

PREFACE

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

The audit report aims to bring out the deficiencies noticed in the sharing of revenue by the Private Service Providers (PSPs) in telecom sector with the Government. Article 266 of the Constitution of India and Sections 13, 16 and 18 of Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 make it obligatory on the part of Comptroller and Auditor General of India to satisfy himself that the Government of India has received its complete and correct share of revenue. Accordingly, the books of accounts and other related records maintained by the Department of Telecommunication and PSPs were examined by the audit with the sole objective of ensuring that the revenue earned by the PSPs is shared with the Government in the spirit intended by agreements signed by the PSPs with the Government.

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