

**For immediate release**

**TELECOM REGULATORY AUTHORITY OF INDIA**

**TRAI issues “The Reporting System on Accounting Separation Regulations, 2016”  
(5 of 2016)**

**New Delhi, 10<sup>th</sup> June 2016** – The Telecom Regulatory Authority of India (TRAI) has today issued ‘The Reporting System on Accounting Separation Regulations, 2016 (5 of 2016)’ repealing the ‘The Reporting System on Accounting Separation Regulations, 2012 (7 of 2012)’. The Accounting Separation Regulations, 2016 shall come into force from the date of its publication in the Gazette of India.

The Accounting Separation Regulations 2012 was notified on 10<sup>th</sup> April 2012, mandating submission of audited Accounting Separation Reports by telecom service providers. However, in order to capture the current developments in the Indian telecom service sector and to eliminate the difficulties/concerns with regard to the requirements/reporting under Accounting Separation Regulations, 2012, the Authority has notified “The Reporting System on Accounting Separation Regulations, 2016 (5 of 2016), after consultations with all the stakeholders. The major changes made in Accounting Separation Regulations 2016 are:

- Merger of Access Service (Full Mobility) and Access Service (WLL) as Access Service (Wireless).
- In the Accounting Separation Regulations 2016, separate reporting for Tower Business service, Dark Fiber service and Cable Landing Station service has been done away and are now captured under other specified telecom services.
- Separate reporting for postpaid segment and prepaid segment under Access Services has been discontinued.
- Provision has been made to bring uniformity in reporting period for reports based on Replacement Cost Accounting
- Submission time of reports has been increased from six months to seven months.

The Authority has also issued guidelines on Accounting Separation Regulations, 2016 which contains broad methodology and principles to be followed by telecom service providers while preparing reports under Accounting Separation Regulations, 2016.

The Accounting Separation Regulations 2016 and Proformae/Schedules alongwith Explanatory Memorandum as well as Guidelines are available on TRAI’s website at [www.trai.gov.in](http://www.trai.gov.in). Shri S.K.Mishra, Pr. Advisor (F&EA), TRAI, may be contacted at Telephone No. +91-11-23231856 (Email: [skmishra@traigov.in](mailto:skmishra@traigov.in)) for any clarification.

  
**(Sudhir Gupta)**  
**Secretary, TRAI**