

Detailed Guidelines on Cost Allocation Bases for the Type I Telecommunications Enterprises

Cost Pool	Account Code	Account Title	Attribution	Cost Driver
Network Components	5XXX.111X	Local Subscriber Line		Directly attribute to telecommunications services, and usually allocated and in accordance with number of telecommunication services user basis.
	5XXX.112X 5XXX.132X 5XXX.142X 5XXX.152X 5XXX.162X 5XXX.172X 5XXX.182X 5XXX.192X 5XXX.1C2X 5XXX.1D2X	Relay Line (A circuit which interconnecting between two Local Exchange Centers or between Local Exchange Center and Tandem Office.)		The allocated shall take actual number of lines, power loading and length of lines into consideration, then allocate to telecommunication services in accordance with communication volume of public network, and non-public network communication volume shall directly attribute to telecommunication services.
	5XXX.121X 5XXX.131X 5XXX.141X 5XXX.151X 5XXX.161X 5XXX.171X 5XXX.191X 5XXX.1A1X 5XXX.1B1X 5XXX.1D1X	Feed Lines (The trunk between End Office and Toll Center.)		Same as above.
	5XXX.122X 5XXX.133X	Trunk Lines (The trunk between Toll Center and Primary Center, and between Primary Centers.)		Same as above.
	5XXX.113X 5XXX.114X 5XXX.123X 5XXX.134X 5XXX.143X 5XXX.153X 5XXX.163X 5XXX.183X	Switch Device		In accordance with actual usage, the local telecommunications exchange equipment usually divides into: 1. Feeder line terminal equipment—According to the number of user. 2. Relay circuit terminal equipment— Same as relay circuit basis.

	5XXX.193X 5XXX.1C3X 5XXX.1D3X			<p>3. Exchange equipment—The allocation shall take the actual number of lines, power loading and length of lines into consideration, then allocate to telecommunication services in accordance with communication volume of public network, and non-public network communication volume shall directly attribute to telecommunication services.</p> <p>4. Centralize procedure equipment— In accordance with procedure times or volume.</p> <p>Another exchange equipment shall follow the division of No.3 Exchange equipment.</p>
Network Components	5XXX.115X 5XXX.116X 5XXX.124X 5XXX.135X 5XXX.143X 5XXX.144X 5XXX.153X 5XXX.154X 5XXX.164X 5XXX.173X 5XXX.174X 5XXX.184X 5XXX.194X 5XXX.1C5X 5XXX.1D4X	Transmission Device		Analysis methods shall be the same as Relay lines.
	5XXX.117X 5XXX.125X 5XXX.136X 5XXX.145X 5XXX.155X 5XXX.165X 5XXX.175X 5XXX.185X 5XXX.195X 5XXX.1C6X 5XXX.1D5X	Signaling Network Device		The allocated signal network shall be on the basis of relevant transmission equipment usage.

	5XXX.118X 5XXX.126X 5XXX.137X 5XXX.146X 5XXX.156X 5XXX.166X 5XXX.176X 5XXX.186X 5XXX.196X 5XXX.1D6X	Network Interface Device		The allocated telecommunication services shall be on the basis of network usage, and the attribution shall be based on the type of equipment.
	5XXX.119X	Directory Services Device		The allocation to separate telecommunication services shall be on the basis of network usage.
	5XXX.1270 5XXX.1380	Operator Service Center		The allocation to telecommunication services shall be on the basis of network usage.
Supporting Functions	5XXX.11B0 5XXX.1280 5XXX.1390 5XXX.1470 5XXX.1570 5XXX.1670 5XXX.1770 5XXX.1870 5XXX.1970 5XXX.1A70 5XXX.1B70 5XXX.1C90 5XXX.1D70 5XXX.1E70 5XXX.1Y70 5XXX.1Z70	Network Management System		Base on the relative ratio of value of equipment each exchange office or exchange area, and the network management cost shall be allocated to separate exchange office or exchange area. The network management cost allocated to separate exchange office or exchange area shall be allocated to relative network component in accordance with the relative ratio of value of equipment value. Then separate telecommunications services according to the method of cost separation of the network.

	5XXX.11C0 5XXX.1290 5XXX.13A0 5XXX.1480 5XXX.1580 5XXX.1680 5XXX.1780 5XXX.1880 5XXX.1980 5XXX.1A80 5XXX.1B80 5XXX.1CA0 5XXX.1D80 5XXX.1E80 5XXX.1Y80 5XXX.1Z80	Network Power Device		Based on the actual usage situation allocate the power cost to separate exchange office or exchange area. The network power cost that is allocated to separate exchange office or exchange area shall be allocated to relative network component in accordance with relative ratio of value of equipment value. Then separate telecommunications services according to the method of cost separation of the network.
	5XXX.11D0 5XXX.12A0 5XXX.13B0 5XXX.1490 5XXX.1590 5XXX.1690 5XXX.1790 5XXX.1890 5XXX.1990 5XXX.1A90 5XXX.1B90 5XXX.1CB0 5XXX.1D90 5XXX.1E90 5XXX.1Y90 5XXX.1Z90	Materials Management Device		To separate according to fees of material requisite.
	5XXX.11W0 5XXX.12W0 5XXX.13W0 5XXX.14W0 5XXX.15W0 5XXX.16W0 5XXX.17W0 5XXX.18W0 5XXX.19W0 5XXX.1AW0 5XXX.1BW0 5XXX.1CW0 5XXX.1DW0 5XXX.1EW0	Other Supplement Device		Directly attribute to separate telecommunication services or analysis accordance with network management system.

	5XXX.1YW0 5XXX.1ZW0			
Supporting functions	6XXX.11X0	Billing and collection	Billing	Billing time, category of billing or relative income.
			Bills	Sum of receipts or relative income.
			Payment	Times of client payment or relative income.
	6XXX.12X0	Customer service expenses	Application for number	To separate according to numbers of number allocated.
			Consultation	To separate according to time of handling.
	6XXX.13X0	Marketing expenses	Marketing	Allocated to separate telecommunication services under relative ratio of value of service income.
			Advertisement	Same as above.
			Selling management Doubtful account	Same as above. Same as above.
	6XXX.14X0	Sales commission fee		Allocated to separate telecommunication services under relative ratio of value of service income basis.
6XXX.15X0	Installation fee		Allocated to separate telecommunication services under relative ratio of value of service income.	
6XXX.16X0	Product development		Allocated to separate telecommunication services under the relative ratio of value of service income.	
6XXX.17X0	Materials management		According to fees of material requisite allocated to separate telecommunication services.	
6XXX.1WX0	Other		Allocated to separate telecommunication services under relative ratio of value of work hours or relative telecommunications service income basis.	