

**Breakdown of operational charges: examples****a) The case of a company essentially active in the telecommunications sector**

We shall discuss here the case of an undertaking whose turnover attributable to telecommunications services is equal to or greater than 90%. In such a case, it is not therefore necessary to produce any estimates.

*Please note that in the terms of the law a telecommunications service is an information transmission service on behalf of third parties using telecommunications techniques (art. 3, let. b LTC).*

<b>Total operational charges (excl. VAT)</b>			
<b>(of which) operational charges attributable to the telecoms sector (excl. VAT)</b>	<b>2</b>	<b>2000</b>	
<b>Purchases of goods, total value</b>			
<b>(of which) purchases of goods attributable to the telecoms sector</b>	<b>21</b>	<b>216</b>	
<b>Purchases of services, total value</b>			
<b>(of which) purchases of services attributable to the telecoms sector</b>	<b>22</b>	<b>264</b>	
<b>Services provided by other operators (interconnection, ...)</b>	<b>221</b>	<b>158</b>	
<b>On fixed network</b>		<b>2211</b>	<b>80</b>
<b>On mobile network</b>		<b>2212</b>	<b>60</b>
<b>Other services</b>		<b>2213</b>	<b>18</b>
<b>Allocation impossible</b>		<b>2214</b>	<b>0</b>
<b>Other services / allocation impossible</b>	<b>222</b>	<b>106</b>	
<b>Personnel charges, total value</b>			
<b>(of which) personnel charges attributable to the telecoms sector</b>	<b>23</b>	<b>520</b>	
<b>Depreciation, total value</b>			
<b>(of which) depreciation attributable to the telecoms sector</b>	<b>24</b>	<b>400</b>	
<b>Other operating charges (overheads, leasing, ...), total value</b>			
<b>(of which) other operating charges attributable to the telecoms sector</b>	<b>25</b>	<b>600</b>	

**b) The case of a company active in several sectors which does not have accurate information available**

We shall discuss here the case of a company whose turnover attributable to telecommunications services is less than 90%.

The company in question does not use analytical accounting procedures and has not carried out a cost analysis or, where applicable, a partial analysis. In such a case, it is therefore necessary to produce estimates using the procedure indicated in the questionnaire.

As a hypothesis, let us assume that the turnover attributable to the supply of telecommunications services amounts to 30%. It is then necessary to proceed as follows.

<b>Total operational charges (excl. VAT)</b>		<b>2000</b>	
<b>(of which) operational charges attributable to the telecoms sector (excl. VAT)</b>	<b>2</b>	<b>600</b>	
<b>Purchases of goods, total value</b>		<b>216</b>	
<b>(of which) purchases of goods attributable to the telecoms sector</b>	<b>21</b>	<b>65</b>	
<b>Purchases of services, total value</b>		<b>264</b>	
<b>(of which) purchases of services attributable to the telecoms sector</b>	<b>22</b>	<b>79</b>	
<b>Services provided by other operators (interconnection, ...)</b>	<b>221</b>	<b>0</b>	
<b>On fixed network</b>		<b>2211</b>	<b>0</b>
<b>On mobile network</b>		<b>2212</b>	<b>0</b>
<b>Other services</b>		<b>2213</b>	<b>0</b>
<b>Allocation impossible</b>		<b>2214</b>	<b>0</b>
<b>Other services / allocation impossible</b>	<b>222</b>	<b>79</b>	
<b>Personnel charges, total value</b>		<b>520</b>	
<b>(of which) personnel charges attributable to the telecoms sector</b>	<b>23</b>	<b>156</b>	
<b>Depreciation, total value</b>		<b>400</b>	
<b>(of which) depreciation attributable to the telecoms sector</b>	<b>24</b>	<b>120</b>	
<b>Other operating charges (overheads, leasing, ...), total value</b>		<b>600</b>	
<b>(of which) other operating charges attributable to the telecoms sector</b>	<b>25</b>	<b>180</b>	

As can be seen, the figure under item 2 corresponds to 30% of 2000 and so on.

Note that for items 221 and 222, and 2211, 2212 and 2213, resorting to a standard estimating procedure does not make sense. In principle, you should know these figures. If not, only you can estimate the probable distribution in % between, for example, 221 and 222.

Take the example of a company which does not have any accurate figures. In this company, it is estimated that the distribution between 221 and 222 is approximately 60% and 40%, which gives us 47 and 32 respectively. However, one has no idea at all how the 47 are distributed. In such a case, enter the 47 under item 2214 "Allocation impossible". The table will therefore look like this:

<b>(of which) purchases of services attributable to the telecoms sector</b>	<b>22</b>	<b>79</b>	
<b>Services provided by other operators (interconnection, ...)</b>	<b>221</b>	<b>47</b>	
<b>On fixed network</b>		<b>2211</b>	<b>0</b>
<b>On mobile network</b>		<b>2212</b>	<b>0</b>
<b>Other services</b>		<b>2213</b>	<b>0</b>
<b>Allocation impossible</b>		<b>2214</b>	<b>47</b>
<b>Other services</b>	<b>222</b>	<b>32</b>	