

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2021-2022)**

86

SEVENTEENTH LOK SABHA

EIGHTY-SIXTH REPORT

**[Delay in laying the Annual Reports and Audited Accounts of the Coal Mines
Provident Fund Organization, Kolkata under the Ministry of Coal]**

(Presented to Lok Sabha on 05 August, 2022)



सत्यमेव जयते

LOK SABHA SECRETARIAT

NEW DELHI

August, 2022/Sravana, 1944(Saka)

C O N T E N T S

		PAGE
COMPOSITION OF THE COMMITTEE (2021-2022)		(iii)
INTRODUCTION		(v)
REPORT	Delay in laying of the Annual Reports and Audited Accounts of the Coal Mines Provident Fund Organization	1
<u>APPENDICES</u>		
APPENDIX -I	Statement showing the year-wise funds released by the Government of India to the CMPFO during 2015-16 20 to 2019-2020	12
APPENDIX -II	Statement showing the date of laying and the extent of delay in laying the Annual Reports and Audited Accounts of the CMPFO during 2015-16 20 to 2019-2020	13
APPENDIX -II	Statement showing The chronological sequence, as submitted by the Ministry, in respect of the finalization of the Annual Reports and Audited Accounts of the Coal Mines Provident Fund Organization for the years 2015-2016 to 2019- 2020	14
APPENDIX-IV	Minutes of the sitting of the Committee held on 29 November, 2021.	18
APPENDIX-V	Minutes of the sitting of the Committee held on 01 August, 2022	20

COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE

(2021-2022)

Shri Ritesh Pandey

-

Chairperson

MEMBERS

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

SECRETARIAT

1. Smt. Suman Arora - Joint Secretary
2. Shri Sundar Prasad Das - Director
3. Shri Uttam Chand Bharadwaj - Additional Director

INTRODUCTION

I, Chairperson of the Committee on Papers Laid on the Table of the House (2021-22), having been authorized by the Committee to present this Report on their behalf, present this Eighty-sixth Report in respect of the delays in laying the Annual Reports and Audited Accounts of the Coal Mines Provident Fund Organization, Kolkata under the administrative domain of the Ministry of Coal.

2. In terms of the recommendations of the First Report (5th Lok Sabha) of the Committee, presented to the House on 8th March, 1976 and the Second Report (5th Lok Sabha) of the Committee, presented to the House on 12th May, 1976 and the Second Report (6th Lok Sabha) of the Committee on Papers Laid on the Table, presented to the House on 22nd December, 1977, the Annual Report and Audited Accounts of the all Statutory/Autonomous, Institutes, Companies, Public Undertakings, Corporations, Joint Ventures, Societies, etc. are required to be laid on the Table of the House within nine months of the closure of respective accounting year i.e. by 31 December.

3. The scrutiny by the Committee revealed that the documents of the Coal Mines Provident Fund Organization, Kolkata for the years from 2015-16 to 2019-2020 were presented to Lok Sabha with continuous delays. The Committee considered the matter of delays in laying the Annual Reports and Audited Accounts of the Coal Mines Provident Fund Organization, Kolkata and took oral evidence of the representatives of the Ministry of Coal at their sitting held on 29th November, 2021.

4. The Committee considered and adopted the Report at their sitting held on 01 August, 2022.

5. The Committee wishes to express their thanks to the officers of the Ministry of Coal, Government of India and the Coal Mines Provident Fund Organization, Kolkata for furnishing the written replies and other material/information for being placed before the Committee.

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

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

New Delhi

03 August, 2022

12 Sravana,1944 (Saka)

Ritesh Pandey

Chairperson

Committee on Papers Laid on the Table

COMMITTEE BRANCH-II
(Committee on Papers Laid on the Table)

Report

Delay in laying the Annual Reports and Audited Accounts of the Coal Mines Provident Fund Organisation under the administrative domain of the Ministry of Coal.

The Coal Mines Provident Fund Organisation (CMPFO) is a Social Security Organization under the aegis of the Ministry of Coal (MOC). It provides social security services (Provident Fund, Pension & Deposit Linked Insurance) to all employees of the Coal Companies. Three services are provided by the CMPFO under CMPF & Miscellaneous Provisions Act, 1948, Viz. Coal Mines Provident Fund Scheme, 1948, Coal Mines Pension Scheme, 1998 and Deposit Linked Insurance (DLI) Scheme, 1976.

The CMPFO presently disburses pension to more than 5 lakh pensioners every year and settles Provident Fund claims of nearly 22000 cases yearly within the stipulated time.

2. The Annual Reports and Audited Accounts of the CMPFO are being laid on the Table of the House as per Para 68 of the CMPF Scheme, which states that-

“The Commissioner shall place a report on the working of Coal Mines Provident Fund Scheme relating to the previous financial year along with audited annual accounts at a meeting of the Board to be held before 15th November, each year and the Board shall submit such report with accounts to the Central Government for placing them on the tables of the House by end of December each year.”

3. On being asked by the Committee to furnish the year-wise funds released by the Government of India to the CMPFO during the last five years, the Ministry has furnished the information, which is placed in a statement at **APPENDIX -I**

4. In terms of the recommendations of the Committee on Papers Laid on the Table (5th Lok Sabha) contained in its First and Second Reports of 5th Lok Sabha and also in the Second Report of 6th Lok Sabha presented to the House on 08 March 1976, 12 May

1976 and 22 December 1977 respectively, the Annual Reports and Audited Accounts of the Organization/Company are required to be laid on the Table of the House within nine months of the closure of the Accounting Year. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and Annual Accounts and their auditing. The Committee felt that normally a period of three months would be sufficient for compilation of Annual Accounts and their submission for Audit; the next six months might be given for auditing of accounts, printing of the Report and sending it to Government for laying. If for any reason, the Annual Reports and Audited Accounts of the Institutes could not be laid within the prescribed period of nine months, the Ministry concerned should lay a Statement within 30 days of the expiry of the aforesaid period or as soon as the House assembles whichever is later, explaining the reasons as to why the documents could not be laid.

5. The scrutiny by the Committee on Papers Laid on the Table reveals that the Annual Reports and Audited Accounts of the CMPFO, for the years from 2015-16 to 2018-19 were laid on the Table of the House with repeated delays. The Annual Report and Audit Accounts of the CMPFO for the years 2019-20 and 2020-2021 have not been laid. Thus, the MOC and the CMPFO has failed to comply with the Parliamentary requirement of laying their documents within nine months of the closure of the financial year. The date of laying and the extent of delay in laying the Annual Reports and Audited Accounts of the CMPFO have been given in **APPENDIX -II.**

6. The chronological sequence, as submitted by the MOC, in respect of the finalization of the Annual Reports and Audited Accounts of the CMPFO, as received from the MOC, for the years from 2015-2016 to 2019-2020, is given in **APPENDIX -III.**

7. It has been observed from the Table (**APPENDIX-III**) that the delays were at all the stages from compilation of Annual Accounts, finalization of the Annual Report to laying those documents on the Table of the House. The CMPFO took 17 months for the 2018-2019 at the stage of compilation of Annual Accounts. After compilation of Annual Accounts for 2015-2016, the CMPFO took 07 months in approaching the audit

authorities for auditing the Annual Accounts, 10 months in finalization of the Annual Report, after receipt of the final Audit Report.

8. On being asked as to whether the MOC has identified the reasons for the delay in laying the Annual Reports and Audited Accounts of the CMPFO, from 2015-16 to 2019-20, the MOC in their written reply have submitted as under: -

“Annual Account is prepared by the CMPFO after collecting the data from all regional offices manually which is the main cause of delay. However, necessary action is being taken by the CMPFO to generate the report electronically which will reduce the time taken in preparation of the Account.”

It has also been stated by the MOC that –

“The main reason for delay is collection of data from 20 (twenty) different regional offices in physical form. Delay is also occurs for completion of CAG and then obtaining approval of the Board of Trustees, CMPFO. Presently implementation of SAP finance module is under process, which will curtail the delay in future.”

9. On being enquired whether the MOC agreed that the delays in laying the documents indicated that due importance was not given to the timely laying of the papers before the Parliament and things were taken in a casual manner, the MOC, in their written reply have submitted as under: -

“No, Sir. The delay is mainly due to manual procedure being followed in CMPFO for collecting data from its regional offices. Some time is also required for completion of CAG audit.”

10. The Committee desired to know as to how the issue of auditing of the accounts and finally timely receipt of the final audit reports from the audit authorities was dealt with by the MOC. The MOC have submitted as under:-

“The task is dealt with at the CMPFO level.”

11. The Committee also desired to know from the MOC, whether the CMPFO had faced any problem in connection with translation of the documents into Hindi version and subsequent printing thereof; the MOC in their written reply submitted that they had not faced any such difficulty in these regards.

12. Regarding the question as to whether any difficulties has been faced by the CMPFO in getting approval of the documents from the Competent Authority of the CMPFO, the MOC have stated that-

“No. However, sometimes the meeting of Board of Trustees which approves the document does not take place in time leading to delay in laying of papers in Parliament”

13. On being asked as to whether the process of accounting has been computerized to facilitate a speedy and timely compilation of accounts of the CMPFO, the MOC have stated that-

“SAP finance module has been implemented in CMPFO in October, 2020 and from time to time training is given to all the concerned Staff of CMPFO, HQ and Regional Offices, so that all accounts are submitted in electronic format by the Regional Offices. .”

14. It appears that the MOC has not laid down the time schedule indicating normative time for completion of the task at each stage involved in finalization of the Annual Reports and Audited Accounts viz. compilation of Annual Accounts, auditing of Accounts, approval of the documents from the Competent Authority, translation and printing and processing in the Ministry for being laid on the Table of the House as the MOC have stated that -

“As per Para 68 of the CMPF Scheme, Annual Report and Annual Accounts along with Audit Certificate shall be place before the table of the Houses by end of December each year.”

15. On being enquired by the Committee as to whether there is any mechanism in the Ministry to monitor the progress of work in this regard and to ensure timely laying of the documents, the MOC in their written reply have submitted as under: -

“To ensure timely laying of the Annual Account, Annual Report and Audit Certificate, the Ministry reviews progress in the monthly review meetings.”

16. The Committee also questioned the MOC/CMPFO as to whether any remedial measures had been taken or proposed to be taken both by the MOC and the CMPFO to ensure timely laying of the documents before Parliament, in future. The Ministry in their written replies submitted that:

“With the implementation of SAP Finance Module data from all the regional offices can be retrieved easily, which will help to ensure timely preparation of annual accounts from financial year 2021-2022.”

17. It is pertinent to mention here that the delays in laying of the requisite documents of the CMPFO is not recent origin. The Committee had earlier examined the reasons for delays in laying of the Annual Reports and Audited Accounts of the CMPFO for the years 1983 and 1984 and again for the years 2008-2009 to 2010-2012 and took oral evidence on the subject on 11.02.1986 and 22.05.2013 respectively. The matter for delays for those years were also reflected in the 8th Report (8th Lok Sabha) and 13th Report (15th Lok Sabha). However, no improvement has been seen in laying of the documents, therefore, the Committee again examined the reasons for delays for the years 2015-2016 to 2019-2020.

18. The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of the CMPFO, for the years 2015-2016 to 2019-2020 and took evidence of the representatives of the Ministry of Coal and the CMPFO, on 29.11.2021.

19. On being enquired by the Committee the reasons for delays in this regard, the Secretary during evidence submitted before the Committee that -

....It is a Statutory Organization and he has his own cadre and he is an independent entity. There is a Board of Trust which basically has all the trade union leaders as Members and the Secretary, Coal is the ex-officio Chairman of this body. So, we do not exercise any executive role. We are basically a statutory body which audits these accounts for that matter before they can be tabled on the House of Parliament. It is the Trust which has to approve these accounts. So, this has the administrative, statutory and historical background...Sir, in terms of accounts, at the outset, I would like to acknowledge that there has been an inordinate delay in tabling of the

accounts. I have data from 2008 onwards. In the initial four years from 2008 until 2012, the accounts were presented with inordinate delays like 32 months, 20 months, 16 months delay. Between 2012 and 2014, the delays got much reduced like one month, four months, three months. Between 2015 and 2016, they got delayed by 24 months. I am unable to get the reason behind that. But thereafter, 2017-18 is when things started taking a turn for the worst.”

20. As regards delay in laying of the documents of the CMPFO, for the year 2017-2018, the secretary, MOC apprised the Committee that -

“Sir, in 2017-18, what happened is that the Ministry of Coal has ordered a comprehensive audit of the account of the CMPFO. There was a feeling that the accounts were not being audited in a proper fashion. So, in 2017-18, in the month of May, 2018, just after the end of the financial year, the Secretary, Coal ordered a performance audit and the regular audit work of the CMPFO was stopped. A six-month long audit took place. It was a comprehensive audit. That audit was finalized only in May, 2019 which was one year and two months after the end of the previous year. That had a cascading effect and only after that audit was completed did the regular audit work of CMPFO was started and then, they were able to submit the accounts to the C&AG within three months. From May, 2019, they got the performance audit and in August, 2019, they submitted the accounts for the audit process. But because of the performance audit delay of 17 months lapse, it has had a cascading effect. The subsequent years audit can only be taken up when the previous year’s audit has given us the closing balance which becomes the opening balance for the next year. So, after 2017-18, there has been a cascading effect.”

21. On being enquired by the Committee to reduce the delays at the stage of compilation of annual accounts, the representative of the MOC has submitted that -

“... In that we have implemented the SAP model and the financial model which used to come in hard copy earlier, all that data will now come online. We have generated its template. From September 2021, training of all the staff etc. has been done. I promise the Hon’ble Committee that for the year 2021-22, we will submit it in a timely manner, lay it to the Parliament.”*

*Original in Hindi, translated in English Version by “Google Translation”.

22. To ensure timely laying of the requisite documents of all the organizations under their administrative control of the MOC, the Chairperson, on behalf of the Committee suggested that –

“...We have repeatedly asked many organisations to develop a portal. The portal essentially, what it does is and it can be from the Ministry’s side where as soon as the Financial Year is over, automatic generated emails can go to the various 20 offices to update their reports in a stipulated timeframe on the portal that you have. If they do not do this in a stipulated timeframe, maybe another reply can go just a week or some days before. It is totally automated, so, you do not have to sign any papers or anything, it just automatically sends it from your email. We have suggested this to the Education Ministry and they have, I think, to a certain extent, implemented this. A lot of this process is automated and you can also put in accountability where if certain reports do not come in, a simple show-cause notice automatically goes to that person. It can be flagged to you also, the Secretary, here in Delhi. Then, you can take essential steps to then further curb this well in time.”

Observations/Recommendations

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.

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.

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.

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.

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.

28. The Committee, also recommend that the MOC should prepare a 'Portal' wherein updated position regarding laying of the requisite documents of all the organisations 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.

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.

New Delhi

01 August, 2022
10 Sravana, 1944 (Saka)

Ritesh Pandey
Chairperson
Committee on Papers Laid on the
Table

Appendix - I

**Statement showing the year-wise funds released by the Government of India to the
CMPFO during 2015-16 20 to 2019-2020**

Appendix - II

Statement showing the dates of laying the Annual Reports and Audited Accounts of the Coal Mines Fund Organization for the years 2015-16 to 2019-20

Year	Date by which required to be laid	Date of laying of Annual Reports and Audited Accounts	Extent of Delay (in months)
2015-16	31.12.2016	08.01.2019	24 Months
2016-17	31.12.2017	08.01.2019	12 Months
2017-18	31.12.2018	10.03.2021	26 Months
2018-19	31.12.2019	02.02.2022	25 Months
2019-20	31.12.2020	Not laid	-
2020-21	31.12.2021	Not laid	-

Appendix - III

Information in respect of finalization of Annual Reports and Audited Accounts of the Coal Mines Fund Organisation and the time by the Ministry at each state for the years from 2015-2016 to 2019-2020.

	Points	Financial Years				
		2015-2016	2016-17	2017-18	2018-19	2019-2020
(i)	Date of approach to the Audit Authorities	02.03.2017	23.08.2017	16.08.2019	16.10.2020	Letter dated 08/11/2021 sent to C & AG Office for audit
	Time taken after the closure of Accounting year	11 months	5 months	16 Months 15 Days	19 months	
(ii)	Date of appointment of statutory auditors	Not Applicable (As Companies Act not applicable on CMPFO)	Not Applicable (As Companies Act not applicable on CMPFO)	Not Applicable (As Companies Act not applicable on CMPFO)	Not Applicable (As Companies Act not applicable on CMPFO)	Not Applicable (As Companies Act not applicable on CMPFO)
	Time taken after the approaching the audit authorities for appointment of auditors	NA	NA	NA	NA	NA
(iii)	Date of compilation of annual accounts	01.08.2016	23.08.2017	16.08.2019	10.09.2020	20.09.2021
	Time taken after the closure of the accounting year	4 months	5 Month	16 Months	17 Months	17 Months
(iv)	Date of submission of annual accounts to auditors	02.03.2017	23.08.2017	20.08.2019	16.10.2020	08.11.2021
	Time taken after closure of respective accounting year	11 months	5 months	16 months	19 months	19 months
	The date and	06.03.2017	04.12.2017	03.09.2019	02.11.2020	-

(v)	duration for auditing the annual accounts by statutory auditors (As statutory auditors not applicable information pertaining to C & AG audit provided)	to 07.04.2017 (33 Days)	to 29.12.2017 (26 Days)	To 20.09.2019 (17 Days)	To 01.12.2020 (29 Days)	
(vi)	The date of queries raised by auditors during auditing/after completion of the Annual Accounts	06.3.2017 to 07.04.2017	04.12.2017 to 29.12.2017	24.09.2019	02.11.2020 to 01.12.2020	-
	Time taken by auditors in raising the queries during auditing/after completion of the Annual Accounts to Audit Authorities	33 Days	26 Days	18 Days	1months	-
(vii)	The date on which the replies to the audit queries were furnished to the Auditors	Reply submitted as and when raised by audit	Reply submitted as and when raised by audit	30.10.2019	08.12.2020	-
	The time taken to resolve the queries	Within a week	Within a week	1 Month	1 week	-
(viii)	The date on which draft Audit Report was issued by Audit Authorities	21.04.2017	18.01.2018	30.09.2019	03.02.2021	-
	Time taken after auditing of the annual accounts	14 days	21 days	10 Days	64 Days	-
(ix)	The date on which the final Audit Report received by organization	30.06.2017	06.04.2018	12.02.2020	25.03.2021	-

	Time taken after issue of draft report	21.04.2017 to 30.06.2017 (71 Days)	79 Days	5 Months	50 Days	-
(x)	Total time taken by the audit authorities after receiving of the annual accounts to furnishing the final audit report to the organization.	02.03.2017 to 30.06.2017 (90 Days)	23.08.2017 to 06.04.2018 (196 Days)	16.8.2019 to 12.02.2020 (180 Days)	16.10.2020 to 25.03.2021	-
(xi)	Date of finalization of the annual report	14.03.2018	06.08.2018	173 rd BOT Meeting 19.11.2020	05.10.2021 174 th BOT Meeting	-
	Time taken after the closure of the financial year; and also	2 years	1 Year 4 Months	2 Years 8 Months	2 Years 7 Months	-
	Time taken after the receipt of the final audit report	10 Months	4 Months	9 Months	7 Months	-
(xii)	The date on which documents were got approved from the Competent Authority	14.03.2018	06.08.2018	18.12.2020	05.10.2021	-
	Time taken after finalization of Annual Report	-	-	-	-	-
	Time taken after receipt of final audit report	10 Month	4 Month	10 Months	7 Months	-
(xii)	The date on which documents were taken up for translation & printing	05.07.2018	29.05.2018	26.02.2020	07.10.2021	-
	The time taken for completing the task at each stage	--	10.09.2018	--	-	-
(xiv)	The date for sending the documents to the Ministry for being	21.12.2018	21.12.2018	27.01.2021	-	-

	laid in the House after the completion the task at each stage.					
	Time taken by the organization in sending the documents to the Ministry	5 months	3 Month	1 Month	-	-

**THE MINUTES OF THE SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2021-2022)**

The Committee sat on Monday, 29th November, 2021 from 15:00 hrs. to 16:30 hrs. in Committee Room 'C', Parliament House Annexe, New Delhi.

PRESENT

Shri Ritesh Pandey - **Chairperson**

MEMBERS

2. Shri Shafiqur Rahman Barq
3. Shri Amol Ramsingh Kolhe
4. Dr. A. Chella Kumar
5. Shri S. R. Ramalingam
6. Shri Saptagiri Sankar Ulaka

SECRETARIAT

1. Smt. Suman Arora - Joint Secretary
2. Shri Munish Kumar Rewari - Additional Director
3. Smt. Manjinder Pubbi - Under Secretary

**REPRESENTATIVES OF THE MINISTRY OF COAL AND
COAL MINES PROVIDENT FUND ORGANISATION, (CMPFO) DHANBAD**

- 1 Dr. Anil Kumar Jain - Secretary, M/o Coal
- 2 Shri Shyam Bahagat Negi - Joint Secretary, M/o Coal
- 3 Shri Animesh Bharti - Commissioner, CMPFO
- 4 Shri A. K. Sinha - Additional Commissioner, CMPFO
- 5 Shri A. K. Keshav - Regional Commissioner, CMPFO

xx xx xx xx xx

2. At the outset, the Hon'ble Chairperson welcomed the Members to the sitting of the Committee.

3 to 6 XX XX XX XX

7. The Chairperson welcomed the representatives of the Ministry and the CMPFO to the sitting of the Committee and explained the purpose of convening the meeting. The Chairperson

also explained to the witnesses about the provisions of Direction 58 of Directions by the Speaker, Lok Sabha regarding confidentiality of the proceedings.

8. At first, the Chairperson aware to the representatives of the Ministry/CMPFO that this is a third instance when the Ministry of Coal/CMPFO has been asked to appear before the Committee for the reasons of delay in laying their requisite documents before the Parliament. The Secretary apprised the Committee that in 2017-18, the Ministry of Coal had ordered a comprehensive audit of the account of the CMPFO. Ministry feel the accounts were not being audited in a proper fashion. So, in 2017-18, in the month of May, 2018, just after the end of the financial year, the Secretary, Coal ordered a performance audit and the regular audit work of the CMPFO was stopped. A six-month long audit took place. It was a comprehensive audit. That audit was finalized only in May, 2019 which was one year and two months after the end of the previous year. That had a cascading effect and only after that audit was completed did the regular audit work of CMPFO was started and then, they were able to submit the accounts to the C&AG within three months. From May, 2019, they got the performance audit and in August, 2019, they submitted the accounts for the audit process. But because of the performance audit delay of 17 months lapse, it has had a cascading effect. The subsequent years audit can only be taken up when the previous years audit has given us the closing balance which becomes the opening balance for the next year. So, after 2017-18, there has been a cascading effect. The another reason was that CMPFO has 20 regional offices in interior areas of Madhya Pradesh and Chattisgarh.

9. Further, Chairperson enquired regarding huge delay in laying the documents in previous years and also regarding current year documents which still not submitted. In the response of the query, Commissioner CMPFO added that the basic problem arose in 2017-18. Once the accounts were in the process of being completed, a performance audit was authorised by the Ministry and the Ministry appointed an auditor. He went and sat in Dhanbad for six months. He had all the accounts with him. He took six more months to give his report. Only after he modulated the report to his requirement, we were able to send the accounts for audit to CAG. That took around 14 months. The audited report from 2017-18 was finalised on 16.8.2019, after the auditor did his job. The report was sent to the CAG for audit on 20.8.2019. The representatives of the Ministry and CMPFO assured to the Committee they will try to lay the documents in future in the stipulated time period.

10. Thereafter, the Hon'ble Chairperson thanked the representatives of the Ministry and the CMPFO for the useful discussion in connection with the examination of the subject.

The witnesses then withdrew.

XX XX X XX

A copy of the verbatim proceedings of the sitting of the Committee has been kept on record

The Committee then adjourned.

Committee On Papers Laid On The Table (2021-2022)

Minutes of the sitting of the Committee

The Committee sat on Monday, 1st August, 2022 from 15:00 hrs. to 15:30 hrs. in Committee Room "C", Parliament House Annexe, New Delhi.

Present

Shri Ritesh Pandey - ***Chairperson***

Members

2. Dr. A. Chellakumar
3. Shri Pallab Lochan Das
4. Smt. Aparupa Poddar
5. Shri S. Ramalingam
6. Shri Saptagiri Sankar Ulaka
7. Shri Ashok Kumar Yadav

Secretariat

1. Smt. Suman Arora - Joint Secretary
2. Shri Uttam Chand Bharadwaj - Additional Director

Witnesses

Xx xx xx xx

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

3. Thereafter, the Committee took up for consideration, four draft Reports and nine draft Action-taken Reports on the following subjects:-

- i. Delay in laying the Annual Reports and Audited Accounts of the Coal Mines Provident Fund Organization, Kolkata;

ii to xiii xx xx xx

4. After deliberations, the Reports and Action-taken Reports as mentioned above have been adopted by the Committee and the Chairperson has been authorized by the committee, as per the

factual verification of (narration portion) the Reports and Action- taken Reports, to finalize and present these Reports and Action-taken Reports to Lok Sabha.

5 -10 xx xx xx xx

The Committee then adjourned.
