

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) 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.

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		

THE GAZETTE OF INDIA : EXTRAORDINARY

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		

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
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**Joint Secretary
(Finance and Accounts)**

Secretary

Member(s)

Chairperson

Income and Expenditure Account
for the period 1st April _____ to 31st March _____

(In Rupees)

A/c Expenditure Code	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			
13.3.1	To 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)			
15.4.1	To 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							

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

THE GAZETTE OF INDIA : EXTRAORDINARY

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								

**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	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				43.2	Less Cumulative depreciation			
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							

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	Closing Balance as on
3.1	Government (Account with Governments)					
	Total					
3.2	Other Grants					
3.2.1						
3.2.2						
	Total					
	Grand Total					

Note: Also see Schedule 'S'

THE GAZETTE OF INDIA: EXTRAORDINARY

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		

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		

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		

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 Adjust-ments on year	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.

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					

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			

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		

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

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			

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)

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

Joint Secretary
(Finance and Accounts)

Secretary

Member

Chairperson