

Appendix – 1
(Referred to in paragraph 2.2 at page 11)
Non- collection of revenue from cellular mobile subscribers

(Rs in lakh)

Sl. No.	Name of SSA	No. of subscribers	Month of Activation	Amount outstanding	Month of disconnection
Post paid connection through BSNL					
Bihar Telecommunications Circle					
1	Baghalpur	1	May 2003	4.02	September 2003
2	Dumka	2	June 2003	15.35	July 2003
	<i>Sub total</i>	3		19.37	
Gujarat Telecommunications Circle					
3	Bharuch	8	April 2003 and May 2003	90.20	July 2003 to October 2003
Kerala Telecommunications Circle					
4	Trivandrum	1		6.79	
5	Ernakulam	2		8.95	
6	Calicut	8		60.96	
7	Palakkad	5		42.72	
	<i>Sub total</i>	16		119.42	
Maharashtra Telecommunications Circle					
8	Kalyan	19	March 2003 to May 2003	85.54	June 2003 to September 2003
Orissa Telecommunications Circle					
9	Bhubneshwar	49	November 2002 to November 2003	47.87	March 2003 to December 2003
10	Behrampur	5	December 2002 to April 2003	1.50	May 2003 to June 2003
11	Balasore	4	February 2003 to October 2003	2.61	May 2003 to December 2003
12	Bolangir	1	February 2003	0.73	May 2003
13	Cuttack	28	November 2002 to September 2003	18.88	May 2003 to December 2003
14	Dhenakanl	1	January 2003	0.23	June 2003
15	Koraput	22	January 2003 to August 2003	22.39	June 2003 to December 2003
16	Rourkela	7	December 2002 to June 2003	1.99	May 2003 to October 2003
17	Sambalpur	7	December 2002 to July 2003	1.70	May 2003 to December 2003
	<i>Sub total</i>	124		97.90	
Punjab Telecommunications Circle					
18	Chandigarh	2		193.05	
Rajasthan Telecommunications Circle					
19	Ajmer	14	June 2003 to July 2003	80.21	October 2003
20	Bharatpur	2	April 2003	11.38	September 2003
21	Jaipur	8	July 2003 to September 2003	57.98	November 2003
22	Kota	1	Feb 2003 to September 2003	0.10	September 2003 to December 2003
23	Sikar	1	August 2003	0.01	October 2003
	<i>Sub total</i>	26		149.68	
UttarPradesh (West) Telecommunications Circle					
24	Ghaziabad	1	October 2003	1.75	

Sl. No.	Name of SSA	No. of subscribers	Month of Activation	Amount outstanding	Month of disconnection
West Bengal Telecommunications Circle					
25	Gangtok	7	February 2003 to August 2003	26.52	July 2003 to September 2003
	Total	206		783.43	
Post paid connection through authorized dealers					
Kerala Telecommunications Circle					
1	Malapuram	2		1.31	
2	Trivandrum	2		1.51	
3	Trichur	1		8.39	
4	Mananthavady	2		25.61	
5	Erankulam	2		4.80	
6	Calicut	8		53.86	
	Sub-total	17		95.48	
Rajasthan Telecommunications Circle					
7	Bharatpur	4	May 2003 to August 2003	1.71	September 2003
8	Bikaner	2	October 2003	1.35	December 2003
9	Churu	1	August 2003	5.92	November 2003
10	Jaipur	2	August 2003	26.94	November 2003 to December 2003
11	Kota	19	June 2003 to September 2003	50.69	September 2003 to December 2003
	Sub-total	28		86.61	
Karnataka Telecommunications Circle					
12	Bangalore	144	April 2003 to June 2003	432.99	June 2003 to September 2003
	Total	189		615.08	
Grand Total		395		1398.51	

or say Rs 13.98 crore

Appendix - 2
(Referred to in paragraph 2.3 at page 12)
Continuation of telephone facilities despite non-payment of dues

(Rs in lakh)

Sl. No.	Particulars of lines/cables/circuits	Period of short/non-recovery	Total amount of short/non-recovery	Particulars of recovery made after issue of Audit Note	
				Amount recovered/month of recovery	Amount to be recovered
1	2	3	4	5	6
Bihar Telecommunications Circle					
1	118 PCO operators and 501 subscribers of GMTD Bhagalpur	June 1998 to July 2003 January 1995 to June 2003	25.23 85.39	<u>14.64</u> June 2004	95.98
2	74 subscribers of GMTD Gaya	July 1993 to May 2003	14.65		14.65
3	449 PCO operators of GMTD Darbhanga	November 2000 to September 2003	52.17		52.17
4	427 PCO operators and 383 subscribers of TDM Ara	October 1998 to November 2003 August 1996 to September 2003	76.97 58.22		135.19
5	169 PCO operators of TDM Samastipur	April 1990 to August 2003	106.07	<u>76.79</u> February 2004	29.28
6	383 PCO operators of TDM Munger	August 2001 to January 2004	118.67		118.67
7	320 subscribers of TDE Kishanganj	June 1991 to September 2003	47.09		47.09
8	133 subscribers of TDM Khagaria	January 2002 to March 2004	47.81		47.81
9	204 subscribers of TDM Motihari	March 1993 to December 2003	38.63		38.63
<i>Sub Total</i>			670.90	91.43	579.47
Gujarat Telecommunications Circle					
10	269 subscribers of GMTD Himmatnagar	March 1999 to February 2003	16.52		16.52
11	293 subscribers of GMTD Palanpur	July 2001 to June 2003	16.02		16.02
<i>Sub total</i>			32.54		32.54
Jharkand Telecommunications Circle					
12	98 subscribers of TDM Dumka	January 2002 to August 2003	55.12		55.12
<i>Sub total</i>			55.12		55.12
Karnataka Telecommunications Circle					
13	1687 Local/STD PCO operators of GMT Gulbarga	November 1991 to March 2004	55.42	-	55.42
<i>Sub total</i>			55.42		55.42

Sl. No.	Particulars of lines/cables/circuits	Period of short/non-recovery	Total amount of short/non-recovery	Particulars of recovery made after issue of Audit Note	
				Amount recovered/month of recovery	Amount to be recovered
1	2	3	4	5	6
Maharashtra Telecommunications Circle					
14	147 subscribers and 108 STD PCO operators of GMT Kalyan	March 1994 to September 2000	204.09	<u>25.00</u> November 2003	179.09
		May 1994 to May 2002	61.18	<u>26.93</u> June 2004	34.25
<i>Sub total</i>			265.27	51.93	213.34
Rajasthan Telecommunications Circle					
14	172 STD PCO operators of GMTD Jaipur	May 2000 to February 2002	18.37	<u>9.37</u> July 2004	9.00
16	286 subscribers of GMTD Kota	December 1994 to March 2004	53.22		53.22
<i>Sub total</i>			71.59	9.37	62.22
Grand Total			1150.84	152.73	998.11
or say Rs 11.51 crore, Rs 1.53 crore, Rs 9.98 crore					

Appendix -3
(Referred to in paragraph 2.4 at page 13)
Non-billing due to non-receipt of advice notes

(Rs in lakh)

Sl No	Particulars of lines/ cables/circuits	Advice notes not received		Particulars of bills issued/ recovery made after issue of Audit Note	
		Period	Amount	Amount recovered/ month of recovery	Amount to be recovered
1	2	3	4	5	6
Andhra Pradesh Telecommunications Circle					
1.	Provision of 60I/c junctions and Access to ICICI Bank limited	August 2003 to March 2004	8.56	<u>8.56</u> January 2004	-
2	Provision of ISDN PRA and Access to PSTN to HSBC Limited	November 2003 to March 2004	4.59		4.59
3.	Provision of 2 Mbps circuit (local) to Vyasa Bank between Madhapur and Saifabad	January 2003 to March 2004	2.32	<u>2.32</u> November 2003	-
4.	Provision of 2 Mbps circuit to Lucent Technologies between Banjara Hills and Secundrabad	July 2002 to March 2004	1.94	<u>1.94</u> November 2003	-
5.	Provision of 2 Mbps circuit to UTI between Bank Street and Saifabad	July 2002 to March 2004	2.48	<u>2.48</u> December 2003	-
6	Provision of Data access to SITA Travels for 9,12 and 1 DEL	April 2001 to March 2004	8.35	<u>8.35</u> November 2003	-
Sub total			28.24	23.65	4.59
Assam Telecommunications Circle					
7	Provision of new telephone connections by GMT Bongaigaon	October 2000 to September 2003	18.10		18.10
Sub total			18.10		18.10
Bihar Telecommunications Circle					
8	Provision of data and speech circuits to Railway authorities between different stations by GMTD Katihar	December 2001 to July 2003	4.74	-	4.74
9.	Provision of telephone connections by TDM Samastipur	December 2000 to July 2003	38.20	38.00	0.20
10	Provision of telephone connections by TDM Bhagalpur	October 2000 to July 2003	65.25	-	65.25
11	Provision of telephone connections by TDM Darbhanga	September 2003 to October 2003	13.85		13.85
12	Provision of telephone connections by TDM Kishanganj	May 2003 to September 2003	4.09	-	4.09
13	Provision of telephone connections by TDM Gaya	October 1995 to July 2003	5.36	-	5.36
Sub total			131.49	38.00	93.49

Sl No	Particulars of lines/cables/circuits	Advice notes not received		Particulars of bills issued/recovery made after issue of Audit Note	
		Period	Amount	Amount recovered/month of recovery	Amount to be recovered
1	2	3	4	5	6
Gujarat Telecommunications Circle					
14	Provision of 6F OFC cable provided to Airforce Authority, Jamnagar	December 2002 to December 2003	6.50	-	6.50
15	Provision of 2 Mbps data circuit to M/s Facell Ltd between Himatnagar and Modasa	September 2002 to March 2004	6.98	<u>6.98</u> September 2003	
	(i) Provision of E1R2 connectivity on 2 Mb stream to M/s Zindal Information and Technology Limited by GMTD Mehsana	April 2001 to April 2004	4.27	<u>2.35</u> October 2004	1.92
	(ii) Provision of 64 Kbps data circuit to Secretary IT Government of Gujarat	June 2003 to June 2004			
	(iii) Provision of 64 Kbps data circuit to Secretary IT Government of Gujarat	August 2003 to August 2004			
	(iv) Provision of 9.6 Kbps data circuit to S.K. school Patan	August 2003 to August 2004			
	(v) Provision of 64 Kbps data circuit to D.G.P Windsor	October 2003 to October 2004			
Sub total			17.75	9.33	8.42
Jharkhand Telecommunications Circle					
16	Provision of data circuits/ticker lines to various subscribers at different locations by GMTD Ranchi	September 1999 to September 2003	9.63	-	9.63
17	Provision of data circuits to M/s L&T Limited by GMTD Dhanbad	December 2002 to December 2004	2.49	-	2.49
18	Provision of data network to LIC Divisional office, Hazaribagh	June 2003 to June 2004	3.59	-	3.59
19	Provision of telephone connections by TDM Dumka	January 2002 to August 2003	52.51	-	52.51
Sub total			68.22		68.22
Maharashtra Telecommunications Circle					
20	Provision of 2 Mbps data circuit to Ingram Micro (I) Ltd from VSNL Mumbai to Ahmedabad	March 2003 to March 2004	28.15	<u>28.15</u> February 2004	-
21	Provision of 2 Mbps data circuit to Ingram Micro (I) Ltd from VSNL Mumbai to Indore	April 2003 to March 2004	25.47	<u>25.47</u> February 2004	-
22	Provision of 2 Mbps data circuit to Ingram Micro (I) Ltd from VSNL Mumbai to Vasai	August 2003 to March 2004	6.29	<u>6.29</u> January 2004	-

Sl No	Particulars of lines/ cables/circuits	Advice notes not received		Particulars of bills issued/ recovery made after issue of Audit Note	
		Period	Amount	Amount recovered/ month of recovery	Amount to be recovered
1	2	3	4	5	6
23	Provision of 64 Kbps data circuit to Dr. Babasaheb Ambedkar Tech. University from Pen to Batu Lonere	October 2003 to January 2004	1.18	<u>1.18</u> February 2004	-
24	Provision of 64 Kbps data circuit to Loreal India Pvt. Ltd from VSNL Mumbai to Valsad Umbergaon	August 2003 to March 2004	0.87	<u>0.87</u> January 2004	-
25	Provision of 256 Kbps data circuit to Loreal India Pvt. Ltd from LVSB Dadar to Saputara Nasik	August 2003 to March 2004	2.36	<u>2.36</u> January 2004	-
Sub total			64.32	64.32	-
North East-I Telecommunications Circle					
26	Provision of telephone connections to 98 subscribers - bills remained unaddressed, GMT Aizwal	June 1998 to April 2003	36.58	-	36.58
Sub total			36.58		36.58
Rajasthan Telecommunications Circle					
27	Provision of Local Lead to Army Signal Centre on rent and guarantee basis at Jaipur, Kota and Alwar	July 2002 to June 2004	91.27	91.27 April 2004	-
Sub total			91.27	91.27	
Grand Total			455.97	226.57	229.40

or say Rs 2.29 crore

Appendix - 4
(Referred to in paragraph 2.5 at page 14)

Short-realisation of rentals due to non application of revised tariff

(Rs in crore)

Sl. No.	Name of circuits	Short billing pointed out by Audit		Amount	
		Period	Amount	Realised	Balance
Karnataka Telecom Circle					
1	Lines and wires	April 1991 to March 2001	1.33	1.13	0.20
Orissa Telecom Circle					
2	Speech circuits	August 1992 to March 2003	0.58	0.00	0.58
Uttar Pradesh (West) Telecom Circle					
3	Speech circuits	April 1986 to November 2004	0.67	0.00	0.67
Total			2.58	1.13	1.45

Appendix - 5
(Referred to in paragraph 2.8 at page 17)
Short realisation of installation charges and rentals

(Rs. in lakh)

S.No	Name of SSA	No. of Exchanges	Period of short billing	Short realisation of			Bills issued	Amount realised	Balance
				Installation charges	Rental	Total			
<u>RENTAL</u>									
Andhra Pradesh Telecommunications Circle									
1	Kurnool	2	May 2001 to November 2002	-	10.70	10.70	10.70	9.95	0.75
2	Nalgonda	1	April 2003 to December 2003	-	5.13	5.13	5.13	-	5.13
<i>Sub total</i>					15.83	15.83	15.83	9.95	5.88
Uttar Pradesh (East) Telecommunications Circle									
3	Pratapgarh	7	April 2001 to October 2003	-	56.42	56.42	-	-	56.42
4	Bahraich	5	April 2001 to July 2003	-	30.03	30.03	-	-	30.03
5	Gonda	7	April 2001 to March 2003	-	41.43	41.43	31.46	28.32	13.11
<i>Sub total</i>					127.88	127.88	31.46	28.32	99.56
<u>INSTALLATION</u>									
Andhra Pradesh Telecom Circle									
6	Vishakhapatnam	4	March 2002 to July 2002	3.45	-	3.45	3.45	3.10	0.35
7	Eluru	17	January 1999 to November 2002	3.25	-	3.25	3.25	3.25	-
8	Khammam	1	November 2001	1.32	-	1.32	-	1.24	0.08
9	Kurnool	4	March 2001 and March 2002	0.89	-	0.89	0.89	-	0.89
10	Nalgonda	15	December 2000 to July 2003	6.81	-	6.81	6.81	-	6.81
<i>Sub total</i>				15.72		15.72	14.40	7.59	8.13
Grand Total				15.72	143.71	159.43	61.69	45.86	113.57

or say Rs 1.59 crore

Appendix - 6
(Referred to in paragraph 2.11 at page 19)
Non-billing of rentals in respect of lines and wires leased to Railways

(Rs in lakh)

S.No.	Name of the SSA	Period of short billing	Amount of short billing	Amount realized
Jharkhand Telecommunications Circle				
1.	Circle Telecom Accounts, Ranchi	April 2001 to March 2004	48.13	-
	<i>Sub-total</i>		48.13	-
Tamil Nadu Telecom Circle				
2.	General Manager Telecom District, Tuticorin	April 2003 to September 2003	2.83	2.83
3.	General Manager Telecom District, Thanjavur	April 2003 to March 2004	4.98	1.87
4.	General Manager Telecom District, Karaikudi	April 2003 to September 2003	4.13	-
	<i>Sub-total</i>		11.94	4.70
	Grand Total		60.07	4.70

Appendix - 7
(Referred to in paragraph 2.12 at page 20)
Short-billing of rental for leased circuits

(Rs. in lakh)

S.No.	Name of the SSA	Circuits	Periof of short billing	Amount of short billing	Amount realised
Andhra Pradesh Telecommunications Circle					
1.	PGMTD Hyderabad	16 leased circuits	September 1999 to March 2004	45.91	0
2.	GMTD Tirupathi	1 x 2 Mbps leased circuit	June 2002 to March 2004	5.37	-
3.	GMTD Kurnool	3 x 64 Kbps leased circuits	May 1999 to April 2004	4.09	4.09
	Total			55.37	4.09

Appendix – 8
(Referred to in paragraph 2.13 at page 21)
Non-recovery of compensation for the unexpired period of guarantee

(Rs in lakh)

S.No.	D.C. No.	Name of the subscribers	Date of provision Period upto which DC to be retained	Month of surrender	Rent paid upto	Capital cost (In Rs.)	Unexpired Guarantee period	Amount of compensation (10% of capital cost x col.8)
1	2	3	4	5	6	7	8	9
1.	77	M/s Standard Chartered Bank	26.11.98 25.11.08	March 2003	March 2003	402152	5 years	2.01
2.	37	Bank of America	30.8.94 29.8.04	August 2003	August 2003	1541446	1 year	1.54
3.	32	M/s Sanmar Electronics Corp. Ltd.	5.8.94 4.8.04	June 2002	June 2002	132066	2 years	0.26
4.	36	M/s American President Lines Ltd.	20.12.94 19.12.04	December 2001	June 2002	410501	3 years	1.23
5.	124	M/s Wipro Net Ltd. (140 Mbps OFC system)	1.4.01 31.3.11	November 2002	March 2003	3040975	8 years	24.33
6.	125	M/s Wipro Net Ltd. (6 Fibre OFC)	15.3.01 14.3.11	November 2002	March 2002	1089166	9 years	9.80
7.	142	M/s Prime Softex Ltd. (6 Fibre OFC)	3.2.01 2.2.11	June 2002	February 2002	1123910	9 years	10.12
8.	143	M/s Prime Softex Ltd. (34 Mbps OFC system)	3.2.01 2.2.11	June 2002	March 2003	321098	8 years	2.57
		Total						51.86

Appendix - 9
(Referred to in paragraph 2.15 at page 23)
Non/short realisation of service tax

(Rs in lakh)

S.No.	Name of the SSA	Period of Non/short recovery	Service Tax non/short recovered	Bills issued	Realised
Andhra Pradesh Telecommunications Circle					
1	GMTD Anantpur	July 2001 to March 2004	12.05	12.05	11.52
2	GMTD Nellore	July 2001 to October 2003	7.90	7.90	7.37
3	GMTD Tirupati	May 2003 to March 2004	3.03	3.03	-
4	GMTD Kurnool	July 2001 to October 2003	2.16	2.16	-
<i>Sub total</i>			25.14	25.14	18.89
Maharashtra Telecommunications Circle					
5	PGMT Pune	May 2003 to March 2004	14.37	14.37	-
6	GMTD, Ahmednagar	May 2003 to March 2004	0.89	0.89	0.79
<i>Sub total</i>			15.26	15.26	0.79
Total			40.40	40.40	19.68

Appendix -10
(Referred to in para 2.18 at page 25)
Statement showing recovery at the instance of Audit

(Rs in lakh)

S.No	Name of SSA	Subject	Short billing		Amount recovered	Amount to be recovered
			Period	Amount		
Andhra Pradesh Telecom Circle						
1	PGMTD Hyderabad	Non billing of charges for additional and bold entries in telephone directory		67.67	59.84	7.83
2	GMTD Srikakulam	Non billing of advance rental in respect of one 2 MBPS circuit leased to M/s Bharati Mobile Ltd.	October 2003 to October 2004	26.90	26.90	0
3	GMTD Ongole	Short realisation of advance rental deposit in respect of new phone connections due to software problem	-	20.12	20.12	0
4	GMTD Warangal	Short billing of rental and installation charges in respect of telephone connections due to non-implementation of revised tariff consequent on increase in Exchange capacity.	February 2000 to March 2001	19.39	19.39	0
5	GMTD Ongole GMTD Eluru	Short realisation of advance rental deposit due to non-application of revised tariff consequent on increase in exchange capacity and due to concession in registration charges as a special offer.	-	8.21 13.85	6.47 12.09	1.74 1.76
6	PGMTD Hyderabad	Non billing of rental in respect of 16X2 MBPS data circuits provided to M/s Data Access (India) Ltd due to non-application of multiplication factor.	May 2003 to February 2004	311.26	311.26	0
7	GMTD Sangreddy GMTD Tirupathi	Non realisation of licence fee in respect of extensions of EPABX and Subscribers owned EPABX.	April 2002 to March 2003 March 1993 to June 2003	2.56 9.61	0 9.61	2.56 0
8	GMTD Mahabubnagar	Short billing of advance rental deposit in respect of telephone connections due to non-application of revised tariff consequent on increase in Exchange capacity.	-	17.40	6.77	10.63
Sub total				496.97	472.45	24.52
Bihar Telecom Circle						
9	GMTD Bhagalpur	Non realisation of additional security deposit from STD/PCO operators.	January 2003 to June 2003	5.62	4.15	1.47
10	TDM Hazipur	Non realisation of additional security deposit from STD/PCO operators.	July 2002 to December 2002	3.80	2.07	1.73
Sub total				9.42	6.22	3.20
Gujarat Telecom Circle						
11	PGMTD Vadodara	Non billing of installation charges and rentals of 2 MBPS Data Circuits	August 2003 to February 2004	15.05	15.05	0
Sub total				15.05	15.05	0
Haryana Telecom Circle						
12	GMTD Gurgaon	Non realisation of rent in respect of data circuits provided to American Express Bank	May 2001 to March 2003	49.86	49.86	0

13	GMTD Sonapat	Non billing of roaming charges	April 2003 to March 2004	37.06	37.06	0
Sub total				86.92	86.92	0
Karnataka Telecom Circle						
14	PGMTD Bangalore	Non-billing of initial deposit, installation and testing charges from ISDN subscribers	January 2002 to March 2004	19.47	0	19.47
Sub total				19.47	0	19.47
Kerala Telecom Circle						
15	PGMTD Ernakulam	Non realisation of license fee for Data Networks	October 1995 to June 2004	17.45	14.02	3.43
16	GMTD Thrissur	Non realisation of license fee for Data Networks	March 1995 to March 2002	0.47	0.47	0
17	GMTD Calicut	Non realisation of license fee for Data Networks	May 1996 to July 2003	11.86	10.62	1.24
Sub total				29.78	25.11	4.67
Madhya Pradesh Telecom Circle						
18	GMTD Indore	Non realisation of rent and interconnectivity charges from M/s RPG Cellcom Ltd.	August 1999 to March 2003	20.10	20.10	
Sub total				20.10	20.10	0
Maharashtra Telecom Circle						
19	PGMTD Pune	Non realisation of advance rental and annual maintenance charges in respect of Optical Fibre Cable provided to various subscribers on R&G basis due to late receipt of Advice Notes	December 1997 to October 2004	52.67	52.67	0
20	PGMTD Pune	Non billing of rental in respect of 2Mbps data circuit provided to BPL Cellular Ltd.	February 2001 to March 2002	7.64	7.64	0
21	GMTD Kohlapur	Non billing of 2 Mbps data circuits provided to Birla AT&T and BPL Cellular Ltd.	April 1997 to March 2002	8.60	8.60	0
22	GMTD Parbhani	Non billing of rentals in respect of NELs provided to Police, Collector, Railway Offices.	September 1998 to March 2003	9.12	7.16	1.96
23	GMTD Kohlapur	Short billing of rentals in respect of 2 MBPS data circuits, due to incorrect application of tariff.	December 1999 to March 2004	8.06	8.06	0
24	GMTD Ahmednagar	Non revision of rental charges for providing infrastructural facilities in respect of Cellular Mobile Service Providers.	February 1997 to March 2003	11.33	11.33	0
25	GMTD Aurangabad	Excess interest allowed on OYT/Non OYT deposits by TRA Branch.		2.50	1.10	1.40
26	GMTD Latur	Excess interest allowed on OYT/Non OYT deposits by TRA Branch.		1.24	0	1.24
27	TDM Sindhudurg	Excess interest allowed on OYT/Non OYT deposits by TRA Branch.		0.69	0.69	0
28	TDM Chandrapur	Excess interest allowed on OYT/Non OYT deposits by TRA Branch.		0.07	0	0.07
29	GMTD Parbhani	Excess interest allowed on OYT/Non OYT deposits by TRA Branch.		1.42	0	1.42
30	TDM Jalna	Excess interest allowed on OYT/Non OYT deposits by TRA Branch.		4.58	1.08	3.50

31	TDM Bhandra	Excess interest allowed on OYT/Non OYT deposits by TRA Branch.		1.19	0.20	0.99
Sub total				109.11	98.53	10.58
Orissa Telecom Circle						
32	GMTD Bhubaneswar	Non billing of rental in respect of 6 leased lines provided to different subscribers	December 2000 to March 2004	15.01	15.01	0
33	TDM Koraput	Non billing of rentals on PABX Board provided to the Orissa Hydro Power Corporation Ltd.	July 2000 to April 2004	16.98	16.98	0
Sub total				31.99	31.99	0
Rajasthan Telecom Circle						
34	GMTD Jhunjhunu	Non/short billing of rent in respect of 2 MBPS leased circuits provided to BITS, Pillani	March 2000 to March 2005	15.28	15.28	0
35	PGMTD Jaipur	Non recovery of rental charges in respect of infrastructural facilities provided to Cellular Mobile Telephone Service Providers	February 1998 to March 2004	49.12	49.12	0
Sub total				64.40	64.40	
Tamil Nadu Telecom Circle						
36	GMTD Tiruchirapalli	Non billing of annual rental in respect of data circuits provided to 4 subscribers.	September 2001 to December 2003	17.63	17.63	0
37	DGM, (LD/ NVS) Chennai Telephone District	Non billing of rental in respect of E1R2 links due to non receipt of completed advice notes.	December 2001 to March 2004	32.48	32.48	0
38	GMTD Madurai	Non billing of trunk termination charges in respect of data circuits	1995-2004	14.20	6.40	7.80
39	GMTD Tiruchirapalli	Non billing of trunk termination charges in respect of data circuits	2001-2004	2.40	0	2.40
40	GMTD Nagercoil	Non billing of trunk termination charges in respect of data circuits	1997-2004	1.05	0	1.05
41	GMTD Kumbakonam	Non billing of trunk termination charges in respect of data circuits	1995-2004	2.25	0	2.25
42	GMTD Erode	Non billing of trunk termination charges in respect of data circuits	1995-2002	0.90	0.90	0
43	GMTD Salem	Non billing of trunk termination charges in respect of data circuits	1993-2004	2.75	2.25	0.50
44	GMTD Conoor	Non realisation of additional security deposit from STD/PCO operators	July 2003 to December 2003	24.57	24.57	0
Sub total				98.23	84.23	14.00
West Bengal Telecom Circle						
45	GMTD Siliguri	Non billing of rentals in respect of 2 MBPS data circuits provided to M/s Reliance Telecom Ltd.	December 2003 to December 2004	20.03	20.03	0
Sub total				20.03	20.03	0
Grand Total				1001.47	925.03	76.44

or say Rs 10.01 crore, Rs 9.25 crore

Appendix –11**(Referred to in paragraph – 3.5.1 at page 30)****Unaddressed bills lying in the system**

			(Rs. in lakh)
S.No.	Name of the Circle	Number of SSAs	Amount
1	Andhra Pradesh	19	304.73
2	Gujarat	6	1890.61
3	Madhya Pradesh	2	1.57
4	Punjab	1	1675.65
5	Tamil Nadu	1	16.83
6	Uttar Pradesh (West)	2	6.06
7	Uttaranchal	1	2.50
8	Karnataka	1	0.93
	Total	33	3898.88

or say Rs 39 crore

Appendix –12

(Referred to in paragraph – 3.6.1 at page 33)

Unbilled Trunk Call Tickets

(Rs. in lakh)

S.No.	Name of the Circle	Amount
1	Andhra Pradesh	22.74
2	Gujarat	8.38
3	Maharashtra	0.46
4	Orissa	0.41
5	Punjab	1.03
6	Tamil Nadu	1.20
7	Uttaranchal	0.41
8	Uttar Pradesh (West)	2.07
	Total	36.70

Appendix –13

(Referred to in paragraph – 3.7.1 at page 36)

Delay in processing/issue of completed advice notes

S.No.	Name of the Circle	No. of cases
1	Gujarat	15188
2	Tamil Nadu	1859
3	Rajasthan	874
4	Punjab	9954
5	Andhra Pradesh	48317
6	Uttaranchal	11094
7	Uttar Pradesh (West)	21821
8	Karnataka	452
	Total	109559

Appendix –14

(Referred to in paragraph – 3.7.4 at page 37)

Discrepancies in MIS and actual DELs billed

S.No.	Name of the Circle	No. of cases
1	Gujarat	23685
2	Orissa	2263
3	Madhya Pradesh	1264
4	Rajasthan	2907
5	Uttar Pradesh (West)	15000
	Total	45119

Appendix – 15
(Referred to in paragraph 4.1 at page 41)
Excess payment of customs duty

**Statement showing extra expenditure of Rs 16.29 crore incurred on procurement of V5.2 based WLL CDMA equipment against
TE No. MM/SW/052002000242 dated 7-5-2002**

(in Rs.)																
Sl No.	Item (Having import content)	Unit price inclusive of all duties & taxes	Excise duty (%)	Sale tax & FFI	Basic unit price exclusive of duties & taxes	Import content (in %)	Value of import content inclusive of C.D.	Custom duty allowed to vendor for 2002-03 (%) *	Actual custom duty for year 2002-03 (%)*	Value of new import content inclusive of C.D.	New basic unit price inclusive of C.D. (By Audit)	All inclusive basic unit price (By Audit)	All inclusive Basic unit price (By BSNL)	Difference	Quantity	Total extra expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) (6-8+11)	(13)	(14)	(15)	(16)	(17)
1(a)	BSC of 5K capacity along with installation material (HW)	2156892.40	16	0	1859390	87	1617669.30	39	21.8	1417497.27	1659217.97	1924692.84	2156892.40	232199.56	75	17414967.00
2(a)	BSC of 10K capacity along with installation material (HW)	3948243.28	16	0	3403658	87	2961182.46	39	21.8	2594762.76	3037238.30	3523196.43	3948243.28	425046.85	36	15301686.60
4(a)	BTS 1 FA with installation material antenna, RF feeder cable, fixture & acc (HW)	1844629.68	16	0	1590198	87	1383472.26	39	21.8	1212280.01	1419005.75	1646046.67	1844629.68	198583.01	579	114979562.79
5(a)	BTS 2 FA with installation material antenna, RF feeder cable, fixture & acc (HW)	3204105.60	16	0	2762160	87	2403079.20	39	21.8	2105719.76	2464800.56	2859168.65	3204105.60	344936.95	44	15177225.80
															TOTAL	162873442.19

or say Rs. 16.29 crore

Appendix – 16
(Referred to in paragraph 4.1 at page 41)
Excess payment of customs duty

Statement showing extra expenditure of Rs 3.39 crore incurred on procurement of V5.2 based WLL CDMA equipment received beyond scheduled delivery period against TE No. MM/SW/052002000242 dated 7-5-2002

(in Rs.)																
Sl No.	Item (Having import content)	Unit price inclusive of all duties & taxes	Excise duty (%)	Sale tax & FFI	Basic unit price exclusive of duties & taxes	Import content (in %)	Value of import content inclusive of CD	Custom duty allowed to vendor for 2002-03 (%) *	Actual custom duty for year 2002-03 (%)*	Value of new import content inclusive of CD	New basic unit price (By Audit) inclusive of CD	All inclusive basic unit price (By Audit)	All inclusive Basic unit price (By BSNL)	Difference	Quantity	Total extra expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) (6-8+11)	(13)	(14)	(15)	(16)	(17)
1(a)	BSC of 5K capacity along with installation material (HW)	2156892.40	16	0	1859390	87	1617669.30	39	21.8	1417497.27	1659217.97	1924692.84	2156892.40	232199.56	16	3715192.96
2(a)	BSC of 10K capacity along with installation material (HW)	3948243.28	16	0	3403658	87	2961182.46	39	21.8	2594762.76	3037238.30	3523196.43	3948243.28	425046.85	7	2975327.95
4(a)	BTS 1 FA with installation material antenna, RF feeder cable, fixture & acc (HW)	1844629.68	16	0	1590198	87	1383472.26	39	21.8	1212280.01	1419005.75	1646046.67	1844629.68	198583.01	116	23035629.16
5(a)	BTS 2 FA with installation material antenna, RF feeder cable, fixture & acc (HW)	3204105.60	16	0	2762160	87	2403079.20	39	21.8	2105719.76	2464800.56	2859168.65	3204105.60	344936.95	12	4139243.40
															TOTAL	33865393.47

or say Rs. 3.39 crore

***Custom duty on the parts of WLL for 2002-2003 (Appendices-15 and 16)**

	Allowed by the company In %	Actual as per customs notification dated 1-3- 02. In %	Note:- Col.6= Col.3X100/116	Col.-11= (Col.8X100/139)X21.8%
Basic duty	15	5	Col.-12= Col.6 - 8= Value of indigenous content+ Col.11	Col.13= Col.12X16% ED
CVD	16	16		
SAD	4	-		
	38.74 or 39%	21.8		

Appendix -17
(Referred to in paragraph 4.11 at page 54)
Idling of equipment

(Rs in lakh)

Sl. No.	Item Description	Rate for PO of December 2001		
		Quantity	Unit Price	Total Value
1.	2.	3.	4.	5.
	Management STM-4 terminal with L4.2 Opt	158	344660.65	544.56
1.1	21* 2 Mb Tributary interface	316	31289.59	98.88
1.2	STM-1 & 140 CMI Elec. Interface	158	32936.41	52.04
1.3	2 Mb trib. Interface cards	1106	31289.59	346.06
1.4	Wired rack for 1 STM terminal	158	9880.92	15.61
1.5	3 years mtce spares sets	15	604877.26	90.73
	Total cost of 158 terminals			1147.88
	Cost of terminal per unit			7.27
	Value of 83 terminals lying idle			603.41

or say Rs. 6.03 crore

Appendix - 18
(Referred to in paragraph 4.14 at page 57)
Injudicious expansion of exchanges

Sl. No.	Project Estimate No.	Name of Project	Estimated cost (Rs. in lakh)	Month of Expansion	Capacity before expansion	Capacity expanded	Working connection/W/L at the time of installation / expansion	Working connection / W / L as of March 2004	Total expenditure (Rs.in lakh)
Gujarat Circle									
1.	PL / 1274 / VDR / EP / 02-03	PE for installation of 2 K 5 WSS RSM	190.95	September 2002	4500 lines	2000 lines	3530 / 8 (August 2002) 78.62 per cent	3057 / Nil (March 2004) 47 per cent	52.08
2.	PL / 1274 / VDR / EP / 02-03	PE for installation of 2 K 5 WSS RSM	34.04	May 2002	4000 lines	1000 lines	931 / 1 (April 2002) 23.30 per cent	2064 / Nil (March 2004) 41.28 per cent	16.83
Bihar Circle									
3	5655 APP 2002-03	PE for expansion of Bela RSU from 3 K to 4 K (NT)	181.83	February 2003	3000 lines	1000 lines	1778 / 80 (January 2003) 59.27 per cent	2124 / Nil (May 2004) 53.1 per cent	52.61
Uttar Pradesh (West)									
4.	PE NDA / 334 / 02-03 / dated 31.3.2003	Expansion of 1 K 5 ESS RSM	173.40	April 2003	3000 lines	1000 lines	1921 / Nil 64 per cent	2302 / nil (March 2004) 57.55 per cent	147.18*
									268.70

(*Estimated cost of exchange equipment and cable)

or say Rs. 2.69 crore

Appendix – 19
(Referred to in paragraph 4.18 at page 62)
Statement showing details of injudicious expansion of D-TAX

S.No.	Name of project	Month of commissioning of expansion	Expansion capacity	Working circuits at the time of expansion	Working circuits as of March 2004	Additional circuits used	Total expenditure (Rs. in lakh)
1	Expansion of 21K TAX at Kollam by 4K (21K to 25K)	July 2003	4000 circuits	13486 (June 2003)	14086 (March 2004)	600	49.21
2	Expansion of 17K TAX at Thiruvalla by 1K (17K to 18K)	August 2003	1000 circuits	10706 (July 2003)	11280 (March 2004)	574	24.70
Total							73.91

Appendix -20

(Referred to in para 4.26 at pages 70-71)

Avoidable extra expenditure on repair of faulty E-10B cards

Name of Circle SSA	Period of AMC	Equipped capacity	Amount paid to M/s ITI (Rs in lakh)	No. of cards repaired	Average cost of repair per card M/s ITI (in Rs)	Amount payable if the work were given to ICSIL (Rs in lakh)	Percentage of faults	Average cost of repair per card through M/s ICSIL (in Rs)	Avoidable expenditure (Rs in lakh)
1	2	3	4	5	6	7	8	9	10
Andhra Pradesh									
Vishakapatnam	2001-02	57 k	57	2409	2366	28.32	4.23	1176	28.68
Vijayawada	2000-01	24.7 k	24.7	1414	1747	15.31	5.72	1083	9.39
	2001-02	24.7 k	24.7	1584	1559	17.24	6.41	1089	7.46
	2002-03	24.7 k	18.52	1679	1103	17.01	6.8	1013	1.51
Gujarat									
Surat	2000-01	87.3 k	90.13	3320	2715	44.81	3.8	1350	45.32
	2001-02	98 k	97.65	3076	3175	37.56	3.13	1221	60.09
	2002-03	88.7 k	49.9	2281	2188	26.12	2.57	1145	23.78
Junagadh	2001-02	29 k	19	497	3823	5.32	1.71	1070	13.68
	2002-03	30 k	22.5	892	2522	9.45	2.97	1058	13.05
Rajkot	2000-01	49 k	49	663	7391	7.19	1.35	1084	41.81
	2001-02	51 k	51	898	5679	9.67	1.76	1077	41.33
	2002-03	60 k	44	1540	2857	18.38	2.57	1194	25.62
Godhra	1999-00	10.5 k	8.11	167	4855	1.97	1.59	1181	6.14
	2000-01	11 k	9.77	71	13766	0.94	0.65	1337	8.82
	2001-02	14 k	13.49	142	9502	1.78	1.01	1252	11.72
	2002-03	13 k	11.56	91	12707	1.19	0.7	1307	10.37
Karnataka									
Davengere	2001	16.44 k	16.44	983	1672	11.25	5.98	1144	5.19
	2002	16.44 k	14.39	815	1765	8.17	4.96	1002	6.22
Mysore	2000-01	29 k	29	1121	2587	11.77	3.87	1050	17.23
	2001-02	29 k	29	1171	2477	12.62	4.04	1078	16.38
Kerala									
Thiruvananthapuram	2000-01	59 k	57.47	1292	4449	14.26	2.19	1104	43.21
	2001-02	59 k	57.97	2718	2133	27.43	4.61	1009	30.54
	2002-03	59 k	45.5	2965	1535	30.55	5.03	1031	14.95
Ernakulam	2000-01	84.5 k	67.57	3110	2173	36.69	3.68	1180	30.88
	2001-02	84.5 k	80.98	3752	2159	65.98	4.44	1759	15
	2002-03	84.5 k	71.77	4549	1578	51.58	5.38	1134	20.19
Calicut	2000-01	37 k	37	1570	2357	23.82	4.24	1517	13.18
	2001-02	37 k	31	2042	1518	22.05	5.52	1080	8.95
Maharashtra									
Ahmednagar	2000-01	15 k	15	491	3055	5.45	3.27	1112	9.55
	2001-02	15 k	15	519	2890	5.97	3.46	1150	9.03
	2002-03	15 k	11.25	487	2310	5.28	3.25	1085	5.97

Name of Circle SSA	Period of AMC	Equipped capacity	Amount paid to M/s ITI (Rs in lakh)	No. of cards repaired	Average cost of repair per card M/s ITI (in Rs)	Amount payable if the work were given to ICSIL (Rs in lakh)	Percentage of faults	Average cost of repair per card through M/s ICSIL (in Rs)	Avoidable expenditure (Rs in lakh)
Aurangabad	2002-03	28.5 k	21.27	1321	1611	16.32	4.64	1236	4.95
	2003-04	28.5 k	21.27	578	3681	7.1	2.03	1229	14.17
Dhule	2002-03	23.25 k	23.25	1382	1682	16.73	5.94	1211	6.52
	2003-04	23.25 k	14.1	949	1486	11.49	4.08	1211	2.61
Kolhapur	2001-02	44.25 k	44.25	670	6604	9.87	1.51	1473	34.38
	2002-03	47.75 k	35.81	921	3888	15.08	1.93	1638	20.73
Nagpur	2002-03	152.2 k	61.06	3381	1806	31.12	2.22	921	29.94
Sangli	2001-02	24 k	26	1456	1786	20.5	5.6	1408	5.5
	2002-03	28 k	14	577	2426	8.36	2.06	1449	5.64
	2002-03	27 k	27	814	3317	10.01	3.01	1230	16.99
Rajasthan									
M.I Road Jaipur	2001-02	20.712 k	20.71	365	5675	4.22	1.76	1158	16.49
	2002-03	20.712 k	15.53	312	4979	3.12	1.51	1000	12.41
Sanganeri	2002-02	23.812 k	23.81	309	7706	4.34	1.3	1407	19.47
	2003 -03	15.684 k	10.78	303	3559	4.13	1.93	1363	6.65
Sriganganagar	2000-01	26.5 k	26.5	626	4233	6.96	2.36	1112	19.54
	2001-02	26.5 k	25.62	694	3692	7.59	2.62	1094	18.03
	2002-03	23.5 k	17.62	716	2462	8.59	3.05	1200	9.03
Kota	2002-03	20 k	11.98	1006	1192	9.86	5.03	981	2.12
	2003-04	20 k	13.41	1010	1328	9.63	4.69	1018	3.78
Uttar Pradesh (East)									
Lucknow	2002-03	93 k	72.49	3089	2347	49.5	3.32	1603	22.99
Uttar Pradesh (West)									
Bareilly	2000-01	26 k	6.5	287	2265	4.89	1.1	1702	1.61
	2001-02	26 k	26	990	2696	11.69	3.81	1181	14.31
	2002-03	26 k	22.21	1118	1986	14.58	4.3	1304	7.63
	2003-04	26 k	3.25	225	1444	2.91	0.87	1295	0.34
Ghaziabad	1999-00	34 k	28.61	2102	1361	27.13	6.18	1290	1.48
	2000-01	57 k	48.15	2739	1758	33.43	4.81	1220	14.72
	2001-02	57 k	49.92	3742	1334	45.76	6.56	1223	4.15
	2002-03	57 k	40.34	2685	1502	29.85	4.71	1112	10.49
				82676					921.91

or say 9.22 crore

Appendix -21

(Referred to in paragraph 4.30 at page 77)

Avoidable extra expenditure on procurement of jointing kits

S. No	Name of the Telecom circle	Year of procurement	Rates of jointing kits of different specification (in Rs.)					
			TSF-I	TSF-II	TSF-III	TSF-IV	TSF-V	TSF-VI
1.	CGM Kolkata	2001-02 (A)	400	493	600	992	1331	1849
	Quantity		37295	26760	28372	10440	3435	1199
2.	CGMT Rajasthan Circle Jaipur	2001-02	358.80	440.96	544.96	865	1165	1625
	Rates increased by adding 1 per cent as freight element	(B)	362.39	445.37	550.41	873.65	1176.65	1641.25
3.	CGMT Karnataka circle, Bangalore	2001-02	358.80	440.96	544.96	887.12	1190.8	1653.6
	Rates increased by adding 1 per cent as freight element	(C)	362.39	445.37	550.41	895.99	1202.71	1670.14
	Difference in rates (A-C)		37.61	47.63	49.59	96.01	128.29	178.86
	Avoidable expenditure (Quantity x Difference in rates)		1402665	1274579	1406967	1002344	440676	214453
Total								5741684

or say Rs. 57.42 lakh

Appendix - 22
(Referred to in para 5.4.1 at page 80)

Physical performance of Mahanagar Telephone Nigam Limited for the last five years up to 31 March 2004.

Telephone Network	As on 31 March 2000			As on 31 March 2001			As on 31 March 2002 *			As on 31 March 2003 *			As on 31 March 2004		
	Delhi	Mumbai	Total	Delhi	Mumbai	Total	Delhi	Mumbai	Total	Delhi	Mumbai	Total	Delhi	Mumbai	Total
❖ No. of telephone exchanges	192	148	340	203	160	363	251	180	431	310	183	493	329	185	514
❖ Total equipped capacity (in lakh)	21.25	25.15	46.40	24.29	26.92	51.21	26.75	29.26	56.01	29.67	29.36	59.03	31.54	29.49	61.03
❖ No. of direct exchange lines (DELS) including WLL (in lakh)	18.18	22.13	40.31	19.80	23.55	43.35	21.05	24.40	45.45	21.95	24.92	46.87	20.03	24.71	44.74
❖ Capacity utilisation	86%	88%	87%	82%	87%	85%	79%	83%	81%	74%	85%	79%	63%	84%	73%
❖ No. of persons on the waiting list (in lakh)	0.02	Nil	0.02	0.19	Nil	0.19	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
❖ No. of cellular mobile connections (in lakh)	--	--	--	--	--	--	0.94	1.06	2.00	1.32	1.60	2.92	1.70	1.90	3.60
❖ No. of public telephones (in lakh):	0.29	0.51	0.80	0.31	0.67	0.98	0.35	0.84	1.19	0.47	1.04	1.51	0.56	1.20	1.76
❖ Local	0.12	0.17	0.29	0.15	0.21	0.36	0.19	0.23	0.42	0.26	0.27	0.53	0.34	0.30	0.64
❖ STD	0.41	0.68	1.09	0.46	0.88	1.34	0.54	1.07	1.61	0.73	1.31	2.04	0.90	1.50	2.40
❖ Total															

* For these years the figures have been revised in accordance with the data/figures furnished by the Management.

Appendix –23
(Referred to in paragraph 6.6.3 at page 90)

Statement showing excess payment made for imported components of the system to M/s Motorola, USA despite supply of short equipped capacity of the system

Sl. No.	Particulars	Amount
i)	Cost of imported equipment for 50000 lines system as per purchase order	Rs 30,31,64,150
ii)	Proportionate cost of imported equipment for 34800 lines system actually supplied by M/s Motorola	Rs 21,10,02,248
iii)	50% of Rs 21,10,02,248 (i.e. the amount to be paid to M/s Motorola) as per terms and conditions of the purchase order	Rs 10,55,01,124
iv)	Amount actually paid to M/s Motorola by MTNL	Rs 16,40,59,949
v)	Excess amount paid to M/s Motorola (iv – iii)	Rs 5,85,58,825
		or say Rs 5.86 crore

Appendix - 24
(Referred to in paragraph 6.7.2 at page 92)

**Statement showing details of faulty and damaged WLL handsets
in Delhi Unit of MTNL**

Total of handsets (faulty and damaged) 8275

Make of handsets	No. of handsets		Unit price (Rs)	Cost of faulty sets (Rs)	Cost of damaged sets (Rs)	Total cost (Rs)
	Faulty	Damaged				
CDM 120	3607	1782	17288	62357816	30807216	93165032
HGC 110	757	243	17895	13546515	4348485	17895000
SCH 411	727	330	17288	12568376	5705040	18273416
QCP 820	139	27	10000	1390000	270000	1660000
QCP 800	377	0	40000	15080000	0	15080000
DM 110	2	4	8358	16716	33432	50148
Ky 2235	273	7	5000	1365000	35000	1400000
	5882	2393		106324423	41199173	147523596

or say Rs 14.75 crore

Appendix- 25
(Referred to in paragraph 6.7.3 at page 92)
Statement showing the cost of FWTs lying idle in Mumbai unit of MTNL

Total FWTs procured (in numbers)	25000
Cost as per Purchase Order (in Rupees)	379916267
Cost per FWT (in Rupees)	15197
Cost of 4826 FWTs lying idle (in Rupees)	73340722

or say Rs 7.33 crore

Appendix-26
(Referred to in paragraph 6.11.1 at page 97)

**Discrepancies in data maintained in the commercial unit and the billing unit of MTNL Delhi during
December 2001 to March 2004**

Month & Year	No. of subscribers (maintained in commercial unit)	No. of bills issued (maintained in billing unit)	Shortfall / Excess (-) in issue of bills [col. 2 – 3]	Month & Year	No. of subscribers (maintained in commercial unit)	No. of bills issued (maintained in billing unit)	Shortfall / Excess (-) in issue of bills [col. 6 – 7]
1	2	3	4	1	2	3	4
December 2001	8348	4217	4131	February 2003	21109	17538	3571
January 2002	13194	12117	1077	March 2003	20914	17616	3298
February 2002	20548	19664	884	April 2003	23939	17362	6577
March 2002	23029	21968	1061	May 2003	23670	17213	6457
April 2002	23002	22144	858	June 2003	22930	4	22926
May 2002	22231	23070	-839	July 2003	22413	18529	3884
June 2002	22124	23126	-1002	August 2003	45860	42620	3240
July 2002	21890	22913	-1023	September 2003	45718	44219	1499
August 2002	21912	22008	-96	October 2003	45437	45438	-1
September 2002	21794	22468	-674	November 2003	45898	47908	-2010
October 2002	21701	21221	480	December 2003	46121	48873	-2752
November 2002	21592	21014	578	January 2004	54530	57021	-2491
December 2002	21476	20998	478	February 2004	60766	59722	1044
January 2003	21454	17718	3736	March 2004	61526	63546	2028

Appendix – 27
(Referred to in paragraph 6.11.1 at page 97)

Discrepancies in data regarding working lines maintained in exchanges and Customers Service Management System of MTNL Mumbai during the last four months ending March 2004

Month	Number of subscribers recorded in Exchanges	Number of subscribers recorded in CSMS	Difference between Exchange and CSMS	Number of bills issued
1	2	3	4	5
December 2003	40946	31739	9207	20198
January 2004	44808	37850	6958	22236
February 2004	44980	41354	3626	32061
March 2004	44321	40571	3750	34445

Appendix – 28
(Referred to in paragraph 6.11.2 at page 98)

Details showing delay in issue of first bills for the period September 2003 to February 2004

Month of Installation	No. of cases test checked	Delays found in issue of first bill							
		One month		Two months		Three months		Four months	
		No. of cases	Amount (in Rs.)	No. of cases	Amount (in Rs.)	No. of cases	Amount (in Rs.)	No. of cases	Amount (in Rs.)
September 2003	143	20	14232	1	1430	-	-	-	-
October 2003	125	19	10502	-	-	1	17364	1	166
November 2003	2641	925	679347	816	979827	38	68020	9	25408
December 2003	8674	6040	5623847	515	947565	107	196947	-	-
January 2004	1402	254	230834	55	87334	-	-	-	-
February 2004	1543	362	333457	-	-	-	-	-	-
Total	14,528	7620	6892219	1387	2016156	146	282331	10	25574

Grand Total : Rs.92,16,280 or say Rs 92.16 lakh

Appendix - 29
(Referred to in paragraph 8.4.1 at page 107)

Statement indicating installed capacity, targeted capacity and actual performance of major products of the Company for 5 years (1999-2000 to 2003-04)

1999-2000					per cent of production to	
Major Products	Unit	Installed Capacity	Targeted Capacity	Actual Performance	Installed Capacity	Targeted Capacity
Switching Products	M.Lines	4.33	3.84	4.31	99.5 %	112 %
Transmission Products DIG.RADIO TX/RX (2/6/7/11/13 GHz)	Nos.	2500	2030	2392	96 %	118 %
Terminal Equipments Telephones	M. Nos.	1.20	1.32	1.047	87 %	79 %
2000-01					per cent of production to	
Major Products	Unit	Installed Capacity	Targeted Capacity	Actual Performance	Installed Capacity	Targeted Capacity
Switching Products	M.Lines	4.83	4.20	4.78	99.0 %	114 %
Transmission Products DIG.RADIO TX/RX (2/6/7/11/13 GHz)	Nos.	2500	1600	1604	64 %	100 %
Terminal Equipments Telephones	M. Nos.	1.20	1.20	1.195	100 %	100 %
2001-02					per cent of production to	
Major Products	Unit	Installed Capacity	Targeted Capacity	Actual Performance	Installed Capacity	Targeted Capacity
Switching Products	M.Lines	4.83	4.03	3.38	70 %	84 %
Transmission Products DIG.RADIO TX/RX (2/6/7/11/13 GHz)	Nos.	2500	1026	320	13 %	31 %
Terminal Equipments Telephones	M. Nos.	1.20	1.20	1.176	98 %	98 %
2002-03					per cent of production to	
Major Products	Unit	Installed Capacity	Targeted Capacity	Actual Performance	Installed Capacity	Targeted Capacity
Switching Products	M.Lines	4.83	2.02	1.65	34%	82%
Transmission Products DIG.RADIO TX/RX (2/6/7/11/13 GHz)	Nos.	2500	2373	1007	40%	42%
Terminal Equipments Telephones	M. Nos.	1.20	1.20	1.09	91%	91%
NEW PRODUCTS*						
WLL-INFRA	KL	--	600.00	150.00	--	25%
CDMA WLL	KNos	--	300.00	20.5	--	7%

TML/FWT						
GSM	Rs Crs	--	300	608.0	--	--
MLLN/MLDN	Rs.Crs	--	25.00	39.29	--	157%
2003-04					per cent of Production to	
Major Products	Unit	Installed Capacity	Targeted Capacity	Actual Performance	Installed Capacity	Targeted Capacity
Switching Products	M.Lines	4.83	1.25	0.93	19%	74%
Transmission Products DIG.RADIO TX/RX (2/6/7/11/13 GHz)	Nos.	2500	1350	1459	58%	108%
Terminal Equipments Telephones	M. Nos.	1.20	1.20	0.310	26%	26%
NEW PRODUCTS*						
WLLINFRA	KL	--	660	-	--	-
CDMA WLL TML/FWT	KNOS	--	435	192.51	--	44%
Cordect	KL	--	200	189	--	95%
GSM	Rs Crs	--	330	105.38	--	32%
DLC-SDH	NOS	--	425	100	--	24%
MLLN	Rs Crs	--	140	127.77	--	91%
SMART/SIM CARDS	Rs Crs	--	22	12.40	--	56%
DWDM	NOS	--	25	-	--	-
VRLA BATTERY	Rs Crs	--	15	5.82	--	39%
IT & TURN KEY PROJECTS	Rs Crs	--	200	264.55	--	132%

* As the products are new the installed capacity is not known.

Appendix – 30
(Referred to in paragraph 13 at page 123)
Position of outstanding ATNs in respect of paras pertaining to
Bharat Sanchar Nigam Limited (BSNL - erstwhile DoT)
and Mahanagar Telephone Nigam Limited (MTNL)

Sl. no.	Audit Report (Number and year)	Paragraph No.	Subject
1.	Report No. 6 of 1997 for the year ended 31 March 1996	8.4	Rural Telecom Networks and tribal sub-plan. (DoT/BSNL)
2.	Report No. 3 of 1997 (Commercial) for the year ended 31 March 1996	6.3.2	Printing of Telephone Directories (MTNL)
3.		6.3.3	Infructuous expenditure on procurement of Digital Microwave Radio System (MTNL)
4.	Report No. 6 of 1998 for the year ended 31 March 1997	3	Cellular mobile telephone service in metros – Undue benefit of Rs 837 crore to operators
5.		4	Outstanding licence fee from Cellular operators
6.		12	Procurement of 0.5 mm diameter Drop wire (DoT/BSNL)
7.		19	Wasteful expenditure of Rs. 1.84 crore on Coastal wireless station (DoT/BSNL)
8.		33	Cash payment in lieu of uniforms (DoT/BSNL)
9.	Report No. 3 of 1998 (Commercial) for the year ended 31 March 1997	7.2.2	Loss of Rs 34.12 lakh due to under insurance of stores (MTNL)
10.	Report No.6 of 1999 for the year ended 31 March 1998	8	Non- billing or short billing
11.		11	Procurement of PIJF cables
12.		12	Laying of cables in local network (DoT/BSNL)
13.		17	Infructuous expenditure of Rs 10.33 crore in purchase of trunk exchanges (DoT/BSNL)
14.		20	Excess payment of Rs 7.67 crore to suppliers
15.		31	Over payment in cable laying work
16.		49	Purchase of disputed land
17.	Report No. 3 of 1999 (Commercial) for the year ended 31 March 1998	5.3	Non-recovery of unadjusted amount of purchase advance (MTNL)
18.	Report No. 6 of 2000 for the year ended 31 March 1999	7	Non-realisation of annual maintenance charges for OFC route (DoT/BSNL)
19.		11	Non/Short billing of revenue (DoT/BSNL)
20.		14	Package of concessions to existing Cellular and Basic telephone service operators
21.		15	Licensing of Radio Paging Services
22.		16	Material Management in Telecom Stores and Circles (DoT/BSNL)
23.		17	Rural Telecommunication Network (DoT/BSNL)
24.		18	Irregularities in procurement of new technologies. (DoT/BSNL)
25.		27	Misappropriation of Government money (DoT/BSNL)
26.		28	Irregular payment of electricity duty, charges etc.
27.		30	Improper decision resulting in infructuous expenditure
28.		33	Excess engagement of contract labour (DoT/BSNL)
29.	Report No. 6 of 2001 for the year ended 31 March 2000	1	Functions, organisation, traffic, revenue receipts land financial results

Sl. no.	Audit Report (Number and year)	Paragraph No.	Subject
30.		4	Non-recovery of dues amounting to Rs 2.52 crore from Department of Electronics for Educational and Research Network (ERNET) (DoT/BSNL)
31.		6	Non-realisation of additional security deposits from STD/PCO operators (DoT/BSNL)
32.		9	Non/short recovery of revenue (DoT/BSNL)
33.		12	Manpower Management in Department of Telecommunications Services (DoT/BSNL)
34.		13	Performance of Telecom Factories Jabalpur and Mumbai (DoT/BSNL)
35.		14	Computerised Telephone Revenue Billing and Accounting System (DoT/BSNL)
36.		15	Non-recovery of dues from MTNL Mumbai/Delhi (DoT/BSNL)
37.		17	Excess expenditure of Rs 4.25 crore in procurement of 2 GHz digital microwave terminals (DoT/BSNL)
38.		19	Illegal purchase of stores (DoT/BSNL)
39.		21	Non-recovery of cable worth Rs 2.02 crore issued to contractors (DoT/BSNL)
40.		28	Damage caused to underground cable
41.		34	Non-recovery of leave salary and pension contribution (DoT/BSNL)
42.		37	Avoidable payment of minimum demand charges and low power factor surcharge
43.		41	Irregular procurement of stores (DoT/BSNL)
44.		42	Irregular procurement of 10 channel digital equipment (DoT/BSNL)
45.	Report No. 3 of 2001 (Commercial) for the year ended 31 March 2000	6.2.3	Avoidable expenditure on building rent (MTNL)
46.	Report No. 6 of 2002 for the year ended 31 March 2001	7	Non/Short recovery of revenue (DoT/BSNL)
47.		11	Management of Telecom Stores (DoT/BSNL)
48.		12	Working of the Telecom Civil Divisions (DoT/BSNL)
49.		13	Non recovery of unused cable worth Rs 2.96 crore from contractors (DoT/BSNL)
50.		16	Excess payment of service charges (DoT/BSNL)
51.		17	Loss of Rs 62.42 lakh in unauthorised procurement of unapproved version of 4 channel Very High Frequency systems (DoT/BSNL)
52.		19	Other recoveries at the instance of Audit. (DoT/BSNL)
53.		23	Unfruitful expenditure in procurement of tower material and laying of foundation (DoT/BSNL)
54.		25	Procurement of high bit rate digital subscriber line systems and their utilisation (DoT/BSNL)
55.		26	Idling of raw material and semi finished goods worth Rs 2.32 crore due to unplanned bulk procurement of raw material (DoT/BSNL)
56.		31	Idling of equipment due to inaccurate assessment and poor follow up action (DoT/BSNL)
57.		37	Irregularities in decentralised procurement of C-DoT 256 P exchange equipment (DoT/BSNL)
58.		40	Excess payment due to inconsistent application of procurement policy (DoT/BSNL)
59.		41	Transportation of stores by circle Telecommunications Store Depots and Telecommunication units. (DoT/BSNL)

Sl. no.	Audit Report (Number and year)	Paragraph No.	Subject
60.		44	Avoidable payment (DoT/ BSNL)
61.		45	Avoidable expenditure due to poor planning (DoT/ BSNL)
62.		47	Irregular expenditure on procurement of cable route tracers and cable fault locators (DoT/ BSNL)
63.	Report No. 3 of 2002 (Commercial) for the year ended 31 March 2001	6.1.2	Unauthorised procurement of equipment/stores (BSNL).
64.		6.1.3	Continuance of telephone facilities despite non-payment of dues (BSNL).
65.		6.1.4	Failure to demand and collect rent of Rs 1.71 crore (BSNL).
66.		6.1.5	Loss of potential revenue due to non-commissioning of project (BSNL)
67.		6.1.7	Failure to realise Rs 81.31 lakh due to non-receipt of advice notes (BSNL).
68.		6.1.10	Non-recovery of licence fee for interconnectivity of network (BSNL).
69.		6.3.4	Loss due to delay in disconnection of Data Service (MTNL)
70.	Report No. 5 of 2003 (Commercial) for the year ended 31 March 2002	1	Functions, Organisation, traffic, revenue receipts and financial results (BSNL)
71.		2	Non-recovery of dues from pay phone operators due to deficient internal control system (BSNL)
72.		3	Loss of revenue due to misuse of spare numbers (BSNL)
73.		4	Blockage of Government revenue (BSNL)
74.		6	Short recovery of access charges of Rs 1.67 crore from M/s Shyam Telelink Limited (BSNL)
75.		11	Short realisation of cost of bid documents (BSNL)
76.		14	Non/short recovery of revenue (BSNL)
77.		16	Village Public Telephones (BSNL)
78.		18	Excess payment of customs duty (BSNL)
79.		19	Delayed commissioning of exchange and consequential loss of potential revenue (BSNL)
80.		20	Excess payment to supplier (BSNL)
81.		27	Wasteful expenditure on procurement of defective power plants (BSNL)
82.		28	Wasteful/extra expenditure on procurement of battery sets (BSNL)
83.		31	Infructuous expenditure of Rs 2.17 crore on payment of minimum demand charges and low power factor surcharge
84.		32	Avoidable expenditure
85.		33	Injudicious/unwarranted procurement of Polyethylene insulated jelly filled cable worth Rs 1.66 crore (BSNL)
86.		36	Idling of exchange equipment worth Rs 1.23 crore (BSNL)
87.		38	Unproductive expenditure on procurement of conventional type power plants (BSNL)
88.		40	Avoidable expenditure of Rs 36.93 crore (BSNL)
89.		42	Excess payment of Rs 14.97 crore on procurement of new technology digital local exchange equipment (BSNL)
90.		43	Irregular payment of customs duty (BSNL)
91.		44	Avoidable expenditure on installation of higher capacity telephone exchange
92.		46	Avoidable extra expenditure in acquisition of land.
93.		48	Excess expenditure on laying of cable beyond prescribed norms
94.		49	Unauthorised creation of store depots (BSNL)
95.		50	Function, organisation, traffic, revenue receipts and financial results (MTNL).

Sl. no.	Audit Report (Number and year)	Paragraph No.	Subject
96.		51	Loss of revenue due to non-implementation of revised tariff as prescribed (MTNL)
97.		53	Loss of revenue of Rs 90.25 lakh due to failure to implement terms of agreement in time (MTNL)
98.		54	Loss of revenue
99.		55	Review on Quality of services of MTNL
100.		56	Review on Telephone Revenue Billing in MTNL.
101.		57	Idle investment due to unjustified expansion of capacity of telephone exchange (MTNL)
102.		59	Locking up of funds due to delay in installation of model exchange (MTNL)
103.		60	Avoidable payment of Rs 0.73 crore due to non-conversion of electricity connection (MTNL)
104.		61	Material Management in MTNL
105	Report No. 5 of 2004 for the year ended 31 March 2003	1	Functions, Organisation, traffic, revenue receipts and financial results
106		2.1	Non collection of revenue from cellular mobile subscribers-Rs 1.87 crore
107		2.2	Loss of potential revenue of Rs 1.39 crore
108		2.4	Short recovery of infrastructure charges of Rs 91.44 lakh
109		2.6	Non recovery of cost of telephone instruments amounting to Rs 39.18 lakh
110		2.9	Non/short recovery of revenue
111		2.10	Recovery at the instance of Audit
112		3	Working of Telecom Maintenance wing of BSNL
113		4.1	Non recovery of advance of Rs 229.18 crore
114		4.3	Non recovery of Excise Duty of Rs 1.89 crore
115		4.4	Non realisation of testing charges of Rs 86.63 lakh
116		4.5	Excess payment of Rs 57.16 lakh
117		4.6	Infructuous expenditure of Rs 78.22 lakh on procurement of Network Synchronisation Equipment
118		4.7	Blocking of funds of Rs 4.90 crore
119		4.8	Idling of computer software valuing Rs 3.24 crore
120		4.9	Idling of radio equipment worth Rs 3 crore
121		4.11	Avoidable expenditure of Rs 2.24 crore due to non utilisation of building
122		4.12	Blocking of funds of Rs 1.61 crore on CCB Telephone
123		4.13	Blocking of capital of Rs 1.37 crore
124		4.14	Blocking of capital of Rs 93.67 lakh
125		4.15	Injudicious exemption of pre-despatch quality checks leading to purchase of unsuitable antenna worth Rs 78.87 lakh
126		4.16	Blocking of funds of Rs 82.54 lakh on construction of foundation
127		4.17	Idle investment of Rs 73.68 lakh
128		4.19	Irregular expenditure of Rs 4.07 crore on engaging contract labour
129		4.20	Irregularities in procurement of stores and award of work- Rs 1.27 crore
130		4.21	Unauthorised expenditure and blocking of capital of Rs 84.39 lakh
131		4.22	Irregular payment of allowances of Rs 53.98 lakh to phone mechanics
132		4.23	Avoidable excess payment of Rs 96.53 crore on procurement of PIJF cable
133		4.24	Undue benefit given to suppliers
134		4.25	Avoidable expenditure of Rs 2.94 crore
135		4.27	Avoidable extra expenditure of Rs 1.81 crore on procurement of PIJF cable

Sl. no.	Audit Report (Number and year)	Paragraph No.	Subject
136		4.28	Avoidable expenditure of Rs 1.72 crore on use of costly junction cable
137		4.29	Excess payment of Rs 91.61 lakh to supplier
138		4.30	Avoidable expenditure of Rs 52.24 lakh on procurement of jointing kits
139		4.31	Avoidable expenditure of Rs 51.20 lakh on execution of works at higher rates
140		4.32	Orders placed on banned firm
Mahanagar Telephone Nigam Limited			
141		5	Functions, Organisation, traffic, revenue receipts and financial results
142		7.1-7.13	Cellular Mobile Telephone Service in Mahanagar Telephone Nigam Limited
143		7.14-7.24	Cable duct works in MTNL
144		8.1	Imprudent investment decision to invest surplus funds of Rs 250 crore
145		8.2	Avoidable loss of interest of Rs 55.44 crore
146		8.3	Avoidable loss of Rs 1.31 crore due to non-pursuance of refund of insurance premium on pro—rata basis.