# WRITE-OFF and DISPOSAL PROCEDURE and POLICY

## Version: 1.0
(Approved in the 435th CBC meeting held at OIL House Noida on 04-07-2014)

**Effective Date: 15-07-2014**

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A. INTRODUCTION

1.1 For proper control on inventory and assets, it is essential that an effective system should be in place to identify all assets and materials which have ceased to be useful to the organisation and accordingly action should be initiated, so that follow-up action is possible for their timely discarding and prompt disposal to recover maximum salvage value from such assets and materials which would have been otherwise lost and to make best use of the limited area available for their storage.

1.2 The assets and materials which require to be discarded may be broadly classified as under:

a) Machinery, equipment and vehicles which have become obsolete and whose retention has become uneconomical and hence retired from active use.

b) Machinery, equipment and vehicles which are unserviceable or beyond economic repairs.

c) Surplus as also serviceable unwanted stores, spares, machinery and equipment.

d) Immovable property no longer required for use.

e) Scrap, unserviceable stores and spares.

f) Furniture, Packing boxes, empty containers, petroleum products etc. with no residual life.

g) E-Waste.

1.3 Before disposal action is initiated in respect of items referred at sub para 1.2 above, it is essential to ensure by HEAD of the concerned Department / Project / Branch offices, that there is no possibility of any alternate economic use of those items. Once this fact is established, disposal action shall be initiated with all expediency in accordance with the instructions contained hereunder.

1.4 Like any other large undertaking, OIL also has a considerable quantity of stores and spares, equipment, plant and machinery, furniture etc. ranging from comparatively inexpensive items like chairs, tables to high value sophisticated machinery, like drilling and work-over rigs, logging units etc. While every effort is made to prolong their life, they do become unserviceable or beyond economical repair after a long use and their further retention becomes uneconomical. In addition, changes occur constantly in design and specifications of equipment, their components and materials in a fast moving technology in Oil and Gas Industries thus rendering such items at times obsolete. In our day to day activity also we accumulate considerable quantities of scrap for which we have no further use. Prompt and proper disposal of such material is essential and the following paragraphs are intended to serve as policy guidelines in the various activities involved in the identification, write-off and disposal of such material.

1.5 This procedure deals with identification, write-off and disposal of only movable property of OIL referred in sub clause 1.2 (a) to 1.2 (c), 1.2 (e) and 1.2 (f) above.

1.6 The E-Waste generated in the company shall be managed and disposed-off by Safety & Environment Department as per the Ministry of Environment and Forest’s e-waste (Management and Handling) Rules 2011, which has come into effect from 1st May’ 2012.

B. DISPOSABLE ITEMS IDENTIFICATION (DII) SECTION

1.1 A Disposable Items Identification (DII) Section will be set up by HEAD of the concerned Department / Project / Branch offices whose main objective would be:-

a) To ensure that all scrap, metals & waste, surplus stores, unused / unserviceable / obsolete machinery, equipments and vehicles are properly identified, located, collected and handled up to their disposal / sale.

b) To reclaim and salvage maximum amount of material out of the equipment identified for write-off and disposal.
c) To prepare a list of Assets identified in para A 1.2 above against whom SAP Asset Numbers are available and obtain management approval for write-off as per DOP.
d) To prepare a list of Assets identified in para A 1.2 above as per the format in Annexure-I for which SAP Asset Numbers are not available.
e) To obtain write-off and disposal sanction from OIL management for Assets listed in Annexure-I.
f) To obtain write-off sanction for Non-Stock & Stock Inventory lying at user’s storage locations.
g) To obtain write-off sanction of old and unused revenue items at users location / scrap yard.

**C. WRITE-OFF**

1.0 **CAPITAL ASSETS AGAINST WHOM SAP ASSET NUMBERS ARE AVAILABLE AND ARE IN DISPOSABLE CONDITION.**

The DII section should review all the capital asset belongs to their Department / Project / Branch offices at-least twice in a year preferably in the month of January / July and identify the following category of Assets:

a) Capital assets whose economic useful life is over.
b) Physically damaged Assets which is beyond Economic repair.
c) Technologically obsolete assets.
d) Unserviceable assets.
e) Major component of asset having residual life but have no future application in OIL.
f) Major component of asset having no residual life.

1.1 Once the assets are identified, the DII section will have to propose for write-off / disposal of the identified assets in the **Format-A** or **Format-B** depending upon their written down value as per the DOP.

1.2. A Certification from HOD of the service department should be attached with the write-off proposal for assets which are not procured and / or not maintained by user department such as electrical items, electronic Assets, vehicles, equipments etc. certifying that the Assets are not in usable condition and / or are beyond economic repair.

1.3. After getting the Management’s approval for write off F&A Department will write-off these assets from SAP Asset Master.

1.4. Once the assets are written off from the SAP Asset Register, Asset Awaiting Disposal Number will be generated for all the physically available assets with value of 5% of the acquisition value subject to a maximum of Rs 1,000 as per accounting policy of OIL.

1.5. F&A Department will forward a copy of approved Write-Off Note along with the **Asset Awaiting Disposal Number** against each item to DII section of the Department / Project / Branch offices.

1.6. DII section of the Department / Project / Branch offices should forward the list of scrap (along with the **Asset Awaiting Disposal Number** generated by F&A Department) to the MM Department for disposal of these scrap.

**2.0 CAPITAL ASSETS AGAINST WHOM SAP ASSET NUMBERS ARE NOT AVAILABLE AND ARE IN DISPOSABLE CONDITION.**

2.1. In order to identify and write-off Capital Assets without SAP Asset Numbers and are in disposable condition, the DII section of the Department / Project / Branch offices should forward the list along with all the available data in **Annexure-I** to F&A Department.
2.2. On the basis of above data, F&A Department along with representative of the owner department will try to identify / verify the SAP Asset Numbers from the system and confirm the same to DII section of the department.

2.3. In case SAP Asset Number is not available, then F&A Department will forward the list of Assets without SAP Asset Numbers to Technical Audit Department for physical verification and confirmation of these assets.

2.4. Technical Audit Department along with representative of user department will check the physical existence of the assets and try to get additional information and return the list to F&A Department after proper endorsement and counter signature of the representative of user department against each item.

2.5. On receipt of the list duly endorsed by Technical Audit Department and counter signature of the representative of user department, F&A Department will allot Dummy Asset Numbers outside the system, to be maintained in a register. The list then will be forwarded to user department indicating the Dummy Asset Number against each item of the list.

2.6. The DII section of the user department will then initiate write off proposal mentioning the above Dummy Asset Numbers in the Format-C and to follow steps C.1.2 to C.1.6 above wherever applicable.

2.7 DII sections of the Department / Project / Branch offices should complete write-off action for Capital Assets against whom SAP Asset Numbers are not available and are in disposable condition within one year from the date of this policy coming into effect.

3.0 CAPITAL ASSETS AGAINST WHOM SAP ASSET NUMBERS ARE NOT AVAILABLE AND ARE IN RUNNING CONDITION.

3.1. In order to identify Capital Assets in running condition and without SAP Asset Numbers, the DII section of the Department / Project / Branch offices should forward the list along with all the available data in Annexure-I to F&A Department.

3.2. On the basis of above data, F&A Department along with representative of the owner department will try to identify / verify the SAP Asset Numbers from the system and confirm the same to DII section of the department.

3.3. In case SAP Asset Number is not available, then F &A Department will forward the list of Assets without SAP Asset Numbers, to Technical Audit Department for physical verification and confirmation of these assets.

3.4. Technical Audit Department along with representative of user department will check the physical existence of the asset and try to get additional information and return the list to F&A Department after proper endorsement and counter signature of the representative of user department against each item.

3.5. On receipt of the list duly endorsed by Technical Audit Department and counter signature of the representative of user department, F&A Department will create SAP Asset Sub Numbers under the Master Asset Description (Assets without SAP Asset Numbers.)

3.6. After creation of Asset Sub Numbers with a notional value of `1,000/- for each item, F&A Department will confirm the same to user department.

3.7. Once the useful life of these assets will be over, the DII section of the user department will initiate write off proposal mentioning the above Asset Sub numbers in the Format-D and to follow steps C.1.2 to C.1.6 above wherever applicable.

3.8 DII sections of the Department / Project / Branch offices should complete the identification and allotment of SAP Asset Sub Numbers for Capital Assets against whom SAP Asset Numbers are not available and are in running condition within six months from the date of this policy coming into effect.
4.0 WRITE-OFF INVENTORY ITEMS GENERATED AT MM STORES.

4.1. Stock items which are identified for marking as deletion due to obsolescence of main equipment, change of technology, non-moving etc., correspondences are to be made by Planning Section of MM Department to the concerned user departments regarding their further use / requirement.
4.2. If the user department declares that no further use / requirements exist for such stock items then subsequent correspondences are to be made by Planning Section of MM Department to PSU’s and also nearby private E&P Companies enquiring if they require these items.
4.3. In case, any of these items are required by any PSU / nearby private E&P companies, same may be sold to them after obtaining approval from competent authority.
4.4. If no such need exists then a Write-Off proposal is to be put up as per DOP for approval from competent authority.
4.5. On receipt of the write off approval from the competent authority, planning section of MM Department has to mark these items as deleted in the system and advise Depot section of MM Department to initiate action for disposal of these items.
4.6. Depot section then has to create a Goods Issue Document in the system using SAP transaction MIGO and movement type 925 (Scraping w/o CC) and remove these items from system both quantity-wise and value-wise.
4.7. These items are then physically transferred to scrap yard and advice is to be sent to Scrap Disposal Section of MM Department for disposal of these items.

5.0 WRITE-OFF OF REPLACEMENT ITEMS SUCH AS USED / SCRAPPED TOOLS / BATTERIES / TYRES-TUBES / CASING PROTECTORS / EMPTY DRUMS / LOCKS ETC. COLLECTED AT MM STORE YARD.

5.1 Stock items which are returned by the user department to the concerned godown after using them in order to get new items against them are kept separately by the respective storage godown and are treated as used items.
5.2 After accumulation of such replacement items to a sufficient quantity, Sectional Head of Depot Section of MM Department certifies them as scrap material and advises scrap disposal section of MM Department for their disposal.
5.3 Scrap Disposal section of MM Department takes necessary action for their disposal on receipt of such advice.

6.0 WRITE-OFF OF NON-STOCK INVENTORY (D/C ITEMS) LYING IDLE AT USER’S STORAGE LOCATION.

6.1 DII Section of the Department / Project / Branch offices has to periodically review their storage locations and prepare a list of non-stock inventory (direct charged items) lying idle at their respective storage locations.
6.2 Obtain write-off approval for these items from Management as per DOP.
6.3 The approved list is then to be sent to Scrap Disposal Section of MM Department for processing disposal of these items.

7.0 WRITE-OFF OF STOCK INVENTORY (STOCK TRANSFERRED FROM MM STORES) AND LYING IDLE AT USER’S STORAGE LOCATION.

7.1 DII Section of the Department / Project / Branch offices has to periodically review their storage locations and prepare a list of stock inventory (stock transferred from MM stores) lying idle at their respective storage locations.
7.2 Obtain write-off approval for these items from Management as per DOP under intimation to MM department.
7.3 The approved list is then to be sent to Scrap Disposal Section of MM Department for processing disposal of these items.

8.0 WRITE-OFF OF OLD AND UNUSED REVENUE ITEMS GENERATED AT USER DEPARTMENT’S SCRAP YARDS.

8.1 DII Section of the Department / Project / Branch offices periodically has to prepare a list of old and unused revenue items which have no further use in the company and obtain approval from HEAD of the Department / Project / Branch offices.
8.2 This list is then to be sent to Scrap Disposal Section of MM Department for processing disposal of these items.

D. DISPOSAL OF SCRAP ITEMS:

1.1. Disposal of scrap items are to be carried out by Scrap Disposal Section of MM Department.
1.2. Upon receipt of requests from DII Section of the Department / Project / Branch offices, representative of MM Department have to arrange for inspection of scrap materials in respective location for ensuring that the scrap lots proposed to be disposed off, are kept separately with proper demarcation. If the scrap lot found to be mixed with other materials, user departments are required to properly segregate and demarcate them to avoid any type of future complication at the time of lifting by the buyer.
1.3 The Scrap Disposal Section of MM Department having regards to the various lot sizes lying at different locations may decide to consolidate similar scrap items at an appropriate location to make a bigger lot for the purpose of better realisation of price and early disposal.
1.4. A list consisting scrap lots pertaining to various Department / Project / Branch offices are to be prepared periodically by MM Department and upload in the SAP ERP system by using transaction code MIGO (MVT 561).
1.5. After necessary inspection/lot marking, proposal for fixing up of floor price against the lots are put up to approving authority by “Floor Pricing Committee” constituted by RCE for fixation of floor prices.
1.6. Management’s approval to fix the floor price against the lot and dispose-off the same is to be obtained by the Floor Pricing Committee.
1.7. The Scrap Disposal Section of MM Department will forward the list of items to MSTC Ltd. Kolkata (Selling agent of scrap of OIL) for issuance of e-Tender through e-mail. Hard copy of the same is also need to be sent through Courier Service.
1.8. The bidders are allowed to inspect the scrap lots before tender opening.
1.9. The approved Floor Prices are uploaded by MM Department in the system one day prior to Bid Opening Date using URL www.mstcecommerce.com.
1.10. On receipt of payment (Material value + Applicable Taxes - MSTC Service Charge etc.), Sale/Lifting orders issued from MM Department to the parties to lift the lot/lots within a stipulated time period.
1.11. Payments vide DD/Pay order etc. received at Materials Department through MSTC are to be sent to Finance Department under a cover letter containing particular of e-Auction no, lot no. etc. The copies of delivery order/sale letter are also to be sent to F&A Department with cheque/draft etc. received against sold lots. In cases where a particular lot contains long list of Assets, a separate list containing Asset Awaiting Disposal Numbers of that lot should be provided to F&A Department for deletion of these assets from Asset Awaiting Disposal GL.
1.12. In case of delay in lifting of materials (a particular scrap lot), the party has to pay penalty @1% per week or part thereof on total material value as ground rent.
E. LIFTING OF SCRAP BY BUYER:

1.1 Departments / Project / Branch offices are the custodian of Disposable Lots till the same is lifted completely by the buyer.
1.2 Preparation of Delivery Note, Gate Pass etc. and handing over of the sold lots to the buyer as per the Sale/Lifting orders issued from MM Department to the parties, shall be done by the custodian of the sold lots.
1.3 Lifting by the buyer should be done in presence of representative from user department, MM Department and CISF as per the Sale Letter / Delivery Note / Gate Pass.
1.4 The Delivery Note / Gate Pass have to be jointly signed by representative from user department, MM Department and CISF.
1.5 Once a scrap lot is lifted completely; Standard Order/Outbound delivery/Good Issue Doc. Invoice etc. are to be created by MM Department in the system by using transaction code VA01, VL01N, VL02N towards regularization of scrap disposal. Once GI document is generated in the system (MVT 601), the scrap lot as uploaded in the system (MVT 561) is taken out.

F. DISPOSAL OF ITEMS OTHER THAN MSTC.

There may be some scrap items which may not be possible to dispose off through MSTC. Such items may be disposed-off by Scrap Disposal Section of MM Department through tendering process after fixing of the floor price against the lot by “Floor Pricing Committee” and getting Approving Authorities’ approval for the floor price fixed against the lot and dispose-off the same.

Legal Note:

Before disposal of asset, it should be ascertained:-

a. Whether any Bank Loan has been availed pledging that asset? If yes, whether the same has been fully paid before disposing of the asset.
b. Whether any hypothecation created against any asset has been reversed and necessary forms towards satisfaction of the charge has been filed with the concerned RoC.
c. For R&D based assets, whether permission of sponsoring agencies like OIDB etc. is required before disposal of the asset.
d. Implication of Income Tax on disposal of assets if the asset is particularly for R&D project and the residual life is still there. In such cases, disallowance of deduction already availed under the Income Tax vis-à-vis the sale proceed amount should be compared for taking decision.
Format-A

CAPITAL ASSETS AGAINST WHOM SAP ASSET NUMBERS ARE AVAILABLE AND ARE IN DISPOSABLE CONDITION.

WRITTEN DOWN VALUE UP TO INR 0.50 CR.

General Manager (F&A) / Resident Chief Executive

Through: Head (Accounting Policy)

Head of the Department / General Manager

Sub: Write-Off Note

The following items are proposed for write-off:

<table>
<thead>
<tr>
<th>Capitalization Date</th>
<th>Asset No. (ERP)</th>
<th>Asset Description</th>
<th>Part/Full write off</th>
<th>Acquisition Value of Part/Full Asset</th>
<th>Written Down Value (Part/Full)</th>
<th>Specific Reasons for Write-off</th>
<th>Asset awaiting Disposal No</th>
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</table>

Your kind approval is requested to write-off the above assets with the total current written down value of INR ________________.

Signature:

Name:

Designation:

Department:

Note: 1. Asset Awaiting Disposal Number will be allotted by F&A Department once written-off from the system.
2. For putting up of “Acquisition Value” and “Written Down Value” assistance may be taken from F&A Department.
3. For Part write-off, the “Acquisition Value” may be given by user department on judgmental basis wherever actual value is not available.
**Format-B**

CAPITAL ASSETS AGAINST WHOM SAP ASSET NUMBERS ARE AVAILABLE AND ARE IN DISPOSABLE CONDITION.

WRITTEN DOWN VALUE UP TO INR 0.10 CR.

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<table>
<thead>
<tr>
<th>Capitalization Date</th>
<th>Asset No. (ERP)</th>
<th>Asset Description</th>
<th>Part/Full write off</th>
<th>Acquisition Value of Part/Full Asset</th>
<th>Written Down Value (Part/Full)</th>
<th>Specific Reasons for Write-off</th>
<th>Asset awaiting Disposal No</th>
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Your kind approval is requested to write-off the above assets with the total current written down value of INR ________________.

Signature:

Name:

Designation:

Department:

Note: 1. Asset Awaiting Disposal Number will be allotted by F&A Department once written-off from the system.
2. For putting up of “Acquisition Value” and “Written Down Value” assistance may be taken from F&A Department.
3. For Part write-off, the “Acquisition Value” may be given by user department on judgmental basis wherever actual value is not available.
**Format-C**

CAPITAL ASSETS AGAINST WHOM SAP ASSET NUMBERS ARE NOT AVAILABLE AND ARE IN DISPOSABLE CONDITION.

<table>
<thead>
<tr>
<th>Dummy Asset No.</th>
<th>Dummy Asset Description</th>
<th>Original Asset Acquisition Value</th>
<th>Asset Awaiting Disposal Value</th>
<th>Specific Reasons for Write-off</th>
<th>Asset Awaiting Disposal No</th>
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Your kind approval is requested to write-off the above assets with the total scrap value of INR ________________.

Signature:

Name:

Designation:

Department:

Note: 1. Dummy Asset Number & Asset Awaiting Disposal Number should be obtained from F&A Department.
2. The Acquisition Value & Asset Awaiting Disposal Value may be given by user department on judgmental basis wherever actual value is not available.
**Format-D**

**CAPITAL ASSETS AGAINST WHOM SAP ASSET NUMBERS ARE NOT AVAILABLE AND ARE IN RUNNING CONDITION.**

<table>
<thead>
<tr>
<th>Asset Sub No. (ERP)</th>
<th>Asset Description</th>
<th>Acquisition Value</th>
<th>Specific Reasons for Write-off</th>
<th>Asset Awaiting Disposal No.</th>
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Your kind approval is requested to write-off the above assets with the total scrap value of INR ________________.

Signature:

Name:

Designation:

Department:

**Note:**
1. Asset Awaiting Disposal Number will be allotted by F&A Department once written-off from the system.
2. The Acquisition Value may be given by user department on judgmental basis wherever actual value is not available.
FORMAT FOR DISPOSAL OF UNUSED NON-CAPITAL AND REVENUE ITEMS

Ref._____________________________  Dated: _________________

HEAD MATERIALS

Through: HOD / PROJECT HEAD / GM

Sub: Disposal of Unused Non-Capital / Revenue Items

Kindly arrange to dispose-off the unused non-capital / revenue scrape as detailed below which are lying idle and unutilised since long time at location ________________________:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of Materials</th>
<th>Approximate Wt.</th>
<th>Location</th>
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Sectional Head

Signature:
Name:
Designation:
Department:

Initiating Officer

Signature:
Name:
Designation:
Department:
## LIST OF CAPITAL ITEMS AGAINST WHOM SAP ASSET NUMBERS ARE NOT AVAILABLE

**Annexure-I**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description / Make /Specifications</th>
<th>Date of Commissioning/ PO No. &amp; Date</th>
<th>Identification No. *</th>
<th>Job / WBS No.</th>
<th>Qty</th>
<th>UOM</th>
<th>Condition of the Item **</th>
<th>Un-utilised Since (Year)</th>
<th>Remarks / Action taken ***</th>
<th>Asset Awaiting Disposal No.</th>
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Signature of Installation Manager / In Charge of Location: __________________________ Date: __________________

* ERP Asset No OR Old Inventory No & Equipment No.
** Running / Beyond economic repair / Usable but idle / Usable but redundant for OIL.
*** Write-off to be initiated / Write-off approval awaited / Written-off but disposal awaited / disposed off but yet to be picked up by vendor.

**Note:** Asset Awaiting Disposal Number will be assigned by F&A Department for items which are not in running condition.