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## **Chapter 1: Preliminary**

### **1.1 Legal Basis**

These Rules and Regulations are issued as per Section 51(8) of the Information, Communications and Media Act of Bhutan 2018 (“the Act”) by the Bhutan InfoComm and Media Authority (“the Authority”) for ensuring proper maintenance of the accounting system and reports by the ICT providers.

### **1.2 Title and Commencement**

These Rules and Regulations shall be called as the Rules and Regulations on Accounting Reports for the ICT Services and shall come into force on the 1st day of July, 2019 corresponding to the 29th day of the fourth month of the Bhutanese Earth Female Pig Year.

### **1.3 Scope of Application**

These Rules and Regulations shall apply to all licensed ICT Service and Facility Providers operating within the Kingdom of Bhutan

### **1.4 Amendment**

Amendment to these Rules and Regulations shall be made according to the needs and changes in national priorities, policies and industry trends. Hence, the amendment of these Rules and Regulations by way of addition, variation or repeal may be effected by the Authority as and when required.

### **1.5 Interpretation**

The power to interpret these Rules and Regulations shall vest with the Authority who may issue such instructions as may be necessary to give effect to and carry out the provisions of these Rules and Regulations.

### **1.6 Rules of Construction**

In these Rules and Regulations, unless the context indicates otherwise, the masculine gender shall include the feminine gender and the singular shall include the plural and vice versa.

### **1.7 Definition**

In addition to the following terms, or unless the context requires otherwise, the words and terms used in these Rules and Regulations shall have the same meaning as assigned in the Act.

**Authority** means Bhutan InfoComm and Media Authority established as per the provision of the Information, Communications and Media Act of Bhutan, 2018.

**Accounting Policy** means the policy covering operational accounting issues, such as asset lives and treatment of intangible assets, which shall be similar to the policy used by the licensee to prepare its statutory accounts.

**Annual Financial statement** means financial statement prepared under Section 245 of the Companies Act of Bhutan, 2016.

**Accounting year** means the financial year of the respective Service Provider.

**Financial Year** means the financial year prescribed under Section 241 of the Companies Act of Bhutan, 2016.

**Fully Allocated Costing** means a costing methodology to distribute all cost amongst various products and services.

**Interconnection** means a transaction for which revenue is received from other service providers for carrying or terminating calls or messages or for providing interconnection facilities.

**Off-net call** means when the call or message is made on a network of different service provider.

**On-net call** means a call which originates and terminates in the network of the same service provider within same licensed service area.

**Separated Accounting Report** means report to be furnished in Performa specified in Schedule II to these Rules.

**Service provider** means all licensed ICT Service and Facility Providers operating within the Kingdom of Bhutan.

**Core Services** means voice calls, voice or non-voice messages and data transmission.

**Value Added Service** means services which are offered to add value to the core services.

## **Chapter 2: General Principle for Regulatory Accounting**

2.1 The service providers shall maintain accounting records and accordingly prepare the accounting separation report based on the following Regulatory Accounting Principles:

- (a) **Cost Causality:** The income and costs allocation to the different activities and services shall be done based on causal drivers. The Revenue (including appropriate transfer charges), cost (including appropriate transfer charges) , assets and liabilities shall be attributed to the network component, whole sale or retail products and services in accordance with the activities which cause the revenue to be earned or cost to be incurred or the asset to be acquired or liabilities to be incurred.
- (b) **Objectivity and Non-discrimination:** The cost drivers shall be objective, quantifiable and based on allocation criteria and statistical samples which could be contrasted and verified within the auditory process. The allocation of revenue and cost shall be objective and not intend to benefit any product, service, network component or total business of the service provider.
- (c) **Transparency:** The allocation methods used shall be transparent. Costs and revenues, which are allocated to businesses or activities, shall be separately distinguished from those that are apportioned.
- (d) **Auditability:** The accounting system shall be easily reconciled with the financial accounting and be based in specific systems and internal reports which support the results.
- (e) **Consistency:** The criteria used to value assets shall be maintained annually to make the results comparable.
- (f) **Disagreeability:** All the costs allocated to the different services must have their own activity cost centre.
- (g) **Neutrality:** The cost accounting shall show the internal transfer costs in separate accounts that will allow the Authority to



distinguish and compare the margins obtained when the service provider sells to other companies with the margins obtained when the sale is with intra-group companies.

- (h) **Sufficiency:** The information contained in the cost accounting system shall be sufficient for the Authority's review purposes.
- (i) **No compensation:** The income and costs of one service cannot be used to compensate with those from another service.
- (j) **Disagreeability:** All the costs allocated to the different services shall have their own activity cost centre.

2.2 The Service Provider shall use a Fully Allocated Costing (FAC) as the costing standard. This means that all costs, including corporate costs, should be fully apportioned among the reporting segments.

2.3 The service provider shall use either Historical Cost Accounting Models (HCA) or Current Cost Accounting Models (CCA) for Cost accounting purposes.

## **Chapter 3: Manual and Reports for submission to the Authority**

### **3.1 Manual**

3.1.1 Every service provider shall, for the purpose of implementing the accounting and reporting practices specified under these Rules and Regulations, furnish to the Authority within 90 (ninety days) from the date of commencement of these Rules and Regulations, a manual containing policies, principles, methodologies and procedures for accounting and cost allocation.

3.1.2 The manual shall contain the following items, namely:

- (a) The details of the organisational structure of the service provider;
- (b) List of all the entities within the group operating in the telecom service sector and relationship of the service provider with such entities;
- (c) The details of the financial accounting system adopted by the service provider including policies relating to capitalisation, depreciation, advance receipts of revenue, security deposits, provision for bad and doubtful debts etc.;
- (d) The details of products, services, network elements and licensed service areas which shall be treated as separate segments for preparing Accounting Separation Statements;
- (e) The description of accounting policies for allocation and apportionment of revenue, cost, assets and liabilities;
- (f) The details of the accounting system followed for recording and generation of the accounting separation information and reports which shall include list of cost and profit centres, linkages of financial heads to cost and profit centres;
- (g) The description of studies, surveys and model employed in cost apportionment and cost allocation process;
- (h) The definition of terms used in the manual; and

3.1.3 Any change in the manual and reasons thereof shall be furnished by the service provider along with reports.

### **3.2 Reports**

3.2.1 Every service provider shall furnish to the Authority, separately for each licensed service specified in Schedule I, the following reports:

- a) Financial reports containing:
  - (i) the profit and loss statement in Proforma A of Schedule II in respect of each licensed service specified in Schedule I;
  - (ii) the profit and loss statement in Proforma B of Schedule II; in respect of each product specified in Schedule I;
  - (iii) the statement in Proforma C of Schedule II containing category wise fixed assets and depreciation;
  - (iv) the capital employed statement in Proforma D of Schedule II for the licensed services provided by the service provider;
  - (v) the statement in Proforma E of Schedule II allocating capital employed for each licensed service with respect to the products contained in Schedule I;
- (b) Non-financial reports containing the statement in Proforma G of Schedule II for licensed services mentioned in Schedule I comprising non-financial information relating to subscribers, network usage and network capacity.

3.2.2 Every service provider shall reconcile the profit and loss statement, referred to in above sub-section 3.2.1 (a), prepared on the basis of historical cost with the audited annual financial statement prepared under Section 245 of the Companies Act of Bhutan, 2016 and furnish the reconciliation statement in Proforma F of Schedule II.

### **3.3 Submission of Reports**

3.3.1 Initially, the service provider shall submit the audited report for the three services; wireless service, wire-line service and Internet service, which shall be expanded to include other services and products as determined by the Authority.

3.3.2 Every report referred in subsection 3.2 and duly audited by the Auditor as referred in subsection 3.4 of these Rules and Regulations, shall be submitted annually by the service provider within the month of June of every year.

3.3.3 The Authority shall maintain confidentiality of any information submitted to the Authority as per these Rules and Regulations.

### **3.4 Audit**

3.4.1 The service provider shall appoint an auditor, qualified for appointment as an auditor under Section 252 of the Companies Act of Bhutan, 2016, to audit the reports prepared by the service provider under chapter 3 of these Rules and Regulations and obtain the report of the audit from the auditor in the format specified in Schedule III.

3.4.2 The report prepared by the service provider under chapter 4 of these Rules and Regulations shall be adopted by its Board of Directors and shall be signed by the authorized signatory before submitting the same to auditor appointed under sub-section 3.4.1.

3.4.3 The report prepared by the service provider under chapter 4 of these Rules and Regulations and the audit report, referred to in sub-section 3.4.1, shall be signed by the auditor or, if a firm is appointed as an auditor, by a partner of the firm.

3.4.4 The service provider shall furnish to the Authority the audited reports along with report of the auditor referred to in sub-section 3.4.1 and soft copy in MS Excel format of the reports referred in chapter 3 of these Rules and Regulations.

**Schedule I: List of Services and Products**

<b>Service</b>	<b>Product</b>
<b>(I) Wireless Service</b>	a) Call charges ( National and International) b) Non-voice: Short Messaging Service (SMS)/ Multimedia Messaging Service (MMS) c) Value Added Services d) International Roaming (i.e. by own subscribers outside Bhutan) e) Data Service (mobile broadband services) f) Interconnection (Wholesale) g) Any other product (please specify name of each product separately)
<b>(II) Wireline Service</b>	a) Voice Calls ( National and International) b) Data Service (( leased line and fixed broadband services) h) Interconnection (Wholesale) c) Any other product (please specify name of each product separately)
<b>(III) Internet Service</b>	a) Data service (leased line service and fixed broadband services) b) Internet Content hosting c) Any other product (please specify name of each product separately)

**Schedule II : List of Proforma**

Sl No.	Proforma	Description of the Proforma
1	Proforma A	Profit and Loss Statement – Service
2	Proforma B	Profit and Loss Statement – Product
3	Proforma C	Statement of Gross Block, Depreciation and Net Block – Service
4	Proforma D	Capital Employed Statement- Service
5	Proforma E	Capital Employed Statement: Allocation to Products
6	Proforma F	Reconciliation Statement (covering all services and area of operations) with Audited Financial Statements.
7	Proforma G	Statement of Non financial information for each telecom service

**Schedule III: FORM OF AUDIT REPORT ON THE SEPARATED ACCOUNTING REPORT**

I/We,.....having been appointed as the Auditor(s) under the requirements laid down in the Rules on Accounting Separation for the ICT Services (here in after referred to as the Rules) issued by Bhutan InfoComm and Media Authority (here in after referred to as the Authority) by ..... (mention name of the Company) having its registered office at ..... (mention registered office address of the company) (here in after referred to as the Company), have audited the attached Accounting Reports of.....(mention name of service) for the year ended ..... (mention the accounting year) of the Company.

2. The Company is responsible for preparation of the Separated Accounting Reports and these have been approved by the Board of Directors of the Company. My/ Our responsibility is to audit the Separated Accounting Reports in accordance with the Rules and generally accepted auditing standards in Bhutan.

3. Further to my/our comments/observations given in the enclosed Annexure (Annexure is required in case there are comments/observations on Separated Accounting Reports), I/We report that:

- (a) I / we have received all the information and explanations, which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit.
- (b) In my / our opinion proper books of account have been kept by the Company so far as appears from my / our examination of those books to enable the preparation of complete and proper Separated Accounting Reports in accordance with the Rules.
- (c) The Accounting Reports for the year ended ..... are in agreement with the books of accounts and have been properly drawn up in accordance with the Rules and the methods and basis laid down in the Manual of the Company prescribed under the Rules.
- (d) In my/our opinion, and to the best of my/our information and according to the explanations given to me/us, the Separated Accounting Reports for the year ended..... give the information required by the Rules in the manner so required and give a true and fair view in conformity with the framework as per the Rules.

4 I/ We also report that all changes to the Manual prescribed under Rules that materially affect the Accounting Reports for the year ended ..... have been filed with the Authority by the Company.

Dated :  
Place :

Signature  
  
Name of Proprietor/Partner  
Membership No.  
Name of the Firm with Stamp (Seal)

**Proforma A: Profit and Loss Statement – Service**

Name of the company: .....

Name of the Service: .....

Period: .....

Sl.	Particulars	Current Year (Nu. in Million)	Previous Year (Nu. in Million)
<b>1</b>	<b>REVENUE</b>		
1.1	Revenues (Net of Service Tax)		
1.2	Less: Pass through charges:		
1.3	Revenue (Net of Pass through)		
<b>2</b>	<b>COSTS</b>		
<b>2.1</b>	<b>Employee cost</b>		
2.1.1	Salaries and wages		
2.1.2	Contribution to provident fund and other funds		
2.1.3	Training and recruitment		
2.1.4	Others (please specify)		
	<b>Sub Total (A)</b>		
<b>2.2</b>	<b>Administration cost</b>		
2.2.1	Rent (other than network element equipments and cell sites)		
2.2.2	Rates and taxes		
2.2.3	Insurance charges (other than Network element equipment)		
2.2.4	Communication costs		
2.2.5	Electricity		
2.2.6	Travel and conveyance expenses		
2.2.7	Legal and professional services		
2.2.8	Printing and stationery		
2.2.9	Audit fees		
2.2.10	Outsourcing charges		
2.2.11	Other (please specify)		
	<b>Sub Total(B)</b>		
<b>2.3</b>	<b>Sales and Marketing cost</b>		
2.3.1	Advertisement and business promotion expense		
2.3.2	Sales commission		
2.3.3	Provision for bad and doubtful debts		
2.3.4	Bad debts write off		
2.3.5	Outsourcing (Billing services and customer care services, if any)		
2.3.6	Others (please specify)		
	<b>Sub Total(C)</b>		
<b>2.4</b>	<b>Maintenance cost</b>		
2.4.1	Annual maintenance charges		
2.4.2	Network consumables		
2.4.3	Repairs and maintenance		
2.4.3.1	Buildings		
2.4.3.2	Plant and machinery		
2.4.3.3	Others		
2.4.4	Outsourcing charges for maintenance activities		
2.4.5	Others (please specify)		
	<b>Sub Total(D)</b>		



<b>2.5</b>	<b>Government Charges</b>		
2.5.1	Licence fee		
2.5.2	Licence fee penalty, if any		
2.5.3	WPC charges		
2.5.3.1	Radio Spectrum charges		
2.5.3.2	Microwave charges		
2.5.4	Others (please specify)		
	<b>Sub Total(E)</b>		
<b>2.6</b>	<b>Network Operating Cost</b>		
2.6.1	Leased Circuits and Gateway charges		
2.6.2	Royalty for Technical knowhow fees		
2.6.3	Rent (Network element equipments and cell sites)		
2.6.4	Power and fuel		
2.6.5	Interconnection:		
2.6.5.1	Port charges		
2.6.5.2	Others (please specify)		
2.6.6	Passive Infrastructure charges		
2.6.7	Insurance charges (Network element equipments)		
2.6.8	Outsourcing charges for Network Element Equipments		
2.6.9	Others (please specify)		
	<b>Sub Total(F)</b>		
<b>2.7</b>	<b>Depreciation and Amortisation</b>		
2.7.1	Depreciation on building		
2.7.2	Depreciation on Plant and machinery		
2.7.3	Depreciation on others (please specify)		
2.7.4	Amortisation of one time entry fee for 3G services		
2.7.5	Amortisation of licence fee/entry fee etc for other service than 3G		
	<b>Sub Total (G)</b>		
<b>2.8</b>	<b>Other Cost</b>		
2.8.1	Loss on sale of fixed assets (net)		
2.8.2	Corporate office expenses		
2.8.3	Others (please specify)		
	<b>Sub Total (H)</b>		
<b>2.9</b>	<b>Financial charges (refer note 1 below)</b>		
2.9.1	Bank charges		
2.9.2	Others (please specify)		
	<b>Sub Total(I)</b>		
<b>2.10</b>	<b>TOTAL COST( A+B+C+D+E+F+G+H+I)</b>		
3	Profit and Loss before interest and tax		
4	Total capital employed		
5	Return on capital employed (%)		
6	Return on turnover (%)		

Note:

1. Excluding interest on loans/borrowed funds.
2. This Proforma shall be prepared separately for each service prescribed in Schedule I to Rules.

**Proforma B: Profit and Loss Statement- Product**

Name of The Company :

Name of Service:

Period of Operation:

(Million BTN)

S No.	Particulars	Product				Total
		Product A	Product B	Product C	--	
<b>1</b>	<b>REVENUE</b>					
1.1	Revenue (Net of Taxes)					
1.2	Less: Pass through Charges (if any)					
1.3	Revenue (Net of Pass Through)					
	<b>COSTS:</b>					
<b>2</b>	<b>PRODUCT DIRECT COST</b>					
<b>2.1</b>	<b>Employee cost</b>					
2.1.1	Salaries and wages					
2.1.2	Contribution to provident fund and other funds					
2.1.3	Staff welfare					
2.1.4	Training and recruitment					
2.1.5	Others (please specify)					
	<b>Sub Total(A)</b>					
<b>2.2</b>	<b>Administration cost</b>					
2.2.1	Rent (Other than Network Element Equipments and Cell sites)					
2.2.2	Rates and taxes					
2.2.3	Insurance charges (Other than Network Element Equipments)					
2.2.4	Communication costs					
2.2.5	Electricity					
2.2.6	Travel and conveyance expenses					
2.2.7	Legal and professional charges					
2.2.8	Printing and stationery					
2.2.9	Audit fees					
2.2.10	Outsourcing Charges					
2.2.11	Porting Charges for MNP					
2.2.12	Others (please specify)					
	<b>Sub Total(B)</b>					
<b>2.3</b>	<b>Sales and Marketing cost</b>					
2.3.1	Advertisement and business promotion expenses					
2.3.2	Sales commission					
2.3.3	Provision for bad and doubtful debts					
2.3.4	Bad debts write off					
2.3.5	Outsourcing (Billing Services and Customer Care Services)					
2.3.6	Others (please specify)					
	<b>Sub Total(C)</b>					

<b>2.4</b>	<b>Maintenance cost</b>					
2.4.1	Annual maintenance charges					
2.4.2	Network Consumables					
2.4.3	Repairs and maintenance:					
2.4.3.1	Buildings					
2.4.3.2	Plant and machinery					
2.4.3.3	Others					
2.4.4	Outsourcing Charges for Maintenance activities					
2.4.5	Others (please specify)					
	<b>Sub Total(D)</b>					
<b>2.5</b>	<b>Government charges</b>					
2.5.1	License fee					
2.5.2	License fee penalty, if any					
2.5.3	WPC charges:					
2.5.3.1	Radio Spectrum Charges					
2.5.3.2	Microwave Charges					
2.5.4	Others (please specify)					
	<b>Sub Total(E)</b>					
<b>2.6</b>	<b>Network operating Cost:</b>					
2.6.1	Leased Circuits and Gateway Charges					
2.6.2	Royalty for technical knowhow fees					
2.6.3	Rent (Network Element Equipments and Cell sites)					
2.6.4	Power and fuel					
2.6.5	Interconnection:					
2.6.5.1	Port charges					
2.6.5.2	Others (please specify)					
2.6.6	Passive Infrastructure Charges:					
2.6.7	Insurance Charges (Network Element Equipments)					
2.6.8	Outsourcing Charges for Network Element Equipments					
2.6.9	Others (please specify)					
	<b>Sub Total(F)</b>					
<b>2.7</b>	<b>Depreciation and Amortisation:</b>					
2.7.1	Depreciation on Network Elements					
2.7.2	Amortisation of One time entry fees/license fees					
2.7.3	Amortisation of spectrum auction money					
2.7.4	Depreciation/amortisation on Others (please specify)					
	<b>Sub Total(G)</b>					
<b>2.8</b>	<b>Other cost</b>					
2.8.1	Loss on sale of fixed assets(net)					
2.8.2	Corporate office expenses					
2.8.3	Others (please specify)					
	<b>Sub Total(H)</b>					
<b>2.9</b>	<b>Finance charges (Refer Note 2)</b>					
2.9.1	Bank charges					
2.9.2	Others (please specify)					
	<b>Sub-total</b>					

Rules and Regulations on Accounting Separation of ICT Services

	<b>TOTAL COST</b>					
<b>3</b>	<b>Profit &amp; Loss Before Interest and Taxes</b>					
<b>4</b>	<b>Total Capital Employed</b>					
<b>5</b>	<b>Return on Capital Employed (%)</b>					
<b>6</b>	<b>Return on turnover (%)</b>					

Notes:

1. Excluding interest on loans/borrowed funds
2. This sheet is to be prepared for each relevant Product as prescribed in Schedule I to Rules

**Proforma C: Statement of Gross Block, Accumulated Depreciation and Net block- Service**

Name of Service:  
 Period of Operation:

(Million BTN)

Particulars	Tangible Assets						Intangible Assets					Total		
	Land	Building	Plant & machinery	Computers	Office equipment	Furniture and fixtures	Vehicles	Others	Right to use spectrum	License Fee	Band-width		Patents / Technical know how	Others
GROSS BLOCK (FIXED ASSETS)														
ACCUMULATED DEPRECIATION														
NET BLOCK (NET FIXED ASSETS)														
TOTAL														

**Proforma D: Capital Employed Statement - Service**

Name of The Company :

Name of Service:

Period of Operation:

<b>(Million BTN)</b>		
<b>Particulars</b>	<b>Current Year Amount</b>	<b>Previous Year Amount</b>
<b>FIXED ASSETS (GROSS BOOK VALUE)</b>		
<b>Less: ACCUMULATED DEPRECIATION</b>		
<b>NET BOOK VALUE OF FIXED ASSETS (I)</b>		
<b>CAPITAL WORK IN PROGRESS:</b>		
Right to use spectrum/Auction Money for Spectrum		
License Fee/ One Time Entry Fee		
Others		
<b>Total CAPITAL WORK IN PROGRESS (II)</b>		
<b>CURRENT ASSETS (a):</b>		
Current investments		
Trade Receivables		
Inventories		
Cash and cash equivalents		
Short Term Loans and advances		
Others (please specify)		
<b>Sub total</b>		
<b>CURRENT LIABILITIES(b):</b>		
Short term borrowings		
Trade Payables		
Short term provisions		
Other (please specify)		
<b>Sub total</b>		
<b>NET WORKING CAPITAL (a-b) (III)</b>		
<b>TOTAL CAPITAL EMPLOYED (I + II+ III)</b>		
<b>Weighted Average Cost of Capital i.e. WACC (in %)</b>		

**Proforma E: Capital Employed Statement ( Allocation to Products)**

**Name of The Company :**

**Name of Service:**

**Period of Operation:**

**(Million BTN)**

Products	Current Year	Previous Year
	Share of Capital Employed (As per Proforma D) to different products	Share of Capital Employed (As per Proforma D) to different products
Product A		
Product B		
Product C		
Product D		
Products.....		
<b>TOTAL</b>		

Notes:

1. Capital Employed is the closing capital employed at the end of the accounting period.
2. Products specified in Schedule I

**Proforma F : Reconciliation Statement ( Covering all services) with Audited Financial Statements**

Name of The Company :  
 Name of Service:  
 Period of Operation:

Sl No.	Particulars	Telecom Services (refer Note 1)			Inter Service Adjustment (if any)	Total of Services (net of inter service adjustment)	Other than telecom services as prescribed in Schedule 1 of these Rules (refer note 2)	Total as per Audited Annual Financial Statements (Million BTN)
		Wireless Service	Wireline Service	Internet Service				
<b>1</b>	<b>Revenue:</b>							
1.1	Revenue (net of taxes)							
1.2	Less: pass through charges							
1.3	Revenue (net of Pass through)							
<b>2</b>	<b>Costs:</b>							
2.1	Employees Cost							
2.2	Administration Cost							
2.3	Sales and marketing Cost							
2.4	Maintenance Cost							
2.5	Government Charges							
2.6	Network operating Cost							
2.7	Depreciation and Amortisation							
2.8	Others Cost (please specify)							
2.9	Finance Charges (refer note 3)							
	<b>TOTAL COST</b>							
<b>3</b>	<b>Profit before Interest and Tax (PBIT)</b>							
<b>4</b>	<b>Capital Employed</b>							

Note:

1 For Telecom services, revenues, costs and capital employed should be in agreement with Proforma A of that particular service.



**PROFORMA G****STATEMENT OF NON-FINANCIAL INFORMATION FOR EACH TELECOM SERVICE**

<b>(A) Statement of Non-Financial Information for WIRELESS SERVICE</b>						
<b>I. Basic Information</b>						
Information as of (date)						
1.1 Name of Licence						
1.2 Licence No. and date of issue/migration						
1.3 Licence Period						
1.4 Date of commencement of commercial service						
<b>II. Subscriber Details</b>						
2.1 Number of Subscribers (in Million)		Opening		Closing		
<b>Total</b>						
2.2 Number of Data Users (in Million)						
<b>III. Traffic Details</b>						
3.1 Usage:		On Net		Off Net		Total
		Origina- ting	Termina- ting	Origina- ting	Termina- ting	
(a) Voice Minutes of Usage (in Million)						
(b) Non-voice Messages-SMS/MMS (in Million)						
3.2 Data Usage (in MB) (in Million):						
3.3 Total bandwidth (Mbps) sold through leased circuits:						
3.4 Transmission Capacity Details		Length in Route Kilometre				
(A) OFC:						
- Owned						
- Leased In						
(B) Microwave:						
- Owned						
- Leased In						
(C) Satellite						
<b>IV. Details of Spectrum Allotted</b>						
Spectrum Band (frequency)		Spectrum Allotted (in MHz)				
(a) .....						
(b) .....						
Note: Information shall be given for the last day of financial year being reported.						

<b>(B) Statement of Non-Financial Information for WIRELINE SERVICE</b>						
<b>I. Basic Information</b>						
Information as of (date)						
1.1	Name of Licence					
1.2	Licence No. and date of issue/migration					
1.3	Licence Period					
1.4	Date of commencement of commercial service					
<b>II. Subscriber Details</b>						
2.1	2	Number of Subscribers (in Million)	Opening		Closing	
		(a) Urban				
		(b) Rural				
		Total				
2.2	Number of Internet subscribers (in Million):					
<b>III. Traffic Details</b>						
3.1	Transmission Capacity Details:		Length in Route Kilometre			
	(A) OFC:					
	- Owned					
	- On Leased					
	(B) Microwave:					
	- Owned					
	- On Leased					
	(C) Satellite					
3.2	Usage:		On Net		Off Net	Total
			Originating	Termin-ating	Originating	
		(a) Voice Minutes of Usage (in Million)				
3.3	Data Usage (in MB):					
3.4	Total bandwidth (Mbps) sold through leased circuits:					
3.5	Total length (Km): -					
	(a) Local Loop Copper					
	(b) Fibre					

<b>(C) Statement of Non-Financial Information for INTERNET SERVICE</b>	
<b>I. Basic Information</b>	
Information as of (date)	
1.1 Name of License	
1.2 License No. and date of issue/migration	
1.3 License Period	
1.4 Date of commencement of commercial service	
<b>II. Subscriber Details</b>	
2.1 Number of subscribers (in Million):	
(a) Internet	
(b) IP TV	
<b>III. Network Information</b>	
3.1 Capacity details:	
(a) Total owned capacity (bandwidth in Mbps)	
(b) Capacity Leased in (bandwidth in Mbps)	
(c) Capacity Leased out (bandwidth in Mbps)	
3.2 International Internet Bandwidth:	
3.3 Data Usage (in MB):	

