



2019

Compliance Audit Questionnaire for Audit of Oil Companies



**O/o Director General
of Commercial Audit and
ex-officio Member, Audit
Board, Chennai**

For Departmental Use

Questionnaire no. 2 of 2019



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OIL COMPANIES [For Departmental Use]

O/o The Director General Of Commercial Audit and
ex-Officio, Member Audit Board, Chennai

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Volume I

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DRAFT QUESTIONNAIRE FOR AUDIT OF OIL COMPANIES

1. Introduction

Oil companies are categorised into three major business process (viz., upstream, downstream and midstream). Upstream companies are involved in exploration and production, downstream in refining, marketing and pipelines and midstream companies in distribution and transportation of gas.

UPSTREAM (Exploration & Production)

- Oil & Natural Gas Corporation Ltd. (ONGC)
- Indian Oil Corporation Ltd.
- Oil India Ltd.
- Reliance Industries Ltd.
- Cairn Energy

Major business segment are import of crude, its refining, distribution of POL products (through various modes) and marketing of products.

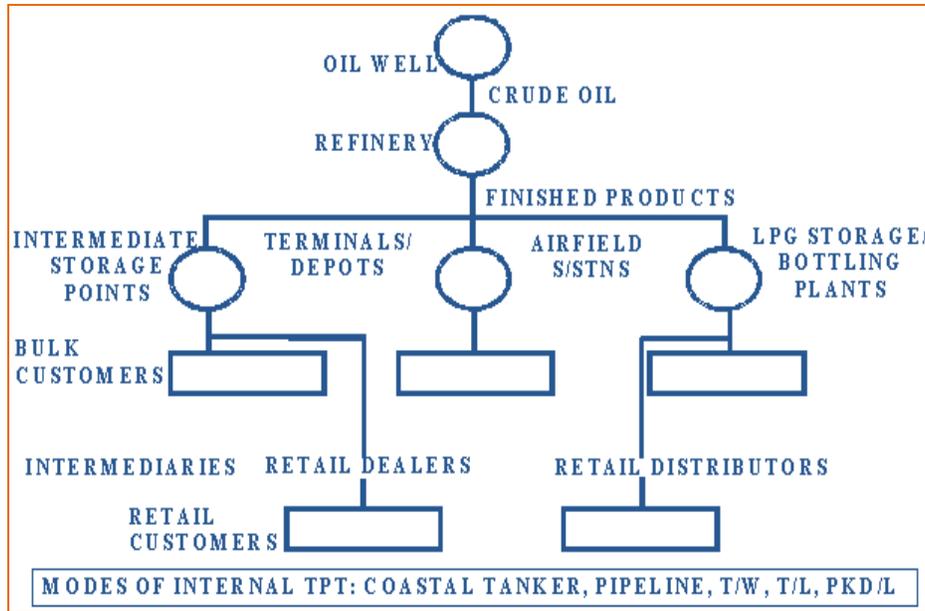
DOWNSTREAM (Refining, Marketing & Pipelines)

- Indian Oil Corporation Ltd.
- Hindustan Petroleum Corporation Ltd.
- Bharat Petroleum Corporation Ltd.
- Mangalore Refinery & Petrochemicals Ltd
- Reliance Industries Ltd

MIDSTREAM GAS (Transport & Distribution)

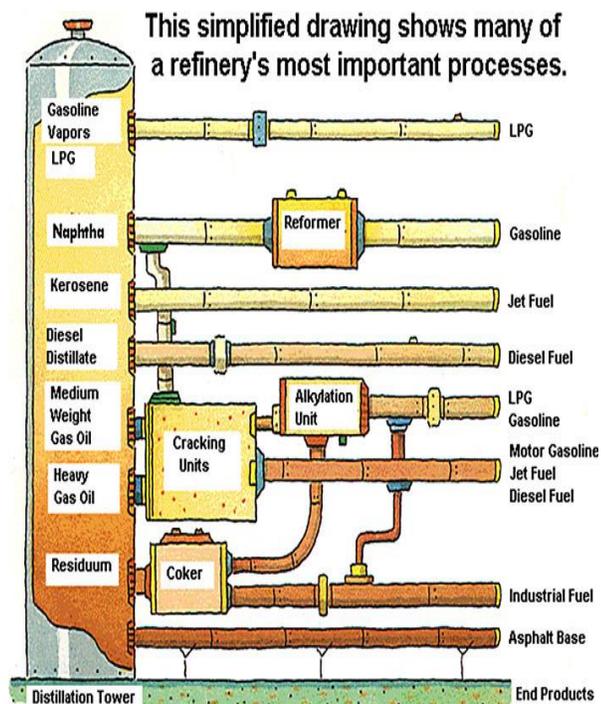
- IndianOil Corporation Ltd.
- GAIL (India) Ltd.
- Reliance Industries Ltd.
- Indraprastha Gas Ltd.

Work flow in oil companies is captured below in its elementary form



1.2. Oil Refineries:

Oil Refinery is engaged in import of crude, processing of crude and delivery of finished petroleum products to Marketing Division of oil company, for domestic sales. Distillation, Catalytic Reforming and conversion of residue are the main processes involved in the refinery. Various products extracted from the refining process are fuels such as Motor Spirit (MS), High Speed Diesel (HSD), Light Diesel Oil (LDO), Naptha, Liquified Petroleum Gas (LPG) and Kerosene, Bunker fuel, lubricants and bitumen etc. There are 18 public sector oil refineries in India and 5 with the private sector (Annexure I)



Crude Oil is a homogeneous mixture of various Hydrocarbons of saturates and ring structures. The average ultimate composition of Petroleum is mainly given in terms of constituents of Hydrocarbons.

1.2.1 Types of Crude

In general crude is classified into four grades depending upon its viscosity and Sulphur content. Light and Heavy based on viscosity. Sweet and Sour based on Sulphur. Light and sweet crude is more efficient and gives more GRM¹. than Heavy and Sour in that order. Crude with less Sulphur content is called sweet crude and as it increases, it is classified as sour. However, American Petroleum Index (API)² is inversely proportional to density/viscosity. Less API number is termed as heavy crude and vice versa.

1.2.2 Manufacturing Units:

Processing that takes place in the major units of a refinery as detailed below

Unit	Process
Crude Distillation Unit (CDU):	Distills the incoming crude oil into various fractions for further processing in other units.
Vacuum Distillation Unit (VDU):	Further distills the residue oil from the bottom of the Atmospheric Distillation column. The vacuum distillation is performed at a pressure well below atmospheric pressure.
LPG Merox Unit:	Desulfurises LPG, by oxidizing undesired mercaptans to organic disulfides and disulphide oil is removed from the LPG.
Kero Merox Unit:	Treats kerosene by oxidizing undesired mercaptans to organic disulfides.
Naphtha Splitter Unit (NSU):	The stabilized naphtha from stabilizer is split into three fractions light naphtha (C5 – 90°C), middle naphtha (90-110°C) and heavy naphtha(110°C- 150°C)
Isomerisation Unit (ISOM):	Converts linear molecules of light naphtha into higher-octane branched molecules for blending into the end-

¹ GRM is the difference between total input costs less the revenue generated out of sales of all products output with reference to basic price. Generally it is stated in \$/barrel as per international standard.

² The American Petroleum Institute gravity is a measure of how heavy or light a petroleum liquid is compared to **water**: if its API gravity is greater than 10, it is lighter and floats on **water**; if less than 10, it is heavier and sinks.

	product gasoline.
Platformer Unit:	Converts the low octane heavy naphtha molecules into higher-octane reformate, which is a main component of petrol.
Reformer Splitter Unit (RSU)	It splits reformate from platformer unit into light reformate and heavy reformate. Light reformate goes to ISOM, naphtha pool, MS blend. Heavy reformate is the feed to mixed xylene unit.
Mixed Xylene Unit: (MXU)	Xylenes are recovered from the heavy reformate using fractional distillation.
Gas Oil Hydro Desulfurisation (GOHDS):	High sulfur Light Gas Oil (LGO), Heavy Gas Oil (HGO), Vacuum Gas Oil (VGO) is converted into ultra-low sulfur diesel to meet the sulfur specification of diesel
Hydrocracker Unit (HCU):	Uses hydrogen to upgrade heavier fractions of VGO from the VDU and visbreaker units into lighter, more valuable middle distillates.
Hydrogen Unit:	Produces hydrogen by steam reforming of naphtha (coming from HCU)
Visbreaker Unit (VBU):	Upgrades short residues coming from the bottom of vacuum distillation column by thermally cracking into lighter, reduced viscosity products.
Bitumen Blowing Unit (BBU):	This unit is used to process the short residue obtained from the VDU and is converted to asphalt.
Petrochemical Fluidized Catalytic Cracking (PFCC) Unit:	Produces fuel gas, LPG, polymer grade propylene, naphtha and light cycle oil from unconverted bottoms from HCU, hydrotreated heavy coker gas oil from CHT unit and low sulfur VGO from CDU/VDU.
Coker gas oil Hydro Treating (CHT) unit:	This unit produces low sulfur, low nitrogen feed hydrotreated Heavy Coker Gas Oil feed stock for downstream PFCC unit.
Delayed Coker Unit (DCU):	Thermal cracking process for upgrading heavy petroleum residues into fuel gas, LPG, naphtha, LCGO and HCGO.

1.3. Oil Marketing Companies (OMCs)

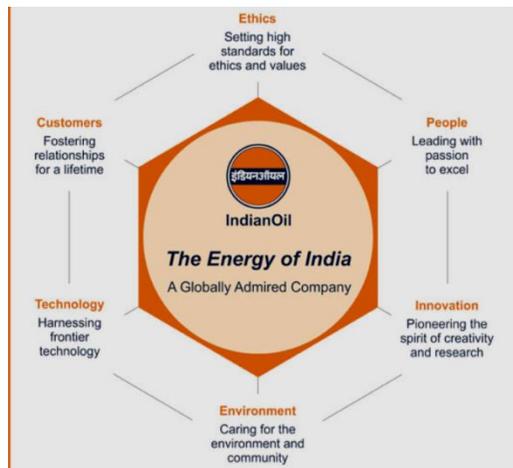
OMCs ensure storage (Terminals and Depots), distribution (pipelines, road trucks, coastal movements and rail wagons) and marketing (Retail Outlets and LPG Distributors) of finished products received from Refineries. Marketing Division also ensures distribution of (i) imported refined products (LPG, Motor Spirit and High Speed Diesel) and (ii) purchases from OMCs. Three major OMCs under the public domain are Indian Oil Corporation Limited (IOCL), Bharat Petroleum Corporation Limited (BPCL) and Hindustan Petroleum Corporation Limited (HPCL).

This checklist has been designed with specific reference to IOCL which is generally applicable to BPCL and HPCL.

1.3.1 Indian Oil Corporation Limited (IOCL)

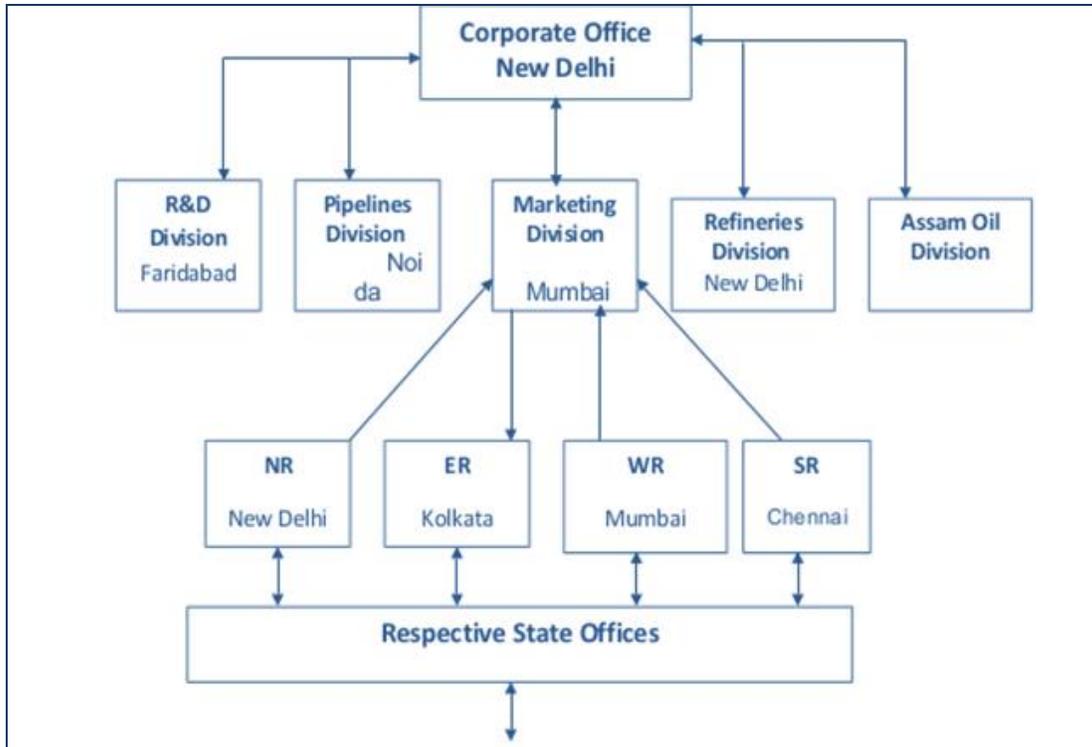
Incorporated on 1st September 1964, IOCL owns and operates 10 out of 18 public sector Refineries in India, with a refining capacity 88.76 MMT / annum. The turnover of the company was Rs.5,03,157 cr. with a profit of Rs.32,564 cr. (2017-18). IOCL network of crude oil and product pipelines spans 10,899 kms, across the country. IOCL is headed by Chairman and seven Functional Directors and 2 part time Non-executive Government Directors

VISSION / MISSION



1.3.2 IOCL - Major divisions and field set-up

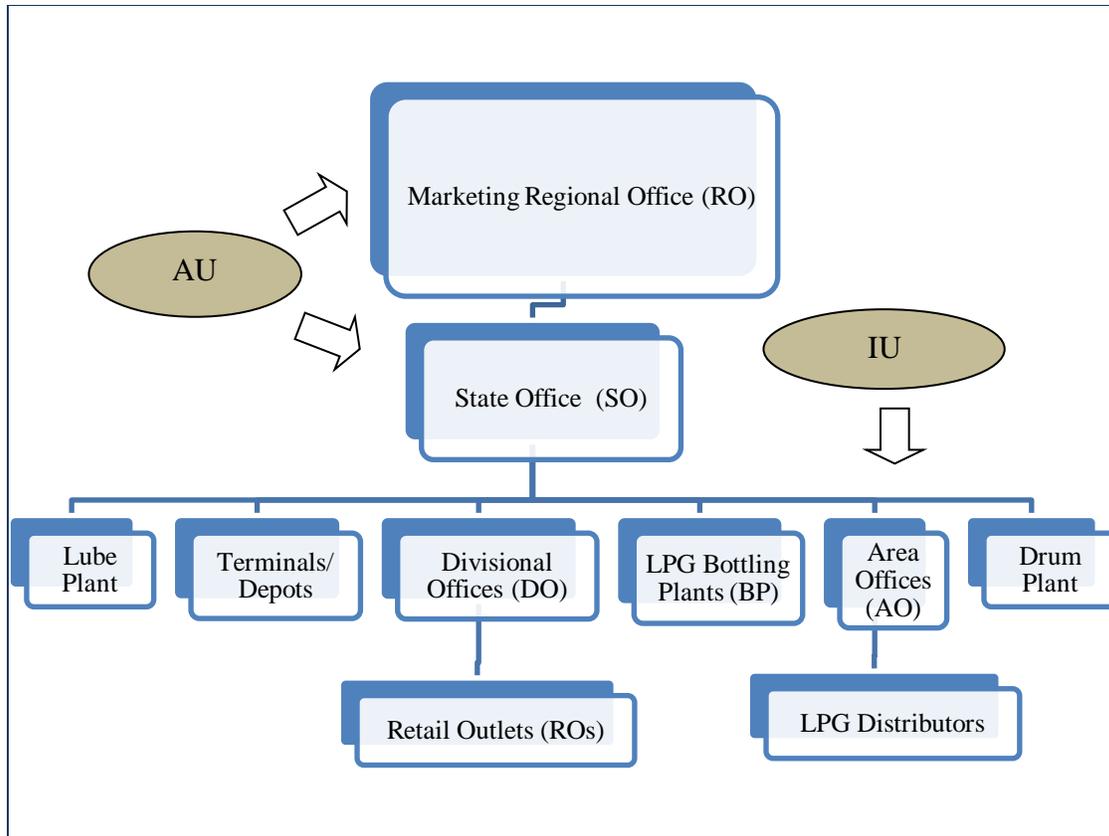
IOCL has 5 functional divisions (viz., Corporate Office, Refineries, Pipelines, Marketing and R&D). Corporate Office and Head Office of Refineries & Pipelines Divisions is at New Delhi. Registered Office and Head Office of Marketing Division is at Mumbai. R&D division functions from Faridabad. Marketing HO at Mumbai implements its policies through its four Regional Offices. The Organization structure is depicted below.



1.3.3 Marketing Regional Office - (Southern Region) -MRO (SR)

MRO (SR) executes its function through four State Offices (SOs)³. Field formation of MRO (SR) vis-à-vis the Audit Unit (AU) / Implementation Unit (IU) as per Annual Audit Plan is captured below. As per Audit Universe, IOCL is the Apex Audit Unit (AAU). MRO (SR) together with four SOs is the AU and 27 Terminals, 12 Depots, 24 LPG Bottling Plants, 18 Aviation Fuel Stations, 18 Divisional Offices, 15 Area Offices and Lube Plant and Drum Plant (one each) are its IUs under the audit control of this office.

³ Tamil Nadu State Office , Telengana and Andhra Pradesh State Office, Karnataka State Office and Kerala State Office



1.3.4 Major activities - MRO

MRO monitors implementation of the policies of HO, Controls functioning of Divisional Offices, Terminals and Depots under State Offices; setting up of Retail Outlets - modernisation / upgradation of equipment as per requirement; monitoring sundry debtors; review of legal / arbitration cases; finalising transport contracts; approval of discounts for promoting sales, investigation of complaint, diversion of domestic LPG to commercial, appointment of dealers, distributors, private bottlers for LPG, stockists for lubricants etc.

Major departments of MRO and its SO, which are identical across the country is given below

MRO SR DEPARTMENTS



- AVIATION
- CONTRACT CELL
- CORP COMMN.
- FINANCE
- HUMAN RESOURCES
- INFO SYSTEM
- INTERNAL AUDIT
- LPG (S&D)
- MAINTENANCE & INSPECTION
- PRICING
- QUALITY CONTROL
- HEALTH SAFETY &
ENVIRONMENT
- S&D
- VIGILANCE

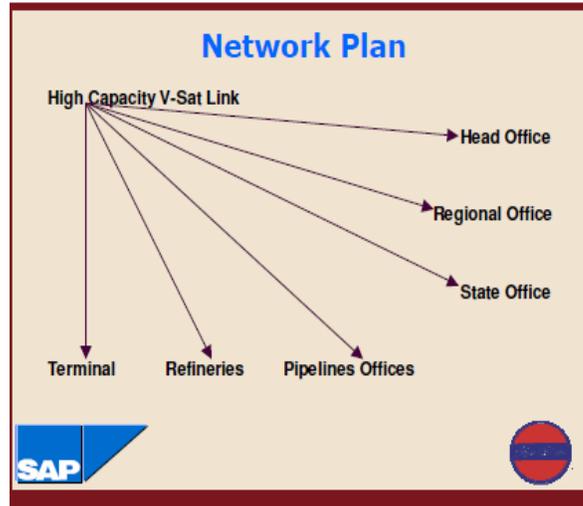
SO DEPARTMENTS



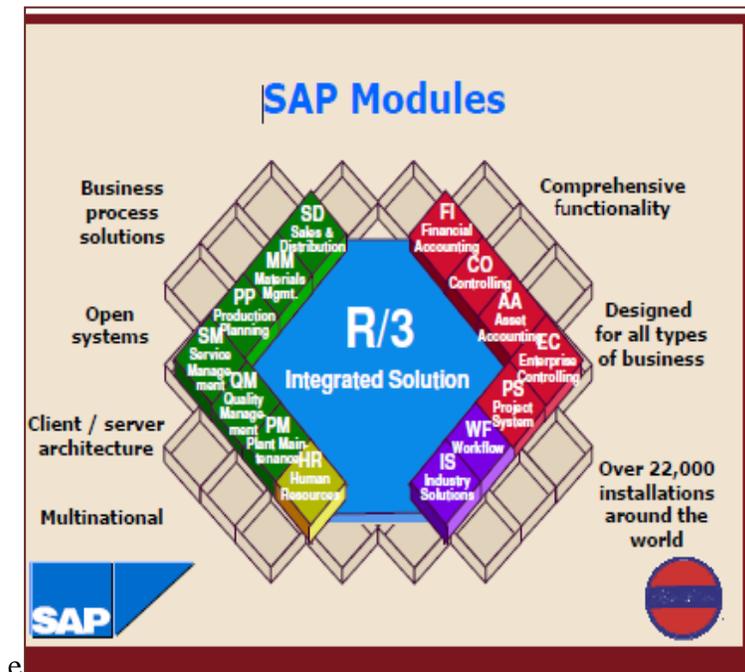
- RETAIL
- CONSUMER
- LUBES (INSTNL.)
- LUBES (RETAIL)
- LPG
- OPERATIONS
- FINANACE
- LAW
- HR
- ENGINEERING
- PLANNING

1.3.5 SAP in IOCL

‘Manthan’ – IT re-engineering project for implementation of ERP and add-on packages was launched in 1999. Illustrative representation of the network plan projects a robust IT real time processing network in the Company



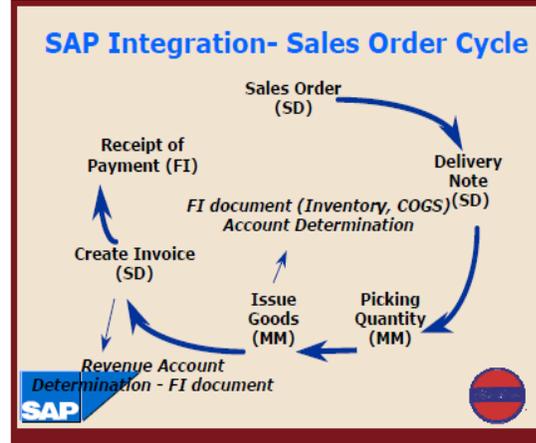
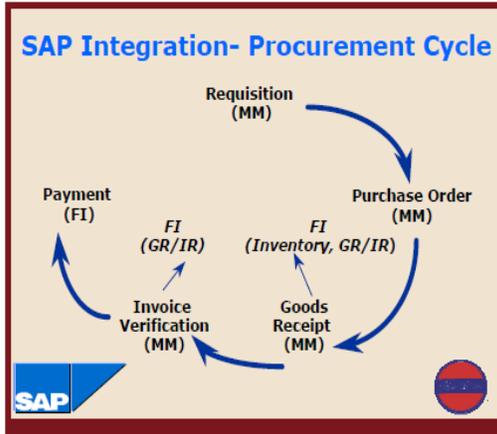
The various SAP modules implemented in IOCL is captured below



Integration of major functions in SAP is as follows

Sales

Procurement



IOCL SAP organisation structure and its codes for MRO (SR) are tabulated below.

Office	Location	Division	C code
Registered Office	Mumbai	Corporate	0005
Marketing Head Office	Mumbai	Marketing	0100
Southern Region Office	Chennai	Marketing	4000
Tamil Nadu State Office	Chennai	Marketing	4100
Kerala State Office	Cochin	Marketing	4200
Karnataka State Office	Bangalore	Marketing	4300
Telengana & Andhra Pradesh State Office	Hyderabad	Marketing	4400

State Office wise Plant code is attached as Annexure II. Details of T-codes with IOCL Manthan are attached as Annexure III.

2. Audit approach

CAG's audit is broadly categorised as Financial Audit, Compliance Audit and Performance Audit. Compliance audit examines the transactions relating to expenditure, receipts, assets and liabilities for compliance with the provisions of the Acts, laws; and the rules, regulations, orders and instructions issued by the competent authority, to vouch for economy, efficiency and effectiveness, in execution of works.

Mandate: CAG's (Duties, Powers and Conditions of Service) Act, 1971 - section 19 (1) empowers CAG to audit the accounts of Government Companies in accordance with the provisions of the Companies Act, 2013.

2.1 Audit of IOCL

To ensure effective audit, based on geographical location of the AUs and IUs of IOCL, audit of IOCL is covered by seven (7) field offices (Office of Members Audit Board (MsAB) across India (Annexure IV). Marketing Regional Office (SR), Chennai, is under the audit purview of O/o DGCA & MAB, Chennai.

To assure a holistic audit approach, functions of related departments of MRO (SR) /SO are grouped as Audit Unit (AU) and reviewed. As a result, for each State Office two AUs are identified and hence, two Inspection Reports (IRs) are issued for each State Office, as detailed below.

Thus, 8 AUs (4 SO * 2 AUs) are identified for MRO (SR), resulting in 8 IRs for a year . Details of Departments (MRO/SO) covered for each audit unit and its functions are tabulated in the following page. IUs audited are also captured to collate the Audit Evidence.

2.2 Audit Unit 1 (AU-1) Sales, Operations (excluding LPG) and Engineering

AU	Departments audited		Function	IUs audited*
	MRO	SO		
Sales	Sales, Aviation, Lube Plant and Drum Plant (if any)	Retail Sales, Consumer (Bulk), Lubes (Installation and Retail),	<ul style="list-style-type: none"> ➤ Monitors receipt of products from Refineries/Imports ➤ Despatch to various locations (Terminals/ Depots/ Direct Customers / AFS/ Retail Outlets), through various modes. 	State Office/ Divisional Offices/ Terminals/ Depots/ Lube Plant/ Drum

Pricing	Pricing		<ul style="list-style-type: none"> ➤ Implements pricing policy of the Company. Timely updation of price master (Manthan) and verification of the same ➤ Compliance to directives of Minsitry/PPAC for pricing of controlled products and pricing of other products as per corporate approval. ➤ Conducts inspection of storage points and laboratories as per policy and initiates corrective action. 	Plant and Retail Outlets (alongwith Inspection Officers).
Operations	S&D	Operations	<ul style="list-style-type: none"> ➤ Monitoring movement of products ➤ Review of stock loss reports ➤ Monitoring of railway claims ➤ Land rentals, Haulage and housekeeping contracts. 	
Engineering (including RCC)	Regional Contract Cell and Material Management	Planning, Engineering	<ul style="list-style-type: none"> ➤ Finalisation of list of empanelled vendors and performance review of vendors ➤ Tendering, Award and execution of contracts ➤ Placing of orders based on receipt of material indent, with financial concurrence. ➤ To approve surplus/ unserviceable material 	Units (existing and new) where major capex projects were executed or are in-progress.
Internal Audit	Internal Audit		<ul style="list-style-type: none"> ➤ Internal Audit 	Regional Office

(on selection basis by the LAO)

2.3 Audit Unit 2 (AU2) LPG, Finance, HR, IT, Legal & Miscellaneous

AU	AU (Departments) covered		Function	IUs audited*
	RO	SO		
LPG	LPG (S&D)	LPG	<ul style="list-style-type: none"> ➤ Compilation and Assessment of demand (location wise) based on Monthly Distribution Plan, as per industry consensus. ➤ Coordination HO Marketing / Refineries. 	State Office/ Area Offices/ Bottling Plants/

			<ul style="list-style-type: none"> ➤ Monitor plant wise capacity utilisation, stock loss, procurement of cylinders, valves ➤ Issue and finalisation of tenders for Hot and Cold Repairs ➤ Movement of bulk LPG with approvals ➤ Tendering and award of transportation contracts (bulk/packed), tank wagon movements and recovery of dues on sharing of wagons 	and LPG Distributors (alongwith Inspection Officers).
Finance	Finance	Finance	<p><u>Sale, Purchase with OMCs</u></p> <ul style="list-style-type: none"> ➤ Monitoring of Hospitality arrangement, inter division settlements, Billing of sale to OMCs ➤ Maintenance of statutory dues (master) to ensure timely payment ➤ Refinery purchases and other purchases and its accounting. <p><u>Sales Tax</u></p> <ul style="list-style-type: none"> ➤ Compiling and filing of Sales Tax returns and payment thereof. Review and follow up of pending sales tax related disputes. ➤ Collection of concessional forms <p><u>Banking</u></p> <ul style="list-style-type: none"> ➤ Collection and withdrawal Maintaining collection account ➤ Preparation of BRS, monitoring of dishonored cheques ➤ Verification of cash, control of collateral securities. 	State Office
Legal	Legal	Law	<ul style="list-style-type: none"> ➤ Maintenance of list of pending court cases/ arbitration cases (in India and abroad), Filing of appeals with approvals, compliance to verdicts, verification of solicitor 	

			<p>bills.</p> <ul style="list-style-type: none"> ➤ Control on trademarks, registrations, patents regulations. Maintenance of title deeds of properties acquired by the Corporation, maintain documents submitted by employees towards housing loan. 	
HR	Human Resources	HR	<p><u>Establishment</u></p> <ul style="list-style-type: none"> ➤ To monitor payments are as per approved policy, recovery of various advances, recoveries are made as per guidelines <p><u>Human Resources</u></p> <ul style="list-style-type: none"> ➤ Compilation of vacancies, furnishing of returns ➤ Intimate finance on increment withheld cases ➤ Maintenance of leave and LTC records ➤ Implementation of various welfare measures ➤ Sanction of grants to Indian Oil sports club ➤ Monitoring of legal disciplinary and court cases (employees), VRS, training etc., 	
IT	Information System		<ul style="list-style-type: none"> ➤ Procurement of IT assets and its maintenance contract. 	Regional Office

(on selection basis by the LAO)

The Checklist given below is in line with the AUs identified *ibid*. Further audit analysis (data and exception reports of SAP) against the identified audit issues from the Checklist with a reply as 'No', is required for effective audit reporting. The checklist given below is with specific reference to IOCL.

3. Draft Questionnaire for audit of Oil Companies

3.1 Audit Unit: Oil Refinery

SL. NO.	RECORDS TO BE OBTAINED FOR AUDIT
OPERATIONS DEPARTMENT	
1.	Correspondence files with MoPNG, HO, OMCs, ILP, Railways, Ports
2.	Compliance of CVC / DPE /MoPNG guidelines /operational manual, purchase manual, Engineering manual etc
3.	Plant-wise Annual Process Report / Cost Audit Report / Internal Audit Report, Minutes of OMC meeting, Board Minutes with agenda note etc
4.	Details on capacity expansion/ revamping/decommissioning/ addition of new process unit, procurement / supply of materials for plant etc
5.	Details of contract awarded including tendering process (open / limited/ nomination) for capacity expansion/ revamping/decommissioning/ addition of new process unit, procurement / supply portion etc
6.	Details of plant / process units idling / not in use
7.	Details on installed capacity of each plant /process unit vs capacity utilized
8.	Minutes of OMCs meeting on MDP – Budgeted vs Actual production
9.	Details on crude oil mix used for production of petroleum products
10.	Calculation of GRM
11.	Comparison of Designed yield vs Actual yield
12.	Compliance to statutory obligation - Central / State Pollution control board, Local Bodies, Safety norms- PESO, Solomon Report, Energy Audit Report etc
13.	Statutory payment – labour cess, GST, taxes etc
14.	Crude oil procurement

3.1.1 Basic data required for audit analysis

DATA TO BE OBTAINED	PROBABLE AUDIT FINDINGS
OPERATION DEPARTMENT	
1. Compliance of CVC / DPE /MoPNG guidelines /operational manual, purchase manual, Engineering manual etc	❖ Non compliance of CVC /DPE guidelines
2. Details of contract awarded including tendering process (open / limited/ nomination) for capacity expansion/ revamping/ decommissioning/ addition of new process	❖ Delay in execution of projects / time over-run/cost over-run, awarding at exorbitant rate etc

unit, procurement / supply portion etc	
3. Details on installed capacity of each plant /process unit vs capacity utilized	❖ Under-utilisation of plant / operation process loss / /non compliance of industry norms / fuel and loss
4. Details of plant / process units idling / not in use	❖ Non disposal of idling asset/ loss of production
5. Minutes of OMCs meeting on MDP – Budgeted vs Actual production	❖ Non adherence of MDP
6. Comparison of Designed yield vs Actual yield	❖ Non achievement of designed product yield
7. Compliance of statutory bodies like Central / State Pollution control board, Local Bodies, Safety norms- PESO, Solomon Report, Energy Audit Report etc	❖ Non compliance of statutory obligations
8. Calculation of GRM	❖ GRM loss due to non-operation of plant
9. Crude oil procurement	❖ Procurement of un-economical crude oil

3.1.2 Questionnaire for the audit of Refinery

Sl. No	Audit Checks	Audit Evidence	Whether complied with (Y/N)
A. LICENSING			
1.	Whether the company was having all the statutory licenses and validity up to date ⁴ ?	Manual, GoI guidelines, Internal Guidelines	
2.	Whether the prevailing system to renew the licenses on time were satisfactory?		
B. PROCUREMENT OF CRUDE (AT INTERNATIONAL TRADE DESK NEW DELHI)			
3.	Whether the Refinery was having Strategy Paper for crude procurement in line with guidelines of the Ministry?	MoU, Ministry guidelines	
4.	Whether, the Refinery has long term contracts in respect of crude procurement?	Contract Agreements (CA), Policy, GOI guidelines,	
5.	Whether the Long Term agreement terms	CA	

⁴ Explosive licenses, Boilers, Pollution Control Board, Factory Licence

	and conditions protects the financial interest of the company?		
6.	Whether the procurement of crude through Spot tender basis vis-à-vis term agreement was at lesser rate? If not, quantify the variation	CA, GoI guidelines	
7.	Whether the actual crude procurement was as per the crude mix planned by the refinery?	Planning and procurement – Board approvals	
8.	Whether the API and Sulphur content of the crude was taken care while inviting tender or receiving crude from long term contract basis?	NIT, Global market conditions	
9.	Whether spot tenders of crude procurement received in time?	Bill of entry, invoices	
10.	Whether payments were made for net Bill of Lading quantity? If not, quantify the variation	Invoices, Bill of lading, Bill of Entry, and customs invoice	
11.	Whether any claim was made with the supplier for shortages in quantity?	Correspondence file with the supplier and carrier	
12.	Whether the quantity received was as per the crude intake certificate and tallied with the surveyor's report?	Bill of Entry, Surveyor's report	
13.	Whether the terms of the memorandum of agreement signed between ONGC and IOC/MRPL/BPCL on behalf of CPCL/MRPL/BPCL-KR were complied with?	MoU copies, CA	
14.	Whether the Crude purchase rate for imported crude was calculated as Monthly average with premium \ discount or as the Official Selling Price (OSP) as per the terms of the crude purchase agreement?	Crude Purchase agreement, billing	
15.	Whether transportation of crude was based on the terms of the purchase contract?	Purchase contract agreement	
16.	Whether the exchange rate adopted for calculation of freight was as per the chartered party agreement for the voyage?	Chartered party agreement	
17.	Whether all the import cargos were insured as per the guidelines?	Insurance policy/certificate	
18.	Whether the insurance certificate was received for each voyage?	Insurance policy/certificate	

19.	Whether demurrage charges for each instance, was unavoidable? If no, quantify the additional cost.	Contract agreement, bill of entry, details on unloading of crude, invoice on demurrage charges	
20.	Whether demurrage charges were collected from the carriers, wherever applicable?	Remittance details	
21.	Whether payment of customs duty was made as per rates applicable, as on the date when the Ex-Bond was filed with the customs authorities?	Customs tariff / finance act	
22.	Whether the delay in lodging customs claims was verified and unavoidable?	Correspondence file with customs	
23.	Whether wharfage was paid to the Port Trust as per the prescribed rates on all receipts?	TAMP ⁵	
24.	Whether payments made to Clearing agents and Surveyors were as per the terms of the contract?	Contract agreement, payment vouchers / bills	
25.	Whether claim for transit loss (ocean loss) was preferred with the carrier as per the terms of the chartered party agreement?	Correspondence file / claim details	
26.	Whether onboard quantity at port and actual shore receipt were matched? If not, shortages against bill of lading may be quantified.	Bill of lading / bill of entry, stock register	
27.	Whether the short fall was within the prescribed limit? If not, Whether the same was recovered from the carrier in the next voyage?	Bill of lading / bill of entry, stock register, Corres files	
28.	Whether the difference was claimed from the supplier, in case the supplier accepts the protest note?	Correspondence file with supplier / protest note	
29.	Whether the discount on products was sanctioned after taking into account the current \ future international prices and the demand and supply of the product?	Discount policy, Minutes of pricing committee	
30.	Whether discount proposed, effective date of discount, the validity period etc was	Minutes of pricing committee	

⁵ Tariff Authority for Major Ports

	correct and as per the minutes of the Pricing Committee?		
C. SINGLE POINT MOORING (SPM)			
31.	Whether SPM facility was utilised effectively to avoid demurrages vis-a-vis port jetties?	Bill of entry, demurrage payment details	
32.	Whether operation and maintenance of SPM facility outsourced? If so, whether interest of the company was protected as per the terms and conditions specified in the agreement?	Contract agreement for outsourcing	
33.	Whether wharfage and other port related levies were paid as per tariff applicable in TAMP order separately for SPM facility?	Tariff Authority of Major Ports orders/circulars	
34.	Whether Port jetties were utilised even when SPM facility available for discharge of medium and large crude carriers?	Utilisation details of jetties	
D. REFINERY OPERATIONS AND TECHNICAL SERVICES			
35.	Whether comparable yardstick available to compare one refinery with another?	Gross Refinery Margin ⁶ (GRM) of Refineries	
36.	Whether the company prepared the Budget Estimation (BE)?	Budget estimate	
37.	Whether BE is in line with Memorandum of Understanding (MOU) targets fixed in consultation with the Ministry/OMCs?	MOU with Ministry/OMCs and Budget estimate	
38.	Whether type of crude mix considered in the BE?	Budget estimate	
39.	Whether portion of product mix stipulating light distillate, middle distillate and heavy distillate proportion clearly stated in the budget estimate?	Budget estimate	
40.	Whether output was comparable with BE?	Budget estimate and output details	
41.	Whether there was major deviation of actual output and BE? If so, the reasons thereto may be analysed.	Budget estimate and output details	
42.	Whether company operated the secondary refining units ⁷ in optimum capacity to	Processing unit wise operation	

⁶ GRM is the difference between total input costs less the revenue generated out of sales of all products output with reference to basic price. Generally it is stated \$/barrel in international standard.

	convert the lower end products to higher end products so as to improve upon GRM	/production details	
43.	Whether the refinery met the domestic demand of strategic and critical products such as LPG, Petrol (MS) and Diesel (HSD)	Processing unit wise operation /production details	
44.	Whether production level of Furnace oil, Naphtha which has lesser margin was kept low?	- do -	
45.	Whether utilisation of Petrochemical Fluidized Catalytic Cracking Unit (PFCCU) analysed with reference to LPG and Propylene ⁸ production?	Installed capacity and actual utilization of PFCCU, Production details of LPG / Propylene	
46.	Whether any delay in commissioning of new/ replacement/Upgradation of units will have cascading effect on planning of refinery operation? If so, quantify the impact of delay.	Contract agreement, work flow chart	
47.	Whether Sulphur Recovery Units capacities commensurate with recovery of Sulphur as per the plan of refining of sweet and sour crude mix?	SRU - Installed capacity and actual utilization	
48.	Whether the Bharat Stage (BS) ⁹ norm fixed by the statute were complied with in production of fuels like Petrol and Diesel by recovery of Sulphur as per plan?	Lab reports	
49.	Whether necessary plan exists in refinery operation (pertain to Technical Services) to meet the domestic demand of Petrol and Diesel as per the norm?	Monthly Distribution Plan and actual production	
50.	Whether the Refinery addressed the issue of non-quality standard products either by downgrading or recycling? If no, the impact may be analysed.	Lab Reports	

⁷ CDU/VDU are primary refining units and all other downstream units are called secondary refining units.

⁸ In absence of Propylene recovery, it will be routed to LPG pool. Maximum Propylene recovery would be more remunerative

⁹ BS is basically the emission standards given by Government of India to regulate the air pollutants coming from internal combustion engine. BS stands for Bharat Stage and are set by the central pollution control board. BS standard is generally applicable to all the vehicles that are running in the country

51.	Whether the Hydrogen Plant met the requirement of Hydrogen in time?	Installed capacity & capacity utilized of HGU, Production details	
52.	Whether the Hydrogen Plant operated at its optimum capacity to mitigate the loss of feed?	Installed capacity and capacity utilized of HGU,	
E. UTILITIES – WATER, POWER AND STEAM			
53.	Whether the requirement of utilities (water, steam and power) balanced with the available facilities commissioned for the purpose? If no, suitable comment may be offered based on shortage or excess	Installed capacity and capacity utilized of utilities	
54.	Whether the company ensured the supply quantity of water to meet the requirement?	Source of supply of water / contract agreement for supply of water tanker etc	
55.	Whether norms were fixed for consumption of utilities?	Norms fixed for utilities	
56.	Whether the norms of utilities consumed with actuals was within limits?	Comparison of norms vs actual	
57.	Whether Fuel & Loss norm was fixed? If not, reasons thereto?	-do-	
58.	Whether actual Fuel & Loss within the norm fixed?	-do-	
59.	Whether Flare Gas Recovery System (FGRS) was installed by the company?	Files relating to FGRS	
60.	Whether FGRS was working as per the designed norm?	-do-	
61.	Whether the cost of water recovered from utility plants was at the same level with reference to earlier years?	Utilisation details of plants /cost sheet	
62.	Whether cost of Compressed/instrument Air was at same level with reference to earlier years?	Cost of instrument air	
63.	Whether the production of High Pressure, Medium Pressure and Low Pressure (HP, MP and LP steam) Steam and its consumption at various plants including Power Plant were adequate?	Production and consumption details	
64.	Whether the capacity utilisation of power plant was optimal?	Energy audit report, Electricity bill, own source - captive	

		power plant	
65.	Whether the standby capacity was commensurate with requirement?	Energy audit report	
66.	Whether the norms for fuel and steam consumption for power generation were adhered?	Norms for fuel and steam consumption	
67.	Whether the power plant was operated as per the Management's laid down norms?	Norms vs actual	
68.	Whether the idle time was as per the laid down norms?	Norms Vs actual	
69.	Whether manufacturers' guaranteed outputs/ consumption etc., matched?	Contract agreement	
70.	Whether balancing of power generation from own Captive Power Plant and the connected load with Power Supplies from the grid was planned?	Energy audit report, power consumption details	
71.	Whether the power plant operated without any "Black Out" which would have a cascading impact on the related units? If no, loss of production may be quantified?	Production details	
72.	Whether any power supplied to third parties due to contractual obligation and recovery towards the same was effective?	Contract agreement	
73.	Whether power supply to township for employees, hospital or any other commercial purposed was properly accounted and recovered as per the policy of the management?	Invoice and remittance details	
74.	Whether levies like right of way, insurance charges, raw water cess etc., were paid in due course?	Invoice & Payment details	
75.	Whether the company recovered the water pumping costs and fixed costs that were required to be shared with other organizations?	Correspondence file	
76.	Whether the envisaged benefits of the Energy Conservation (ENCON) projects were reaped?	Contract agreement	
77.	Whether the Solar Power System maintained as per manual and benefits derived from the project were as envisaged?	Manual / file on Solar power system	
78.	Whether the action planned/suggested in respect of Energy Policy of the company	Energy policy and minutes of review	

	during the Management Review Meeting (MRM) was implemented?	meeting	
F. OIL MOVEMENT AND STORAGE (OMS)			
79.	Whether the entire stock accounting of crude oil was correct?	Stock register of crude oil	
80.	Whether norm fixed for stock loss of crude oil was within permissible limit?	Norms fixed for accounting of crude	
81.	Whether statutory levies on crude oil was paid as per the tariff?	Finance Act, tariff etc	
82.	Whether the calibration of storage tanks was done as per the norms?	Calibration certificate	
83.	Whether refined petroleum products was accounted?	Stock register /physical verification report	
84.	Whether payment of statutory levies on finished products was ensured?	Details of remittance of statutory levies	
85.	Whether filing of returns of excise and customs duty with statutory authorities was within the prescribed time?	Correspondence file on payment of statutory dues / returns filed etc	
86.	Whether the sludge generation and disposal there of was as per norms?	Comparison of Norms vs actual	
87.	Whether the actual production vis-a-vis the budgeted production have matched?	Comparison of actual production vis-a-vis the budgeted production	
88.	Whether loss of products due to water drainage from crude tank/ other tanks was as per norms?	Production details, and norms	
89.	Whether operation Loss (other than fuel and loss) were measured?	Operation details	
90.	Whether the slop generation is as per the norms (dry-wet slop).	SLOP Generation details and norms	
91.	Whether sludge generation (in storage tanks) and disposal record were matched?	Generation and disposal details	
92.	Whether contaminated products were sent for reprocessing in time?	Details on contaminated products	
93.	Whether Pipeline Transfer (PLT) losses were within the norms?	Details on PLT losses	
94.	Whether inter tank transfer losses were	Details on inter	

	within prescribed norms.	tank transfer losses	
95.	Whether gauge tickets for serial no., signatures, dips in dip reg waster, corrections, and cancellation were verified?	Details of gauge tickets	
G. REPAIRS AND MAINTENANCE SHUTDOWN AND OTHER SHUTDOWNS			
96.	Whether Schedule of preventive maintenance shutdown and other shutdowns were as per plan?	Details on planned shut down / forced shut down	
97.	Whether periodicity of shutdown was within norms.	Norms for shutdown	
98.	Whether history cards of all equipment, due date for maintenance and actual maintenance was updated?	History cards	
99.	Whether equipment was segregated as critical and non-critical for the maintenance purpose?	Details on categorization of critical and non critical items	
100.	Whether monthly performance of rotating equipment was verified?	Monthly performance report	
101.	Whether unit-wise planned shutdown duration vis-à-vis actual period and reasons for variations was verified?	Details on planned shutdown / forced shut down / actual	
102.	Whether maintenance suggested by Inspection Department was completed in time?	Details on periodical maintenance of plant	
103.	Whether annual internal safety audit was conducted and compliance as per the recommendations carried out?	Safety audit report	
104.	Whether maintenance completion time Vs planned time was monitored with reference to unexpected shutdowns, if any?	Details on planned / forced shutdown	
105.	Whether the planned cost Vs actual cost incurred for maintenance was verified?	Cost details for maintenance	
106.	Whether all the jobs were carried out as per the plan at the time of maintenance? Whether shortfalls, if any, resulted in immediate unexpected shutdown?	Details on forced shut down / planned vs actual maintenance	
107.	Whether proper utilisation of cranes/ compressors were ensured without idling time and economical loss?	Log Book	
108.	Whether any equipment was idle in absence of maintenance?	Log book	

109.	Whether Purchase Orders placed for maintenance works was completed?	PO Register / PO copy	
110.	Whether all local purchases were made for maintenance work with approval of competent authority?	Local purchase register / invoices etc	
111.	Whether materials procured for maintenance was verified with reference to slow-moving and non-moving inventory?	List of Slow moving / non moving items	
H. QUALITY CONTROL AND RESEARCH & DEVELOPMENT			
112.	Whether the laboratories had the required facility?	Test reports, Manpower – sanctioned vs actual	
113.	Whether any outsourcing was done for quality test?	Test reports, Contract agreement for outsourcing	
114.	Whether quality control testing was done as per specifications?	Quality control norms /	
115.	Whether the quality complaints received in respect of exported goods after delivery were addressed?	Compliant register	
116.	Whether quality parameters tested in time?	Quality norms / parameters	
117.	Whether treatment to off-spec batches, especially Aviation Turbine Fuel (ATF) to Kerosene was verified? Variations may be quantified.	Details on treatment of off-spec batches	
118.	Whether monthly MIS / statutory reports were forwarded to Ministry?	Monthly MIS / statutory reports	
119.	Whether the activities of R&D centre were in line with the proposal?	Files / details on R & D activities	
120.	Whether utilisation of all the equipment/ facilities were verified?	Log book	
121.	Whether any facilities/ equipment in laboratory of R&D department was idle?	Log book	
I. CONSUMPTION OF CHEMICALS AND CATALYST			
122.	Whether catalyst replacement is as per the policy mentioned in the life of catalysts?	catalyst replacement policy	
123.	Whether the policy was updated after expansion/ Upgradation?	catalyst replacement policy	
124.	Whether procurement was in line with requirement?	procurement vs indent, contract agreement, stock register etc	

125.	Whether the Purchase Orders placed for catalysts was procured in time?	PO / contract agreement	
126.	Whether terms and conditions in the POs were drafted to protect the interest of the company?	PO / contract agreement	
127.	Whether shutdowns were planned for catalyst replacement in time?	Details on planned / forced shut down vs actual	
128.	Whether inventory of catalysts is as per the prevailing norms.	Catalysts norms, Stock register / bin card	
129.	Whether shelf life of Slow moving chemicals was ascertained?	List of slow moving / non moving items	
130.	Whether used catalyst was disposed as per the prevailing policy?	Details on disposal of catalyst	
131.	Whether adequate care was taken while disposing used catalyst which contains precious metals?	Details on disposal of catalyst	
132.	Whether disposal of obsolete items of chemical were verified? If so, quantify the variation	Details on obsolete items	
133.	Whether procurement of chemical Vs consumption was as per norms.	PO / contract agreement	
134.	Whether chemicals issued to units were utilized and not idle for longer periods?	List of non moving / slow moving chemicals	
135.	Whether Consumption of catalyst/chemicals versus norms were monitored ?	Norms vs consumption	
136.	Whether new catalyst procurement activity <i>vis-a-vis</i> the performance criteria adopted was monitored and the guarantees obtained?	Details on procurement of new catalyst	
J. BITUMEN DRUM FABRICATION			
137.	Whether outsourcing of the job of Bitumen Drum fabrication was monitored?	Contract agreement	
138.	Whether the bank guarantees obtained was as per contract terms?	Contract agreement	
139.	Whether the fabricator was issued steel coils within the bank guarantee limits?	Contract agreement / details on issue of materials	
140.	Whether any additional costs was reimbursed to the fabricator as per contract?	Contract agreement RA Bill / final closure /	

141.	Whether the insurance cover available at shop floor of the fabricator was sufficient to protect client's interest?	Insurance policy	
142.	Whether the fabricator maintain the distinction of stocks of the company than that of other client?	Stock register / physical verification report	
143.	Whether recovery action for shortage was carried out as a results of physical verification of steel coils at fabricator?	physical verification report and action taken	
144.	Whether the records for defective drums and lids and their replacement was accounted and replaced?	Stock register / replacement details	
145.	Whether the fabricator was giving the correct number of drums for the coils supplied? If not quantify the shortage	Details on drums /coil supplied	
146.	Whether recovery action was taken for product losses due to leakage of drums? If not, quantify the loss	Details on product losses	

3.2 Audit Unit: OMCs - (AU-1) Sales, Operations (excluding LPG) and Engineering

Sl. No.	RECORDS TO BE OBTAINED FOR AUDIT
A. SALES DEPARTMENT	
1.	MoP&NG guidelines/Policy circular/Manuals/Internal Guidelines
2.	Details of Budgeted and Actual sales State Office wise, product wise
3.	Monthly Distribution Plan State wise and product wise vis-a vis actuals
4.	Correspondence files with HO, OMCs, ILP, Railways, Ports,
5.	Minutes of the meetings with OMCs
6.	Movement of products and its approval files
7.	Details of tenders floated and awarded
8.	Details of demurrages paid, if any, in import of POL products
9.	Regional agreements executed etc
B. OPERATION DEPARTMENT	
10.	Monthly Distribution Plan State wise and product wise vis-a vis actuals
11.	Correspondence files with HO, OMCs, ILP, Railways, Ports,
12.	Minutes of the meetings with OMCs

13.	Import of products
14.	Recovery of joint costs from OMCs
15.	Utilisation of pipeline MIS
C. ENGINEERING DEPARTMENT	
16.	DPR, Board approval, NIT, Contract Agreement,
17.	Capital expenditure Budgeted and Actuals
18.	Statutory/Environment clearances,
19.	List of empanelled vendors, Manuals, internal guidelines, Minutes of TEC,
20.	Award of contracts, Correspondence file with vendors, tenderers,
21.	Execution of contracts, Engineer's valuation report
22.	Advances to contractors (including Mobilisation Advance),
23.	Review of performance of empanelled vendors

3.2.1 Basic data required for audit analysis

DATA TO BE OBTAINED	PROBABLE AUDIT FINDINGS
SALES DEPARTMENT	
IMPLEMENTING UNIT : REGIONAL OFFICE	
<ol style="list-style-type: none"> 1. Details of Budgets and Actual Sales-Product wise - State office wise, Division wise and Retail Outlets wise. 2. Details of new ROs commissioned 3. Details of contracts executed with bulk consumers 4. Details of price changes effected during the audit period (product wise) 5. Scrap, idle assets and Non-moving stock 6. (T code MCSI) 	<ul style="list-style-type: none"> ❖ Improper assessment of demand resulting in (i) out of plan purchases of products and (ii) additional transportation costs. ❖ Delay in tendering, resulting in extension of contracts and revenue loss ❖ Improper selection of locations for ROs, additional expenditure on poor performing ROs. ❖ Delay in implementation of price changes ❖ Non-compliance to GOI guide-lines in disposal of idle assets, scrap and non-moving stock.
IMPLEMENTING UNIT: STATE OFFICE	
<ol style="list-style-type: none"> 1. Details of terminal/depot wise installed and actual capacity utilization v/s no. of lorries filled / hour. 2. Details of Inspection at Terminals 	<ul style="list-style-type: none"> ❖ Under utilisation of installed capacity of Terminals and Depots. ❖ Deficiency in inspections of ROs. ❖ Non-compliance to CVC guidelines in

<p>/Depots/ROs by Inspection Officers</p> <p>3. Details of stock loss and density recorded at Terminals/ Depots</p> <p>4. Details of contracts executed for movement of products and Modernization of ROs etc</p> <p>5. (T CODE ME23N)</p>	<p>award and execution of contracts.</p> <ul style="list-style-type: none"> ❖ Delay in execution of contracts and non-recovery of LD ❖ Non-recovery of outstanding dues from the customers.
IMPLEMENTING UNIT: DIVISIONAL OFFICE (DO)	
<p>1. Details of no. of ROs attached with each DO.</p> <p>2. Daily Sales Register of ROs tank wise, product wise.</p> <p>3. Details of no. of Samples collected by Inspection Officer from ROs for quality checks. Outcome of quality check</p> <p>4. Details of stock loss and density recorded at ROs.</p> <p>5. Details of non-fuel revenue at Jubilee ROs</p> <p>6. Details of consumer complaint registered redressed.</p>	<ul style="list-style-type: none"> ❖ Dryout of products at RO ❖ Wrong selection of land site resulting in avoidable expenditure on improvement of site ❖ Avoidable expenditure on nil selling and poor performance ROs. ❖ Idling of assets at closed ROs ❖ Penalty charges due to non-maintenance daily stock register as MDG. ❖ Delay in redressal of complaints. ❖ Non-utilization of CSR fund as per rules and regulation.
OPERATIONS DEPARTMENT	
IMPLEMENTING UNIT: STATE OFFICE	
<p>1. Details of Monthly Distribution Plan for supply of POL products.</p> <p>2. Details of demurrages paid</p> <p>3. Agewise analysis of Sundry Debtors</p> <p>4. Details of contracts executed for movement of POL products</p>	<ul style="list-style-type: none"> ❖ Non-lifting of products as planned, resulting in avoidable imports ❖ Criss-cross movement of products resulting in avoidable transportation expenditure ❖ Improper planning in movement of products ❖ Extension of credit beyond limits
ENGINEERING DEPARTMENT	
IMPLEMENTING UNIT: REGIONAL CONTRACT CELL	
<p>1. Details of Budgets and Actuals of capex projects executed</p> <p>2. Details of tenders floated</p> <p>3. Details of contracts executed</p>	<ul style="list-style-type: none"> ❖ Splitting of tenders ❖ Tender terms not in compliance to CVC guidelines ❖ Improper tender evaluation and award of

<p>4. Empanelled lists of vendors for all works</p> <p>5. Details of blacklisted vendors (holiday list)</p> <p>6. Details of contracts in progress</p>	<p>tenders to ineligible tenders</p> <ul style="list-style-type: none"> ❖ variance in contract terms vis-à-vis the tender terms ❖ Delay in execution of contracts, non-levy of LD ❖ Execution of contracts in variance to contract terms ❖ Cost overrun/Time overrun due to improper execution of contracts ❖ Award of contracts to blacklisted tenderer ❖ Failure to float tenders for empanelment of vendors ❖ Non review of performance of empanelled vendors
IMPLEMENTING UNIT: SO/TERMINALS/DEPOTS (EXISTING & NEW)	
<p>1. Details of contracts in progress</p> <p>2. Details of budgeted project cost, actual cost (till date)</p> <p>3. Delay in project</p> <p>4. Details of disposable scrap</p> <p>5. Details of assets held by the contractor</p>	<ul style="list-style-type: none"> ❖ Award of contract to ineligible tenders/blacklisted vendors ❖ Non-compliance to DPE guidelines in issue of tender, award of contracts, execution of contracts ❖ Non-review of performance of empanelled vendors ❖ Splitting of tenders to evade approval of higher authority ❖ Non levy of LD in eligible cases ❖ Inadequate Security Deposit, expired Bank Guarantees ❖ Non compliance to contract terms by the contractors ❖ Non-review /Delay in review of performance of the contractors

3.2.2 Questionnaire for audit of AU 1

Sl. No	Audit Checks	Audit Evidence	SAP T-Code	Whether complied (Y/N)
I. SALES DEPARTMENT				
(i). STATE OFFICE				
147.	Whether Sales policy decision (retail, agency, consumers, bitumen, marine, special products etc.,) were authorised by the competent authority?	Ministry / HO Policy circulars and guidelines		
148.	Whether financial concurrence was obtained?	- DO -		
149.	Whether actual sales were in line with budget? (state office wise, divisional office wise and product wise)?	Board Agenda and Minutes of the company, SAP data	MCSI	
150.	Whether actual sales promotion expenses were within the budgeted limit?	Correspondence files. SAP data	Y_DEV_01000005	
151.	Whether norms were complied in reconstitution/ reorganisation of ROs/ SKO/LDO dealerships?	HO guidelines Sales Stock register & correspondence files. SAP data		
152.	Whether proper monitoring of sales of re-sited RO was ensured? (full/partial)	Sales stock registers, SAP data	MCSI	
153.	Whether Lease Agreements were renewed periodically for ROs located on lease hold land?	HO guidelines Dealer agreement, SAP data	MCSI	
154.	Whether contract terms (price, rebate, credit etc.,) were as per Sales Policy.?	Contract Agreement (CA), HO circulars and Sales policy		
155.	Whether amendments were applied for DGS&D contracts?	HO guidelines, CA		
156.	Whether MOUs were executed as contracts, without delay. ?	MOUs agreement & HO guidelines, SAP data		
157.	Whether adequate return was	Invoice of imported		

	available in import of products for specific customers?	products and CA		
158.	Whether complaints from parties were redressed without delay?	CA and invoices , SAP data		
159.	Whether long outstanding disputes were analysed and timely action taken to settle the issue?	Correspondence files and annual report, SAP data		
160.	Whether overall credit/discount cap was within the cap allocated to state.?	HO circulars and Invoices		
161.	Whether commission paid to resellers and product promoters was as per approved policy?	CA and HO policy, SAP data		
(ii). DIVISIONAL OFFICE				
162.	Whether records were maintained for subsidies given to ROs for painting, modernisation, uniform, as per norms?	Engineering Manual, CA, industry norms, SAP data, Govt. policy	FBL3N	
163.	Whether proper approval was available for granting such subsidies?	CA, industry norms, SAP data, Govt. policy		
164.	Whether a. system exists to analyse the performance of dealers ? b. action was initiated to accelerate sales?	Engineering Manual, CA, industry norms, SAP data, dealer agreement.	MCSI	
165.	Whether actual sales & RoI was as per DPR projections for all ROs/consumer pumps.?	Dealers agreement, DPR, SAP data, MDG		
166.	Whether frequency of inspections of RO/CPOs was as per policy?	Dealers agreement, Manuals, SAP data, correspondence file		
167.	Whether inspection register was properly maintained and reviewed?	Inspection report, MIS report, SAP data, MDG		
168.	Whether there were no dryouts at ROs/CPOs?.			
169.	Whether records were maintained for recovery of pump rentals from consumers?	Dealer agreement Inspection report, MIS report, SAP data, MDG		
170.	Whether the customer master was timely updated for conversion of B Site to A Site?		XD03	

171.	Whether Pump Maintenance register was reviewed and the complaints were attended promptly?			
172.	Whether the inventory of pumps, spares was correct when compared with actual consumption.?		MB5B	
173.	Whether a. Convenience stores and other facilities provided at ROs, were functioning profitably? b. control mechanism was in operation to ensure the same?			
174.	Whether recovery of adventitious gains & payment of adventitious loss was as per the price revision circulars?			
175.	Whether all collections (of COCO) were deposited on time to ensure that the outstanding was not more than one load?	Sales Invoices, dealers agreement, MIS report, SAP data, MDG, stock register		
176.	Whether handling charges paid to contractors operating COCOs were as per terms of contract / policy?			
A. CREDIT CONTROL				
177.	Whether credit approvals were as per provisions of credit policy?	Sales Invoices, HO circulars, MIS report, SAP data, stock register	FDK43, FD33	
178.	Whether system exists for effective monitoring of collection and follow-up on outstanding.?	Payment vouchers, HO circulars, MIS report, SAP data, correspondence files	S_ALR_8 7012247	
179.	Whether collections were promptly deposited without delay.?			
180.	Whether BG's validity was concurrent with the date of expiry of credit facility?	Sales Invoices, HO circulars, MIS report, SAP data, MDG, stock register		
181.	Whether credit approvals contained a clause for claiming interest for delay in payments time?			
182.	Whether Reconciliation of			

	payments and supplies were carried out immediately?			
183.	Whether cheque facility was verified against DO approvals?		YF110	
184.	Whether the party was submitting the DD alongwith acknowledgement and DD date was not later than the date of unloading in case of DOD facility?	Vouchers , HO circulars, MIS report, SAP data, dealers agreement		
B. CHEQUE FACILITY				
185.	Whether cheque facility granted to customers were as per Sales Policy?	Vouchers , HO circulars, MIS report, SAP data, dealers agreement		
186.	Whether a. records were maintained at Divisional Office for dishonoured cheques? b. interest/penalty was recovered alongwith replacement cheques.?	Vouchers, HO circular, MIS report, SAP data, dealers agreement, RBI guidelines, bank stat.	FBL3N customer's A/C (FBL5N)	
187.	Whether a) registers were maintained for customer wise details of dishonor? b) approval for restoration of the facility?			
C. SUPPLY & DISTRIBUTION				
188.	Whether the system exists to monitor SKO quota allocation v/s upliftment by dealers? Whether SAP quota was checked against the quota given (of civil authorities)?	HO guidelines, MIS report, SAP data, dealers agreement, MDG	YV85	
189.	Whether data on upliftments were furnished to civil supplies authorities?			
190.	Whether there was monitoring of supplies and sales from consumer		MMBE	

	operated lube depots?			
191.	Whether approval was obtained for switchover of supply point to avoid dryouts at ROs?			
D. CONTROL OVER TKDs				
192.	Whether a. agreement exists for operation of all TKDs under Divisional Office? b. irregularities/non-compliances with agreement terms were acted upon?	HO guidelines, MIS report, SAP data, contract agreement, MDG,		
193.	Whether there were no outstanding amounts due from TKD operators/contractors?	Sales Policy, MIS report, SAP data, CA, correspondence files		
194.	Whether operational loss/gain at TKD was normal ?	HO guidelines, MIS report, SAP data, stock register, Physical verification reports and MDG		
E. INSPECTION OF RETAIL OUTLETS (RO)				
195.	Whether DO ensures all Retail Outlets comply with statutory rules and regulations in connection with storage and sale of petroleum products?	Para No. 1.5 and 5.1.12 of Marketing Discipline Guidelines, 2013		
196.	Whether DO ensures proper customer services and amenities are provided to customers by the Retail Outlets?	Para No. 1.6 of MDG, 2013		
197.	Whether punitive action was taken by the DO in respect of irregularities noticed at ROs?	Chapter – 5 and 8 of MDG, 2013.		
198.	Whether DO ensured inspection of ROs as per the norms and intervals?	Minutes of the Industry Meeting among OMCs held on 09/01/2013. Copy of Inspection Report.		
199.	Whether DO ensured the dealer changed the RSP at 6.00 AM in the automated and Non Automated ROs?	Price Change Report of Automated ROs and logs obtained from Dispensing Unit (DU)		

		of Non Automated ROs.		
200.	Whether DO verified that at automated ROs, no manual intervention in changing the price was effected by the dealer?	-do-		
201.	Whether the Sales Officer redressed the complaints mentioned in the Complaint / Suggestion book at the ROs?	Para No.1.6 of MDG, 2013		
II AVIATION DEPARTMENT				
202.	Whether contracts entered with various Airlines, Defence etc. were reviewed?	Policies, Internal guidelines, CA		
203.	Whether the terms and conditions of the agreement/ contract were in line with the policy?			
204.	Whether sufficient deposits were taken from the Airline Companies especially for supplies to unscheduled customers as per terms of supply?	CA, GL account	FBL5N (SPL GL)	
205.	Whether old outstanding dues were reviewed and appropriate steps taken for recovery?	GL account, CAs, correspondence with the customers	S_ALR_8 7012247/ 87012178	
206.	Whether Monthly progress report on sale of aviation products highlights the targets vs actual sales.	Targets and actual sales MIS		
207.	Whether a. Proper control was exercised by the AFS on quality control measures? b. Prompt action was taken on the comments in quality control inspection?	Quality control Manual, Inspection Report		
208.	Whether the terms for sharing of facilities at various AFSs were reviewed with a special reference to the cost and billing by OMCs for usage of their facilities?	Sharing agreement with OMCs,		

209.	Whether the air field price was based on the circulars issued by Head Office?	Internal guidelines, cost build up	VK13	
210.	Whether system existed to immediately advise the locations regarding the changes in sales tax, excise duty, toll tax etc?	Audit trail	VK13	
211.	Whether import of specific grade lubricants was as per the specification of the aviation customers and the billing of the same was based on the rate calculated after considering the original purchase price, other applicable expenses etc.?	CA, import bills,		
212.	Whether appropriate approval was taken for stock loss, downgrading/ rebranding of aviation products at various air field station?	HO Internal guidelines		
213.	Whether planning was made for deployment of various refuellers, jeeps and cars at various locations?	-do-		
214.	Whether utilization of the facilities was monitored and wherever required steps were taken to redeploy the facilities ?	-do-		
215.	Proper tender procedures were followed to indent various aviation equipment, stores, spares and other material?.	Manual and CVC guidelines		
216.	Whether procurement of consumable stores, aquadis and methanol was as per the laid down procedures?			
217.	Whether allocation of capital budget and expenditure did not have wide variance?	MIS	IM32 / IM52	
218.	Whether the actual revenue expenditure was as per the budget ? If not the quantum of variations may be specified?	MIS	Y_DEV_0 1000005	
219.	Whether the terms and conditions	HO Internal guidelines,		

	of aircraft refuelling liability and insurance cover was adequate?	Insurance policy		
220.	Whether claim was lodged with the insurance companies within a reasonable period?	-do-		
221.	Whether the discounts were given to Aviation customers as advised by Aviation Department?	HO policy		
222.	Whether proper credit control was exercised for carnet customers and other customers to whom credit facility was given?.	-do-	FD32	
223.	Whether proper reconciliation of advance payments and supplies was carried out for Aviation customers?.	-do-	F-30	
III. LUBES DEPARTMENT				
A. PROCUREMENT AND INVENTORY				
224.	Whether the demand for base oil was projected correctly based on the projected demand on lubricants?	Board agenda & Minutes, MIS report, Sales performance report, SAP data		
225.	Whether the tanker planning was based on least cost option. ?			
226.	Whether the charter hire vessel's performance was monitored and appropriate adjustments were advised for off hire and for non performance by the vessel?	Board agenda & Minutes, MIS report, SAP data, contract agreement, Invoices		
227.	Whether the planning for procurement of additives with reference to each grade wise requirement was properly done?			
228.	Whether additives were procured after following the normal tendering procedures?		ME43 / ME21N	
229.	Whether a control was kept on stock of slow moving additives and it was ensured before its usage that the quality was maintained even if the additives have become old.		MMBE	

230.	Wherever required a certificate was obtained from technical sales for usage of such additives.			
231.	Whether proper tendering procedure was followed for procurement of various materials.		ME43	
232.	Whether proper approval was obtained in cases where imports were arranged even where local suppliers were in a position to supply indigenous material.			
233.	Whether Quality checks were carried out before accepting any material and making any payment for the same?			
234.	Whether there was proper co-ordination within plants by Lubes deptt. for control over plant operation, consumption and timely replenishment of base oil/additives.	MIS report, SAP data, contract agreement, Invoices purchase manual & laboratory report		
235.	Whether the operating plan of blending plants was checked to project the demand for various small packs?.			
B. LUBE SALES				
236.	Whether the approval from competent authority was taken for the special sales campaign?.			
237.	Whether Quarterly review was undertaken for slow moving and contaminated lubricants and adequate steps were taken to liquidate the same?		MMBE	
238.	Whether proper approval was taken before quoting for DGS&D, Army, Navy, State Transport Authorities etc?	Board agenda & Minutes MIS report, SAP data, contract agreement, DOA		
239.	Whether the functioning of area-wise Accounts Managers was monitored?.			
240.	Whether necessary action was taken against SSA/SSI in case of not meeting the target?	MIS report, SAP data, contract agreement, Invoices		

241.	Whether performance guarantees were obtained from SSA/SSI and same were invoked for non performance at the appropriate time?.	MIS report, SAP data, contract agreement, correspondence files		
242.	Whether month end credit notes for incentives was checked with the incentive scheme of State Office?	HO circulars / guidelines, MIS report, SAP data, contract agreement, DOA and correspondence files		
243.	Whether proper credit was taken in the sales tax account while making payment after adjusting credit notes?			
244.	Whether the Credit facility masters in SAP were same as the actual approvals given at State Office?	Board agenda & Minutes MIS report, SAP data, contract agreement, DOA		
245.	Whether there was proper monitoring of lube stocks at depots / DOLG/ COLD falling under the Divisional Office and the indents were in line with the requirements of the depots / DOLG/ COLD.?	Board agenda & Minutes MIS report, SAP data, contract agreement, DOA		
C. LUBE PLANTS - INVENTORY CONTROL				
246.	Whether proper approval for variation of Physical inventory of base oil and other stocks with book stocks was taken?		MMBE	
247.	Whether Batchwise blending log book contains details of programmed blending quantity and filling, rejection and the reason for such rejections and deviations.	HO circulars, SAP data, blending log book, CA, physical stock verification reports		
248.	Whether the quantities in the filling reports were comparable with the stock cards for consumption of base oil and additives & Material Issue Notes?	MIS report, SAP data, CA, physical stock verification reports		
249.	Whether MRN (material receipt note),MIN (material issue note) were timely prepared in SAP and		MMBE	

	physical Stock of a grade corresponds with the books.?			
D. INVENTORY OF SMALL CONTAINERS				
250.	Whether Damages and rejections were recorded in the MRN?	MIS report, Challan SAP data, Contract agreement, physical stock verification reports & Invoices	MIGO	
251.	Whether Challans/bills were arithmetically accurate?			
E. BLENDING LOSS/REBRANDING LOSS/ GAIN				
252.	Whether the actual blending loss was comparable with normative stock loss?	Industry stock loss norms, HO circulars, guidelines, SAP data Contract agreement, and physical stock verification reports		
253.	Whether the rebranding was based on proper documents and approval of competent authority?			
254.	Whether no. of batch corrections and excessive consumption of additives were as per R&D formulation?			
F. CLAIMABLE LOSS ON TRANSPORTATION BY ROAD				
255.	Whether quantity lost in transportation was properly recorded in the receipt document with drivers signature?	SAP data, Contract agreement, and physical stock verification reports	YV184	
256.	Whether the time taken for the truck to reach its destination was reasonable in case of stock transfers?		YV52	
G. PRODUCTION				
257.	Whether actual production was as per the formulations given by R&D and as per plan?	R&D plan, Operations manual, SAP data Contract agreement, and physical stock verification reports		
258.	Whether despatch of the filled Drums/Cartons to the designated locations as per the plan?		SAP data Contract agreement, and physical stock verification reports	
H. QUALITY CONTROL				

259.	Whether the quality of raw material received was checked as per the established QC norms for the same?	SAP data Contract agreement, and physical stock verification reports and quality norms		
260.	Whether adequate sampling equipments and other related facilities were available to carry out QC test?			
I. PAYMENT FOR ADDITIVES				
261.	Whether invoices raised by the suppliers were comparable with the tender awarded to them and with MRNs?	SAP data Contract agreement, and physical stock verification reports & Invoice/ Vouchers	ME23N	
262.	Whether the receipt of quantity was properly recorded in SAP?	- Do -	ME23N	
J. CENVAT CREDIT				
263.	Whether CENVAT credit was availed on base oil and additives since all base oil stocks were duty paid?	HO guidelines, SAP data Contract agreement, physical stock verification reports & corres.files		
K. CARTONS / CONTAINERS				
264.	Whether the approvals for Tenders were obtained by the Plant?	HO guidelines, SAP data Contract agreement,		
265.	Whether the call ups were in accordance with stock and production plan?	SAP data Contract agreement, stock register, production report & Invoices		
266.	Whether the receipt were in accordance with the call ups?	HO guidelines, SAP data Contract agreement, stock register, production report & Invoices		
267.	Whether the good received were in accordance with the PO terms?	SAP data, Contract agreement, stock register, production report & Invoices		
268.	Whether the receipt quantity was properly taken in stock cards.	SAP data Contract agreement, stock register, production report & Invoices		

269.	Whether invoices raised by the supplier were to be checked w.r.t the PO rate and LD condition.	HO guidelines, SAP data Contract agreement, stock register, production report & Invoices		
L. GENERAL				
270.	Whether accumulation of Scraps and its disposal were as per the guidelines	HO guidelines, SAP data Contract agreement, stock register, Physical verification report.		
271.	Whether slow / Non-moving additives / Lubes were disposed as per the guidelines	-do -		
272.	Whether that cenvat / GST credit was taken for all Lube dispatches?	SAP data Contract agreement, stock register, Physical verification report & Invoices / Vouchers		
M. DEALER OPERATED LUBE GODOWN(DOLG)				
273.	Whether there was valid work order for operation of the DOLG by the operator.	Contract agreement, SAP data, operation manual		
274.	Whether DOLG got valid storage license and Lube Selling licence?	Statutory clearance certificates\SAP data		
275.	DOLG valid Shop & Establishment certificate, Earthing certificate, Weight & measure certificate were available?	Statutory clearance certificates\SAP data Operation manual		
276.	Whether the BG provided by the DOLG Operator was at least 20% of the value of inventory?	Contract agreement stock register, SAP data, BRS	YF05	
277.	Whether DOLG was inspected by the as per Clause 7.1 of DOLG Operation Manual.	Statutory clearance certificates\SAP data, Operation manual		
278.	Whether the BG amount was reviewed periodically to check for shortages in case of increase in inventory value?	Contract agreement stock register, SAP data, BRS, vouchers		
279.	Whether Fidelity guarantee was taken by the company	Insurance policy, operation manual and SAP data		

280.	Whether sufficient Insurance cover was taken to cover the stocks held on behalf of the Corporation?	Insurance policy, operation manual & SAP data, stock regi.		
281.	Whether delivery charges / service charges certified by the Sales Office/Divisional Office was as per the contractual terms.	Contract agreement stock register, SAP data, Invoices, MIS & Inspection report		
282.	Whether monthly sales of the DOLG were reviewed to generate adequate revenue to cover interest cost of inventory holding			
283.	Whether DOLG Operator raised invoices in the name of IOCL at the prevailing general trade rates as advised by IOC.			
284.	Whether approval of DGM (Lubes) was obtained for stock transfer during exigency?			
285.	Whether proper PADs were maintained at the DOLG?			
286.	Wherever cheque facility granted, DOLG was monitoring the outer limit	Contract agreement SAP data, Invoices, MIS & Inspection report, checks, BRS		
287.	Whether DOLG sells the products only to SSA/SSI and to direct customers whose purchases were more than 30 KL per annum?	Contract agreement stock register, SAP data, Invoices, MIS & Inspection report		
288.	Whether penal interest was recovered for delayed payment to credit customers from the date of sale till the date of payment?	Contract agreement stock register, SAP data, Invoices, MIS report		
289.	Whether proper procedures like stoppage of cheque facility, levying of penalty etc were followed incase of dishonouring of cheque?	Contract agreement SAP data, Invoices, MIS & Inspection report, checks, BRS		
290.	Whether supplies on credit to SSA/SSI were to the extent of Security deposit/BG provided by them?	Contract agreement SAP data, Invoices, MIS report, checks, BRS, RBI guidelines		

291.	Whether cash discount was restricted incase of extension of credit limit to SSA/SSI	HO guidelines, Contract agreement SAP data, Invoices, MIS report,		
292.	Whether cash receipts were prepared and deposited in the bank on the same day or latest by next working day duly backed by daily collection report?	Contract agreement SAP data, Invoices, MIS report, checks, BRS, RBI guidelines		
293.	Whether incentives given such as Quantitative discount, cash discount etc. to customers were based on the approved incentive scheme ?	HO guidelines, Contract agreement SAP data, Invoices, MIS report, correspondence files		
294.	Whether DOLG complied with the all the latest rate circulars ?	HO guidelines, Contract agreement SAP data, Invoices, MIS report,		
295.	Whether all safety measure as defined in the DOLG operation manual was followed?	Contract agreement SAP data, Invoices, MIS report, operation manual		
296.	Whether the condition of the barrels and small packs was checked for leakages at regular intervals?	Contract agreement stock register, SAP data, Invoices, MIS & Inspection report		
297.	Whether contaminated stocks at the location were disposed off as per the manual?	Physical stock verification report, SAP data, Invoices, MIS & Inspection report		
298.	Whether all truck in transit was within 5 days?	SAP data, Invoices, MIS & Inspection report		
299.	Whether Proper GSTN Registration Certificate was available for the DOLG?	Sales tax certificates SAP data, Invoices, MIS & stock register		
300.	Whether exception listings were generated and verified on daily basis wherever SAP has been implemented?	SAP data, Invoices, MIS & stock register		
301.	Whether rebranding was done after taking the written approval from the DO and as per the procedure?	HO circulars and guidelines, Contract agreement SAP data, Invoices, MIS report,		
302.	Whether the physical stock and stock as per AC18 were reconciled for variation?	Physical stock verification report, SAP data, Invoices, MIS		

		report		
303.	Whether bank reconciliation of the DOLG was checked for open items lying for more than one month wherever collection account of depot and DOLG was common?	Contract agreement SAP data, Invoices, MIS report, checks, BRS, RBI guidelines		
304.	Whether location was maintaining the 5 password level in the Transportation Distribution Module (TDM)?	IT policy & guidelines SAP data		
305.	Whether all the documents were generated through TDM?	SAP data, Invoices, MIS report		
306.	Whether the collection was made on or before the release of subsequent load?	Debit notes files, Sales Invoices and customer ledger balance, contract agreement & corresponded files		
307.	Whether supply was released after Acknowledgement of previous load?	Sales Invoices, contract agreement & corresponded files		
308.	Whether supply was in excess of cheque facility limit in cases where the daily limit was being exceeded but was within the weekly limit.	Issued cheque and bank holiday list RBI guidelines & contract agreement		
309.	Whether approval of competent authority was obtained for supply in excess of credit limit?	Contract agreement, HO circular on credit limit and correspondence files		
310.	Whether all the copies of challans were available?	Sales Invoices and HO circulars, challans		
N. CONSUMER OPERATED LUBE DEPOT(COLD)				
311.	Whether the date of sales invoice and the date of withdrawal of product was same?	Sales Invoices and contract agreement		
312.	Whether regular inspections were carried out by the Sales Personnel of the COLD?	Inspection reports & MIS report		
313.	Whether rates applied in the challan were the prevalent rates?	Sales Invoices and HO circulars		
314.	Whether there was slow moving dead stock at the COLD?	Budgetary report and MIS report		

IV. OPERATIONS DEPARTMENT				
(i) STATE OFFICE				
A. STOCK LOSS				
315.	Whether AC2A/ OP3R (stock loss summary) on monthly basis is received from all locations?		YV109	
316.	a. Whether stock loss limit for all products at all locations were fixed? b. Whether regular stock loss reports prepared? c. Whether stock loss at contractor operated depots were as per contract terms?	SAP data, Stock loss norms, Physical Verification report		
317.	Whether corrective measures were taken on major incidences of stock loss?			
318.	Whether tank wagon master matched with the CTCC chart? (HO OPERATIONS)	Operation Manual & HO guidelines, MIS report		
B. SUPPLY & DISTRIBUTION				
319.	Whether road bridging was done only for locations approved by HO?	HO guidelines and S&D Manual		
320.	Whether approvals were obtained for under recovery due to temporary shifting of markets?	HO circulars & correspondence files		
321.	Whether approvals were obtained for out of zone movements?	-do-		
322.	Whether under recoveries were minimal in respect of movement of Non-APM products from various supply locations.	SAP data and correspondence files		
C. INSPECTIONS				
323.	Whether all Terminals and Depots were inspected as per norms?	Operation Manual and MIS report & Inspection reports		
324.	Whether compliance reports were received from locations for all inspection reports?			

325.	Whether compliant redressal mechanism was adequate?			
D. RAILWAY CLAIMS				
326.	Whether in transit statement was received from all locations fed by Rail?	Invoices, Tank wagon movement register & SAP data	MMBE	
327.	Whether claims were lodged with Railways 1. for wagons in transit, within 6 months, from the date of dispatch? 2. with proper documentation for accident claims?	Invoices and SAP data & correspondence files, Insurance policy		
328.	a. Whether claim settled by Railways were properly receipted & accounted? b. Whether reconciliation of pending claims were made with Finance Deptt on periodical basis?	MOU, Material Sale Invoices, Claim Debit notes and correspondence files	FBL3N	
329.	Whether action was taken to regularise transactions where wagons were linked to OMC receipts/ decantation by RCDs?			
330.	Whether bills were raised & lease rentals collected for wagons leased under "Own your Wagon Scheme"?	Invoices and rail transit movement register and correspond. files		
E. INFRASTRUCTURE DEVELOPMENT				
331.	Whether approvals were obtained for additional facilities at various locations?	CA & execution files		
332.	Whether timely action was taken for disposal of items at closed depots?	HO circulars/ direction. Physical Verification report		
333.	Whether viability of existing depots was reviewed on timely basis?			
F. TRANSPORT CONTRACTS				
334.	Whether tender procedures for finalisation of transport contracts were as per norms?	Contract agreement and execution files		

335.	Whether work orders were issued to all eligible contractors?	Contract agreement SAP and execution files		
336.	Whether Security Deposits were obtained from all contractors as per work order conditions?			
337.	Whether addition of trucks were regularised by issue of work order?	Contract agreement and execution files & correspondence files		
338.	Whether all Escalations/De-escalations of rates were approved & implemented on due dates?		YV30	
339.	Whether truckers/contractors were black listed for malpractices?	Contract agreement and execution files & log book	O4V3	
340.	Whether appointment of Parallel Transport Contracts was as per approved norms?	Engineering manual Contract agreement and execution files		
341.	Whether black list of truckers/contractors, including OMC black listing, was updated?	TT agreement, SAP, Engineering manual & log book		
G. LAND RENTALS				
342.	a Whether payment of lease rentals to Railways for the depots/terminals / ROs were as per agreement? b Whether Payments were made after adjusting claims?	Contract agreement & lease payment invoices & SAP data	FBL3N	
343.	Whether recovery from OMCs towards maintenance of common railway siding/ other common facilities were ensured?	Contract agreement & lease payment invoices correspond. files		
H. HAULAGE/ H.KEEPING CONTRACTS				
344.	a. Whether work orders were issued for haulage/ House keeping works at all the locations? b. Whether Proper extension was ensured for expired contracts?	Contract agreement and correspondence files & SAP data		
345.	Whether tendering procedures were followed for award of work?	Contract agreement and correspondence files & SAP data		

346.	Whether terms & conditions of the work order relating to Security Deposit, PF / ESI registration were complied?			
I. SECURITY CONTRACTS				
347.	Whether work orders were issued for security contracts at all the Depots/ terminals, after following tender procedures?		ME23N	
348.	a. Whether the contractors were approved by Director General of Resettlement (DGR) agency? b. Whether remuneration fixed was as per contract terms in line with the DGR rates?	Security contract agreement. HR Manual & SAP data		
349.	Whether terms & conditions of the work order relating to Security Deposit, PF / ESI registration were complied?	Security contract, agreement. HR Manual & PF/ESI correspondence file		
J. ROUND TRIP DISTANCE (RTD) /PRICING/ SERVICE STATION LICENSE FEES (SSLF)				
350.	Whether approved RTD were available for markets attached to the Depots / Terminals?	HO RTD circulars correspond. files of Terminal /Depot, SAP data	YV45/ YV16/ YV135	
351.	Whether any system in vogue to identify new routes / Bridges commissioned by Road development authorities?	-do-		
352.	Whether RTDs were amended on opening of new routes/bridges?	-do-		
353.	Whether major variations in the RTD were analysed and re-verified by RTD committee?			
354.	Whether register was maintained to record verification of RTDs?			
355.	Whether Increase/ decrease RTDs / change in Octroi /toll taxes were communicated in time to State Office/Manthan Group for	-do-		

	revising the price.			
356.	Whether Price revision advises were issued to dealers/ customers immediately on receipt of pricing circulars/folders from the Regional Office/State Office. centralized pricing	HO RTD circular, MIS report, SAP data, Invoices, correspondence files		
357.	Whether an exhaustive list of A site and B site ROs was available with the location?		YVR235	
358.	Whether SSLF were charged to the dealers as per relevant rates for A site and B site and recovered through the Sales Invoice?	HO guidelines, MIS report, SAP data, dealers agreement, MDG	VF05	
K. SAFETY AND ENVIRONMENT PROTECTION				
359.	Whether all locations were inspected as per norms?	Inspection reports, MIS reports & SAP		
360.	Whether safety inspection reports were reviewed and action taken on recommendations?	correspondence files		
361.	Whether safety equipments indented was as per specifications?	OISD report Safety audit report, SAP	ME53N	
362.	a. Whether approval for the sludge cleaning of the tanks were obtained? b. Whether disposal of sludge was as per norms?	HO guidelines, Industry norms, SAP Contract agreement		
L. QUALITY CONTROL				
363.	Whether the quality inspection reports of all locations were reviewed for abnormal or recurrent exceptions?	Quality inspection reports, laboratory quality check report, sampling data, SAP		
364.	Whether MIS was received from the labs?	MIS reports & laboratory quality check reports & SAP		
M. PAYMENT OF STATUTORY DUES				
365.	Whether legal cases on House Tax / Property Tax were reviewed?	Payment Invoices SAP data, HO circulars & correspondence files		
366.	Whether special rebates were			

	availed by making timely payments?			
N. FACILITIES LYING IDLE				
367.	Whether Land & Assets acquired by Corporation for Retail Outlets and Grassroot Projects was utilised without delay? If no, reason may be analysed and commented.	DFR, land acquisition files, SAP data		
368.	Whether parking inventory at customer's premise was verified and joint certificate obtained on quarterly basis?	Contract agreement, Joint certificates and SAP data		
369.	Whether land acquired was not transferred to private parties without proper approvals?	Land acquisition files, GOI norms, lease agreements		
(ii) DIVISIONAL OFFICE/ TERMINALS/ DEPOTS				
370.	a. Whether valid explosive licence was available for all Terminals and Depots? b. Whether valid calibration certificate for Owned Tank Trucks & for Contractors Tank Trucks, Flow Meters and other Weights and Measures Certificate were up to date?	Industry norms, Statutory clearance certificates, contract agreement, SAP data correspondence files	O4V3	
371.	Whether Electric Audit was carried out as per norms?	Industry norms, Audit reports, Contract Demand agreement, Vouchers		
372.	Whether Disaster Management Policy was duly approved by Chief Inspector of Factories?	Factory act, Disaster management policy & guidelines, correspondence files		
373.	Whether environment and water pollution clearance certificate was available?	CPCB / SPCB guidelines / rules, online AAQ system, laboratory reports		
374.	Whether Mass Flow meters were used wherever installed?	Operation manual, physical verification report, MIS report,		
375.	Whether Physical parameters of		YMU133	

	tanks were as per norms?	Operations log sheet		
376.	Whether test checks of the products were as per norms?	Operation manual, physical stock verification report, MIS report, sampling report , test check laboratory report, SAP data & Operations log sheet		
377.	Whether Terminal Automation System was installed?	Contract agreement, Operation manual, engineering manual, correspondence files		
378.	Whether Tank Farm Monitoring System and Automated terminaling system were covered under Annual Maintenance Contract?	-do-		
379.	Whether gauge book maintained without any overwriting despite entry in SAP?	Contract agreement, Operation manual, Engineering manual, correspondence files, Gauge book and SAP data		
380.	a. Whether pipeline transfer readings in the guage book were test checked with the joint dip memo? b. Whether all gauges before and after pipeline receipts/transfers, inter tank transfers, before and after draining were entered in the guage book?	-do-		
381.	Whether receipts were tested in the lab and separate batch certificate was available?	Batch test check laboratory report,		
382.	Whether tanks were cleaned as per schedule?	Operation manual, physical stock verification report, MIS report, contract agreement		
383.	Whether Physical quantity in bulk stock ledger corresponds to the dips in the Gauge book?	Operation manual, physical stock verification report, MIS report, contract	YM70/ YMU133	

		agreement, SAP data Operations log sheet		
384.	Whether OMCs transaction (sales & purchases) quantity was as per AC2A and joint certificate was same and temperature, density and conversion of the quantity recorded in the JC?	Joint purchases certificates, MIS report, stock register and SAP data	YV172, YM70, YVR213	
385.	Whether valid reasons existed for preparation of Product Return Credit Notes (PRCNs) by location in charge?	Invoices, contract agreement, HO guidelines, SAP data		
386.	Whether quantities recorded under rebranding were supported with approved copies of stock adjustment vouchers?	-do -	MIGO	
387.	Whether quantities as shown in AC2A were supported by duly authorised stock adjustment vouchers?	-do -	MIGO	
388.	Whether stock loss of each product was within norms?	-do -		
389.	Whether formal communication was sent to State Office for abnormal loss/gain?	Industry norms, Invoices, HO guidelines, SAP data		
390.	Whether Surprise checking of tank truck filling was carried out?	Operation manual, physical stock verification report, MIS report, contract agreement, MDG & Inspection reports		
391.	Whether accuracy of weigh bridges has to be ensured?	Operation manual, physical stock verification report, MIS report, & Inspection reports		
392.	Whether Annual Maintenance contract should be applicable only if weigh bridges were operational?	Engineering Manual, Operations Manual, contract agreement & execution files		
393.	Whether monthly monitoring sample was sent by the location to the nearest lab for testing? Whether any analysis action	Sampling report, test check laboratory reports, SAP data		

	taken on negative reports?			
394.	Whether quantity in the tank wagon loading memos and the actual quantity loaded was the same?	Transport log book, physical stock verification report, MIS report, SAP & Inspection report		
395.	Whether surprise check was done out of the filled tank wagon?			
396.	Whether open delivery certificate was obtained in case of broken seals or in case of leaky/sick wagons?			
397.	Whether freight payment and demurrage payment to Railways/Port were justifiable?	Loading & unloading invoices, Railway terms and Port act		
398.	Whether system exists to check freight rate item-wise?	HO, RTP circulars, guidelines		
399.	Whether quantity as per bills, loading sheet and Railway receipts were comparable?	-do-	YV36 VF03, J1IIN	
400.	Whether demurrage was paid as per agreement for industry owned tank wagons?	-do-		
401.	Whether system existed to monitor the time of placement of wagon and loading/unloading of wagons?	-do-		
402.	Whether location had applied for waiver of the demurrage with the railway authorities?	-do-		
403.	Whether railway claims register was maintained and proper action was taken for recovering railway claims?	-do-	YV93	
404.	Whether approval was obtained for payment of demurrage to Railways as per DoA?	-do-		
405.	Whether system exist to minimise the dead freight?	-do-		
406.	Whether Port due payments were made based on reduced GRT?	-do-		
A. HOUSEKEEPING /SAFETY				
407.	Whether general upkeep of the	Disaster Management		

	location was good, proper space utilisation was ensured?	Plan		
408.	Whether safety arrangements like proper drainage system, availability of water for fire fighting and fire fighting facilities emergency kit ,siren ,fire gong, monthly fire drill etc., were on alert mode, mock drills carried out as per Safety Policy?	-do-		
409.	Whether stores/material were properly stacked and labelled in the warehouse? Whether suitable inventory record in SAP was maintained.	SAP reports		
B. TANK/TRUCK UTILISATION				
410.	Whether repairs and maintenance for tank trucks were commensurate with its utilization?	Usage report	YV99	
411.	Whether registration, insurance, road tax calibration and explosive certificate were valid for all the TTs?	Contract records		
C. WITHDRAWAL / RAILWAY CREDIT NOTE / LETTER OF AUTHORITY ACCOUNT				
412.	Whether Bank reconciliation for the withdrawal account etc was upto date?			
413.	Whether the balances shown in the reconciliation were the same as the balances in the bank statement and in the General ledger maintained for the same?	BRS, List of Bank accounts operated	YF26 / FBL3N	
414.	Whether there was control over the blank cheque leafs?	Physical verification and internal guidelines		
415.	Whether there were no open items outstanding for more than six months?	SAP exception report	YF26 / FBL3N	
416.	Whether necessary action of informing the State Offices in case of stale cheques was taken?	Internal guidelines, correspondence files		

417.	Whether any overdrawals by location from Value Added Current Account?	SAP exception reports		
D. REVIEW OF SUNDRY DEBTORS				
418.	Whether supply (non APM products) based on the purchase order from customer was within the limit sanctioned by Divisional Office?	Internal guidelines and correspondence with customers	YVR212	
419.	Whether status of balance in the inoperative accounts (more than 3 months) was taken up by the locations with the respective DO/SO?	BRS and internal guidelines	S_ALR_8 7012247	
420.	Whether there were no dummy/multiple customer codes?	SAP exception reports		
421.	Whether debit/Credit notes were generated only through the SD Module?	SAP exception reports		
422.	Whether recovery from the dealer/distributor on account of Corpus Fund was done at locations and properly accounted under special GL for Corpus Fund Recovery/Loan disbursement?	Policy	FBL3N / FBL5N (SPL GL)	
E. CORPUS FUND				
423.	a. Whether the scheme provided financial assistance to the SC/ST Dealers / Distributors in the nature of Working capital loan, equivalent to 7 days sales? b. Whether amount was recovered from the dealer from the 13th month of giving loan in 100 equal installments? c. Whether interest of 11% was being charged on such loan? (provided recovery was made at the location.)	Policy, Circulars and contract agreements.		
424.	Whether control sheet was available with the location giving name of dealer, destination,	-do-	FBL3N / FBL5N (SPL GL)	

	amount of loan given, date of loan given, recovery particulars of principal and interest?			
425.	Whether copies of approval for extending the loan were available at the location?	-do-		
426.	Whether special GL of customers was operated for Corpus Fund Recovery / Loan disbursement Special GL 'O' and 'I'?	SAP reports		
427.	Whether recoveries were made for principal and interest amount on monthly basis as per the repayment plan?	Policy, Circulars and contract agreements.		
428.	Whether first supply was against the corpus fund credit?	-do-		
429.	Whether action has been initiated as per Section 138 / 139 /140 of The Negotiable instruments Act & as per Section 420 of Indian Penal Code whenever required and Civil Procedure Order for non-recovery of amount of dishonour instruments?	Relevant Acts and laws		
F. STOCK ACCOUNTING				
430.	Whether pipeline contents product-wise as shown in AC-2A were same as certified?	SAP data, Stock loss norms, Physical Verification report	MMBE	
431.	Whether changes in the piping work were noted and changes in pipeline certificate and AC-2A were carried out accordingly?	-do-	MMBE	
432.	Whether the inventory level of products and of lubricants in no. of days sale was reasonable?	-do-		
433.	Whether tankage and physical stock was compared vis-à-vis the throughput of the location?	-do-		
434.	Whether physical inventory of lube stock was compared with the book balance?	-do-	MMBE	
435.	Whether physical inventory of empty barrels and its book	-do-	MMBE	

	balance was the same?			
436.	Whether approval of the appropriate authority was available for rebranding/downgrading of products?	HO Internal guidelines		
437.	Whether OP3R was generated thru SAP?	SAP reports	MMBE, YM70, YM109	
438.	Whether stock of contaminated/slow moving/dead lubricants and other products were reported.	List of slow moving / non moving items, SAP data	MMBE	
439.	Whether there was no overdrawal by Army/Railway against their stock?	SAP data	MMBE	
440.	Whether the transportation and handling charges on account of Army Replacement Account were recovered from the customers?	Transport files		
441.	Whether the difference between actual transportation charges incurred was recovered from Army?	SAP reports	VF03	
442.	Whether reconciliation of quantities as per Joint Certificate, Hospitality Statement, Defence Replacement Statement was made to eliminate difference?	SAP reports	YM70, MCSI	
443.	Whether PRCN generated in the month of April for higher quantities was verified?	Transport files		
444.	Whether special care was taken for RPL product for coding at locations?	-do-		
445.	Whether system existed to indicate Joint certificate that RPL purchase product was sold to OMC to ensure correct billing in respect of Excise duty and Sales Tax?	Invoice files		
446.	a) Whether due care was being taken to ensure that there were	Correspondence files		

	no interception of tank wagons and where ever necessary challans were raised on such customers? b) Whether JC's were exchanged for OMCs?			
V. ENGINEERING DEPARTMENT				
(i) REGIONAL OFFICE				
447.	Whether Board approval was for all capex works the Engineering work being carried?	Engineering Manual, HO guidelines and circulars, CA, SAP data and correspondence files		
448.	Whether capex works being carried out was required at the location as per the independent assessment of Audit?	-do-		
449.	Whether the there was no splitting up of work done?	-do-		
450.	Whether GST/CENVAT credit wherever applicable was availed?	HO guidelines and circulars, contract agreement & execution files, SAP		
451.	Whether the Progress Report of Project Engineers was reviewed and no deviations were observed?			
452.	Whether no surplus stores were lying at locations and proper records were maintained for receipts & issue of stores?	contract agreement & execution files, SAP data & physical verification report		
453.	Whether Penal Clause/Price Reduction Clause was included in the work order?	HO guidelines and circulars, contract agreement, SAP data		
454.	a. Whether records were maintained for receipt issue of high value materials/stores? b. Whether receipts / issues were posted in SAP? c. Whether physical quantity Vs SAP quantity tallied?	Stock register/reports, SAP Data, physical verification report	MB5B	
455.	Whether there were no idling of assets/gross under utilisation (other than mandatory requirement) at the locations?	-do-		

456.	Whether calibration tower exists at major location was utilised?	-do-		
A. AUDIT OF ENGINEERING WORKS				
457.	Whether zonal contracts were valid and certified rate schedule was available?	HO guidelines and circulars, contract agreement, SAP data		
458.	Whether zonal work contracts (Cat – I upto Rs. 5 Lacs.) were equitably distributed amongst all available contractors?		ME23N	
459.	Whether proper tender register/ purchase register was maintained and correct tendering procedures were followed for award of contracts, work orders?		ME4S / ME2N /2L	
460.	a. Whether actual expenses on various work orders were comparable with the estimates? b. Whether bills paid were in line with work order?			
461.	Whether history cards were maintained in SAP for all assets installed at ROs/ Consumer pumps?		ART0	
B. TENDERING PROCEDURES - ADM. APPROVAL				
462.	Whether approval of the competent authority was taken for works as per DOA?	DoA, MDG, Works Manual, Minutes of Tender Evaluation Committee, approval documents.		
463.	Whether approved capital budget included the works?	Capital Budget, Fin. Sanction & Admn. Approval		
464.	Whether IR number and approval was duly obtained?	Fin. Sanction & Admn. Approval		
C. TECHNICAL APPROVAL				
465.	Whether estimation was done and approval taken from the competent authority?	Capital Budget allocation, CAPEX statement, Fin. Sanction & Admn. approval		
466.	Whether for technical estimates above Rs. 25 lakh, financial	Fin. Sanction & Admn. approval		

	concurrence was obtained?			
D. CALLING OF TENDER (OPEN TENDER)				
467.	Whether all works of more than Rs. 50.00 lakh was called through Public / Open tender as per DOA?	Engineering Manual and DoA		
468.	Whether acceptance of open/public tender has the approval of the competent authority?	Financial Concurrence and Administrative approval		
469.	Whether conditions incorporated in 'terms and conditions' were in line with NIT?	NIT and Contract Agreement		
E. DEEMED OPEN TENDER				
470.	Whether deemed public tender was floated in compliance with policy and CVC guidelines?	CVC, NIT, Tender evaluation statement		
F. LIMITED TENDER				
471.	Whether Competent Authority's approval was obtained for inviting limited tender?	DoA, Fin. Sanction & Admn. Approval		
472.	Whether time available for completion of the project was limited to opt for open tender?	Justification note for limited tender.		
473.	Whether the work required specialised skills or was a monopoly item with limited parties?	User deptt's recommendation and justification for limited tender		
474.	Whether enquiries were forwarded to minimum six empanelled parties?	Engineering/ Works Manual		
475.	Whether approval as per provisions of DOA was obtained if tender was issued to less than six parties?	Delegation of Authority		
476.	Whether reasons were recorded for floating limited tender for works exceeding Rs. 50.00 lakh?	DOA, User deptt's recommendation and justification note for limited tender.		
G. SINGLE TENDER				

477.	Whether Single tender was opted only for emergency/specialised jobs?	Internal Guidelines, Justification note of user deptt., Admn approval and technical sanction		
H. CONTRACTS WITHOUT CALLING FOR TENDERS				
478.	Whether contracts were awarded only on issue of NIT, in compliance to DoA?	DoA, files and records justifying the same		
I. TENDER AGAINST DEPOSIT WORKS				
479.	Whether execution of deposit works was as per approved policy?	Engineering/ Operations Manual, CVC guidelines, Internal circulars and NIT		
480.	Whether contracts for deposit work was awarded against adequate deposit?	NIT, receipt of deposit		
J. TENDER CONSTITUTION COMMITTEE (TCC)				
481.	Whether TCC was constituted as per the provisions of DOA?	DoA, TCC nomination		
K. OPENING OF BID				
482.	Whether tender was opened on the date and time stipulated in the tender?	NIT/ Addendum to tender, Internal Manual, Minutes of the TCC		
483.	Whether tender was opened by the constituted Committee members?	Minutes of the Tender Evaluation Committee		
484.	Whether all pages of the tender were initialed by the tender committee constituted?	NIT		
485.	Whether tender evaluation statement was signed by the members of TCC?	Minutes of the TEC		
486.	Whether blacklisted parties, if any, were excluded from the tender?	Minutes of the TEC		
487.	a. Whether requisite EMD was submitted? b. Whether for the prescribed time period?	Deposit and GL account		
488.	Whether PF No. and certificate of the same was produced wherever	NIT and tender documents furnished by		

	required?	the tenderer		
489.	Whether party was registered with Govt. as per requirement?			
490.	Whether income tax/sales tax certificate was produced as per terms of tender?			
491.	Whether all documents specified in tender were furnished?			
492.	Whether all conditions specified in the tender like job specification, schedule and other commercial terms were accepted?			
L. RECOMMENDATION OF TCC FOR PRE-QUALIFICATION				
493.	Whether TCC discharged its function as per provisions of Engineering Manual?	Engineering Manual		
494.	Whether reasons for disqualification of any tenderer was specified?	Minutes of the Tender Evaluation Committee		
495.	Whether approval of all members of the TCC for opening the price bid was obtained?			
M. COMPOSITION OF TENDER EVALUATION COMMITTEE (TEC)				
496.	Whether composition of TEC was as per Manual?	Internal guidelines and Engineering Manual		
497.	Whether committee constituted included an officer from Finance department?			
N. NEGOTIATION WITH THE TENDERER				
498.	Whether negotiation was held with L1?	Internal Guidelines, Engineering Manual		
O. OPENING OF THE PRICE BID				
499.	Whether price bid was opened with approval of TCC?	Minutes of the Tender Evaluation Committee		
500.	Whether negotiation was conducted in line with CVC guidelines?	CVC, Internal guidelines and Minutes of TCC		

501.	Whether award of contract was as per TCC recommendation?	Minutes of TEC		
502.	Whether justification was recorded and approved for award of contract to other than L1 party?	Minutes of the TEC		
503.	Whether Financial Concurrence was given by the competent authority?	Financial Sanction and Admn. Approval		
504.	Whether all statutory approvals/clearances (ie., NOC, Explosives / Environmental clearance, Highways etc) were obtained before award of contract?	NIT, Internal guidelines, chronology of events		
505.	Whether Bank Guarantee received for mobilisation advance was as per NIT/CA terms?	BG, NIT, Terms of Contract Agreement (CA), Internal guidelines		
506.	Whether confirmation from bankers was obtained for all BGs obtained from contractors?	Internal Guidelines and confirmation letter from bank		
P. PLACEMENT OF CONTRACT				
507.	Whether requisite security amount was furnished?	CA, security deposit received		
508.	Whether period of security was extended if the EMD itself was converted as security deposit?	NIT, CA and BG		
509.	Whether undertaking and declaration regarding the job contract was as per contract terms?	NIT, CA		
510.	Whether all work contracts were entered in the Register of contracts?	Register for work contracts, Internal guidelines and Manuals		
511.	Whether EMD was refunded to the parties have not successful in the bid?	NIT terms and EMD refund statement		
512.	Whether work commenced as per contract terms?	PERT and CPM Charts, Milestone and achievement thereof		
513.	Whether approval of the competent authority was taken for delay in commencement?	Note granting time extensions		

514.	Whether payment was as per contract terms?	Contract terms and conditions and payments received		
515.	a. Whether bills were duly certified by the site engineer and contractor? b. Whether bills were approved by the Competent Authority?	Log Book/M Book, Internal guidelines, DOA		
516.	Whether statutory requirements (TDS, GST etc.,) was complied prior to payment and as per conditions of contract?	Payment bills		
517.	Whether approval of the competent authority was obtained for extra items/ extension of time etc?	DoA, Administrative approval and financial concurrence for extra items and time extension		
Q. ZONAL CONTRACTS				
518.	Whether Zonal contract was awarded for routine capital/revenue works at Retail Outlets/consumer pumps/ Terminals/ Depots/AFS?	Internal Guidelines, NIT, Operations Manual, CA		
519.	Whether Zonal contracts were finalized through open tenders?	Internal guidelines		
520.	Whether equitable distribution of work amongst zonal contractors were ensured?	Internal guidelines and Works Manual, TEC recommendations, distribution of work		
521.	Whether allocation of work amongst contractors was in compliance with the HO policy/ Guidelines?			

3.3 Audit Unit 2: LPG, Finance, HR, IT, Legal and Miscellaneous

Sl. No.	RECORDS TO BE OBTAINED FOR AUDIT
LPG Department	
1.	MoP&NG guidelines/Policy circular/Manuals/Internal Guidelines
2.	Details of Budgeted and Actual expenditure State Office wise
3.	Monthly Distribution Plan State wise vis-a vis actuals
4.	Correspondence files with HO, Refinery (intra state), Railways, Ports,
5.	Minutes of the meetings with OMCs
6.	Bulk LPG movement approval files
7.	Details of tenders floated and awarded
8.	Details of demurrages paid, if any, in import of POL products
9.	Regional agreements executed etc
Finance Department	
10.	Sales Tax, Corporate tax, pending status, disputes, appeals, execution of awards and accounting thereof
11.	'C' forms pending, vis-à-vis ST paid
12.	Debtor realization and follow up
13.	BRS statement bankwise, accountwise
14.	Details of collateral securities held.
15.	Recovery from OMCs, billing, settlement of dues/disputes
16.	Refinery purchases and other purchases (imports) and its accounting
Legal Department	
17.	List of pending court case/arbitration case, its appeals, awards and compliance thereof
18.	Files relating to empanelment of advocates/solicitors, performance review of advocates, their payments
19.	Details of patent held, title deeds acquired, in progress for land held
HR Department	
20.	Files relating to filling up of vacancies, remuneration/advances-recovery thereof, leave, VRS, Training, LTC - compliance to GoI guidelines/HR policy,
IT	
21.	Details of IT assets (tangible/intangible) procured, AMC files, Exception reports, IT Policy

3.3.1 Basic data required for audit analysis

DATA TO BE OBTAINED	PROBABLE AUDIT FINDINGS
A. LPG DEPARTMENT	
(i) IMPLEMENTING UNIT REGIONAL OFFICE	
<ol style="list-style-type: none"> 1. Details of Budgeted and Actual production - State Office (SO) wise/ Bottling Plant (BP) wise/ refinery wise (in the state/ region). 2. Details of Budgeted and Actual LPG Sales – State Office wise to be compared with production capacity of refineries (in the state/ region). 3. Details of LPG imported 4. Details of product pipeline (LPG) available in the region and its utilisation during the years. 5. Details of Sundry Debtors outstanding 6. Details of land held and utilisation thereof 	<ul style="list-style-type: none"> ❖ Improper planning in discharge of products at ports (for imports) vis-a-vis the demand ❖ Zigzag movement (LPG), resulting in additional transportation costs. ❖ Under utilisation of installed capacity of BP / infructuous costs on additional BPs ❖ Delay in utilisation and under-utilisation of LPG product pipeline by OMCs ❖ Improper accounting and non-recovery of dues on centrally sponsored schemes (eg. PMUY). ❖ Extension of credit beyond limit and beyond the provisions of Sales Manual, delay in recovery of dues etc. ❖ Delay in mutation of land, non-execution of lease agreements, delayed in extensions of expired lease agreements, a ❖ Acquisition of excess land beyond requirement and idlisation of land and encroachments, if any. ❖ Execution of projects without proper approvals (environmental clearance), non-compliance to GOI norms (environmental norms)
(ii) IMPLEMENTING UNIT: STATE OFFICE	
<ol style="list-style-type: none"> 1. Details of Budgeted and Actual LPG Sales - area office wise and distributor wise 2. Details of plant wise installed capacity and actual utilization and filling of no. of cylinders in hour's basis 	<ul style="list-style-type: none"> ❖ Sudden increase in LPG sale to be analysed to vouch for non-diversion of subsidized refills for commercial purposes ❖ Poor performance of LPG distributors (including fraud) ❖ Stock loss beyond norms needs to be

<p>3. Details of stock loss at Bottling plant</p> <p>4. Recovery of dues from direct customers</p> <p>5. Disposal of unserviceable asset and list of unutilized (idle) assets.</p>	<p>analyzed to arrest infructuous expenditure</p> <ul style="list-style-type: none"> ❖ Extension of credit beyond limit and beyond the provisions of Sales Manual, delay in recovery of dues etc. ❖ No proper planning in effective utilisation of serviceable (idle) assets.
<p>(iii) IMPLEMENTING UNIT: AREA OFFICE</p>	
<p>1. LPG Distributor wise details of consumers with coverage area.</p> <p>2. Details of cylinders (domestic and commercial) LPG distributor wise</p> <p>3. Usage of cylinders (Domestic & Commercial), distributor wise.</p> <p>4. Details of Contracts executed for purchase of Cylinders, repair of cylinder (hot and cold repairs), transport of cylinders etc.</p> <p>5. Details of Inspections to Bottling Plant, LPG Distributors by Inspection / Sales Officer.</p> <p>6. Details of Inspections by LPG Distributors to households</p> <p>7. System of monitoring of complaints registered and redressal mechanism</p>	<ul style="list-style-type: none"> ❖ Improper distribution of (i) customers amongst distributors, (ii) coverage area ❖ Proper servicing, irregular diversion of cylinders, compliance to safety norms prescribed for LPG storage godown. ❖ Abnormal increase in supply of LPG cylinders ❖ Tendering procedure not followed, improper extensions for transport contracts and contracts for repair ❖ Non-compliance to inspection norms (to BPs and Distributors) by Sales officers/Inspection Officers ❖ Ineffective complaint redressal mechanism
<p>B. FINANCE/ LEGAL /HR AND IT</p>	
<p>(i) IMPLEMENTING UNIT: STATE OFFICE</p>	
<p>1. Details of entitlements sanctioned beyond DPE approval, to officers and staff</p> <p>2. Details of payment of statutory dues (taxes and duties) and disputed statutory dues and its current status</p> <p>3. Updated list of enlisted advocates and periodicity of performance review of</p>	<ul style="list-style-type: none"> ❖ Grant of allowances resulting in non-compliance to DPE guidelines ❖ Lacunae in recovery of loans to employees, ❖ Payment of penalty to Statutory Authority(s) due to non-compliance to statute and due to improper assessment of statutory dues, to be paid. Dues. System weakness, if any. ❖ Infructuous expenditure on payment of penalty and interest due to inaction by the

advocates enlisted	management in execution of awards.
4. Details of awards issued during audit period.	❖ Non-compliance to GoI guidelines (E-waste management rules 2016)
5. Details of procurement of IT assets and disposal of e-waste	

3.3.2 Questionnaire for audit of AU 2 - LPG, Finance, HR, IT, Legal and Miscellaneous

Sl. No	Audit Checks	Audit Evidence	SAP T-Code	Whether complied (Y/N)
I. LPG DEPARTMENT				
(i) STATE OFFICE				
522.	Whether system existed for (i) proper assessment of demand to ensure adequate supply?	MIS, Sales Manual,		
523.	a. Whether periodical review of plant wise installed capacity and its actual utilization was done vis-à-vis the plant performance/targeted production b. Whether explanations for variation were justifiable?	DPR, MIS, M B Lal Committee Report		
524.	Whether stock loss beyond the threshold limit was acted upon for remedial action?	Production Manual, Operation Manual		
525.	Whether projects executed a. were being monitored for implementation as per approvals? b. were completed within time limit? c. were within approved costs? and d. were as per scope of contract?	Engineering Manual		
526.	a. Whether the indented quantity of Cylinders/ Pressure Regulators/Valves were based on actual demand? b. Whether the supply orders placed were in compliance to provisions	Purchases, Marketing Discipline Guidelines (MDG) Manual and internal guidelines	ME23N	

	of Purchase Manual/ LPG Manual?			
527.	Whether proper controls /accounting existed for a. the steel supplied to the manufacturer for manufacture of cylinders? b. stock with the manufacturer? c. steel supplied to the fabricators?	Operations Manual, MDG (LPG) and Outward receipts, contract agreement.	MBLB	
528.	Whether periodic Inventory verification is done?	Internal Guidelines, Accounting Manual		
529.	Whether proper action was taken to account for identifiable/unidentifiable excess/ shortage?			
530.	Whether interplant movement of cylinders was executed with prior approvals?	Internal guidelines, Approval note		
531.	Whether work orders were placed within reasonable period of time for hot repairs/cold repairs following proper tender procedures?	Internal guidelines, CVC guidelines		
532.	Whether actual sales are monitored and compared against the target?	MIS Reports, ILP		
533.	Whether movement of LPG (bulk & packed) was properly monitored and was with proper approvals?	Sales Manual and internal guidelines. MIS on demand and supply of LPG (Bulk and Packed), DoA		
534.	Whether Transportation Contracts (Bulk and Packed) were awarded after following approved tender procedures and in compliance to internal guidelines, policy manuals?	Approved policy, tender / Contract Agreement, terms		
535.	Whether payments were reviewed (Escalation and De-escalation)?	-do-		
536.	Whether Recovery of dues was as per terms?	-do-		
537.	Whether Haulage/House-keeping contracts awarded were in compliance to approved tender procedures?	Contract Manual, tender terms, Delegation of Powers (DoP)	ME23N	

538.	Whether proper review of work schedule and rates were done?	-do-		
539.	Whether applicable rebate was availed before payment to railways on LPG (bulk) dispatched through jointly owned tank wagons (4 wheelers) / industry owned tank wagons?	Internal guidelines, agreement terms		
540.	Whether actual movement of LPG (Packed & Bulk) vis-à-vis ILP were compared and major variations approved and authorizations obtained, for under recovery?	MIS, ILP, DoP		
541.	Whether system exists to ensure that Non-domestic cylinders were filled out of imported LPG stock and end use certificate was given to dispatching location of imported LPG and proper records were maintained at locations?	Internal guidelines and Operation Manual		
542.	Whether payment to private bottlers for bottling LPG, were as per work order terms?	MDG (LPG) guidelines, tender/contract terms		
543.	Whether bulk LPG was transported through economical mode (i.e., least cost basis)?	ILP, comparative cost statements and MIS on receipt		
544.	Whether sourcing of LPG was as per ILP and actuals was on least cost basis?	ILP, MIS on actual movement and MIS on production in refineries, capacity utilisation of BPs etc.		
545.	Whether criss cross movements in the State amongst Refineries and Bottling Plants were unavoidable?	-do-		
(ii) AREA OFFICE				
546.	Whether HO/RO policy/guidelines were adhered for release of gas connections?	MDG and internal guidelines		
547.	Whether distributor agreements were executed with all distributors, within the time limit?	MDG, Internal guidelines, Agreements with LPG distributors		
548.	Whether appointment of adhoc distributor was in compliance with	MDG (LPG) and internal circulars		

	Delegation of Authority?			
549.	Whether operation at extended locations (specially subsidized – eg., Leh and Utranchal etc.) were as per approvals and necessary claims for extra transportation costs, were claimed, wherever applicable?	MoPNG and internal guidelines		
550.	Whether distributors godown had valid Explosive Licenses and other statutory approvals?	Safety & Operations Manual, , Distributor agreement and Inspection Reports		
551.	Whether actual inventory level with distributor was within the permissible limit?	Projected and Actual demand MIS furnished by distributor		
552.	Whether distributor has obtained insurance policy with adequate cover?	Distributor agreement, insurance policy		
553.	Whether cheque facility, if any, granted to distributors was with approvals?	DoP, MDG (LPG) and distributor agreement	YF110	
554.	Whether price revision advises were intimated to all distributors immediately?	Audit trail of receipt and email	VK13	
555.	Whether release of one-way loads was in line with release of new connections and double bottle connections?	Distributor agreement and MIS on demand and supply	YVR205	
556.	Whether release of pressure regulators was for new connections and for replacement of defective pressure regulators? Whether stock register was maintained for the same?	MIS on demand and supply (PR)		
557.	Whether registers were maintained as per Marketing Discipline Guidelines (MDG)?	MDG and Inspection Reports		
558.	Whether inspections were conducted by the Field Officers/Area Managers, as per norms?	Inspection Statistics		
A. RECOVERY OF DUES FROM DISTRIBUTORS.				
559.	Whether all deposits (subscription voucher) were remitted within the stipulated period?	MIS on payments received	F.24	

560.	Whether interest levied for delayed remittance?	-do-		
561.	Whether Subscription / Transfer Voucher reconciliation was up-to-date?	Reconciliation statement		
562.	Whether Amount was recovered on reconciliation?	-do-		
563.	Whether Rs. 100 per year per distributor was recovered for Public Liability insurance?	Recovery statements	FBL5N	
564.	Whether follow-up action exists on the Refill Audit Report?	Inspection Report and ATN	FBL5N	
565.	Whether differential amount for supply of domestic cylinder against requisition of 19 Kg cylinders was remitted on certification by Area Sales Officer?	Recovery statements and Certification of Sales Officer		
566.	a. Whether proper record existed for defective cylinder (distributor wise)? b. Whether system exists to validate the claims for defective cylinders by all distributors?	MIS from distributors		
567.	Whether recovery/refund for exchange of customers due to market realignment was ensured with OMCs?	MIS from distributors		
568.	Whether abnormal/recurrent cases of receipt defective cylinders receipt by distributors was investigated?	MIS and Inspection Reports		
569.	Whether inventory of LPG cylinders, regulators with distributor was carried out periodically?	MIS and Inspection Reports		
570.	Whether action taken to recover the amount from the distributors for shortages observed during the inspection?	Inspection Reports, ATN and recovery summary	FBL5N	
571.	Whether subsidy released to distributor for Computer, Uniform, Structural modification, Fixture & furniture etc. was after fulfilling the prescribed conditions?	Internal guidelines, Inspection Reports and subsidy summary	FBL3N / FBL1N	

B. EQUIPMENT MOVEMENT RETURNS (EMR)				
572.	Whether EMR received regularly from distributors were verified?	MIS from distributors		
573.	Whether LPG 8 (amount recoverable data) and actual remittance tallied?	LPG 8 and Reconciliation statements		
574.	Whether unused Subscription/Termination Voucher forms were kept safe?	Inspection Reports and MIS from distributors		
575.	Whether register was maintained with serial no. control, date of issue, distributor name?	-do-		
576.	Whether stock of empty cylinders (with distributors) tallied with monthly sales?	Inspection Reports		
577.	Whether stock of Pressure Regulators against monthly consumption tallied?	MIS from- distributors and Inspection Reports		
578.	Whether there was no excess cylinders with customers?			
C. EMERGENCY SERVICE CELLS				
579.	Whether approval is available for operation of Emergency service cells?	MDG, approval copies and recovery statement		
580.	Whether recovery from distributors on account of emergency service as per norms was made?			
D. REVIEW OF SUNDRY DEBTORS				
581.	Whether credits extended were as per credit policy and recovery procedure was as per norms?	Credit Policy,		
E. TENDERING PROCEDURES				
a) ADMINISTRATIVE APPROVAL				
582.	Whether approval of the competent authority was taken for works as per DOA?	DoA, MDG, Works Manual, Minutes of Tender Evaluation Committee, approval documents		
583.	Whether approved capital budget included the works?	Capital Budget, Fin. Sanction & Admn. Approval		
584.	Whether IR number and approval	Fin. Sanction & Admn.		

	was duly obtained?	approval		
b) TECHNICAL APPROVAL				
585.	Whether estimation was done and approval taken from the competent authority?	Capital Budget allocation, CAPEX statement, Fin. Sanction & Admn. approval		
586.	Whether for technical estimates above Rs. 25 lakh, financial concurrence was obtained?	Fin. Sanction & Admn. approval		
c) CALLING OF TENDER (OPEN TENDER)				
587.	Whether all works of more than Rs. 50.00 lakh was called through Public / Open tender as per Delegation of Authority (DOA)?	Engineering Manual and DoA		
588.	Whether acceptance of open/public tender has the approval of the competent authority?	Financial Concurrence and Administrative approval		
589.	Whether conditions incorporated in 'terms and conditions' were in line with NIT?	NIT and Contract Agreement		
d) DEEMED OPEN TENDER		e)	f)	g)
590.	Whether deemed public tender was floated in compliance with policy and CVC guidelines?	CVC, NIT, Tender evaluation statement		
e) LIMITED TENDER		v.	vi.	vii.
591.	Whether Competent Authority's approval was obtained for inviting limited tender and was it necessary?	DoA, Fin. Sanction & Admn. Approval		
592.	Whether time available for completion of the project was limited to opt for open tender?	Justification note for limited tender.		
593.	Whether the work required specialised skills or was a monopoly item with limited parties?	User deptt's recommendation and justification for limited tender		
594.	Whether enquiries were forwarded to minimum six empanelled parties?	Engineering/ Works Manual		
595.	Whether approval as per provisions of DOA was obtained if tender was issued to less than six parties?	Delegation of Authority		

596.	Whether reasons were recorded for floating limited tender for works exceeding Rs. 50.00 lakh?	DOA, User deptt's recommendation and justification note for limited tender.		
f) SINGLE TENDER				
597.	Whether Single tender was opted only for emergency/specialised jobs? (monopoly)	Internal Guidelines, Justification note of user deptt., Admn approval and technical sanction		
g) CONTRACTS WITHOUT CALLING FOR TENDERS				
598.	Whether contracts were awarded only on issue of NIT, in compliance to DoA?	DoA, files and records justifying the same		
h) TENDER AGAINST DEPOSIT WORKS				
599.	Whether execution of deposit works was as per approved policy?	Engineering/ Operations Manual, CVC guidelines, Internal circulars and NIT		
600.	Whether contracts for deposit work was awarded against adequate deposit?	NIT, receipt of deposit		
601.	Whether deposits received was more than the estimated value of work?	NIT, estimated cost and deposit received		
i) TENDER CONSTITUTION COMMITTEE (TCC)				
602.	Whether TCC was constituted as per the provisions of DOA	DoA, TCC nomination		
j) OPENING OF BID				
603.	Whether tender was opened on the date and time stipulated in the tender?	NIT/ Addendum to tender, Internal Manual, Minutes of the TCC		
604.	Whether tender was opened by the constituted Committee members?	Minutes of the Tender Evaluation Committee		
605.	Whether all pages of the tender were initialed by the tender committee constituted	NIT		
606.	Whether Tender evaluation statement was signed by the members of TCC?	Minutes of the TEC		
607.	Whether blacklisted parties, if any, were excluded from the tender?	Minutes of the TEC		
608.	Whether requisite EMD was submitted for the prescribed time	Deposit and GL account		

	period?			
609.	Whether PF No. and certificate of the same was produced wherever required?	NIT and tender documents furnished by the tenderer		
610.	Whether party was registered with Govt. as per requirement?			
611.	Whether income tax/sales tax certificate was produced as per terms of tender?			
612.	Whether all documents specified in tender were furnished?			
613.	Whether all conditions specified in the tender like job specification, schedule and other commercial terms were accepted?			
k) RECOMMENDATION OF TCC FOR PRE-QUALIFICATION				
614.	Whether reasons for disqualification of any tenderer was specified?	Minutes of the Tender Evaluation Committee		
615.	Whether approval of all members of the TCC for opening the price bid was obtained?			
l) OPENING OF THE PRICE BID		m)	n)	o)
616.	Whether price bid was opened with approval of TCC?	Minutes of the Tender Evaluation Committee		
617.	Whether negotiation was conducted in line with CVC guidelines?	CVC, Internal guidelines and Minutes of TCC		
618.	Whether award of contract was as per TCC recommendation?	Minutes of TEC		
619.	Whether justification was recorded and approved for award of contract to other than L1 party?	Minutes of the TEC		
620.	Whether Financial Concurrence was given by the competent authority?	Financial Sanction and Admn. Approval		
621.	Whether all statutory approvals/clearances (ie., NOC, Explosives / Environmental clearance, Highways etc) were obtained before award of contract?	NIT, Internal guidelines, chronology of events		
622.	Whether Bank Guarantee received for mobilisation advance was as per NIT/CA terms?	BG, NIT, Terms of Contract Agreement (CA), Internal		

		guidelines		
623.	Whether confirmation from bankers was obtained for all BGs obtained from contractors?	Internal Guidelines and confirmation letter from bank		
m) PLACEMENT OF CONTRACT				
624.	Whether requisite security amount was furnished?	CA, security deposit received		
625.	Whether period of security was extended if the EMD itself was converted as security deposit?	NIT, CA and BG		
626.	Whether Undertaking and declaration regarding the job contract was as per contract terms?	NIT, CA		
627.	Whether all work contracts were entered in the Register of contracts?	Register for work contracts, Internal guidelines and Manuals		
628.	Whether EMD was refunded to the parties have not successful in the bid?	NIT terms and EMD refund statement		
629.	Whether work commenced as per contract terms?	PERT and CPM Charts, Milestone and achievement thereof		
630.	Whether approval of the competent authority was taken for delay in commencement?	Note granting time extensions		
631.	Whether Payment was as per contract terms?	Contract terms and conditions and payments received		
632.	Whether bills have been duly certified by the site engineer and contractor?	Log Book/M Book, Internal guidelines, DOA		
633.	Whether approved by the Competent Authority?	-do-		
634.	Whether Statutory requirements (TDS, GST etc.,) was complied prior to payment and as per conditions of contract?	Payment bills		
635.	Whether approval of the competent authority was obtained for extra items/ extension of time etc?	DoA, Administrative approval and financial concurrence for extra items and time extension		
n) COMPOSITION OF TENDER EVALUATION COMMITTEE (TEC)				

636.	Whether Composition of TEC was as per Manual?	Internal guidelines and Engineering Manual		
637.	Whether Committee constituted included an officer from Finance department?			
o) FUNCTION OF TCC				
638.	Whether TCC discharged its function as per provisions of Engineering Manual?	Engineering Manual		
p) NEGOTIATION WITH THE TENDERER				
639.	Whether negotiation was held with L1 only in extraneous cases and was recorded in writing	Internal circular , Engineering Manual, CVC guidelines		
q) ZONAL CONTRACTS				
640.	Whether Zonal contract was awarded for routine capital/revenue works at Retail Outlets/consumer pumps/Terminals/ Depots/AFS?	Internal Guidelines, NIT, Operations Manual, CA		
641.	Whether Zonal contracts were finalized through open tenders?	Internal guidelines		
642.	Whether equitable distribution of work amongst zonal contractors were ensured?	Internal guidelines and Works Manual, TEC recommendations, distribution of work		
643.	Whether allocation of work amongst contractors was in compliance with the HO policy/ Guidelines			
644.	Whether valid licences were available for storage of bulk & packed LPG, filling operations and repairing of cylinders?			
645.	Whether accuracy of filling the cylinders was maintained by the plant?	MIS on plant performance, Proposed and actual		
646.	a. Whether calibration of weigh bridge was done periodically? b. Whether weighment system did not have any manual corrections?	Weigh bridge certificate		
647.	Whether weighment slip was enclosed?			
648.	Whether Abnormal loss, if any, was recovered?	DPR, MIS on abnormal loss	YV184	

649.	Whether new cylinders were accounted in a separate register?	Inventory Inward receipt		
650.	Whether quality of new cylinders received was checked and accounting the same was ensured?	Quality Inspn. Report, Internal guidelines, MDG	MIGO	
651.	Whether capacity utilisation of the plant was as per norms?	MIS on plant performance, budgeted and actuals		
652.	Whether filling parameters (valve consumption, pressure regulators (PR) and safety caps) were met?	MDG (LPG), actual consumption of valves, pressure regulators and safety caps.	MB1B	
653.	Whether Control existed to analyse wide variations in the consumption target vis-à-vis actual?	-do-		
654.	Whether Cylinders identified for hot repairs was repaired as per contract terms?	MDG (LPG), CA		
655.	Whether Classification of spurious cylinders as technical/non-technical was done and necessary action taken as per the recommendation of the committee?	MDG (LPG), Tech. Inspection Report		
656.	Whether system existed to identify defective PRs (with warranty) was replaced without costs?	MDG (LPG), Inspection Report on defective PRs		
657.	Whether payment to Haulage Contractor (loading/unloading, movement of cylinders, separation of under/over filled cylinders etc.) was made on verification (shift log book etc.)?	MDG (LDG), Terms of CA and log book		
658.	Whether system existed to ensure that there was no excess stock of New Cylinders resulting in blockage of funds?			
659.	Whether bottling capacity commensurate with storage capacity and linkage of LPG?	MDG (LPG), DPR, Budgeted and Actual production capacity v/s storage capacity of BP.		
660.	Whether the installed / rated capacity of the plant was adequate meet the demand?	MDG (LPG), Installed capacity of BP and BP wise no. of distributors		

		and their demand		
661.	Whether repairs & maintenance jobs were not split to circumvent the DoA?	DoA, CVC guidelines		
662.	Whether bulk (LPG) transportation orders were evenly distributed?	MDG (LPG), CA and no. of contracts v/s MIS	YV99 YVR269	
663.	Whether repetitive cases of upliftment of product from other than normal source was analysed?	MDG (LPG), MIS on exception reports on upliftment of products		
664.	Whether stock of plastic/aluminium seal & safety caps was available?	Inventory Report and MDG (LPG)	MB5B	
665.	Whether differences in pipeline receipt (LPG) (qty delivered v/s quantity received) was within norms?	MIS on quantity dispatched and quantity received, MDG (LPG)		
666.	Whether one way load given to distributors was supported by approval copies from Area Office and transportation was paid accordingly?	Distributor agreements and payment terms, internal guidelines.	YVR205	
667.	Whether proper approval for discount given for Non-domestic upliftment as per HO Policy?	HO Policy, MIS on upliftment of non-domestic cylinders	V/LD	
668.	Whether physical verification of cylinders was conducted and tallied with SAP?	Inspection report, MDG (LPG)	MMBE	
II. LEGAL				
669.	Whether periodic review of pending court cases/ arbitration cases (domestic and abroad) is done?	MIS on pending court / arbitration cases		
670.	Whether appeals were made with approval from competent authority?	DoA, Approval notes for appeal		
671.	Whether open tender was floated for empanelment of advocates	Internal guidelines,		
672.	Whether empanelled advocate/arbitrator lists was updated periodically?	-do-		
673.	Whether performance of the	-do-		

	advocates reviewed?			
674.	Whether proper system exists for payment of solicitors bills on verification?	Payments to solicitors, GL account	FBL1N	
675.	Whether legal expenses was less than the award amount?	Total payments made and award amount, Internal guidelines/ policy for settlement of court cases		
III HUMAN RESOURCES				
676.	Whether policy on advertisement of vacancies for recruitment was complied?	HR Policy		
677.	Whether selection of candidates was done by a duly constituted committee as per Corporation's policy?	Recruitment Policy, Internal Guidelines		
678.	Whether cases of increment withheld were communicated to Accounts Deptt sufficiently in advance?	Internal Guidelines and compliance note		
679.	Whether leave account and LTC records was maintained as per rules?			
680.	Whether policies for training, welfare measures were properly implemented?			
681.	Whether all legal disciplinary and court cases (employees) were properly monitored?			
682.	Whether VRS payments were made as per rules?			
683.	Whether controls exist for recovery of advances given to employees (vehicle, HBA, computer etc.)			
684.	Whether overtime was regulated as per Factories Act, 1948?			
685.	Whether DPE guidelines was complied in payment of salary and perquisites?			
686.	Whether MOU ratings are in line with DPE guidelines and PRP paid in line with MOU ratings?	MoU and PRP workings		

A. ESTABLISHMENT SECTION				
687.	Whether deduction was made for house rent in all cases of leased accommodation, furniture loan, festival advance, computer recovery etc?	Internal guidelines and compliance files, audit trail		
688.	Whether Children Education Allowance, LTC availed was in line with dependent list?			
689.	Whether overtime payment was made based on proper approval?			
690.	Whether adjustment for leave and absenteeism was made before drawal of salary?			
691.	Whether the statutory returns were filed in time with the respective authorities?			
692.	Whether control exists for paying retirement, resignation and other VRS benefits?			
693.	Whether all other deductions were made in time (e.g PF loan recoveries, credit society loan recoveries, transfer advance etc.)?			
IV. CORPORATE COMMUNICATION				
694.	Whether Proper budgetary control exists in PR Deptt., to monitor the expenses?	Budget papers		
695.	Whether expenditure incurred was as per policy and as per delegation of authority?	CC Policy and internal guidelines, DoA		
696.	Whether proper approval was obtained for appointment of an agent to co-ordinate the public relations work?	NIT, Award of contract and administrative approval note		
V. PRICING				
697.	Whether the pricing policy adopted was in approved by the Management and was as per industry standard?	LPG (MDG), Pricing policy		
698.	Whether the decisions in the industry meeting on pricing issues were properly implemented?	Minutes of the industry meeting and approvals thereof		

699.	Whether the rates updated by Manthan was verified by Pricing Dept.?	Audit trail		
700.	Whether price changes were updated without any delay?			
701.	Whether the directives of Ministry/PPAC were complied in case of controlled products?	Ministry Guidelines and internal/ industry guidelines		
702.	Whether the airfield charges & price built up was as per policy?	Costing of ATF and guidelines in this regard		
VI FINANCE DEPARTMENT				
(i) REGIONAL OFFICE				
A. COLLECTION FROM PARTIES WHO HAVE OPENED LETTER OF CREDIT				
703.	Whether the challan was deposited into bank in time along with LC for credit?	Bank statement, SAP reports		
704.	Whether Cash receipt was prepared after collection of the amount?	-do-		
705.	Whether other terms and conditions of letter of credit were met with?	-do-		
706.	Whether Supply location has certified copy of the LC?	-do-		
B. SALES TAX				
707.	Whether Proper procedures in compilation of periodical returns were being followed?	Internal guidelines and ST assessment report, cases of pending appeals in various forums		
708.	Whether the outstanding liability provided on account of tax in the quarterly/ annual accounts was adequate?	GL provisions and MIS on outstanding statutory dues		
709.	Whether all payment on account of penalty and interest were thoroughly reviewed and appropriate approval was taken before payment?	Provision approval note and MIS on ST pending dues		

710.	Whether adequate steps were taken to liquidate all pending/ disputed sales tax issues?	MDG (LPG), MIS on pending ST issues		
711.	Whether adequate measures were taken to collect all concessional forms to establish the quantum of concessional sales?	MDG (LPG), ST assessment orders		
712.	Whether revisions in Sales Tax Rates were implemented without delay?	Audit trail		
713.	Whether set off claims against liability wherever applicable were made as per the Sales Tax Law?	Provisions of ST rules and ST payments		
714.	Whether all credit notes/debit notes were scrutinised before making sales tax payments?	MDG (LPG) and ST payment procedure, internal guidelines		
C. BANKING COLLECTION & WITHDRAWAL ACCOUNT				
715.	Whether exhaustive list of all collection account was available for major customers?	Debtors Master and MDG (LPG)		
716.	Whether bank statements for all collection accounts were received/generated regularly and without delay?	BRS and Finance Manual		
717.	Whether there were no open items pending in the BRS?	GL extracts		
718.	Whether monthly statement for dishonour of cheques was received regularly and action initiated for recovery?	MIS on dishonoured cheques, Finance Manual GL extract		
719.	Whether system exists to verify physical cash and tally the same with book balance?	BRS and provisions in Finance Manual	YF20	
720.	Whether proper control on collateral securities was ensured?	Copies of collateral securities with finance deptt and control over accounting		
721.	Whether Steps were taken to open VAC (Value added current account) at locations to avoid idling of funds?	Internal guidelines and list of bank accounts held		
D. CASH BOOK				
722.	Whether there was no difference in physical cash available and the cash	Cash book, cash balance	YF20	

	as per the cash book?		
723.	Whether there was no advance outstanding for more than 15 days at the time of verification?	Cash book, SAP reports	
724.	Whether regular system of physical verification of cash by the imprest holder was followed?	-do-	
725.	Whether physical cash included soiled notes?	-do-	
726.	Whether there was no splitting of bills in order to keep the expenditure within the DOA limit during the period selected for review of cash book?		
727.	Whether approvals were taken for all major expenditures as per DOA?	Ledgers, vouchers DOA	
E. SALE/PURCHASE WITH OMCs, HOSPITALITY ARRANGEMENT			
728.	Whether all debit notes of refinery division for excise duty were supported by full details as required by functional department?	SAP Reports, GL extracts Correspondence files	
729.	Whether billing for sale of products to OMCs and for hospitality extended to OMCs was ensured without delay?	-do-	
730.	Whether masters for Excise duty, freight were updated in time with every revision?	-do-	
731.	Whether transaction values for the purpose of excise duty were checked before making payment to OMCs?	-do-	
732.	Whether quantity reconciliation was carried out on monthly basis with Bulk Stock Ledger?	-do-	
733.	Whether Proper quantity bifurcation was made in joint certificates whenever there was a change in rate in the middle of the month?	-do-	
734.	Whether refinery purchases were tallying with stock records?	-do-	
735.	Whether AC19 & freight booking were comparable?	-do-	

736.	Whether Freight charged by Railways was test checked with the tariff table?	-do-		
737.	Whether Port dues and other tanker expenses incurred on IOC charter vessel carrying OMC cargoes were recovered after obtaining JC?	-do-		
738.	Whether Unusual debit/credit balances in status reports were reviewed regularly and action taken to rectify errors on account of incorrect /short / excess booking of invoices and cash receipts?	-do-	FBL5N / S_ALR_870 12247	
739.	Whether Status of Joint Reconciliation with major customers was reviewed and action taken on open items?	-do-	FBL5N	
740.	Whether there were no debit balances in contractor operated COCO Accounts?	-do-		
741.	Whether there was no DGS&D party appearing in Non-DGS&D customer ledger?	-do-	S_ALR_870 12247	
742.	Whether Interest was properly booked in case of interest bearing customers?	-do-		
743.	Whether correct management information was given for all outstanding debtors?	-do-	S_ALR_870 12247/ S_ALR_870 12178	
744.	Whether the refunds made to the customers were approved by competent authority?	-do-		
F. CAPITAL ASSETS				
745.	Whether all payments for bills was as per work order and under IR No. MM module?	Copy of work order and Inward Receipts note (MM module)		
746.	Whether Liquidated Damages were recovered for delay in completion of work?	Engineering Manual, MDG (LDG), LD recovery statement		
747.	Whether extension given/waiver for reduction in LD was as per CA?	DoA, CA, Note for waiver of LD, note for extension		

748.	Whether Bank Guarantee/Security Deposit instrument was handed over to Finance Deptt?	Register to watch Receipt of BG/SD by Cash, Internal guidelines		
749.	Whether adjustments were made prior to payment to the party?	Running bill account, terms of payment, Engineering Manual		
750.	Whether TDS deducted at applicable rates?	-do-		
751.	Whether acceptance reports were reviewed for any adverse remarks resulting in recovery of costs?	Internal guidelines, acceptance reports, recovery details,		
752.	Whether all bills were certified by the Engg. Deptt.?	Approval of engg deptt, and Engg Manual		
753.	Whether all capital job related expenditure were capitalized?	Project exp, CWIP account details, internal		
754.	Whether location-wise capital assets ledger was maintained and updated?	guidelines, Finance and Engineering manual		
755.	Whether the physical verification of capital assets was periodically done and any differences were adjusted with proper approvals?	PV report, approvals for adjustment, if any		
756.	Whether recovery was made for the cost of facilities/tankage provided to consumers as per the MOU/Agreement?	Manual, MoU and Agreement terms		
757.	Whether rates of depreciation applied are correct?	Depreciation master		
758.	Whether control existed over materials lying with the contractor?	Inward goods receipt account, contract terms and accounting		
759.	Whether all capital assets were insured as per policy at economical rates?	Internal Guidelines, insurance policy		
760.	Whether capital advances/WIP pending for more than one year were reviewed?	Internal guidelines and list of CWIP pending		
G. STOCK SECTION BULK / PACKED PRODUCT				
761.	Whether stock ledgers/physical verification report of locations were reviewed for non-moving goods?	MIS		
762.	Whether valuation of stock was done as per inventory policy?	Valuation report Finance Manual, internal guidelines		

763.	Whether reasons for differences in book balance and physical balance were properly investigated?	Accounting of differences		
764.	Whether stocks lying with the third party were also included for stock valuation?	System of valuation of inventory		
765.	Whether railway claims booked were reconciled with the claims lodged by Operations Deptt.?	Inter departmental reconciliation procedures and internal guidelines thereon	YV93	
766.	Whether empty barrels including stock lying with third party were considered for stock valuation?	Stock register, Physical verification report		
767.	Whether Sales / stock reconciliation was carried out and all excess booked and unbooked items were rectified?	-do-	VFX3	
VII. SAP & EXCEPTION LISTINGS				
768.	Whether user ID of employee was automatically deleted On transfer/retirement?			

4. Conclusion

The paragraph highlights the significance of working papers since it is a fact that the audit evidence results from the process of documentation. It further states that the audit evidence supports audit conclusion and confirms that the audit was carried out in accordance with auditing standards. Hence, the questionnaire devised on the audit of Oil companies (refineries and OMCs) acts as an audit working paper aiding in systematic evidence collection for carrying out the compliance audit of oil companies and its various field offices. If the audit remarks are in affirmative to the audit checks exercised, it may be an indicative of deviation or deficiency and a further in-depth analysis is inevitable to arrive at proper audit conclusion.

Para 5.15 of CAG's
Compliance Audit
Guidelines

The questionnaire is designed in such a way that a reply as "No" would indicate a deficiency / deviation which needs further, examination.

Unit	Audit Unit	Total Audit Checks	Reply as 'Yes'	Reply as 'No'
(1)	(2)	(3)	(4)	(5)=(3-4)
Refinery	Refinery Operation and Technical Services	146		
OMCs (IOCL)	AU 1 Sales, Operations (excl. LPG) and Engineering	375		
	AU 2 LPG, Finance, HR, IT, Legal and Miscellaneous	247		
	TOTAL AUDIT CHECKS	768		

Director General (Commercial)

ANNEXURE I
List of Refineries in India

(referred in para 1.2)

S. No	Name of the Refineries	Location	Holding company	Annual Production capacity (in MMTPA) (as on 31 December 2017)
1	Mathura Refinery	UP	IOCL	8.00
2	Panipet Refinery	Haryana	IOCL	15.00
3	Paradeep Refinery	Orissa	IOCL	15.00
4	Haldia Refinery	West Bengal	IOCL	7.50
5	Koyali Refinery	Gujarat	IOCL	13.70
6	Guwahati Refinery	Assam	IOCL	1.00
7	Bongaigaon Refinery	Assam	IOCL	2.35
8	Digbai Refinery	Assam	IOCL	0.65
9	Barouni Refinery	Bihar	IOCL	6.00
	Total Refinery capacity of IOCL			70.20
10	Manali, Refinery	Chennai, Tamil Nadu	CPCL	10.50
11	Cauvery Basin Refinery	Nagapattinam, Tamil Nadu	CPCL	1.00
	Total Refinery capacity of CPCL, a subsidiary of IOCL			11.50
	Total Refinery capacity of IOCL including CPCL			81.70
12	Kochi Refinery	Kochi, Kerala	BPCL	15.00
13	Mumbai Refinery	Maharashtra	BPCL	12.00
	Total Refinery capacity of BPCL			27.00
14	Numaligarh Refinery	Assam	BPCL & OIL	3.00
	Total Refinery capacity of BPCL including Joint Venture			30.00
15	Visakha Refinery	Vizag, Andhra Pradesh	HPCL	8.30
16	Mumbai Refinery	Maharashtra	HPCL	7.50
	Total Refinery capacity of HPCL			15.80
17	Mangalore Refinery	Mangalore, Karnataka	MRPL	15.00
	Total Refinery capacity of MRPL			15.00
18	Tatipaka Refinery	Andhra Pradesh	ONGC	0.66
	Total Refinery capacity of ONGC including MRPL			15.66
	Total Refinery capacity in public sector refineries			143.16
19	Jam Nagar Refinery (Domestic tariff Area)	Gujarat	RIL	33.00
20	Jam Nagar Refinery (SEZ)	Gujarat	RIL	27.00
21	Essar Refinery	Gujarat	Essar	20.00
22	Batinda Refinery (Guru Gobind Singh Refinery)	Punjab	Hindustan Mittal Energy Limited & HPCL	9.00
23	Bina Refinery	Madhya Pradesh	Oman refinery oil company and BPCL	6.00
	Total refinery capacity under private and Joint sector			95.00
	Total Refinery capacity			238.16

ANNEXURE II
IOCL – Southern Region (Plant Code)

(referred in para 1.3.1.2)

IU	DESC	Co Code	Plant Code
Tuticorin AFS	AFSs	4100	4028
Kannur AFS	AFSs	4200	4029
CHENNAI DRUM PLANT, IOCL	DRUM PLT	4100	4076
Bitumen Drum Plant, MADURAI	DRUM PLT	4100	4078
Pondy Lab Depo, Pondicherry	Depot	4100	4155
M/s. CITY LUBRICANTS PVT. LTD		4100	4162
M/s. MANALI LUBRICANTS PVT. LTD		4100	4163
M/s. Indian Oil Corporation Lt		4100	4165
M/s. Indian Oil Corporation Lt		4100	4166
M/s. Indian Oil Corporation Lt		4100	4168
COIMBATORE BOTTLING PLANT		4100	4185
M/s. Pure Petrochem India Pvt L		4100	4190
M/s. Indian Oil Corporation Lt		4100	4193
Coimbatore AO	Area Office	4100	4111
Chennai AO	Area Office	4100	4112
Madurai AO	Area Office	4100	4113
Trichy AO	Area Office	4100	4114
Arakkonam AFS	AFSs	4100	4001
Coimbatore AFS	AFSs	4100	4002
Meenambakkam AFS	AFSs	4100	4003
Trichy AFS	AFSs	4100	4004
Sulur AFS	AFSs	4100	4005
Madurai AFS	AFSs	4100	4006
Tambaram AFS	AFSs	4100	4007
Pondicherry AFS	AFSs	4100	4025
IOCL CRMB/EMULSION FACILITY	CFA	4100	4164
CFA ERODE	CFA	4100	5810
CFA - KAPPALUR -IOCL	CFA	4100	5811
IOCL A/C DARSHAN PACKAGING	COO ¹⁰	4100	4169
COLG, IOCL, CHENNAI PORT TRUST	COO	4100	5302
COLG, SALEM STEEL PLANT	COO	4100	5304
COLG-ZC exists do not use	COO	4100	5305

¹⁰ Contractor Operated Office

COLG LMW, COIMBATORE	COO	4100	5317
COLD, SALEM STEEL PLANT	COO	4100	5318
COLD,SHANTHI GEARS LTD.	COO	4100	5322
COLG, MALCO	COO	4100	5323
COLG, (NTECL)	COO	4100	5324
CONSUMER OPERATED LUBE GODOWN	COO	4100	5377
M/s. Indian Oil Corporation Lt	COO	4100	5801
CITY LUBRICANTS PRIVATE LTD..	COO	4100	5803
PANKAJAM INDUSTRIAL CORPORATIO	COO	4100	5812
SALEM BP CONSUMER PUMP	COCO	4100	8019
COIMBATORE BP CONSUMER PUMP	COCO	4100	8020
COCO-MUDHALIARPET	COCO	4100	8083
ENNORE BP CONSUMER PUMP	COCO	4100	8300
COCO - KANCHEEPURAM	COCO	4100	8301
COCO ARUMBAKKAM	COCO	4100	8302
COCO TAMIL NOT TO USE	COCO	4100	8303
COCO - Mandaveli	COCO	4100	8304
COCO - T NAGAR	COCO	4100	8305
COCO-MARAIMALAINAGA	COCO	4100	8306
COCO-MADHURANTAGAM	COCO	4100	8307
COCO-MELAVARKUPPM	COCO	4100	8308
COCO-TIRUTTANI	COCO	4100	8309
INDANE RETAIL COUNTER-ENNORE	COCO	4100	8310
COCO-KARAYANCHAVADI	COCO	4100	8311
COCO-SRIPERAMBUDUR	COCO	4100	8312
COCO - CHEMBARAMBAKKAM	COCO	4100	8313
COCO-MELAMARUVATHUR	COCO	4100	8314
JRO, ULUNDURPET	COCO	4100	8315
COCO-MUDICHUR	COCO	4100	8316
COCO - PADAPPAI	COCO	4100	8317
COCO - POTHTHURPET	COCO	4100	8318
COCO - VANIAMBAD	COCO	4100	8319
TONDIARPET CONSUMER PUMP	COCO	4100	8320
COCO - PONNERI	COCO	4100	8321
COCO - AVADI	COCO	4100	8322
COCO - TIRUPATHUR	COCO	4100	8323
COCO - PERIYAPALAYAM	COCO	4100	8324
COCO - KADATHUR	COCO	4100	8325
COCO- EGMORE	COCO	4100	8326
COCO - GINGEE	COCO	4100	8327

COCO-NELLIKUPPAM	COCO	4100	8328
COCO - AMBATTUR	COCO	4100	8329
INDANE RETAIL COUNTER-SALEM	COCO	4100	8330
COCO-VELLORE	COCO	4100	8331
COCO-ARAKKONAM	COCO	4100	8332
COCO-CHINNASALEM	COCO	4100	8333
COCO-NAMAKKAL	COCO	4100	8334
COCO - JUBLI RO NAMAKKAL	COCO	4100	8335
COCO-RASIPURAM	COCO	4100	8336
COCO-KRISHNAGIRI	COCO	4100	8337
COCO GANGAVALLI	COCO	4100	8338
INDIANOIL COCO MATHUR	COCO	4100	8339
COCO-ERODE RAILWAY JUNCTION	COCO	4100	8340
INDANE RET. COUNTER-CHENGELPET	COCO	4100	8342
COCO-Berigai	COCO	4100	8343
COCO ROPOOSARI	COCO	4100	8344
COCO RO ERODE	COCO	4100	8345
COCO VASANTHAPURAM	COCO	4100	8346
COCO VELAGOUNDENPATTI	COCO	4100	8347
COCO PALAYAM PUDUR	COCO	4100	8348
COCO RO DENKANIKOTTA	COCO	4100	8349
COCO ELLAMPALLI	COCO	4100	8350
COCO-ATTAMPATTI	COCO	4100	8351
COCO-SALEM HASTHAMPATTI	COCO	4100	8352
COCO MATHIGIRI	COCO	4100	8353
COCO - TAMIL NOT TO USE	COCO	4100	8354
COCO - HOSUR	COCO	4100	8355
INDIAN OIL(COCO) PG	COCO	4100	8356
IOC COCO RO (POOSARI PATTI	COCO	4100	8357
COCO - TALAIVASALAIL COUNTER	COCO	4100	8358
IRC-ERODE	COCO	4100	8359
COCO - TRICHI	COCO	4100	8360
COCO-NIRAVY	COCO	4100	8361
Ennore Thermal Power Stn	COCO	4100	8362
North Chennai Thermal Power St	COCO	4100	8363
COCO YERCAUD	COCO	4100	8364
COCO-PENNAGARAM	COCO	4100	8365
COCO, NANGAVALLI	COCO	4100	8366
COCO-YANAM	COCO	4100	8367
COCO DEVAKOTTAI	COCO	4100	8368

COCO ERAIYUR	COCO	4100	8369
COCO THURAIYUR	COCO	4100	8370
COCO THIRUPATHUR	COCO	4100	8371
COCO THIRUMANUR	COCO	4100	8372
COCO THOLUDUR	COCO	4100	8373
COCO NARANAMANGALAM	COCO	4100	8374
COCO TRICHY	COCO	4100	8375
COCO DALMIAPURAM	COCO	4100	8376
COCO NIRAVY	COCO	4100	8377
COCO KANDAMPALAYAM 8378	COCO	4100	8378
COCO KANGALANCHERI	COCO	4100	8379
COCO KOTTUCHERI	COCO	4100	8380
COCO,KARATHOLUVU	COCO	4100	8381
COCO,KUNNATHUR	COCO	4100	8382
COCO,P.P.PATTY	COCO	4100	8383
COCO,PERUMANALLUR	COCO	4100	8384
COCO,COIMBATORE	COCO	4100	8385
COCO,KANGEYAMPALAYAM	COCO	4100	8386
COCO,KANGEYAM ROAD	COCO	4100	8387
COCO,UKKADAM	COCO	4100	8388
COCO,VEERAPANDI	COCO	4100	8389
COCO,VAVIPALAYAM	COCO	4100	8390
JRO,POLLACHI	COCO	4100	8391
JRO,PALLADAM	COCO	4100	8392
JRO Chengapalli	COCO	4100	8393
COCO-JUBILEE	COCO	4100	8394
COCO-DINDIGUL	COCO	4100	8395
COCO-MOREPATTI	COCO	4100	8396
COCO-THADIKOMBU	COCO	4100	8397
Coco-Thoppampatti	COCO	4100	8398
COCO- TANJORE	COCO	4100	8399
COCO-ABHISHEKAPURAM	COCO	4100	8400
COCO - THIRUVERAMBUR	COCO	4100	8401
COCO - VIduthalaipatti	COCO	4100	8402
COCO-UTHIRAMERUR	COCO	4100	8403
COCO Ottanchatram	COCO	4100	8440
COCO Kallangudi	COCO	4100	8441
Consumer Pump Erode BP	COCO	4100	8442
COCO VADIPATTI	COCO	4100	8443
COCO MADHAVARAM	COCO	4100	8444

COCO VYASARPADI	COCO	4100	8445
COCO AMBASAMUDRAM	COCO	4100	8446
COCO INDIRA NAGAR	COCO	4100	8494
COCO-SEVILIMEDU	COCO	4100	8501
COCO-OTHAKADAI	COCO	4100	8502
COCO-RAMNAD	COCO	4100	8503
COCO-CHINNAMUTTAM	COCO	4100	8504
COCO-Adhiyamankottai	COCO	4100	8505
COCO-Marapalam Junction	COCO	4100	8506
COCO-Burgur	COCO	4100	8507
COCO-Koneripalli	COCO	4100	8508
COCO-SWAGAT CHENGAPALLI	COCO	4100	8509
COCO-Perundurai	COCO	4100	8510
COCO-Kodumudi	COCO	4100	8511
COCO-Gomangalampudur	COCO	4100	8512
COCO-Veerapandi	COCO	4100	8513
COCO-Arani	COCO	4100	8514
COCO-Chengam	COCO	4100	8515
COCO-SINGAMPUNARI	COCO	4100	8516
COCO-KEELAVANJORE	COCO	4100	8517
COCO-ARUMPARTHAPURAM	COCO	4100	8518
COCO-ARIYUR	COCO	4100	8519
COCO-J.N.STREET	COCO	4100	8520
COCO-ARIYANKUPPAM	COCO	4100	8521
COCO-SURANDAI	COCO	4100	8530
COCO-REDHILLS	COCO	4100	8531
COCO-Eriyodu	COCO	4100	8532
COCO-ARIYALUR	COCO	4100	8533
COCO-TB Road, CBE	COCO	4100	8534
COCO-DEVALA	COCO	4100	8535
COCO PUZHAL	COCO	4100	8686
COCO THIRUPORUR	COCO	4100	8687
JRO-SRIPERUMBUDUR	COCO	4100	8701
COCO-MORNAPALLI	COCO	4100	8722
COCO, ARUMBAKKAM	COCO	4100	8734
COCO UDANAPALLI	COCO	4100	8751
COCO AYANAVARAM	COCO	4100	8948
COCO ELAYANGUDI	COCO	4100	8949
COCO MILLERPURAM	COCO	4100	8950
COCO PAMBAN	COCO	4100	8951

COCO USILAMPATTI	COCO	4100	8952
COCO ELLIYARPATTI	COCO	4100	8953
COCO KEELAIYUR	COCO	4100	8954
COCO THENI	COCO	4100	8955
COCO-MELARASARADI	COCO	4100	8956
COCO-ETANYAPURAM	COCO	4100	8957
coco-kanniyakoil	COCO	4100	8958
COCO SOUTH VALLIYUR	COCO	4100	8969
COCO- SATCHIAPURAM	COCO	4100	8970
COCO ANNA NAGAR	COCO	4100	8988
COCO,PONDY - EAST COAST RO	COCO	4100	C751
COCO,THIRUVANA KOIL	COCO	4100	C752
COCO,VANNIKONETHAL	COCO	4100	C753
COCO,KANDIYUR	COCO	4100	C754
COCO,PUDUKOTTAI	COCO	4100	C755
COCO,KARAIKUDI	COCO	4100	C756
COCO,LENAVILAKKU	COCO	4100	C757
COCO,GUNDUR	COCO	4100	C758
COCO,OZHUGUNACHERI	COCO	4100	C759
COCO,THORNAKALPATTI	COCO	4100	C760
COCO,CHATRAM BUS STAND	COCO	4100	C761
COCO,VELACHERY	COCO	4100	C762
JRO,IRUNGATTUKOTTAI	COCO	4100	C763
COCO,WALLAJAH	COCO	4100	C764
COCO,NN KANDIGAI	COCO	4100	C765
COCO,THIRUVALLUR	COCO	4100	C766
COCO,SHOLAVARM	COCO	4100	C767
COCO,CHELLANGUPPAM	COCO	4100	C768
COCO,MADIPAKKAM	COCO	4100	C769
COCO,ANNANAGAR	COCO	4100	C770
COCO,CHENGAM	COCO	4100	C771
COCO,ELAVASURKOTTAI	COCO	4100	C772
COCO,NEELAMANGALM	COCO	4100	C773
COCO,ATHUR	COCO	4100	C774
COCO VELLAMUDI	COCO	4100	C793
JRO,SATHYAMANGALAM	COCO	4100	C901
COCO,TIRUPUR	COCO	4100	C902
JRO, KRISHNAGIRI	COCO	4100	C903
COCO,TRICHENGODE	COCO	4100	C904
COCO,SALEM	COCO	4100	C905

COCO, ADDAGURIKY	COCO	4100	C906
COCO, KUNDARAPALLI	COCO	4100	C907
COCO, KANDAMPALYAM	COCO	4100	C908
COCO, VYAPPAMALAI	COCO	4100	C909
COCO, TIRUPUR II -PALLADAM	COCO	4100	C910
COCO, POCHAMPALLI	COCO	4100	C911
COCO, SINGARAPETAI	COCO	4100	C912
COCO, KATTUKOTTAI	COCO	4100	C913
COCO, CBE CITY AVARAMPALAY	COCO	4100	C914
COCO, KANNAMANAYACKNOOR	COCO	4100	C915
COCO, KANAKAMPALAYAM	COCO	4100	C916
COCO, RAYAKOTTAH	COCO	4100	C917
COCO, PARRYS CORNER	COCO	4100	C918
COCO RASAMPALAYAM	COCO	4100	C919
COCO- NAZARATHPET	COCO	4100	C920
COCO- MAMANDUR	COCO	4100	C921
FOR FUTURE USE	COCO	4100	C922
COCO, Pernamallur Koot Road	COCO	4100	C923
CENTRAL INVENTORY POINT	CIP	4100	4092
Lube Mktg Terminal, IOCL, Chen	CIP	4100	4192
DOLG,COIMBATORE	DOLG	4100	5806
DOLG(BITUMEN), COIMBATORE	DOLG	4100	5807
M/S.JPL PRODUCTS, CHENNAI	DOLG	4100	5813
Coimbatore DO	Divisional Office	4100	4101
Chennai Divisional Office	Divisional Office	4100	4102
Madurai DO	Divisional Office	4100	4103
Salem Divisional Office	Divisional Office	4100	4104
Trichy Divisional Office	Divisional Office	4100	4105
IOC-IBP DIV CHENNAI DO	Divisional Office	4100	4119
IOC-IBP DIV MADURAI DO	Divisional Office	4100	4120
Trichy Depot	Depots	4100	4142
Erode Depot	Depots	4100	4144
INDIAN OIL CORPORATION LTD	Depots	4100	4147
CFA /Packed Bitumen Depot	Depots	4100	4148
IOCL,IRUGUR TOP	Depots	4100	4149
Sankari Terminal	Depots	4100	4150
Vilangudi Depot	Depots	4100	4151
Tirunelveli Depot	Depots	4100	4153
METTUR DEPOT	Depots	4100	4154
VAZHAVANTHANKOTTAI DEPOT	Depots	4100	4157

IOC - MANALI	Depots	4100	4158
LBP - Chennai	Lube Blending Plant	4100	4136
Lube Mktg Terminal, IOCL, Chen	Lube Blending Plant	4100	4137
LBP, CHENNAI (LOGICAL)@CPCL	Lube Blending Plant	4100	4138
New Lube Complex at Chennai	Lube Blending Plant	4100	4196
LPG BP -Ennore	LPG Plants	4100	4171
LPG BP -Salem	LPG Plants	4100	4172
LPG BP -Pondichery	LPG Plants	4100	4174
LPG BP -Madurai	LPG Plants	4100	4175
LPG BP -MAYILADUTHURAI	LPG Plants	4100	4176
LPG BP -,ERODE	LPG Plants	4100	4177
LPG BP -Coimbatore	LPG Plants	4100	4179
LPG BP -Trichy	LPG Plants	4100	4181
LPG BP -Chengelpet	LPG Plants	4100	4183
LPG BP -MANNARGUDI	LPG Plants	4100	4184
LPG BP -ILAYANGUDI	LPG Plants	4100	4187
LPG BP -Tirunelveli	LPG Plants	4100	4188
SHV Tuticorin	LPG Plants	4100	4194
CRC - CPCL INSTALLATION	Refinery/OMC Location	4100	4121
FST CHENNAI _ INTERSTATE PURCH	Refinery/OMC Location	4100	4134
Tamil Nadu SO	State office	4100	4100
IOC LTD, NARIMANAM	Terminal	4100	4122
Madras FST	Terminal	4100	4125
Madurai Terminal	Terminal	4100	4126
KORUKKUPET TERMINAL	Terminal	4100	4127
Royapuram Port Terminal	Terminal	4100	4128
Tondiarpet Port Terminal	Terminal	4100	4129
TUTICORIN PORT TERMINAL	Terminal	4100	4130
Trichy TOP (INDIAN OIL CORP L	Terminal	4100	4133
Ennore Terminal	Terminal	4100	4139
IOC - NAGAPATTINAM TERMINAL (B	Terminal	4100	4140
Asanur Terminal	Terminal	4100	4141
IOCL C/O HPC Ennore	Terminal	4100	4159
IOCL C/o Ennore Tank Truck Pvt	Terminal	4100	4160
RIL Ennore	Terminal	4100	4167

Kappalur Terminal	Terminal	4100	4186
Ellathur Depot (HPC)		4200	4248
PURE PETROCHEM INDIA PVT LTD		4200	4278
Cochin AO	Area Office	4200	4211
Kozhikode AO	Area Office	4200	4212
Cochin AFS	AFSs	4200	4008
Trivandrum AFS	AFSs	4200	4009
Calicut AFS	AFSs	4200	4010
Nedumbassery AFS	AFSs	4200	4011
IOCL-CFA-PALAKKAD	CFA	4200	5825
KOLDY PETROLEUM INDIA LTD	COO	4200	4277
COCO PALLICHAL	COCO	4200	8456
COCO CHATHANOR	COCO	4200	8457
COCO KUTHUPARAMBA	COCO	4200	8458
COCO PADANNAKKAD	COCO	4200	8459
COCO IRITTY	COCO	4200	8460
COCO KANJIKODE	COCO	4200	8461
COCO MANKAVU	COCO	4200	8462
COCO MUKKAM	COCO	4200	8463
COCO TUDA	COCO	4200	8464
COCO KOTTAKAL	COCO	4200	8465
COCO TIRUR	COCO	4200	8466
COCO PAVMANI ROAD	COCO	4200	8467
COCO KANJIKODE	COCO	4200	8468
COCO THOPPUMPADY	COCO	4200	8469
COCO-IOC PADINJATTINKARA	COCO	4200	8470
COCO TRICHUR	COCO	4200	8471
COCO WISLAND	COCO	4200	8472
COCO ALAPUZHA	COCO	4200	8473
COCO KUMBAZHA	COCO	4200	8474
COCO TRIKKAKARA	COCO	4200	8475
COCO KOTTIYAM	COCO	4200	8481
COCO PALLICKAL	COCO	4200	8482
COCO KANNANALLOOR	COCO	4200	8484
COCO NEENDAKARA	COCO	4200	8488
INDANE RETAIL COUNTER,CALICUT	COCO	4200	8489
INDANE RETAIL COUNTER,COCHIN	COCO	4200	8490
COCO PALLAKAD	COCO	4200	8491
INDANE RETAIL COUNTER,QUILON	COCO	4200	8492
COCO PERUMBAVOOR	COCO	4200	8493

Consumer Pump, Quilon BP	COCO	4200	8495
COCO SIDCO PAVARATTY	COCO	4200	8497
COCO G H ROAD	COCO	4200	8498
COCO - AKKAMPADAM	COCO	4200	8499
COCO Vallarpadam	COCO	4200	8536
COCO,KOTTAYAM	COCO	4200	C851
COCO,KODUNGALUR	COCO	4200	C852
JRO,ANGAMALIM	COCO	4200	C853
COCO,PALA	COCO	4200	C854
COCO,KAKANAD	COCO	4200	C855
COCO,KARINGACHERA	COCO	4200	C856
COCO,NENMANIKARA	COCO	4200	C857
COCO,EDAMUTTAM	COCO	4200	C858
COCO,PALGHAT-SHORANUR ROAD	COCO	4200	C859
COCO,PALGHAT-CHITTOOR ROAD	COCO	4200	C860
COCO,VAWAKAVU	COCO	4200	C861
COCO,MALAMPUZHA	COCO	4200	C862
COCO,PALGHAT	COCO	4200	C863
COCO,KULANDE	COCO	4200	C864
COCO,ATTIPARA	COCO	4200	C865
COCO,VILLIAPALLI	COCO	4200	C866
COCO,PERAMBRA	COCO	4200	C867
COCO,KAKKATTIL	COCO	4200	C868
COCO,VETTICHIRA	COCO	4200	C869
COCO,MEPPAYUR	COCO	4200	C870
COCO,THOTTILPALAM	COCO	4200	C871
COCO,CHELANNUR	COCO	4200	C872
COCO,PADAPARAMBA	COCO	4200	C873
COCO,CHEMMADM	COCO	4200	C874
COCO,KUTHUPARAMBA	COCO	4200	C875
COCO,MAMBARAM	COCO	4200	C876
COCO,MANJERI	COCO	4200	C877
COCO,KONDOTTY	COCO	4200	C878
IOCL-DOLG Ernakulam,	DOLG	4200	5822
Cochin DO	Divisional Office	4200	4201
Trivandrum Divisional Office	Divisional Office	4200	4202
Calicut Divisional Office	Divisional Office	4200	4203
IOC-IBP CALICUT DO	Divisional Office	4200	4219
IOC-IBP KOCHI DO	Divisional Office	4200	4220
Cannanore Depot	Depots	4200	4242

Palghat Depot	Depots	4200	4243
Thiruvananthapuram Depot	Depots	4200	4245
KOZHIKODE DEPOT	Depots	4200	4247
LPG BP -Quilon	LPG Plants	4200	4271
LPG BP -Cochin	LPG Plants	4200	4272
LPG BP -Calicut	LPG Plants	4200	4273
IOC LPG Import Terminal, Kochi	LPG Plants	4200	4280
Kerala SO	State office	4200	4200
Cochin Mktg. Terminal	Terminal	4200	4222
Wellington Island Terminal	Terminal	4200	4224
Ernakulam Terminal	Terminal	4200	4225
Gulbarga Depot (CLOSED)		4300	4345
LPG BP -Bangalore	BP	4300	4371
LPG BP -Mangalore	BP	4300	4374
ELF Mangalore	ELF	4300	4381
Bangalore AO	Area Office	4300	4311
Belgaum AO	Area Office	4300	4312
Bangalore AFS	AFSs	4300	4012
Bidar AFS	AFSs	4300	4014
YELAHANKA AFS	AFSs	4300	4015
Mangalore AFS	AFSs	4300	4016
Bangalore International AFS	AFSs	4300	4030
CFA HUBLI	CFA	4300	5841
CFA- GULBARGA	CFA	4300	5847
CFA-Bangalore	CFA	4300	5849
Bitumen CFA-Bangalore	CFA	4300	5850
BANGALORE TERMINAL	COO	4300	4321
COLG-HUTTI GOLD MIMES	COO	4300	5340
COLD-NMDC Ltd	COO	4300	5345
COLG-Janki	COO	4300	5350
COLG-ULRATECH CEMENT LTD RCW	COO	4300	5351
COLG JSW STEEL LTD	COO	4300	5380
TKD Ghataprabha	COCO	4300	6173
COCO HIREHALLI	COCO	4300	8447
COCO-KR PURAM	COCO	4300	8448
COCO-SHESHADRIPURAM	COCO	4300	8449
COCO-DOBBASPET 2	COCO	4300	8450
COCO-KANAKPURA ROAD	COCO	4300	8451
Consumer Pump, Devanagunthi	COCO	4300	8600
JRO Dobbspet	COCO	4300	8601

JRO Narasapur	COCO	4300	8602
JRO Davanagere	COCO	4300	8603
JRO Bidadi	COCO	4300	8604
JRO Belthangady	COCO	4300	8605
JRO Ankola	COCO	4300	8606
JRO Nellyadi	COCO	4300	8607
JRO Udayapura	COCO	4300	8608
JRO M.K. Hubli	COCO	4300	8609
CONSUMER PUMP, KANAGALA	COCO	4300	8610
JRO Ilkal	COCO	4300	8611
JRO Haveri	COCO	4300	8612
JRO Bijapur	COCO	4300	8613
JRO Mummigatti	COCO	4300	8614
COCO, Nagwara	COCO	4300	8615
COCO Mysore Road	COCO	4300	8616
COCO Lingarajapuram	COCO	4300	8617
COCO Saraswathipuram	COCO	4300	8618
COCO Siddarthanagar	COCO	4300	8619
COCO Bilekhalli	COCO	4300	8620
COCO Chamarajpet	COCO	4300	8621
COCO Bellandur	COCO	4300	8622
COCO Banashankari	COCO	4300	8623
COCO Dharmasthala	COCO	4300	8624
COCO Sullia	COCO	4300	8625
COCO Balehonnur	COCO	4300	8626
COCO Shringeri	COCO	4300	8627
COCO Koppa	COCO	4300	8628
COCO Bhalki	COCO	4300	8629
COCO Zalki	COCO	4300	8630
COCO Bangalore LPG	COCO	4300	8631
COCO Devanhalli	COCO	4300	8632
COCO Bannur	COCO	4300	8633
COCO CHAMARAJNAGAR	COCO	4300	8634
COCO BELMAN	COCO	4300	8635
COCO BINAGA	COCO	4300	8636
COCO Mummyghatti	COCO	4300	8637
JRO ANNEX	COCO	4300	8638
COCO HITINAHALLI	COCO	4300	8639
COCO MUDHOL	COCO	4300	8640
COCO MAHALINGPUR	COCO	4300	8641

J.R.O.MK	COCO	4300	8642
COCO UDYAMBAG	COCO	4300	8643
COCO UGAR	COCO	4300	8644
COCO JAMKHANDI ROAD	COCO	4300	8645
COCO HUBLI TOWN	COCO	4300	8646
COCO TIKOTA	COCO	4300	8647
COCO KAGWAD	COCO	4300	8648
COCO STATION ROAD	COCO	4300	8649
COCO AFZALPUR	COCO	4300	8650
COCO BIDAR	COCO	4300	8651
COCO TB ROAD ROAD	COCO	4300	8652
COCO BTM LAYOUT	COCO	4300	8653
COCO Gangavathi	COCO	4300	8654
IRC, Devanagunthi	COCO	4300	8655
COCO IOC KOTTUR	COCO	4300	8656
Consumer Pump BIAL	COCO	4300	8670
COCO-Wadi	COCO	4300	8671
COCO- Basavakalyan	COCO	4300	8672
COCO- Kembhavi	COCO	4300	8673
COCO-Kariganur	COCO	4300	8674
COCO-Kumbalur	COCO	4300	8675
COCO-Madanayakanahalli	COCO	4300	8677
COCO-Binaga	COCO	4300	8678
COCO-Talikoti	COCO	4300	8679
COCO-Shindikurbet	COCO	4300	8680
COCO-Mundgod	COCO	4300	8681
COCO-Kamatnur Cross	COCO	4300	8682
COCO-Laxmeswar	COCO	4300	8683
COCO-K.R.PURAM II	COCO	4300	8684
COCO KINNIGOLI	COCO	4300	8689
COCO-CHANDAKAPUR	COCO	4300	8695
COCO-BANDIPALAYA	COCO	4300	8696
COCO Marakada	COCO	4300	8697
Consumer Pump shimoga BP	COCO	4300	8991
COCO,HSR LAYOUT,BANGALORE	COCO	4300	C651
COCO,BTM LAYOUT,BANGALORE	COCO	4300	C652
COCO,KENGERI II	COCO	4300	C654
COCO,HASSAN 2 RAVINDRA NAG	COCO	4300	C655
COCO,GANDSI CROSS	COCO	4300	C656
COCO,BEJAI KAVUR,MANGALORE	COCO	4300	C657

COCO,DERELAKATTE,MANGALORE	COCO	4300	C658
COCO,CHINNAKURALI	COCO	4300	C659
COCO,CHALLAKERE	COCO	4300	C660
COCO,JAYALAKSHMIPURAM	COCO	4300	C661
COCO,OLD SARAWATIPURAM	COCO	4300	C662
COCO,GAYATHRI NAGAR	COCO	4300	C663
COCO,BELUR	COCO	4300	C666
COCO,RON	COCO	4300	C667
COCO,TAVERGERE	COCO	4300	C680
COCO,YELBURGA	COCO	4300	C681
COCO,DARGA ROAD	COCO	4300	C683
COCO,SADAM ROAD	COCO	4300	C684
COCO,JEWARI ROAD	COCO	4300	C685
COCO KEMBAHVI	COCO	4300	C686
COCO,KAGWAD	COCO	4300	C687
COCO,APMC ROAD	COCO	4300	C688
COCO,ANKALGI	COCO	4300	C689
COCO,NOVA NAGAR	COCO	4300	C690
COCO,CHIGARALLI CROSS	COCO	4300	C691
COCO, KORAMANGALA	COCO	4300	C833
DOLG-Bangalore	DOLG	4300	5842
Belgaum DOLG	DOLG	4300	5844
DOLG - HOSPET	DOLG	4300	5848
Bangalore DO	Divisional Office	4300	4301
Belgaum DO	Divisional Office	4300	4302
Mangalore DO	Divisional Office	4300	4303
Bellary Divisional Office	Divisional Office	4300	4304
Mysore DO	Divisional Office	4300	4305
IOC-IBP BELGAUM DO	Divisional Office	4300	4319
IOC-IBP BANGALORE DO	Divisional Office	4300	4320
Navalur Depot	Depots	4300	4341
Desur Depot	Depots	4300	4342
Bijapur Depot	Depots	4300	4343
GULBARGA IOC DEPOT(NEW)	Depots	4300	4344
YELAHANKA BLACK OIL DEPOT, IOC	Depots	4300	4347
Mysore Depot	Depots	4300	4348
Raichur Depot	Depots	4300	4350
Shimoga Depot	Depots	4300	4351
LPG BP -Belgaum	LPG Plants	4300	4372
LPG BP -Devengonthi	LPG Plants	4300	4373

LPG BP -Shimoga	LPG Plants	4300	4380
TOTAL OIL INDIA PVT LTD	LPG Plants	4300	4386
LPG BP - MYSORE	LPG Plants	4300	4387
Karnataka SO	State office	4300	4300
Mangalore Port Terminal	Terminal	4300	4322
Karwar Bunkering Terminal	Terminal	4300	4323
Devangunthi Terminal	Terminal	4300	4324
CPCL_purchases_Devanagunthi	Terminal	4300	4327
Hassan TOP	Terminal	4300	4349
NOT IN USE		4400	4421
Suryapet (HPC)		4400	4427
Secunderabad AO	Area Office	4400	4411
Vishakhapatnam AO	Area Office	4400	4412
Vijayawada AO	Area Office	4400	4413
BEGUMPET AFS	AFSs	4400	4013
Dundigal AFS	AFSs	4400	4017
HAKIMPET AFS	AFSs	4400	4018
Visakhapatnam AFS	AFSs	4400	4019
IndianOil Corporation LTD Hyde	AFSs	4400	4023
Kadapa AFS	AFSs	4400	4024
Tirupati AFP	AFSs	4400	4026
Vijaywada AFS	AFSs	4400	4027
CFA HYDERABAD	CFA	4400	5862
CFA TADEPALLI	CFA	4400	5863
CFA Visakhapatnam	CFA	4400	5864
COLG, KESORAM CEMENTS, IOCL	COO	4400	5361
COLG, BHEL, RAMACHANDRAPURAM(I	COO	4400	5362
NTPC COFG	COO	4400	5363
COLG-ZUARI CEMENTS (IOCL)	COO	4400	5364
COLG SCCL AREA STORES	COO	4400	5365
COLD SCCL MANDAMARRI	COO	4400	5366
COLG OCP-I SCCL	COO	4400	5367
COLG OCP-II SCCL RAMAG	COO	4400	5368
COLG OCP-III SCCL RAMAG	COO	4400	5369
COLG SCCL KOTHAGUDAMMAG	COO	4400	5370
COLG SCCL MANUGURU	COO	4400	5371
COLG SCCL YELLANDU	COO	4400	5372
COLG-NTPC, SIMHADRI	COO	4400	5373
COLG-NTPC, VIJAYWADA	COO	4400	5374
COLG, ORIENT CEMENTS-IOCL	COO	4400	5375

COLG - ULTRA TECH CEMENTS, (IO	COO	4400	5378
COLG - Penna Cement Industries	COO	4400	5379
COLG, ZUARI CEMENT LTD.	COO	4400	5381
COLG TSNPDCL Warangal	COO	4400	5382
COLG TSNPDCL Karimnagar	COO	4400	5383
COLG TSNPDCL Khammam	COO	4400	5384
COLG TSCPDCL Erragada	COO	4400	5385
COLG TSCPDCL Ranga Reddy	COO	4400	5386
COLG TSCPDCL Mahaboob Nagar	COO	4400	5387
COLG TSCPDCL Nalgonda	COO	4400	5388
COLG TSCPDCL Siddipet	COO	4400	5389
COLG TSCPDCL Sanga Reddy	COO	4400	5390
COLG Midhani	COO	4400	5391
IOC Ltd, COFD, NTPC, Simhadri	COO	4400	5868
Indian Oil Stock Point Malakp	COCO	4400	4492
Indian Oil Stock Point Kavadig	COCO	4400	4493
Indian Oil Stock Point Khairt	COCO	4400	4494
COCO Bandlaguda	COCO	4400	6407
COCO Ganapavaram	COCO	4400	6690
COCO- REDDIGUNTA	COCO	4400	6691
COCO, Kushaiguda	COCO	4400	6692
COCO-TILAK ROAD	COCO	4400	6693
COCO-MADHAPUR	COCO	4400	6697
COCO, Kompally	COCO	4400	6698
COCO Singavaram	COCO	4400	8036
COCO MUTHANGI	COCO	4400	8037
COCO-PETBASHEERABAD	COCO	4400	8038
COCO-ADILABAD	COCO	4400	8039
COCO-GOLLAPROLU	COCO	4400	8041
COCO-RAILWAY COLONY	COCO	4400	8042
COCO-ANAKAPALLI SWAGAT RO	COCO	4400	8043
COCO-HITECH CITY	COCO	4400	8044
COCO-HITECH CITY	COCO	4400	8045
COCO-SURAREDDYPALEM	COCO	4400	8046
COCO-MVGUDEM KSK	COCO	4400	8047
COCO, INKOLLU	COCO	4400	8048
COCO-CHAND	COCO	4400	8049
COCO, Gudiwada	COCO	4400	8080
COCO, MULUGU	COCO	4400	8081
COCO Peddapally	COCO	4400	8659

COCO, Muthani	COCO	4400	8660
COCO, Karimnagar	COCO	4400	8661
COCO, Gandlakothur	COCO	4400	8662
COCO Medapadu	COCO	4400	8663
COCO-Rajanagaram	COCO	4400	8664
COCO-Sriparru	COCO	4400	8665
COCO-TALLADA	COCO	4400	8666
COCO-BOMMAKAL	COCO	4400	8667
COCO-JRO PUSAI	COCO	4400	8668
COCO - KADANUTHALA	COCO	4400	8669
COCO WASALMARRi NALGONDA DISTR	COCO	4400	8691
COCO Chirala	COCO	4400	8710
COCO Guntur Bye-Pass	COCO	4400	8711
COCO, Asifnagar	COCO	4400	8712
COCO, Hubsiguda	COCO	4400	8713
COCO, Jubille Hills Road No.1	COCO	4400	8714
COCO, Mylardevpally	COCO	4400	8715
COCO GUDUR	COCO	4400	8723
COCO, KUPPAM	COCO	4400	8724
COCO-THONDA TIRUMALAGIRI	COCO	4400	8739
COCO-VEERAVALLI	COCO	4400	8740
COCO LEELAMAHAL JN	COCO	4400	8803
COCO MAHAVIR	COCO	4400	8804
COCO-SANTHAMAGALURU	COCO	4400	8810
COCO-GANDRAJUPALLE	COCO	4400	8814
COCO, Auto Nagar	COCO	4400	8815
Cons Pump CUDDAPAH BOTTLING PL	COCO	4400	8816
Cons pump - Vizag BP	COCO	4400	8817
LPG-BP -Cherlapalli BP (Cons P	COCO	4400	8818
LPG-BP -Kondapalli BP (Cons P	COCO	4400	8819
COCO-SHADNAGAR	COCO	4400	8820
COCO-GHANDHARI X ROAD	COCO	4400	8821
COCO -CHITYAL	COCO	4400	8822
COCO-NARAKODUR	COCO	4400	8826
COCO-CHALLPALLI	COCO	4400	8827
COCO JRO PARITALA	COCO	4400	8828
COCO-NALLAPADU	COCO	4400	8829
COCO- JRO-PARITALA	COCO	4400	8830
OCO- TENALI	COCO	4400	8831
COCO- PT-PARRU	COCO	4400	8832

COCO- ETUKUR CROSS	COCO	4400	8833
COCO-PIDUGURALLA	COCO	4400	8834
COCO SIDDIPET	COCO	4400	8837
COCO AREPALLI	COCO	4400	8838
COCO Kundanpalli	COCO	4400	8839
COCO Chagallu	COCO	4400	8840
COCO Nidamrru	COCO	4400	8841
COCO Sriparru	COCO	4400	8842
COCO Kamavarapukota	COCO	4400	8843
COCO Malikipuram	COCO	4400	8844
COCO Kothapalli	COCO	4400	8845
COCO Velpur	COCO	4400	8846
COCO Kallaparru	COCO	4400	8847
COCO-SURYAPET	COCO	4400	8848
COCO-DITCHPALLY	COCO	4400	8849
COCO-RAMANNAPET	COCO	4400	8850
COCO-NARAKODURT	COCO	4400	8851
COCO-VARNI	COCO	4400	8852
COCO-JRO PARITALA	COCO	4400	8853
COCO KARIMNAGAR BY PASS	COCO	4400	8854
COCO WARANGAL	COCO	4400	8855
COCO ASIFABAD	COCO	4400	8856
COCO NASPUR	COCO	4400	8857
COCO KARIMNAGAR	COCO	4400	8858
COCO KALVACHERLA	COCO	4400	8859
COCO KAZIPET DIESEL	COCO	4400	8860
COCO YELLAREDDYPET	COCO	4400	8861
COCO- KODAD	COCO	4400	8862
COCO ADONI	COCO	4400	8863
COCO- KARAMPUDI	COCO	4400	8864
COCO- BETHAMCHERLA	COCO	4400	8865
COCO-JRO GOOTY	COCO	4400	8866
COCO JRO, KURNOOL	COCO	4400	8867
COCO, RUDRAMPET	COCO	4400	8868
COCO YEMMIGANUR	COCO	4400	8869
COCO, PEAPULLY	COCO	4400	8870
COCO, PEBBAIR	COCO	4400	8871
COCO, HALAHARVI	COCO	4400	8872
COCO Bugga	COCO	4400	8873
COCO Nayanapalli	COCO	4400	8874

COCO, Yousufguda	COCO	4400	8875
COCO-BENDAPUDI	COCO	4400	8876
COCO-SRIKAKULAM	COCO	4400	8877
COCO-THOTANEELAPURAM	COCO	4400	8878
COCO-VIZIANAGARAM	COCO	4400	8879
COCO-VETAPALEM	COCO	4400	8880
COCO-RAJAM	COCO	4400	8881
COCO-KONASULAKOTHURU	COCO	4400	8882
COCO-KOTHAVALASA	COCO	4400	8883
COCO-ITCHAPURAM	COCO	4400	8884
COCO-BOBBILI	COCO	4400	8885
COCO, Pusai	COCO	4400	8886
COCO V. M. BANZAR	COCO	4400	8887
COCO KALLURU	COCO	4400	8888
COCO KHAMMAM-WYRA ROAD	COCO	4400	8889
COCO KHAMMAM - BANAKAL ROAD	COCO	4400	8890
COCO YELLANDU	COCO	4400	8891
COCO PONNUR	COCO	4400	8892
COCO-YERRAGUNTLA	COCO	4400	8893
COCO-CUDDAPAH BYPASS	COCO	4400	8894
COCO ICHAPURAM	COCO	4400	8895
COCO BHIMADOLE	COCO	4400	8896
COCO, Imamguda	COCO	4400	8897
COCO, Shaheennagar	COCO	4400	8898
COCO, Nagole	COCO	4400	8899
COCO, HANAMKONDA BYE-PASS	COCO	4400	8900
COCO, HANAMKONDA	COCO	4400	8901
COCO-THIMMAPUR(41718)	COCO	4400	8902
COCO, Kazipet By-Pass	COCO	4400	8903
COCO, Tadipatri-Gooty	COCO	4400	8904
COCO, Madnur	COCO	4400	8905
COCO, Alugunur	COCO	4400	8906
COCO, Nandyal	COCO	4400	8907
COCO, Kolimigundla	COCO	4400	8908
COCO, SATHUPALLI	COCO	4400	8909
COCO, SATHUPALLI	COCO	4400	8910
COCO -Cherukupalli	COCO	4400	8911
COCO -Vinukonda	COCO	4400	8912
COCO -Nakrekal	COCO	4400	8913
COCO -Guntur Town	COCO	4400	8914

COCO, Bowenpally	COCO	4400	8915
COCO -Khammam-Bonakal Rd.	COCO	4400	8916
COCO, Chaderghat	COCO	4400	8917
COCO, Ring Road Kurnool Juncti	COCO	4400	8918
COCO -Kunta Jn.	COCO	4400	8919
COCO -Pamuru	COCO	4400	8920
COCO -Ongole Town	COCO	4400	8921
COCO, Kothakota	COCO	4400	8922
COCO -Singhnagar	COCO	4400	8923
COCO POOSAPATIREGA	COCO	4400	8924
COCO BHOGAPURAM	COCO	4400	8925
COCO STEEL PLANT	COCO	4400	8926
COCO -Kanuru	COCO	4400	8927
COCO-KARAKAMBADI	COCO	4400	8928
COCO - Konakanchi	COCO	4400	8929
COCO - Bantumilli	COCO	4400	8930
COCO- Autonagar	COCO	4400	8931
COCO-Cheemakurthy	COCO	4400	8932
COCO-Tripurantakam	COCO	4400	8933
COCO-Gandrajupalli	COCO	4400	8934
COCO-TANDUR	COCO	4400	8935
COCO-THIMMAPUR	COCO	4400	8936
COCO-PATTANCHERU	COCO	4400	8937
COCO-ZAHEERABAD	COCO	4400	8938
COCO-CHENGATA	COCO	4400	8939
COCO-NACHARAM	COCO	4400	8940
COCO-GUDEBELLUR	COCO	4400	8941
COCO-BAHADURPALLI	COCO	4400	8942
COCO-CHIRAGPALLI	COCO	4400	8943
COCO-GANGAWAR	COCO	4400	8944
COCO SHAHEEN NAGAR	COCO	4400	8945
COCO SARPAVARAM JN.	COCO	4400	8946
COCO PYDIBHIMAVARAM	COCO	4400	8947
COCO, Chengerla	COCO	4400	8962
COCO, Isnapur	COCO	4400	8963
COCO, Mahaboobnagar	COCO	4400	8964
COCO, Anantapur-Tadipatri Road	COCO	4400	8965
COCO, Peddamberpetdipatri Road	COCO	4400	8966
COCO, Amberpet	COCO	4400	8967
COCO, Guntakal	COCO	4400	8968

COCO-ULAVAPALLA	COCO	4400	8972
COCO-PERİYAVITTU	COCO	4400	8973
COCO-REDDIGUNTA	COCO	4400	8974
COCO-MADANAPALLI	COCO	4400	8975
COCO-SANGAM	COCO	4400	8976
COCO-ALIPURAM	COCO	4400	8977
COCO-ALIPIRI	COCO	4400	8978
COCO-TIRUPATHI	COCO	4400	8979
COCO-NELLORE MINI BYPASS	COCO	4400	8980
COCO-NELLORE SAVITRI NAGAR	COCO	4400	8981
COCO-CHITTOOR	COCO	4400	8982
COCO-NELLORE CHENNAI BUS STAND	COCO	4400	8983
COCO-PANANGADU	COCO	4400	8984
COCO, Sivam Road	COCO	4400	8985
COCO, Srinagar Colony	COCO	4400	8986
COCO DACHEPALLY	COCO	4400	8987
COCO Taruluwada	COCO	4400	8989
COCO Namavaram	COCO	4400	8990
COCO Yetturallapadu	COCO	4400	8992
COCO-MUSARAMBAGH	COCO	4400	8994
COCO-R.C.PURAM	COCO	4400	8996
COCO-PUNJAGUTTA	COCO	4400	8998
COCO-PODILI	COCO	4400	8999
COCO,GOOTY-II	COCO	4400	C551
COCO Toopran (JRO)	COCO	4400	C552
COCO,BANJARA HILLS	COCO	4400	C553
COCO,PATANCHERU	COCO	4400	C554
COCO,KAPRA	COCO	4400	C555
JRO,BHUTPUR (JRO)	COCO	4400	C556
JRO,ADILABAD (JRO)	COCO	4400	C557
COCO,JUBILEE HILLS	COCO	4400	C558
JRO,GOOTY (JRO)	COCO	4400	C559
COCO,ANANTAPUR	COCO	4400	C560
COCO,KOHIR	COCO	4400	C561
COCO,DINDI	COCO	4400	C562
COCO,ALAMPUR X ROAD	COCO	4400	C563
COCO,DOODGAON	COCO	4400	C564
COCO,BHEEMGAL	COCO	4400	C565
COCO,JANGAMPALLY	COCO	4400	C566
COCO,VARNI	COCO	4400	C567

COCO,KOTAGIRI	COCO	4400	C568
COCO,YEDAPALLY	COCO	4400	C569
COCO,AMARAPURAM	COCO	4400	C570
COCO,KAMAREDDY II	COCO	4400	C571
COCO,LINGOJIGUDA	COCO	4400	C572
COCO,MOINABAD	COCO	4400	C573
COCO,BAHADURPALLY	COCO	4400	C574
COCO,MOULA ALI	COCO	4400	C575
COCO,KARMANGHAT	COCO	4400	C576
COCO,SHAIKPET	COCO	4400	C577
COCO,BHUPALAPALLI	COCO	4400	C578
COCO,SIRCILLA	COCO	4400	C579
COCO,JAMMIKUNTA	COCO	4400	C580
COCO,NEKKONDA	COCO	4400	C581
COCO,KARIMNAGAR	COCO	4400	C582
COCO,WARADHANNAPET	COCO	4400	C583
COCO,SULTANABAD	COCO	4400	C584
COCO,MAHABUBABAD	COCO	4400	C585
JRO,BANGARUPALYAM (JRO)	COCO	4400	C586
COCO,BELUM CAVES	COCO	4400	C587
COCO,TIRUPATI	COCO	4400	C588
COCO,KUPPAM	COCO	4400	C589
COCO,HUZURNAGAR II	COCO	4400	C590
COCO, RAJAHMUNDRY	COCO	4400	C591
JRO HANUMAN JUNCTION	COCO	4400	C592
JRO NAKKAPALLI	COCO	4400	C593
JRO PIDUGURALLA	COCO	4400	C594
JRO JAGGAYYAPET	COCO	4400	C595
COCO,GUNTUR-I	COCO	4400	C596
COCO SURYAPET	COCO	4400	C597
COCO TADA	COCO	4400	C598
COCO DACHEPALLI	COCO	4400	C599
COCO,BUDAVADA	COCO	4400	C600
COCO,SAMARLAKOTA	COCO	4400	C602
COCO,KARLAPALEM	COCO	4400	C603
COCO,REPALLE	COCO	4400	C604
COCO,KARAMPUDI	COCO	4400	C605
COCO,KALIDINDI	COCO	4400	C606
COCO,MARKAPUR	COCO	4400	C607
COCO,KODALI	COCO	4400	C608

COCO,TADEPALLIGUEDEM	COCO	4400	C609
COCO,TULLURU	COCO	4400	C610
COCO,VIZAG-II	COCO	4400	C611
COCO,MANDAPETA	COCO	4400	C612
COCO,KUSUMANCHI	COCO	4400	C614
COCO,NALLAJERLA	COCO	4400	C615
COCO,VEGAVARAM	COCO	4400	C616
COCO,MUKTHESWARAM	COCO	4400	C617
COCO,VYDENA	COCO	4400	C618
COCO,YELESWARAM	COCO	4400	C619
COCO,PENUGANCHIPROLU	COCO	4400	C620
COCO,NANDIGAMA	COCO	4400	C621
COCO,SAMBASIVPET,GUNTUR-II	COCO	4400	C622
COCO,GOWRIPATNAM	COCO	4400	C623
COCO,PALAKOLLU II	COCO	4400	C624
COCO,VEMPA	COCO	4400	C625
COCO,PENUMANTRA	COCO	4400	C626
COCO,DORAVARISATRAM	COCO	4400	C627
JRO,KURNOOL (JRO)	COCO	4400	C628
COCO BEGUMPET	COCO	4400	C831
COCO-Cherlapalli	COCO	4400	C889
IOCL HYDERABAD DOLG	DOLG	4400	5861
IOCL VIZAG DOLG	DOLG	4400	5865
Secunderabad DO	Divisional Office	4400	4401
Vishakhapatnam DO	Divisional Office	4400	4402
Vijayawada DO	Divisional Office	4400	4403
TIRUPATI DIVISIONAL OFFICE	Divisional Office	4400	4404
Warangal DO	Divisional Office	4400	4405
IOC-IBP SECUNDERABAD DO	Divisional Office	4400	4419
IOC-IBP VIJAYWADA DO	Divisional Office	4400	4420
FHI - VISAKHAPATNAM	Depots	4400	4433
IOC - KONDAPALLI DEPOT	Depots	4400	4435
Guntakal Railfed Depot	Depots	4400	4438
Guntakal Depot	Depots	4400	4442
Nizamabad Depot	Depots	4400	4443
Ongole Depot	Depots	4400	4444
TADEPALLI DEPOT	Depots	4400	4445
KADAPA DEPOT	Depots	4400	4447
HYDERABAD DEPOT	Depots	4400	4448
Warangal Depot	Depots	4400	4450

TADA DEPOT	Depots	4400	4451
Ramagundam Depot	Depots	4400	4452
CHITTOOR TERMINAL	Depots	4400	4453
LPG BP -CHERLAPALLY	LPG Plants	4400	4471
LPG BP -CUDDAPAH	LPG Plants	4400	4472
LPG BP -KONDAPALLI	LPG Plants	4400	4473
LPG BP -Thimmapur	LPG Plants	4400	4474
LPG BP -VIZAG	LPG Plants	4400	4475
Bottled Gas Company	LPG Plants	4400	4490
Keerthi Petrochem Pvt.Ltd	LPG Plants	4400	4491
HPC (OMC) NWOT VISHAKHA	Refinery/OMC Location	4400	4437
SCFP - Tadepalli	Small Can Filling Plant	4400	4466
Telangana & Andhra Pradesh SO	State office	4400	4400
Kakinada Terminal	Terminal	4400	4425
VIJAYAWADA TERMINAL	Terminal	4400	4426
RAJAHMUNDHRY TERMINAL	Terminal	4400	4428
VISAKHAPATNAM TERMINAL	Terminal	4400	4431
IOC - HYDERABAD TERMINAL	Terminal	4400	4434
ONGC TATIPAKA	Terminal	4400	4436
Atchutapuram Terminal	Terminal	4400	4439
Nalgonda Terminal	Terminal	4400	4440

ANNEXURE III
IOCL MANTHAN SAP – T CODE
(referred in para 1.3.12)

Sl. No.	Description	Transaction Code
Material Master		
1	Create Material Master Record	MM01
2	Change Material Master Record	MM02
3	Material - Flag for Deletion - Immediately	MM06
4	Display Material Master Record	MM03
5	Display Stock Overview	MMBE
6	Close Period	MMPV
7	Extend Material View(s)	MM50
8	Display Materials List	MM60
Purchasing Master Data		
9	Display Info Record	ME13
10	Info Record - List Displays - By Vendor	ME1L
11	Source list - Maintain	ME01
12	Source list - Display	ME03
13	Source list - Changes	ME04
14	Source list - List Displays - By Material	ME0M
Vendor Master		
15	Vendor - Central - Create	XK01
16	Vendor - Central - Change	XK02
17	Vendor - Central - Display	XK03
18	Vendor - Central - Block	XK02
19	Vendor - Central - Flag for Deletion	XK02
20	Vendor - List Displays - Purchasing List	MKVZ
21	Vendor Evaluation - Maintain	ME61
22	Vendor Evaluation - Display	ME62
23	Vendor Evaluation - Autom.New Evaluation	ME63
24	Vendor Evaluation - Compare Evaluations	ME64
25	Vendor Evaluation - Print Evaln. Sheet	ME6F
26	Vendor Evaluation - List Displays - Ranking Lists	ME65
Service Master		
27	Service Master - Create	AC03
28	Service Master - Change	AC03
29	Service Master - Display	AC03
30	Service Master - Flag for Deletion	AC03
31	Service Matser Report	YM108
Service Condition		
32	Service Conditions - Other - Create	ML51

33	Service Conditions - Other - Change	ML52
34	Service Conditions - Other - Display	ML53
Model Service Specification		
35	Model Specification - Create	ML10
36	Model Specifications - Change	ML11
37	Model Specifications - Display	ML12
38	Model Specifications - List Display	ML13
MM Excise Master		
39	Maintain Chapter ID	J11D
40	Maintain Material-Chapter ID Combination	J11D
41	MODVAT Determination	J11D
42	Maintain Vendor Excise Details	J11D
43	Maintain Excise Indicator for Plant	J11D
44	Maintain Excise Tax Rate	J11D
Consumption Based Planning (CBP)		
45	MRP - Total Planning for Material Group	MD01
46	MRP - Sng-item, Sng-level	MD03
47	Evaluations - MRP List - Material	MD05
48	Evaluations - MRP List - Coll.Displ	MD06
49	Evaluations - Stock/Reqmts List	MD04
50	Evaluations - Stock/Reqmts : Coll.	MD07
51	MRP Generated Requisitions	YM92
Purchasing		
Requisition		
52	Create PR	ME51N
53	Create PR for Stock Transfer	ME51N
54	Change PR	ME52N
55	Display PR	ME53N
56	Follow-on Functions - Assign & Process PR	ME57
57	List displays PR	ME5A
58	Print PR	YM11
RFQ/Quotation		
59	RFQ - Create	ME41
60	RFQ - Change	ME42
61	RFQ - Display	ME43
62	RFQ - List Displays	ME4L
63	Print RFQ and associated docs	ME9A
64	Internal Note for Approval/Letter of Acceptance	YM46
65	Quotation - Maintain	ME47
66	Quotation - Display	ME48
67	Execute & Print Price comparison	YM13
Purchase Order		
68	PO Create - Vendor known	ME21N

69	PO Create - Stock Transfer	ME21N
70	PO Change	ME22N
71	PO Display	ME23N
72	PO List Displays	ME2L
73	Shipping Notif. - Create	VL31N
74	Shipping Notif. - Change	VL32N
75	Shipping Notif. - Display	VL33N
76	Print PO	ME9F
77	Create LR/RR Register record	YM01
78	Change LR/RR Register	YM06
79	Display LR/RR Register record	YM06
80	Execute & Print LR/RR Log report	YM52
81	Print Consignment Payment Request Memo	YM57
Outline Agreement		
82	Contract - Create	ME31K
83	Contract - Change	ME32K
84	Contract - Display	ME33K
85	List Displays	ME3L
86	Print Contract	ME9K
87	Scheduling Agreement - Create - Stock Trnsp.Sch.Ag.	ME37
88	Scheduling Agreement - Change	ME32L
89	Scheduling Agreement - Display	ME33L
Environment		
90	Purchasing Group Analysis	ME80FN
Others		
91	Insurance Claims Action (104)	YM37
92	Cylinder procurement region wise	YM89
93	Purchase Req. Surplus Material	YMR120
94	Score Entry for Criteria(General Service)	YM10
Inventory Management		
Goods Receipt		
95	Goods receipt for PO Known- To Unrestricted stock	MIGO
96	Goods receipt for Shipping Notification/PO Unknown- To GR Blocked Stock	MIGO
97	Goods receipt for Shipping Notification/PO Unknown- To Unrestricted stock from GR Blocked stock	MIGO
98	Goods receipt for Other	MIGO
99	GR against Delivery (for Stock Transport Order)	MIGO
100	GR for Samples	MIGO
101	GR from Non SAP location	MIGO
102	Goods receipt for PO known-To GR Blocked Stock	MIGO
103	Release blocked stock - from GR blocked to Unrestricted stock	MIGO

104	Print GRN	YM12
105	Create Serial Number for Control Stationary	IQ04
106	Display Serial Number for Control Stationary	IQ09
107	GR to Blocked Stock of Control Stationary_103	MIGO
108	Released from Blocked Stock for Control stationary_105	MIGO
Goods Issue		
109	GI to Cost center	MIGO
110	GI Chargeable to Contractor	MIGO
111	Perform Rebranding -Process GI and GR	MIGO
112	Goods Issue with reference to Reservation	MIGO
113	Goods issue to scrap	MIGO
114	GI -Stationary to Distributor	MIGO
115	GI - Transfer to Non SAP location	MIGO
116	GI- Physical Inventory loss	MIGO
117	GI - To PM order for Plant and Machinery	MIGO
118	GI - To Cost Center for Repair and Maint excluding Plant and Machinery	MIGO
119	GI- Products for own use	MIGO
120	GI-Reversal of Partial Quantity	MIGO
121	Print GI-cum-Reservation	YM15
122	Receipt of material from Legacy	MIGO
Transfer Posting		
123	Material Transfer, Plant-to-Plant, Two Step with STO	MB1B
124	Material Transfer, Storage Location (Unrestricted) to Storage Location (Unrestricted)	MB1B
125	Material Transfer, from Unrestricted to Project Stock	MB1B
126	Material Transfer, Code-to-Code	MB1B
127	Material Transfer, Code-to-Code (Different Matl type)	MB1B
128	Material Transfer, From Unres. To Subcontractor's stock	MB1B
129	Print Material Code-to-Code Transfer Document	YM53
130	Print Despatch Challan	YM59
131	LPG valve Tracking with vendor	MB1B
Material Document		
132	Change	MB02
133	Display	MIGO
134	Find	MB51
135	Cancel/Reverse	MIGO
136	Return Delivery to vendor	MIGO
137	Print Material Tag	YM65
Reservation		
138	Create	MB21
139	Change	MB22
140	Display	MB23
141	Find Reservation	MB24

Environment		
142	Display Cancelled Matl docs.	MBSM
143	Stock Overview	MMBE
144	Warehouse Stock with Value	MB52
145	Expiration Date List	MB5M
146	Stock for Postg.Date	MB5B
147	LIS Reporting	MCBA
148	Slow Moving Products Report	YM75
Others		
149	Storage Bin Maintenance	YM08
150	Update Stock Exist Indicator	YM09
151	IC stocks less than Reorder Level	YM115
152	Listing of Shelf life material	YM66
153	Material List	YM78
154	Receipts-Issues for LPG15-15A	YM89
155	Printing Material Document	YM96
156	Execute PSL Report	YMR146
External Services Management (ESM)		
Requisition		
157	Create PR	ME51N
158	Change PR	ME52N
159	Display PR	ME53N
160	Print PR	YM17
161	Assign PR w.r.t Contract	ME57
RFQ/Quotation		
162	Create RFQ with reference to PR	ME41
163	Create RFQ without reference	ME41
164	Change RFQ	ME42
165	Display RFQ	ME43
166	Print RFQ	ME9A
167	Maintain Quotation	ME47
168	Display Quotation	ME48
169	Execute & Print Price Comparison	YM16
170	Tender Committee Recommendation	YM83
Purchase Order		
171	Create PO with reference to Contract	ME21N
172	Create PO for services	ME21N
173	Create PO without PR/RFQ for services	ME21N
174	Change PO	ME22N
175	Display PO	ME23N
176	Print PO	ME9F
177	Create PO w.r.t. Contract for ADMN	ME21N
Process Outline Agreements		

178	Create Outline Agreement - Value Contract	ME31K
179	Create Outline Agreement - CAPEX Contract	ME31K
180	Create Outline Agreement without reference	ME31K
181	Change Outline Agreement	ME32K
182	Display Outline Agreement	ME33K
183	Print Outline Agreement	ME9K
184	Create Value Contract FOR ADMIN	ME31K
Service Entry Sheet		
185	Create Service Entry Sheet	ML81N
186	Create Service Entry Sheet with % Payment	ML81N
187	Change	ML81N
188	Display	ML81N
189	Delete	ML81N
190	Print Service Entry Sheet	ML83
191	Print Measurement Sheet	ML83
192	Print Abstract Measurement Sheet	ML83
193	List Analyses - For Service	MSRV6
194	List Analyses - For Purchase Order	ML84
195	Print Completion Certificate	ML83
196	Chargeable Issues	YM14
197	Secured Advance	YM56
198	Print Consolidated Service Entry Sheet	ML83
199	Free Issue of Material for Services	YM54
200	Deviation Report for Service POs	YM55
201	Service Cond. v/s Requisition Price	YM81
CIN (Excise)		
Excise Invoice with PO		
202	Create Excise Invoice	J1IEX
203	Verify/Post Excise Invoice	J1IEX
204	Delete Excise Invoice	J1IEX
205	Display Excise Invoice	J1IEX
206	Change Excise Invoice	J1IEX
Excise Invoice without PO		
207	Create Excise Invoice without reference to PO	J1IEX
208	Verify/Post Excise Invoice without reference to PO	J1IEX
209	Display Excise Invoice without reference to PO	J1IEX
Excise Invoice at Depot		
210	Capture Excise invoice at depot	J1IG
211	Change Excise invoice at depot	J1IG
212	Display Excise invoice at depot	J1IG
213	Excise invoice for delivery at depot	J1IJ
Outward Movement		
214	Create Excise Invoice for Other Movements	J1IS

215	Verify/Post Excise Invoice for Other Movements	J11V
216	Display Excise invoice-Other Movements	J11S
Excise JV's		
217	Create Excise JV for material write off	J11H
218	Create Excise JV for material non production	J11H
219	Create Excise JV for Cenvat surrender without any reference	J11H
220	Create Excise JV for Cenvat claim without any reference	J11H
221	Create TR6 Challan	J11H
222	Display Excise JV	J11HD
Others		
223	Fortnight utilization of cenvat	J2IU
224	Capital goods transfer of credit	J2I8
225	Register update for RG23 issues	J115
226	Excise invoice query	J117
227	Extraction of data and printing of registers	J215/YM74
228	Printing of Excise Challan	YM58
229	Excise Claims Report	YM19
Hydrocarbon Product Management (HCP)		
Formula & Average Pricing		
230	F&A Pricing - External Quotations - Change	O3I2
231	F&A Pricing - External Quotations - Display	O3I5
232	F&A Pricing - Repository - Change	O3I7
233	F&A Pricing - Repository - Display	O3I8
Perform Purchasing of Crude / Products		
234	Create Quantity Contract for Hydrocarbon material	ME31K
235	Change Contract	ME32K
236	Display Contract	ME33K
237	Print Contract	ME32K/ME9K
238	Create Purchase Order for hydrocarbon material	ME21N
239	Create Release Order with reference to Quantity Contract	ME21N
240	Create STO with SD Delivery (intra Company Code) and process delivery	ME21N
241	Create STO with SD Delivery (inter Company Code) & process delivery	ME21N
242	Change Purchase Order for hydrocarbon material	ME22N
243	Display Purchase Order for hydrocarbon material	ME23N
Vehicle Master		
244	Create Transport Unit	O4C1
245	Create Vehicle	O4V1
Perform Shipment of Crude to Mother Vessel Plant		
246	Create Shipping Notification	VL31N
Shipment Scheduling		

247	Create Shipment	O4F1
248	Change Shipment	O4F2
249	Display Shipment	O4F3
250	Delete Shipment	O4F4
251	Process Load Confirmation with Shipping notification	O4G1
252	Process Delivery Confirmation with STO delivery	O4H1
Perform Shipment Transfer of Crude to Daughter Vessel Plant		
253	Create Reservation for Shipment for delivery from mother vessel (MT311) & Process Delivery Confirmation with Reservation	MB21/O4H1
254	Create Reservation for Shipment for loading to Daughter vessel (MT301) & Process Load Confirmation against Reservation	MB21/O4G1
Process Goods Receipt (GR)		
255	GR with reference to PO to Unrestricted Stock	MIGO
256	GR with reference to STO	MIGO
257	Prepare Out Turn through Dip to Volume	YM71
Others		
258	Hydrocarbon Stocks	YM101
259	Shift Wise Dip Memo Maintenance	YM102
260	Shift-wise Stock	YM103
261	Shift Wise Quantity Maintenance	YM102
262	AC18 Report	YM106
263	AC2A Extract	YM107
264	OP3R	YM109
265	AC18 Extract	YM107
266	Outturn summary report	YMR113
267	Crude master Report	YM116
268	Posting Operational Losses	YM117
269	Dispatches Report : AC2B	YM64
270	Receipts Report : AC2C	YM69
271	AC2A	YM70
272	Daily Tank Operation Report (DTOR)	YM82
273	LPG 17 A	YM87
274	Volume to Dip Conversion	YMR122
275	Direct Quantity Entry	YM86
Exchanges		
276	Create Exchange Document	O3A1
277	Change Exchange Document	O3A2
278	Display Exchange Document	O3A3
279	Create purchase contract for exchange agreement	ME31K
280	Change purchase contract for exchange agreement	ME32K
281	Display purchase contract for exchange agreement	ME33K

282	Create Call off	ME21N
283	Change Call off	ME22N
284	Display Call off	ME23N
285	Create Goods Receipt.	MIGO
286	Change Goods Receipt.	MB02
287	Display Goods Receipt.	MB03
288	Create Netting Document.	O3B7
289	Change Netting Document.	O3B8
290	Display Netting Document.	O3B9
291	Print Netting Document.	O3B8
Import Documentation		
292	Create RNND Activity	Z3I0
293	Create CLIN Activity	Z3I0
294	Create Bill of Entry Into Bond Provisional	Z3IT
295	Post a Bill of Entry	Z3IT
296	Create Bond	Z3IT
297	Create Bill of Entry Ex Bond Provisional	Z3IT
298	Report for Debonding	Z3IX
299	Ageing Report	Z3IT
300	ExBonding Status Report	Z3IT
MM - Custom Developed Transactions		
301	Dept Code Maintenance	YM07
302	Change PO	YM100
303	Shift Wise Quantity Maintenance	YM104
304	AC18 Extract	YM110
305	Ta. Maintenance for YMA_LOSS_GAIN	YM111
306	Sale Exceptions	YM114
307	Receipt In Multiple UOM	YM118
308	Stock upload for RG23D Bulk	YM123
309	Material Category	YM124
310	Bonding : A.R 3-A Creation	YM20
311	D3 Transaction	YM21
312	Adjustment transaction	YM22
313	Debonding	YM23
314	AR 3A Status	YM24
315	Ageing Analysis	YM25
316	Bonding Customization	YM26
317	Bonding - AR4	YM27
318	Customs Bonding - BoE (Ver-2)	YM28
319	Bonding	YM2A
320	Customs Bonding - BOE (Ver-1)	YM2B
321	Number range maintenance: YMSAR3ANR	YM2C
322	Number range maintenance: YMSD3NR	YM2D

323	Number range maintenance: YMSBDREGNO	YM2E
324	Number range-Internal Bond Trans No.	YM2F
325	Internal Bond Register Number	YM2G
326	Number range maintenance: YMSBOENR	YM2H
327	Number range maintenance: YMSCUSBREG	YM2I
328	Number range maintenance: YMSBOENR_t	YM2J
329	Number range maintenance: YMSBOENR_X	YM2K
330	Customs Bonding - BOE	YM30
331	Material transfer note (Print)	YM33
332	DESPATCH CHALLAN	YM36
333	AR 4 number ranges	YM40
334	Material Master Upload - UoM Conv	YM50
335	Material Master Upload - Sales area	YM51
336	BUDGET DIST UPLOAD -NOTE 508688	YM52_SEL
337	Maintain Excise Group-Depot Ind.	YM60
338	Maintain Valuation Type - Depot Ind.	YM61
339	Maintain Material/Plant/Excise Group	YM62
340	Series Group Exceptions Maintenance	YM63
341	Cylinder procurement reion_wise	YM67
342	Material Master Upload-Valuation typ	YM68
343	Salladin Interface	YM73
344	Main program calling report programs	YM74
345	Upload program for Service PO's	YM76
346	Crude Product Sourcing	YM77
347	Upload Program for service contract	YM79
348	Upload Program for Material PO's	YM80
349	CDK Upload	YM84
350	Upload Service Master	YM88
351	Upload HERS materials	YM90
352	Honeywell DownLoad Program	YM91
353	Create NSIM/NSIS Vendors	YM93
354	Mark vendors for deletion	YM94
355	Block Vendor for payment	YM95
356	Check material in MBEW,MARC,MARA	YM97
357	Upload Modvat Details	YM98
358	DATA UPLOAD: Plant CHID	YM99
359	Service Sheet Upload	YMC124
360	Source List Uploads For Lubes	YMC125
361	Scheduling Aggrement Stock Transfer	YMC127
362	Upload Stock Data	YMC129
363	Service Model Specification Upload	YMC146
364	Upload layouts for Excise Registers	YMC147
365	Service Entry Sheet Upload (Outline)	YMC148

366	Stock Upload - I S Oil	YMC149
367	AC18 Extract for Lubes	YMC150
368	Exceptions Material-Plant MOD & CHID	YMEXP1
369	Download for Oil Accounting	YMI163
370	Transporter Payment for bulk LPG	YMR121
371	AC18 for Lubes	YMR126
372	Material Long Text	YMR128
373	Shiftwise Inter Tank Transfers	YMR130
374	Shiftwise listing of Receipts at AFS	YMR131
375	Excise Details	YMR132
376	Listing of Material Doc Outturn wise	YMR135
377	Price Comp. for services- Marketing	YMR136
378	List Of POs Exceeding Given Values	YMR137
379	List of IC Items as per Stock Value	YMR138
380	VENDOR Wise Regretted Enquiries	YMR139
381	Stock Loss Performance Report	YMR140
382	Single tender PO	YMR141
383	Details of Into-Bond Movements	YMR143
384	Ex-Bond Movements	YMR144
385	Upload opening balances	YMR145
386	Where-Used List: G/L Accounts	YMR147
387	Statement of imported crude	YMR148
388	Custom Duty balance Report	YMR149
389	Maintain Custom Duty Balance	YMR150
390	Maintain Custom PLA Closing balances	YMR153
391	Custom PLA report	YMR154
392	TC Recommendations for CAPEX	YMR155
393	Comparitive St. for Rate Contract	YMR156
394	Chargeable & Recoverable Issues	YMR157
395	TRANS. CODE FOR TRANSIT LOSS REPORT	YMR158
396	Shiftwise Inter Tank Transfers	YMR159
397	Stock Verification Report	YMR160
398	Shiftwise listing of Receipts at AFS	YMR161
399	Shift-wise Stock Loss/Gain	YMR162
400	transaction to call mr22	YMR2
401	MRP generated Requisitions	YMR92
402	Service Report	YMS2
403	Maintain Service entry sheet	YMSERV
404	Display Servise entry sheet	YMSERV1
405	Dip Level	YMU127
406	Dip Level	YMU133
407	Dip Level Shift	YMU134
408	Dip Level Shift	YMU139

409	Batch Creation for Load Confirmation	YMU144
410	Employee Vendor Interface	YMU155

ANNEXURE IV
Audit jurisdiction of Oil Companies amongst MsAB.
(referred in para 2)

Sl. No.	Oil Companies (Refineries and Oil Marketing Companies)	Region covered
PRINCIPAL AUDITOR : DGCA Chennai		Southern
1.	Mangalore Refinery and Petrochemicals Ltd	
2.	Chennai Petroleum Corporation Ltd	
3.	Petronet MHB Ltd	
4.	BPCL-KIAL Fuel Farm Private Ltd	
5.	ONGC-Mangalore Petrochemicals Ltd	
6.	Kochi Salem Pipelines Private Ltd	
PRINCIPAL AUDITOR : MAB II Mumbai		Western
7.	Bharat Petro Resources JPDA Ltd	
8.	Bharat Petro Resources Ltd	
9.	Hindustan Petroleum Corporation Ltd.	
10.	Bharat Petroleum Corporation Ltd	
11.	Hindustan Petroleum Corporation Ltd	
12.	Indian Strategic Petroleum Reserves Ltd	
13.	Oil And Natural Gas Corporation	
14.	Indian catalyst Pvt. Ltd	
15.	Avantika Gas Ltd	
16.	Mumbai Fuel Farm Facilities Pvt. Ltd	
17.	Maharashtra Natural Gas Ltd	
18.	Ratnagiri Refinery and Petrochemicals Ltd	
19.	Ujjawal Plus Foundation	
20.	Goa Natural Gas Pvt Ltd	
PRINCIPAL AUDITOR :DGCA New Delhi-II		Northern
21.	Indian Oil Corporation Ltd	
22.	Prize Petroleum Company Ltd.	
23.	Kerala Gail Gas Ltd	
24.	Certification Engineers International Ltd	
25.	Engineers India Ltd	
26.	Gail (India) Ltd	
27.	Gail Gas Ltd	
28.	ONGC Videsh Ltd	
29.	HPCL Rajasthan Refinery Ltd	
30.	Green Gas Ltd	
31.	Central U.P Gas Ltd	
32.	Haridwar Naturals Gas Pvt. Ltd	
33.	Indraprastha Gas Ltd	

PRINCIPAL AUDITOR : DGCA I Kolkata		Eastern
34.	Balmer Lawrie and Company Ltd	
35.	Biecco Lawrie Ltd	
36.	Numaligarh Refinery Ltd	
37.	Visakhapatnam Port Logistics Park Ltd	
PRINCIPAL AUDITOR : DGCA II Kolkata		Eastern
38.	Oil India Ltd	
39.	Oil India International Ltd	
PRINCIPAL AUDITOR : DGCA Ranchi		South Central
40.	HPCL Bio Fuels Ltd	
PRINCIPAL AUDITOR : DGCA Hyderabad		South Central
41.	Bhagyanagar Gas Ltd	