

## Appendix I

(Referred to in paragraph 1.10.1 at page 11)

**Circle-wise status of sites radiated without obtaining clearance from SACFA<sup>§</sup>  
and payments made to the vendors for providing inputs for obtaining  
clearance of sites from SACFA**

Sl No.	Circle	Number of sites radiated for which SACFA clearance applied but not received	Number of sites radiated for which SACFA clearance not applied	Total sites radiated without SACFA clearance
1	2	3	4	5
1	Andhra Pradesh	1005	Nil	1005
2	Assam	412	Nil	412
3	Chhattisgarh	220	36	256
4	Gujarat	14	Nil	14
5	Haryana	389	Nil	389
6	Himachal Pradesh	36	Nil	36
7	Jammu & Kashmir	252	Nil	252
8	Karnataka	731	Nil	731
9	Kerala	382	13	395
10	Madhya Pradesh	210	Nil	210
11	Maharashtra	491	1759	2250
12	North East-I	169	Nil	169
13	Orissa	583	106	689
14	Punjab	800	Nil	800
15	Rajasthan	956	588	1544
16	Uttaranchal	209	Nil	209
17	Uttar Pradesh (East)	1372	Nil	1372
18	Uttar Pradesh (West)	885	1014	1899
<b>Total</b>		<b>9116</b>	<b>3516</b>	<b>12632</b>

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<sup>§</sup> Standing Advisory Committee on Frequency Allocations

## Appendix II

(Referred to in paragraph 1.10.3 at page 12)

### Circle-wise status of delays in handing over sites to the vendors for installation of CMTS equipments

Sl No.	Circle	Phase of IMPCS project	Number of sites	Delays in handing over of sites to the vendors (In months)
1	2	3	4	5
1	Bihar	IV	44	--
2	Calcutta Telephone District	III & IV	158	18
3	Himachal Pradesh	IV	53	--
4	Jammu & Kashmir	I & II	26	--
5	Jharkhand	IV	152	1 to 14
6	Kerala	IV	975	2 to 9
7	Madhya Pradesh	IV+ & IV ++	58	2 to 9
8	Orissa	III & IV	97	1 to 7
9	Punjab	IV	94	--
10	Rajasthan	I, III, III+, IV & IV ++	1413	1 to 20
<b>Total</b>			<b>3070</b>	<b>1 to 20</b>

## Appendix III

(Referred to in paragraph 1.11.2 at page 16)

Statement showing non-collection of additional performance bank guarantees from the suppliers despite giving extensions in commissioning of the projects

- under phases-I to III<sup>+</sup> of IMPCS project

Sl. No.	Circle	Phase of IMPCS project	Purchase order value (Rs. in lakh)	Date of purchase order	Schedule date of commissioning	Actual date of commissioning	Delay in completion (in weeks)	Additional performance bank guarantee not obtained (5% of the purchase order value) (Rs. in lakh)
1	Assam	I & II	3301.90	05.09.03	05.05.04	25.11.04	29	165.09
		III	3398.57	04.03.04	04.09.04	29.03.05	29	169.93
2	West Bengal	II+	290.55	28.08.03	27.04.04	15.05.04	3	14.53
		III	5815.16	07.01.04	06.07.04	30.09.04	12	290.76
		III+	3709.79	31.03.04	30.09.04	31.12.04	13	185.49
<b>Total</b>			<b>16515.97</b>				<b>3-29</b>	<b>825.80</b>

- under phases-IV to IV<sup>++</sup> of IMPCS project due to unjustified relaxation given by the corporate office in violation of the relevant terms and conditions of the purchase orders

1.	Assam	IV	6609.51	13.10.04	13.07.05	WIP (31.07.06)	55	330.47
2.	Bihar	IV	10735.70	14.10.04	13.07.05	WIP (31.07.06)	55	536.79
3.	Madhya Pradesh	IV+	3114.97	27.04.04	26.12.04	31.03.05	14	155.75
		IV++	13136.11	05.07.05	04.04.06	WIP (31.07.06)	17	656.80
4.	UP (West)	IV	5580.00	30.09.04	29.06.05	29.09.05	13	279.00
<b>Total</b>			<b>39176.29</b>				<b>13-55</b>	<b>1958.81</b>

## Appendix IV

(Referred to in paragraph 1.11.3 at page 16)

Statement showing non-recovery of liquidated damage charges from the suppliers despite delay in commissioning of the CMTS equipment under phases-I to IV<sup>++</sup> of the IMPCS project

Sl. No.	Circle	Phase of IMPCS project	Name of Vendor	Purchase order date/value (Rs in crore)	Scheduled date of commissioning	Actual date of commissioning	Delay in commissioning	LD charges not recovered (Rs in crore)	Brief facts of the case
1.	Karnataka	IV	M/s Nortel	30.9.2004/ 201.70	29.6.2005	02.01.2006 (Indigenous items)	27 weeks	0.74	Actual date given for supply of materials. LD had been worked out for delay in delivery of materials. 50% payment had been made (January 2006)
						17.9.2005 (Imported items)	12 weeks		
2.	Chattisgarh	IV	M/s ITI, Bangalore	30.4.2004/ 9.83	29.12.2004	16.3.2005	11 weeks	0.56	LD had been calculated for delay in completion of project. In reply, it was stated that LD due would be recovered at the time of payment of rest 50% amount.
3.	Orissa	I		NA/59.81	05.11.2002	24.10.2003	50 weeks	--	LD had been calculated for delay in completion of project.
		II		NA/14.46	08.8.2003	29.9.2003	7 weeks		
		II <sup>+</sup>		NA/13.82	24.4.2004	24.6.2004	8 weeks		
		III		NA/37.95	01.7.2004	28.02.2005	32 weeks		
		IV	M/s Nortel	NA/110.82	05.7.2005	Not completed as on 31.5.2006	More than 40 weeks	13.77	
		IV <sup>+</sup>	M/s Ericsson	NA/11.85	23.4.2005	17.6.2005	8 weeks		

Sl. No.	Circle	Phase of IMPCS project	Name of Vendor	Purchase order date/value (Rs in crore)	Scheduled date of commissioning	Actual date of commissioning	Delay in commissioning	LD charges not recovered (Rs in crore)	Brief facts of the case
4.	Assam	I & II	M/s Ericsson	05.9.2003/ 33.01	05.5.2004	25.11.2004	24 weeks	0.09	Extension granted up to 30.09.04. Therefore, LD to be recovered for the period from 01.10.04 to 25.11.04 i.e. 8 weeks. 7 BTS (Valuing Rs. 79.97 lakh) were not commissioned till Feb 2005. Therefore LD of Rs. 9.59 (12% of 79.97) lakh to be recovered from vendor. It was stated, in reply, that case would be considered at the time of final payment.
		III	M/s Ericsson	04.3.2004/ 33.98	04.9.2005	29.3.2005	29 weeks	0.05	Extension granted upto 31.3.2005. 3 BTS (Valuing Rs. 38.35 lakh) were not commissioned. Maximum LD of Rs. 4.60 (12% of 38.35) to be recovered. It was stated, in reply, that case would be considered at the time of final payment.
5.	Uttar Pradesh (West)	IV	M/s Nokia	30.9.2004/ 56.65	29.6.2005	09.02.2006	32 weeks	11.56	In reply, it was stated that LD due would be adjusted against final payment.
		III	M/s Ericsson	30.12.2003/ 33.33	29.6.2004	30.7.2004 to 10.9.2004	4 to 10 weeks	0.55	LD had been calculated for delay in delivery of equipment. In reply, it was stated that LD would be calculated on delay in completion of project.
6.	Maharashtra	IV	M/s ITI	30.4.2004/ 179.88	20.12.2004	01.8.2005	31 weeks	21.58	In reply, it was stated that LD due would be recovered and communicated to audit.
7.	Kerala	I	M/s Motorola	27.12.2001/ 102.38	26.8.2002	24.6.2004	More than 20 weeks	12.29	It was replied that LD would be adjusted against 15% withheld amount.

Sl. No.	Circle	Phase of IMPCS project	Name of Vendor	Purchase order date/value (Rs in crore)	Scheduled date of commissioning	Actual date of commissioning	Delay in commissioning	LD charges not recovered (Rs in crore)	Brief facts of the case
8.	West Bengal	II <sup>+</sup>	M/s Ericsson	28.8.2003/ 2.91	27.4.04	15.5.04	3 weeks	0.04	100% payment had been made.
		III	M/s Ericsson	07.01.2004/ 58.15	06.7.04	30.9.04	13 weeks	4.12	100% payment had been made.
		III <sup>+</sup>	M/s Ericsson	31.3.2004/ 37.09	30.9.04	31.12.04	13 weeks	4.45	100% payment had been made.
		IV	M/s Nortel	21.9.2004/ 175.66 & 31.01.2005/ 23.83	20.6.2005 & 31.10.2005	Not completed as on 31.5.2006	More than 20 weeks	23.92 (21.07+2.85)	50% payment had been made.
		IV <sup>+</sup>	M/s Ericsson	17.02.2005/ 16.38	16.4.05	15.10.05	26 weeks	1.96	80% payment had been made.
9.	Uttar Pradesh (East)	III	M/s Ericsson	30.12.2003/ 46.85	29.6.04	15.02.05	31 weeks	9.87	In reply it was stated that LD due would be adjusted against final payment of remaining 30% after calculation of actual delay of project.
		III <sup>+</sup>	M/s Ericsson	25.02.2004/ 72.07	24.8.04	20.5.05	38 weeks	18.24	In reply, it was stated that EOT case was submitted to Competent Authority. After finalization of case LD due would be adjusted against final payment of remaining 30%.
		IV	M/s Nokia	20.9.2004 & 20.6.2005/ 191.46	19.6.05	Not completed as on 31.5.2006	More than 50 weeks	63.18	50% payment made against imported items. In reply, it was stated that LD as applicable would be recovered from subsequent bills on delay in project.
		IV <sup>+</sup>	M/s Nokia	NA/61.28	19.9.05	Not completed as on 07.6.2006	38 weeks	15.07	In reply, it was stated that action would be taken as per instruction of circle office.

Sl. No.	Circle	Phase of IMPCS project	Name of Vendor	Purchase order date/value (Rs in crore)	Scheduled date of commissioning	Actual date of commissioning	Delay in commissioning	LD charges not recovered (Rs in crore)	Brief facts of the case
		IV <sup>++</sup>	M/s Nokia	31.10.2005/ 225.78	31.3.06	Not completed as on 15.6.2006	10 weeks	11.28	No payment was made.
10.	Jammu & Kashmir	IV	M/s Nokia	25.9.04/ 48.13	24.6.05	Not completed as on 31.3.2006	More than 20 weeks	5.77	In reply, it was stated that LD would be recovered at the time of making final payment to vendor.
11.	Haryana	IV	M/s Nokia	28.9.04/ 124.99	27.6.05	Not completed as on 31.3.2006	More than 20 weeks	14.99	In reply, it was stated that LD would be recovered at the time of making final payment to vendor.
12.	Rajasthan	III		NA/38.29	30.6.04	Not completed	More than 2 years	4.60	In reply, it was stated that LD as applicable would be deducted from the respective vendors.
		III <sup>+</sup>		NA/26.31	20.8.04	Not completed	More than 1 & ½ year	3.16	
		IV		NA/201.57	28.6.05	Not completed	More than 1 year	24.19	
		IV <sup>+</sup>		NA/14.99	21.10.05	Not completed	More than 20 weeks	1.80	
		IV <sup>++</sup>	M/s Nokia	NA/90.28	02.6.06	Not completed	9 weeks (July 06)	4.06	
		IV <sup>++</sup>	M/s Ericsson	NA/51.30	30.5.04	Not completed	9 weeks (July 06)	1.79	
<b>TOTAL</b>								<b>273.68</b>	

## Appendix V

(Referred to in paragraph 1.12.4.1 at page 24)

**Statement showing delays in signing of Annual Maintenance Contracts (AMCs) and payment of AMC charges for the period for which signing of AMCs was delayed by the circles of BSNL**

Sl. No.	Name of Circle	Phase of IMPCS project	Due date of signing AMC	Date of signing of AMC	Delay in signing of AMC (in days)	Effective date of actual commencement of AMC	AMC charges paid for the delayed period of signing of AMC (Rupees in lakh)
1	Andhra Pradesh	I & II	01.07.04	31.03.05	273	01.07.04	1073.67
		II+	18.08.05	18.02.06	184	18.08.05	53.65
2	Calcutta Telephone District	II	01.11.04	26.09.05	351	01.11.04	99.04
3	Gujarat	I	01.04.04	06.07.04	96	01.04.04	32.43
		II	10.11.04	28.03.05	138	10-11-04	Not yet paid
4	Karnataka	I & II	01.08.04	03.02.05	212	03.02.05	NA
5	Madhya Pradesh	I	01.04.04	25.07.05	481	01.04.04	127.00
		II	10.11.04	25.07.05	257	10.11.04	14.97
6	Haryana	I & II	01.10.04	07.12.04	67	01.04.04	36.84
7	Himachal Pradesh	I & II	01.10.04	07.10.05	371	01.10.04	64.75
8	Jammu & Kashmir	I & II	25.09.05	22.03.06	178	25.09.05	37.59
9	NE I	I & II	01.03.05	July 05	120	01.03.05	Not yet paid
10	Orissa	I & II	July 04	May 05	304	July 04	168.45
11	Rajasthan	I & II	15.07.04	04.10.05	445	15.07.04	89.28
<b>Total</b>							<b>1797.67</b>



## Appendix VI

(Referred to in paragraph 1.12.4.2 at page 25)

**Statement showing cases of non-recovery, short levy and non-levy of penalty on the vendors for non-rectification of major/minor faults occurring in the CMTS system equipment during Annual Maintenance Contracts (AMCs)**

(Rs in crore)

Sl. No.	Name of Circle	Delay in rectification of faults	Penalty not recovered	Brief description of the facts
1	Orissa	Ranging from five days to more than 10 months	1.74	After allowing the due period of 21 days, there were delays in repairing sub system/faulty cards for which penalty was not recovered from the vendor, M/s Ericsson.
		Ranging from 18 hours to more than one and half months.	1.32	Delays in repairing faults detected at Mobile Services Switching Centre (MSC)/ Base Transceiver Station (BTS). Penalty was worked out considering all faults as minor faults but not recovered from the vendor, M/s Ericsson.
2	Tamil Nadu	Delay of more than six months	Not levied	Major failure in Sathyamangalam Base Station Controller (BSC) though reported to the vendor, M/s Motorola, in February 2006, but not repaired as of August 2006. However, penalty for non-rectification of faults was not worked out as of August 2006 for recovery from the vendor.
		Delays ranging from 15 months to 18 months.	Not levied	Minor faults in various BTS sites occurred from March 2005 to June 2005 but were not rectified as of August 2006 by the vendor. However, penalty to be levied on the vendor for delay in rectification of faults was not worked out as of August 2006.
3	Uttar Pradesh (West)	Ranging from five days to more than seven months.	2.95	Delay in rectification of faults in five cases for which penalty was not recovered from the vendor.
4	Maharashtra	Delay of more than three months.	Not levied	Faults occurred in the system during 1 April 2004 to 12 July 2004 were not rectified by the vendor, M/s ITI, within the prescribed time. However, adhoc payment of Rs 42.72 lakh, being 50 per cent of AMC charges due for the first half of the first year of phase-I was released to M/s ITI without levy of penalty for not attending faults during above period of AMC.
5	Jharkhand	Ranging from one months to more than three months.	2.16	Two BTS were faulty since 29 April 2006, six more BTS were faulty since 4 May 2006 and another two BTS located at Gua and Adityapur were faulty since 16 May 2006 and 23 May of 2006, respectively, but the vendor had not rectified the same as of August 2006. However, the penalty for non-rectification of above faults was not recovered from the vendor as of August 2006.
6	Bihar	Ranging from eight days to more than one month.	3.73	Even after several reminders, vendor had not rectified the system faults. Penalty for non-rectification of faults was also not recovered from the vendor by the Circle.
7	Punjab	Ranging from one day to more than 15 months.	7.78	Delays on 23 occasions in rectification of major/minor faults by the vendor. However, the Circle did not recover penalty for non-rectification of the same from the vendor.
8	Gujarat	Ranging from 3 hours to more than 13 months	7.30	Delays of 68 hours in rectification faults of Sidhapur city BTS during 5 <sup>th</sup> to 8 <sup>th</sup> December 2002 and delays of 3 hours to more than 13 months in rectification of faults of Ahmedabad, Surat and Rajkot BTSs during 2004-06 by the vendor were noticed. However, the Circle did not recover penalty from the vendor for non-rectification of these faults.
<b>Total</b>			<b>26.98</b>	

**Appendix VII**  
**(Referred to in paragraph 1.13.1 at page 30)**  
**Statement showing details of year-wise revenue billed, collected and outstanding**  
**for recovery from post-paid(Cell-one) CMTS customers**

(Rs in Crore)

Sl. No.	Circle	Revenue outstanding at the beginning of the year	Revenue billed during the year	Total revenue due for recovery	Revenue collected during the year	Revenue outstanding at the end of the year	Percentage of revenue collection to total revenue due for recovery
<b>2003-04</b>							
1	Andhra Pradesh	4.00	83.00	87.00	54.00	33.00	62
2	Assam	0.00	0.00	0.00	0.00	0.00	
3	Bihar	0.45	19.68	20.13	14.96	5.17	74
4	Chennai Telephone District	0.00	28.79	28.79	27.81	0.98	97
5	Gujarat	9.95	78.60	88.55	39.14	49.41	44
6	Haryana	1.61	28.42	30.03	23.02	7.01	77
7	Himachal Pradesh	0.35	9.96	10.31	7.01	3.30	68
8	Jharkhand	0.01	24.35	24.36	19.25	5.11	79
9	J & K	0.00	11.37	11.37	10.57	0.80	93
10	Karnataka	0.46	97.72	98.18	68.19	29.99	69
11	Kerala	0.68	74.44	75.12	55.64	19.48	74
12	Calcutta Telephone District (CTD)	0.05	5.98	6.03	4.64	1.39	77
13	Madhya Pradesh & Chhatisgarh	1.39	48.04	49.43	40.79	8.64	83
14	Maharashtra	8.57	154.94	163.51	105.39	58.12	64
15	NE-I	0.00	0.00	0.00	0.00	0.00	
16	Orissa	1.10	33.25	34.35	28.64	5.71	83
17	Punjab	4.89	53.50	58.39	34.52	23.87	59
18	Rajasthan	1.82	70.66	72.48	57.11	15.37	79
19	Tamil Nadu	1.22	107.25	108.47	98.69	9.78	91
20	UP(E)	0.00	106.01	106.01	75.83	30.18	72
21	UP(W)	2.00	65.00	67.00	46.00	21.00	69
22	Uttaranchal	0.87	16.12	16.99	11.56	5.43	68
23	West Bengal	1.24	26.18	27.42	22.12	5.30	81
<b>Total</b>		<b>40.66</b>	<b>1143.26</b>	<b>1183.92</b>	<b>844.88</b>	<b>339.04</b>	<b>71</b>
<b>2004-05</b>							
24	Andhra Pradesh	33.00	110.00	143.00	100.00	43.00	70
25	Assam	0.00	83.19	83.19	68.27	14.92	82
26	Bihar	5.17	41.14	46.31	29.95	16.36	65
27	Chennai Telephone District	0.99	51.50	52.49	50.72	1.77	97
28	Gujarat	49.41	69.52	118.93	82.24	36.69	69
29	Haryana	7.01	36.47	43.48	35.34	8.14	81
30	Himachal Pradesh	3.30	9.34	12.64	9.52	3.12	75
31	Jharkhand	5.11	32.96	38.07	29.60	8.47	78
32	J & K	0.80	80.18	80.98	77.46	3.52	96

Sl. No.	Circle	Revenue outstanding at the beginning of the year	Revenue billed during the year	Total revenue due for recovery	Revenue collected during the year	Revenue outstanding at the end of the year	Percentage of revenue collection to total revenue due for recovery
33	Karnataka	29.99	96.12	126.11	90.44	35.67	72
34	Kerala	19.48	97.05	116.53	100.63	15.90	86
35	CTD	1.39	21.03	22.42	18.27	4.15	81
36	Madhya Pradesh & Chhatisgarh	8.64	65.02	73.66	63.89	9.77	87
37	Maharashtra	58.12	155.94	214.06	148.72	65.34	69
38	NE-I	0.00	22.64	22.64	18.84	3.80	83
39	Orissa	5.71	52.02	57.73	46.82	10.91	81
40	Punjab	23.87	51.66	75.53	44.89	30.64	59
41	Rajasthan	15.37	94.68	110.05	94.81	15.24	86
42	Tamil Nadu	9.78	121.22	131.00	119.16	11.84	91
43	UP(E)	30.18	169.15	199.33	166.06	33.27	83
44	UP(W)	21.00	89.00	110.00	84.00	26.00	76
45	Uttaranchal	5.43	21.54	26.97	20.92	6.05	78
46	West Bengal	5.30	40.38	45.68	35.81	9.87	78
<b>Total</b>		<b>339.05</b>	<b>1611.75</b>	<b>1950.80</b>	<b>1536.36</b>	<b>414.44</b>	<b>79</b>
<b>2005-06</b>							
47	Andhra Pradesh	43.00	118.00	161.00	117.00	44.00	73
48	Assam	14.92	162.73	177.65	153.45	24.20	86
49	Bihar	16.36	45.90	62.26	38.64	23.62	62
50	Chennai Telephone District	1.77	91.06	92.83	89.84	2.99	97
51	Gujarat	36.69	82.42	119.11	81.56	37.55	68
52	Haryana	8.14	39.15	47.29	41.28	6.01	87
53	Himachal Pradesh	3.12	12.78	15.90	12.65	3.25	80
54	Jharkhand	8.47	37.68	46.15	36.29	9.86	79
55	J & K	3.52	133.50	137.02	116.21	20.81	85
56	Karnataka	35.67	130.97	166.64	124.07	42.57	74
57	Kerala	15.90	142.19	158.09	142.45	15.64	90
58	CTD	4.15	31.66	35.81	27.04	8.77	76
59	Madhya Pradesh & Chhatisgarh	9.77	98.04	107.81	91.19	16.62	85
60	Maharashtra	65.34	186.30	251.64	185.03	66.61	74
61	NE-I	3.80	44.11	47.91	41.95	5.96	88
62	Orissa	10.91	67.28	78.19	60.12	18.07	77
63	Punjab	30.64	38.20	68.84	42.96	25.88	62
64	Rajasthan	15.24	113.27	128.51	109.98	18.53	86
65	Tamil Nadu	11.85	211.00	222.85	208.61	14.24	94
66	UP(E)	33.27	161.20	194.47	153.89	40.58	79
67	UP(W)	26.00	78.00	104.00	77.00	27.00	74
68	Uttaranchal	6.05	24.26	30.31	23.04	7.27	76
69	West Bengal	9.87	49.60	59.47	47.42	12.05	80
<b>Total</b>		<b>414.45</b>	<b>2099.30</b>	<b>2513.75</b>	<b>2021.67</b>	<b>492.08</b>	<b>80</b>

**Appendix VIII****(Referred to in paragraph 1.13.2 at page 30)****Statement showing dues outstanding from post-paid customers where the chances of recovery were remote****(Rs. in Crore)**

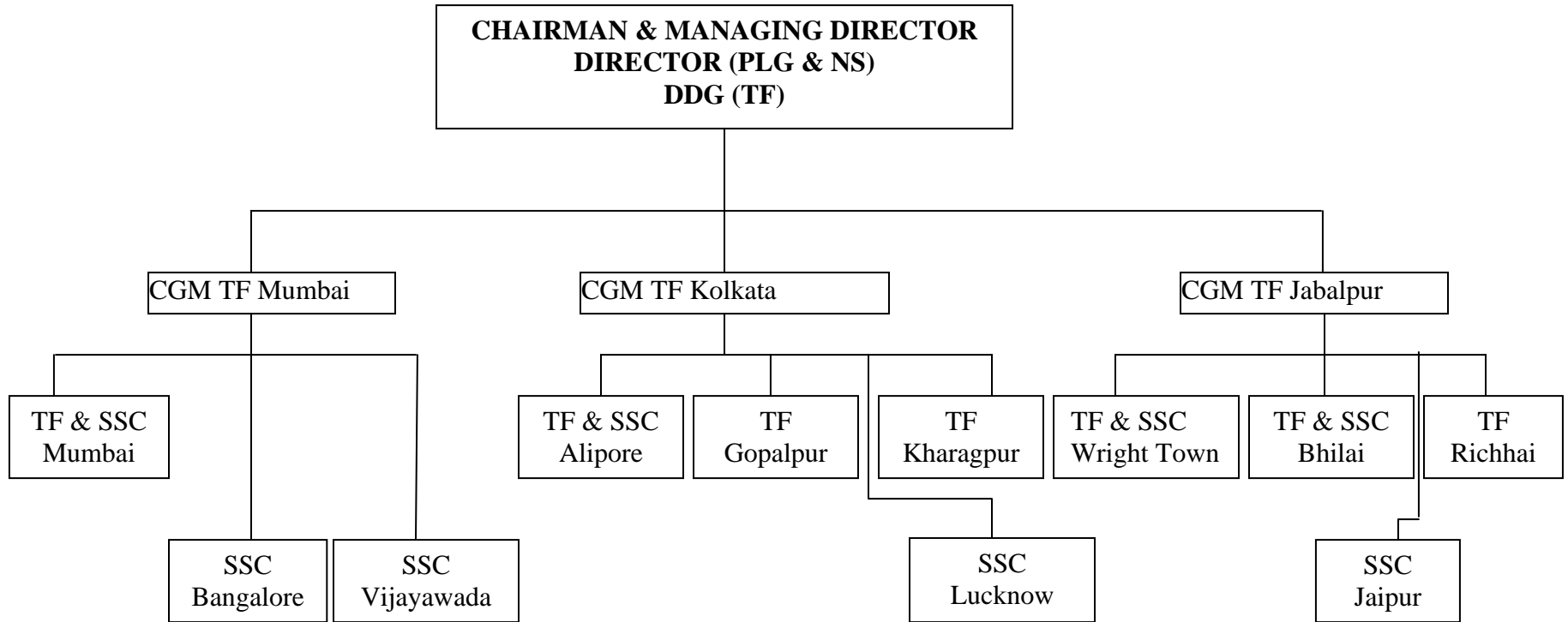
Sl. No.	Circle	No. of SSAs	No. of cases	Amount	Reasons for outstandings
1	Karnataka		8760	24.3	Non-implementation of threshold server in the billing system and non-verification of the particulars of the customers
2	Madhya Pradesh	8		1.15	Non-verification of the particulars of the customers, non monitoring of heavy callers and non-recovery of outstanding bills service connection given to dealers/frnchises.
3	Orissa		457	2.74	Deficiencies in implementation of threshold limits
4	Chhatisgarh	1	17	0.31	Non-verification of the particulars of the customers
5	Assam		44	0.84	Non-implementation of threshold server in the billing system and non-verification of the particulars of the customers
6	Calcutta Telephone District		521	2.24	Failure to timely activate auto-disconnection facility in the billing system and non verification of particulars of customers. Case is under vigilance.
7	Uttaranchal	1	21	1.68	Non verification of particulars of customers and no credit limits fixed. Case is under vigilance.
8	Maharashtra		192	8.00	Non verification of particulars of customers. Case is under vigilance.
9	Kerela		134	3.54	Non-implementation of threshold server in the billing system and non-verification of the particulars of the customers. Case is under vigilance.
10	Jharkhand		4	1.77	Non-verification of the particulars of the customers
11	Andhra Pradesh		12,293	8.21	Non-implementation of threshold server in the billing system
12	Rajasthan		54	2.33	Due to non-implementation of threshold server in the billing system, fake ISD cases noticed during 2002-03. Already reported in CAG's report No.5 of 2005 as para No.2.2 (page 10) appendix-1.
<b>Total</b>				<b>57.11</b>	

**Appendix IX**  
**(Referred to in paragraph 1.13.4 at page 31)**  
**Statement showing details of un-reconciled revenue due to non-reconciliation**  
**of sale of top-up cards, recharge coupons, credit balances of**  
**customers and revenue collected through bank**

(Rs in lakh)

Sl. No.	Circle	SSAs	Period	Un-reconciled Amount	Brief facts of the case
1	Chhattisgarh	Raipur, Durg, Jagdalpur, Bilaspur and Ambikapur	2002-03 to 2005-06	<b>1343.00</b> <b>(1264.43</b> <b>+ 78.50)</b>	Difference between actual sale value of recharge coupons and top-up cards and the figures of revenue booked by the SSAs. The local management stated that reconciliation would be done shortly.
2	Jammu & Kashmir	Circle office	2004-05 and 2005-06	<b>46.98</b>	Unadjusted credits against 7241 connections as per Sub ledger records. The local management stated that the matter had been referred to CAO (CMTS) Chandigarh for reconciliation and rectification
3	Maharashtra	Raigad	November 2002 to August 2004	<b>16.50</b>	Difference between the numbers of recharge coupons issued and accounted for by the SSA. The local management stated that this would be verified.
4	Orissa	Bhubaneswar, Cuttack, Behrampur, Sambalpur and Koraput	Up to September 2004 and October 2004 to March 2006	<b>117.07</b>	Difference between the number of recharge coupons sold and amount credited by different sub-units and franchisees. The local management stated that reconciliation from October 2004 to March 2006 (for Rs 108.00 lakh) was under process.
5	UP (East)	Lucknow	January 2004 to March 2006	<b>104.32</b>	Difference between the revenue as per Telephone Revenue Collection reports and amount actually remitted by the UTI Bank after collection of cheques from the customers. The local management stated that after complete reconciliation, interest as per agreement will be calculated and recovered from the Bank.
<b>Total</b>				<b>1627.87</b>	

**Appendix-X**  
**(Referred to in paragraph 2.2 at page 34)**  
**Telecom Factories Organisation**



**Appendix -XI**

**(Referred to in paragraph 2.8.5 at page 39)**

**Statement showing excess expenditure incurred by circles on procurement of products from telecom factories**

**(Amount in Rupees)**

<b>Sl. No.</b>	<b>Name of the product</b>	<b>Year</b>	<b>Quantity supplied</b>	<b>Average rate of TF</b>	<b>Average Market rate</b>	<b>Difference</b>	<b>Excess expenditure</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7(5-6)</b>	<b>8 (7*4)</b>
1	SSDW	2001-02 to 2005-06	442635	1637	1358	279	123495165
2	SJC	2002-03 to 2005-06	77041	1205	566	639	49229199
<b>Total</b>							<b>172724364</b>