

**Appendix I**  
(Referred to in paragraph 2.2 at page 10)  
**Non- collection of revenue from cellular mobile subscribers**

(Rs in lakh)

Sl. No.	Name of SSA	No. of subscribers	Month of Activation	Amount outstanding (Rs in lakh)	Month of disconnection
<b>(A) Post paid connection through BSNL</b>					
<b>Bihar Telecommunications Circle</b>					
1	PGMTD Patna	75	June 2003 to September 2003	36.97	September 2003 to January 2005
2	TDM, Samastipur	15	January 2003 to April 2003	25.09	April 2003 to November 2003
3	GMTD Muzaffarpur	67	January 2003 to March 2004	12.05	August 2003 to November 2004
4	TDM Begusarai	6	April 2003 to June 2003	12.97	June 2003
	<b>Total</b>	<b>163</b>		<b>87.08</b>	
<b>Kerala Telecom Circle</b>					
5	GMTD, Kollam	2756	Upto February 2005	105.72	
6	GMTD, Kottayam	4099	Do	152.63	
7	GMTD, Alappuzha	3129	Do	108.28	
8	GMTD, Calicut	4072	Do	333.07	
9	PGMTD, Ernakulam	7989	Do	350.95	
10	PGMTD, Kannur	2367	Do	97.68	
11	GMTD, Malappuram	2712	Do	86.45	
12	GMTD, Palakkad	1230	Do	104.01	
13	GMTD, Pathanamthitta	1443	Do	48.52	
14	PGMTD, Trivandrum	7785	Do	336.09	
15	PGMTD, Thrissur	3103	Do	115.85	
	<b>Total</b>	<b>40685</b>		<b>1839.26</b>	
<b>Maharashtra Telecom Circle</b>					
16	GMTD, Aurangabad	5081	November 2002 to April 2004	856.84	July 2003 to January 2004

Sl. No.	Name of SSA	No. of subscribers	Month of Activation	Amount outstanding (Rs in lakh)	Month of disconnection
17	GMTD, Nasik	7686	November 2002 to September 2004	274.72	April 2003 to February 2005
18	GMTD, Bhandra	265	November 2002 to February 2004	27.46	February 2004 to July 2005
	<b>Total</b>	<b>13032</b>		<b>1159.02</b>	
<b>Rajasthan Telecommunications Circle</b>					
19	GMTD Ajmer	822	Upto May 2005	36.15	
20	GMTD Alwar	533	Upto May 2005	26.79	
21	GMTD Banswara	296	Upto May 2005	7.33	
22	TDM Barmer	251	Upto May 2005	8.60	
23	GMTD Bharatpur	411	Upto May 2005	22.51	
24	GMTD Bhilwara	596	Upto May 2005	23.26	
25	GMTD Bikaner	1085	Upto May 2005	49.99	
26	TDM Bundi	150	Upto May 2005	5.74	
27	TDM Chittorgarh	379	Upto May 2005	11.74	
28	GMTD Churu	435	Upto May 2005	13.20	
29	PGMTD Jaipur	4847	Upto May 2005	271.42	
30	TDE Jaisalmer	232	Upto May 2005	8.66	
31	TDM Jhalawar	72	Upto May 2005	1.86	
32	GMTD Jhunjhunu	424	Upto May 2005	26.71	
33	GMTD Jodhpur	1791	Upto May 2005	67.88	
34	GMTD Kota	1598	Upto May 2005	65.80	
35	GMTD Nagaur	680	Upto May 2005	25.34	
36	GMTD Pali	414	Upto May 2005	18.89	
37	TDM Sawai Madhopur	311	Upto May 2005	15.64	

Sl. No.	Name of SSA	No. of subscribers	Month of Activation	Amount outstanding (Rs in lakh)	Month of disconnection
38	GMTD Sikar	355	Upto May 2005	15.34	
39	GMTD Sirohi	1031	Upto May 2005	37.92	
40	TDM Sri Ganganagar	1095	Upto May 2005	41.51	
41	TDM Tonk	130	Upto May 2005	8.48	
42	GMTD Udaipur	1413	Upto May 2005	67.41	
	<b>Total</b>	<b>19351</b>		<b>878.17</b>	
<b>Uttar Pradesh Telecommunications Circle</b>					
43	GMTD, Azamgarh	60	December 2002 to October 2003	47.31	December 2003 to September 2004
44	TDM Banda	10	July 2003 to September 03	46.59	November 2003 to December 2004
45	TDM Pratapgarh	01	July 2003	14.26	September 2003
	<b>Total</b>	<b>71</b>		<b>108.16</b>	
	<b>Grand Total (A)</b>	<b>73302</b>		<b>4071.69</b>	
<b>(B) Post paid connection through authorised dealers</b>					
<b>Bihar Telecommunications Circle</b>					
1	PGMTD Patna	21	July 2003 to December 2003	7.90	January 2004 to November 2004
2	GMTD Muzaffarpur	26	October 2003 to June 2004	14.99	February 2004 to October 2004
3	TDM Begusarai	1	September 2004	0.09	November 2004
	<b>Total</b>	<b>48</b>		<b>22.98</b>	
<b>Gujarat Telecommunications Circle</b>					
4	GMTD Junagadh	1	June 2003 to August 2003	21.82	September 2003
5	GMTD Rajkote	4	July 2003 to May 2004	18.62	September 2003 to April 2004
	<b>Total</b>	<b>5</b>		<b>40.44</b>	
<b>Haryana Telecommunications Circle</b>					
6	GM (CMTS) Ambala Cantt.	7	August 2003	47.37	November 2003
	<b>Total</b>	<b>7</b>		<b>47.37</b>	
	<b>Grand Total (B)</b>	<b>60</b>		<b>110.79</b>	
	<b>Grand Total (A+B)</b>	<b>73362</b>		<b>4182.48</b>	

**Appendix II**  
**(Referred to in paragraph 2.3 at page 11 )**  
**Non-recovery of interest on delayed payment of interconnection usage charges**  
**by the private telephone service providers**

(Rs in lakh)

S.No.	Name of circle/SSA	Delay in payment relating to periods	Amount of interest due	Amount of interest realised Interest	Amount yet to be realised
1	2	3	5	7	8
<b>Andhra Pradesh Telecommunications Circle</b>					
1	GMTD, Visakhapatnam	August 2003 to December 2004	11.98	0	11.98
2	GMTD, Eluru	May 2004 to December 2004	0.59	0	0.59
	<b>Total</b>		<b>12.57</b>	<b>0</b>	<b>12.57</b>
<b>Haryana Telecommunications Circle</b>					
3	GMTD Rohtak	August 2003 to September 2004	20.52	0	20.52
4	GMTD Karnal	June 2003 to April 2005	15.17	0	15.17
	<b>Total</b>		<b>35.69</b>	<b>0</b>	<b>35.69</b>
<b>Kerala Telecommunications Circle</b>					
5	PGMTD Ernakulam	June 2003 to June 2004	2.39	0	2.39
6	GMTD Kannur	August 2003 to November 2004	6.65	0	6.65
7	PGMTD Thiruvananthapuram	May 2003 to February 2005	7.15	0	7.15
8	GMTD Thiruvalla	April 2003 to February 2005	31.22	0	31.22
	<b>Total</b>		<b>47.41</b>	<b>0</b>	<b>47.41</b>
<b>Calcutta Telephones</b>					
9	CGM CTD Kolkata	November 2002 to January 2005	49.93	0	49.93
	<b>Total</b>		<b>49.93</b>	<b>0</b>	<b>49.93</b>
<b>Maharashtra Telecommunications Circle</b>					
10	GMTD Raigad	May 2003 to March 2005	244.04	0	244.04
	<b>Total</b>		<b>244.04</b>	<b>0</b>	<b>244.04</b>
<b>Punjab Telecommunications Circle</b>					
11	GMTD Ludhiana (M/s Reliance)	July 2003 to September 2004	20.20	0	20.20
12	GMTD Ludhiana (M/s HFCL)	March 2003 to January 2004	12.17	0	12.17

S.No.	Name of circle/SSA	Delay in payment relating to periods	Amount of interest due	Amount of interest realised Interest	Amount yet to be realised
1	2	3	5	7	8
13	GMTD Jalandhar	August 2004 to April 2005	13.81	0	13.81
	<b>Total</b>		<b>46.18</b>	<b>0</b>	<b>46.18</b>
<b>Tamil Nadu Telecommunications Circle</b>					
14	GMTD Erode	May 2003 to February 2005	6.18	0	6.18
15	GMTD Tuticorin	July 2003 to September 2004	4.17	0	4.17
16	GMTD Coonoor	January 2004 to December 2004	0.52	0	0.52
17	GMTD Chengalpattu	June 2003 to July 2004	2.42	0	2.42
18	GMTD Salem	February 2003 to December 2004	22.12	0	22.12
19	PGMTD Coimbatore	January 2003 to July 2004	56.02	0	56.02
20	GMTD Madurai	June 2003 to February 2005	30.46	0	30.46
21	GMTD Virudhunagar	April 2004 to August 2004	0.32	0	0.32
	<b>Total</b>		<b>122.21</b>	<b>0</b>	<b>122.21</b>
<b>Uttar Pradesh (East) Telecommunications Circle</b>					
22	PGMTD Lucknow	July 2003 to November 2004	692.02	0	692.02
23	TDM Raibreyilly	March 2004 to August 2004	23.00	0	23.00
	<b>Total</b>		<b>715.02</b>	<b>0</b>	<b>715.02</b>
<b>Uttar Pradesh (West) Telecommunications Circle</b>					
24	GMTD Aligarh	Sept 2003 to August 2004	175.00	0	175.00
25	GMTD Bareilly	July 2003 to January 2005	257.00	0	257.00
26	GMTD Meerut	August 2002 to September 2004	32.61	0	32.61
	<b>Total</b>		<b>464.61</b>	<b>0</b>	<b>464.61</b>

S.No.	Name of circle/SSA	Delay in payment relating to periods	Amount of interest due	Amount of interest realised Interest	Amount yet to be realised
1	2	3	5	7	8
<b>Uttaranchal Telecommunications Circle</b>					
27	GMTD Haldwani	July 2003 to July 2004	37.86	0	37.86
28	GMTD Dehradun	June 2003 to June 2004	11.53	0	11.53
29	GMTD Haridwar	December 2003 to July 2004	47.25	0	47.25
	<b>TOTAL</b>		<b>96.64</b>	<b>0</b>	<b>96.64</b>
	<b>Grand Total</b>		<b>1834.30</b>	<b>0</b>	<b>1834.30</b>

**Appendix III**  
(Referred to in paragraph 2.4 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
<b>Bihar Telecommunications Circle</b>					
1	263 telephone subscribers under Telecom District Manager , Begusarai	February 2002 to October 2004	29.73	-	29.73
2	121 telephone subscribers under General Manager Telecom District Bhagalpur	March 1997 to March 2004	35.59	-	35.59
3	280 telephone subscribers and 191 STD PCOs under General Manager Telecom District Katihar	May 1991 to May 2004	96.15	12.56	83.59
4	250 telephone subscribers and 622 STD PCOs under Telecom District Manager, Samastipur	October 2000 to March 2004	162.86	14.78	148.08
5	151 STD PCOs under General Manager Telecom District Muzaffarpur	January 2001 to March 2004	98.97	90.81	8.16
6	375 telephone subscribers and 178 STD PCOs under Principal General Manager Telecom District, Patna	May 2000 to January 2005	204.76	-	204.76
7	285 STD PCOs under General Manager Telecom District Chapra	July 2000 to March 2004	123.40	-	123.40
	Sub total		<b>751.46</b>	<b>118.15</b>	<b>633.31</b>
<b>Jharkhand Telecommunications Circle</b>					
8	266 STD PCOs under Telecom District Manager Dumka	October 2003 to September 2004	108.24	-	108.24
9	199 STD PCOs under General Manager Telecom District Jamshedpur	May 1998 to June 2004	35.54	-	35.54
10	292 STD PCOs under Telecom District Manager , Daltonganj	February 2002 to July 2004	124.12	-	124.12
	<b>Sub-Total</b>		<b>267.90</b>	<b>--</b>	<b>267.90</b>

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
<b>Uttar Pradesh (East) Telecommunications Circle</b>					
11	80 STD PCOs under Telecom District Manager, Partapgarh	July 1992 to October 2004	19.87	-	19.87
	Sub-Total		<b>19.87</b>	-	<b>19.87</b>
<b>Grand Total</b>			<b>1039.23</b>	<b>118.15</b>	<b>921.08</b>



**Appendix - IV**  
**(Referred to in paragraph 2.6 at page 14)**  
**Short realisation of Rs 6.42 crore from M/s RIL for ISD calls with tampered Calling Line Identification**

(Rs in crore)			
SSA	Trunk groups where wrong routing of calls were made	Period of short collection	Amount of short collection (Rs in crore)
Kollam (POI)	AA	May 2004 to November 2004	4.26
Palakkad POI-Olavakkode	AA	February 2004 to October 2004	1.06
Thiruvalla POI-Ranni  POI-Pathanamthitta	AA, FA & FD	October 2004 to January 2005.  October 2004 to January 2005	1.10
<b>Total</b>			<b>6.42</b>

**Appendix V**  
(Referred to in paragraph 2.7 at page 15 )  
**Non-billing due to non-receipt of advice notes**

(Rs in lakh)

S.No.	Particulars of lines/cables circuits	Non billing		Recovery at the instance of Audit	
		Period	Amount	Amount recovered	Amount to be recovered
1	2	3	4	5	6
<b>Andhra Pradesh Telecom Circle</b>					
1	Provision of 2x2Mbps circuits by GMTD Sangareddy	October 2003 to June 2005	15.62	15.62	0
2	Provision of 7 ports to M/s BML by GMTD Warangal	March 2003 to February 2005	3.85	3.85	0
3	Provision of 2Mbps circuit to M/s Tata Cellular Ltd. By GMTD Warangal	August 2003 to August 2004	2.36	2.36	0
4	Provision of 2Mbps circuit to M/s Reliance Infocomm Ltd. By GMTD Warangal	July 2003 to July 2004	15.40	15.40	0
5	Provision of 2Mbps ports to M/s Reliance Infocomm Ltd. By GMTD Nizamabad	March 2004 to June 2005	12.16	12.16	0
6	Provision of 2Mbps ports/ circuits to M/s Bharati Telecom Ltd. By GMTD Nizamabad	December 2003 to July 2005	9.26	9.26	0
<b>Bihar Telecom Circle</b>					
7	Provision of leased speech/data circuit to East Central Railway by TDM Hajipur	August 2003 to March 2005	23.11	18.07	5.04
8	Provision of 18 data circuits by GMTD, Muzaffarpur	April 2002 to March 2005	28.50	27.07	1.43
9	Provision of 5 data circuits by PGMTD Patna	January 2001 to March 2005	3.95	0	3.95
10	Provision of 73 telephone connections by PGMTD Patna	November 2004 to January 2005	86.03	0	86.03

11	Provision of 913 telephone connections by GMTD Muzaffarpur	December 2003 to January 2004	109.04	109.00	00.04
<b>Gujarat Telecom Circle</b>					
12	Provision of 6 data circuits by GMTD Bhavnagar	February 2001 to March 2005	12.20	8.09	4.11
13	Provision of 2 Mbps speech circuit to M/s Birla AT&T by GMTD Amreli	February 2003 to March 2004	7.67	0	7.67
14	Provision of 20 PCM Ports by GMTD Amreli	July 2001 to March 2005	9.88	0	9.88
15	Provision of Ports by GMTD, Surat	September 1997 to March 2005	129.93	129.22	0.71
<b>Jharkhand Telecom Circle</b>					
16	Provision of 128 Kbps and 256 Kbps internet leased line to CIP and MECON by GMTD Ranchi	August 2003 to November 2005	17.59	0	17.59
17	Provision of 146 telephone connections by GMTD Dhanabad	July 2001 to December 2004	21.94	0	21.94
<b>Karnataka Telecom Circle</b>					
18	Provision of 2 Nos. of 34 Mbps data circuits to M/s Astra Infonet Private Ltd and M/s Ericsson communications Private Ltd.	March 2003 to March 2005	30.50	0	30.50
<b>Maharashtra Telecom Circle</b>					
19	Provision of 2 Mbps stream on OFC media to M/s BPL Cellular Ltd. by GMTD Solapur	September 2001 to March 2005	15.63	0	15.63
<b>Punjab Telecom Circle</b>					
20	Provision of 3x2 Mbps leased lines to M/s Bharati Mobiles Ltd. By PGMTD, Chandigarh	May 2002 to September 2004	35.56	35.56	0
<b>Tamil Nadu Telecom Circle</b>					
21	Provision of 4 data circuits by GMT, Chenglepatu	June 2004 to March 2005	16.00	0	16.00
<b>Total</b>			<b>606.18</b>	<b>385.66</b>	<b>220.52</b>

**Appendix VI**  
**(Referred to in paragraph 2.8 at page 16)**  
**Short billing of rental for leased circuits**

(Rs. in lakh)

S.No	Name of the SSA	Circuits	Period of short billing	Amount of short billing
<b>Andhra Pradesh Telecom Circle</b>				
1	General Manager Telecom district Vijayawada	Provision of 12 leased circuits to various subscribers	September 2003 to March 2006	1.59
<b>Karnataka Telecom Circle</b>				
2	Principal General Manager Telecom District Bangalore	Provision of 44 local data circuits to various subscribers.	March 2001 to March 2005	210.30
<b>Kerala Telecom Circle</b>				
3	Principal General Manager Telecom District Trivandrum	Provision of local data circuits to 83 various subscribers	April 1999 to March 2005	37.98
<b>Maharashtra Telecom Circle</b>				
4	Principal General Manager Telecom District Kalyan	Provision of 14 leased data circuits	February 2002 to March 2006	25.60
5	General Manager Telecom District Raigad	Provision of 3 leased data circuits	November 2001 to March 2006	8.22
<b>Punjab Telecom Circle</b>				
6	General Manager Telecom District Chandigarh	Provision of 4 leased data circuits.	June 2000 to March 2005	20.32
<b>Rajasthan Telecom Circle</b>				
7	Principal General Manager Telecom District Jaipur	Provision of 23 leased data circuits	April 2000 to June 2005	41.71
8	General Manager Telecom District Udaipur	Provision of 1 leased data circuits	March 2004 to April 2006	2.15
<b>Tamil Nadu Telecom Circle</b>				
9	General Manager Telecom District Madurai	Provision of 2 Nos of 2 Mbps data circuits	June 2003 to May 2005	7.98
<b>Total</b>				<b>354.35</b>

**Appendix VII**  
**(Referred to in paragraph 2.9 at page 17)**  
**Statement showing non-billing of inter connect licence fees**

(Rs in lakh)

S.No.	Name of SSA	Period of non-billing	Amount of non-billing	Amount of Bills issued at the instance of audit
1	Cuddapah	October 2004 to September 2005	13.22	12.00
2	Nalgonda	April 2004 to March 2005	17.50	16.00
3	Eluru	October 2003 to March 2006	37.85	37.85
4	Ongole	November 2003 to December 2004	86.88	0
5	Rajahmundry	August 2003 to December 2004	17.32	17.32
6	Tirupathi	February 2004 to March 2005	23.89	23.88
7	Vijayawada	November 2003 to March 2005	39.24	35.32
8	Guntur	September 2003 to March 2006	43.95	43.95
9	Warangal	August 2004 to July 2005	13.21	12.00
<b>Total</b>			<b>214.86</b>	<b>198.32</b>

**Appendix VIII**  
**(Referred to in paragraph 2.11 at page 19)**  
**Statement showing SSA wise loss of revenue under WBTC**

(Rs in lakh)

Sl.No	Name of SSA	Period of non implementation	Total no. of metered calls	Actual no. of calls if change or pulse rate were implemented	Bill amount	Actual amount to be billed	Amount short charged
1	Kolkata	1.9.2004 31.3.2005	3692335	7384670	45.22	73.84	28.62
			2888234	4332351	35.51	86.64	51.13
2	Asansol	1.1.2005 to 31.1.2005	801176	1201764	10.69	24.03	13.34
3	Bankura	1.9.2004 to 31.12.2004	401481	802962	45.50	8.02	3.48
<b>Total</b>							<b>96.57</b>

**Appendix IX**  
**(Referred to in paragraph 2.12 at page 20 )**  
**Non-realisation of rentals for infrastructure facilities provided to licensed service providers**

(Rs in lakh)

S. No.	Particulars of lines/cables/circuits	Rentals for infrastructural facilities due		Particulars of bills issued/recovery made after issue of Audit Note		
		Period	Amount	Bills issued	Amount recovered/adjusted	Amount to be recovered
1	2	3	4	7	5	6 (4-5)
1	Provision of space for termination of STM-I System to M/s Reliance Communications Ltd by GMT Thanjavur	31.3.2004 to 30.3.2005	24.58	10.05	10.05	14.53
2	Provision of space for termination of STM-I System to M/s Reliance Infocom Ltd by GMT Nagercoil	27.12.2003 to 31.5.2005	20.14	15.76	0	20.14
3	Provision of space for termination of STM-I System to M/s Bharathi Cellular Ltd by GMT Nagercoil	11.9.2004 to 31.5.2005	10.35	10.35	10.35	0
4	Provision of space for termination of STM-4 System to M/s Reliance Infocom Ltd by GMT Trichy	26.3.2004 to 31.12.2004	24.34	10.80	10.80	13.54
5	Provision of space for termination of STM-I System to M/s Reliance Communication Ltd by GMT Cuddalore	10.4.2004 to 31.3.2005	16.78	16.78	0	16.78
	<b>Total</b>		<b>96.19</b>	<b>63.74</b>	<b>31.20</b>	<b>64.99</b>

**Appendix-X**  
(Referred to in paragraph 2.14 at page 23)  
**Calculation of short charged amount of Rental**

(Amount in Rs.)

S. No.	Name of circuit	Particulars		Final Amount	Provisional Amount	Total short recovered
1	Jhansi – Banda speech circuit No.1, Central Railway	Rental	Due	2130884	3289397	
			Recovered	900380	1061944	
			<b>Short Recovered</b>	<b>1230504</b>	<b>2227453</b>	<b>3457959</b>
		Service Tax	Due	34904	178005	
			Recovered	0	80101	
			<b>Short Recovered</b>	<b>34904</b>	<b>97904</b>	<b>132809</b>
2	Jhansi – Banda speech circuit No.11, Central Railway	Rental	Due	1340448	3289397	
			Recovered	446880	1061944	
			<b>Short Recovered</b>	<b>893568</b>	<b>2227453</b>	<b>3121023</b>
		Service Tax	Due	34904	178005	
			Recovered	0	80101	
			<b>Short Recovered</b>	<b>34904</b>	<b>97904</b>	<b>132809</b>
3	Jhansi Test Room to Mahoba, Central Railway	Rental	Due	0	691446	
			Recovered	0	354600	
			<b>Short Recovered</b>	<b>0</b>	<b>336846</b>	<b>336846</b>
		Service Tax	Due	0	43267	
			Recovered	0	15366	
			<b>Short Recovered</b>	<b>0</b>	<b>27901</b>	<b>27901</b>
4	Jhansi – Orai speech circuit No.1, Central Railway	Rental	Due	14411	1578024	
			Recovered	5520	588436	
			<b>Short Recovered</b>	<b>8891</b>	<b>989588</b>	<b>998479</b>
		Service Tax	Due	720	90725	
			Recovered	276	33765	
			<b>Short Recovered</b>	<b>444</b>	<b>56960</b>	<b>57405</b>
5	Jhansi – Orai speech circuit No.11, Central Railway	Rental	Due	14411	1578024	
			Recovered	5520	588436	
			<b>Short Recovered</b>	<b>8891</b>	<b>989588</b>	<b>998479</b>
		Service Tax	Due	720	90725	
			Recovered	276	33765	
			<b>Short Recovered</b>	<b>444</b>	<b>56960</b>	<b>57405</b>

**Consolidation**

S. No.	Particulars	Final	Provisional	Total
1	Total due	3571405	11007018	14578424
2	Total Recovered	1358852	3998458	5257310
3	Total Short Recovered	2212553	7108560	9321114



**Appendix XI**  
**(Referred to in paragraph 2.15 at page 24)**  
**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			
<b><u>RENTAL</u></b>									
<b>Assam Telecommunications Circle</b>									
1	GMTD Nagaon	5	October 2003 to April 2004	-	34.97	34.97	37.18	32.00	5.18
<i>Sub total</i>					34.97	34.97	37.18	32.00	5.18
<b>North-East (II) Telecommunications Circle</b>									
2	GMTD Itanagar1	8	October 2001 to April 2003		20.17	20.17	-	-	20.17
<i>Sub total</i>					20.17	20.17			20.17
<b><u>INSTALLATION CHARGES</u></b>									
<b>North-East (II) Telecommunications Circle</b>									
	GMTD Itanagar	19	January 2001 to March 2003	28.13	-	28.13			28.13
<i>Sub total</i>				28.13		28.13			28.13
<b>Grand Total</b>				<b>28.13</b>	<b>55.14</b>	<b>83.27</b>	<b>37.18</b>	<b>32.00</b>	<b>53.48</b>

**Appendix XII**  
**(Referred to in paragraph 2.17 at page 26)**  
**Consolidated statement showing non/short billing of port charges**

(Rs in lakh)

S.No.	Name of the SSA	Amount of short billing
1	Thanjavur	8.10
2	Coimbatore	0.57
3	Cuddalore	2.29
4	Nagarcoil	11.04
<b>Sub-Total</b>		<b>22.00</b>
5	Salem	10.44
6	Madurai	2.68
7	Erode	6.19
8	Tirunelveli	11.93
<b>Sub-Total</b>		<b>31.24</b>
<b>Grand Total</b>		<b>53.24</b>

**Appendix XIII**  
**(Referred to in paragraph 2.18 at page 27)**  
**Statement showing non-billing of port charges from**  
**M/s Bharti Cellular Limited**

(Rs in lakh)						
S.No.	Place	No. of ports working	No. of ports charged	No. of ports not billed	Rate of rent	Amount of non-billing
<b>Coimbatore</b>						
1	Ganapathy EWSD	25	-	25	1-16 0.55	8.80
					17-25 0.30	2.70
2	Tirupur EWSD	16	-	16	0.55	8.80
	<b>Total</b>	<b>41</b>	<b>-</b>	<b>41</b>		<b>20.30</b>
<b>Madurai</b>						
1	Madurai Ellisnagar Tax	10	-	10	0.55	5.50
2	Madurai Ellisnagar Tax local	12	-	12	0.55	6.60
3	Madurai Ellisnagar Tax Tandem	1	-	1	0.55	0.55
4	Madurai Tax	1	-	1	0.55	0.55
5	Madurai Ellisnagar EWSD local	12	-	12	0.55	6.60
	<b>Total</b>	<b>36</b>	<b>-</b>	<b>36</b>	<b>2.75</b>	<b>19.80</b>
<b>Grand Total</b>						<b>40.10</b>

**Appendix XIV**  
**(Referred to in paragraph 2.19 at page 27)**  
**Statement showing recovery at the instance of Audit**

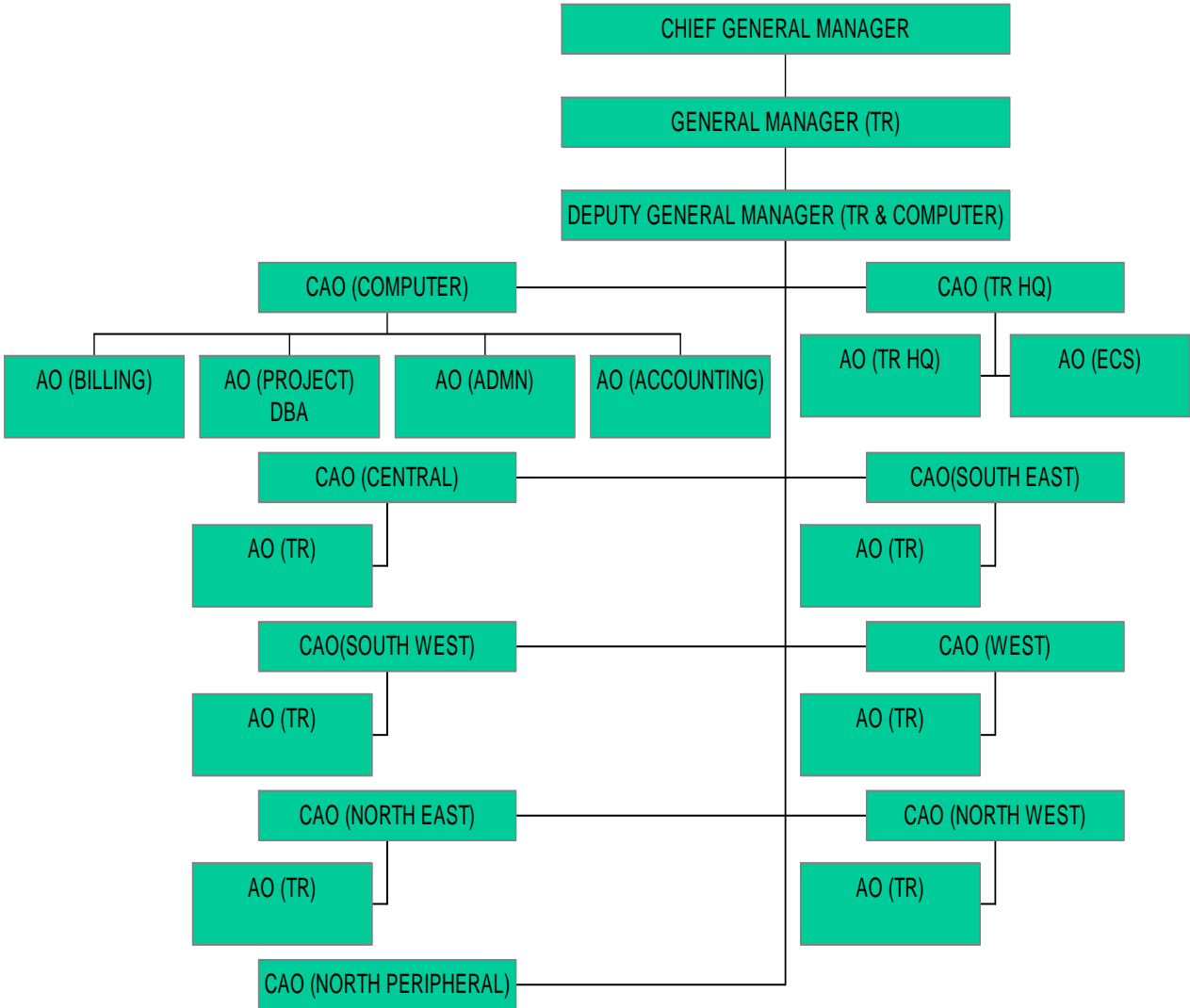
(Rupees in lakh)

S.No	Name of SSA	Subject	Short billing		Amount recovered	Amount to be recovered
			Period	Amount		
<b>Andhra Pradesh Telecommunications Circle</b>						
1	GMTD, Guntur	Short realisation of advance rental deposits in respect of 460 cases	2003-04	3.53	3.52	0.01
2	GMTD, Vijayawada	Short realisation of advance rental deposits in respect of 237 cases	2001-03	1.11	0	1.11
3	GMTD, Srikakulam	Short realisation of advance rental deposits in respect of 2669 cases	November 2002 to June 2005	13.21	13.21	0
4	GM, Cell One Andhra Pradesh Circle	Excess payments of commission to 60 authorised distributors for sale of pre-paid Cellular recharge coupons	October 2002 to March 2004	102.94	102.94	0
5	GMTD, Anantapur	Short billing of rentals due to non implementation of revised charging method for point to point leased circuits	August 2000 to January 2003	33.03	33.03	0
6	GMTD, Rajahmundry	Short billing of rentals due to non implementation of revised charging method for point to point leased circuits	May 2002 to May 2004	12.68	12.68	0
		<b>Sub total</b>		<b>166.50</b>	<b>165.38</b>	<b>1.12</b>
<b>Chhattisgarh Telecom Circle</b>						
7	GMTD, Raipur	Short billing of port charges due to non implementation of revision in port charges	December 2001 to December 2002	12.60	12.10	0.50
		<b>Sub total</b>		<b>12.60</b>	<b>12.10</b>	<b>0.50</b>
<b>Gujarat Telecommunications Circle</b>						
8	GMTD, Valsad	Short recovery of interconnection usage charges from two private operators due to incorrect application of tariffs	July 2003 to February 2004	6.98	6.98	0
		<b>Sub total</b>		<b>6.98</b>	<b>6.98</b>	<b>0</b>

<b>Kerala Telecommunications Circle</b>						
9	PGMTD, Trivandrum	Irregular grants of concession in rent to 401 freedom fighters	October 2000 to December 2003	5.25	5.25	0
10	GMTD, Kannur	Irregular grants of concession in rent to 401 freedom fighters	October 2000 to April 2003	2.63	2.25	0.38
11	GMTD, Kollam	Short billing of Interconnect Usage Charges due to incorrect application of pulse rate	November 2003 to January 2004	3.07	2.18	0.89
12	GMTD, Calicut	Short billing of Interconnect Usage Charges due to incorrect application of pulse rate	November 2003 to January 2004	11.35	6.56	4.79
13	GMTD, Ernakulam	Short billing of rentals due to non implementation of revised charging method for point to point leased circuits	April 1999 to June 2005	17.56	17.56	0
14	GMTD, Thiruvalla	Short billing of rentals due to non implementation of revised charging method for point to point leased circuits	March 2002 to October 2004	1.31	1.31	0
15	GMTD, Calicut	Short billing of rentals due to non implementation of revised charging method for point to point leased circuits	January 2000 to January 2004	7.55	5.46	2.09
<b>Sub total</b>				<b>48.72</b>	<b>40.57</b>	<b>8.15</b>
<b>Madhya Pradesh Telecommunications Circle</b>						
16	TDM, Chhatarpur	Non-payment of dues by 134 STD PCOs	January 1996 to March 2002	28.43	18.41	10.02
17	TDM, Chhindwara	Short billing of annual rental of leased line provided to M/s BTA Cell Com between Chindwara and Bhopal	December 2003 to December 2005	13.25	13.25	0
<b>Sub total</b>				<b>41.68</b>	<b>31.66</b>	<b>10.02</b>
<b>Maharashtra Telecom Circle</b>						

18	CGMT Maharashtra circle	Short billing of leased circuits provided to State Bank of India due to allowing of irregular discount	November 2003 to March 2005	56.28	56.28	0
19	GMTD, Goa	Non-billing of annual rentals for leased circuits and port charges from four private operators	July 2002 to June 2004	35.92	35.92	0
20	GMTD, Bhandara	Short billing of rentals in respect of 34 MB leased lines provided to three private operators on special constructions of OFC	November 2003 to March 2006	42.84	38.38	4.46
21	GMTD Pune	Outstanding revenue and interest on belated payment of IUC in respect of private operators	March 2002 to December 2003	294.20	294.20	0
<b>Sub total</b>				<b>429.24</b>	<b>424.78</b>	<b>4.46</b>
<b>Rajasthan Telecom Circle</b>						
22	GMTD, Ajmer	Non-recovery of dues and interest on delayed payments from a private operator	January 2003 to March 2004	23.99	22.70	1.29
<b>Sub total</b>				<b>23.99</b>	<b>22.70</b>	<b>1.29</b>
<b>Tamil Nadu Telecommunications Circle</b>						
23	GMTD, Trichy	Short billing of interconnect usage charges due to non-conversion of Minutes of Usage into Metered Call Units	July 2003 to May 2004	27.53	27.53	0
24	PGMTD, Coimbatore	Short realisation of infrastructure charges due to non implementation of orders	April 2003 to March 2005	12.18	12.18	0
25	PGMD Coimbatore	Short realisation of rentals in respect of E <sub>1</sub> R <sub>2</sub> links due to non implementation of revised tariffs	March 2003 to March 2005	21.04	21.04	0
<b>Sub total</b>				<b>60.75</b>	<b>60.75</b>	<b>0</b>
<b>Uttar Pradesh (East) Telecom Circle</b>						
26	TDM Sahajanpur	Siphoning of revenue due to fraud	May 2000 to February 2001	39.29	32.75	6.54
<b>Sub total</b>				<b>39.29</b>	<b>32.75</b>	<b>6.54</b>
<b>Grand Total</b>				<b>829.75</b>	<b>796.67</b>	<b>32.08</b>

**Appendix - XV**  
**(Referred to in paragraph 3.1 at page 31)**  
**Organizational Chart of Cheney Telephones TR Billing**



**Appendix - XVI**  
**(Referred to in paragraph 3.6.6 at page 35)**  
**Time schedule for completion of CTBS project**

Stage	Item description	Agreed cost per stage (Rs. in lakhs)	Time schedule for completion (mile stones)	Actual date of completion	Details of works pending	Delay in weeks
I	1.System study & configuration of Hardware 2.Development of software for all packages 3.Testing of application software 4.Trial run	15.90	25 weeks 30/4/2000	23/7/2001	Circuit/ I-NET billing	40
II	1.Complete Data conversion and Updation 2.Installation of RDBMS, Application software etc and testing before parallel run 3.Parallel Run 4.Sub-ledger for parallel run	10.60	24 weeks 31/10/2000	19/3/2002	Circuit/ I-NET billing	49
III	1.Live run and sub-ledger for all services 2.Provision of On line cash counters 3.Interfaces 4.Training	15.90-	12 weeks 31/1/2001	16/8/2003	Circuit/ I-NET billing	121
IV	1.Handing over of source code, documentation 2.Complete certification of the system	10.60	8 weeks 31/3/2001	26/12/2003	Circuit/ I-NET billing	135



**Appendix - XVII**

(Referred to in paragraph 4.1 at page 44)

**Statement showing details of excess payment made to the PSEB authorities due to non-availing of rebate of 7.5 per cent**

(Rs in lakh)

S.No.	Name of the SSA	Period during which excess payment made	Amount of excess payment
1	GMT Amritsar	October 2000-June 2004	28.44
2	GMT Ludhiana	October 2000-October 2004	48.82
3	GMT Pathankot	October 2000-September 2004	15.86
4	GMT Patiala	January 2000-August 2004	24.87
5	GMT Hoshiarpur	February 2003-February 2005	5.22
6	GMT Ferozpur	January 1998 –March 2005	64.89
7	GMT Sangrur	August 2002-April 2005	42.61
<b>Total</b>			<b>230.71</b>

**Appendix - XVIII**  
(Referred to in paragraph 4.5 at page 49)

**Statement showing idle investment on excess exchange capacity**

**(Rs in lakh)**

Sl.No	Name of the exchange	Equipped Capacity (lines)	Working lines as of October 2004	Excess capacity (lines)	Expenditure on excess capacity
<b>Ghaziabad SSA</b>					
1	Model Town (West)	7000	3967	2000	56.95
2	Nehru Nagar	9000	6594	1000	62.52
3	Pilkhuwa	8000	5585	1000	34.20
4	Shahdara (East)	20000	15711	3000	77.69
<b>Sub total</b>				<b>7000</b>	<b>231.36</b>
<b>Surendranagar SSA</b>					
5	Sayla	3000	804	2000	114.66
<b>Grand Total</b>				<b>9000</b>	<b>346.00</b>

**Appendix - XIX**  
(Referred to in paragraph 4.7 at page 50 )

**Statement of expenditure incurred on installation of exchanges**

(Rs in lakh)

SI No	Name of the exchange	Date of commissioning as per asset register 2003-04	Number of connections provided as per MIS 3/2004	A&P, L&W.	Cable	Total cost
1	Garchapa	31.12.1999	40	755248	2021474	27.77
2	Parsauli	19.10.2000	42	775699	1532187	23.08
3	Inguwa	31.03.2000	40	769473	1362060	21.32
4	Gazipur	22.10.2000	30	726658	524690	12.51
5	Bardwara	30.03.2001	45	726658	2007841	27.34
6	Mahuta	22.34.2001	46	794493	464462	12.59
7	Pauhar	02.09.2000	40	801931	1669649	24.72
8	Dehruch	29.02.2000	40	755248	2053587	28.09
9	Simauni	31.03.2000	40	983426	831715	18.15
<b>Total</b>						<b>195.57</b>

**Appendix - XX**  
(Referred to in paragraph 4.17 at page 60)

**Statement showing infructuous expenditure on payment of electricity charges**

**(Rs in lakh)**

S.No.	Name of the circle	Name of the SSA	Amount	Total
1	<b>Tamil Nadu</b>	Ambur	523300	
		Gudiyatham	516900	
		Vellor	975300	<b>20.15</b>
2	<b>Karnataka</b>	Koramangala	341620	
		Taverekere	115940	
		Jayanagar	465280	
		Laser Road	1144800	
		RTTC Mysore	1198020	
		DGM Rural	1323860	
		Indiranagar	1194600	<b>57.84</b>
3	<b>Madhya Pradesh</b>	Balaghat	138628	
		Shahdol	392375	
		Seoni	388820	
		Dhar	400857	
		Sagar	373693	
		Mandsaur	138718	
		Dewas	776597	
		Hoshanngabad	1013357	
		Gwalior	1131615	<b>47.55</b>
4	<b>Chattisgarh</b>	Raipur	336045	<b>3.36</b>
<b>Grand Total</b>				<b>128.90</b>

**Appendix XXI**  
(Referred to in paragraph 4.22 at page 66)

**Avoidable extra expenditure as procurement of PLB HDPE pipes**

**(Rs in lakh)**

S.No.	Tender for the year	Basic rate finalised by CGMTS Kolkata	Basic rate finalised by CGMT Rajasthan	Difference in rate	Quantity procured (Kms)	Extra expenditure
1	2001-02	19580	16150	3430	1983.81	68.04
2	2002-03	19300	18072	1228	6044.71	74.23
3	2003-04	19479	17678	1801	1899.6	34.21
<b>Total</b>						<b>176.48</b>

**Appendix - XXII**  
(Referred to in paragraph 5.4.1 at page 69)

**PHYSICAL PERFORMANCE OF MAHANAGAR TELEPHONE NIGAM LIMITED FOR THE LAST FIVE YEARS  
UPTO 31 MARCH 2005.**

Telephone Network	As on 31 March 2001			As on 31 March 2002*			As on 31 March 2003 *			As on 31 March 2004			As on 31 March 2005 <sup>@</sup>		
	Delhi	Mumbai	Total	Delhi	Mumbai	Total	Delhi	Mumbai	Total	Delhi	Mumbai	Total	Delhi	Mumbai	Total
❖ No. of telephone exchanges	203	160	<b>363</b>	251	180	<b>431</b>	310	183	<b>493</b>	329	185	<b>514</b>	339	187	<b>526</b>
❖ Total equipped capacity (in lakh)	24.29	26.92	<b>51.21</b>	26.75	29.26	<b>56.01</b>	29.67	29.36	<b>59.03</b>	31.54	29.49	<b>61.03</b>	31.13	30.33	<b>61.46</b>
❖ No. of direct exchange lines (DELS) including WLL (in lakh)	19.80	23.55	<b>43.35</b>	21.05	24.40	<b>45.45</b>	21.95	24.92	<b>46.87</b>	20.03	24.71	<b>44.74</b>	18.55	24.17	<b>42.72</b>
❖ Capacity utilisation	82%	87%	<b>85%</b>	79%	83%	<b>81%</b>	74%	85%	<b>79%</b>	63%	84%	<b>73%</b>	60%	80%	<b>70%</b>
❖ No. of persons on the waiting list (in lakh)	0.19	Nil	<b>0.19</b>	NIL	NIL	<b>NIL</b>	NIL	NIL	<b>NIL</b>	NIL	NIL	<b>NIL</b>	NIL	NIL	<b>NIL</b>
❖ No. of cellular mobile connections (in lakh)	--	--	--	0.94	1.06	<b>2.00</b>	1.32	1.60	<b>2.92</b>	1.70	1.90	<b>3.60</b>	4.02	4.80	<b>8.82</b>
❖ No. of public telephones (in lakh):															
❖ Local	0.31	0.67	0.98	0.35	0.84	<b>1.19</b>	0.47	1.04	<b>1.51</b>	0.56	1.20	<b>1.76</b>	0.69	1.45	<b>2.14</b>
❖ STD	0.15	0.21	0.36	0.19	0.23	<b>0.42</b>	0.26	0.27	<b>0.53</b>	0.34	0.30	<b>0.64</b>	0.32	0.33	<b>0.65</b>
❖ Total	0.46	0.88	1.34	0.54	1.07	<b>1.61</b>	0.73	1.31	<b>2.04</b>	0.90	1.50	<b>2.40</b>	1.02	1.78	<b>2.79</b>

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

<sup>@</sup> Figures have been taken from the Annual Report 2004-05

**Appendix - XXIII**  
(Referred to in paragraph 7.4 at page 83)

**Statement indicating installed capacity, targeted capacity and actual performance of major products of the Company for 5 years (2000-01 to 2004-05)**

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
<b>NEW PRODUCTS*</b>						
WLL-INFRA	KL	--	600.00	150.00	--	25
CDMA WLL TML/FWT	KNos	--	300.00	20.5	--	7
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	26	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



<b>NEW PRODUCTS*</b>						
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.

Major Products	Unit	2004-05			Percent of production to	
		Installed Capacity	Targeted Capacity	Actual Performance	Installed Capacity	Targeted Capacity
<b>Switching *</b>	KL	1000.0}	200}	229.00}	47.07	100.42
OCB-283 Local incl I/C	KC	600.0}	550}	524.18}		
OCB-TAX/TANDEM						
<b>Transmission</b>	Nos.	2500Nos.	10@	10.49@	-	104.90@
SATCOM	Nos.	7000 Nos.	126@	25.25@	-	20.04@
OPTIC FIBRE	Rs.cr.					
EQUIPMENTS	Nos.	Project Stage	63	30.70	-	48.73
DLC.SDH		Project Stage	32	8	-	25.00
DWDM						
<b>Terminal Equipments</b>						
TELEPHONES	K.Nos	1200	1260	354.09	29.51	28.10
SOLAR PANEL	Rs.cr.	30000 Nos.	5.00	-	-	-
<b>NEW PRODUCTS</b>						
CDMA WLL						
TML/FWT	K Nos.	Project Stage	136	93.05	-	68.42
CDMA HAND SET (MOBILE)	K Nos.	Project Stage	210	25.37	-	12.08
DSPT	Rs.cr.	Project Stage	81	-	-	-
PAYPHONE	Rs.cr.	Project Stage	10	-	-	-
SMPS	Rs.cr.	125.00	-	12.30	9.84	-
SIMCARDS	Rs.cr.	4 Million	31	21.01	-	67.77
VRLA BATTERY	Rs.cr.	25 Million	-	8.12	-	-
AH						
<b>PROJECTS</b>						
WLL-CDMA						
INFRA	KL	Project Stage	1310	654.50	-	49.96
CORDECT	Rs.cr.	360 KL	36	73.35	-	203.75
GSM	KL	Project Stage	2625	1000.0	-	38.10
NGN/SOFT						
SWITCH/IP TAX	Rs.cr.	Project Stage	131	-	-	-
MLLN	Rs.cr.	Project Stage	126	0.42	-	0.33
IT PRODUCTS	Rs.cr.	-	144	31.80	-	22.08
TURNKEY	Rs.cr.	-	458	409.75	-	89.47
PROJECTS						

\*During the year 2004-05, the installed capacity in respect of switching products is reduced by 630 KL due to closure of E.C. Plant.

@ The information furnished against targeted capacity and actual performance is in Rs. in crore. The physical performance in terms of Nos. called for from the Management was awaited.

## Appendix - XXIV

(Referred to in paragraph 12 at page 100)

Position of outstanding ATNs in respect of paras pertaining to  
Bharat Sanchar Nigam Limited (BSNL)  
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.	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
4.		4	Outstanding licence fee from Cellular operators
5.		9.6 (12)	Procurement of 0.5 mm diameter Drop wire (DoT/BSNL)
6.	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)
7.	Report No.6 of 1999 for the year ended 31 March 1998	8 (8.2.IV.9,8,4,8. 6,8.7.V.34)	Non- billing or short billing
8.		11 (1,2,3,4,8)	Procurement of PIJF cables
9.		12	Laying of cables in local network (DoT/BSNL)
10.		15	Procurement of C-DoT MAX-L exchanges
11.		17	Infructuous expenditure of Rs 10.33 crore in purchase of trunk exchanges (DoT/BSNL)
12.		20	Excess payment of Rs 7.67 crore to suppliers
13.		49	Purchase of disputed land
14.	Report No. 3 of 1999 (Commercial) for the year ended 31 March 1998	5.3	Non-recovery of unadjusted amount of purchase advance (MTNL)
15.	Report No. 6 of 2000 for the year ended 31 March 1999	7	Non-realisation of annual maintenance charges for OFC route (DoT/BSNL)
16.		11 (11.5.i, 11.6.X.2)	Non/Short billing of revenue (DoT/BSNL)
17.		15	Licensing of Radio Paging Services
18.		16	Material Management in Telecom Stores and Circles (DoT/BSNL)
19.		17	Rural Telecommunication Network (DoT/BSNL)
20.		18	Irregularities in procurement of new technologies. (DoT/BSNL)
21.		33	Excess engagement of contract labour (DoT/BSNL)
22.	Report No. 6 of 2001 for the year ended 31 March 2000	4	Non-recovery of dues amounting to Rs 2.52 crore from Department of Electronics for Educational and Research Network (ERNET) (DoT/BSNL)

Sl. no.	Audit Report (Number and year)	Paragraph No.	Subject
23.		6 (6.V.21-23)	Non-realisation of additional security deposits from STD/PCO operators (DoT/BSNL)
24.		9 (9.1.VI.9,20, 21,31/9.2.VII.3, 14/9.3.VIII.2,4, 5,12/9.4. IX.3)	Non/short recovery of revenue (DoT/BSNL)
25.		12	Manpower Management in Department of Telecommunications Services (DoT/BSNL)
26.		13	Performance of Telecom Factories Jabalpur and Mumbai (DoT/BSNL)
27.		14	Computerised Telephone Revenue Billing and Accounting System (DoT/BSNL)
28.		15	Non-recovery of dues from MTNL Mumbai/Delhi (DoT/BSNL)
29.		17	Excess expenditure of Rs 4.25 crore in procurement of 2 GHz digital microwave terminals (DoT/BSNL)
30.		21	Non-recovery of cable worth Rs 2.02 crore issued to contractors (DoT/BSNL)
31.		25	Non-levy of penal interest on delayed payments
32.		34	Non-recovery of leave salary and pension contribution (DoT/BSNL)
33.		41	Irregular procurement of stores (DoT/BSNL)
34.	Report No. 6 of 2002 for the year ended 31 March 2001	7 (7.1.10,7.1.13,7 .2.5,7.2.7, 7.2.11,7.4.13,7. 4.15.)	Non/Short recovery of revenue (DoT/BSNL)
35.		11	Management of Telecom Stores (DoT/BSNL)
36.		12	Working of the Telecom Civil Divisions (DoT/BSNL)
37.		13	Non recovery of unused cable worth Rs 2.96 crore from contractors (DoT/BSNL)
38.		16	Excess payment of service charges (DoT/BSNL)
39.		19	Other recoveries at the instance of Audit. (DoT/BSNL)
40.		23	Unfruitful expenditure in procurement of tower material and laying of foundation (DoT/BSNL)
41.		26	Idling of raw material and semi finished goods worth Rs 2.32 crore due to unplanned bulk procurement of raw material (DoT/BSNL)
42.		37	Irregularities in decentralised procurement of C-DoT 256 P exchange equipment (DoT/BSNL)
43.		40	Excess payment due to inconsistent application of procurement policy (DoT/BSNL)
44.		41	Transportation of stores by circle Telecommunications Store Depots and Telecommunication units. (DoT/BSNL)

Sl. no.	Audit Report (Number and year)	Paragraph No.	Subject
45.		44	Avoidable payment (DoT/ BSNL)
46.		45	Avoidable expenditure due to poor planning (DoT/ BSNL)
47.		47	Irregular expenditure on procurement of cable route tracers and cable fault locators (DoT/ BSNL)
48.	Report No. 3 of 2002 (Commercial) for the year ended 31 March 2001	6.1.3	Continuance of telephone facilities despite non-payment of dues (BSNL).
49.		6.1.4	Failure to demand and collect rent of Rs 1.71 crore (BSNL).
50.		6.1.5	Loss of potential revenue due to non-commissioning of project (BSNL)
51.		6.1.7	Failure to realise Rs 81.31 lakh due to non-receipt of advice notes (BSNL).
52.		6.1.10	Non-recovery of licence fee for interconnectivity of network (BSNL).
53.		6.3.4	Loss due to delay in disconnection of Data Service (MTNL)
54.	Report No. 5 of 2003 (Commercial) for the year ended 31 March 2002	1	Functions, Organisation, traffic, revenue receipts and financial results (BSNL)
55.		2	Non-recovery of dues from pay phone operators due to deficient internal control system (BSNL)
56.		3	Loss of revenue due to misuse of spare numbers (BSNL)
57.		4	Blockage of Government revenue (BSNL)
58.		11	Short realisation of cost of bid documents (BSNL)
59.		14 (14.1.4,14.1.5,1 4.2,14.2.1,14.2. 2,14.2.3,14.2.4, 14.3,14.3.5)	Non/short recovery of revenue (BSNL)
60.		16	Village Public Telephones (BSNL)
61.		20	Excess payment to supplier (BSNL)
62.		27	Wasteful expenditure on procurement of defective power plants (BSNL)
63.		30	Lack of proper planning and resultant idling of 6 Giga Hertz equipment
64.		31	Infructuous expenditure of Rs 2.17 crore on payment of minimum demand charges and low power factor surcharge
65.		42	Excess payment of Rs 14.97 crore on procurement of new technology digital local exchange equipment (BSNL)
66.		43	Irregular payment of customs duty (BSNL)
67.		44	Avoidable expenditure on installation of higher capacity telephone exchange
68.		46	Avoidable extra expenditure in acquisition of land.
69.		50	Function, organisation, traffic, revenue receipts and financial results (MTNL).
70.		51	Loss of revenue due to non-implementation of revised tariff as prescribed (MTNL)
71.		53	Loss of revenue of Rs 90.25 lakh due to failure to implement terms of agreement in time (MTNL)
72.		54	Loss of revenue

Sl. no.	Audit Report (Number and year)	Paragraph No.	Subject
73.		55	Review on Quality of services of MTNL
74.		56	Review on Telephone Revenue Billing in MTNL.
75.		61	Material Management in MTNL
76.	Report No. 5 of 2004 for the year ended 31 March 2003	1 (1.4)	Functions, Organisation, traffic, revenue receipts and financial results
77.		2.1	Non collection of revenue from cellular mobile subscribers-Rs 1.87 crore
78.		2.2	Loss of potential revenue of Rs 1.39 crore
79.		2.4	Short recovery of infrastructure charges of Rs 91.44 lakh
80.		2.9	Non/short recovery of revenue
81.		2.10	Recovery at the instance of Audit
82.		3	Working of Telecom Maintenance wing of BSNL
83.		4.1	Non recovery of advance of Rs 229.18 crore
84.		4.3	Non recovery of Excise Duty of Rs 1.89 crore
85.		4.6 (i)	Infructuous expenditure of Rs 78.22 lakh on procurement of Network Synchronisation Equipment
86.		4.12	Blocking of funds of Rs 1.61 crore on CCB Telephone
87.		4.13	Blocking of capital of Rs 1.37 crore
88.		4.14	Blocking of capital of Rs 93.67 lakh
89.		4.17	Idle investment of Rs 73.68 lakh
90.		4.19	Irregular expenditure of Rs 4.07 crore on engaging contract labour
91.		4.20	Irregularities in procurement of stores and award of work- Rs 1.27 crore
92.		4.23	Avoidable excess payment of Rs 96.53 crore on procurement of PIJF cable
93.		4.27	Avoidable extra expenditure of Rs 1.81 crore on procurement of PIJF cable
94.		4.29	Excess payment of Rs 91.61 lakh to supplier
95.		5	Functions, Organisation, traffic, revenue receipts and financial results
96.		7.1-7.13	Cellular Mobile Telephone Service in Mahanagar Telephone Nigam Limited
97.		7.14-7.24	Cable duct works in MTNL
98.		8.1	Imprudent investment decision to invest surplus funds of Rs 250 crore
99.		8.2	Avoidable loss of interest of Rs 55.44 crore
100		8.3	Avoidable loss of Rs 1.31 crore due to non-pursuance of refund of insurance premium on pro—rata basis.
101	Report No. 5 of 2005 for the year ended 31 March 2004	1	Introduction, Organisational set-up, Investment and Return, Physical and Financial Performance, Revenue Arrears, Manpower, Productivity.
102		2.1	Delay in realisation of dues & loss of interest
103		2.2	Non collection of revenue from cellular mobile subscribers
104		2.3	Continuation of telephone facilities despite non-payment of dues
105		2.4 (2.4.III.14,16,17,18,19,26)	Non-billing due to non-receipt of advice notes
106		2.5 (2.5.IV.2,3)	Short-realisation of rentals due to application of revised tariff

Sl. no.	Audit Report (Number and year)	Paragraph No.	Subject
107		2.6	Non-billing of penal interest
108		2.7	Loss of revenue
109		2.8 (2.8.V.3,4,5)	Short billing of installation charges
110		2.9	Non/Short billing of rentals in r/o interconnection facilities to defence
111		2.10	Short billing of revenue
112		2.11 (2.11.VI.1)	Non-billing of rentals in respect of lines and wires leased to Railways
113		2.13	Non-recovery of compensation for the unexpired period of guarantee
114		2.16	Loss of revenue due to incorrect fixation of rental
115		2.17	Short recovery of revenue
116		2.18	Recovery at the instance of Audit
117		3	IT audit of DotSoft package of BSNL
118		4.1	Excess payment of customs duty
119		4.2	Negligence leading to loss in fire
120		4.3	Non-recovery of Sales Tax
121		4.4	Non-recovery of compensation for damage to underground cable
122		4.6	Irregularities in execution of cable ducts
123		4.8	Irregular expenditure and payment of penalty due to delay
124		4.9	Idling of Digital Loop Carrier equipment
125		4.10	Injudicious procurement
126		4.11	Idling of equipment
127		4.12	Idle investment
128		4.13	Blocking of capital of Rs 3.11 crore
129		4.14	Injudicious expansion of exchanges
130		4.15	Idle investment on construction of staff quarters
131		4.16	Blocking of capital of Rs 1.55 crore
132		4.17	Idle investment on construction of staff quarters
133		4.18	Premature expansion of TAX exchanges
134		4.19	Blocking of capital of Rs 72 lakh
135		4.20	Blocking of funds
136		4.21	Blocking of capital
137		4.22	Idling of stock
138		4.24	Irregular expenditure
139		4.28	Undue benefit to contractor and short levy of penalty
140		4.29	Undue benefit to suppliers in procurement of WLL equipment
141		4.30	Avoidable extra expenditure on procurement of jointing kits
142		6	Planning, Procurement and Utilisation of WLL system in MTNL
143		7.2	Avoidable excess expenditure on setting up of Customer Service Centres
144		13	Follow up on Audit Reports

### Appendix - XXV

(Refer overview under the paragraph financial implications at pages xv and xvi)

#### Statement showing financial implication of paragraphs and reviews included in the Report

Functions, organisation, traffic, revenue receipts and financial results	1.1-1.7	0
Non-realisation of interconnection charges from M/s Data Access (India) Limited	2.1	219.62
Non-collection of revenue from cellular mobile subscribers	2.2	41.82
Non-realisation of interest on delayed payments	2.3	18.34
Continuation of telephone facilities despite non-payment of dues	2.4	10.39
Blocking of funds and loss of interest	2.5	0.44
Non-realisation of charges from M/s Reliance Infocomm Limited for ISD calls with tampered Calling Line Identification	2.6	6.42
Non-billing due to non-receipt of advice notes	2.7	6.06
Short billing of rentals for leased circuits	2.8	3.54
Non-billing of interconnect licence fees	2.9	2.15
Non realisation of charges	2.10	1.29
Loss of revenue due to delayed /non implementation of revised pulse rates	2.11	0.97
Non-realisation of infrastructure sharing charges	2.12	0.96
Loss of potential revenue due to inordinate delay in providing leased circuits	2.13	0
Short realisation of rentals due to non-application of revised tariff	2.14	0.93
Short billing of installation charges and rentals	2.15	0.83
Non-billing of rentals	2.16	0.67
Short billing of port charges in respect of private operators	2.17	0.53
Non-realisation of port charges	2.18	0.40
Recovery at the instance of Audit	2.19	8.30
IT audit of Chennai Telephone Billing System of Bharat Sanchar Nigam Limited	3.1-3.10	27.84
Excess payment of electricity charges	4.1	2.31
Non-disposal of hazardous waste	4.2	1.26
Non-recovery of compensation for damage to underground cables	4.3	1.21
Non-recovery of compensation charges for delays in repairing E-10-B cards	4.4	0.88
Injudicious expansion of exchanges	4.5	3.46
Unproductive expenditure on installation of an exchange	4.6	2.83
Wasteful expenditure on installation of C-DOT exchanges	4.7	1.96
Idle investment on purchase of land and construction of building	4.8	1.45
Idle investment on construction of telephone exchange buildings	4.9	1.44
Idle investment on purchase of land	4.10	1.26
Idle investment on construction of staff quarters	4.11	0.87
Blocking of capital	4.12	0.86
Unfruitful investment on construction of exchange buildings	4.13	0.82
Idling of Digital Loop Carrier system	4.14	8.36
Blocking of funds due to non-commissioning of optical fibre routes	4.15	3.31
Wasteful expenditure on idle stores	4.16	3.11



Infructuous expenditure on payment of electricity charges	4.17	1.29
Unfruitful expenditure on procurement of power plants	4.18	1.17
<b>Imprudent investment</b>	4.19	0.70
Idle investment on purchase of software	4.20	0.62
Avoidable expenditure on procurement of PIJF cable	4.21	11.88
Avoidable extra expenditure on procurement of PLB HDPE pipes	4.22	1.76
Excess expenditure on cable laying works	4.23	0.82
Functions, organisation, traffic, revenue receipts and financial results	5.1-5.7	0
<b>Imprudent investment</b>	6.1	1.31
Blocking of capital on purchase of lands	6.2	32.81
Infructuous expenditure on leasing of land	6.3	10.96
<b>Avoidable expenditure</b>	6.4	3.57
Idle investment on establishment of a Fraud Management Control Centre	6.5	5.23
Loss due to procurement of cables at higher rates without invoking risk and cost clause	6.6	1.12
Loss due to delay in submission of insurance claim	6.7	0.50
Functions, organisation and financial results	7.1 - 7.7	0
Delay in claiming differential amount	8.1	33.48
Levy of liquidated damages and penal interest	8.2	7.89
Loss due to injudicious purchase	8.3	2.38
Irregular payment of Annual Performance Reward	8.4	23.14
Functions, organisation and financial results	9.1-9.5	0
Functions, organisation and financial results	10.1-10.6	0
Functions, organisation, traffic, revenue receipts and financial results	11.1-11.5	0
Follow up on Audit reports	12	0
<b>Total</b>		<b>527.52</b>