MINISTRY OF COMMUNICATIONS

(Department of Telecommunications)

NOTIFICATION

New Delhi, the 31st March, 1999.

TELECOM REGULATORY AUTHORITY OF INDIA

(Form of Annual Statement of Accounts and Records) Rules, 1999

G.S.R. 236(E). - In exercise of the powers conferred by Section 35 read with sub-section (1) of section 23, of the Telecom Regulatory Authority of India Act, 1997 (No. 24 of 1997), the Central Government, in consultation with the Comptroller and Auditor General of India, hereby makes the following rules, namely:-

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1. Short title and commencement -

(1) These rules may be called the Telecom Regulatory Authority of India (Form of Annual Statement of Accounts and Records) Rules 1999.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In these rules, unless the context otherwise requires.

(a) 'Act' means the Telecom Regulatory Authority of India Act, 1997 (No. 24 of 1997);

(b) 'Schedule' means a Schedule appended to the Form;

(c) 'Authority' means the Telecom Regulatory Authority of India;

(d) 'Form' means a form appended to these rules;

(e) All other words and expressions used in these rules but not defined and defined in the Act shall have the same meanings respectively assigned to them in the Act.

3. Annual Statement of Accounts and other relevant records.

At the end of a period of twelve months ending with 31st March of every year, the Authority shall prepare an Income and Expenditure Account and a Receipt

and Payment Account for the period and a Balance Sheet as at the last day of that period in the Forms specified below:

(a) Receipt and Payment account in Form 'A';

(b) Income and Expenditure Account in Form 'B';

(c) Balance Sheet in Form 'C'.

4. The Authority shall preserve the Balance Sheet, Income and Expenditure Account and Receipt and Payment Account prepared under rule 3 above for a minimum period of five years.

5. Authorized Signatory: The Receipt and Payment Account, Income and Expenditure Account and the Balance Sheet mentioned in rule 3 above shall be signed by the Joint Secretary (Finance & Accounts), Secretary, Member and Chairperson.

[File No. 3-5/96 – TA.I]
GURDIP SINGH, Jt. Secy.

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FORM – A

Receipts and Payments Account
For the year ended_____

(In Rupees)

A/c Code	Receipts	Current year As on	Previous year As on	A/c code	Payments	Current year As on	Previous year As on
1.	To Balance Brought down:			13	By Chairperson and Members:		
1.1	To Bank			13.1	By Pay and Allowances		
1.2	To Cash in hand			13.2	By Other benefits		
2	To Fee, Charges and Fine			13.3	By Travelling expenses:		
2.1	To Fees			13.3.1	By Overseas		
2.2	To Charges			13.3.2	By Domestic		
2.3	To Fines			14	By Officers:		
2.4	To Others (specify)			14.1	By Pay and Allowances		
3	To Grants:			14.2	By Retirement benefits		
3.1	To Accounts with Government			14.3	By Other benefits		
3.2	To Others (specify)			14.4	By Travelling expenses:		
4	To Gifts			14.4.1	By Overseas		
5	To Seminars and conferences			14.4.2	By Domestic		
6	To Sale of Publications			15	By Staff:		
7	To Income on investments and Deposits			15.1	By Pay and Allowances		
7.1	To Income on investments			15.2	By Retirement benefits		
7.2	To Income on Deposits			15.3	By Other benefits		
8	To Loans:			15.4	By Travelling expenses:		
8.1	To Government			15.4.1	By Overseas		
8.2	To Others (specify)			15.4.2	By Domestic		
9	To Sale of Assets			16	By Hire of Conveyance		
10	To Sale of Investments			17	By Wages		
11	To Recoveries from pay bills			18	By Overtime		

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A/c code	Receipts	Current year As on	Previous year As on	A/c code	Payments	Current year As on	Previous year As on
11.1	To Loans and Advances Principal Amount			19	By Honorarium		
11.2	To Interest on Loans and Advances			20	By Other office expenses		
11.3	To Miscellaneous			21	By Expenditure on Research		
51	To Others (specify)			22	By Consultation expenses		
				23	By Seminars and conferences		
				24	By Publications of TRAI		
				25	By Rent and Taxes		
				26	By Interest on Loans		
				27	By Promotional Expenses		
				28	By Membership fee		
				29	By Subscription		
				30	By Purchase of Fixed Assets (specify)		
				31	By Investments and Deposits		
				31.1	By Investments		
				31.2	By Deposits		
				32	By Security Deposits		
				33	By Loans and Advances to :		
				33.1	By Employees		
				33.1.1	By Bearing Interest		
				33.1.2	By Not bearing Interest		
				33.2	By Suppliers/contractors		
				33.3	By Others (specify)		
				34	By Repayment of loan		
				35	By Others		
					By Leave Salary and Pension		
				35.1	Contribution		

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		35.2	By Audit Fee
		35.3	By Misc:
		36	By Balance carried down:
		36.1	By Bank
		36.2	By Cash in hand
Total			Total

Joint Secretary
(Finance and Accounts)

Secretary

Member(s)

Chairperson

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FORM – B

Income and Expenditure Account
for the period 1st April_____to 31st March_____

(In Rupees)

A/c Code	Expenditure	Schedule	Current year As on	Previous year As on	A/c code	Income	Schedule	Current year As on	Previous year As on
	13 To Chairperson and Members					2 By Fee, Charges and Fine	A		
	13.1 To Pay and Allowances					2.1 By Fee			
	13.2 To Other benefits	C				2.2 By Charges			
	13.3 To Travelling expenses:					2.3 By Fines			
	13.3.1To Overseas					2.4 By Others (specify)			
	13.3.2 To Domestic					3 By Grants	B		
	14 To Officers:					3.1 By Account with Government			
	14.1 To Pay and Allowances					3.2 By Others (specify)			
	14.2 To Retirement benefits	D				4 By Gifts			
	14.3 To Other benefits	C				5 By Seminars and conferences			
	14.4 To Travelling expenses:					6 By Sale of Publications			
	14.4.1 To Overseas					7 By Income on investments and Deposits			
	14.4.2 To Domestic					7.1 By Income on investments			
	15 To Staff:					7.2 By Income on Deposits			
	15.1 To Pay and Allowances					11.2 By Interest on Loan and Advances			
	15.2 To Retirement benefits	D				12 By Miscellaneous Income			
	15.3 To Other benefits	C				12.1 By Gain on Sales of assets			
	15.4 To Travelling expenses:					By Excess of expenditure over income (Transferred to Capital Fund Account)			
	15.4.1To Overseas					Total			
	15.4.2 To Domestic								
	16 To Hire of Conveyance								
	17 To Wages								
	18 To Overtime								
	19 To Honorarium								
	20 To Other office expenses	E							
	21 To Expenditure on Research								

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22	To Consultation expenses	
23	To Seminars and conferences	
24	To Publications of TRAI	
25	To Rent and Taxes	
26	To Interest on loans	
27	To Promotional Expenses	
28	To Membership fee	F
29	To Subscription	G
35	To Others	
	To Leave Salary and Pension	
35.1	Contribution	

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A/c code	Expenditure	Schedule	Current year As on	Previous year As on	A/c code	Income	Schedule	Current year As on	Previous year As on
35.2	To Audit Fee								
35.3	To Misc.								
37	To Depreciation	H							
48	To Loss on sale of assets								
49	To Bad Debts written off								
50	To Provision for bad & doubtful debts								
	To Excess of income over Expenditure								
	(Transferred to Capital Fund Account)								
	Total								

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Joint Secretary (Finance and Accounts) **Secretary** **Member(s)** **Chairperson**

FORM – C

Balance Sheet as on 31st March_____

(In Rupees)

A/c Code	Liabilities	Schedule	Current year As on	Previous year As on	A/c code	Assets	Schedule	Current year As on	Previous year As on
40	Funds	I			43	Fixed Assets:	H		
40.1	Capital Fund				43.1	Gross Block at Cost			
	Add Excess of Income over Expenditure/less excess of Expenditure over Income					Less Cumulative depreciation			
					43.2				
40.2	Other Funds (specify)				43.3	Net Block			
41	Reserves	J			44	Capital Work-in-progress	M		
8	Loans:	K			31	Investments & Deposits	N		
8.1	Government				31.1	Investment			
8.2	Others				31.2	Deposits			
42	Current Liabilities and provisions	L			33	Loans and Advances	O		
					3.1	Account with Government	S		
					45	Sundry Debtors	P		
					36	Cash and Bank Balances	Q		
					46	Other Current Assets	R		
	Total					**Total**			
	Accounting Policies and Notes to	T							

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The Schedules referred above form an integral part of Balance Sheet.

Joint Secretary (Finance and Accounts) **Secretary** **Member(s)** **Chairperson**

Schedule-A-Fee, Charges & Fines

(In Rupees)

A/c Code	Description	Current year As on	Previous year As on
2.1	Fee:		
2.1.1	Registration fee		
2.1.2	Adjudication fee		
2.1.3	Document access fee		
2.1.4	Others		
	Total		
2.2	Charges:		
2.2.1	Government		
2.2.2	MTNL		
2.2.3	VSNL		
2.2.4	Other PSUs		
2.2.5	Private operators		
	Total		
2.3	Fines		
2.3.1	Government		
2.3.2	MTNL		
2.3.3	VSNL		
2.3.4	Other PSUs		
2.3.5	Private operators		
	Total		
2.4	Other (specify)		
	Grand Total		

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Note: In Schedule A information may be furnished under suitable head of account depending upon the transactions.

Schedule B-Grants

(In Rupees)

A/c Code	Description	Source	Opening Balance as on	Grants due during the year	Grants received during the year	Closing Balance as on
3.1	Government (Account with Governments)					
	Total					
3.2	Other Grants					
3.2.1						
3.2.2						
	Total					
	Grand Total					

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Note: Also see Schedule ‘S’

Schedule C- Other Benefits

(In Rupees)

A/c Code	Description	Current year As on	Previous year As on
13.2	Chairperson and Members:		
13.2.1	Leavel Traval Concession		
13.2.2	Medical Benefits		
13.2.3	Others (specify)		
	Total		
14.3	Officers:		
14.3.1	Bonus Ex-gratia		
14.3.2	Leave Travel Concession		
14.3.3	Medical Benefits		
14.3.4	Welfare Expenses		
15.3	Staff:		
15.3.1	Bonus Ex-gratia		
15.3.2	Leave Travel Concession		
15.3.3	Medical Benefits		
15.3.4	Welfare Expenses		
	Total		
	Grand Total		

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Schedule D- Retirement Benefits

(In Rupees)

A/c Code	Description	Current year As on	Previous year As on
14.2	Officers:		
14.2.1	Contribution to Provident Fund etc.		
14.2.2	Pension		
14.2.3	Gratuity		
14.2.4	Other		
	Total		
15	Staff:		
15.1	Contribution to Provident Fund etc.		
15.2	Pension		
15.3	Gratuity		
15.4	Other		
	Total		
	Grand Total		

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Schedule E – Other Office Expenses

(In Rupees)

A/c Code	Description	Current year As on	Previous year As on
20.1	Repair and Maintenance		
20.1.1	Buildings		
20.1.2	Office Equipment		
20.1.3	Vehicles		
20.1.4	Others		
20.2	Electricity and Water		
20.3	Insurance and Bank Charges		
20.4	Printing		
20.5	Stationery		
20.6	Postage etc.		
20.7	Telephones		
20.8	Legal Fee and Expenses		
20.9	Vehicle Petrol/Diesel		
20.10	Miscellaneous		
	Total		

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Schedule F – Membership fee

(In Rupees)

A/c Code	Description	Purpose	Period	Amount	
				Current Year as on	Previous Year as on
28.1					
	Total				

Schedule G – Subscription

(In Rupees)

A/c Code	Description	Purpose	Period	Amount	
				Current Year as on	Previous Year as on
29.1					
	Total				

Schedule H – Fixed Assets

(In Rupees)

A/c Code	Description	Gross Block				Depreciation				Net Block		
		Cost As on 1-4-	Additions during the year	Deductions during the years	Cost As on 31-3-	As on 1-4-	For the year	Adjust-ments	As on 31-3-	As on 1-4-	Addi-tions during the year	Deduc-tions during the year	Cost as on 31-3-
43.3.1	Land												
43.3.2	Building												
43.3.3	Office Equipment												
43.3.4	Vehicles												
43.3.5	Furniture and Fixtures												
43.3.6	Electrical Appliances												
43.3.7	Airconditioners												
43.3.8	Computers												
43.3.9	Books and Publications												
43.3.10	Others, if any												
	Total												
	Previous Year												

Depreciation to be charged with Straight Line Method at the rates prescribed in the Companies Act, 1956.

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Schedule I – Funds

(In Rupees)

A/c Code	Description	Opening Balance as on	Additions during the year	Deductions during the year	Closing Balance as on
40.1	Capital Fund				
40.2	Other Funds (specify)				
	Total				

Schedule J– Reserves

(In Rupees)

A/c Code	Description	Opening Balance as on	Additions during the year	Deductions during the year	Closing Balance as on
41.1					
41.2					
	Total				

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Schedule K – Loans

(In Rupees)

A/c Code	Description	Opening Balance as on	Received during the year	Payments during the year	Closing Balance as on
8.1	Government				
8.2	Other (specify)				
	Grand Total				

Schedule L – Current Liabilities and Provisions

(In Rupees)

A/c Code	Description	Current year as on	Previous year as on
42.1	Sundry Creditors		
42.2	Deposit from:		
42.2.1	Contractors		
42.2.2	Operators and Others		
42. 3	Income Received in Advance		
42.4	Outstanding Expenses		
42.5	Provisions		
42.6	Other Liabilities		
	Total		

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Schedule M– Capital Work in Progress

(In Rupees)

A/c Code	Description	Opening Balance as on	Additions during the year	Deductions	Closing balance as on at cost	Market value
44.1						
44.2						
	Total					

Schedule N – Investments & Deposits

(In Rupees)

A/c Code	Description	Opening Balance as on	Additions during the year	Deductions during the year	Closing Balance as on
31.1	Investments				
31.2	Deposits				
	Total				

Schedule O – Loans and Advances

(In Rupees)

A/c Code	Description	Current year as on	Previous year as on
33.1	Advances of Employees :		
33.1.1	Chairperson and Members		
33.1.1.1	For House Building		
33.1.1.2	For Purchase of Conveyance		
33.1.1.3	TA Advance		
33.1.1.4	LTC and other advance		
33.1.2	Officers:		
33.1.2.1	For House Building		
33.1.2.2	For Purchase of Conveyance		
33.1.2.3	TA advance		
33.1.2.4	LTC and other advance		
33.1.3	Staff:		
33.1.3.1	For House Building		
33.1.3.2	For Purchase of Conveyance		
33.1.3.3	TA advance		
33.1.3.4	LTC and other advance		
33.2	Advance to Suppliers/Contractors		
33.3	Others (specify)		
	Total		

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Schedule P – Sundry Debtors

(In Rupees)

A/c Code	Description	Current year as on	Previous year as on
45.1	Secured Debtors		
45.2	Unsecured Debtors		
45.2.1	Upto six month old		
45.2.2	More than six month old :		
45.2.2.1	Considered good		
45.2.2.2	Considered doubtful		
	Total (x)		

A/c Code	Description	Current year as on	Previous year as on
	Less :		
	Provision for Bad and Doubtful Debts already made		
	Add/Subtract provision required during the year		
	Total (y)		
	Total (x-y)		

The provision is subtracted, Account Code 50 will appear as income in the Income and Expenditure Account

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Schedule Q– Cash and Blank Balances

(In Rupees)

A/c Code	Description	Current year As on	Previous year As on
36.1	Balance with Schedule Banks :		
36.2	Current Account		
36.1.2	Term Deposit Account :		
36.1.2.1	Short Term Deposit		
36.2	Cash in Hand		
	Total		

Schedule R – Other Current Assets

(In Rupees)

A/c Code	Description	Current year As on	Previous year As on
46.1	Claims Receivable		
46.2	Security Deposits		
46.3	Prepaid Expenses		
46.4	TRAI Publication		
46.5	Others (Specify)		
	Total		

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Schedule 'S'

Accounts with Government

(Please refer to schedule 'B')

(In Rupees)

Opening Balance	Amount due	Amount received	Closing balance

In case, in any particular year the amount paid by Government exceeds the sanction, the excess balance in the Accounts with Government will be shown as a liability in the Balance sheet.

Additional Information

(In Rupees)

	Funds received from Government and utilised during the year						
Amount Received	Utilisation during the year						
	Salary		Travelling Allowances		other Expenses	Fixed Assets	Current Assets
	Members	Others	Members	Others			

Total

Note : Current Assets include cash in hand/bank balance/FDR/Personal advances to members and other employees etc.

Schedule T –Accounting Policies and Notes to Accounts

Significant Accounting Policies

1. Accounts have been prepared on accrual basis
2. Provision has been made for full amount of doubtful debts
3. In case, excess of expenditure over income exceeds Capital Fund, then the excess amount may be adjusted against other funds (A/c code 40.2) and/or reserves (A/c code 41)

Notes to Accounts

Contingent Liabilities

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Joint Secretary (Finance and Accounts) | Secretary | Member | Chairperson

TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA (EXTRAORDINARY)

GOVERNMENT OF INDIA
MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY
DEPARTMENT OF TELECOMMUNICATIONS

NOTIFICATION

New Delhi, the 20th April 2006

G.S.R 233(E).- In exercise of powers conferred by clause (f) of sub-section (2) of section 35 read with sub-section (1) of section 23 of the Telecom Regulatory Authority of India Act, 1997 (24 of 1997), the Central Government in consultation with Comptroller and Auditor General, hereby makes the following rules further to amend the Telecom Regulatory Authority of India (Form of Annual Statement of Accounts and Records) Rules, 1999, which were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (i), vide No. G.S.R 236(E), dated the 31st March, 1999, namely:-

1. Short title and Commencement.- (1) These rules may be called the Telecom Regulatory Authority of India (Form of Annual Statement of Accounts and Records) Amendment Rules, 2006.

(2) They shall come into force on the date of their publication in the official Gazette.

2. In rule 5 of the Telecom Regulatory Authority of India (Form of Annual Statement of Accounts and Records) Rules, 1999, for the words, brackets and symbols "Joint Secretary (Finance & Accounts)", the words, letters and brackets "Advisor/Principal Advisor (Financial Analysis) and Internal Finance Advisor" shall be substituted.

[No. 10-31/2001-Restg]

(P.K. Tiwari)
Deputy Secretary to the
Government of India