



भारतीय दूरसंचार विनियामक प्राधिकरण
TELECOM REGULATORY AUTHORITY OF INDIA
(भारत सरकार/Government of India)



महानगर दूरसंचार भवन, जवाहर लाल नेहरू मार्ग,
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F. No. 16-02/2015-F&EA

Dated: 1st April 2015

NOTICE

Subject: Review of "The Reporting System on Accounting Separation Regulations, 2012 (7 of 2012)" dated 10th April 2012 (as amended)

Telecom Regulatory Authority of India (TRAI) is in the process of reviewing "The Reporting System on Accounting Separation Regulations, 2012 (7 of 2012) dated 10th April 2012 (as amended) available at http://www.trai.gov.in/content/VerReg/107_0_10.aspx.


2. The Accounting Separation Regulations, 2012 are intended to collect such financial data from telecom service providers (TSPs) that would enable a meaningful analysis of the financial performance of different telecom products and services, costs, returns and capital employed, identify cross subsidization, investigate predatory pricing and understand inter-TSP pricing and cost arrangements.

3. Some concerns that have been raised by TSPs in the recent past related to the Accounting Separation Regulations, 2012 include:

- Applicability criteria/limits;
- Products/Network Elements under various telecom licensed services specified in the Accounting Separation Regulations, 2012;
- Financial and non-financial proformaes;
- Periodicity and time period of submission of accounting separation reports;
- Requirements relating to adoption of accounting separation reports by Board of Directors of the company and audit thereof;

4. Accordingly, TRAI requests your comments/views on any aspect related to Accounting Separation Regulations, 2012 (as amended), which you feel need a review. Your views may kindly be conveyed to us at email: fa@trai.gov.in, Fax: +91-11-23211998 **on or before 22nd April 2015**.

5. Please contact Mr. Anil Kr. Dhingra, Joint Advisor (F&EA-II) (Phone No. 23664516) for any clarification.


(M.P. Tangirala)
Advisor (F&EA)

To

All Stakeholders