



सत्यमेव जयते



# TELECOMMUNICATION CONSUMERS EDUCATION AND PROTECTION FUND

## ANNUAL ACCOUNTS 2024 - 2025

**TELECOMMUNICATION CONSUMERS EDUCATION AND PROTECTION FUND****Balance Sheet as at 31 March 2025**

		Amount in (Rs.)	
	Note	31st March 2025	31st March 2024
<b>Sources of Funds</b>			
Corpus Fund	2	1,59,62,73,214.53	1,32,32,09,049.08
Current Liabilities	3	43,99,216.00	32,81,087.00
Total		1,60,06,72,430.53	1,32,64,90,136.08
<b>Application of Funds</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	4	1,56,34,46,782.53	1,32,02,16,949.17
Short Term Loans and Advances	5	3,35,490.00	18,71,928.00
Other Current Assets	6	3,68,90,158.00	44,01,258.91
Total		1,60,06,72,430.53	1,32,64,90,136.08
Significant Accounting Policies	1		

The Notes referred to above from an integral part of the Financial Statements

For Telecommunication Consumers Education and Protection Fund

**AUDITOR'S REPORT**

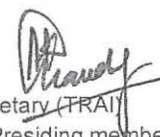
As per our report of even date  
For S R Kapur & Co  
Chartered Accountants  
FRN : 001074N

  
( CA D K Gupta )  
Partner  
M.No. 089480


Place: New Delhi  
Date: **30 OCT 2025**



  
(H. G. Dayanand)

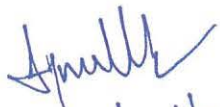
  
Secretary (TRAI)  
(Ex-Officio Presiding member)

  
Pr. Advisor (CA & IT)  
(Ex Officio Member)

  
Advisor (CA)  
(Ex-Officio Convenor Member)

  
Pr. Advisor (F&EA)  
(Ex officio Member)

  
(Amrat Singh)

  
31/oct/2025  
(Ajay Mehta)

  
(Pradip Wandi)

  
(TARUN CHETKANI)

  
(Vaibhav)

  
(Pradip Wandi)

**TELECOMMUNICATION CONSUMERS EDUCATION AND PROTECTION FUND****Income and Expenditure Account for the year ended on 31st March 2025**

	Note	31st March 2025	31st March 2024
Amount in (Rs.)			
<b>Income</b>			
Interest received on Deposits	7	8,09,00,503.09	4,99,96,636.00
Excess provision written back		-	5,45,590.00
Total		<u>8,09,00,503.09</u>	<u>5,05,42,226.00</u>
<b>Expenditure</b>			
C & AG Workshops & CAP expenses	8	1,75,12,766.00	2,18,12,228.00
Other Expenses	9	75,45,609.33	4,92,126.14
Total		<u>2,50,58,375.33</u>	<u>2,23,04,354.14</u>
Surplus of Income over Expenditure transferred to Corpus Fund		<u>5,58,42,127.76</u>	<u>2,82,37,871.86</u>

For Telecommunication Consumers Education and Protection Fund


**AUDITOR'S REPORT**


As per our report of even date  
For S R Kapur & Co  
Chartered Accountants  
FRN : 001074N


  
( CA D K Gupta )

Partner  
M.No. 089480  
Place: New Delhi  
Date: 30 OCT 2025



  
(Anurag Singh)

  
(Harika Dayanand)

  
Secretary (TRAI)  
(Ex-Officio Presiding member)

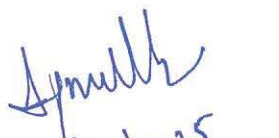
  
Advisor (CA)  
(Ex-Officio Convenor Member)

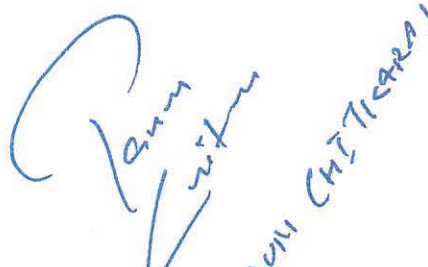
  
Pr. Advisor (CA & IT)  
(Ex Officio Member)

  
Pr. Advisor (F&EA)  
(Ex officio Member)



  
(Pradip Mondal)

  
31/10/2025  
(Ajay Mehta)

  
(TARUN CHITRA)


Telecommunication Consumers Education and Protection Fund

Significant Accounting Policies & Notes on Financial Statements  
for the year ended on 31<sup>st</sup> March, 2025

1. Significant Accounting Policies

i) General

The Fund has come into existence on 15 of June 2007 vide Notification No. 332/4/2006- Qos (CA) and is regulated by the "Telecommunication Consumers Education and Protection Regulations 2007", formulated by the Telecom Authority of India by exercising the powers conferred upon it under section 36 of Telecom Regulatory Authority of India Act, 1997 (24 of 1997).

ii) Basis for preparation

The financial statements have been prepared on historical cost convention basis in accordance with the generally accepted accounting standards and principal formulated by the Institute of Chartered Accountants of India.

iii) Accounting of Expenses

All expenses have been accounted for on an accrual basis.

iv) Recognition of Receipts

The Fund primarily has two different sources of receipts:

- a) One of the sources is in accordance with the provisions of sub regulation (1) of regulation 3 of Telecommunication Education & Protection Fund Regulations, 2007 (6 of 2007).

According to this regulation, every service provider is required to deposit the specified amount within the stipulated time as mentioned in the said regulation. These amounts are accounted for on a receipt basis. These amounts are added to Fund's corpus and cannot be utilized for any kind of payment/expenditure.

- b) The other source of receipt is Interest Income on the amounts received in in accordance with the clause (b) of sub regulation (2) of regulation (5) of Telecommunication Education & Protection Fund Regulations 2007(6 of 2007).
- Interest on Fixed Deposits are accounted for on an accrual basis.
  - Interest on Saving Bank accounts are accounted for on a receipt basis.

v) Investments

- a) The Investments have been valued at cost.  
b) All Investments consist of Fixed Deposits with Banks.

vi) Taxation

The Fund is exempted from Taxation from Assessment Years 2023-24 to 2025-26 and is covered under Exempted Institutions.

vii) Payment to Auditors

The payment for the Audit of the Fund will be paid by TCEPF itself and is accounted for on payment basis.



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**NOTES ON FINANCIAL STATEMENTS**

	31st March 2025	Amount in (Rs.) 31st March 2024
<b>2 Corpus Fund</b>		
As per last Balance Sheet	1,32,32,09,049.08	1,07,61,40,395.37
Add:		
i) Receipts from Telecom Service Providers	21,72,22,037.69	21,88,30,781.85
ii) Surplus of Income Over Expenditure	5,58,42,127.76	2,82,37,871.86
	<u>1,59,62,73,214.53</u>	<u>1,32,32,09,049.08</u>
<b>3 Current Liabilities</b>		
i) Statutory Dues	2,750.00	2,750.00
ii) Other Payables	43,96,466.00	32,78,337.00
	<u>43,99,216.00</u>	<u>32,81,087.00</u>
<b>4 Cash and cash Equivalents</b>		
<b>Balances With Banks</b>		
a) Saving Accounts	7,52,15,682.53	1,20,78,190.17
b) <b>Fixed Deposits</b>		
Long Term	-	56,06,38,759.00
Short Term	1,48,82,31,100.00	74,75,00,000.00
	<u>1,56,34,46,782.53</u>	<u>1,32,02,16,949.17</u>
<b>5 Short Term Loans &amp; Advances</b>		
Tax deducted at Source	-	14,35,132.00
Advances with Regional Offices of TRAI ( Net ) - Unconfirmed	3,35,490.00	4,36,796.00
	<u>3,35,490.00</u>	<u>18,71,928.00</u>
<b>6 Other Current Assets</b>		
Interest accrued on Fixed Deposits	3,68,90,158.00	44,01,258.91
	<u>3,68,90,158.00</u>	<u>44,01,258.91</u>
<b>7 Interest Received</b>		
i) Interest from Saving Banks	3,80,325.00	3,94,366.00
ii) Interest from Fixed Deposits	8,05,20,178.09	4,96,02,270.00
	<u>8,09,00,503.09</u>	<u>4,99,96,636.00</u>



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8 C & AG Workshops & CAP expenses

Workshop Expenses	16,28,984.00	15,46,826.00
CAGs Expenses	3,78,500.00	8,85,000.00
CAP by CAGs	94,04,505.00	80,02,754.00
COP Exoenses	37,43,022.00	68,82,167.00
Seminar Expenses	23,32,408.00	44,95,481.00
Travelling Expenses	25,347.00	-
	<u>1,75,12,766.00</u>	<u>2,18,12,228.00</u>

9 Others Expenses

Advertisement	48,76,234.00	1,61,945.00
Bank Charges*	8,71,203.33	181.14
Consultancy charges	3,30,000.00	3,30,000.00
Auditors' Remuneration**	33,040.00	-
Amount Written off***	14,35,132.00	-
	<u>75,45,609.33</u>	<u>4,92,126.14</u>

\* Includes Rs 8,70,980 being charges deducted by Bank on prematurity of Fixed Deposits

\*\*Audit fee for F Y 2023-24

Breakup of Auditors' Remuneration

Audit Fee	28,000.00	-
GST	5,040.00	-
	<u>33,040.00</u>	<u>-</u>

\*\*\* Tax deducted at source outstanding from many years now written off.

10 Previous year figures have been regrouped / reclassified to conform to the current year classification.

For Telecommunication Consumers Education and Protection Fund

AUDITOR'S REPORT

As per our report of even date  
For S R Kapur & Co  
Chartered Accountants  
FRN : 001074N

*(Signature)*

( CA D K Gupta )  
Partner  
M.No. 089480  
Place: New Delhi  
Date: 30 OCT 2025



*(Signature)*  
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31/10/2025  
(Ajay Mehta)

*(Signature)*

*(Signature)*  
6  
Pr. Advisor (CA & IT)  
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*(Signature)*  
Pr. Advisor (F&EA)  
(Ex officio Member)

*(Signature)*  
*(Signature)*

**TELECOMMUNICATION CONSUMERS EDUCATION AND PROTECTION FUND**  
**Receipts and Payments Account for the year ended on 31st March 2025**

	31st March 2025		Amount in (Rs.) 31st March 2024
<u>Opening Balances</u>			
<u>Bank Balances</u>			
<u>Saving Accounts</u>			
i) UBI-520101223026359	88,03,275.19	10,72,873.20	
ii) UBI-520101223026375	1,00,000.00	1,00,000.00	
iii) UBI-520141001049077	20,56,406.20	18,75,876.42	
iv) UBI-520141001049085	11,18,508.78	14,04,797.84	44,53,547.46
<u>Add : Receipts</u>			
Receipts from Telecom Service Providers		21,72,22,037.69	21,88,30,781.85
Interest Received on Saving Banks	3,80,325.00		3,94,366.00
Interest Received on Fixed Deposits	4,80,31,279.00	4,84,11,604.00	4,99,96,636.00
Fixed Deposits matured		2,70,95,00,000.00	-
Total		2,98,72,11,831.86	27,32,80,965.31
<u>Less : Payments</u>			
Bank Charges	8,71,203.33		181.14
Advertisement Expenses	48,24,440.00		3,43,870.00
Work Shop Expenses	-		15,46,826.00
C & AG Expenses	-		8,85,000.00
CAP Expenses	81,38,473.00		62,87,454.00
COP Exoenses	-		68,82,167.00
Fixed Deposits made during the year	2,88,95,92,341.00		24,00,00,000.00
Consultancy Charges	2,72,250.00		3,02,500.00
Seminar Expenses	-		44,95,481.00
Travelling Expenses	25,347.00		-
Expenses payable paid	1,70,178.00		-
TDS deposited	59,245.00		22,500.00
Advances to RO's (Net)	80,09,632.00		4,36,796.00
Audit fees paid	33,040.00	2,91,19,96,149.33	26,12,02,775.14
<u>Closing Balance</u>			
<u>Bank Balances</u>			
<u>Saving Accounts</u>			
i) UBI-520101223026359	15,000.00	88,03,275.19	
ii) UBI-520101223026375	1,00,000.00	1,00,000.00	
iii) UBI-520141001049077	25,30,579.32	20,56,406.20	
iv) UBI-520141001049085	7,25,70,103.21	7,52,15,682.53	1,20,78,190.17
Total		2,98,72,11,831.86	27,32,80,965.31

For Telecommunication Consumers Education and Protection Fund

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As per our report of even date  
 For S R Kapur & Co  
 Chartered Accountants  
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*(Signature)*  
 ( CA D K Gupta )  
 Partner  
 M.No. 089480

Place: New Delhi  
 Date: 30 OCT 2025



*(Signature)*  
 Halima Dayanand

*(Signature)*  
 Secretary (TRAI)  
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