



PAKISTAN TELECOMMUNICATION AUTHORITY
HEADQUARTERS, F-5/1, ISLAMABAD

Enforcement Order under Section 23 of the Pakistan Telecommunication (Re-Organization) Act, 1996 Against Worldcall Telecom Limited For Non-Provision Of License-Wise Auditors Certified Breakups Of Revenue & Inter-Operator Costs And Non-Payment Of Annual License Fee And Contributions For The Year Ended 31st December, 2021

No. PTA/Finance/LDI/Worldcall Telecom/134/2006/6/4

Show Cause Notice: 9th May, 2023
Venue of Hearing: PTA HQs, Islamabad
Date of Hearings: 21st August, 2023 & 7th March, 2024

Hearings Panel:

Maj. Gen. Hafeez Ur Rehman (R)	Chairman
Dr. Khawar Siddique Khokhar	Member (Compliance & Enforcement)
Muhammad Naveed	Member (Finance)

Issue:

“Non-Submission of license-wise Auditors Certified breakups of revenue and inter-operator costs and Non-Payment of Annual Regulatory Dues and Contributions for the year ended 31st December, 2021

Decision of the Authority

1. Brief Facts of the Case:

1.1 WorldCall Telecom Limited (the “licensee”) is engaged in the business of operating telecommunication system as Long Distance and International (LDI) operator pursuant to non-exclusive license No. LDI-02(01)-2004 dated 14th July 2004 and Fixed Local Loop (FLL) operator pursuant to non-exclusive Fixed Local Loop License No. LL 10-2004 dated 16th July 2004 and Fixed Local Loop License No. LL 09-2004 dated 16th July 2004 (the “license”) granted by Pakistan Telecommunication Authority (the “Authority”) to establish, maintain and operate a Telecommunication System, subject to the terms and conditions contained in the licenses

1.2 By virtue of the license conditions No. 4.1.2 (a), 4.1.3, 4.2.1, 4.2.2 and 4.2.3 read with clause 3.3, 3.4 and 3.6 and sub-regulation (6) and (7) of regulation 23 of the Pakistan Telecommunication Authority (Functions and Powers) Regulations, 2006 (the “Regulations”) it is obligatory upon the licensee to deposit Annual Regulatory Dues (“ARDs”) comprised of Annual License Fee (“ALF”), Research and Development Fund Contribution (“R&D”) and Universal Service Fund Contribution (“USF”) within 120 days of the end of financial year to which such fees and contributions relate. Moreover, license conditions 4.2.4 and 6.4.3 of the

license, also require the licensee to submit Annual Audited Accounts (“AAAs”) within 120 days of the close of financial year in support of its calculation of ARDs payable pursuant to Article 3 and 4 of the licenses and the Authority shall have the right to audit such statements at any time.

1.3 The licensee vide letter dated 29th April, 2022 followed by reminder dated 30th May, 2022 was requested to submit AAAs and make payment of ARDs for the year ended 31st December, 2021 (“Year 2021”). However, the licensee instead of submitting AAAs and auditors certificate, through letter No. WTL-05/4-1/1404 dated 2nd September 2022 provided calculation(s) of payable ARDs and requested for payment of ARDs in instalments without providing the basis of such calculation(s). In response, the licensee vide letter dated 21st September, 2022 was informed that in absence of underlying complete basis and auditors’ certificate with regard to calculation of ARDs, the demand of payable amount cannot be finalized. Thus the request of the licensee for making payment of ARDs in installments was not acceded by the Authority. Further, the licensee was again directed to submit the Auditors Certificate along with payment of ARDs and related Late Payment Additional Fee (LPAF) latest by 26th September, 2022; however the same was not complied.

1.7 Later on, the licensee vide letter No. WTL-05/4-1/1405 dated 13th October, 2022 submitted AAAs and provided a copy of Auditors Certificate. While examining AAAs, it was observed that the auditor’s certificate did not contain the required information to substantiate and corroborate with licensee’s calculation. In order to finalize the demand note, the licensee was again required to provide complete information in the manner as mentioned in earlier letters. Accordingly, the licensee through a final reminder dated 21st February, 2023 was again required to provide complete information in Auditors Certificate latest by 2nd March, 2023. In response, the licensee vide letter dated 2nd March, 2023 requested for further extension in time for 30 days and subsequently through letter No. WTL-05/1-1/1414 dated 7th April, 2023 provided Auditors’ certificate having revised and reclassified the information therein as compared to earlier version of auditors certificate. The same was reviewed and it was observed that the called up information was still not available therein.

1.8 As a consequence thereof, a Show Cause Notice (SCN) dated 9th May, 2023 was issued under section 23 of the Act, wherein the licensee was required to remedy the contravention by submitting Auditors Certified breakups of revenue and inter-operator costs and make payment of outstanding dues for the year 2021 within seven (07) days of issuance of show cause notice and also to explain in writing within thirty (30) days, as to why any enforcement order should not be passed under section 23 of the Act.

1.9 The licensee vide letter and email dated 15th May, 2023 replied to the SCN stating that auditors certificate for the year 2021 has already been provided vide its letter No. WTL-05/1-1/1414 dated 7th April, 2023. Subsequently, the licensee vide letter dated 8th June, 2023 submitted its response stating therein that it has already provided auditors certificate vide its letters dated 13th October, 2022 and 7th April, 2023 along with payment of ALF and R&D and commitment to pay USF in the month of July 2023. Further, it was also mentioned that

that neither the basis of calculation of ARDs in SCN has been shared nor the basis for rejecting the auditors certificate has been provided.

In response, the working of ARDs mentioned in the SCN was shared with the licensee through letter dated 23rd June, 2023.

1.10 The matter was fixed for hearing before the Authority on 21st August, 2023. Mr. Muhammad Ashfaq (Head of Financial Planning), Mr. Shahzad Saleem (CFO) and Mr. Abdul Bari Rashid (Legal Counsel) attended the hearing on the behalf of licensee on the said date. During hearing, the licensee re-iterated the same stance as mentioned in the above referred letter that basis of calculation has not been shared with the licensee. During the hearing, multiple discrepancies noted in the auditor's certificates including non-provision of complete information was highlighted. Accordingly, after hearing the matter in detail, the licensee was directed to furnish complete information as required by PTA through letter dated 21st February, 2023.

1.11 It would not be out of context to mention here that in order to facilitate the licensee, itemized list of requisite information with compliance status was shared with the licensee through letter dated 28th August, 2023 with direction to complete the pending information latest by 7th September, 2023. The licensee vide letter dated WTL-05/4-1/1433 dated 7th September, 2023 submitted its response by responding in context of another matter involving ARDs for the year 2020 stating that since the underlying issues in both the years are similar, therefore, requested to consider the same response for the year 2021 as well.

1.12 Reply furnished by the licensee was again incomplete, therefore, a meeting was held with the licensee on 21st September, 2023 to discuss the licensee's response extended full cooperation for provision of information. Pursuant to the discussion, an updated list of pending items was shared with the licensee through letter dated 20th October, 2023 with direction to provide remaining information latest by 26th October, 2023.

1.12 In response, the licensee, instead of providing the requisite information, through its email dated 26th October, 2023 requested for extension in time by 02 weeks. The request of the licensee was acceded and communicated to the licensee vide letter dated 31st October, 2023. However, it was requested that readily available information with the licensee e.g. copy of general ledgers etc. be shared within 02 days. The licensee submitted its response vide email dated 14th November, 2023 again by responding in context of another matter involving ARDs for the year 2020 stating that since the underlying issues in both the years are similar, therefore, requested to consider the same response for the year 2021 as well. The response of licensee has been reviewed, it has been observed that same stance has been reiterated, therefore, the compliance status as attached in "**Annex A**" (as part of this order) was updated based on the information furnished by the licensee from time to time which was duly shared with the licensee.

1.13 To proceed further, the matter was fixed for hearing on 7th March, 2024. Mr. Abdul Bari Rashid (Legal Counsel), Mr. Saeb Zaidi (Director Regulatory), Mr. Gul Ahmed (Adviser), Muhammad Ashfaq (Head of Financial Planning) and Mr. Sami Alam (Manager Regulatory) attended the hearing on the said date on the behalf of licensee. During hearing the licensee re-iterated its stance as already shared through email dated 14th November, 2023 and related correspondence as mentioned hereinabove.

2. Findings of the Authority

2.1 Matter heard. Record pursued. After careful examination of the available record, following are the findings

2.2.1 Licensee has reported revenue amounting to Rs. 200 million related to Indefeasible Right of Use (IRU) of metro fiber for 20 years in AAAs. Same revenue has been reported as sale of dark fiber in auditor's certificate under WLL license and is claimed as non-licensed revenue. The IRU arrangement and sale of asset are transactions of different nature, hence, cannot be used interchangeably. Further, the claim of licensee that the said revenue is non-licensed is not maintainable on the grounds that one can't establish, maintain or operate any such system or provide any services without having PTA license. Therefore, the said revenue shall be included in revenue under FLL licenses for calculation of ARDs and corresponding sales tax amounting to Rs. 85 million being allowable deductions as per license conditions shall be allowed under the same license in calculation of ARDs.

2.2.2 The revenue amounting to Rs. 93 Million on account of CATV and advertisement as per auditors certified breakup being non-licensed revenue in nature shall be excluded for calculation of ARDs, hence, no ARDs are payable on said amount.

2.2.3 Inter-operator costs as mentioned in the auditor's certificate and PTA/FAB mandated payments made during the year 2021 are allowable deductions from licensee's gross revenue from licensed services for the year. Therefore, it is an admitted fact that interconnect cost and bandwidth charges paid to local operators (PTA licensees) amounting to Rs. 1.1 billion and Rs. 57 million respectively, as certified by the auditors are eligible inter-operator costs against revenue in line with applicable license terms and conditions. Therefore, the said costs are deducted from revenue while calculating ARDs.

2.2.4 As regard, the licensee's claim for deduction on account of Web Monitoring Services (WMS), it is reiterated that installation of WMS was individual responsibility of operators. The fact that PTA has allowed to deploy centralized WMS and share its cost among LDI operator does not render it PTA/FAB mandated payment. Accordingly, deduction claimed on account of WMS cost is not maintainable.

2.2.5 As regard written back liabilities amounting to Rs. 95 Million recorded in prior years, the same amount has been recorded as income for the year 2021 in note 41 of the financial statements. The auditor's certificate submitted by the licensee only contains a statement that "Unclaimed liabilities written back don't include any inter-operator cost". The licensee was requested to provide party-wise breakup of such amount to review whether it includes any inter-operator cost which was previously allowed as deduction in previous years while calculating ARDs. However, despite multiple reminders, licensee has failed to provide the same. Therefore, write back of said liabilities amounting to Rs. 95 million being no longer payable against which deduction may have previously been claimed would be added back for calculation of ARDs for the year it has been written back.

2.2.6 As regard to the licensee's claim of deductions amounting to Rs. 244 Million qua provision for doubtful debt, it has been explained that the head of accounts for which such expense would have been incurred don't correspond to head of accounts allowed as deductions as provided in the license. Therefore, licensee's claim being against the terms and conditions of the license is disallowed.

2.2.7 As regard to the licensee's claim for deduction of discount amounting to Rs. 3 Million, stated by the license, as reported in note 38 to the financial statements includes commission on sales in nature and substance. As per regulation 23 read with license terms and conditions, commission on sales is not an allowable deduction while calculating ARDs. The licensee was required to provide breakup of discount and commission cost, however, the licensee failed to provide the same. Further, it is observed in other supporting documents submitted by licensee for other years e.g. General Ledgers, that the amount reported as discount in AAAs and Auditors Certificate include significant amount of commission as well. Therefore, the licensee's claim being inconsistency with the applicable laws and license terms and conditions is disallowed.

2.2 In light of available record and findings as mentioned herein above, calculation of ARDs under FLL and LDI licenses is attached as "**Annex-B**" (as part of this order).

3. ORDER:

Keeping in view the above-mentioned facts coupled with the available record, the Authority hereby decides as under:

3.1 Since the licensee has failed to provide any cogent reason and justification to substantiate its claim, therefore, the licensee is hereby directed to make payment of outstanding ARDs amounting to Rs. 27,255,272/- (Rupees Twenty-Seven Million, Two Hundred Fifty-Five Thousand, Two Hundred and Seventy-Two only) (LPAF calculated till 13th July, 2024) within three (03) days from the date of receipt of this order.

3.2 In case of con-compliance of directions mentioned at para 3.1 above, further legal action will be initiated against the licensee as per applicable law without any further notice.

Maj. Gen. Hafeez Ur Rehman (R)
Chairman

Muhammad Naveed
Member (Finance)

Dr. Khawar Siddique Khokhar
Member (Compliance & Enforcement)

Signed on 19th August, 2024 and comprised of (6) pages only.

Annexure - A

For the Year ended December 31, 2021

S.No	PTA Requirement vide letter dated 21 st February, 2023	WTL Response vide letter dated 7 th April, 2023	PTA Comments on WTL Response vide letter dated 28 th August, 2023	Compliance Status	WTL Response vide letter dated 7 th September, 2023	PTA Comments vide letter dated 20 th October, 2023	WTL Response vide email dated 14 th November, 2023
1.	<p>a) License-wise auditors' certificate certifying <u>all</u> revenue streams, including, but not limited to, voice and data having incoming and outgoing breakup;</p> <p>b) Statement certifying that no cost including interconnect/int er-operator cost has been netted off from revenue.</p>	<p>Auditors Certified breakup incoming revenue has been provided</p>	<p>License wise breakup of revenue has been provided.</p>	N/A	N/A	N/A	<p>Dark Fiber sale is a fixed asset sale and doesn't come under the definition of revenue for PTA charges.</p>
		<p>Auditors Certificate includes a statement that no cost has been netted off from the revenue.</p>	<p>Statement suffice the Requirement</p>	Complied	N/A	N/A	N/A

2.	License-wise auditors certified following breakups:						N/A
a) Party-wise breakup of interconnect, settlement and other charges relating to local operators and foreign carriers separately	Auditors Certified party wise for breakup related costs has been provided	WTL has provided Auditors Certificate for said costs, therefore, deduction on account of whole amount as claimed by WTL has accordingly been already allowed in calculation of Annual Regulatory Dues (ARDs).	Complied	N/A	N/A	N/A	
b) Party-wise breakup of bandwidth and other PTCL charges relating to local operators and foreign carriers						N/A	
3.	Auditors certified nature and detail of:						
a) "Regulatory Compliance Cost" mentioned in Auditor's certificate	Regulatory compliance cost paid for monitoring under LDI license	WTL verbally informed that regulatory compliance cost pertains to WMS related costs that it has incurred. As discussed during the hearing WTL is required to clarify its stance in context of applicable regulatory framework for claiming such costs	Partially complied Remaining compliance required	Regulatory compliance cost is related to PTA mandated payment for WMS. This is covered under the License Clause 4.1.2 of LDI License, which is deducted from revenue for calculation of annual fee. Indeed the WMS payment is PTA mandated payment and same is to be deducted.	It was explained to WTL that WMS was individual responsibility of operators. In order to facilitate the operators, PTA had allowed to deploy centralized WMS and share its cost among all the LDI operators. In this arrangement, PTA had nothing to do WMS in context of PTA/FAB	WMS if provided pursuant to License obligation and as per PTA Regulation MRITT 2010: WMS is for exclusive use of the Authority to monitor certain aspects It is controlled by the Authority.	

						<p>mandated payments. Considering it an inter-operator payment and claiming its deduction from revenue is not justified. However, WTL was again requested to provide any persuasive justification for which response is still awaited.</p>	<p>The share of cost is determined by the Authority in accordance with the traffic share which is proportional to the revenue from WMS monitored service. WMS does not play any adding or enhancing business of the Licensee. WTL genuinely considers WMS cost as PTA mandated payment in terms of providing equipment for use by the Authority.</p>
<p>b) "Unclaimed liabilities written back during the year" amounting to Rs. 95,522 thousand reported under other income in</p>	<p>Unclaimed liabilities written back don't include any inter-operator cost</p>	<p>Nature and detail of underlying arrangement on account of "Unclaimed Liabilities written back during the year" has not been provided. WTL is required to provide complete details as to nature that should cover evolution of end to</p>	<p>Not complied</p>	<p>Unclaimed liabilities written back are related to operating nature accruals and suppliers other than inter-operator, so earlier not charged under cost deductible for PTA charges under any licensed services. Auditors certificate clarifies that there is no</p>	<p>WTL has not provided complete response to this requirement. Therefore, WTL was again requested during the meeting to respond. However, response is still awaited.</p>	<p>Initial PTA requirement was that "specific declaration whether inter-operator cost was included in the liabilities written back during the year". This was clarified in the Auditors'</p>	

	<p>note 41 of the AAAs for the year ended December 31, 2021 and a specific declaration whether and inter-operator cost was included in the unclaimed liabilities written back during the year:</p>		<p>end transaction trail including: (i) Party wise breakup of total received amount; (ii) Revenue recorded out of total received amount; (iii) Party-wise outstanding balance as of 31" December 2020); (iv) Party-wise breakup of amount written back during the said year; (v) Justification for categorizing the said amount under other income whereas underlying arrangement for which said amount has apparently been received for rendering licensed services</p>	<p>inter-operator cost. In response to new queries raised in this letter, this is to clarify that this amount pertains to liabilities/ payable, not to receivables from customers so revenue and amount received is not relevant. Hence, rational of liabilities written back transaction is explicitly clear and charged to other Income.</p>		<p>certificate that there is no inter-operator cost written back.</p>
<p>4.</p>	<p>Auditor's certificate shall include nature and detail of revenue under Local Loop licenses. The auditor's</p>	<p>No response received.</p>	<p>Revenue reported against the caption "Fixed Local Loop" and "Dark Fiber sale" has been categorized under WLL in 2018 and 2020. Subsequent termination of WLL license in 2021, same</p>	<p>Not Complied</p>	<p>No response No response WTL has not provided any response to this requirement. Therefore, WTL was again requested during the meeting to respond. However, response is still awaited.</p>	<p>No response</p>

	<p>certificate shall also specify detail of services provided under Fixed Local Loop (FLL) Licenses and WLL license and report the revenue and corresponding inter-operator cost under each license separately;</p>	<p>No response received.</p>	<p>revenue has been categorized under FLL license in 2021. WTL is required to clarify its stance about inconsistent categorization of revenue earned from same services in different years.</p>	<p>Not Complied</p>	<p>No response</p>	<p>WTL has not provided any response to this requirement. Therefore, WTL was again requested during the meeting to respond. However, response is still awaited.</p>	<p>No response.</p>
<p>5.</p>	<p>Revenue for the year 2021 has been bifurcated between LDI and FLL license. Whereas, revenue for the year 2018 and 2020 has been bifurcated between LDI and WLL licenses. WTL was provide of nature of services and</p>	<p>No response received.</p>	<p>Already covered in Sr. No. 4 above in the table</p>	<p>Not Complied</p>	<p>No response</p>	<p>WTL has not provided any response to this requirement. Therefore, WTL was again requested during the meeting to respond. However, response is still awaited.</p>	<p>No response.</p>

	<p>justification of revenue reporting under WLL and FLL with reference to applicable regulatory framework for all three years 2018, 2020 and 2021</p>	<p>Agreement not provided</p>	<p>WTL is required to share copy of all relevant revenue sharing agreements. Further, complete detail and evolution as to end to end transaction flow under said agreements is also required.</p>	<p>Not complied</p>	<p>It is meager amount Rs. 112k as mentioned in AAAs note no. 39. WTL does not contest it further.</p>	<p>In response to queries raised for the year ended 31st December, 2020, WTL stated that it is a meager amount. The requirement was to provide copy of agreement and not about the amount of transaction. Further, end to end transaction flow was required to understand the nature of this revenue. Therefore, WTL was again requested during the</p>	<p>Issue not contested</p>
<p>6.</p>	<p>Copy of Revenue Sharing Agreement with PTCL for WLL network services as mentioned in note 41.2 of the AAAs for the year ended December 3, 2020:</p>						

						<p>meeting to respond and provide the requested detail. However, response is still awaited.</p>		
7.	<p>Justification and reference to license terms and conditions with respect to deductions claimed on account of following aspects mentioned in Auditors Certificate</p>	<p>a) Provision against receivable balance;</p>	<p>No response received</p>	<p>WTL is required to clarify its stance in context of applicable regulatory framework for claiming such costs</p>	<p>Not complied</p>	<p>This is the part of revenue which is bad and not received so it is presented as deductible from revenue in Auditors certificate. Rational of PTA fees calculation is on revenue which eventually gives economic benefit to the company resulting in payments under discussion to PTA.</p>	<p>The allowed deductions have already been clearly mentioned in the regulatory framework. WTL, in support of its claim, was required to provide reference from regulatory framework which allows such deductions.</p> <p>In response, WTL has explained the accounting treatment of a transaction rather justifying its stance in light of the regulatory framework.</p> <p>Therefore, WTL was again requested during the meeting to provide any persuasive reasoning in support of its claim.</p>	<p>As earlier explained it is not revenue and under regulatory framework the PTA fee is applicable on revenue</p>

	b) Discount;	No response received.	<p>WTL's reporting in context of 'discount' and 'commission' has been inconsistent over the years. For instance, 'discount' and 'commission' amounting to Rs. 28,580 thousand was reported under the head revenue in AAAs for the year 2018, while the amount of Rs. 24,774 thousand (along with comparative amount of Rs. 28,580 thousand) has been reported as 'commission on sales' under the head direct cost for the year 2019. Moreover, the comparative figure against commission on sales amounting to Rs. 24,774 thousand has again been categorized as 'discount' and reported under revenue for the year 2020.</p> <p>WTL is required to provide clarity on nature of amount reported as 'discount' amounting to</p>	Not complied	<p>Discount is the cost directly incurred for revenue generation, presentation of this cost in accounts may vary either in direct deduction from revenue or in direct cost. Discount value separately depicted in Auditors certificate</p>	<p>However, response is still awaited.</p> <p>The amount against the caption "discount" in auditors' certificate is reported against the caption "discount and commission" in AAAs for the year ended 31st December, 2018.</p> <p>It was explained to WTL during the meeting that 'Discount' and 'Commission' are different in nature and the terms cannot be used interchangeably. PTA Regulations was also referred in this context.</p> <p>Therefore, WTL was again requested during the meeting to bifurcate the amount between the two. However, response is still awaited.</p>	<p>Discount and commission is used in AAA as general term, however, the discount as mentioned in Auditors certificate is the cost incurred for revenue generation as earlier explained.</p>
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	c) Revenue Share Cost;	No response received.	<p>Rs. 2,808 thousand for the year 2021 and a confirmation whether any commission cost has been clubbed in the said amount.</p> <p>WTL is required to explain underlying nature of said services and related cost. Further, also explain whether this claim of cost deduction has any connection with revenue sharing arrangement with PTCL that is referred in Sr. No. 5 above of this table.</p> <p>Moreover, WTL is required to clarify its stance in context of applicable regulatory framework for claiming commission cost as a deduction for calculation of ARDs.</p>	Not complied	<p>Since our Auditor has not provided this in its certificate, WTL does not contest it further.</p>	<p>The amount was claimed as deduction vide Auditors Certificate shared vide letter dated 13th October, 2022.</p> <p>WTL was required to clarify as to whether there is any linkage of revenue share cost mentioned in Auditors Certificate and the revenue share agreement (discussed in 5 above).</p> <p>WTL did not respond to the requirement.</p> <p>Therefore, WTL was again requested during the meeting to respond and provide the requested detail. However, response is still awaited.</p>	<p>There is no linkage with the point No. 5. However, WTL does not contest it.</p>
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	d) Regulatory compliance cost	No response received	Already covered in No. 3(a) above in this table	Not complied	Regulatory compliance cost is related to PTA mandated payment for WMS. This is covered under the License Clause 4.1.2 of LDI License, which is deducted from revenue for calculation of annual fee.	Already covered in Serial No. (3) above.	Already covered in serial No. (3) above.
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Pakistan Telecommunication Authority
 Calculation of Annual Regulatory Dues of
 WorldCall Telecom (Private) Limited
 For the year ended 31 December, 2021

Annexure - B

Dated: 19th August 2024

(4)

Particulars

FLL	LDI	Total
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Gross Revenue as per financial statements
 Less: Sales Tax
 Less: CATV and advertisement being non-licensed service revenue

507,000,000	1,695,000,000	2,202,000,000
(85,000,000)	-	-
-	(93,000,000.00)	(93,000,000)

Add back:
 Unclaimed liabilities written back
 Total Revenue

422,000,000	1,602,000,000	2,109,000,000
-	95,522,000	95,522,000
422,000,000	1,697,522,000	2,204,522,000

Less Allowable Deductions:
 Interconnect, Settlement and other charges (Local Operators Only)
 Bandwidth and other PTCL charges (Local Operators Only)
 ALF paid during the year 2021
 R&D paid during the year 2021
 USF paid during the year 2021
 Numbering charges paid during the year 2021

(1,000,000)	(1,057,000,000)	(1,058,000,000)
(42,000,000)	(15,000,000)	(57,000,000)
-	(1,449,794)	(1,449,794)
-	(1,449,794)	(1,449,794)
-	(4,349,382)	(4,349,382)
-	(226,000)	(226,000)
(43,000,000)	(1,079,474,970)	(1,122,474,970)

Adjusted Gross Revenue for calculation of ARDs

379,000,000	618,047,030	1,082,047,030
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Date & Days	Annual License Fee			Research and Development Fund (R&D)			Universal Service Fund		
	FLL	LDI	Total	FLL	LDI	Total	FLL	LDI	Total
20-Apr-23	-	(1,757,000)	(1,757,000)	-	(1,757,000)	(1,757,000)	-	(2,635,000)	(2,635,000)
355	448,483	731,356	1,179,839	485,120	791,100	1,276,220	1,603,170	2,614,339	4,217,509
450	568,500	399,971	968,471	531,863	374,195	906,058	1,235,540	869,487	2,105,027
	1,016,983	1,131,326	2,148,310	1,016,983	1,165,295	2,182,278	3,060,950	3,731,559	6,782,509
	2,911,983	2,664,561	5,376,545	2,911,983	2,498,530	5,410,513	8,735,950	7,732,264	16,468,214
	27,255,272								

Balance ARDs payable for 2021
 Total Outstanding ARDs for 2021