

WNS **Passenger Revenue** Accounting Solutions



Increase Process Efficiencies, Outperform Competition

An airline requires efficient revenue accounting processes to realize improved cash flow and profitability; and to provide timely and accurate information for strategic and operational decision-making. Today's challenging business environment highlights the need for strategic business partners who cater to agile business process solutions, which enable airlines to achieve the following:

- Streamline operating delivery models
- Reduce cost
- Manage large transaction volumes
- Implement best practices ensuring prudent operational and financial management controls

Outsourced and Managed Solutions That Deliver Business Value









Founded as British Airways captive back-office in 1996, WNS is a leading revenue accounting specialist that has been servicing the travel and hospitality sector for over 16 years. WNS has over 1,100 highly qualified professionals designing, deploying and managing solutions for more than 15 international airlines across

the globe. We have the distinction of delivering services on eight different platforms provided by our clients or third-party vendors. Our Passenger Revenue Accounting (PRA) service extends beyond transaction processing and allows customers the option of extended revenue accounting and financial accounting services.

WNS Revenue Accounting Capabilities: A Snapshot

- Strategic partnership with the International Air Transport Association (IATA) for revenue accounting
- Systems: JADE and Verifare™
- Center of Excellence (CoE) for PRA services, end-to-end service with close to two decades of experience
- Applications / platforms used: JADE, SIRAX, IMPALA, AirVision, Sabre Quasar, RAPID, SITA, RPA, OPAL, PRAS and ATPCo –PIPPS
- Strong management team, robust quality services and quality assurance processes in the delivery model
- Deliver revenue accounting solutions and change management process in both outsourced and fully managed service models
- Consultation services and re-engineering solutions as per best practices
- Flexible pricing model: Unit transaction pricing / full-time equivalent

WNS Revenue Accounting Service Offerings

Process	Process Overview
 Sales Operations	Manual prorating of automated tickets rejected by the PRA system
 Interline	Bill OALs airlines for utilizing host airline's scheduled services and recover revenue from interlining carriers by detecting over-billings
 Coupon Matching	Check for errors and fraudulent activity on ticket bookings / discounts and recover money due
 Refund	Process refunds against partly or fully un-utilized tickets by sorting, investing and accounting
 Fare Audit	Authenticate fares ticketed by agents and identify recovery opportunities
 Miscellaneous AR	Manage receivables and related queries, including general and government receivables as well as incentive payments
 Credit Card Collections	Process and investigate credit card error slips, charge backs, inquiries, incorrect refunds and manual credit card billings
 Accounting Reconciliations	Reconciliations for ATL, revenue, receivables and payables clearing

WNS supports revenue accounting processes presently for over 15 airlines with a staff strength of over 1,100 people managing end-to-end services.

Revenue Accounting Solutions Using Client Systems / Third-party PRA Platforms

- Sales accounting
- Traffic (uplift processing)
- Interline billing
- Coupon matching
- Refunds processing
- Revenue recovery auditing
- Credit card dispute management
- Credit card reconciliation
- Collection of Agency Debit Memos (ADM) and general receivables
- General Sales Agent (GSA), Original Routing Credit (ORC) and incentive payment processing
- Corporate and leisure payment processing
- Universal Air Travel Plan (UATP) funding
- Alliance billing
- Accounting and reconciliation
- Second pass interline audit
- Booking Information Data Tapes (BIDT) audit service on contingency model using an in-house proprietary tool
- Performance Linked Incentive (PLI) filing of agreements, reporting and dispute management
- Corporate and leisure agents incentive payment processing

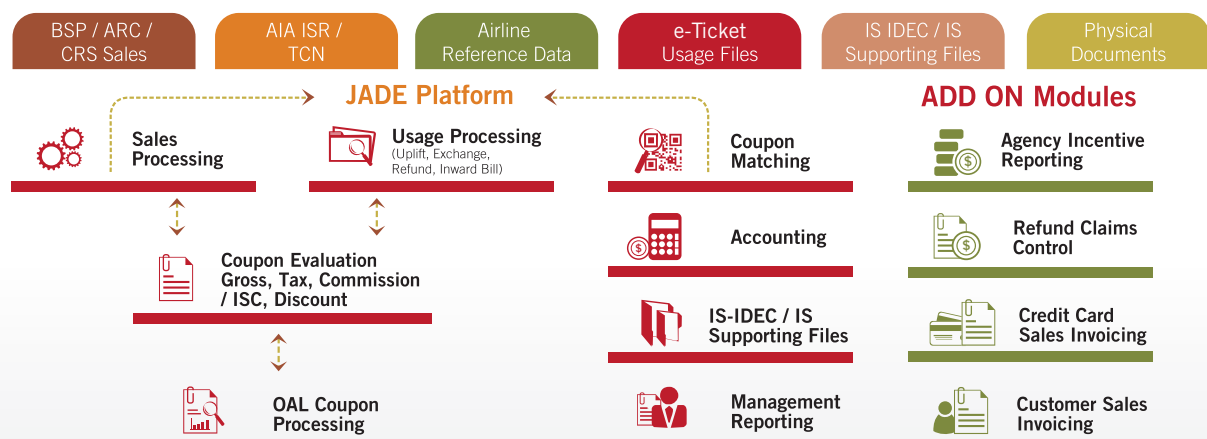
Managed **PRA Services** Delivered Using WNS Proprietary Platform JADE

JADE Revenue Accounting is a strategic corporate system that provides comprehensive financial control and management reporting. JADE is an integrated, sales-based system that utilizes automated data wherever possible. Its key features are:

- All ticket information is captured from the sale, prorated and stored on the database. This is the only effective method, if accurate gross and net valuation is to be achieved
- All coupons used for travel are simply and efficiently processed, with the powerful coupon matching module detecting most types of discrepancies such as unreported sales and itinerary mismatches
- The system reports revenue by route, point-of-sale, class and so on, with full analysis of commissions and discounts
- It allows comparison of revenue with budgeted and previous years' data
- It automatically prorates all tickets, however complex, applying special prorate agreements, provisos where necessary
- JADE produces detailed, traceable account postings automatically, with no requirement of human intervention

Key Benefits of WNS JADE Platform

- Sales-based passenger revenue accounting system
- Simplified Interline Settlement (SIS) enabled
- First and final billing enabled
- Special service sale accounting
- Tax processing and accounting linked at coupon level
- End-to-end refund transaction processing module
- Comprehensive Flight Interruption Manifest (FIM) module
- Detailed key accounting reconciliation reports
- Comprehensive audit trails
- Efficient management of sales channels and sales performance
- Agency productivity-linked incentive calculation and reporting
- Web-based Management Information System (MIS) tool



Maximize Revenue Recovery with WNS Verifare™ Solution

WNS provides a comprehensive and scalable solution, which recovers lost revenue, monitors compliance and identifies process weaknesses. Verifare™ offers comprehensive audit options to meet client's needs and safeguard revenue.

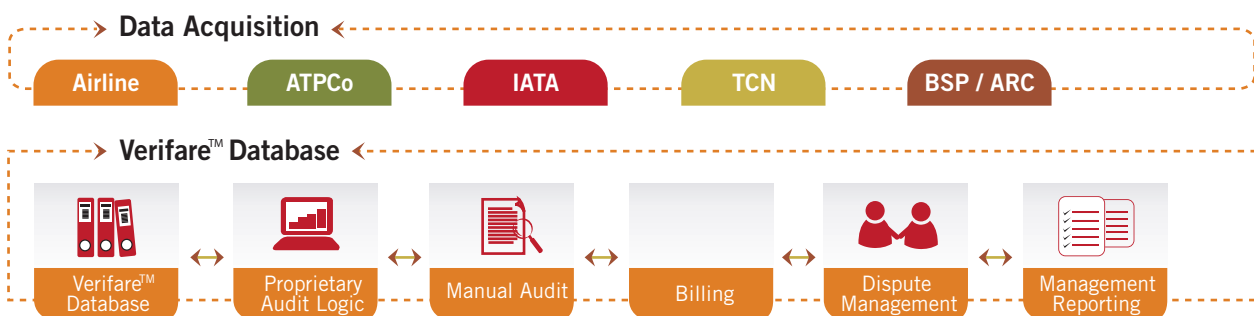
The key features of Verifare™ are:

- A highly automated Web-based service
- An extensive audit of your airline's fares, sales and usage data
- Pre-defined rules and logic through proven auditing methodologies and techniques
- Identification of discrepancies throughout the revenue lifecycle
- A comprehensive ticketing lifecycle database with industry standard data sources and airline data
- Real-time comprehensive management information on revenue leakage by region, country, agency and reason
- Billing options via industry bodies or tailored to airlines' requirements
- Dispute resolution functionality

Verifare™ is globally recognized as an innovative, flexible and reliable solution for strategic revenue recovery initiatives. In addition to being a preferred vendor to Star Alliance, WNS's revenue recovery solution currently services over 10 U.S. and global airlines, including four of the top 10 global players in the airline industry.

Key Benefits of WNS Verifare™ Solution

- A contingency fee-based model; no recovery, no cost
- Manage large volume of transactions
- Access to state-of-the-art technology and a fully managed solution customized to your needs
- 360-degree audit across the revenue lifecycle
- Improved cash flow through efficient revenue auditing, recovery and future protection
- Real-time information management enabling timely identification and control of ineffective processes
- Better financial performance with enhanced revenue process controls
- Improved management of agency performance and compliance
- Reduced cost of revenue recovery through the WNS global delivery network
- Access to the WNS-certified team of professionals who have a vast experience in the travel industry



Case Study I

WNS Impact

WNS helped a leading U.S. airline in revenue accounting and recovery resulting in significant cost savings, process efficiencies and enhanced recoveries.

Challenge

A leading U.S. airline needed a cost-effective, high-quality solution for its passenger revenue accounting and recovery processes. In 2006, the client transitioned its revenue accounting and fare audit operations to WNS. WNS conducted successful migration by documenting the processes, training the WNS staff in India within a short period and setting up IT connectivity. After the process migration to India, the WNS operations team maintained high-quality delivery in operations and identified process improvement opportunities through a rigorous Six Sigma program.

The WNS Solution

The WNS team of over 300 highly qualified people performed revenue accounting and fare audit functions ensuring accurate, efficient and timely processing, leading to enhanced recoveries. The successful knowledge transfer and training of the staff in India ensured quick ramp-up. Process improvements were enabled through automation and re-engineering.

Key Business Benefits to the Client:

- Significant cost savings
- Increased productivity levels
- Improved service quality
- Enabled the client's resources to focus on strategic initiatives
- Guaranteed process efficiencies every year
- Comprehensive MIS and reporting



Case Study II

WNS Impact

Optimized PRA processes for Scandinavian Airlines (SAS), the Nordic region's largest listed airline and travel group that provides air transportation and airline-related services to over 29 million passengers per year.

Challenge

Towards the end of 2001, PRA services were outsourced to WNS to drive greater efficiencies, reduce costs and enhance productivity. SAS' PRA operations were running on the Impala revenue accounting system. In addition to its own PRA operations, the airline decided to outsource revenue accounting processes, which it offered to other carriers on a hosted basis on the Strex system. The transition was complex given that SAS' PRA operations encompassed approximately 90 legacy applications. Adding to the complexity was the need to understand both the Impala and Strex revenue accounting systems.

The WNS Solution

The engagement with SAS began with a 'lift-and-shift' of the revenue accounting process into the WNS CoE for revenue accounting in India. Initiatives undertaken to improve efficiency and reduce costs of the revenue accounting process:

Ensuring robust and seamless transition: By leveraging its transition methodology - EnABLE - WNS ensured that the transition was seamless. This required onshore training for the core team, rigorous pre-process training for the offshore personnel and detailed process documentation.

Enriching the knowledge repository tool: WNS enriched the knowledge repository tool by developing exhaustive documentation on the processes, best practices and tools, and made them easily accessible to the team.

Consolidating and re-engineering processes: WNS re-engineered and re-structured the fare audit process to deliver enhanced revenue recovery and revenue protection to SAS. The processes were consolidated from several geographies, including Europe, the Middle East and the USA, into the WNS CoE.

Key Business Benefits to the Client:

- Identifying recoveries of several million dollars within one year
- Improving accuracy in interline sampling from 98 percent to 99 percent within a year, resulting in significant revenue protection
- Delivering over 50 percent improvement in the turnaround time and managing over 7.5 million exception transactions within one year
- Reducing the cost of revenue accounting operations by approximately 30 percent annually



About WNS

WNS (Holdings) Limited is a leading global business process solutions provider. WNS offers business value to over 200 global clients by combining operational excellence with deep domain expertise in key industry verticals, including Travel and Hospitality, Banking and Financial Services, Insurance, Manufacturing, Retail and Consumer Packaged Goods, Telecommunications, Healthcare, Utilities, and Shipping and Logistics. WNS delivers an entire spectrum of outsourcing solutions such as finance and accounting, customer care, technology solutions, research and analytics and industry-specific back-office and front-office processes. WNS has delivery centers world-wide, including Costa Rica, India, the Philippines, Poland, Romania, South Africa, Sri Lanka, UK and US.

To learn more, please write to us at, marketing@wns.com or visit wns.com