



सामाजिक सुरक्षा संगठन
Social Security
Organization

कोयला खान भविष्य निधि संगठन

COAL MINES PROVIDENT FUND ORGANISATION

(भारत सरकार कोयला मंत्रालय का एक सांविधिक निकाय)

(A Statutory Organization under Ministry of Coal, Government of India)

आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER

पुलिस लाईन, @POLICE LINE,

धनबाद @DHANBAD

पिन /PIN-826014

(झारखण्ड) (JHARKHAND)

फोन नं०/Phone No.- 0326-2202114

email : commissioner@cmpfo.gov.in

Website:- www.cmpfo.gov.in

File No.: CMPFO-16022/2/2023-FIN-ACC 128

Date :- 06/06/2026

To,

The Sr. Accounts Officer,
Internal Audit Wing,
O/o the Pr. Accounts Office,
Ministry of Coal,
Trikoot-II, Bhikaji Cama Palace,
New Delhi-110 066.

06/07/26

Sub:- Regarding Submission of Updated ATR on Outstanding Audit Paras of O/o the Coal Mines Provident Fund Organization for the Commissioner for the Financial Year 2024-25.

Ref :- Your e-mail & letter No. Pr.AO/MOC/IAW/2026-27/470 dated 15.06.2026.
Sir/Madam,

With reference to your e-mail & letter on the subject cited above, the updated ATR (ATR)/requisite information/supporting documents on the following outstanding audit para of the commissioner, CMPFO Dhanbad for the FY 2024-25 is being submitted as under:-

Outstanding Para No.	Gist of Para	Updated ATR/requisite information with supporting documents.
Para 01	Non-admissibility of Road Mileage in respect of Transfer TA Claims.	In compliance, the recovery of the amount Rs.2700/- (Two thousand seven hundred only) in r/o Sh Sachin Kumar Goyal has also been made on 20.05.2026 as per the information & confirmation received as per the documents attached.

Further, it is also apprised that the other 03 audit paras of FY 2024-25 are being taken up and its updated ATR will be communicated in due course.

Considering the above, it is kindly requested that the above Para No.1 may please be settled.

Encls:- as above

Yours faithfully,

Arun Kumar Pathak
(Arun Kumar Pathak)
Finance Officer(F&A)

Copy to:-

1. Under Secretary (CMPF), Ministry of Coal, Shastri Bhawan, New Delhi-110001
2. Under Secretary (IFD), Ministry of Coal, Shastri Bhawan, New Delhi-110001.

AO/EO
Aishwarya
31/7/2026
OK
By
24/7/26



सामाजिक सुरक्षा
संगठन

Social Security Organisation



International Year
of Cooperatives
2025

कोयला खान भविष्य निधि संगठन

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फोन नं०/Phone No.- 0326-2202114

email : commissioner@cmpfo.gov.in

Website:- www.cmpfo.gov.in

- By Hand -

Letter No. CMPFO-140011.0/118/2024-ESTT/165

Date: 03/06/2026

Office Note

Please refer to our Letter No. 69 dated 24.04.2026 addressed to PFRDA regarding recovery of non- admissibility of road mileage amounting to Rs. 2,700/- in respect of Transfer TA Bill of Shri Sachin Kumar Goyal, the then Regional Commissioner-II (on deputation to CMPFO) (copy attached). In this regard, it is to state that an email dated 25.05.2026 has been sent by dept.hrd@pfrda.org.in in which it has been stated that the above amount has been remitted by Shri Goyal in the account mentioned in the aforesaid letter. Copy of the transaction details has also been provided by Shri Sachin Kumar Goyal (copy attached). Further, DDO Section has given confirmation that the above amount has been deposited in CMPF A/c No. III on 20.05.2026 (copy of the bank statement is attached).

This is for your information and necessary action at your end.

Encls: As above

Pankaj Kumar Sinha
(Pankaj Kumar Sinha)
Section Officer (Estt)

To,

F & A Section,
O/o CMPFC, CMPFO,
Dhanbad.

Sh. Rajat Gupta
put up in concern audit
Pl. A/c.
4/12
21/6/2024



समाजिक सुरक्षा
संगठन

Social Security Organisation



International Year
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2025

कोयला खान भविष्य निधि संगठन

COAL MINES PROVIDENT FUND ORGANISATION

(भारत सरकार कोयला मंत्रालय का एक संविधिक निकाय)
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OFFICE OF THE COMMISSIONER

पुलिस लाइन/POLICE LINE

धनबाद/DHANBAD

पिन/PIN-826014

(झारखण्ड)/(JHARKHAND)

फोन नं०/Phone No.- 0326-2202114

email: commissioner@cmpfo.org.in
Website: www.cmpfo.org.in

Letter No. CMPFO-140011.0/118/2024-ESTT/69

Date: 24/04/2026

Chief General Manager
Pension Fund Regulatory & Development Authority
B-14/A, Chhatrapati Shivaji Bhawan
Qutub Institutional Area, Katwaria Sarai
New Delhi- 110 016

Sub : Recovery of Non- admissibility of Road Mileage in respect of Transfer T.A. Bill in r/o Shri Sachin Kumar Goyal, the then Regional Commissioner-II (on deputation) in CMPFO - regarding.

Sir,

It is to inform that consequent upon appointment and joining of Shri Sachin Kumar Goyal to the post of Regional Commissioner-II (on Deputation basis in Coal Mines Provident Fund Organisation), the officer submitted his Part Transfer TA Bill. Accordingly, an amount of Rs. 58,060/- was paid to him vide Bill/Pay Order No. 78 dated 04.06.2024. Out of which, an amount of Rs. 2,700/- was paid as road mileage from his old residence at New Delhi to New Delhi Railway Station and from Dhanbad Railway Station to Guest House, CMPFO, Dhanbad.

2. As per report of Internal Audit of CMPFO for the Financial Year 2024-2025, there is no separate admissibility in cases where a composite transfer grant is provided, transfer incidentals and road mileage may be subsumed in the grant and hence, it has been directed to recover the allowed road mileage of Rs. 2,700/- from Shri Sachin Kumar Goyal.

3. As such, it is requested to recover the amount of Rs. 2,700/- (Rupees Two Thousand Seven Hundred) Only from the concerned officer and remit/deposit the same in CMPF A/c No. III (10976586975) maintained at SBI, Main Branch, Dhanbad, IFSC (SBIN00000066) at the earliest and intimation to this office.

Yours faithfully,

(Pankaj Kumar Sinha)
Section Officer (Estt)

Copy to: (i) Pension Fund Regulatory and Development Authority, E-500, World Trade Centre, Tower E, 5th Floor, Nauroji Nagar, New Delhi- 110029 - for kind information and necessary action.

(ii) Assistant Commissioner (Finance & Accounts Section), O/o CMPFC, CMPFO, Dhanbad- for kind information and necessary action.

(iii) Finance Officer/DDO, O/o CMPFC, CMPFO, Dhanbad - for kind information and necessary action.

Section Officer (Estt)

Workplace

Mail

Shri Sachin Kumar Goyal
PFRDA
24/04/2026

Mail

Restore 1
tab

Contact your DA

E4-528
Jd 3/6/26

Re: Recovery of Non-admissibility of road mileage of Rs. 2,700/- in r/o Transfer TA Bill of Shri Sachin Kumar Goyal, the then Regional Commissioner-II (on deputation to CMPFO) and remittance of the same to CMPF A/c No. III -regarding

Dept HRD

MON MAY 25 4:36 PM • INBOX

HeadQuarters Establishment, dh. findhanbad

Reading 1 / 2

Warning: Flagged by your organization rules

The email has been sent from an external organization. Be alert when clicking any links, downloading attachments or sending sensitive information to this address.

Dear Sir,

Please refer to your letter No. CMPFO-140011.0/118/2024-ESTT/69 dated 24.04.2026 on the captioned subject.

In this regard, it is informed that, as confirmed by Shri Sachin Kumar Goyal, AGM, PFRDA, the said amount has been remitted to the account mentioned in the aforesaid letter. The transaction details as provided by Shri Sachin Kumar Goyal, are attached herewith for your information and record.

सादर । REGARDS

मानव संसाधन विभाग । HUMAN RESOURCES DEPARTMENT

पेंशन निधि विनियामक और विकास प्राधिकरण

PENSION FUND REGULATORY AND DEVELOPMENT AUTHORITY

ई-500, टॉवर-ई, पांचवां तल, वर्ल्ड ट्रेड सेंटर, नारोजी नगर, नई दिल्ली- 110 029 (भारत).

E-500, Tower-E, 5th Floor, World Trade Center, Nauroji Nagar, New Delhi-110 029 (India).

Contact no. 011-40717900

E-mail: dept.hrd@pfrda.org.in

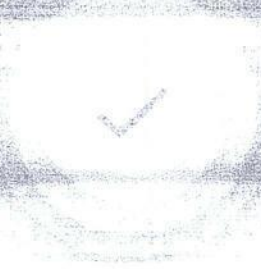
Caution: The Pension Fund Regulatory and Development Authority (PFRDA) never sends any e-mail / message promising large sums for payment of fee / charge. Any such communication is sent with the intention to defraud you. Inform police immediately.

Disclaimer: This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you are not the intended recipient, any dissemination, use, review, distribution, printing or copying of the content of this e-mail message and/or attachments to it are strictly prohibited. If you have received this email by error, please notify us by return e-mail or telephone and immediately and permanently delete the message and any attachments. The recipient should check this email and any attachments for the presence of viruses. The Pension Fund Regulatory and Development Authority (PFRDA) accepts no liability for any damage caused by any virus transmitted by this email."

----- Forwarded message -----

From: HeadQuarters Establishment <adm@cmpfo.gov.in>To: "depthrd" <dept.hrd@pfrda.org.in>, "sachingoyal" <sachin.goyal@pfrda.org.in>

Here is your Smart Chat (Ctrl+Space)



₹2 700.00

Transaction Successful via IMPS



CMPFAC III HQ



20 May, 2026 • 4:39 PM

Transaction ID

614016282526

To

IMPS

For

STATE BANK OF INDIA ••••6975

Debited from

IDFC FIRST Bank ••••4624





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Cooperation, Unity,
A Better World

- By Hand -



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आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER

मुख्यालय: कोयला खान भविष्य निधि संगठन

धनबाद: DHANBAD

पिन/PIN-826014

(झारखण्ड)/(JHARKHAND)

फोन नं./Phone No.- 0326-2202114

email : commissioner@cmpfo.gov.in

Website:- www.cmpfo.gov.in

Letter No. CMPFO-140011.0/118/2024-ESTT/ 163

Date: 03/06/2026

Office Note

Please refer our Letter No. 69 dated 24.04.2026 addressed to PFRDA regarding recovery of non- admissibility of road mileage amounting to Rs. 2,700/- in respect of Transfer TA Bill of Shri Sachin Kumar Goyal, the then Regional Commissioner-II (on deputation to CMPFO) (copy attached). In this regard, it is to state that an email dated 25.05.2026 has been sent by dept.hrd@pfrda.org.in in which it has been stated that the above amount has been remitted by Shri Goyal in the account mentioned in the aforesaid letter. Copy of the transaction details has also been provided by Shri Sachin Kumar Goyal (copy attached).

In view of the above, it is requested to confirm whether the above amount has been received in CMPF A/c No. III.

Encls: As above

Pankaj Kumar Sinha
(Pankaj Kumar Sinha)
Section Officer (Estt)

To,

DDO Section,
O/o CMPFC, CMPFO,
Dhanbad.

OC
S.K.
03/06/2026

(Jageshwar Prasad)
20/00

Sanjay Kumar

Welcome: CMPFHQIII (1844956) Know More

SANJAY KUMAR

ESH-536
03/6/2026

You are here: / My Accounts / Account Statement

Current Account Statement

Account Statement

Manage Transactions	Name	CMPFACIIIHQ		Currency	INR	
	Corporate Address	DHANBAD DHANBAD, JHARKHAND - 826001		Branch	DHANBAD MAIN (00066)	
	Rate of Interest (% p.a.)	0.0%		IFS Code	SBIN0000066	
e-Fixed Deposit	Book Balance	10,543.03		Available Balance	10,543.03	
	Hold Value	0.00		Opening Balance as on 29 May 2026		
e-Services	Uncleared Amount	0.00				
Profile	MOD Balance	57,31,000.00				

Return to Account Statement

PRINT

Reports	20-May-26	CASH DEPOSIT					
e-Tax	(20-May-2026)	CASH DEPOSIT SELF -	66	500.00		1,05,445.03	
e-Forex	20-May-26	TO TRANSFER					
	(20-May-2026)	INB pol -CTOAEPKEB8 TRANSFER TO 30266989199 GREEN VIEW SERVICE STA	CTOAEPKEB8 TRANSFER TO 30266989199 GREEN VIEW SERVICE STA	99922	32,182.00		87,263.03
Direct Debit		TO TRANSFER					
Site Map	20-May-26	RELIABLE REFRIGERATOR					
	(20-May-2026)	INB NEFT UTR NO: SBIN426140093672 -NEFT INB: CNAFDSPHF8 TRANSFER TO 4698133044307	NEFT INB: CNAFDSPHF8 TRANSFER TO 4698133044307 / RELIABLE REFRIGERATOR	99922	14,478.00		36,785.03
Investments		IN TRANSFER					
	(20-May-2026)	MPIS/614016282526/IDF-XX624-Mr Sachin/IMPSTXN -TRANSFER FROM 4698313162099	TRANSFER FROM 4698313162099	17205	7,700.00		141,483.03

Sachin K. God
deputy
20/5/26
recovery
20/5/26
Sachin K. God

This is a computer generated statement and does not require a signature.

Date range for account statement cannot exceed six months.

Please note that any branch code which starts with "9" is a virtual branch code used for internet banking transactions. If the account selection exceeds 299 transactions, the complete statement will be available for download on the Pending Statement page after approximately 30 minutes.

To view or download account statements prior to three years, please reach out to your Home Branch.

**Inspection Report on Outstanding Internal Audit Paras of O/o
the Coal Mines Provident Fund Organization, Dhanbad for the commissioner < commissioner@cmpfo.gov.in >
FY 2024-25 reg.-**

PAO Coal < paocoal011@gmail.com >

Mon, 15 Jun 2026 5:16:46 PM +0530

To "Commissioner CMPFO" < commissioner@cmpfo.gov.in >

Cc "seema grover" <seema.grover@gov.in>, "Shambhu Kumar" <soif.moc@nic.in>

Sir/Madam,

Please find enclosed herewith the letter regarding the subject cited above.

Regards,
Internal Audit Wing
Pr. Accounts Office
Ministry Of Coal, New Delhi

1 Attachment(s)

Adobe Scan Jun 15, 2026 (2).pdf

616.7 KB

*Sh. Sen/Rajad
Aur file*



Government of India
Principal Cum Pay & Accounts Office
Ministry of Coal



Trikoot-II, 3rd floor, Bhikaji Cama Place
 R.K. Puram, New Delhi-110066
 Telefax # 26183789
 Email: paocoal011@gmail.com

No. Pr.AO/MOC/IAW/2026-27/ 470

dated: 15.06.2026

To,

The Commissioner
 O/o Coal Mines Provident Fund Organization,
 Police Line Main Road Hirapur,
 CMPF Colony,
 Dhanbad (Jharkhand)-826014

Sub: Inspection Report on Outstanding Internal Audit Paras of O/o the Coal Mines Provident Fund Organization, Dhanbad the for the F.Y. 2024-25- reg.-

Sir,

Kindly refer to your office Letter No. 1700/CMPFO-16022/5/2023-FIN-ACC/72/722 dated 29.05.2026 through which replies to 16 Paras was submitted against the outstanding 04 Internal Audit Paras for the FY 2024-25 pending against the Coal Mines Provident Fund Organization, Dhanbad.

In this connection, the Cumulative details of Internal Audit Paras after consideration of replies given by O/o the Coal Mines Provident Fund Organization, Dhanbad is as listed below:

Sl. No.	Financial year	Outstanding Paras	Nos. of Para settled	Nos. of Paras remaining outstanding
1.	2024-25	04	00	04
Total		04	00	04

Out of total 04 Outstanding Paras, no paras may be considered as settled for the FY 2024-25. Hence, a total of 04 Paras is outstanding against office of the Coal Mines Pension Fund Organization, Dhanbad.

It is therefore requested to kindly expedite the process of settling the remaining outstanding paras and furnish additional information/proof of documents, as required, to drop these paras at the earliest. The consolidated status of outstanding paras is enclosed herewith for information and necessary action.

This issues with the approval of Competent Authority.

Encl: As above

Yours faithfully

Sr. Accounts Officer
 Internal Audit Wing, M/o Coal

Para wise statement, position and status of the Inspection Report O/o the Coal Mines Provident Fund Organization, Dhanbad for the FY 2024-25.

Para No.	Gist of Para	Status	Remarks
Para 01	Non-admissibility of Road Mileage in respect of Transfer TA Claims.	Retained	Compliance not achieved as recovery of the amount Rs. 2700/- in r/o Sh. Sachin Kumar Goyal is yet to be recovered. Hence, para may be remained outstanding .
Para 06	Clearance of Suspense Balance to the tune of Rs. 3.18 crores.	Retained	Para may be remained outstanding as no supporting document regarding the clearance of Suspense Balance of Rs. 3.18 Crores found enclosed with reply submitted by the O/o the CMPFO.
Para 07	Non-accountal of Loss of Investment in DHFL.	Retained	Para may be remained outstanding as Necessary action like requisite accounting transaction will be initiated upon receipt of directions from the apex governing body.
Para 8	CMPF dues in respect of M/s Jammu & Kashmir Minerals Ltd to the tune of Rs. 65.09 Crore.	Retained	Compliance not achieved as the amount Rs. 65.09 Crore is yet to be recovered. Hence, para may be remained outstanding .



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OFFICE OF THE COMMISSIONER

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पिन /PIN-826014

(झारखण्ड) (JHARKHAND)

फोन नं०/Phone No. - 0326-2202114

email : commissioner@cmpfo.gov.in

Website:- www.cmpfo.gov.in

E-file.No.1700/CMPFO-16022/5/2023-FIN-ACC/72/ Dated:-29 May, 2026

To

The Sr. Accounts Officer,
Internal Audit Wing,
O/o the Pr. Accounts Office,
Ministry of Coal,
Trikoot-II, Bhikaji Cama Palace,
New Delhi-110 066.



Subject:- Regarding submission of Updated Action Taken Report on Outstanding Audit Paras of O/o the Coal Mines Provident Fund Organisation (CMPFO), Dhanbad for the F. Y. 2024-25.

Ref:- Your letter No. Pr.AO/MOC/IAW/2026-27/82 dated 15.04.2026

Sir/Madam,

With reference to your letter and the subject cited above and your email dated 06 April 2026, it is submitted that the updated Action Taken Report(ATR)/requisite information and supporting documents on the following four (04) remaining outstanding audit paras of the Office of the Commissioner, CMPFO, Dhanbad for the Financial Year 2024-202 are furnished hereunder:-

Outstanding Para No.	Gist of Para	Updated ATR/requisite information with supporting documents
Para 01	Non-admissibility of Road Mileage in respect of Transfer TA Claims.	In response & compliance to the audit para, the matter of non-admissibility of road mileage in Transfer TA claims have been examined and reviewed by Administration Section dealing with the subject matter and the action taken are hereunder: - Upon examination/review of the settled TA claims, total four letters bearing No. CMPFO-14.0011.0/118/2024-ESTT/69-72 dated 24.04.2026 have been issued to the concerned officers/regional office/parent department for recovery of excess paid amount and needful action (copies enclosed).

6/1/2026 1:21 PM

Regarding submission of Updated Action Taken Report on Outstanding Audit Paras of /o The Coal mines Provident Fund Organisatio...

**Regarding submission of Updated Action Taken
Report on Outstanding Audit Paras of /o The Coal
mines Provident Fund Organisation (CMPFO),
Dhanbad for the year 2024-25.**

commissioner < commissioner@cmpfo.gov.in >

Sajeesh Kumar N < commissioner@cmpfo.gov.in >

Mon, 01 Jun 2026 1:18:34 PM +0530

To "praomoc"<prao.moc@gov.in>,"paocoal011"<paocoal011@gmail.com>

Cc "meetkunal-upsc"<meetkunal-upsc@gov.in>,"so-cmpf"<so-cmpf@gov.in>,"sushma77"<sushma.77@gov.in>,"bhatiavivek"<bhatia.vivek@gov.in>,"Amarjit Sinha"<amarjit.sinha@cmpfo.gov.in>

Sir,

Please find attachment.

Thanks & regards,

**O/o The Commissioner,
CMPFO, Dhanbad.**

1 Attachment(s)

Xerox Scan_01062026115511....

1.6 MB

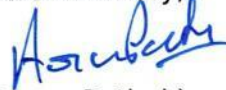
		Accordingly, in compliance regarding non-admissibility of road mileage in Transfer TA claims (Sl. No. i to iii) the excess paid amount to the officer has already been deposited by the following officers of CMPFO: i. An amount of ₹1,140/- has been deposited by Shri Madhuresh Kumar Singh, Assistant Commissioner, in CMPF A/c No. III on 24.04.2026 (transaction copy enclosed). ii. An amount of ₹660/- has been deposited by Shri Ravi Kumar Sinha, Assistant Commissioner, in CMPF A/c No. III on 24.04.2026 (transaction copy enclosed). Further, Email and Speed Post communications have been sent to the parent department of Shri Sachin Kumar Goyal for recovery of ₹2,700/- and remittance to CMPF A/c No. III (copy enclosed).
Para 06	Clearance of Suspense Balance to the tune of Rs.3.18 crores.	The Balance shown to the tune of Rs.3.18 crores is of Member Insurance Account. With regard to the above it is apprised that in the early days, CMPFO extended benefit of Life Insurance to the PF subscriber in coloration Life Insurance Corporation of India Ltd. The premium to this effect was financed from the PF contribution of the subscriber concern. Since it is a special arrangement for financing of LIC a separate head titled "Members Insurance" was maintained. Since funding for all the premiums have already been financed/paid as well as all the beneficiaries of this scheme already retired and paid off. However, an amount to the tune of Rs. 3.18 crore remains appearing separately due to non-adjustment entries. The matter has been taken up by C&AG since long-back and they advised that since all the funding as well as payoff completed and now a day no such scheme is running, the unadjusted

		amount to be transferred to members' account. As such the amount has already been transferred in member's liability account.
Para 07	Non-accountal of Loss of Investment in DHFL	CMPFO invested Rs.1390.25 crores in financial instruments of Dewan Housing Finance Corporation Limited (DHFL). Owing to governance concerns and defaults in meeting various payments obligations, DHFL went (November 2019) before the Hon,ble National Company Law Tribunal (NCLT) under the Insolvency and Bankruptcy Code. NCLT initiated Corporate Insolvency Resolution Process against DHFL and approved the resolution plan in June, 2021. After implementation of the resolution plan, CMPFO received Rs.673.98 crores till 31st March 2025 against the investment made in DHFL, resulting in total loss of investment of Rs.716.27 crores. The Comptroller and Auditor, in its Draft Separate Audit Report (DSAR) on the financial statements of CMPFO for the year 2024-25, has observed that the loss needs to be written off from the books of accounts of CMPFO. In this regard, it is submitted that the Resolution of DHFL has been pronounced by NCLT, and all realizations eligible to CMPFO have been duly received and accounted for in the books of accounts. The matter has already been placed before the Board of Trustees. Further necessary action, including the requisite accounting transaction, shall be initiated upon receipt of directions from the apex governing body of CMPFO.
Para 08	CMPF Dues in respect of M/s Jammu & Kashmir Minerals Ltd. To the tune of Rs.65.09 crores.	The recovery of CMPF Dues in respect of M/s Jammu & Kashmir Minerals Ltd (J & K Minerals Ltd) is under jurisdiction of CMPFO, Regional Office-Delhi. CMPFO. The Regional Office- Delhi has made several correspondences with the management of J & K Minerals Ltd for the recovery & deposition of the outstanding CMPF dues, which has been calculated Rs.73.03 cores up to October, 2025. Further, CMPFO, RO-

	Delhi & CMPFO HQ are monitoring & follow up the matter for the recovery of the outstanding dues as per the status information received from our Coordination & Policy Division, CMPFO, HQ vide No.CMPFO-15.0030.0/2/2025-CP/752 dated 13.02.2026 (copy enclosed). Further a committee of officers/officials of CMPFO HQ & RO-Delhi has also been constituted by the Competent Authority of CMPFO for the verification /reconciliation of outstanding CMPF/Pension dues in respect of M/s J & K Minerals Ltd vide letter No.CMPFO-15.0012.0/2/2025-CP/105 dated 15/18.05.2026 (copy enclosed). Hence it is said the matter of recovery of dues from J & K Minerals Ltd is being taken up by CMPFO HQ & RO-Delhi in view of the provisions of CMPF Act & scheme.
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Considering the above updated Action Taken Report (ATR)/requisite information and supporting documents, it is kindly requested that aforementioned four (04) outstanding audit paras may also be settled, please.

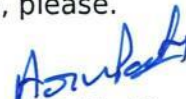
Yours faithfully,



(Arun Kumar Pathak)
Finance Officer

Encl.: As above.

Copy to: - The Under Secretary (CMPF), Ministry of Coal, Shastri Bhawan, New Delhi - 110 001 - for kind information and necessary action, please.



(Arun Kumar Pathak)
Finance Officer

Handwritten notes:
Arun Kumar Pathak
27/05/26
O/C

FOR PARANO. 1

By Hand -



सामाजिक सुरक्षा संगठन
Social Security
Organization



कोयला खान भविष्य निधि संगठन

COAL MINES PROVIDENT FUND ORGANISATION
(भारत सरकार कोयला मंत्रालय का एक सांविधिक निकाय)
(A Statutory Organization under Ministry of Coal, Government of India)

आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER

पुलिस लाईन @ POLICE LINE,

धनबाद @ DHANBAD

पिन / PIN-826014

(झारखण्ड) (JHARKHAND)

फोन नं० / Phone No. - 0326-2202114

email : commissioner@cmpfo.gov.in

Website : www.cmpfo.gov.in

F. No. CMPFO-14.0011.0/118/2024-ESTT/70

Dated: 24 /04/2026

To,

Shri Madhuresh Kumar Singh
Assistant Commissioner
O/o CMPFC, CMPFO, Dhanbad.

Sub : Recovery of Non- admissibility of Road Mileage in respect of Transfer T.A. Bill in r/o Shri Madhuresh Kumar Singh, Assistant Commissioner (on deputation) in CMPFO - regarding.

Sir,

It is to inform that consequent upon appointment and joining of Shri Madhuresh Kumar Singh to the post of Assistant Commissioner (on Deputation basis in Coal Mines Provident Fund Organisation), the officer submitted his Transfer TA Bill. Accordingly, an amount of Rs. 1,57,683/- was paid to him vide Bill/Pay Order No. 68 dated 08.05.2024. Out of which, an amount of Rs. 1,140/- was paid as road mileage.

2. As per report of Internal Audit of CMPFO for the Financial Year 2024-2025, there is no separate admissibility in cases where a composite transfer grant is provided, transfer incidentals and road mileage may be subsumed in the grant and hence, it has been directed to recover the allowed road mileage of Rs. 1,140/- from Shri Madhuresh Kumar Singh.

3. As such, it is requested to deposit the amount of Rs. 1,140/- (Rupees One Thousand One Hundred Forty) Only in CMPF A/c No. III (10976586975) maintained at SBI, Main Branch, Dhanbad, IFSC (SBIN0000066) by 24.04.2026 under intimation to Establishment Section else the same will be recovered from the salary of April, 2026.

Yours faithfully,

sd/

(Pankaj Kumar Sinha)
Section Officer (Estt)

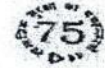
Copy to: (i) Assistant Commissioner (Finance & Accounts Section), O/o CMPFC, CMPFO, Dhanbad- for kind information and necessary action.

(ii) Finance Officer/DDO, O/o CMPFC, CMPFO, Dhanbad - for kind information and necessary action.

fu Sinha

Section Officer (Estt)

- By Hand -



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email : commissioner@cmpfo.gov.in
Website:- www.cmpfo.gov.in

CMPFO-14.0011.0/118/2024-ESTT/ 71

Dated: 24/04/2026

To,

Shri Ravi Kumar Sinha
Assistant Commissioner
O/o CMPFC, CMPFO, Dhanbad.

Sub : Recovery of Non- admissibility of Road Mileage in respect of Transfer T.A. Bill in r/o Shri Ravi Kumar Sinha, Assistant Commissioner (on deputation) in CMPFO - regarding.

Sir,

It is to inform that consequent upon appointment and joining of Shri Ravi Kumar Sinha to the post of Assistant Commissioner (on Deputation basis in Coal Mines Provident Fund Organisation), the officer submitted his Final Transfer TA Bill. Accordingly, an amount of Rs. 45,178/- was paid to him vide Bill/Pay Order No. 03 dated 21.04.2025. Out of which, an amount of Rs. 660/- was paid as road mileage.

2. As per report of Internal Audit of CMPFO for the Financial Year 2024-2025, there is no separate admissibility in cases where a composite transfer grant is provided, transfer incidentals and road mileage may be subsumed in the grant and hence, it has been directed to recover the allowed road mileage of Rs. 660/- from Shri Ravi Kumar Sinha.

3. As such, it is requested to deposit the amount of Rs. 660/- (Rupees Six Hundred Sixty) Only in CMPF A/c No. III (10976586975) maintained at SBI, Main Branch, Dhanbad, IFSC (SBIN0000066) by 24.04.2026 under intimation to Establishment Section else the same will be recovered from the salary of April, 2026.

Yours faithfully,

Sd/-

(Pankaj Kumar Sinha)
Section Officer (Estt)

Copy to: (i) Assistant Commissioner (Finance & Accounts Section), O/o CMPFC, CMPFO, Dhanbad- for kind information and necessary action.

(ii) Finance Officer/DDO, O/o CMPFC, CMPFO, Dhanbad - for kind information and necessary action.

fu Sinha
Section Officer (Estt)



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फोन नं०/Phone No.- 0326-2202114

email : commissioner@cmpfo.gov.in

Website:- www.cmpfo.gov.in

-By Hand/Speed Post

Letter No. CMPFO-140011.0/118/2024-ESTT/ 69

Date: 24/04/2026

To,

Chief General Manager
Pension Fund Regulatory & Development Authority
B-14/A, Chhatrapati Shivaji Bhawan
Qutub Institutional Area, Katwaria Sarai
New Delhi- 110 016.

Sub : Recovery of Non- admissibility of Road Mileage in respect of Transfer T.A. Bill in r/o Shri Sachin Kumar Goyal, the then Regional Commissioner-II (on deputation) in CMPFO - regarding.

Sir,

It is to inform that consequent upon appointment and joining of Shri Sachin Kumar Goyal to the post of Regional Commissioner-II (on Deputation basis in Coal Mines Provident Fund Organisation), the officer submitted his Part Transfer TA Bill. Accordingly, an amount of Rs. 58,060/- was paid to him vide Bill/Pay Order No. 78 dated 04.06.2024. Out of which, an amount of Rs. 2,700/- was paid as road mileage from his old residence at New Delhi to New Delhi Railway Station and from Dhanbad Railway Station to Guest House, CMPFO, Dhanbad.

2. As per report of Internal Audit of CMPFO for the Financial Year 2024-2025, there is no separate admissibility in cases where a composite transfer grant is provided, transfer incidentals and road mileage may be subsumed in the grant and hence, it has been directed to recover the allowed road mileage of Rs. 2,700/- from Shri Sachin Kumar Goyal.

3. As such, it is requested to recover the amount of Rs. 2,700/- (Rupees Two Thousand Seven Hundred) Only from the concerned officer and remit/deposit the same in CMPF A/c No. III (10976586975) maintained at SBI, Main Branch, Dhanbad, IFSC (SBIN0000066) at the earliest under intimation to this office.

Yours faithfully,

sd/-

(Pankaj Kumar Sinha)
Section Officer (Estt)

Copy to: (i) Pension Fund Regulatory and Development Authority, E-500, World Trade Centre, Tower E, 5th Floor, Nauroji Nagar, New Delhi- 110029 – for kind information and necessary action.

(ii) Assistant Commissioner (Finance & Accounts Section), O/o CMPFC, CMPFO, Dhanbad- for kind information and necessary action.

(iii) Finance Officer/DDO, O/o CMPFC, CMPFO, Dhanbad - for kind information and necessary action.

P. S. Sinha
Section Officer (Estt)



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Website :- www.cmpfo.gov.in

CMPFO-14.0011.0/118/2024-ESTT/ 83

Dated: 28/04/2026

OFFICE NOTE

Please refer to Office Note No. CMPFO/85/Internal Audit/2024-2025/224 dated 08.10.2025 and Office Note e-File No. 4056/CMPFO-16066/1/2025-FIN-ACC/13 dated 09.04.2026.

It is informed that compliance with the audit para has been initiated by the Establishment Section. In this connection, four letters bearing No. CMPFO-14.0011.0/118/2024-ESTT/69-72 dated 24.04.2026 have been issued to the concerned officers/regional office/parent department (copies already forwarded to F&A Section).

The status of compliance regarding non-admissibility of road mileage in Transfer TA claims (Sl. No. i to iii) and LTC bill claim (Sl. No. iv) is as follows:

- An amount of ₹1,140/- has been deposited by Shri Madhuresh Kumar Singh, Assistant Commissioner, in CMPF A/c No. III on 24.04.2026 (transaction copy enclosed).
- An amount of ₹660/- has been deposited by Shri Ravi Kumar Sinha, Assistant Commissioner, in CMPF A/c No. III on 24.04.2026 (transaction copy enclosed).
- Email and Speed Post communications have been sent to the parent department of Shri Sachin Kumar Goyal for recovery of ₹2,700/- and remittance to CMPF A/c No. III (copy enclosed). Further updates will be intimated upon recovery.
- Email and Speed Post communications have been sent to CMPF Region-I, Asansol for recovery of ₹7,974/- towards excess payment under HTLTC (Conversion) for the Block Year 2022-23 (extended up to December 2024) from Shri Somnath Banerjee, SO (Estt. No. 2309) (copy enclosed). Further updates will be provided upon recovery. Further, it is reiterated that expenditure on account of LTC has been booked in accordance with the directions/guidelines issued by the Finance & Accounts Section, O/o CMPFC, CMPFO, Dhanbad. Earlier, such expenditure was booked under the head "DTE"; however, it is now being booked under the head "Salaries".

In view of above, it is requested that necessary steps may kindly be initiated at your end for dropping the afore-mentioned paras.

Encls: As Above
Commissioner (Adm.)

To
Finance Officer, F & A Section,
CMPFO Headquarters, Dhanbad.

Digitally signed by
RUPAK CHATTOPADHYAY
Date: 27-04-2026
17:54:13
Assistant

JK
for Smtal
28/4/26

Ami
28/04/26



Sh. Sushant Kumar
7/4/2026

Est-138
10/4/2



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Efile.No.4056/CMPFO-16066/1/2025-FIN-ACC/ / 13

दिनांक: 07 अप्रैल, 2026

Office Note

It is to submit that today JS&FA, MoC chaired a meeting in respect of pending audit paras. During the discussion, it is revealed that out of 17 audit paras 13 has been settled. Out of pending 4 paras following 2 paras involve amount recovery:

- 1) Non-admissibility of Road Mileage in respect of Transfer TA claims. (Para No. - FY 2024-25)
- 2) LTC Journey to be restricted in shortest route (Para No. - 2Y 2024-25).

Accordingly, JS&FA, MoC directed to submit a compliance report of recovery within 1 week positively.

You are therefore, requested to kindly initiate recovery as per audit para and report to this office so the same may be submitted to MoC.

31/4/24
(N. K. Mishra)

Regional Commissioner-I

To

Regional Commissioner-I,
Establishment Section,
Coal Mines Provident Fund Organisation,
Headquarters, Dhanbad.

50/884
30/04/26

31/4/26

for TA/LTC
Sh. Sankar
Submbr
4/11/25



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फोन नं./Phone No.-0326-2202114
email : commissioner@cmpfo.gov.in
Website:- www.cmpfo.gov.in

No. CMPFO/85/ Internal Audit/2024-2025/ 224

Dated: 08th Oct., 2025

OFFICE NOTE

Subject:- Action Taken on the Report of Internal Audit of CMPFO for the Financial Year 2023-2024 & 2024-2025.

With reference to the above, Ministry of Coal has sought Action Taken Report on the Audit Paras pertaining to the F.Y. 2023-2024 & 2024-2025.

As such, you are requested to furnish the Action Taken Report by 10.10.2025 for onward submission to Ministry of Coal. The related Audit Paras are enclosed for your ready reference.

This may be treated as Most Urgent.

Encl: As above.

Arun Kr. Pathak
(Arun Kr. Pathak)
Finance Officer

O/C

1. The Assistant Commissioner
CP Section, CMPF, HQ.
2. The Assistant Commissioner
Establishment Section, CMPF, HQ.
3. The Assistant Commissioner
Legal Section, CMPF, HQ.
4. The Assistant Commissioner
PF & Pension Section, CMPF, HQ.
5. The Assistant Commissioner
General Services Section, CMPF, HQ.
6. The Assistant Commissioner
Personnel Section, CMPF, HQ.
7. The Assistant Commissioner
Estate Section, CMPF, HQ.

Internal Audit Report for the FY 2024-2025

Internal Audit Report	Para No.	Subject	Concern Section/R.O.	Action Taken Report
01.04.2024 to 31.03.2025	Para No. 1	Non-admissibility of Road Mileage in respect of Transfer TA Claims.	Establishment Section	
	Para No.2	LTC journey to be restricted in shortest route.	Establishment Section	
	Para No.3	Less subscription of Group Insurance from subscribers under CGEGIS,1980.	PF & Pension Section	
	Para No. 4	Maintenance of Service Book for employees in deputation to CMPFO.	Establishment Section	
	Para No. 5	Loss of Investments in IL&FS and Reliance Capital (RCAP).		
	Para No.6	Clearance of Suspense Balance to the tune of Rs. 3.18 Crores.		
	Para No. 7	Non-accountal of loss of investment in DHFL.		
	Para No. 8	CMPF dues in respect of M/s Jammu & Kashmir Minerals Ltd to the tune of Rs. 65.09 Croe (including demurrage charges)	Legal Section	

5

Audit observations and recommendations are given below :-

Para 1: Non-admissibility of Road Mileage In respect of Transfer TA Claims

On scrutiny of Transfer TA claims, it has been observed that expenses for road mileage (between residence to nearest railway station at Old Hq & between nearest railway station at New Hq to new residence) has been allowed during settlement of Transfer TA bills of officials transferred/joined in public interest.

Under provisions of SR 114 of FRSR TA Rules, there is no separate admissibility in cases where a composite transfer grant is provided, transfer incidentals and road mileage may be subsumed in the grant.

SR 2(18) also stipulates that 'Transfer means the movement of an employee from one headquarter station in which he is employed to another such station, either to take up the duties of a new post, or in consequence of a change of his headquarters'.

The following amounts of allowed road mileage has been noticed in the respective transfer TA bills as below:

Estt. Secy Diary NO.

Bill No. & Date

240 dt 30/04/2024

381 dt 28/05/2024

03 dt 21/04/2025

07 dt 3/4/25

Road Mileage Amount

Rs 1140/- (sh. Madhuresh Ks Singh)

Rs 2700/- (sh. Sachin Groyel)

Rs 660/- (sh. ^{Ravi} ~~Ravi~~ Ks Sinha)

Bill No. & Date

68 dt. 08/5/24

78 dt. 04/6/24

03 dt. 21/4/2025

As per provisions of SR 114, the allowed road mileage amounts may be recovered from the employees concerned and similar transfer TA bills may also be reviewed under intimation to Internal Audit.

8

Para 2: LTC journey to be restricted in shortest route

An employee or his family, may travel by any route or halt anywhere on the way but shall be limited to the fare by the shortest route calculated on a through ticket basis as per Rule 4(f), GID (5) of the CCS (LTC) Rules, 1988 (reimbursement under the LTC scheme), defines "shortest direct route" as it is given in Supplementary Rule 30 and orders issued under it.

On scrutiny of LTC Vr No.1341 dated 17.12.2024, it has been observed that person concerned performed journey to visit Katra by longest route i.e. Durgapur to New Delhi by flight instead of 2nd AC entitled by train and New Delhi to Katra by entitled class CC.

As per provision of GID (1) of Rule 13 for LTC, when the journey is performed by a longer route than the shortest direct route, and in different classes of accommodation. If a longer route is used, the reimbursement will be restricted to the entitled class rate in shortest route i.e. Durgapur to Jammu & Jammu to Katra.

Further, it has been also noticed that expenditure on account of LTC has been generally booked under DTE instead of LTC. The same is to be reviewed and revised as per applicability.

It is suggested that similar cases are also to be reviewed including this bill and to be restricted/recovered accordingly under intimation to Internal Audit.



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फोन नं०/Phone No.- 0326-2202114

email : commissioner@cmpfo.gov.in

Website : www.cmpfo.gov.in

Dated: 24/04/2026

To,

Shri Madhuresh Kumar Singh
Assistant Commissioner
O/o CMPFC, CMPFO, Dhanbad.

Madhuresh
Kumar
24/04/2026

Sub : Recovery of Non- admissibility of Road Mileage in respect of Transfer T.A. Bill in r/o Shri Madhuresh Kumar Singh, Assistant Commissioner (on deputation) in CMPFO - regarding.

Sir,

It is to inform that consequent upon appointment and joining of Shri Madhuresh Kumar Singh to the post of Assistant Commissioner (on Deputation basis in Coal Mines Provident Fund Organisation), the officer submitted his Transfer TA Bill. Accordingly, an amount of Rs. 1,57,683/- was paid to him vide Bill/Pay Order No. 68 dated 08.05.2024. Out of which, an amount of Rs. 1,140/- was paid as road mileage.

2. As per report of Internal Audit of CMPFO for the Financial Year 2024-2025, there is no separate admissibility in cases where a composite transfer grant is provided, transfer incidentals and road mileage may be subsumed in the grant and hence, it has been directed to recover the allowed road mileage of Rs. 1,140/- from Shri Madhuresh Kumar Singh.

3. As such, it is requested to deposit the amount of Rs. 1,140/- (Rupees One Thousand One Hundred Forty) Only in CMPF A/c No. III (10976586975) maintained at SBI, Main Branch, Dhanbad, IFSC (SBIN0000066) by 24.04.2026 under intimation to Establishment Section else the same will be recovered from the salary of April, 2026.

Yours faithfully,

Pankaj Kumar Sinha
(Pankaj Kumar Sinha)
Section Officer (Estt)

Copy to: (i) Assistant Commissioner (Finance & Accounts Section), O/o CMPFC, CMPFO, Dhanbad- for kind information and necessary action.

(ii) Finance Officer/DDO, O/o CMPFC, CMPFO, Dhanbad - for kind information and necessary action.

Jagdishwar Pr. Sah
(Jagdishwar Pr. Sah)

Pankaj Kumar Sinha
Section Officer (Estt)

nc
S. K. S.
24/04/2026

Pankaj Kumar Sinha
24/04/2026

Sh. Scramm
P. S. Singh
24/4/26

ETA-363
24/4/26

A

To AC III HQ

₹1,140

Pay again

✓ Completed

24 Apr 2026, 1:57pm



IDBI Bank 5133

UPI transaction ID
611482402609

To: C M P F A C III HQ
....6975

From: MADHURESH KUMAR (IDBI Bank)
Google Pay • madhursingh09-2@oksbi

Google transaction ID
CICAgNjqitPxEA



Amount credited
in curr. a/c

24/4/26

G. D.



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कोयला खान भविष्य निधि संगठन

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email : commissioner@cmpfo.gov.in

Website:- www.cmpfo.gov.in

CMPFO-14.0011.0/118/2024-ESTT/ 71

Dated: 24/04/2026

To,

Shri Ravi Kumar Sinha
Assistant Commissioner
O/o CMPFC, CMPFO, Dhanbad.

Sub : Recovery of Non- admissibility of Road Mileage in respect of Transfer T.A. Bill in r/o Shri Ravi Kumar Sinha, Assistant Commissioner (on deputation) in CMPFO - regarding.

Sir,

It is to inform that consequent upon appointment and joining of Shri Ravi Kumar Sinha to the post of Assistant Commissioner (on Deputation basis in Coal Mines Provident Fund Organisation), the officer submitted his Final Transfer TA Bill. Accordingly, an amount of Rs. 45,178/- was paid to him vide Bill/Pay Order No. 03 dated 21.04.2025. Out of which, an amount of Rs. 660/- was paid as road mileage.

2. As per report of Internal Audit of CMPFO for the Financial Year 2024-2025, there is no separate admissibility in cases where a composite transfer grant is provided, transfer incidentals and road mileage may be subsumed in the grant and hence, it has been directed to recover the allowed road mileage of Rs. 660/- from Shri Ravi Kumar Sinha.

3. As such, it is requested to deposit the amount of Rs. 660/- (Rupees Six Hundred Sixty) Only in CMPF A/c No. III (10976586975) maintained at SBI, Main Branch, Dhanbad, IFSC (SBIN0000066) by 24.04.2026 under intimation to Establishment Section else the same will be recovered from the salary of April, 2026.

Yours faithfully,

(Signature)

(Pankaj Kumar Sinha)
Section Officer (Estt)

Copy to: (i) Assistant Commissioner (Finance & Accounts Section), O/o CMPFC, CMPFO, Dhanbad- for kind information and necessary action.

(ii) Finance Officer/DDO, O/o CMPFC, CMPFO, Dhanbad - for kind information and necessary action.

(Signature)
(Jyeshwan Pr. Sahu)

(Signature)
(Ravi K. Sinha)

(Signature)
Section Officer (Estt)

(Signature)

Shri Seemant
Bhambhani
A/c

Estt - 364
dt. 24/4/26



Transaction Successful

24 April 2026 at 4:47 PM

Paid to



C M P F A C III HQ

*****6975

₹660

Banking name : C M P F A C III HQ



Payment Details

Transaction ID

T2604241647095007918912

Sent from



XXXXXX5209

UTR: 002731992802

(Shri Ravi K. Sinha, A.C.)

₹660

Amount ₹ 660/-
credited to C M P F A C III HQ

Recovery of Non-admissibility of road mileage of Rs. 2,700/- in r/o Transfer
TA Bill of Shri Sachin Kumar Goyal, the then Regional Commissioner-II (on
deputation to CMPFO) and remittance of the same to CMPF A/c No. III -
regarding

adm < adm@cmpfo.gov.in >

HeadQuarters Establishment < adm@cmpfo.gov.in >

Fri, 24 Apr 2026 4:35:49 PM +0530

To "depthrd"<dept.hrd@pfrda.org.in>,"sachingoyal"<sachin.goyal@pfrda.org.in>

Sir,

Please find attachment regarding recovery of Non-admissibility of road mileage of Rs. 2,700/- in r/o
Transfer TA Bill of Shri Sachin Kumar Goyal, the then Regional Commissioner-II (on deputation to
CMPFO) and remittance of the said amount in CMPF A/c No. III (details mentioned in above letter) at
the earliest under intimation to O/o CMPFC, CMPFO, Dhanbad.

Regards,
O/o CMPFC, CMPFO, Dhanbad.

1 Attachment(s)

Shri Sachin Kr Goyal.pdf

1.7 MB



- By Hand/Speed Po



सामाजिक सुरक्षा
संगठन
Social Security Organisation

कोयला खान भविष्य निधि संगठन
COAL MINES PROVIDENT FUND ORGANISATION
(भारत सरकार कोयला मंत्रालय का एक संविधिक निकाय)
(A Statutory Organization under Ministry of Coal, Government of India)
आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER

पुलिस लाईन/POLICE LINE
धनबाद/DHANBAD
पिन /PIN-826014
(झारखण्ड)/(JHARKHAND)
फोन नं०/Phone No.- 0326-2202114
email : commissioner@cmpfo.gov.in
Website:- www.cmpfo.gov.in

Letter No. CMPFO-140011.0/118/2024-ESTT/ 69/225, 226

Date: 24/04/2026

To,

Chief General Manager
Pension Fund Regulatory & Development Authority
B-14/A, Chhatrapati Shivaji Bhawan
Qutub Institutional Area, Katwaria Sarai
New Delhi- 110 016.

Nar
24/04/26

Sub : Recovery of Non- admissibility of Road Mileage in respect of Transfer T.A. Bill in r/o Shri Sachin Kumar Goyal, the then Regional Commissioner-II (on deputation) in CMPFO - regarding.

Sir,

It is to inform that consequent upon appointment and joining of Shri Sachin Kumar Goyal to the post of Regional Commissioner-II (on Deputation basis in Coal Mines Provident Fund Organisation), the officer submitted his Part Transfer TA Bill. Accordingly, an amount of Rs. 58,060/- was paid to him vide Bill/Pay Order No. 78 dated 04.06.2024. Out of which, an amount of Rs. 2,700/- was paid as road mileage from his old residence at New Delhi to New Delhi Railway Station and from Dhanbad Railway Station to Guest House, CMPFO, Dhanbad.

2. As per report of Internal Audit of CMPFO for the Financial Year 2024-2025, there is no separate admissibility in cases where a composite transfer grant is provided, transfer incidentals and road mileage may be subsumed in the grant and hence, it has been directed to recover the allowed road mileage of Rs. 2,700/- from Shri Sachin Kumar Goyal.

3. As such, it is requested to recover the amount of Rs. 2,700/- (Rupees Two Thousand Seven Hundred) Only from the concerned officer and remit/deposit the same in CMPF A/c No. III (10976586975) maintained at SBI, Main Branch, Dhanbad, IFSC (SBIN0000066) at the earliest under intimation to this office.

Yours faithfully,

P.K. Sinha
(Pankaj Kumar Sinha)
Section Officer (Estt)

Copy to: (i) Pension Fund Regulatory and Development Authority, E-500, World Trade Centre, Tower E, 5th Floor, Nauroji Nagar, New Delhi- 110029 – for kind information and necessary action.

(ii) Assistant Commissioner (Finance & Accounts Section), O/o CMPFC, CMPFO, Dhanbad- for kind information and necessary action.

(iii) Finance Officer/DDO, O/o CMPFC, CMPFO, Dhanbad - for kind information and necessary action.

my 14/26

P.K. Sinha
Section Officer (Estt)



कोयला खान भविष्य निधि संगठन
COAL MINES PROVIDENT FUND ORGANISATION

कोयला खान भविष्य निधि संगठन

COAL MINES PROVIDENT FUND ORGANISATION

(भारत सरकार कोयला मंत्रालय का एक स्वायत्त निकाय)
(A Statutory Organization under Ministry of Coal, Government of India)

आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER

मुख्य कार्यालय (HEAD OFFICE)

धनबाद (DHANBAD)

पिन-826014

फ़ैक्स (FAX) धनबाद

फ़ोन नं. (Phone No.) 0326-220111

ईमेल (Email) cmfpo@cmfpo.gov.in

File No.: CMPFO-15.0012.0/2/2025-CP/105

Dated: 15/05/2025

To,

1. Shri Suman Oraon, Assistant Commissioner, CMPF, R.O- Ranchi-II.
2. Shri Arun Kumar Pathak, Finance Officer, CMPF, HQ., Dhanbad.
3. Shri Amarjit Kumar Sinha, AO/EO, CMPF, HQ, Dhanbad.
4. Shri Sushil Kumar, Sr. SSA, CMPF, RO- Delhi.

Subject: Constitution of Committee for verification/reconciliation of outstanding CMPF/ Pension dues in respect of M/s Jammu & Kashmir Minerals Limited.

Sir,

In connection with the matter relating to outstanding CMPF/Pension dues in respect of M/s Jammu & Kashmir Minerals Limited (JKML), and for detailed verification / reconciliation of records relating to contribution dues, interest and damage charges, I am directed to inform that the Competent Authority has constituted a Committee under the Chairmanship of Shri Suman Oraon, Assistant Commissioner, RO Ranchi-II comprising the following officers:-

Sl. No.	Name & Designation	Role
1	Shri Suman Oraon, Asstt. Commissioner, RO Ranchi-II	Chairman
2	Shri Arun Kumar Pathak, Finance Officer, CMPF, HQ	Member
3	Shri Amarjit Kumar Sinha, Account/ Enforcement Officer, CMPF, HQ	Member
4	Shri Sushil Kumar, Sr. SSA, RO Delhi	Member

2. Terms of Reference (ToR) of the Committee

- Verification and reconciliation of CMPF/Pension contribution dues of

Handwritten signature
15/05/2025

JKML:

- Verification of VV Statements, PS-5 and other relevant records;
- Segregation of principal dues, interest and damage charges separately.
- Examination of audit observations/discrepancies, if any;
- Preparation of draft Notice of Demand on the basis of verified dues; and
- Submission of a consolidated and speaking report indicating the final calculated dues including year wise dues-deposit statement.

3. The Committee is directed to submit its report along with draft Notice of Demand within 30 days from the date of issue of the order.

4. This issues with the approval of the Competent Authority.

Yours faithfully,

Madhuresh Kumar Singh
13/05/2024

(Madhuresh Kumar Singh)
Assistant Commissioner(CP)

Copy to:-

1. The Regional Head, Regional Office, Ranchi-II for information.
2. The Assistant Commissioner(F&A), CMPF Hqrs. for information.
3. The Regional Head, Regional Office, Delhi for information.



कोयला खान भविष्य निधि संगठन
Coal Mines Provident Fund Organisation

कोयला खान भविष्य निधि संगठन
COAL MINES PROVIDENT FUND ORGANISATION

(A Statutory Organization under Ministry of Coal, Government of India)

आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER

पुलिस लाइन, धनबाद
पुलिस लाइन, धनबाद
पिन-826014
झारखण्ड (JHARKHAND)
फोन नं० Phone No. 0326-2202114
Email : commissioner@cmpfo.co.in
Website : www.cmpfo.gov.in

File No.: CMPFO-15.0030.0/2/2025-CP/ 752

Dated:- 13-02-2026

Office Note

Subject:- Submission of information regarding Audit Requisitions and Observations.
Reference:

Audit Requisition No. 354 dated 06/01/2026.
Audit Requisition No. 384 dated 21/01/2026.
Audit Observation reference #4 (OBS-2272460).

With reference to the subject and audit requisitions cited above, the following information/documents are hereby submitted for your review and further necessary action:

1. Outstanding Dues: M/s Jammu & Kashmir Minerals Ltd.

Audit Paragraph 8: Relates to CMPF dues totaling ₹65.09 crore.

This item is currently retained as compliance remains pending regarding the recovery of PF/Pension contribution arrears, which amount to ₹71.35 crore as per the latest calculation dated 31.10.2025.

Current Status: The Regional Office, Delhi, has issued multiple demand notices to the management of M/s J&K Minerals Ltd. While the company has expressed an intent to clear the principal amount in a time-bound manner, they have requested a waiver of interest and damage charges. However, there is no provision for such waivers under the CMPF & MP Act, 1948. Recovery efforts are ongoing in accordance with the Act.

2. Sustainability of Pension Fund

Following the 180th BoT meeting on 22.02.2024, a High-Level Committee was constituted under the chairmanship of the Additional Secretary, Ministry of Coal (MoC).

The committee, which includes representatives from CIL, SCCL, EPFO, and others, has held six meetings till the date to discuss fund sustainability and the potential adoption of NPS/UPS.

The next meeting is currently being scheduled as per directions from the MoC.

The detailed status reports and supporting correspondence are attached herewith.

Encl: As above.

Digitally signed by
MADHURESH KUMAR

Date: 11-02-2026

13:47:08

(Madhuresh Kumar Singh)
Assistant Commissioner-I

To,

The Assistant Commissioner (F & A)
CMPFO, Hqrs. Office, Dhanbad



कोयला खान भविष्य निधि संगठन
COAL MINES PROVIDENT FUND ORGANISATION
(भारत सरकार कोयला मंत्रालय का एक संविधिक निकाय)
(A Statutory Organization under Ministry of Coal, Government of India)

क्षेत्रीय कार्यालय, दिल्ली
REGIONAL OFFICE, DELHI

यूनिट नं. एफ 1 / Unit No. F1,
सीएससीनं. 2 / CSC No. 2
ब्लाकजी प्रीतविहार दिल्ली-
110092/Block G, Preet Vihar,
Delhi-110092
फोन नं. 0/Phone No. 011-
22446419
email : jodelhi@cmfpo.gov.in
Website: www.cmfpo.gov.in

पत्रांक सी.पी.एफ/दिल्ली/पी.एफ एवं पेंशन/2023-24/ 215

दिनांक 20-3-2024

सेवा में,

प्रबंध निदेशक,

मैसर्स जम्मू एंड कश्मीर मिनरल्स लिमिटेड,

5वीं मंजिल, जवाहरलाल नेहरू उद्योग भवन,

रेल हेड कॉम्प्लेक्स, जम्मू-180012 (जम्मू एंड कश्मीर)

विषय: मासिक अनुसूची (वी.वी. स्टेटमेंट) एवं पी.एस.-5 नहीं भेजे जाने और पी.एफ. और पेंशन की राशि जमा किए जाने के संबंध में।

महोदय,

उपरोक्त विषय पर सूचित किया जाता है कि जम्मू एंड कश्मीर मिनरल्स लिमिटेड (जे.के.एम.एल.) द्वारा मासिक अनुसूचियां अथवा वार्षिक वी.वी. स्टेटमेंट एवं पी.एस.-5 नहीं भेजे जा रहे हैं और न ही पी.एफ. और पेंशन की राशि जमा की जा रही है। जे.के.एम.एल. की 6 यूनिटों में से यूनिटों हेड क्वार्टर श्रीनगर (JMU/10) व रीजनल ऑफिस, जम्मू (JMU/9) को छोड़ कर कालाकोट स्थित किसी भी यूनिट का अंशदान जमा नहीं हो रहा है। अतः, अनुरोध है कि कृपया जे.के.एम.एल. की सभी यूनिटों से सम्बंधित पी.एफ. और पेंशन राशि अति शीघ्र जमा करें। जे.के.एम.एल. की कालाकोट स्थित यूनिटों कार्यालय से सम्बंधित वित्तीय वर्ष 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 और 2023-24 के वार्षिक वी.वी. स्टेटमेंट इस कार्यालय में उपलब्ध नहीं करवाये गए हैं। अतः, अनुरोध है कि मैसर्स जे.के.एम.एल. से संबंधित सभी यूनिटों के वार्षिक वी.वी. स्टेटमेंट और अंशदान की राशियां कृपया यथाशीघ्र इस कार्यालय में जमा किए जाएं।

जारी.....21-

मैसर्स जे.के.एम.एल. की कालाकोट स्थित कोयला खदानों से जुड़े कर्मियों व मजदूरों के संबंध में मैसर्स जे.के.एम.एल. के प्रबंधन द्वारा नियमित अंशदान जमा नहीं किए जाने से कोयला खान भविष्य निधि एवं प्रकीर्ण प्रावधान अधिनियम -1948 की धारा 10(D)(1) एवं कोयला खान भविष्य निधि योजना-1948 के पैरा 28 व 33A(2) का उल्लंघन हो रहा है। जिस हेतु प्रधान नियोक्ता की जिम्मेदारी है। प्रबंधन द्वारा प्रबंधन से जुड़ी यूनिटों का अंशदान जमा करते समय कृपया खदानों से जुड़ी यूनिटों का अंशदान भी जमा किया जाना सुनिश्चित किया जाए और रोका गया पिछला अंशदान जल्द से जल्द जमा किया जाए।

कृपया इसे अति आवश्यक समझा जाये।

सलमन: यथोपरि।

20/3/24

20/3/24

भवदीय
(एस.के. सिन्हा)
अपर आयुक्त

प्रतिलिपि सूचना एवं आवश्यक कार्रवाई हेतु।

1. इन्चार्ज अकाउंट ऑफिसर, मैसर्स जम्मू एंड कश्मीर मिनरल्स लिमिटेड, पी.ओ. कालाकोट, जिला राजौरी-185202.
2. प्रबंधक, मटका कोयला खदान, मैसर्स जम्मू एंड कश्मीर मिनरल्स लिमिटेड, पी.ओ. कालाकोट, जिला राजौरी।
3. प्रबंधक, मोगला कोयला खदान, मैसर्स जम्मू एंड कश्मीर मिनरल्स लिमिटेड, पी.ओ. कालाकोट, जिला राजौरी।
4. ऑफिस इन्चार्ज, सेंट्रल सर्विस, मैसर्स जम्मू एंड कश्मीर मिनरल्स लिमिटेड, पी.ओ. कालाकोट, जिला राजौरी।
5. प्रबंधक, मैसर्स जम्मू एंड कश्मीर मिनरल्स लिमिटेड, ग्राउंड फ्लोर, संत घर, बेमिना, श्रीनगर-1900018.
6. आयुक्त, कोयला खान भविष्य निधि संगठन, निकट पुलिस लाइन, धनबाद (झारखंड)।

अनुस्मारक-1

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सामाजिक सुरक्षा संगठन
Social Security Organisation

कोयला खान भविष्य निधि संगठन

COAL MINES PROVIDENT FUND ORGANISATION

(भारत सरकार, कोयला मंत्रालय का एक सांविधिक निकाय)
(A Statutory Organization under Ministry of Coal, Government of India)

क्षेत्रीय कार्यालय दिल्ली
REGIONAL OFFICE DELHI

यूनिट नं. एफ1@Unit No. F1,
सीएससी नं.2 @CSC No. 2
ब्लॉक जीप्रीत विहार दिल्ली -110092
Block G, Preet Vihar, Delhi-110092
फोन नं./Phone No.-011-22446419
email: lodelhi@cmpfo.gov.in
Website:- www.cmpfo.gov.in

पत्रांक सी.पी.एफ/दिल्ली/Deposit/4-K/421/426
सेवा में,

दिनांक 2/7/2024

प्रबंध निदेशक,
मैसर्स जे एंड के मिनरल्स लिमिटेड,
5वीं मंजिल, जवाहरलाल नेहरू उद्योग भवन,
रेल हेड कॉम्प्लेक्स, जम्मू-180012 (जम्मू एंड कश्मीर)।

विषय: मासिक अनुसूची (वी.वी. स्टेटमेंट) एवं पी.एस.-5 और पी.एफ. व पेंशन की राशियां प्राप्त नहीं होने के संबंध में।

महोदय,

उपर्युक्त विषय पर सूचित किया जाता है कि जे. एंड के. मिनरल्स लिमिटेड (जे.के.एम.एल.) द्वारा मासिक अनुसूचियां अथवा वार्षिक वी.वी. स्टेटमेंट एवं पी.एस.-5 नहीं भेजे जा रहे हैं और न ही पी.एफ. व पेंशन की राशियां जमा की जा रही हैं। जे.के.एम.एल. की 6 यूनिटों में से हेड क्वार्टर श्रीनगर (JMU/10) व रोजनल ऑफिस, जम्मू (JMU/9) को छोड़ कर कालाकोट स्थित किसी भी यूनिट का अंशदान जमा नहीं हो रहा है। अतः, अनुरोध है कि कृपया जे.के.एम.एल. की सभी यूनिटों से सम्बंधित पी.एफ. और पेंशन राशि अति शीघ्र जमा करें। जे.के.एम.एल. की कालाकोट स्थित यूनिटों से सम्बंधित वित्तीय वर्ष 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 और 2023-24 के वार्षिक वी.वी. स्टेटमेंट इस कार्यालय में उपलब्ध नहीं करवाये गए हैं। अतः, अनुरोध है कि जे. एंड के. मिनरल्स लिमिटेड से संबंधित सभी यूनिटों के वार्षिक वी.वी. स्टेटमेंट और अंशदान राशियां कृपया यथाशीघ्र इस कार्यालय में जमा किए जाएं।

जे. एंड के. मिनरल्स लिमिटेड की कालाकोट स्थित कोयला खदानों से जुड़े कर्मियों व मजदूरों के संबंध में जे.के.एम.एल. के प्रबंधन द्वारा नियमित अंशदान जमा नहीं किए जाने से कोयला खान भविष्य निधि एवं प्रकीर्ण प्रावधान अधिनियम, 1948 की धारा

74

-2-

10(D)(1) एवं कोयला खान भविष्य निधि योजना 1948 के पैरा 28 व 33A (2) का उलंघन हो रहा है जिस हेतु प्रधान नियोक्ता की जिम्मेदारी है। प्रबंधन द्वारा प्रबंधन से जुड़ी यूनिटों का अंशदान जमा करते समय कृपया खदानों से जुड़ी यूनिटों का अंशदान भी जमा किया जाना सुनिश्चित किया जाए और रोका गया पिछला अंशदान जल्द से जल्द जमा किया जाए।

कृपया इसे अति आवश्यक समझा जाये।

संलग्न: यथोपरि।

भवदीय,
01-07-24
(धर्मेन्द्र)

प्रवर्तन/लेखा अधिकारी

प्रतिलिपि सूचना एवं आवश्यक कार्रवाई हेतु:

1. इन्चार्ज अकाउंट ऑफिसर, मैसर्स जे. एंड के. मिनरल्स लिमिटेड, डाकघर: कालाकोट, जिला: राजौरी-185202.
2. प्रबंधक, मटका कोयला खदान, मैसर्स जे. एंड के. मिनरल्स लिमिटेड, डाकघर: कालाकोट, जिला: राजौरी-185202.
3. प्रबंधक, मोगला कोयला खदान, मैसर्स जे. एंड के. मिनरल्स लिमिटेड, डाकघर: कालाकोट, जिला: राजौरी-185202.
4. आफिस इन्चार्ज, सेंट्रल सर्विस, मैसर्स जे. एंड के. मिनरल्स लिमिटेड, डाकघर: कालाकोट, जिला: राजौरी-185202.
5. प्रबंधक, मैसर्स जे. एंड के. मिनरल्स लिमिटेड, ग्राउंड फ्लोर, संत घर, बेमिना, श्रीनगर-190018.

21/6/24
20/6/24

✓
01-07-24
(धर्मेन्द्र)

प्रवर्तन/लेखा अधिकारी



सामाजिक सुरक्षा संगठन
Social Security Organisation

कोयला खान भविष्य निधि संगठन
COAL MINES PROVIDENT FUND ORGANISATION
(भारत सरकार कोयला मंत्रालय का एक सांविधिक निगम)
(A Statutory Organization under Ministry of Coal, Government of India)

क्षेत्रीय कार्यालय, दिल्ली
REGIONAL OFFICE, DELHI

यूनिट नं. एफ 1/Unit No. F1,
सीएससीनं. 2 /CSC No. 2
ब्लाक जी, प्रीतविहार दिल्ली-
110092/Block G, Preet Vihar,
Delhi-110092
फोन नं./Phone No. 011-
22446419
email : lodelhi@cmpfo.gov.in
Website:-www.cmpfo.gov.in

पत्रांक सी.पी.एफ/दिल्ली/पी.एफ एवं पेंशन/2023-24/4-4 अ 50

दिनांक 13/5/2025

सेवा में,

प्रबंध निदेशक,

मैसर्स जम्मू एंड कश्मीर मिनरल्स लिमिटेड,

5वीं मंजिल, जवाहरलाल नेहरू उद्योग भवन,

रेल हेड कॉम्प्लेक्स, जम्मू-180012 (जम्मू एंड कश्मीर)

विषय: पी.एफ. और पेंशन की बकाया राशि जमा किए जाने तथा मासिक अनुसूची (वी.वी. स्टेटमेंट) एवं पी.एस.-5 भेजे जाने और के संबंध में।

महोदय,

उपरोक्त विषय के संदर्भ में सूचित किया जाता है कि जम्मू एंड कश्मीर मिनरल्स लिमिटेड (जे.के.एम.एल.) की सभी इकाइयों का पी.एफ. और पेंशन अंशदान का बकाया राशि मार्च 2025 तक रुपया 68,35,68,662/- क्षति प्रभार सहित गणना की गई है (विवरण संलग्न) जिस का भुगतान अभी तक नहीं हुआ है। मैसर्स जे.के.एम.एल. के प्रबंधन द्वारा नियमित अंशदान जमा नहीं किए जाने से कोयला खान भविष्य निधि एवं प्रकीर्ण प्रावधान अधिनियम -1948 की धारा 10(D)(1) एवं कोयला खान भविष्य निधि योजना-1948 के पैरा 28 व 33A(2) का उल्लंघन हो रहा है। जिस हेतु प्रधान नियोक्ता की जिम्मेदारी है। अतः अनुरोध है कि बकाया राशि का भुगतान 31.05.2025 से पूर्व कर दिया जाए, अन्यथा निर्धारित समय सीमा में भुगतान न करने पर विधिक कार्रवाई की जाएगी।

साथ ही यह भी सूचित किया जाता है कि जम्मू एंड कश्मीर मिनरल्स लिमिटेड (जे.के.एम.एल.) द्वारा मासिक अनुसूचियां अथवा वार्षिक वी.वी. स्टेटमेंट एवं



Jammu and Kashmir Minerals Limited

A J&K Government Undertaking

Regd. Office Sanat Ghar Bemina Srinagar-190008

(Regional Office- Jawaharlal Nehru Udyog Bhawan Rail Head Complex, Jammu)

CIN: U14107JK1960SGC000240 Email mdikminerals@gmail.com

No:-MDS/J/2024-13-14

Dated 19/04/2024

Commissioner,
CMPF Organization
Dhanbad.

Subject:- Request for waving off demurrage charge on un-remitted amount of CMPF.

Sir,

J&K Minerals is J&K Govt., owned Corporation. It has been operating Coal Mines, since 1960. These mines are running in huge losses for last four decades and with all our efforts, corporation could not pay salary part of the employees and their CMPF on time over the years the huge amount of CMPF of workers have been accumulated which is payable to CMPF Organization. The Corporation is approaching J&K Government for release of special funds to liquidate the liability of CMPF.

Meanwhile, it has been apprised that as per new guide lines, CMPF Organization has started imposing demurrage charges @25% on the un-remitted amount of CMPF contribution, whereas presently the corporation is not in a position to clear the pending liability and addition of demurrage charge will made the amount whopping and difficult to deposit.

Keeping in view the poor monetary condition of the corporation, it is requested your good self to waive off the demurrage charge on the un-remitted CMPF of the employees in the larger interest of poor workers of this corporation.

The corporation has deposited / submitted the CMPF of retired /active employees alongwith due interest thereof. The excess amount (with interest @25%) deposited by the corporation may also be kindly adjusted with the pending CMPF of retiring employees of the corporation.

It is also requested to depute one of your employees for one week of every month at Regional Office, Jammu and Coal Mines' Kalakot & Assar/Parlanka Gypsum Projects to reconcile the remittances of CMPF with above offices as reiterated from time to time.

Online CMPF accounts of all the subscribers may be updated online as the same have not been updated since long, SMS alert facility may also be arranged on registered mobile phones of all the employees.

पी.एस.-5 नहीं भेजे जा रहे हैं। अतः, अनुरोध है कि संबंधित सभी यूनिटों के मासिक अनुसूचियां, वार्षिक वी.वी. स्टेटमेंट तथा पी.एस.-5 यथाशीघ्र इस कार्यालय में जमा किए जाएं।

संलग्न: सथोपरि।

भवदीय

(एस.के. सिन्हा)

अपर आयुक्त

प्रतिलिपि सूचना एवं आवश्यक कार्रवाई हेतु।

1. इन्चार्ज अकाउंट ऑफिसर, मैसर्स जम्मू एंड कश्मीर मिनरल्स लिमिटेड, पी.ओ. कालाकोट, जिला राजौरी-185202.
2. प्रबंधक, मटका कोयला खदान, मैसर्स जम्मू एंड कश्मीर मिनरल्स लिमिटेड, पी.ओ. कालाकोट, जिला राजौरी।
3. प्रबंधक, मोगला कोयला खदान, मैसर्स जम्मू एंड कश्मीर मिनरल्स लिमिटेड, पी.ओ. कालाकोट, जिला राजौरी।
4. आफिस इन्चार्ज, सेंट्रल सर्विस, मैसर्स जम्मू एंड कश्मीर मिनरल्स लिमिटेड, पी.ओ. कालाकोट, जिला राजौरी।
5. प्रबंधक, मैसर्स जम्मू एंड कश्मीर मिनरल्स लिमिटेड, ग्राउंड फ्लोर, संत घर, बेमिना, श्रीनगर-1900018.
6. आयुक्त, कोयला खान भविष्य निधि संगठन, निकट पुलिस लाइन, धनबाद- (झारखंड)।

रवि-दल
8/5/25

68-05-25

19/5/25



JAMMU & KASHMIR MINERALS LIMITED
(A J&K Government Undertaking)
Udhyog Bhawan, Jammu.
Email:-mdjkminerals@gmail.com
Phone No:- 0191-2477817

Commissioner,
CMPF Organisation
Dhanbad.

No: DGM(P)/J/2025- 275-77

May 21, 2025

Subject : Request for waving off damage charges & interest on un-remitted amount of CMPF.

Reference : I) DGM(P)/JKML/J/2024-1254-56 dated: 28.11.2024.
II) MD/J/2025-11573-75 dated: 17.01.2025.
III) DGM(P)/J/2025-1893-95 dated: March, 10, 2025.

Sir,

It is submitted that the Corporation has requested for waving damage / interest charges on un-remitted amount of CMPF vide above cited references. However, till date the Corporation has not received any response from the CMPF authorities.

Further, due to non-communication of decision regarding waiver of damage and interest charges, the CMPF claims of retired employees of the Corporation are not being settled in time which has resulted in discontent in employees.

In view of the above facts, I am once again directed to request that the wavier of damage charges and interest may be considered favourably as it impacts lives of a number of retired and in service workers of Coal Mines.

Yours faithfully,

[Signature]
Dy General Manager (P)

Copy to:-

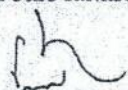
1. Regional Commissioner, Coal Mines Provident Fund Organization, Delhi for information and consideration please.
2. Private Secretary to Commissioner / Secretary, Mining Deptt. J&K Govt. for information of Commissioner / Secretary Mining with the request to take up the matter with the Ministry of Mines please.

As requested by the employees, the pending CMPF employees share @ 7% pension fund for the period Oct., 2017 to March 2019, may be deducted from the CMPF accumulation of the employees as they are unable to deposit the same due to their pending salaries with the corporation.

In view of above, it is kindly requested to consider the deposition of principal amount of pending CMPF @7% in the interest of employees of corporation.

Thanking you,

Yours faithfully


(Vikram. K. Gupta)
Managing Director

Copy to:-

1. Additional Commissioner Office of Regional Commissioner, Coal Mines Provident Fund Organization, Delhi.



सामाजिक सुरक्षा संगठन
Social Security
Organisation



कोयला खान भविष्य निधि संगठन

COAL MINES PROVIDENT FUND ORGANISATION

(भारत सरकार कोयला मंत्रालय का एक सांविधिक निगम)

(A Statutory Organization under Ministry of Coal, Government of India)

आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER

पुलिस लाइन @ POLICE LINE

धनबाद @ DHANBAD

पिन / PIN-826014

(झारखण्ड) (JHARKHAND)

फोन नं० Phone No. - 0326-2202114

email : commissioner@cmpfo.gov.in

Website : www.cmpfo.gov.in

CMFPO-15.0012.0/2/2025-CP/ 508

DATED: 23.09.2025

To

Dy. General Manager (P)
J & K Mineral Limited
5th Floor, Jawahar Lal
Nehru Udhdyog Bhawan,
Rail Head Bhawan,
Jammu-180 012

Sub: Request for waiving off damage charges and interest on un-remitted amount of CMPF.

Sir,

With reference to your letter No. DGM(P)/J/2025-770-72 dated Aug 21, 2025 on the subject cited above, I am directed to say that whether the coal company is intended to make payment of any due amount against the huge demand so raised or sought a complete exemption for payment of dues. A comment in the matter may please be provided to this office, at the earliest.

Yours faithfully,

Madhuresh Kumar
23/09/2025
(Madhuresh Kumar Singh)
Assistant Commissioner (CP)

0/C *[Signature]*
23.09.2025
A.O/EO
[Signature]
23/9/25



J&K MINERALS LIMITED

(A J&K Government Undertaking)
5th Floor, Jawaharlal Nehru Udhog Bhawan
Rail Head Complex, Jammu - 180012.
Tele-fax: 0191-2477817; E-mail: md.minerals@jk.gov.in

Commissioner
CMPF Organization
Dhanbad.

No:-DGM(P)/J/2025-748-50

Dated: Aug, 14, 2025.

Subject : Request for waving off damage charges & interest on un-remitted amount of CMPF
Reference : i) MDS/J/2024-13-14 dated 19.04.2024
ii) No: DGM(P)/JKML/J/2024-1254-56 Dated:28.11.2024
iii) No: MDS/J/2025-1573-75 dated 17.01.2025
iv) No: DGM(P)/J/2025-1893-95 Dated: March.10. 2025
v) No: DGM(P)/J/2025-275-77 dated May, 21st, 2025

Sir,

Reference to the captioned subject, I am directed to submit that the corporation vide above cited references has earlier requested for the waiver of damage charges and interest levied on the outstanding CMPF dues, but no response has been received by the corporation till date.

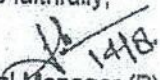
Given the current financial constraints arising from limited income generation through coal mining operations, the Corporation is not in a position to remit the interest and penalty components. However, corporation is desirous of depositing the Principal amount of CMPF dues to CMPFO as the income generation improves.

It is pertinent to highlight that the Corporation has consistently provided employment and livelihood to a significant number of individuals over several decades. In this context, we earnestly request that the damage charges and interest component may be reconsidered and waived off, in the interest of sustaining the operations of this Government-owned entity.

It is further submitted that the imposition of damage charges and interest is impeding the timely payment of the Principal amount. A waiver would facilitate clearance of the pending Principal dues and ensure continued support to our employees. It is not out of place that the employees / ex-employees of the corporation are becoming restless due to delay in settlement of their CMPF delay and may create some law and order problem.

An early favourable action in the matter is requested from your end please.

Yours faithfully,


Dy. General Manager (P)

Copy to:-

1. Regional Commissioner, Coal Mines Provident Fund Organization, Delhi for information and consideration please.
2. Private Secretary to Principal Secretary, Mining Deptt. J&K Govt. for information of Principal Secretary Mining with the request to take up the matter with the Ministry of Mines please.



J&K MINERALS LIMITED

(A J&K Government Undertaking)

5th Floor, Jawaharlal Nehru Udhog Bhawan

Rail Head Complex, Jammu - 180012.

Tele-fax: 0191-2477817; E-mail: md.minerals@jk.gov.in

Commissioner,
CMPF Organisation
Dhanbad.

No: DGM(P)/J/2025- 2042

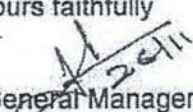
Dated Nov 26, 2025

Subject: Request for waving off damage charges and interest on un-remitted amount of CMPF.

Sir,

With reference to letter No: **CMPFO-15.0012.0/2/2025-CP/508** dated **23.09.2025** on the subject cited above, I am directed to submit that the Corporation intends to clear the outstanding Principal amount of CMPF dues in a time-bound manner as per the availability of funds, if damage charges and interest component are waived off.

Yours faithfully


Deputy General Manager (P)



सामाजिक सुरक्षा संगठन
Social Security Organisation

कोयला खान भविष्य निधि संगठन
COAL MINES PROVIDENT FUND
ORGANISATION

(भारत सरकार कोयला मंत्रालय का एक सांविधिक विभाग)
(A Statutory Organization under Ministry of Coal, Government of India)

आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER

पुलिस लाईन / POLICE LINE

भवन / DHANBAD

पिन / PIN-826014

(शा.प्र.प्र.) (JHARKHAND)

फोन नं./Phone No. 0326-2202114

email : commissioner@cmpfo.gov.in

Website : www.cmpfo.gov.in

No. CMPFO-15.0012.0/2/2025-CP/ 598

Dated: 21/11/2025

Reminder

To

Dy. General Manager (P)
J & K Minerals Limited
5th Floor, Jawahar Lal
Nehru Udhog Bhawan,
Rall Head Bhawan,
Jammu-180012

Sub: Request for waiving off damage charges and interest on un-remitted amount of CMPF.

Ref: CMPFO-15.0012.0/2/2025-CP/508 dated:23.09.2025

Sir,

I am directed to refer to this office aforesaid letter dated 23.09.2025 and to inform that reply in the matter is still awaited from your office.

You are requested to look into the matter and send clarification/comments to this office at the earliest for further necessary action.

Yours faithfully,

Madhuresh Kumar Singh
21/11/25

(Madhuresh Kumar Singh)
Assistant Commissioner (P)

9C *[Signature]*
21.11.2025

A.O/EO
[Signature]
21/11/25

**CMPF Dues in respect of M/s Jammu and Kashmir Minerals Ltd.
upto October-2025**

S.No.	Particulars	Dues	Damage Charge
1	Total CMPF Dues upto 31, March 2019	395764587	107987871
2	Interest 3/2019 @8.60%	34035754	0
3	Amount deposited by JKML against CMPF retire Members for year 2015-16,2016-17,2017-18	-23775397	0
4	Total (1+2-3) on 31.03.2020	406024944	0
5	Interest 3/2020 @8.5% (Serial No.4)	34512120	0
6	Amount deposited by JKML against CMPF retire Members for year 2015-16,2016-17,2017-18	-5118112	0
7	Total (4+5-6) on 31.03.2021	434418952	0
8	Interest 3/2021 @8.5% (S. No.7)	36925611	0
9	Total (7+8) on 31.03.2022	471344563	0
10	Interest 3/2022 @7.80% (Serial no. 9)	36764876	0
11	Amount deposited by JKML against CMPF retire Members for year 2015-16,2016-17,2017-18 (as per demand Notice)	-20961622	0
12	Total (9+10-11) on 31.03.2023	487147817	0
13	Interest 3/2023 @ 7.60% (S.No. 12)	37023234	0
14	Amount deposited by JKML against CMPF retire Members.	-18194292	0
15	Total (12+13-14) on 31.03.2024	505976759	0
16	Interest 3/2024 @ 7.60% (S.No. 15)	38454234	0
17	Amount deposited by JKML against CMPF retire Members for year 2015-16,2016-17,2017-18 (as per demand Notice)	-4813443	0
18	Total (15+16-17) on 31.03.2025	539617550	0
19	Interest 3/2025 @ 7.60% (S.No. 18) upto Oct-2025	23923045	0
20	Total (20+21-22) on 31.10.2025	563540595	0
21	Damage Charge @ 25% as per Sub-para (2) of Paragraph 23 of the CMPS-1998 on S.No. 20 - S.No. 1 = Damage Charge	0	41944002
22	Total Dues upto October-2025	563540595	149931873

Total Dues to be paid by M/S JKML to CMPF upto October-2025 are-
Rs. 56,35,40,595.00 (Dues) + Rs.14,99,31,873.00 (Damage Charge) =

713472469



Government of India
Principal cum Pay & Accounts Office
Ministry of Coal



Trikoot-II, 3rd floor, Bhikaji Cama Place
R.K. Puram, New Delhi- 110066
Telefax # 26183789
Email: prao.moc@gov.in
paocoal011@gmail.com

No.Pr.AO/MOC/IAW/2026-27/ 82

Dated: 15.04.2026

To

The Commissioner
O/o Coal Mines Provident Fund Organization,
Police Line Main Road Hirapur,
CMPF Colony,
Dhanbad (Jharkhand)-826014.

Sub: Non-submission of Action Taken Report (ATRs) on Outstanding Audit Paras for Office of the Coal Mines Provident Fund Organization (CMPFO), Dhanbad for the FY 2024-25- reg.

Sir,

Kindly refer to your email dated 13.04.2026 regarding submission of Action Taken Reports (ATRs) on outstanding Audit Paras.

In this regard, it is stated that the ATRs submitted vide email dated 13.04.2026 had already been furnished to this office vide your office letter No. CMPFO/85/Internal Audit/2024-25/423 dated 17.03.2026. However, No updated ATRs have been received till date.

However, it is observed that certain audit paras are still pending for settlement due to non-receipt of updated/requisite information and supporting documents.

It is, therefore, requested that updated ATRs along with complete supporting documents may kindly be furnished at the earliest to facilitate settlement of the outstanding audit paras.

It may kindly be noted that delay in furnishing the requisite information may result in the paras being continued as outstanding against the O/o Coal Mines Provident Fund Organization (CMPFO), Dhanbad.

Yours faithfully

Sr. Accounts Officer (IAW)

Encl: Gist of Outstanding Internal Audit Paras (as on date).

135
24/04/26

E-60247
27/4/26

39

Coal Mines Provident Fund Organization (CMPFO)

For the FY 2024-25

Para No.	Gist of Para	Gist of reply	IAW Remarks
Para 01	Non-admissibility of Road Mileage in respect of Transfer TA Claims.	The Bill number mentioned in the audit observation do not correspond with the Pay Order Number and date available in the records of this office. In view of this discrepancy, compliance with the audit observation cannot be carried out.	In this regard, reply from the O/o the CMPFO is not satisfactory. Hence, para may be remained outstanding .
Para 06	Clearance of Suspense Balance to the tune of Rs. 3.18 crores.	The matter is already taken up by the C&AG audit and verification process is under way as per Guidelines of C&AG.	Para may be remained outstanding as verification process of the matter is underway as per Guidelines of C&AG.
Para 07	Non-accountal of Loss of Investment in DHFL.	CMPFO invested ₹1,390.25 crores in DHFL, which defaulted due to insolvency (NCLT Nov 2019). The NCLT approved a resolution plan (June 2021) entitling CMPFO to ₹673.98 crores, with ₹716.27 crores pending realization by 31 March 2025. The loss will be accounted in the 2024-25 financial statements after Board approval and apex directives.	Para may be remained outstanding as Necessary action like requisite accounting transaction will be initiated upon receipt of directions from the apex governing body.
Para 8	CMPF dues in respect of M/s Jammu & Kashmir Minerals Ltd to the tune of Rs. 65.09 Crore.	Reply is yet to be submitted from O/o the CMPFO	In this regard, reply from the O/o the CMPFO is yet to be submitted. Hence, para may be remained outstanding .

कार्यालय, प्रधान निदेशक लेखापरीक्षा (कोयला),
पुराना निज़ाम महल, प्रथम तल,
234/4, ए.जे.सी. बोस रोड,
कोलकाता - 700 020



OFFICE OF THE PRINCIPAL
DIRECTOR OF AUDIT (COAL)
OLD NIZAM PALACE,
234/4, A.J.C. BOSE ROAD,
KOLKATA - 700020

दिनांक / Date :

No.391897-CA/CCL/CMPFO/A/es/2024-25/824

Dated: 07 November 2025

To
The Commissioner,
Coal Mines Provident Fund Organization
Police line Hirapur
Dhanbad-826001

Subject:- Separate Audit Report of the Comptroller and Auditor General of India on the accounts of the Coal Mines Provident Fund Organization for the year 2024-25.

Sir,

I am to forward herewith Separate Audit Report on the accounts of the Coal Mines Provident Fund Organization (CMPFO), Dhanbad for the year 2024-25 along with the Audit Certificate. You are requested to prepare the Hindi version of Separate Audit Report and print requisite number of copies along with Annual Accounts both in English and Hindi for submission thereof to the Ministry of Coal, Government of India for causing the same to be placed before the Parliament.

Further, while printing the Separate Audit Report in Hindi Version, the following disclaimer should be positively inserted.

प्रस्तुत, प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होता है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।

A copy of the Resolution of the Government Body adopting the Audit Report and Audit Certificate with audited Annual Accounts may kindly be furnished to this office. The date of placement of the said Report before the Parliament may please also be intimated. Ten (10) copies of the Printed Audit Report may be forwarded along with three copies of the Annual Report of the organization.

The Separate Audit Reports may be treated as confidential till the same is placed before the parliament.

Encl.: As stated

Yours faithfully,

(Anindya Dasgupta)
Principal Director of Audit

SEPARATE AUDIT REPORT

ON THE ACCOUNTS

OF

CMPFO DHANBAD

FOR THE YEAR 2024-25



सत्यमेव जयते

O/o the Director General of Audit (Mines & Coal), Kolkata
234/4, A.J.C. Bose Road
Kolkata – 700020

Opinion of the Comptroller & Auditor General of India on the Accounts of Coal Mines Provident Fund Organisation for the year ended 31 March 2025

Opinion

We have audited the financial statements of Coal Mines Provident Fund Organisation (CMPFO) which comprise the statement of financial position as at 31 March 2025 and the Income & Expenditure Account, Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 20 (1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with paragraph 59 of the Coal Mines Provident Fund Scheme, paragraph 20 of the Coal Mines Pension Scheme and paragraph 19 of the Coal Mines Deposit Linked Insurance Scheme. The audit has been entrusted for the period upto 2027-28. These financial statements include the accounts of 20 Regional Offices (ROs) and the Head Office of CMPFO.

This Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately.

In our opinion the accompanying financial statements of CMPFO, read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at 31 March 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with uniform format of accounts / format applicable to CMPFO / accounting standards generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the CAG's auditing regulations/standards/manuals/guidelines/guidance-notes/orders/circulars etc. Our responsibilities are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section

of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

CMPFO has adopted accounting policies for accounting of Contributions against Provident Fund Administration charges and expenditure of Provident Fund Administration charges on cash basis. This was contrary to the Fundamental Accounting Assumptions of Accounting Standards (AS) 1.

Responsibilities of Management for the financial statements

The Board of Trustees, Governing Body of CMPFO is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts /format applicable to CMPFO/ accounting standards generally accepted in India, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations/ standards/manuals/guidelines/guidance-notes/orders /circulars etc.

For and on behalf of the CAG of India



(Anindya Dasgupta)
Principal Director of Audit

Place: Kolkata

Dated: 07 November 2025

Separate Audit Report on the Accounts of Coal Mines Provident Fund Organisation

A. Balance Sheet

A.1 Assets

A.1.1. Provident Fund Administration

A.1.1.1 Non-Capitalization of Assets and Non-charging of Depreciation

CMPFO undertook (March 2023) work related to centralized IT portal for digitization and automation of settlement procedures. Completion certificate for the work was received on 29 June 2024 and accordingly the value of assets needs to be capitalized. CMPFO released ₹ 6.64 crore during the previous year and ₹ 5.01 crore during the current year. However, only the amount of ₹ 5.01 crore paid during the year 2024-25 has been capitalised.

During the previous year CMPFO treated ₹ 6.64 crore as revenue expenditure. As the work was under progress, comment was approved for treating the amount as capital work in progress. Management has not taken corrective action in respect of amount disbursed during the previous years, resulting in understatement of Fixed Assets as well as Reserves and Surplus to the extent of ₹ 6.64 crore.

Further, CMPFO neither has any laid down policy regarding depreciation of software nor any assessment for useful life of software has been made.

This has resulted in understatement of Fixed Assets by ₹ 6.64 crore as well as understatement of Reserve and Surplus to the same extent.

A.2.1 Provident/Pension Fund Accounts

A. 2.1.1 Non-Accounting of Loss of Investment

CMPFO invested ₹ 1390.25 crore in financial instruments of Dewan Housing Finance Corporation Limited (DHFL). Owing to governance concerns and defaults in meeting various payment obligations, DHFL went (November 2019) before Hon'ble National Company Law Tribunal (NCLT) under the Insolvency and Bankruptcy Code. NCLT initiated Corporate Insolvency Resolution Process (CIRP) against DHFL and approved the resolution plan in June 2021. After implementation of the resolution plan, CMPFO

received ₹ 673.98 crore against the investment made till 31 March 2025, resulting in loss of investment of ₹ 716.27 crore.

Paragraph 19 of AS 13 stipulates that where there is a decline, other than temporary, in the carrying amounts of long-term investments, the resultant reduction in the carrying amount is charged to the profit and loss statement.

Hence, this loss requires to be written off from the books of accounts. However, the loss of the above investments was not accounted for and CMPFO has still shown investments of ₹ 716.27 crore in DHFL in their accounts.

This has resulted in overstatement of investment and corpus of Provident/Pension Fund by ₹ 716.27 crore.

This issue has been commented repeatedly since the year 2019-20, however, no corrective action has been taken till date.

B. Income and Expenditure Account

B.1. Expenditure

B.1.1 Non-Provision of Expenditure (Schedule 13.4)

The above did not include expenses amounting to ₹ 5.52 crore accrued during the Financial Year 2024-25 towards Commission for CMPF Pension payment and Portfolio Management Fees. These expenses pertained to the period from October 2024 to March 2025. Since, the services were rendered during Financial Year 2024-25, the expenses should have been provided for in the books of accounts.

Paragraph 14 of AS 29 stipulates that a provision should be recognised when: (a) an enterprise has a present obligation as a result of a past event; (b) it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation;

Thus, non-provision of expenditure in the books of accounts led to understatement of expenditure as well as understatement of liability by ₹ 5.52 crore and consequently net Surplus Transferred to Balance Sheet was also overstated to the same extent.

C. Accounting Policies

C.1 Deficiencies in Accounting Policy

1. CMPFO does not have a formal accounting policy for obtaining balance confirmation from banks, debtors and creditors.
2. CMPFO does not have an accounting policy regarding materiality for considering the items under prior period adjustments.
3. CMPFO has adopted accounting policies for accounting of Contribution against Provident Fund Administration charges and expenditure of Provident Fund Administration on cash basis. This was contrary to the Generally Accepted Accounting Policies (GAAP) which is based on accrual basis of accounting.
4. CMPFO does not have any accounting policy in respect of charging depreciation on Software.

D. Management Letter

Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action.

E. Assessment of Internal Controls

(i) Adequacy of Internal Control System:

CMPFO did not have an accounting manual and there is no Integrated Accounting Software system available with RO's and Headquarter office for seamless synchronisation of data.

(ii) Adequacy of Internal Audit System:

Although, CMPFO has its internal audit cell, but there is no laid down internal audit manual and sanctioned manpower to carry out the internal audit of CMPFO. Out of the 20 RO's selected for audit by the internal audit wing during the year 2024-25, only seven RO's were audited during the period. Thus, Internal Audit is not adequate and commensurate to the size and nature of operations of CMPFO.

(iii) System of Physical verification of fixed assets:

As per rule 213 of GFR 2017, Fixed Assets need to be verified at least once a year. However, CMPFO has not carried out physical verification of its fixed assets during the year 2024-25.

(iv) **System of Physical verification of inventory:**

No inventory is maintained by CMPFO, hence, this is not applicable.

(v) **Regularity in payment of statutory dues:**

Audit did not come across any such irregularities in depositing undisputed statutory dues.

F. Grants in aid

Out of the grants in aid of ₹ 10.82 crore received during the year, the organization could utilize a sum of ₹ 10.82 crore leaving a balance of ₹ Nil as unutilized grant as on 31 March 2025.



(Anindya Dasgupta)
Principal Director of Audit