

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 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.

Audit Report covering the period from 2006-07 to 2009-10 in respect of six operators (M/s Bharti Airtel, M/s Vodafone, M/s Idea, M/s Reliance, M/s Tata and M/s Aircel) was laid in the Parliament on 11 March 2016 (Report No. 4 of 2016). The report including findings of audit of six operators (M/s Bharti Airtel, M/s Vodafone, M/s Idea, M/s Reliance and M/s Aircel for the period from 2010-11 to 2014-15 and M/s Sistema for the period is from 2006-07 to 2014-15) was included in Report No. 11 of 2017.

The present Report includes Audit Findings on Revenue Share of five operators viz. M/s Tata Teleservices Limited and Tata Teleservices (Maharashtra) Limited (for the period from 2010-11 to 2014-15), M/s Quadrant Televentures Limited (for the period from 2006-07 to 2014-15), M/s Videocon Telecommunication Limited (for the period from 2009-10 to 2014-15), Telenor group (for the period from 2009-10 to 2014-15) and Reliance Jio Infocom Limited (for the period from 2012-13 to 2014-15).

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

