

APPENDIX 3

DOCUMENTATION INSPECTION

For the examination of records two accountants were appointed. To achieve the best results, it is suggested that the qualification of industrial accountant is necessary. The records which were examined during the inspection period for three hours are as follows:

- Feed-stocks including quantity in storage and the quantity used in the process and the quantity received.
- End product and byproduct records including quantity of output and quantity delivered to the users and the quantity in storage.
- Records and analytical results from waste treatment analysis.
- Records of the purity analysis of the raw materials and the product.
- Records of the quantity of waste resulting from the process.
- Examination of the raw material requires form, price and sales records.
- Batch times.
- Examination of the measuring instruments records.
- Examinations of the utilities consumption (no reliable records were kept).

For the analysis of the above factors, the records of a period of three months were available and no records were removed from the facility.

LANGUAGE

It is to be noted that most of these records were in Persian.