



**GUIDELINES FOR SUBMISSION OF RETURN OF NET REVENUE ("RONR")**

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**Introduction**

All licensees must use the online RONR form created through E-Fund Management System ("EFMS") for submission of RONR. The online RONR form will have a system generated reference number, which will then be certified by auditor before being submitted physically to Fund Management and Collection Department ("FMCD").

**Important**

Information contained in the RONR form consists of revenue recognised for a calendar year, which is strictly from the period of 1 January to 31 December unless the licensee is newly incorporated.

If your financial year ends on any day other than 31 December **or** your audited account does not cover the period of twelve (12) months due to change in financial year end, you are required to prepare unaudited management accounts (statement of comprehensive income/income statement **and** statement of financial position/balance sheet) for the whole calendar year period.

**How to fill in RONR form**

1. To create the RONR form in EFMS, go to menu and click 'Submission of RONR -> RONR List'. Once the RONR list page is displayed, click the 'Create New RONR' button and select the calendar year for which the RONR is created. Depending on the 'Financial Year End' information provided in the 'Licensee Profile', you would be required to fill in information for Audited Revenue for financial year end on 31 December, if otherwise do fill up as well for the Unaudited Revenue (1st Jan to 31st Dec).
2. In the RONR form, there are two types of revenue categories which are Designated Services ("DS") and Non Designated Services ("NDS"). DS refers to any licensable activities provided by a licensee while NDS refers to any activities provided by a licensee, which do not require license from MCMC.

3. There are six (6) columns in the RONR form which are: -

No.	Column	Description
1	1	Designated and Non Designated services
2	2/a	Gross Revenue
3	3/b	Less Payment to other network facilities provider or network services provider individual licensee
4	4/c	Net Revenue
5	5/d	Weightage Factor
6	6/e	Weighted Net Revenue

4. Services or activities in Column (1) would indicate **all your revenue activities**. If your licensable activity is not on the list, you may add them under the section of "Such other activities subject..." by clicking the 'add activity' button and type the activity in this column accordingly.

For example: -

- License granted is 'NSP(I) – Communication Tower', you may add the activity for the revenue recognised as 'Communication Tower Rental'.
- License registered is 'ASP(C) – Internet Access Services and Messaging Services', you may add the activities for the revenues recognised separately as 'Internet Access Service' and in another row as 'Messaging Service'.

As for non-licensable revenue activities, you may add them under NDS by clicking the 'add activity' button and type the activity in this column, please specify them appropriately.

5. Gross revenue per column (2)/(a) should be filled with the amount of revenue recognised during the calendar year of which RONR is prepared, in accordance with the activities or services rendered. The Grand Total of this column should equals to the **total revenue recognised during the calendar year** (Gross revenue per Audited Account if your financial year ended on 31 December).F
6. Column (3) or column (b) is strictly for the direct cost incurred in the provision of activities stated in column (1). This column is required to be filled for DS only, if any.
7. Net revenue per column (4)/(c) will be calculated upon the formula of (a)-(b), which is auto calculated by the EFMS.

*"As stipulated in the Universal Service Provision ("USP") Regulation 27, contribution to the USP Fund will be liable to licensee whose net revenue is not less than the minimum revenue threshold of RM2million."*

8. Column (5)/(d) shows the weightage factor as stipulated by the USP Regulation 28 for each services listed on the RONR form.
9. Weighted net revenue per column (6)/(e) will be auto calculated by EFMS using the formula of (c)x(d).

*"Calculation of USP Fund contribution for those who are liable will be at six (6) percent of the weighted net revenue in accordance with USP Regulation 27."*

10. When the RONR form has been accordingly filled, click 'save' button where EFMS will save it as draft and click 'preview' to view the RONR in '.pdf' format. Upon this, the form may be forwarded for external auditor's review and certification.
11. Once the RONR form is certified by the external auditor (after necessary amendment had been made, if any) kindly click the 'submit' button for the online RONR form submission in EFMS while the physically certified form along with other required documents are to be submitted to FMCD by either of the following: -
  - a. Drop them into the "USP Fund/RONR Submission" drop box by the receptionist desk at the lobby of MCMC HQ Tower 1, Ground Floor; OR
  - b. Mail/Courier them to:

Head  
Fund Management and Collection Department  
Malaysian Communications and Multimedia Commission  
MCMC Tower 1  
Jalan Impact, Cyber 6  
63000 Cyberjaya, Selangor  
Malaysia.