

Preface

This Report of the Comptroller and Auditor General of India has been prepared for submission to the President of India under Article 151 of the Constitution of India for being laid before the Parliament. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

The Report contains results of audit of 'Implementation of Pratyaksh Hastantrit Labh Yojana (PAHAL (DBTL) Scheme)' introduced by Government of India in November 2014 for transfer of subsidy on Liquefied Petroleum Gas (LPG) directly to the consumers linking their Aadhaar Number, Bank account and LPG Consumer ID. The Scheme is implemented by three Government of India owned Oil Marketing Companies, viz., Indian Oil Corporation Limited (IOCL), Hindustan Petroleum Corporation Limited (HPCL) and Bharat Petroleum Corporation Limited (BPCL). The Scheme involves 16.17 crore domestic LPG consumers serviced by 16,781 LPG distributors of the three Oil Marketing Companies. Given the significance of the Scheme and its widespread impact, an audit of its implementation was taken up.

The Report highlights few concerns noticed in implementation of the PAHAL (DBTL) Scheme and also addresses the financial impact of the Scheme.

Audit wishes to acknowledge the cooperation extended by the three Oil Marketing Companies (BPCL, HPCL and IOCL) and Ministry of Petroleum and Natural Gas in providing records, information and clarification in completing the audit.