

PREFACE

This Report has been prepared for submission to the President under Article 151 of the Constitution of India.

Comptroller and Auditor General of India has taken up verification of the basic accounting records and documents of six private telecom service providers as mandated under Section 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and Rule 5 (ii) of Telecom Regulatory Authority of India, Service Providers (Maintenance of Books of Accounts and other Documents) Rules, 2002 as upheld by Hon'ble Supreme Court of India's Judgement dated 17 April 2014.

Accordingly, the books of accounts and other related records maintained by the DoT and Private Service Providers (PSPs) were examined by the audit with the objective of ensuring that the revenue earned by the PSPs is shared with the Government in accordance with the agreements signed by the PSPs with the Government.

This audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

