

10<sup>th</sup> March, 2022

To,  
RTI & PG Department,  
Hindustan Petroleum Corporation Limited,  
Petroleum House, 17, Jamshedji Tata Road,  
Churchgate, Mumbai – 400 020

**Subject:** Submission of Audit Report – Proactive Disclosure under Section 4(1)(b) - RTI Act – Financial Year 2021-2022.

Dear Sir,

This is with reference to the Appointment Letter No.- RTI/TPA/19-20/NK dated 5<sup>th</sup> December, 2019 appointing our firm to carry out the Audit of Proactive Disclosure Package – RTI Act, for FY 2021-2022.

We have completed the Audit of Proactive Disclosure under Section-4(1)(b) –RTI Act for the Financial Year 2021-2022 and we are enclosing the Audit Report for your kind perusal.

Please find the same in order and we assure our best of services at all times.

The invoice for the assignment has been attached for your reference.

Thanking You,

Your's Faithfully

For Maheshwari & Co.  
Chartered Accountants



K.K Maloo  
(Partner)



M. No. 075872

UDIN: 22075872AEOEPX5871



Maheshwari & Co.  
Chartered Accountants

# Hindustan Petroleum Corporation Limited

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Audit Team  
CA V K Asawa  
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Third Party Audit Report – Proactive Disclosure under Section  
4(1)(b)– RTI Act 2005

**Financial Year 2021-22**





## Background

HPCL, initially, had an in-house RTI Cell for the purpose of monitoring and handling of applications received under the RTI Act 2005. However, with the implementation of Government of India Online RTI Web Portal, HPCL's RTI handling system has been mapped and integrated with this portal w.e.f. 2016. As per the records, the company has nominated the Central Public Information Officers (CPIOs) & First Appellate Authority (FAAs) during the year 2005 and also notified the same on their website.

As per the system being followed for the implementation of the Act in HPCL, there is Centralized Nodal Department at corporate office, under the General Manager-RTI & Public Grievance. There are 224 CPIOs & 42 First Appellate Authorities for various business unit heads & Corporate & Regional offices.

HPCL was also covered under the Transparency Audit for disclosures under section 4 of Right To Information Act of the Public Authorities. HPCL Figured under the list of Top 30 of the Public Authorities that received the highest no of RTI Complaints (Annexure 3) and yet registered score of 87% as per the report submitted to the Central information commission by the team constituted by CIC in November, 2018.

## Audit Scope

- *Suo-motu* disclosure of more item under section 4
- Guidelines for digital publication of proactive disclosure under section 4
- Guidelines for certain clause of section 4(1)(b) to make disclosure more effective
- Compliance with provision of *suo-motu* disclosure.

With this background, Hindustan Petroleum Corporation Limited had engaged M/S Maheshwari & Co., Chartered Accountants; (FRN – 105834W); through Appointment Letter No. RTI/TPA/21-22/NK dated 09/02/2022 for assessing and evaluating the extent of *suo-motu* disclosure under section 4 of Right to Information Act, 2005





Guidelines No. & Section No.	Particulars	Auditor's Observations	Compliance Remark
<b>1. SUO MOTU DISCLOSURE OF MORE ITEMS U/S 4:</b>			
1.1	Whether the public authority has disclosed the following information regarding procurement on their website? <ol style="list-style-type: none"><li>1. Publication of notice/ tender enquiries, corrigenda</li><li>2. Details of bid awards</li><li>3. Name of supplier of goods/services</li><li>4. Works Contract entered</li><li>5. Rate and total amount of procurement or work contract, etc.</li></ol>	It is observed that the information regarding procurement and tender results are disclosed on the website on the following links: <a href="https://www.hindustanpetroleum.com/purchase-procurement">https://www.hindustanpetroleum.com/purchase-procurement</a>  Details with respect to public tenders are available on the following link: <a href="https://www.hindustanpetroleum.com/purchase-procurement">https://www.hindustanpetroleum.com/purchase-procurement</a>	Complied
1.2	Whether the public authority has entered in to a PPP contract/concession agreement? If yes whether all the information relating to PPPs disclosed in the public domain by the public authority?	Details of PPP contract/ agreements, Joint Ventures, Subsidiaries of HPCL are provided in the following link: <a href="https://www.hindustanpetroleum.com/joint-ventures-and-subsidiaries">https://www.hindustanpetroleum.com/joint-ventures-and-subsidiaries</a>	Complied
1.3	Whether the transfer policy for different grades/cadres of employees serving in the public authority has been proactively disclosed? Whether all the transfer order published through the website or in any other manner listed in Sec 4(4) of the Act?	It is observed that transfer policy for different grades/cadres of employees serving in the public authority has been disclosed on the below link:- <a href="https://www.hindustanpetroleum.com/documents/pdf/PROMOTION_TRANSFER_POLICY.pdf">https://www.hindustanpetroleum.com/documents/pdf/PROMOTION_TRANSFER_POLICY.pdf</a>	Complied







Guidelines No. & Section No.	Particulars	Auditor's Observations	Compliance Remark
1.4	Has the public authority disclosed RTI applications, appeals & their response on the website maintained by public authority?	It is observed that number of RTI applications, appeals received have been disclosed on the website on the following link: <a href="https://www.hindustanpetroleum.com/documents/pdf/Status%20of%20RTI%20Applications%20and%20First%20Appeals.pdf">https://www.hindustanpetroleum.com/documents/pdf/Status%20of%20RTI%20Applications%20and%20First%20Appeals.pdf</a> However further details of such application, appeals & their responses are not published on the website. As explained to us, Such details are available on <a href="http://rtionline.gov.in">rtionline.gov.in</a> which is not for public view and it is maintained and accessed by DoPT.	Complied
1.5	Whether the public authority has proactively disclosed the CAG & PAC paras & the Action Taken Report?	It has been observed that for FY 2020-21 HPCL has disclosed CAG & PAC paras & the Action Taken Reports (ATRs) in the Annual Report.	Complied.
1.6	Whether Citizens Charter document & six-monthly report on the performance against benchmark set in Citizens Charter displayed on website or not?	Citizen & client charter documents are available of the following link: <a href="https://www.hindustanpetroleum.com/citizens-clients-charter">https://www.hindustanpetroleum.com/citizens-clients-charter</a> Six monthly reports on performance set in Citizen & client charter is maintained and accordingly displayed on the website.	Complied.
1.7	Whether all discretionary/ non-discretionary grants/ allocations to state government /NGOs/ other institutions and annual accounts of all legal entities who are provided grants by public authority has been disclosed on the website or not ?	It is observed that there are no such discretionary/ non-discretionary grants/ allocated to state government /NGOs/ other institutions by HPCL.	Not Applicable.





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Guidelines No. & Section No.	Particulars	Auditor's Observations	Compliance Remark
<b>2. DIGITAL PUBLICATION OF PROACTIVE DISCLOSURE:</b>			
2.1	Whether the website has been designed as per the principles & guidelines laid down by Department of Information Technology & Department of Administrative Reforms & Public Grievances?	According to the explanation given to us, this clause has been complied with.	Complied.
2.2 (a)	Electronic delivery of service Bill 2012 – All Entitlements to citizens and transactions between the citizen and government	It is explained to us, that this clause is not applicable to HPCL.	Not Applicable.
2.2 (b)	Detailed info of services provided by the organization to citizens	Details of products and services provided by HPCL is available on the following link : <a href="https://www.hindustanpetroleum.com/">https://www.hindustanpetroleum.com/</a>	Complied.
2.2 (c)	Immediate upload of orders made by public authority	It is explained that no orders are issued by HPCL, For the purpose of advertisement; the same are published newspapers or online channels.	Not Applicable.
2.2 (d)	Website should contain all relevant Acts, Rules and Forms etc.	It is observed that all relevant Acts, Rules and Forms etc. are displayed on website on the below link:  <b>Chapter V on</b> <a href="https://www.hindustanpetroleum.com/pages/Information-Manual">https://www.hindustanpetroleum.com/pages/Information-Manual</a>	Complied







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Guidelines No. & Section No.	Particulars	Auditor's Observations	Compliance Remark
2.2 (e)	Website should contain all Key Contacts, Details of Officials	It is observed that Key Contacts of officials of HPCL are disclosed.  Name, Designation and contacts of Public Information Officers are available on the below link: - <b>Chapter XVI on</b> <a href="https://www.hindustanpetroleum.com/pages/Information-Manual">https://www.hindustanpetroleum.com/pages/Information-Manual</a>	Complied
2.2 (f)	Proactively disclosure of "Details of info available to or held by it reduced in an electronic form".	It is observed that HPCL has proactively disclosed that "Details in respect of the information, available to or held by, reduced in an electronic form".	Complied
2.2 (g)	Requirement of due transparency at design stage of system only.	It is observed that transparency has been given adequate consideration at the design stage itself.	Complied.
2.2 (h)	Reliability of information and its real time updation, information generation in a digital form updated on the basis of key work outputs.	According to the explanation given to us, disclosure under this section is satisfactory.	Complied.
2.2 (i)	Presentation of information from user perspective.	It is observed that disclosure under this section is satisfactory.	Complied.
2.2 (j)	Publicly funded information should be readily available.	It is explained to us, that this clause is not applicable.	Not Applicable.
2.2 (k)	Information and data should be presented in Open Data format.	It is observed that information and data is presented in Open Data format to the extent.	Complied





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Guidelines No. & Section No.	Particulars	Auditor's Observations	Compliance Remark
2.2 (l)	Every webpage displaying information or data proactively disclosed under the RTI Act should, on the top right corner, display the mandatory field 'Date last updated (DD/MM/YY)'.	It is observed that every webpage displaying information or data proactively disclosed under the RTI Act display the mandatory field 'Date last updated (DD/MM/YY)'.	Partially complied
<b>3. DISCLOSURE OF INFORMATION REQUIRED U/S 4(1)(b) ON THEIR WEBSITE</b>			
3(1)(b)(i)	The particulars of its organization, functions and duties;	It is observed that disclosure under this section is proactive and satisfactory. Particulars of its organization, functions and duties are available on the below link: - <b>Chapter I on</b> <a href="https://www.hindustanpetroleum.com/pages/Information-Manual">https://www.hindustanpetroleum.com/pages/Information-Manual</a>  Organisation chart : <a href="https://www.hindustanpetroleum.com/documents/pdf/Org_Chart.pdf">https://www.hindustanpetroleum.com/documents/pdf/Org_Chart.pdf</a>	Complied.
3(1)(b)(ii)	The powers and duties of its officers and employees;	It is observed that disclosure under this section is proactive and satisfactory. Powers and duties of its officers and employees are available on the below link: -  <b>Chapter II on</b> <a href="https://www.hindustanpetroleum.com/pages/Information-Manual">https://www.hindustanpetroleum.com/pages/Information-Manual</a>	Complied.







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Guidelines No. & Section No.	Particulars	Auditor's Observations	Compliance Remark
3(1)(b)(iii)	The procedure followed in the decision-making process, including channels of supervision and accountability;	It is observed that the decision making process including channels of supervision and accountability is disclosed. Decision making process is available on the below link:-  <b>Chapter III on</b> <a href="https://www.hindustanpetroleum.com/pages/Information-Manual">https://www.hindustanpetroleum.com/pages/Information-Manual</a>	Complied.
3(1)(b)(iv)	The norms set by it for the discharge of its functions;	It is observed that disclosure under this section is proactive and satisfactory. Norms set by it for the discharge of its functions are available on the below link: -  <b>Chapter IV on</b> <a href="https://www.hindustanpetroleum.com/pages/Information-Manual">https://www.hindustanpetroleum.com/pages/Information-Manual</a>	Complied.
3(1)(b)(v)	The rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions;	It is observed that all relevant Acts, Rules and Forms etc. are displayed on website on the below link:  <b>Chapter V on</b> <a href="https://www.hindustanpetroleum.com/pages/Information-Manual">https://www.hindustanpetroleum.com/pages/Information-Manual</a>	Complied.





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Guidelines No. & Section No.	Particulars	Auditor's Observations	Compliance Remark
3(1)(b)(vi)	A statement of the categories of documents that are held by it or under its control;	It is observed that disclosure under this section is proactive and satisfactory.  Statement of the categories of documents is available on the below link: -  <b>Chapter VI on</b> <a href="https://www.hindustanpetroleum.com/pages/Information-Manual">https://www.hindustanpetroleum.com/pages/Information-Manual</a>	Complied.
3(1)(b)(vii)	The particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof;	As explained to us and as mentioned on the website HPCL does not have a formal arrangement or committee wherein public can participate in formulating policies in the area of activity of HPCL.	Not Applicable.







Guidelines No. & Section No.	Particulars	Auditor's Observations	Compliance Remark
3(1)(b)(viii)	A statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public;	<p>It is observed that boards, councils, committees and other bodies consisting of two or more persons constituted as its part is disclosed, however, it is explained that meetings of the board of directors/ committees are not open to the public and the minutes of such meetings are also not accessible to the public. However important decisions taken are communicated to the statutory authorities as well as public as required under law applicable laws of land.</p> <p>Boards, councils, committees and other bodies consisting of two or more persons constituted as its part is disclosed on the below link: -</p> <p><b>Chapter VIII on</b> <a href="https://www.hindustanpetroleum.com/pages/Information-Manual">https://www.hindustanpetroleum.com/pages/Information-Manual</a></p>	Complied.
3(1)(b)(ix)	Directory of its officers and employees;	<p>Details of total employees and its breakup is available on the following link:</p> <p><b>Chapter IX on</b> <a href="https://www.hindustanpetroleum.com/pages/Information-Manual">https://www.hindustanpetroleum.com/pages/Information-Manual</a></p> <p>Also the list of senior executives is available on the</p>	Complied.





Guidelines No. & Section No.	Particulars	Auditor's Observations	Compliance Remark
		following link : <a href="https://www.hindustanpetroleum.com/documents/pdf/Senior_Management_Team.pdf">https://www.hindustanpetroleum.com/documents/pdf/Senior_Management_Team.pdf</a>	
3(1)(b)(x)	The monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations;	Pay scale is available on the following link: <b>Chapter X on</b> <a href="https://www.hindustanpetroleum.com/pages/Information-Manual">https://www.hindustanpetroleum.com/pages/Information-Manual</a>	Complied.
3(1)(b)(xi)	The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made;	The approved budget are available on the following link: <b>Chapter XI on</b> <a href="https://www.hindustanpetroleum.com/pages/Information-Manual">https://www.hindustanpetroleum.com/pages/Information-Manual</a>	Complied.
3(1)(b)(xii)	The manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes;	As explained and as mentioned on the website, HPCL does not have any subsidy programs. Hence this Para is not applicable.	Not Applicable.
3(1)(b)(xiii)	Particulars of recipients of concessions, permits or authorizations granted by it;	Particulars of recipients of concessions, permits or authorization granted by it are available at the	Complied.







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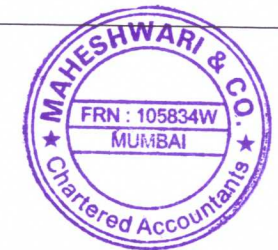
Guidelines No. & Section No.	Particulars	Auditor's Observations	Compliance Remark
		following link: <a href="https://www.hindustanpetroleum.com/pages/Information-Manual">https://www.hindustanpetroleum.com/pages/Information-Manual</a>	
3(1)(b)(xiv)	Details in respect of the information, available to or held by it, reduced in an electronic form;	Information reduced to electronic form are available on the following links: <a href="https://www.hindustanpetroleum.com/">https://www.hindustanpetroleum.com/</a>  <b>Chapter XIV on</b> <a href="https://www.hindustanpetroleum.com/pages/Information-Manual">https://www.hindustanpetroleum.com/pages/Information-Manual</a>	Complied
3(1)(b)(xv)	The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use;	It is observed that there is no such facility of library or reading room is maintained for citizens, therefore disclosure of these details is not applicable. However, particulars of facilities available to citizens for obtaining information are available on the website.	Not Applicable





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Guidelines No. & Section No.	Particulars	Auditor's Observations	Compliance Remark
3(1)(b)(xvi)	The names, designations and other particulars of the Public Information Officers;	It is observed that disclosure under this section is proactive and satisfactory.  Names, designations and other particulars of the Public Information Officers are available on the below link:  <b>Chapter XVI on</b> <a href="https://www.hindustanpetroleum.com/pages/Information-Manual">https://www.hindustanpetroleum.com/pages/Information-Manual</a>	Complied
3(1)(b)(xvii)	Such other information as may be prescribed and thereafter update these publications every year;	It is observed that such other information is disclosed and updated on the website.	Complied
<b>4. COMPLIANCE WITH PROVISIONS OF SUO MOTU (PROACTIVE) DISCLOSURE</b>			
4.1	Each Ministry/Public Authority shall ensure that these guidelines are fully operationalized within a period of 6 months from the date of their issue.	It is observed that disclosure under this section is satisfactory.	Complied







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Guidelines No. & Section No.	Particulars	Auditor's Observations	Compliance Remark
4.2	For the purpose of Proactive disclosure as per these guidelines would require collating a large quantum of information and digitizing it. For this purpose, Ministries/Public Authorities may engage consultants or outsource such work to expeditiously comply with these guidelines. For this purpose, the plan/non-plan funds of that department may be utilized.	It is explained that HPCL has outsourced this work to expeditiously comply with these guidelines.	Complied
4.3	Whether Action Taken Report on the compliance of these guidelines sent to the DoPT and Central Information Commission after expiry of the initial period of 6 months.	It is explained to us that there is no non-compliance and hence no Action Taken Report has been submitted to DoPT and Central Information Commission.	Complied
4.4	Each Ministry/ Public Authority gets its proactive disclosure package audited by third party every year.	It has been observed that audit was conducted every year. Last audit was conducted for F.Y 2019-20.	Complied
4.5	Compliance with the proactive disclosure guidelines, its audit by third party and its communication to the Central Information Commission is included as RFD Target.	It is observed that disclosure under this section is proactive and satisfactory.	Complied





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Guidelines No. & Section No.	Particulars	Auditor's Observations	Compliance Remark
5	Appointment of Nodal Officer-Not below rank of joint secretary to ensure the compliance with the proactive disclosure guidelines	It is observed that Nodal officer has been appointed and contacts details of the Nodal Officer is available on link:  <a href="https://www.hindustanpetroleum.com/pages/Apply-for-Seeking-Information">https://www.hindustanpetroleum.com/pages/Apply-for-Seeking-Information</a>	Complied
6	Annual reports to parliament/ legislature	As explained to us Annual reports are presented before Parliament at the Ministry level. Hence the clause is not applicable to HPCL.	Not Applicable

For Maheshwari & Co.  
Chartered Accountants  
FRN: - 105834W

CA K.K Maloo  
(Partner)  
M. No. 075872



UDIN: - 22075872AEOEPX5871

Place: - Mumbai

Date: - 10<sup>th</sup> March 2022