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**भारत संचार निगम लिमिटेड**  
( भारत सरकार का उपक्रम )  
**BHARAT SANCHAR NIGAM LIMITED**  
(A Govt. of India Enterprise)  
**BSNL 3G** ))) **BSNL LIVE**  
Faster than your thoughts 2010

No. 1-3-/2012-Regln./

Dated: 08<sup>th</sup> Feb., .2012

To,

Secretary  
Telecom regulatory Authority of India  
Mahanagar Door Sanchar Bhawan  
Jawahar Lal Nehru Marg (Old Minto Road),  
New delhi-02

**{Kind Attention: Ms. Anuradh Mitra, Principal Advisor (FA&IFA)}**

Sub:- :- Draft 'The Reporting System on Accounting Separation Regulation, 2012'- Views/  
Suggestions of BSNL – regarding.

Madam,

Kindly refer to your letter No. 16-07/2010-FA dated 16<sup>th</sup> January, 2010 on the subject mentioned above.

In this context, following are the comments/views and suggestions of BSNL:-

- a) The very initiatives of revising the Accounting Separation Reports, in the light of current scenario where many new services have come up and many erstwhile services have become obsolete, is in itself praiseworthy.
- b) The Draft Accounting Separation Regulation 2012 is simple and rational in comparison to the Accounting Separation Reports, 2004. New formats have been introduced and some existing formats have been revised. Rationalization is evident in respect of statement of Non Financial information also where information required is not cumbersome.
- c) There is a provision of on-line submission of report but it appears that format(s) for the same are underway. In this regard it is submitted that effort should be on developing formats which are simple and user friendly.
- d) Further, the reporting requirement of TRAI should be such that it is consistent with the Cost Accounting Records (Telecommunication) rules, 2011 thereby reducing time effort and duplicity of work. Information available under Cost Accounting Records (Telecommunication) rules, 2011 should provide base for the information to be furnished to TRAI for Accounting Separation Regulation i.e. both should be integrated. As per prevailing practices, the information to be provided in Accounting Separation system and cost accounting system require completely different set of records to be prepared thereby consuming lot of time and effort. It is suggested that TRAI should also take suggestions from Ministry of Corporate Affairs to uniform the performs to be submitted to TRAI & MCA to avoid duplicity of work.

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e) There should also be the provision for annual review of the reporting requirement for inclusion of important changes instead of review at such a long time gap.

f) Further, it is suggested that TRAI should arrange for Training session to make the users aware about the significant aspects of the new proposed regulations and highlighting the important

BSNL would present more comprehensive views after the preparation of the report for the first year of its implementation.

**( Raj Kumar )**  
**AGM(RegIn-II)**

