

**COMMITTEE ON PAPERS LAID ON THE TABLE  
(2022-23)**

**SEVENTEENTH LOK SABHA**

**114**

**ONE HUNDRED AND FOURTEENTH REPORT**

**[Action Taken by the Ministry of Coal on the Recommendations/ Observations made by the Committee in their Eighty-sixth Report (Seventeenth Lok Sabha) regarding the delay in laying of the Annual Reports and Audited Accounts of the Coal Mines Provident Fund Organization, Dhanbad]**

**(Presented to Lok Sabha on 27 March, 2023)**



**सत्यमेव जयते**

**LOK SABHA SECRETARIAT  
NEW DELHI  
March, 2023/Chaitra, 1945 (Saka)**

## CONTENTS

**PAGE**

**COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE TABLE (iii)**  
**(2022-23)**

**INTRODUCTION (v)**

REPORT Action Taken by the Ministry Coal on the Recommendations/ Observations 1  
made by the Committee in their Eighty-sixth Report (Seventeenth Lok  
Sabha) regarding the delay in laying of the Annual Reports and Audited  
Accounts of the Coal Mines Provident Fund Organization, Dhanbad.

### APPENDICES

Appendix-I Reply showing Action Taken by Ministry Coal on the Recommendations/ 3  
Observations made by the Committee in their Eighty-sixth *Report*  
(*Seventeenth Lok Sabha*).

Appendix-II The Extracts of the Minutes of the sitting of the Committee on Papers 6  
Laid on the Table held on 23 March, 2023.

**COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE**  
**(2022-2023)**

**Shri Girish Chandra - Chairperson**

**MEMBERS**

2. Shri Shafiqur Rahman Barq
3. Dr. A. Chellakumar
4. Shri Pallab Lochan Das
5. Shri Choudhury Mohan Jatua
6. Choudhary Mehboob Ali Kaiser
7. Dr. Amol Ramsing Kolhe
8. Shri Bharat Ram Margani
9. Shri Jamyang Tsering Namgyal
10. Smt. Aparupa Poddar
11. Shri T.N. Prathapan
12. Shri Sellaperumal Ramalingam
13. Shri Saptagiri Sankar Ulaka
14. Shri Devendrappa Y.
15. Shri Ashok Kumar Yadav

**SECRETARIAT**

1. Shri Vinay Kumar Mohan - Joint Secretary
2. Shri Naval K. Verma - Director
3. Shri Uttam Chand Bharadwaj - Additional Director

## INTRODUCTION

I, the Chairperson of the Committee on Papers Laid on the Table (2022-23), having been authorized by the Committee to present the Report on their behalf, present this One hundred and fourteenth Report on the action taken by the Government on the recommendations/observations made by the Committee in the Eighty-sixth Report (17<sup>th</sup> Report) regarding the delay in laying the Annual Reports and Audited Accounts of the Coal Mines Provident Fund Organization, Dhanbad.

2. The Eighty-sixth Report (17<sup>th</sup> Lok Sabha) was presented to Lok Sabha on 05.08.2022. The Ministry of Coal furnished their replies on the 03<sup>rd</sup> November, 2022 indicating the action-taken on the observations/ recommendations contained in the Eighty-sixth Report. The Committee considered and adopted this Report at their sitting held on 23 March, 2023.

3. The Committee place on record their appreciation of the valuable assistance rendered to them by the officials of the Lok Sabha Secretariat attached to the Committee.

4. The Observations/Recommendations of the Committee have been printed in bold letters at the end of the Report.

**New Delhi**

**March,2023**  
**Chaitra,1945(Saka)**

**Girish Chandra**  
**Chairperson**  
**Committee on Papers Laid on the Table**

## COMMITTEE ON PAPERS LAID ON THE TABLE (2022-23), LOK SABHA

### Report

**Action Taken by the Ministry Coal on the Recommendations/ Observations made by the Committee in their Eighty-sixth Report (Seventeenth Lok Sabha) regarding the delay in laying of the Annual Reports and Audited Accounts of the Coal Mines Provident Fund Organization, Dhanbad.**

This Report of the Committee deals with the action-taken by the Ministry of Coal on the Recommendations/Observations made by the Committee on Papers Laid on the Table (2021-2022) in their Eighty-sixth Report (17<sup>th</sup> Lok Sabha) which dealt with the matter of the delay in laying the Annual Reports and Audited Accounts of the Coal Mines Fund Organization (CMPFO), Dhanbad for the years 2015-2016 to 2020-2021, and which was presented to the Lok Sabha on 05 August, 2022.

2. The action-taken replies to all the Observations/Recommendations of the said Report have been received from the Ministry of Coal on the 3<sup>rd</sup> November, 2022. The reply showing the action-taken by the Ministry of Coal on the Recommendations/Observations contained in the Eighty-sixth Report (17<sup>th</sup> Lok Sabha) is given in Appendix-I.

3. **The Committee in their original Report had pointed out the failure of the Ministry in respect of timely laying of the Annual Reports and Audited Accounts of the CMPFO for the years 2015-2016 to 2020-2021 and recommended the Ministry to ensure that the requisite documents of the CMPFO should be laid within the stipulated time in future. From the action-taken reply furnished by the Ministry, the Committee note that in order to ensure laying of papers within the stipulated time period, the Ministry in consultation with CMPFO had introduced electronic collection and processing of data for expeditious completion of Annual Accounts after the closure of the financial year so that the same could be sent to the Audit for obtaining audit certificate early. The Ministry is monitoring the progress of CMPFO in this regard carefully. On finalization of the AR & AAs, expeditious approval of the Board of Trustees is also being obtained by CMPFO electronically. The matter had also been taken up with the audit authority with the request to avoid delay. It was assured to the Committee that the requisite documents of the CMPFO for the year 2021-22 would be laid with delays of 2-3 months**

only and from 2022-23, the documents would be laid within the stipulated time. The Committee hope that with the remedial measures taken by the Ministry and also assurance given in the ATR, the Annual Reports and Audited Accounts of the CMPFO for the year 2021-22 will be laid in the upcoming Budget Session of the Parliament and for the succeeding years will be laid on the Table of the House within the stipulated time. The Committee would like to be informed of the action taken by the Ministry in this regard.

New Delhi;

March,2023  
Chaitra,1945 (Saka)

Girish Chandra  
Chairperson  
Committee on Papers Laid on the Table

**APPENDIX-I**  
**(vide paragraph 02 of the Report)**

**Statement showing action taken by the Ministry Coal on the Recommendations/ Observations made by the Committee in their Eighty-sixth Report (Seventeenth Lok Sabha) regarding the delay in laying of the Annual Reports and Audited Accounts of the Coal Mines Provident Fund Organization, Kolkata.**

-----

**Recommendation Serial No. 23**

The Coal Mines Provident Fund Organization (CMPFO) under the administrative control of the Ministry of Coal (MOC) has been a continuous defaulter in timely laying the Annual Reports and Audited Accounts. A scrutiny of the date of laying of the documents of the CMPFO pertaining to the years 2015-2016 to 2018-2019 shows that there are repeated and inordinate delays in laying the documents. The Annual Reports and Audited Accounts of the CMPFO for the years 2019-2020 and 2020-2021, which should have been laid by 31.12.2020 and 31.12.2021 respectively, have not been laid as yet. The Committee note that the delay in laying the CMPFO documents by the MOC is not of recent origin. The Committee had as early as in their 8th Report (8th Lok Sabha) presented to the Lok Sabha on 17 April, 1986 and again in 13th Report (15th Lok Sabha) presented to the Lok Sabha on 24 August, 2013 brought out the Ministry's failure to adhere to the time of laying the said documents of the CMPFO.

**Reply of the Government**

Admittedly delay occurred in laying of the Annual Reports and Audited Accounts of CMPFO (AR&AAs) pertaining to the years 2015-2016 to 2018-2019. However, sincere efforts were made to lay the AR&AAs thereafter expeditiously. Due to comprehensive audit by MOC, laying for the year 2017-18 occurred only in March, 2021. Thereafter, due to cascading effects, papers for the year 2018-19 were laid in December, 2021 (RS)/February 2022 (LS).

2. AR/AAs for the year 2019-20 has been laid on both the houses of the Parliament on 25.07.2022 (Rajya Sabha) and 27.07.2022 (Lok Sabha). Laying of papers is awaited for the year 2020-2021 which was due in December, 2021, and the same will be laid in the upcoming winter session of the Parliament in November, 2022. For the year 2021-2022, the laying will incur a delay of about 2-3 months. Thereafter, from the year 2022-23 onwards laying will be as per the stipulated time period.

**(Ministry of Coal O.M. No.20054/2/2019-CMPF Dated 3rd November, 2022)**

#### **Recommendation Serial No. 24**

While examining the reasons for delay in laying the requisite documents of the CMPFO, for the years 2015-2016 to 2019-20, the Secretary of the MOC, during evidence, apprised the Committee that during the month of May 2018, the Secretary, MOC ordered for a comprehensive audit of the accounts of the CMPFO as in the opinion of the MOC the accounts of the CMPFO were not being audited in the manner as specified in General Financial Rules and that the audit took one year and two months, after which the annual accounts for 2017-2018 were compiled and submitted to audit during August, 2019. It was also informed to the Committee that the Annual Accounts for subsequent years could also be audited after getting the previous year's audit balance. The Committee are not convinced with the explanation given by the MOC as they find from the replies furnished by the MOC, that after receiving the final Audit Report for 2015-2016, the CMPFO took ten months at the stage of compilation of the Annual Report. The delays were also observed at the stage of compilation of the Annual Accounts and Annual Reports, getting the documents translated, printed and approved from their authorities for the years 2016-2017 to 2019-2020. The Committee are further constrained to note that after having reviewed the matter for timely laying of the documents in the monthly meeting of the MOC, no improvement was marked. The Committee feel that factors responsible for delays are well within the control of the CMPFO and the delay on this account perhaps does reflect adversely on its management. The Committee, therefore, recommend that such kind of lackadaisical lapses must not be allowed to recur.



### **Reply of the Government**

In order to ensure laying of papers within the stipulated time period, the Ministry in consultation with CMPFO has introduced electronic collection and processing of data for expeditious completion of Annual Accounts after the closing of the financial year so that the same could be sent to the Audit for obtaining audit certificate early. The Ministry is monitoring the progress of CMPFO in this regard carefully. On finalization of the AR&AAs, expeditious approval of the Board of Trustees is also being obtained by CMPFO electronically. Steps are also being taken up to avoid delay in translation and printing of the papers. The matter has also been taken up with the audit authority with request to avoid delay.

2. From the year 2022-23 onwards laying will be as per the stipulated time period.

**(Ministry of Coal O.M. No.20054/2/2019-CMPF Dated 3<sup>rd</sup> November, 2022)**

#### **Recommendation Serial No. 25**

Another reason for the delays was stated to be the time taken by the C&AG in auditing of annual accounts and furnishing of the final Audit Reports for 2015-2016 to 2019-2020. On being enquired by the Committee to furnish the reasons for the delays, the MOC have stated that the matter of auditing of the annual accounts and furnishing of the final Audit Report was taken up with C&AG by CMPFO itself. Moreover, the CMPFO has also not given the specific reply in this regard. The Committee would like the MOC to take up the matter with the C&AG to fulfill the statutory requirement of timely completion of audit to avoid consequential delay in laying the documents before the Parliament. The Committee desire to be informed of the compliance of their recommendations.

### **Reply of the Government**

The matter was taken up with the Audit authority highlighting the statutory requirement of timely completion of audit to avoid consequential delay in laying the documents before the Parliament. The audit report for the year 2020-2021 has since been received. Papers for the year 2020-2021 will be laid in the upcoming winter session of the Parliament in November, 2022.

Audit will be approached further as and when required.

**(Ministry of Coal O.M. No.20054/2/2019-CMPF Dated 3<sup>rd</sup> November, 2022)**

### **Recommendation Serial No. 26**

The Committee further stress that here the onus of the delay lies with the Ministry of Coal also as the Ministry had completely failed to monitor and resolve the causes of delay that started arising since 1986. Moreover, the advice rendered by the Committee (para 5.8, 8th Report of 8th Lok Sabha and para 1.17 Report of 13th Report of 15th Lok Sabha), regarding the need for drawing up a time bound programme to ensure timely laying of the documents, has not been followed by the MOC. The MOC, are satisfied by just asking the CMPFO to lay down the time schedule for each activity for timely preparation of the Report. The Committee, therefore, strongly recommend that the Ministry should implement their earlier recommendations and formulate a time schedule so that the CMPFO lay the requisite documents within the stipulated time.

### **Reply of the Government**

The Ministry in consultation with CMPFO has drawn up a time frame and given responsibility to the concerned officers to adhere to the time line for timely laying of papers.

2. For the year 2021-2022, the laying will incur a delay of about 2-3 months. Thereafter, from the year 2022-23 onwards laying will be as per the stipulated time period.

**(Ministry of Coal O.M. No.20054/2/2019-CMPF Dated 3<sup>rd</sup> November, 2022)**

### **Recommendation Serial No. 27**

The Committee are distressed to find that the MOC have not taken any concrete steps to evolve any mechanism to ensure timely laying of the Annual Reports and Audited Accounts and promptly discharge their statutory responsibility towards Parliament. The Committee consider it as a grave irregularity on the part of the administrative Ministry of Coal/ the CMPFO which is not tenable to be overlooked. The Committee, therefore, strongly recommend that the MOC should pay utmost attention to the recommendations of the Committee by making all-out efforts to ensure that pending documents of the CMPFO should be laid henceforth without any further delay and also recommend the MOC and the CMPFO to strictly abide by the General Financial Rules (Rule 273), Para 68 of the

CMPF Scheme, which states that the requisite documents of the CMPFO are required to be laid on the Table of the Houses by end of December each year, and also the recommendations of the Committee with regard to timely laying of the requisite documents on the Table of the Lok Sabha. The Committee would like to be apprised of the concrete action taken/being taken by the Ministry in this regard.

### **Reply of the Government**

In order to ensure laying of papers within the stipulated time period, the Ministry in consultation with CMPFO has introduced electronic collection and processing of data for expeditious completion of Annual Accounts after the closing of the financial year so that the same could be sent to the Audit for obtaining audit certificate early. The Ministry is monitoring the progress of CMPFO in this regard carefully. On finalization of the AR&AAs, expeditious approval of the Board of Trustees are also being obtained by CMPFO electronically. The matter has also been taken up with the audit authority with request to avoid delay.

**(Ministry of Coal O.M. No.20054/2/2019-CMPF Dated 3<sup>rd</sup> November, 2022)**

### **Recommendation Serial No. 28**

The Committee, also recommend that the MOC should prepare a 'Portal' wherein updated position regarding laying of the requisite documents of all the organizations under their administrative control could be made available with them and also suggest that an alert system might be incorporated into the 'Software/Dash Board' which warn the Institutions one week before the deadline for the completion of their work at each stage as per the time schedule given so that the requisite documents of all organizations are laid within the stipulated time. The Committee would like to be informed of the action taken by the Ministry in this regard.

### **Reply of the Government**

The Ministry in consultation with NIC, is in the process of preparing a portal for the purpose of tracking status and monitoring.

**(Ministry of Coal O.M. No.20054/2/2019-CMPF 3<sup>rd</sup> November, 2022)**

### **Recommendation Serial No. 29**

The Committee further point out that the Ministry had failed to comply with the recommendation made in their earlier Reports regarding laying of a statement within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later, explaining the reasons as to why the requisite documents could not be laid within the stipulated period. Therefore, the Committee strongly recommend to the Ministry to lay this statement as per the recommendation of the Committee.

### **Reply of the Government**

The Ministry will comply with the recommendation and lay delay statement explaining the reasons for delay as per the recommendation of the Hon'ble Committee.

**(Ministry of Coal O.M. No.20054/2/2019-CMPF Dated 3<sup>rd</sup> November, 2022)**

**Committee On Papers Laid On The Table (2022-23)**

**The Extracts of the Minutes of the sitting of the Committee on Papers Laid on the Table held on 23 March, 2023**

The Committee sat on Thursday, 23<sup>rd</sup> March, 2023 from 15:00 hours to 17:10 hours in Committee Room 'C', Parliament House Annexe, New Delhi.

***Present***

Shri Girish Chandra - ***Chairperson***

***Members  
(Lok Sabha)***

1. Shri Pallab Lochan Das
2. Choudhary Mehboob Ali Kaiser
3. Shri Jamyang Tsering Namgyal
4. Shri Ashok Kumar Yadav

***Secretariat***

1. Shri Vinay Kumar Mohan - Joint Secretary
2. Shri Naval K. Verma - Director
3. Shri Uttam Chand Bharadwaj - Additional Director

2. At the outset, the Chairperson welcomed the Members of the Committee to the sitting and apprised them of the agenda.

xx xx xx xx

4. At first, the Committee took up the following four draft Reports and eight Action taken Reports for consideration and adoption:-

i. to viii xx xx xx

ix. Action Taken by the Ministry of Coal on the Recommendations/Observations made by the Committee in their Eighty-sixth Report (Seventeenth Lok Sabha) regarding the delay in laying of the Annual Reports and Audited Accounts of the Coal Mines Provident Fund Organization, Dhanbad;

x to xii xx xx xx

The above mentioned four Reports and eight Action Taken Reports were unanimously adopted by the Committee and the Chairperson was authorized by the Committee to finalize and present Reports to the Lok Sabha.

XX	XX	XX	XX
XX	XX	XX	XX

*(A Copy of the verbatim proceedings of the sitting is kept.)*

The Committee then adjourned.

-----