjustments:

- For computerised adjustments (with consignment reference)
- For manual adjustments (without consignment reference).

1.7.1.3 - The general traffic balance (see Appendix F - page 23) contains the amounts arising from the various types of traffic / tariff for each carrier. It also contains the balances of the abstract of adjustments (see point D.2 - page 20).

In order that charges may be worked out for statements of account submitted late, the general balance shall also contain a summary of subtotals for each month of acceptance for transport, currency and currency-period code.

1.7.2 - Rules for sending the statement of account and/or allocation

The accounting carrier shall send a copy of the documents to every participating carrier:

- on the 10th of the 2nd month following the month of receipt at the latest if he is the destination carrier,
- on the 10th of the 2nd month following the month of acceptance for transport at the latest if he is another carrier.

In agreement with the affected carriers, the accounting carrier can send the information in one of the following formats:

1.7.2.1 - Paper only.

1.7.2.2 - Data media only (see Appendix G - page 26) with the complete data sets (accounting, freight distribution and adjustment data).

1.7.2.3 - Data media (see Appendix G - page 26) with paper.

If the standards for data media data sets issued by the carrier, conform to those of *UIC Leaflet 912-2* (see Bibliography - page 43), the carrier receiving the invoice or revenue distribution must perform any conversion necessary to take into account the features of his equipment (number of tracks, character density).

1.8 - Distribution of carriage and incidental charges

1.8.1 - Global carriage charges based upon international tariffs and special agreements are in general distributed by the carrier who invoices the amounts on behalf of one or more carriers.

1. If several carriers invoice global carriage charges for the same consignment, each carrier is obliged to allocate the share of the global carriage charges that he has invoiced.
2. If the invoicing carrier does not participate in the tariff or in the special agreement relating to a global carriage charge, he shall allocate the global carriage charge to the first carrier that does participate in this tariff or special agreement. The latter takes over the allocation of the carriage and incidental charges.
This allocation must take place within one month at the latest after the start of preparation of accounts / allocation by the invoicing carrier.
3. The allocation of charges in respect of wrongly-routed consignments must always be in accordance with the authorised route. Cases of wrong routing shall be settled subsequently in accordance with the *AIM* regulations (see List of abbreviations - page 42).

1.8.2 - Allocation of the shares of a global charge requires that the revenue accounting department in question receives the apportionment tables in good time.

When new tariffs or special agreements are issued, or existing tariffs or special agreements are amended, it may be the case that the global charges are available but the competent revenue accounting department is not in possession of the apportionment tables.

When this happens, the revenue accounting department shall carry out apportionment on a provisional basis as follows:

- in the case of a new tariff or special agreement, the global charge shall be divided in accordance with instructions from the Commercial Departments;
- if the tariff or special agreement is already in force, the charge shall be divided in the same proportions as the old allocations.

As soon as tables are received, the relevant revenue accounting department shall effect apportionment according to the new data sets. The adjustment is performed using a special invoice, the amounts of which shall be entered in the form in point **D.2 - page 20**. The operation involves cancellation of the old shares and allocation of the new ones.

1.9 - Centralised charging specified in an international special agreement

1.9.1 - General

This section concerns consignments covered by an international special agreement, concluded between the participating carriers and the sender or consignee (or between a single transit carrier and a customer (**see Appendix H - page 35**), and for which the charges specified in the special agreement are not shown on the consignment note.

1.9.2 - Invoicing

The carrier that has concluded a special agreement shall invoice the carriage and incidental charges due under the conditions of the agreement. Another carrier may however perform the invoicing if so stipulated in the special agreement.

1.9.3 - Allocation of amounts to participating carriers

The carrier that participates in a centralised-charging special agreement and that performs the invoicing shall, normally, allocate the carriage and incidental charges shown in this special agreement to the participating carriers.

1.10 - Rerouted traffic

In the event of a rerouting, the rebate shall be calculated on the basis of the agreement specific to the route. These route-based agreements shall be drawn up in accordance with the "Rules for rerouted traffic" (approved by the Freight Traffic Forum).

2 - Checking of the amounts in the consignment note

2.1 - Instructions to carriers

The forwarding, transit and destination carriers shall issue the necessary instructions for the entry of carriage and incidental charges on the consignment note, for the clearance of consignments and for the invoicing of any related amounts.

2.2 - Checking of carriage and incidental charges

The revenue accounting department of the carrier calculating the carriage and incidental charges in the consignment note is obliged to check at least a random sample of these costs. As part of these checks, it should also be checked whether the note on the payment of costs has been observed. Carriage and incidental charges calculated by a party other than the invoicing carrier, shall be checked by the latter, if he is a participant in the tariff or special agreement.

2.3 - Processing of discrepancies

Discrepancies found during these checks shall be highlighted by means of an irregularity advice.

3 - Checking of the statement of account

3.1 - Checking by the forwarding carrier

The forwarding carrier is obliged to check whether accounts have been prepared by the destination carrier for all consignments accepted by him (see point 1.5 - page 3).

3.2 - Checking by all carriers

Upon receipt of the statement of account, the revenue accounting department is obliged to check whether all consignments dispatched have been properly paid for.

3.3 - Processing of irregularities

3.3.1 - Processing of consignments not invoiced and/or not allocated

If a carrier finds that consignments are not included in the statement of account received for the current month or the subsequent month (see point 1.3 - page 3), he shall notify the accounting and/or allocating carrier, depending upon the case (see point 3.1 or 3.2), by means of an irregularity advice (see Appendix C - page 18).

A copy of sheet 2 or 5 of the consignment note or an extract from the electronic consignment file will be attached to the application.

The forwarding carrier that supplies an extract from the electronic consignment file, shall however send a copy of the dispatch note at the request of the accounting and/or allocating carrier.

The destination carrier that supplies an extract from the electronic consignment file, shall however send a copy of the waybill at the request of the allocating carrier.

3.3.2 - Handling of consignments that have been additionally accounted for and/or allocated

If a carrier finds that consignments that have been accounted for and/or allocated are not included in his documents, he can request a copy of the waybill from the accounting carrier or a copy of the despatch note from the forwarding carrier by means of an irregularity advice (see Appendix C).

3.3.3 - Handling of consignments with discrepancies regarding amounts

If a carrier finds discrepancies relating to amounts for consignments that have been invoiced or allocated, he can request a copy of the waybill from the invoicing carrier or a copy of the despatch note from the forwarding carrier by means of an irregularity advice (see Appendix C).

3.3.4 - Handling of errors

If a carrier finds errors during these checks, these shall be dealt with in accordance with point 4 - page 9.

4 - Correction procedure

4.1 - General

Allocation errors can be found by the allocating carrier itself or by another participating carrier.

If the allocating carrier finds an error, he must do everything in his power to correct this prior to the preparation of accounts.

The allocating carrier shall process claims received from other carriers as quickly as possible.

The allocating carrier shall notify all affected carriers of any errors found.

All changes made by the allocating carrier shall be incorporated into an abstract of adjustments for each carrier. If the change relates to only one consignment, the control label and the transfer date shall also be stated in addition to the reference number.

Any residual balances arising from the processing of a claim shall be incorporated in the allocation in the month following the processing month, at the latest.

The residual balances shall be adjusted in the original currency.

4.1.1 - Amount

If no other agreements have been made, errors less than or equal to 30 euros per consignment shall not be corrected. They shall, however, be reported if they occur again. If the notification does not have the desired effect, correction between carriers can be demanded.

4.1.2 - Periods

Errors which only affect the carriers and correspond to errors in the division or allocation of carriage charges, incidental charges and C.O.D. amounts, as well as consignments not brought to account, must be reported to the responsible revenue accounting department within one¹ year from receipt of the account.

Errors affecting customers must be reported at least three months before expiry of the time limit prescribed by Article 48 of the Uniform Rules concerning the Contract for International Carriage of Goods by Rail (REU, see List of abbreviations - [page 42](#) - CIM).

The adjustment must be performed at the latest with the statement of account sent in the second month after the month of receipt of the irregularity advice.

If this period cannot be adhered to, the allocating carrier shall notify the carrier that sent the message.

1. for C.O.D. payments two years from the date of the transfer of the freight.

4.1.3 - Elements not to be included

Consignments brought to account for the first time must not be included in the adjustments. Such consignments must be entered exclusively in the accounting lists (see Appendix E - page 22).

Adjustments that do not affect traffic accounts, such as compensation, must not be included in the general traffic balance.

With a view to their settlement between carriers, refunds in accordance with *Article 4 of the AIM* shall be entered on an abstract of refunds not included in the general traffic balance. Carriers may however agree to include the amount of such abstract of refunds in the general traffic balance.

4.2 - Errors detected by the allocating carrier

If a carrier finds that the allocation he has performed was in error, the carrier must correct this.

For every corrected allocation of an amount to a consignment he shall draw up an advice of adjustment, which shall be appended to the abstract of adjustments.

4.3 - Errors detected by a party other than the allocating carrier

If a carrier finds that a received allocation is in error, he shall reclaim this by means of a notice of irregularity in duplicate.

The allocating carrier checks the irregularity advice and returns a copy, stating the month in which the allocation was corrected, to the reclaiming carrier.