

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:-

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. 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.

For the year ended _____

A/c Code	Receipts	Current year As on	Previous year As on	A/c code	Payments	Current year As on
1.	To Balance Brought down:			13	By Chairperson and	
1.1	To Bank			13.1	By Pay and Allowance	
1.2	To Cash in hand			13.2	By Other benefits	
2	To Fee, Charges and Fine			13.3	By Travelling exp	
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 Allowance	
3	To Grants:			14.2	By Retirement ben	
3.1	To Accounts with Government			14.3	By Other benefits	
3.2	To Others (specify)			14.4	By Travelling exp	
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 Allowance	
7.1	To Income on investments			15.2	By Retirement ben	
7.2	To Income on Deposits			15.3	By Other benefits	
8	To Loans:			15.4	By Travelling exp	
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 Conve	
10	To Sale of Investments			17	By Wages	
11	To Recoveries from pay bills			18	By Overtime	
A/c code	Receipts	Current year As on	Previous year As on	A/c code	Payments	Current 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 exp	
11.3	To Miscellaneous			21	By Expenditure on	
51	To Others (specify)			22	By Consultation exp	
				23	By Seminars and co	
				24	By Publications of	
				25	By Rent and Taxes	
				26	By Interest on Loan	
				27	By Promotional Exp	
				28	By Membership fee	
				29	By Subscription	
				30	By Purchase of Fixe	
				31	By Investments and	
				31.1	By Investments	
				31.2	By Deposits	
				32	By Security Deposi	
				33	By Loans and Adv	

33.1 By Employees

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

Total	Total
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Joint Secretary (Finance and Accounts)	Secretary	Member(s)	Cha
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FORM – B
Income and Expenditure
Account
for the period 1st
April _____ to 31st
March

(In Rupees)

[illegible]

A/c code	Expenditure	Schedule	Current year As on	Previous year As on	A/c code	Income	Schedule	Cu y A
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							
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Joint Secretary
(Finance and Accounts)

Secretary

Member(s)

Chairperson

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
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	
40.2	Other Funds (specify)				43.2		
41	Reserves	J			43.3	Net Block	
8	Loans:	K			44	Capital Work-in-progress	M
8.1	Government				31	Investments & Deposits	N
8.2	Others				31.1	Investment	
42	Current Liabilities and provisions	L			31.2	Deposits	
					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
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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		

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
3.1	Government (Account with				
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[Part II- SEC. 3(i)



Schedule C- Other Benefits

A/c Code	Description	Current year As on	Previous year As on
	13.2	Chairperson and Members:	
	13.2.1 Leavel Traval Concession		
	13.2.2Medical Benefits		
	13.2.3Others (specify)		
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Schedule D- Retirement Benefits

A/c Code	Description	Current year As on	Previous year As on
14.2	Officers:		
14.2.1	Contribution to Provident Fund etc.		
14.2.1.2	Pension		
14.2.1.2.3	Gratuity		
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Schedule E – Other Office Expenses

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Schedule F – Membership fee
(In Rupees)

A/c Code	Description	Purpose	Period	Amount Current Year as on
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Schedule G – Subscription

A/c Code	Description	Purpose	Period	Amount Current Year as on
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Schedule H – Fixed Assets

A/c Code	Description	Gross Block			Depreciation			Net I		
		Cost As on 1-4-	Additions during the year	Deductions during the years	Cost As on 31-3-	As on 1-4- the year	For the year	Adjust- ments on 31-3-	As on 1-4-	Addi- during
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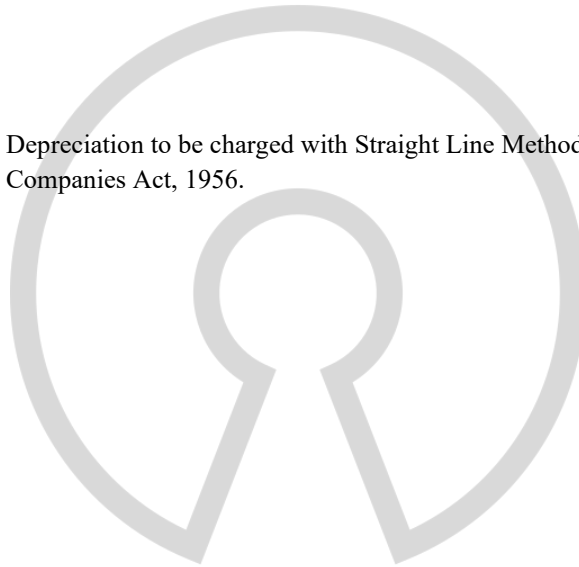


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Depreciation to be charged with Straight Line Method at the rates prescribed in the Companies Act, 1956.



Schedule I – Funds

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



Schedule K – Loans

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



Schedule L – Current Liabilities and Provisions

A/c Code	Description	Current year as on	Prev
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Schedule M– Capital Work in Progress

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Schedule N – Investments & Deposits

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



Schedule O – Loans and Advances

A/c Code	Description	Current year as on
33.1	Advances of Employees :	
33.1.1	Chairperson and Members	
33.1.1.1	1 For House Building	
33.1.1.2	2 For Purchase of Conveyance	
33.1.1.3	3 TA Advance	
33.1.1.4	4 LTC and other advance	
33.1.2	Officers:	
33.1.2.1	1 For House	

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Schedule P – Sundry Debtors

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Total (x)

A/c Code	Description	Current year as on	Previous year
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Total (y)

Total (x-y)

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

Schedule Q– Cash and Blank Balances

A/c Code	Description	Current year As on	Prev
36.1	Balance with Schedule Banks :		
36.2	Current Account		
36.1.2	Term Deposit Account :		
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Schedule R – Other Current Assets

(In Rupees)

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



Schedule 'S'

Accounts with Government
(Please refer to schedule 'B')

Opening Balance	Amount due	Amount received	Closed
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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
	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**

- Accounts have been prepared on accrual basis
- Provision has been made for full amount of doubtful debts
- 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)

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Joint Secretary
(Finance and Accounts)

Secretary

Member

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. 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

