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Technical and Financial Audit
of the CTC plant of Chimcomplex
Romania
(Year 2008)

Project: Romania ODS production sector Audit of CY 2008

MP/ROM/06/004

(Site visit team)

ESS JAY CONSULTANTS: V. K. Trehan, Engineer, Technical Expert
Hitesh Mahajan, Chartered Accountant,
Financial Expert

UNIDO : Arinda Cadariu, Consultant

Date of submission: 30th November 2009



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EXECUTIVE SUMMARY

BACKGROUND

- 1) The Executive Committee entered into an Agreement with Romania, by which the plants producing CTC in Romania will be assisted with funds to meet international obligations under the Montreal Protocol.
- 2) The Agreement (UNEP/OzL.Pro/ExCom/47/61 Annex XIII) stipulates the CTC production that is permissible to Romania for specified years and the funding that will be made available for compliance.
- 3) The cited Agreement uses the following terms to describe the CTC production permitted for Romania.
 - a) "Maximum Annual allowable Production of CTC for controlled use". This stipulates a maximum production of 170 ODP MT for each of the years 2006 & 2007 permitted under the cited Agreement for the Romanian CTC Production Sector.
- 4) The disbursement of funds under this Agreement to the beneficiary enterprises is contingent on independent verification and report of CTC production and other terms of the Agreement.

OBJECTIVE OF THE AUDIT

- 5) To verify the CTC production and incineration of CHIMCOMPLEX, Romania in the year 2008.

VERIFICATION TEAM

- 6) The audit was carried out by Ess Jay Consultants who were accompanied by UNIDO consultant to ensure the right process under Ex-Com Guidelines was followed.

PLANTS PRODUCING ODS

- 7) Chimcomplex is a diversified company producing caustic soda, chlorine, inorganic & organic chemicals, pesticides and agrochemical products. Methylene chloride plant was started in 1965 based on a license from the former USSR.

During the operating period, the technology and plant was upgraded in several steps but the process basics remained the high temperature methane gas thermal chlorination.

Raw material methane gas & chlorine are reacted together with recycle gas in a high temperature chlorination reactor. After cooling of reaction effluent, the hydrogen chloride by product is absorbed in water; the hydrochloric acid solution thus obtained is used inside factory for production of calcium chloride or sold.

As per the Management, until 1997, the quality specifications for technical chloroform allowed quite a high content of carbon tetrachloride (3-5%). But the situation changed when the purity of chloroform was required to be above 99% in the market; the company was forced to separate CTC as heavy chlorinated residual and store it in a mixture form because the plant did not have an incinerator.

SUMMARY OUTCOME OF AUDIT

8) The plant produces and incinerates the following ODS:

- Carbon tetrachloride

Chloromethane production technology at CHIMCOMPLEX.

The major part of the plant is operated on a continuous basis except for the separation between technical Chloroform and CTC, which is a batch process. The residue at the bottom of the Methylene chloride separation column is stored and processed batch wise. This residue contains CTC, and the balance is a constituent of chlorinated hydrocarbons (C2-C5). The % of CTC varies in the residue because of

- a) the varying content of hydrocarbons (other than methane) in the feed gas from the national network pipeline, which is fed directly, and
- b) the low selectivity possible in high temperature chlorination process.

9) The field verification of the year 2008 CTC production at CHIMCOMPLEX factory confirms the production, inventory, incineration and sales data submitted by the Plant in response to the Ex Com questionnaire.

10) CHIMCOMPLEX has produced **149 MT** of a mixture containing CTC in the current audit period (2008).

11) The closing stock of mixture containing CTC at the end of Dec 2008 is **509.50 MT**. On the date of audit the CTC mixture stock was **556.50 MT**. This quantity is stored in 11 wagons and one fixed tank in the plant as verified on 9th July 2009. The specific CTC content in this mixture (wagon wise) is shown in **Annexure A**. It was reported that there was no incident or occurrence leading to major loss of raw material/ finished product.

Table 1: Annual production data (2008)

	Item	Data	Remarks
A	"Maximum annual allowable Production of CTC for controlled uses" for 2008 (MT) for Romania	Nil	
B	Gross Production of mixture containing CTC in 2008 (MT)	149	Verified as stocked in three wagons
C	Opening Stock as of 1 st January 2008(MT)	512	Available on site as mixture containing CTC
D	Other additions during the year	Nil	
E	Filling & other losses (-)/ Surplus (+)* (MT)	NIL	Losses are accounted as part of gross production and adjusted against Max. annual allowable production
F	Net production of CTC Mixture (MT)	149	(B-E)
G	Domestic Sales (MT)	NIL	
H	Export sales (MT)	NIL	
I	Total sales (MT)	NIL	(G+H)
J	CTC Mixture incinerated(MT) in 2008	151.50	In various months
K	Quantity incinerated(MT) in 2008	151.50	CTC content in the mixture is 28.65%
L	Closing stock of mixture containing CTC, (MT)	509.50	(B+C-J)*

* **509.50 MT** Mixture contains 25-35 % CTC, balance being constituted by chloroform and chlorinated hydrocarbons (C2-C5). However, approximate quantity of CTC in the mixture is shown in the above table as the wagons containing production of 2008 is mixed with the material not produced in the year under audit.

Summary of CTC mixture at Chimcomplex Plant - 2008

	Item	MT CTC Mixture
A	Opening Stock as of 1 st January 2008(MT)	512
B	Gross Production of mixture containing CTC in 2008 (MT)	149
C	CTC Mixture incinerated(MT)	151.50
D	Closing stock as on 31 st December, 2008 (MT) (A+B-C)	509.50

Summary of Production and Consumption of CTC in Romania - 2008

			MT
	Item	Oltchim plant	Chimcomplex plant* (Mixture containing CTC)
A	Opening Stock of CTC as of 1 st January 2008(MT)	82.892	512
B	Gross Production of CTC in 2008 (MT)	Nil	149
C	CTC Mixture incinerated(MT)	-	151.50
D	CTC used for permitted use	82.892	-
E	Net production (B-C).	0	-2.5
F	Closing stock as on 31 st December, 2008 (MT) (A+E)	Nil	509.50

* CTC mixture in the Chimcomplex Plant

DETAILED REPORT ON THE AUDIT

AUDIT TEAM, DATES OF SITE AUDIT, BROAD VERIFICATION STEPS

12) The audit was undertaken in line with the Guidelines of Executive Committee for verification of ODS production phase out (UNEP/Ozl.Pro/ExCom/32/33, dated 24th October 2000).

Site audit team:

Ess Jay Consultants: V. K. Trehan, Engineer: Technical expert;

Hitesh Mahajan, Chartered Accountant, Financial Expert

The following person from UNIDO accompanied the audit team to ensure that the right process was conducted in terms of Ex-Com Guidelines for verification of CTC production phase-out under the Agreement:

UNIDO: Arinda, Consultant

Dates of audit: The Audit was undertaken on 9th July 2009 at the plant site.

UNIDO prepared a Terms of Reference for the verification mission. The Auditor Ess Jay Consultants was selected according to UNIDO's financial rules and based on the Terms of

Reference.

Broad methodology adopted for audit: _

- 13) Prior to the field visit, UNIDO made available to the selected auditors, the Production Sector Closure Agreement, the project proposal, TORs for the Audit, the baseline information and annual data reported by the enterprise.
- 14) CHIMCOMPLEX duly completed the Preliminary Ex-com Questionnaire and Ess Jay Consultants Questionnaire and returned it to the auditors.
- 15) During the site visit, the enterprise made available to the team of auditors the services of a manager and expert who answered queries in the best possible way. Access was provided to all premises of the Plant and documents pertaining to sales and financial records as requested by the auditors for the purpose of the audit and validation of the data provided by the Plant in the Questionnaire.
- 16) A round of the Plant was taken for precise understanding of operations. The system of measurement for receipt and issues, production, sales, incinerated material and closing stock were reviewed. The following operational and statutory records for the year 2008 were examined:
 - a) Production records;
 - b) Incineration records
 - c) Inventory level records
 - d) Stock register in value as per books of accounts for the year 2008 to check the closing stock.
 - e) Daily, monthly production logs were made available to the auditors.
 - f) Laboratory analysis reports

VERIFICATION OF PLANT RECORDS AND PROCESS ADOPTED

Overview of plant and its production activities_

- 17) A brief description about the year 2008 operation was made by the enterprise. Plant visit was taken for precise understanding of operations and record keeping in various Departments.
- 18) The overall method of record keeping was found satisfactory. Entries in books of account are matching with the plant record that was ascertained through random verification.
- 19) On the day of audit the CTC plant was not in operation. Incinerator plant was running.
- 20) The plant manufacturing CTC was audited in detail. The methodology adopted and the verification steps are listed below:
 - a. 2008 Opening Stock Verification:
- 21) The closing stock of December 2007 was verified for CTC with the Ess Jay Consultants report for 2007. The stock records in the plant were checked.
- 22) Based on these financial records and verification of raw material purchases, issues and

inventory, the following is the accepted stock value in tons

Table 2: Opening stock on 1 January, 2008

Opening inventory of mixture containing CTC	512 MT
---	--------

b. 2008 Raw Material (RM) Procurement Verification:

- 23) The company purchases methane which is being used in the complex as fuel for the boiler, and also as a raw material for Chloromethane (CMS) and other plants. Methane comes into the plant through a pipeline and each user plant has a flow meter and records consumption on a daily basis. The meter readings are communicated to the production department for consumption computation at a standard temperature of 15 degrees.
- 24) The company produces chlorine of which only a small percentage is used in the CMS plant.
- 25) The usage of raw material (chlorine and methane) for the production of CMS is very low in comparison to total requirement of these chemicals in the rest of the complex.
- 26) The process for the production of Methylene chloride is continuous; however, the processing of the residue of Methylene chloride is a batch process. The separation of this residue containing chloroform, carbon tetra chloride (10-40%) and other chlorinated hydrocarbons is a batch process.
- 27) The residue of Methylene chloride is stored in a vessel and operation of batch process for the separation of chloroform and mixture containing CTC is carried out as per requirement or the level in the tanks.
- 28) The mixture of CTC and other chemicals is stored in rail wagons from the year 2004 onwards. Specific wagon numbers and the approximate quantity of mixture in each wagon is given in **Annexure A**.
- 29) The data provided by the Management shows the raw material norms are standard and the actual norm varies significantly. The explanation given by the Management is that it is difficult to know the constituents of the mixture and hence the raw material consumption norms are based on their experience.

c. CTC Production Verification:

- 30) The Plant produced 149 MT of mixture containing CTC during the year 2008. Production is derived from the level change in the tank which is used to compute production for the shift.
- 31) On the day of the audit visit i.e. on 9th July 2009, the plant was not running for the production of Methylene chloride.

32) The CTC mixture produced in the year 2008 is stored in three wagons and one fixed tank in the plant as per details below.

Wagon No 344-1 : 52 MT

Wagon No 116-5 : 21 MT*

Wagon No 166-0 : 22 MT *

Tank V 74/4 : 11 MT

*These wagons also contain material from the previous year. The figures indicated here is the quantity produced in 2008 and put into the same wagons.

33) On audit date samples from wagon No 0455 containing CTC mixtures of year 2008 was taken and tested in presence of auditor. The production manager estimated that originally the total quantity in the wagon no 0455 was 93.30 MT and 13.30 Mt was incinerated, leaving a balance of 81 MT. The results of the sample are found matching with the data submitted. Lab reports are enclosed as **Annexure B**.

34) The overall % quantity of CTC present in the mixture produced and stored by the plant Analysis report of above tank and wagon are attached as **Annexure B**.

35) In addition to the above reported mixture containing CTC, 307 MT of the mixture containing CTC is lying in the company's premises, as the customer has not taken delivery of the material despite making full payment. This was reported by Ess Jay Consultants in the previous reports. However, in this year's financial audit we verified the stock and found it to be only 299.12 MT in financial records. The discrepancy was pointed out to them and they have corrected the same. The Management has yet to find a solution for the stock of sold material lying at the plant. The financial records are attached as **Annexure C**.

36) In view of very competitive price of Methylene Chloride, as mentioned in the previous report of Ess Jay Consultants the Management has not been operating the plant in 2009. They have submitted a letter to environment ministry stating their wish to discontinue production of Methylene Chloride Plant. The same is attached as **Appendix 1**.

37) The CTC mixture production for the year 2008 is 149 MT containing 40.9 MT of CTC and is to be incinerated. The production record for the month of January, June and December 2008 was checked and verified with the daily production log books and financial records. The summary report for production is attached as **Annexure D**

d. Sales and Closing Stock

38) The actual invoices raised in the month are accounted as sales. No sales of CTC were made during the period of the audit. We have verified the stock transfer records maintained by the company and found the same to be in order. The CTC was produced only as a part of mixture with CFM and not pure CTC. No sales invoice is made for external sale. The same were verified from their sales record and also from the VAT return. The months of January, June and December 2008 VAT returns were checked in detail and the same are attached as **ANNEXURE E**

39) Incinerator Plant:

The incineration plant which commenced operations on 16th November 2007 was stabilized during the year and used to incinerate 151.5 MT of CTC mixtures.

The auditors verified the following:

- a) The incineration daily log book was checked on random basis for the 3 months of January, June and December 2008 and the same reconciles with the monthly records. The same is attached as **Annexure F**.
- b) The financial records showing the quantity and value of CTC incinerated are attached as **Annexure F**

Table 3 : Quantity Incinerated in 2008

CTC mixture incinerated	151.5 MT
-------------------------	----------

- c) The management has submitted a letter to the local environment agency confirming they have incinerated 151.50 MT of CTC Mixture in the year 2008. The same is attached as **Appendix 2**.
- 39) Closing Stock of raw materials and finished goods are computed and verified based on data given and verified as per the stock records. The closing stock figures in records submitted were then crosschecked with the quantities audited by the technical and financial consultant and found to be correct. The financial stock register is attached as **Annexure G**

Table 4: Closing stock on 31 December, 2008

Closing Inventory of mixture containing CTC (as per plant records)	509.50 MT
--	-----------

- 40) Audited Annual Report: _

The audited financial report for the year 2008 is attached as **Annexure H**

CESSATION OF CTC PRODUCTION

41) The Agreement between the Executive Committee and the Government of Romania pertaining to the CTC producer contains two major stipulations:

- a. The 'maximum annual allowable production of CTC for the country is NIL MT.
- b. The results of this audit show that the CHIMCOMPLEX plant in Romania has produced 149 MT of mixture in 2008 which is also to be incinerated. The quantity of CTC in the mixture is approximately 40.9 MT for the year 2008.

RECOMMENDATION:

1. It can be observed that despite the incineration of 151.50 MT of CTC Mixture, the overall stock level of the mixture has decreased only by 2.50 MT. As this mixture will continue to be generated, the plant requires to accelerate the pace of incineration. The capacity of the incineration plant is 580 MT per annum.
2. Difficult as it may be at this time, the plant needs to find a solution for the customer purchased material lying in the plant.
3. Perform yearly audits in the future to check and confirm:
 - a. The cross verification of technical records with the financial records
 - b. Level of Production of CTC Mixture
 - c. Verification of stock, sale and closing stock of CTC Mixture
 - d. Review disposal of mixtures containing CTC Mixture.
 - e. Quantity of CTC Mixture destroyed through incineration.
 - f. Changes, if any, carried out in the plant, equipment additions, modifications, etc.,
 - g. Any other checks to be made to confirm full compliance.

The above will be carried out from both financial and technical perspectives.

EXECUTIVE COMMITTEE FORMATS & COMMENTS

The Formats as given in Doc No 32/33 dated 24 October 2000 were filled and submitted by the plant prior to the physical verification and were verified at the time of site audit.

Major observations:

(Ex-Com Forms 1, 2, 3, 4, 5 & 6 annexed)

- a. The plant is primarily a producer of Methylene chloride in a continuous process. 1954 MT was produced in 2008
- b. Residue generated in the production of Methylene chloride is stored and later reprocessed to in a batch process. The CFM so produced has CTC content and a number of other chemicals which are stored in wagons. CFM is sold to several customers. 506.59 MT of Chloroform was produced in 2008. CTC is not produced intentionally by the plant.
- c. The closing stock of mixture of CFM+CTC and other chemicals produced in 2009 is 149 MT. The approximate CTC content in this mixture is only 40.9 MT;

Attachment 1

a. Check list of the audit with the TORs given by UNIDO

	TOR	Ess Jay Consultants verification
1	Review the progress of incinerator commissioning	Equipment operation started on 16-11-2007
2	Review capacity of incinerator	Capacity of incinerator is 580 MT/year
3	Review of a disposal plan of heavies containing CTC stored in train wagons	Capacity of incinerator is sufficient to clear the entire stock of mixture stored in train wagons in 12 months.
4	Review of financial records related to the installation of incinerator.	Checked and found OK.

Attachment 2

a. Check list of the audit process with the Guideline

	Verification steps	Check by Ess Jay Consultants	Ess Jay Consultants Documents checked
1	Confirm production and raw material consumption	Done	Records verified and found acceptable
2	Verify sales and procurement of ODS products against financial records	Done	Verification done with the sales accounts
3	Verify stock at the beginning and the end of year against financial records	Done	Ess Jay Consultants report and finance stock records

b. Steps included in the audit

	Verification steps	Check by Ess Jay Consultants	Ess Jay Consultants observation
1	Review system of record for adequacy	Done	Record keeping is satisfactory.
2	Observe plant condition and apparent operational status	Done	Plant is in good condition having high standard of Safety.
3	Audit production records key feedstock consumption data and their financial records	Done	Checked production data to final accounting in finance records.
4	Confirm cumulative inventory change of ODS product corresponds to annual production	Done	Checked and found correct as per above report
5	Confirm cumulative inventory change of key raw material is consistent with production both overall and per campaign	Done	

	Verification steps	Check by Ess Jay Consultants	Ess Jay Consultants observation
6	Compare the changes in reported feed and product tank levels, integrated with the appropriate correction factor to report raw material usage and CTC production	Done	Samples taken from storage wagons and analyzed.
7	On a spot basis, rationalize shift plant logs with raw material consumption and production.	Done	Found Ok
8	Review logs for periods of high hourly throughput and compare to reported production. Investigate any possible inconsistency	Done	
9	Review shift plant logs during non-campaign time periods to verify non-production	Done	

c. Steps taken in addition to the requirements of the Guideline

10	Sampling for analysis CTC	Done	Carried out and results used to ascertain CTC production in the CMS plant
----	---------------------------	------	---

List of Annexure:

- Annexure A Wagon nos. and quantity of mixture and % CTC in stock as of December 2008 and July 2009
- Annexure B Lab analysis report of content
- Annexure C Sold material lying at Plant
- Annexure D Month wise production report of CTC Mixture 2008
- Annexure E VAT Returns
- Annexure F logbooks copy of Incinerator, Financial records of incineration plant
- Annexure G Verification of opening and closing stock of CTC Mixture
- Annexure H Annual audited Financial Report
- Appendix 1 Letter to environment ministry on Methylene Chloride
- Appendix 2 Incineration Report submitted to local environmental agency

Data collection formats for cessation of CTC production
in Chimcomplex plant, Romania

Ex-Com Form 1

A. Plant identification

Name of enterprise:	S.C. CHIMCOMPLEX S.A.
Plant reference number:	
Sector plan number:	
Address of the plant:	3, Industriilor Street, Onesti
Contact person(s) and functional title:	Dr.eng. VIRGILIU BANCILA - General Manager
Telephone number:	0040 0234 302 000
Fax number:	0040 0234 302 002
E-mail address:	bancila@chimcomplex.ro

B. Verification

Team composition:	
Leader:	
Name:	Vibhash Kumar Trehan
Functional title:	Technical Consultant, ESS JAY Consultants
Name:	Hitesh Mahajan
Functional title:	Financial Consultant, ESS JAY Consultants
Date of plant visit:	09 th July 2009
Duration of visit:	One Day
Date of Audit:	09 th July 2009

Ex-Com Form 2

Plant History (Production of ODS)

S No	ODS Products	No of lines	Capacity baseline year ⁽¹⁾	Baseline year (avg)**	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
1	Carbon tetra chloride (CTC)	1	144	0	13		126,9	154,35	131	79	150	175	150	120	88	117	106	149
3	Raw material production ³																	
	Methane (MMC)															37,089	33,602	47,23
	Chlorine for CTC (t)															234	212	298
4	Other Products																	
	Methylene Chloride	1	2000		1388	715	1832	2008	1365	1467	1903	1604	2016	2023	2524	2116,906	1332,815	1954
	Chloroform	1	560		323,4	144,4	507,7	592,14	345,5	562,9	771,8	565,7	793,7	584	773	708,5	536	506,59

Ex-Com Form 3

Annual CTC quotas, production, sales and stocks since the baseline year

CFM / CTC Mixture	Baseline year (avg. 98-00)	(MT)													2008
		1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	
Quota (CTC)															
Opening stock at beginning of year (CTC)		4,45	17,45	17,45	17,45	30,8	40.40	40.70	190.70	359.60	114.70	234.70	322,70	440	512
Production (CFM + CTC)		336.33	144.38	634.65	726.45	476.53	641.88	921.80	740.68	943.74	704.01	861	825,5	642	655,59
CTC Component In mixture		13	-	126.90	154.90	131.00	79.00	150.00	175.00	150.00	120.00	88.00	117*	106*	149*
Purchases															
Sales		-	-	126.90	141.00	121.40	78.70	-	6.10	394.90	-	-	-	--	--
Loss (Surplus)															
Closing stock (CTC) at end of year		17.45	17.45	17.45	30.80	40.40	40.70	190.70	359.60	114.70	234.70	322.70	439,70	512	509,5
CTC mixture Incinerated														34	151,5

* Figures represent the quantity of CTC mixture

Annual RM to ODS ratios

CTC	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Methane / CTC ratio MMC/T						0,16	0,16	0,16	0,317	0,317	0,317	0,317	0,317	0,317
Chlorine / CTC ratio T/T						2	2	2	2	2	2	2	2	2

Operational days per year

Type of production	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
CTC	263	151	317	346	203	237	250	246	293	265	299	252	183,66	306,75

Monthly CTC production and raw material consumption.

CTC production and Methane consumption:

Month	No of operating hours	CTC Production	Methane /CTC ratio	Methane opening stock	Methane procured /or added to stock	Methane closing stock
Jan-08	96	1	0,317	--	0,32	--
Feb-08	651	10	0,317	--	3,17	--
Mar-08	729	15	0,317	--	4,76	--
Apr-08	608	15	0,32	--	4,76	--
May-08	720	17	0,317	--	5,39	--
Jun-08	660	20	0,317	--	6,34	--
Jul-08	714	18	0,317	--	5,71	--
Aug-08	696	30	0,317	--	9,51	--
Sep-08	420	13	0,32	--	4,12	--
Oct-08	720	0	--	--	--	--
Nov-08	700	0	--	--	--	--
Dec-08	648	10	0,32	--	3,17	--

CTC production and Chlorine consumption:

Month	No of operating hours	CTC Production	Chlorine/ CTC ratio	Chlorine opening stock	Chlorine procured/or added to stock	Chlorine closing stock
Jan-08	96	1	2	--	2	--
Feb-08	651	10	2	--	20	--
Mar-08	729	15	2	--	30	--
Apr-08	608	15	2	--	30	--
May-08	720	17	2	--	34	--
Jun-08	660	20	2	--	40	--
Jul-08	714	18	2	--	36	--
Aug-08	696	30	2	--	60	--
Sep-08	420	13	2	--	26	--
Oct-08	720	0	--	--	--	--
Nov-08	700	0	--	--	--	--
Dec-08	648	10	2	--	20	--

CTC Content in the mixture*

Quantity of mixture CTC component %	CTC (MT)
1313-348,9542,60	20,85
2041-444,9542,08	18,91
3643-642,4513,81	5,86
4252-848,5036,11	17,51
5188-445,5037,82	17,20
6166-853,5031,07	16,62
7341-551,7035,94	18,58
8917-253,8538,65	20,81
9166-047,1022,01	10,36
10116-512,7052,90	6,71
11344-151,8033,61	17,40
12V 74/411,008,77	0,96
TOTAL512,00--	172,40

Questionnaire for Chimcomplex

1. Incinerator:

- a. Any clearance obtained from the government departments like environment pollution control authority.
- b. The amount of CTC incinerated upto Dec.2008
- c. Amount of HCL and Steam generated
- d. Any material other than CTC incinerated
- e. Any report submitted to government about the amount of CTC incinerated
- f. Closing stock of CTC on 31st Dec.2008

2. Customer's CFM / CTC mixture: Plans of action regarding ... MT of mixture belonging to the customer lying in premises

Document to be kept ready for verification at the time of site audit:

1. Daily records of raw material purchased and issued to the plant
2. Invoices of the raw material purchased
3. Operation log-book
4. Daily production log-book of CTC mixture
5. Daily lab analysis report showing CTC content in the mixture
6. Daily log-book of CTC incineration
7. Monthly report of production, sales and incineration of CTC
8. Monthly record of closing stock of CTC
9. VAT returns filed with the government
10. Audited financial report for 2008
11. Any clearance obtained for incineration of CTC from government
12. Monthly report of production and incineration of CTC submitted to the government.
13. To check the documents for transfer of the customer material