

Quadrant	Key Performance Indicator	KPI Definition	Formula
Financial	Monitoring of recovery of excess salary & wages paid	Measures % of cases where within 1 month of receipt of audit report, action was taken on exception report related to incorrect salary and wages payment Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of cases where timely action taken on exception report/ Total no. of exception reports relating to salary & wages payment received during the year) * 100
Financial	Accuracy in passing of bills	Measures % of cases where the bills were accurately passed Following rating scale to be adhered : 5- If percentage is 99 - 100% 4- If percentage is between 97%-98% 3- If percentage is between 95%-96% 2- If percentage is between 93%-94% 1- If percentage is below 93%	(No. of bills accurately passed/ Total no. of bills passed during the year) * 100
Financial	Timely submission of verified bills for approval	Timely verification of ministers/ VIPs/outside expenditure incurred by Regional Sales Offices and submitting them for approval to functional directors Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of bills timely submitted for approval/ Total no. of bills submitted during the year) * 100
Financial	Cost incurred due to delay in clearance of goods from customs area	Measures whether there is any delay in clearance of goods from customs area due to delay in payment of customs duty, port charges etc. Following rating scale to be adhered : 5- No instance of cost incurred due to delay in clearance 4- 1 instance of cost incurred due to delay in clearance 3- 2 instances of cost incurred due to delay in clearance 2- 3 instances of cost incurred due to delay in clearance 1- More than 3 instances of cost incurred due to delay in clearance	No. of cases of penalty, charges paid on account of delay in payment to appropriate authorities
Financial	Booking of forex transactions	Measures the amount of extra cost incurred when the booking of forex transactions was not intimated to domestic treasury and bank charged interest due to insufficient credit balance Following rating scale to be adhered : 5- No interest charged by bank (on account of insufficient credit balance) 1- In case of interest charged by bank on account of insufficient credit balance	Extra cost incurred due to insufficient credit balance in bank on account of delayed intimation to domestic treasury about amount of forex booking
Financial	Financial impact of hedging	Measures the amount of reduction in overall cost of foreign debt servicing on account of hedging Following rating scale to be adhered : 5- Increase in savings % compared to previous year or the reduction in savings is not more than 0.10% as compared to previous year's savings % 4- There are savings due to hedging but the reduction in savings % is more than 0.10% as compared to previous year's savings % 3- No extra cost incurred (break even situation) 2- Increase in cost is not more than 0.10% as compared to previous year's cost % (scenario of costs being incurred instead of savings) 1- Increase in cost by more than 0.10% as compared to previous year's cost % (scenario of costs being incurred instead of savings)	(Savings/ costs due to hedging) * 100

Financial	Accuracy of monthly cost sheet	Measures the accuracy level of the monthly cost sheet by comparing its figures (excluding provision items) with the audited figures and calculating the % variance Note: 1. Since audited figures are available on a quarterly basis, the calculation shall be done quarterly 2. To exclude variance caused due to subsequent administrative decision - CSR, mine closure, special purpose expenses. Following rating scale to be adhered : 5- If percentage is between 91%-100% 4- If percentage is between 86%-90% 3- If percentage is between 81%-85% 2- If percentage is between 76%-80% 1- If percentage is below 76%	(Total cost as per Cost Sheet - Audited cost/ Audited cost) * 100
Financial	Timely submission of variance analysis report and quick estimate report	Measures whether variance analysis report of a month was submitted within 35 days after that month end and quick estimate report submitted within 5 days after that month end to the appropriate authority. Eg. For May, variance analysis report to be submitted by 5th July and quick estimate report by 5th June. Following rating scale to be adhered : 5- Report submitted on or before the target date 4- Delay by 1 working day 3- Delay by 2 working days 2- Delay by 3 working days 1- Delay by more than 3 working days	a. Calculate the rating for each submission depending upon the day of submission b. Sum of ratings arrived at for all the submissions during the year x KPI weightage 5 x Total no. of submissions during the year
Financial	Accuracy of provisions created	Measures the accuracy with which amount for provision for expenses has been calculated Following rating scale to be adhered : 5- If there are no CAG audit observations 4- If there is 1 CAG audit observation 3- If there are 2 CAG audit observations 2- If there are 3 CAG audit observations 1- If there are more than 3 CAG audit observations	No. of CAG's final observation
Financial	Deduction of security/penalty amount from bill	Measures the number of cases where the security/penalty amount was not correctly deducted from the contractor's bill and the amount of security/penalty involved. Following rating scale to be adhered : 5- If there are no audit observations 4- If there is 1 audit observation 3- If there are 2 audit observations 2- If there are 3 audit observations 1- If there are more than 3 audit observations	Audit observations on the no. of cases where security/penalty amount was not correctly deducted and total security/ penalty amount thereof
Financial	Accuracy in coal sales billing	Measures % of cases where coal sales bills have not been accurately raised as per existent guidelines and the amount thereof. Sales bills are generally raised on the basis of despatched documents received from units and/or sidings. Following rating scale to be adhered : 5- If percentage is 0% 4- If percentage is 1% 3- If percentage is 2% 2- If percentage is 3% 1- If percentage is more than 3%	(Number of cases of incorrect billing/ Total no. of bills raised during the year) * 100
Financial	Accuracy in scrap sales billing	Measures % of cases where scrap sales bills have not been accurately raised and the amount thereof. Sales bills are generally raised on the basis of despatched documents received from units and/or sidings Following rating scale to be adhered : 5- If percentage is 0% 4- If percentage is 1% 3- If percentage is 2% 2- If percentage is 3% 1- If percentage is more than 3%	(Number of cases of incorrect scrap sales billing/ Total no. of cases of scrap sales billing) * 100

Financial	Accuracy in sales (services) billing	Measures number of cases where sales bills related to services provided have not been accurately raised and the amount thereof. Following rating scale to be adhered : 5- If there are no cases having adverse observations 4- If there is 1 case having adverse observation 3- If there are 2 cases having adverse observations 2- If there are 3 cases having adverse observations 1- If there are more than 3 cases having adverse observations	Audit/Cost & Budget Department observations on the number of cases of incorrect billing and the amount thereof
Financial	Debtor Days	Measures number of days for which the debtors remain outstanding. The same should be compared with the target debtor days Following rating scale to be adhered : 5- If actual debtor days is within the target debtor days 4- If actual debtor days is upto 2 weeks more than the target debtor days 3- If actual debtor days is 2-4 weeks more than the target debtor days 2- If actual debtor days is 4-6 weeks more than the target debtor days 1- If actual debtor days is more than 6 weeks than the target debtor days	Average debtors x 365 - Target debtor days Sales
Financial	Accuracy in job costing	Measures whether the job costing was as per company's set rules, policies & procedures Following rating scale to be adhered : 5- If there are no audit observations 4- If there is 1 audit observation 3- If there are 2 audit observations 2- If there are 3 audit observations 1- If there are more than 3 audit observations	No. of audit observation
Financial	Timely concurrence to financial proposals	Measures % of cases where concurrence to financial proposals was provided within the specified period. Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of cases where concurrence timely provided/ Total no. of cases received for financial concurrence during the year) * 100
Financial	Timely financial concurrence of expenditure relating to sales	Measures % of cases where financial concurrence was provided within the specified period. (expenditure relates to credit notes and demurrage) Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of cases where concurrence timely provided/ Total no. of cases received for financial concurrence during the year) * 100
Financial	Quality of Project Reports prepared	Measures whether the project reports were prepared as per the customer requirement with desired quality Following rating scale to be adhered : 5- If there are no reports having adverse observations/comments 4- If there is 1 report with adverse observation/comment 3- If there are 2 reports with adverse observations/comments 2- If there are 3 reports with adverse observations/comments 1- If there are more than 3 reports with adverse observations/comments	Observations /comments from Board/ customer/ external vetting agencies

Financial	Quality of financial concurrence	Measures whether financial concurrence to proposals was provided after due consideration to all the applicable guidelines, rules & directions. Following rating scale to be adhered: 5- No cases having CAG transaction audit observation/adverse notings 4- 1 case having CAG transaction audit observation/adverse notings 3- 2 cases having CAG transaction audit observation/adverse notings 2- 3 cases having CAG transaction audit observation/adverse notings 1- More than 3 cases having CAG transaction audit observation/ adverse notings	Number of cases with CAG transaction audit observations adverse notings relating to deficiencies in financial concurrence of the proposals
Financial	Accuracy of subsidiary ledger	Measures the % variance of Subsidiary Ledger value from the Control Ledger value. Ideally, there should be no variance. Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(Value as per Subsidiary Ledger/ Value as per Control Ledger) * 100
Financial	Completeness of Asset Register	A measure to ensure that against any capital purchase, all the required entries/columns have been recorded/ filled in the Asset Register. Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of capital items having complete entries in the register/ No. of capital purchases made during the year as reflected in finance ledger under Capital head) * 100
Financial	Accuracy in incorporation of process/ procedural/structural changes in the accounts/ systems	Measures whether any changes in the method of accounting, computation, procedures, etc. were accurately updated in the system after receipt of all the required information/instruction from the relevant departments Following rating scale to be adhered : 5- No exception letter received 4- 1 exception letter received 3- 2 exception letters received 2- 3 exception letters received 1- More than 3 exception letters received	Number of exception letters received from seniors/ management/ user departments
Financial	Timely submission of payment proposals	Measures whether payment proposals (e.g. payment to subsidiaries, Govt. of India, etc.) were submitted to appropriate authorities within the specified period. Following rating scale to be adhered : 5- Payment proposal submitted on or before the target date 4- Delay by 1 working day 3- Delay by 2 working days 2- Delay by 3 working days 1- Delay by more than 3 working days	a. Calculate the rating for each submission depending upon the day of submission b. Sum of ratings arrived at for all the submissions during the year x KPI weightage 5 x Total no. of submissions during the year

Financial	Accuracy in calculation of surplus funds amount	Measures number of cases in which calculation of surplus funds (from subsidiaries) and interest thereof were not done correctly Following rating scale to be adhered : 5- No adverse audit comments / justified complaints from subsidiaries 4- 1 case of adverse audit comments / justified complaints from subsidiaries 3- 2 cases of adverse audit comments / justified complaints from subsidiaries 2- 3 cases of adverse audit comments / justified complaints from subsidiaries 1- More than 3 cases of adverse audit comments / justified complaints from subsidiaries	a. Adverse audit comments on wrong computation of surplus funds and the interest thereof. b. No. of justified complaints received from subsidiaries on wrong computation of surplus funds and interest thereof
Financial	Interest lost due to surplus funds remaining idle	Measures the efficiency in deployment of funds by calculating the number of days for which the surplus funds above the threshold limit remained idle/ not invested Note: The threshold limit shall be determined by the appropriate authority Following rating scale to be adhered : 5- If surplus funds remained idle for 0 day 4- If surplus funds remained idle for 1 working day 3- If surplus funds remained idle for 2 working days 2- If surplus funds remained idle for 3 working days 1- If surplus funds remained idle for more than 3 working day	a. Calculate the rating for each case where available surplus funds remained idle b. Sum of ratings arrived at for all the cases where available surplus funds remained idle during the year x KPI weightage 5 x Total no. of cases where surplus funds was available during the year
Financial	Return from surplus funds	Measures the efficiency in generating returns from the surplus funds during the year Note: The surplus funds may be deployed in ICDs, Mutual funds, fixed deposits or in any other mode as per deposit policy Following rating scale to be adhered : 5- If percentage is between 91%-100% 4- If percentage is between 86%-90% 3- If percentage is between 81%-85% 2- If percentage is between 76%-80% 1- If percentage is below 76%	(Actual Return/ 12 month average of SBI fixed deposit rate for 1 yr) * 100
Financial	Collection of TDS certificates from banks	Measures % of cases where TDS certificates were timely collected from Banks Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of TDS certificates timely collected from bank/ Total no. of TDS certificates to be received during the year) * 100
Financial	Monitoring of systems audit action points	Measures % of cases where within 1 month of receipt of systems audit report, action was taken on exception report Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of cases where timely action taken on exception report Total no. of exception reports relating to systems received during the year) * 100
Financial	Monitoring of audit action points relating to sales, physical verification of stores & assets	Measures % of cases where within 1 month of receipt of audit report, action was taken on exception report relating to sales, physical verification of stores & assets Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of cases where timely action taken on exception report/ Total no. of exception reports relating to sales, stores & assets received during the year) * 100

Financial	Number of CAG audit observations and non-conformities actioned	Measures % of CAG audit observations and non-conformities that were identified (for head quarter, areas, units, etc.) have been actioned within the specified timeframe Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(No. of observations or non-conformities timely actioned/ Total no. of observations or non-conformities required to be actioned during the year) * 100
Financial	Early warning system	Measures whether the Board was timely alerted/ warned regarding any irregularity, lack of compliance, lack of adherence, lacunas and problems whether actual or potential concerning the financial systems, the financial operations, the financing plans, the accounting, the audits, the budgets and any other matter of a financial nature or which could or does have a financial implication. Following rating scale to be adhered : 5- No adverse audit observations/Board comments 3- 1 adverse audit observation/Board comment 2- 2 adverse audit observations/Board comments 1- More than 2 adverse audit observations/Board comments	(Audit observations/ Board comments as reflected in the minutes of the Board meeting) * 100
Financial	Accuracy in valuation of stores receipts	Measures % of cases where valuation of stores receipts has not been done correctly and the amount thereof Following rating scale to be adhered : 5- If percentage is 0% 4- If percentage is 1% 3- If percentage is 2% 2- If percentage is 3% 1- If percentage is more than 3%	(Number of cases of incorrect valuation of stores receipts/ Total no. of cases of valuation of stores receipts) * 100
Financial	Ensuring financial coverage in case of customer having no FSA	Measure to ensure financial coverage before despatch of materials Following rating scale to be adhered : 5- If there is no bill of non-compliance 4- If there is 1 bill of non-compliance 3- If there are 2 bills of non-compliance 2- If there are 3 bills of non-compliance 1- If there are more than 3 bills of non-compliance	No. of bills of non-compliance
Financial	Monitoring FSA financial clauses compliance	Measures whether fuel supply agreement financial clauses have been duly complied with Following rating scale to be adhered : 5- No instances of non-compliance 4- 1 type of non-compliance 3- 2 types of non-compliance 2- 3 types of non-compliance 1- More than 3 types of non-compliance	No. of cases where FSA financial clauses were not complied with Type of non-compliance (Illustrative only): 1. Crushing charges not billed correctly 2. Transportation charges not billed correctly
Financial	Issue of Bank Guarantee	Measures whether bank guarantee was issued within the specified period Following rating scale to be adhered : 5- If all the BGs were timely issued 3- In case of 1 instance of failure 1- In case of more than 1 instance of failure	No. of instances where BG was timely issued

Financial	Efficiency in revenue budget estimation in CIL	Measures the efficiency in revenue budget estimation for CIL as a whole by calculating the % of actual amount spent to the budgeted amount. Note: - Exclude CSR expenses, mine closure plan expenses and special purpose expenses - Revenue budget for variable costs to be adjusted according to actual production Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(Actual amount spent/ Budgeted amount) * 100
Financial	Efficiency in revenue budget estimation	Measures the efficiency in revenue budget estimation by calculating the % of actual amount spent to the budgeted amount. Note: - Exclude CSR expenses, mine closure plan expenses and special purpose expenses - Revenue budget for variable costs to be adjusted according to actual production Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(Actual amount spent/ Budgeted amount) * 100
Financial	Timely submission of budgets and financial plans to the Board	Measures whether the annual budget, other budgets, financial plans, business plans, feasibility studies, investment memoranda and all other financial and business documents as may be required from time to time by the Board were timely submitted to the appropriate authority for approval Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is below 86%	(No. of reports timely submitted/ Total no. of reports required to be submitted during the year) * 100
Financial	Efficiency in capital budget estimation	Measures the efficiency in capital budget estimation by calculating the % of items where the actual amount spent equalled or exceeded the budgeted amount. Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(No. of items where actual amount spent equalled or exceeded budget/ Total number of items in the budget) * 100
Financial	Cenvat credit	Measures whether Cenvat records are accurately and timely maintained as per rules Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(Cenvat claims submitted/ Cenvat claims due) * 100
Financial	Accuracy in calculation of statutory dues amount	Measures number of cases where the statutory dues amount calculation was not done correctly and the amount thereof Following rating scale to be adhered : 5- If there are no audit observations 4- If there is 1 audit observation 3- If there are 2 audit observations 2- If there are 3 audit observations 1- If there are more than 3 audit observations	Audit observations on the number of cases of incorrect calculation of tax liability and the amount thereof. Examples of error: 1. Royalty rate error 2. Cenvat calculation error 3. VAT calculation error

Financial	Accuracy in calculation of tax liability	Measures number of cases where the tax liability was computed at a lesser amount than the required amount and the value thereof Note: Taxes shall include Income Tax, VAT, CST, Input Tax, Service Tax, Royalty, Clean Energy Cess, Rural Education Cess, Primary Education Cess or any other tax for which the position holder is responsible to compute. Following rating scale to be adhered : 5- If there are no audit observations 4- If there is 1 audit observation 3- If there are 2 audit observations 2- If there are 3 audit observations 1- If there are more than 3 audit observations	Audit observations on the number of cases of incorrect calculation of tax liability and the amount thereof
Financial	Accuracy in issue of TDS certificates	Measures % of cases where the details in the TDS certificates issued were incorrect Following rating scale to be adhered : 5- If percentage is 0% 4- If percentage is between 1%-2% 3- If percentage is between 3%-4% 2- If percentage is between 5%-6% 1- If percentage is more than 6%	(No. of revised TDS certificates issued/ Total no. of TDS certificates issued during the year) * 100
Financial	Compliance of accounting standards/ policies	Measures whether accounting standards and policies as adopted by the company have been duly complied with Following rating scale to be adhered : 5- If there are no CAG/Statutory audit adverse comments 4- If there is 1 CAG/Statutory audit adverse comment 3- If there are 2 CAG/Statutory audit adverse comments 1- If there are more than 2 CAG/Statutory audit adverse comments	Adverse CAG/Statutory audit comments on non-compliance of company adopted accounting standards and policies
Financial	Compliance of statutory laws	Measures whether all the applicable statutory laws, rules & regulations for finance department were duly complied with during the year. In case of non-compliance, penalty is imposed by the statutory authorities. Following rating scale to be adhered : 5- If there are no CAG/Statutory audit observations 4- If there is 1 CAG/Statutory audit observation 3- If there are 2 CAG/Statutory audit observations 2- If there are 3 CAG/Statutory audit observations 1- If there are more than 3 CAG/Statutory audit observations	CAG/Statutory audit observations during the year on account of non-compliance of statutory laws, rules & regulations
Financial	Compliance of listing agreement clauses	Measures whether applicable listing agreement clauses (excluding corporate governance clauses) were duly complied with Following rating scale to be adhered: 5- In case of full compliance 4- In case of full compliance of clause 35 & 41 but non compliance of any other clause 3- In case of full compliance of clause 41 but non compliance of clause 35 2- In case of full compliance of clause 41 but non compliance of clause 35 and any other clauses 1- In case of non-compliance of clause 35 & 41	Penalty paid, notice received from statutory authorities/ stock exchanges, audit observations on non-compliance of listing agreement clauses
Financial	Timely submission of reports relating to stock exchanges / investors	Measures % of cases where reports/information required by stock exchanges / investors have been timely submitted. Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 91%-99% 3- If percentage is between 81%-90% 2- If percentage is between 71%-80% 1- If percentage is less than 71%	(No. of reports/information timely submitted/ Total no. of Reports/ information required to be submitted during the year) * 100



Financial	Compliance of dividend declaration regulations	Measures whether all the applicable statutory laws, rules, regulations pertaining to declaration of dividend have been duly complied with Following rating scale to be adhered : 5- In case of full compliance 1- In case of any penalty paid, notice received or audit observation on non-compliance	Penalty paid, notice received from statutory authorities, audit observations on non-compliance of dividend declaration rules & regulations
Financial	Valuation of services rate	Measures whether the rates to be charged for services provided during the year like planning & design and exploration services were correctly calculated or not Following rating scale to be adhered : 5- If there are no CAG/Statutory audit observations 3- If there is 1 CAG/Statutory audit observation 1- If there is more than 1 CAG/Statutory audit observations	CAG/Statutory audit observations on the correctness of the service rates
Financial	Initiation of notes for payment to JV partners/ foreign subsidiary	Measures whether notes for timely payment to JV partners/ foreign subsidiary were initiated within the specified period Following rating scale to be adhered : 5- Note submitted on or before the target date 4- Delay by 1 working day 3- Delay by 2 working days 2- Delay by 3 working days 1- Delay by more than 3 working days	a. Calculate the rating for each case of note initiation b. Sum of ratings arrived at for all the cases of notes initiation during the year x KPI weightage 5 x Total no. of cases of notes initiation during the year
Customer	Appointment of auditors	Measures % of cases where auditors like System auditor, Stores verification auditors, etc. are appointed within the prescribed timeline Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of auditors timely appointed/ Total no. of auditors to be appointed during the year) * 100
Customer	Bill Payment	Measures % of cases where passed bills were paid within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of passed bills timely paid/ Total no. of passed bills paid during the year) * 100
Customer	Submission of information / documents to dealing banks	Measures whether information / documents were submitted to the dealing banks within the specified period to enable them comply with the statutory requirements. Following rating scale to be adhered : 5- No complaints/ remarks from the dealing bank 3- 1 complaint/ remarks from the dealing bank 1- More than 1 complaint/ remarks from the dealing bank	Written complaint / remarks from the dealing bank on non compliance within the specified period
Customer	Timely arrangement of funds	Measures whether a working relationship was maintained with banks, financial institutions and capital markets with the aim of securing the funds necessary for the operations of the company, the attainment of its development plans and its investments. Following rating scale to be adhered : 5- No instances of delay in meeting company's fund requirements 3- 1 instance of delay in meeting company's fund requirements 1- More than 1 instance of delay in meeting company's fund requirements	Number of cases where company's fund requirements were not met timely
Customer	Approval for release of funds for rehabilitation/ environment work	Measures whether approval for release of funds for rehabilitation/ environment work was given in accordance with approved/specified terms/Board directions Following rating scale to be adhered : 5- If there is no adverse audit comment/ observation 3- 1 adverse audit comment/ observation 1- More than 1 adverse audit comment/ observation	Adverse audit observations on the approval decisions

Customer	Tendering process	<p>Measures the efficiency of Tender Committee members in completing the tendering process within the specified period. Note: A tendering process may have say 6 phases:</p> <ol style="list-style-type: none"> <li>1. Receipt of approved indent to tender opening,</li> <li>2. Tender opening to final technical scrutiny,</li> <li>3. Final tender scrutiny to final commercial scrutiny,</li> <li>4. Technical Committee Review (TCR) for Price Bid Opening to Finalization of TCR for Price Bid Opening,</li> <li>5. Price Bid Opening to Final Technical Committee Review (TCR),</li> <li>6. Final Technical Committee Review (TCR) to Placement of Order. If a member is involved in only say one phase of the tendering process, then his efficiency shall be evaluated for completing that particular phase of tender only. Also all the members of that phase shall have joint responsibility for timely closure of that phase. Following rating scale to be adhered :</li> </ol> <ol style="list-style-type: none"> <li>5- If percentage is 100%</li> <li>4- If percentage is between 90%-99%</li> <li>3- If percentage is between 80%-89%</li> <li>2- If percentage is between 60%-79%</li> <li>1- If percentage is below 60%</li> </ol>	(No. of tender phases completed on time/ Total no. of tender phases handled during the period) * 100
Customer	Passing of vendor/contractor bills	<p>Measures % of cases where bills have been passed/actioned within the specified period after receipt of bills from vendors/contractors/ concerned department</p> <p>Following rating scale to be adhered :</p> <ol style="list-style-type: none"> <li>5- If percentage is 99%-100%</li> <li>4- If percentage is between 97%-98%</li> <li>3- If percentage is between 95%-96%</li> <li>2- If percentage is between 93%-94%</li> <li>1- If percentage is below 93%</li> </ol>	(No. of bills passed/ actioned timely /Total no. of bills received during the year) * 100
Customer	Passing of employee bills	<p>Measures % of cases where employee bills have been passed/ actioned within the specified period after receipt of bills in the section (personal claims of employees on rolls bills, medical bills, TA/ DA bills, etc.)</p> <p>Following rating scale to be adhered :</p> <ol style="list-style-type: none"> <li>5- If percentage is 100%</li> <li>4- If percentage is between 98%-99%</li> <li>3- If percentage is between 96%-97%</li> <li>2- If percentage is between 94%-95%</li> <li>1- If percentage is below 94%</li> </ol>	(No. of bills passed/ actioned timely/ Total no. of bills received during the year) * 100
Customer	Timely passing of post retirement executive medical scheme bills	<p>Measures % of cases where employee's post retirement executive medical scheme bills have been passed/actioned within the specified period after receipt of bills in the section</p> <p>Following rating scale to be adhered :</p> <ol style="list-style-type: none"> <li>5- If percentage is 100%</li> <li>4- If percentage is between 98%-99%</li> <li>3- If percentage is between 96%-97%</li> <li>2- If percentage is between 94%-95%</li> <li>1- If percentage is below 94%</li> </ol>	(No. of bills passed/ actioned timely/ Total no. of bills received during the year) * 100
Customer	Timely passing of claims under CMPF, pension, gratuity, life cover scheme and other terminal benefit schemes	<p>Measures % of cases where employee's claims under CMPF, pension, gratuity, life cover scheme and other terminal benefit schemes have been passed/actioned within the specified period after receipt of claims in the section</p> <p>Following rating scale to be adhered :</p> <ol style="list-style-type: none"> <li>5- If percentage is above 98%</li> <li>4- If percentage is between 96%-97%</li> <li>3- If percentage is between 94%-95%</li> <li>2- If percentage is between 92%-93%</li> <li>1- If percentage is below 92%</li> </ol>	(No. of claims passed sanctioned timely/ Total no. of claims received during the year) * 100

Customer	Payment of fees	Measures whether guarantees fees to Govt. of India and agency fees to the banks were paid within the due date Following rating scale to be adhered : 5- No delay in payment 4- Delay by 1 working day 3- Delay by 2 working days 2- Delay by 3 working days 1- Delay by more than 3 working days	a. Calculate the rating for each case of payment b. Sum of ratings arrived at for all the payment cases x KPI weightage 5 x Total no. of payment cases
Customer	Refund of customer dues	Measures % of e-auction cases where the customer dues were refunded within the specified time period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	E-auction cases (No. of customer dues refunded/ Total no. of customer dues refund cases received during the year for refund) * 100
Customer	Refund of customer dues	Measures % of cases excluding e-auction cases where the customer dues were refunded within the specified time period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	Excluding e-auction cases (No. of customer dues refunded/ Total no. of customer dues refund cases received during the year for refund) * 100
Customer	Refund of deposits	Measures % of cases where the customer deposits (security deposit, earnest money, etc.) were refunded within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is below 86%	(No. of customer deposits refunded on time/ Total no. of customer deposits refund cases during the year) * 100
Customer	Settlement of billing disputes	Measures % of cases where the disputes raised by the customers have been settled within the prescribed period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is below 86%	(No. of billing disputes timely settled/ total no. of billing disputes raised by the customers during the year) * 100
Customer	Welfare projects completed	Measures % of welfare projects completed as against targets Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(No. of welfare projects completed during the year/ No. of welfare projects targeted to be completed during the year) * 100
Customer	Reconciliation of EMD & Security deposit schedule	Measures accuracy % of EMD, security deposit and any other customer deposit schedule with the control ledger Following rating scale to be adhered : 5- If variance percentage is 0% 4- If variance percentage is between 1%-5% 3- If variance percentage is between 6%-10% 2- If variance percentage is between 11%-15% 1- If variance percentage is more than 15%	100% - Amount as per schedule Control ledger amount x 100

Customer	Providing funds to user departments	Measures % of cases where funds required by user departments for meeting expenses were provided within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of cases where funds timely provided/ Total no. of cases where funds were requested by user departments) * 100
Customer	Remittance of funds to regional sales offices	Measures % of cases where funds were remitted to the regional sales offices within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is below 86%	No. of cases where funds timely remitted/ Total no. of cases when fund was required to be remitted) * 100
Customer	Execution of bank related activities of other departments	Other departments require assistance from Funds section from time to time in various bank related activities. It includes opening bank account, opening LCs, settlement of LC charges, etc. The KPI measures whether such requests were timely executed Following rating scale to be adhered : 5- No instances of any delay 4- 1 instance of delay 3- 2 instances of delay 2- 3 instances of delay 1- More than 3 instances of delay	No. of cases where such requests were not timely executed as evidenced from department complaints / records / audit observations
Customer	Payment of cash compensations	Measures % of cases where cash compensations (e.g. to widows) were paid within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of cases where cash compensation timely paid/ Total no. of cases of cash compensation during the year) * 100
Customer	Payment of cash compensations in CIL	Measures whether cash compensations (e.g. to widows, coal board pension, etc.) were paid within the specified period Following rating scale to be adhered : 5- Payment on or before the target date 4- Delay by 1 working day 3- Delay by 2 working days 2- Delay by 3 working days 1- Delay by more than 3 working days	a. Calculate the rating for each month/period of payment depending upon the day of payment b. Sum of ratings arrived at for all the months/period of payment during the year x KPI weightage 5 x Total no. of months/period of payment during the year
Customer	Payment of salary & wages	Measures % of cases where salary & wages were paid within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of times when salary & wages were timely paid/ Total no. of times salary & wages were paid during the year) * 100
Customer	Payment of salary & wages in CIL	Measures whether salary & wages were paid within the specified period Following rating scale to be adhered : 5- Payment on or before the target date 4- Delay by 1 working day 3- Delay by 2 working days 2- Delay by 3 working days 1- Delay by more than 3 working days	a. Calculate the rating for each month x 100 period of payment depending upon the day of payment b. Sum of ratings arrived at for all the months/period of payment during the year x KPI weightage 5 x Total no. of months/period of payment during the year

Customer	Accuracy in calculation of incentive payments	Measures % of cases where incentive payment calculation was done correctly Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of cases of incentive payments correctly calculated/ Total no. of cases involving incentive payment calculation handled during the year) * 100
Customer	Accuracy in giving effect to change in pay due to pay revision/ position change	Measures % of cases where any change in pay due to pay revision or position change was accurately reflected in the system Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of cases of correct reflection of pay change/ Total no. of cases involving pay change received during the year) * 100
Customer	Compliance to prevention of insider trading requirements	Measures whether prevention of insider trading requirements were duly complied with Following rating scale to be adhered : 5- If no complaints received 4- If 1-2 cases of complaints received 3- If 3-4 cases of complaints received 2- If 5-6 cases of complaints received 1- If more than 6 cases of complaints received	No. of cases of complaints received from SEBI for insider trading
Customer	Timely redressal of investor complaints	Measures % of cases where investor complaints were redressed through the registrar within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 91%-99% 3- If percentage is between 81%-90% 2- If percentage is between 71%-80% 1- If percentage is less than 71%	(No. of investor complaints timely redressed/ Total no. of investor complaints received during the year) * 100
Customer	Timely reply / follow-up to Parliamentary queries / Ministry of Coal	Measures % of cases where reply / follow-up to parliamentary queries/ Ministry of Coal were made within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is below 86%	(No. of cases where replies timely submitted/ Total no. of cases where replies required to be submitted) * 100
Customer	Settlement of PF cases	Measures % of PF cases that were actioned/settled within the specified timeframe Following rating scale to be adhered : 5- If percentage is above 98% 4- If percentage is between 96%-97% 3- If percentage is between 94%-95% 2- If percentage is between 92%-93% 1- If percentage is below 92%	(No. of PF cases timely actioned/settled/ Total no. of PF cases settled during the year) * 100
Customer	Timely issue of C Forms	A measure to ascertain % of cases where C Forms were issued within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of C forms timely issued/ Total no. of C forms available /due (whichever is less)) * 100

Customer	Timely issue of Form 16 to employees	Measures % of cases where Form 16 were issued to the employees within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of employees for whom Form 16 timely issued/ total no. of employees for whom Form 16 issued during the year) * 100
Customer	Timely issue of TDS certificates to vendors/ suppliers	Measures % of cases where TDS certificates were issued within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is below 86%	(No. of TDS certificates issued on time/ Total no. of TDS certificates to be issued during the year) * 100
Customer	Timely receipt of concessional tax forms from customers	Measures % of cases where concessional tax forms were received from the customers within the prescribed timeframe Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(No. of concessional tax forms received during the year/ Total no. of concessional tax forms due to be received during the year) * 100
Customer	Timely reply to RTI queries	Measures % of RTI queries timely replied Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 91%-95% 1- If percentage is less than 90%	(No. of RTI queries timely replied/ Total no. of RTI queries received during the year) * 100
Customer	Holding of investors/ analysts meets	Measures number of investors/ analysts meets and/or concalls held during the year Following rating scale to be adhered : 5- 50 or more meets and/or concalls held during the year 4- 45-49 meets and/or concalls held during the year 3- 41-44 meets and/or concalls held during the year 2- 36-40 meets and/or concalls held during the year 1- Less than 36 meets and/or concalls held during the year	No. of investors Analysts meets held during the year
Customer	Timely reply to investor queries	Measures % of cases where investor queries in writing were replied within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is less than 86%	(No. of cases where replies to investor queries timely provided/ Total no. of investor queries received during the year) * 100
Customer	Accuracy/ clarity in information provided	Measures the accuracy / clarity of the information provided in the replies in response to queries received from investors/management Following rating scale to be adhered : 5- No complaints received 4- 1-10 complaints received 3- 11-20 complaints received 2- 21-30 complaints received 1- More than 30 complaints received	No. of justified complaints received from investors management on incompleteness or inaccuracy of the information provided to them in response to their queries

Process	Timely scrutiny and vetting of bills	Measures % of cases where bills were scrutinised and vetted within the specified period. Note: The HoD/GM/ appropriate authority will specify the period, for example he may specify that bills should be scrutinised and vetted within 2 days from the date of receipt of bills Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of bills timely scrutinised and vetted/ Total no. of bills vetted during the year) * 100
Process	Timely empanelment of Merchant Bankers/ Investment Bankers/ Accounts & Tax consultants	Measures whether merchant bankers/ investment bankers/ accounts and tax consultants were appointed within the specified period Note: In the appointment process, Coal Videsh section is involved in: - Issuing note sheet to CGM/ Director Technical - Preparing Notice Inviting Tender - Sending recommendation of committee to Director for approval - Issue of appointment letters Following rating scale to be adhered : 5- No delay in appointment 4- Delay by 1 week 3- Delay by 2 weeks 2- Delay by 3 weeks 1- Delay by more than 3 weeks	No. of days delay in appointing merchant bankers/investment bankers/ accounts and tax consultants
Process	Timely submission of provisional monthly cost sheets	Measures % of cases where provisional monthly cost sheets were submitted to appropriate authorities within the specified period. For CIL it is 5th working day of subsequent month, for subsidiary HQ, it is 4th working day of the subsequent month Following rating scale to be adhered : 5- Report submitted on or before the target date 4- Delay by 1 working day 3- Delay by 2 working days 2- Delay by 3 working days 1- Delay by more than 3 working days	a. Calculate the rating for each submission depending upon the day of submission b. Sum of ratings arrived at for all the submissions during the year x KPI weightage 5 x Total no. of submissions during the year
Process	Timely submission of confirmed monthly cost sheets	Measures whether confirmed monthly cost sheets were submitted to appropriate authorities within the specified period. Note: For CIL, the cut off is 26th of subsequent month, for subsidiary HQ, it is 22nd of subsequent month and for area it is 15th of subsequent month. Following rating scale to be adhered : 5- Report submitted on or before the target date 4- Delay by 1 day 3- Delay by 2 days 2- Delay by 3 days 1- Delay by more than 3 days	a. Calculate the rating for each submission depending upon the day of submission b. Sum of ratings arrived at for all the submissions during the year x KPI weightage 5 x Total no. of submissions during the year
Process	Reconciliation of customer account	Measures % of cases where customer dues are reconciled Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(Total reconciled balance/ Total debtors) * 100
Process	Monitoring of BG/ LC/ OD status	Measures number of active contracts where BG was required but the BG either expired or was not taken or was inadequate and the shortfall in the value of such BG Following rating scale to be adhered : 5- If there is no case of inadequate BG 4- If there is 1 case of inadequate BG 3- If there are 2 cases of inadequate BG 2- If there are 3 cases of inadequate BG 1- If there are more than 3 cases of inadequate BG	No. of cases of inadequate BGs as per audit observations and the value thereof

Process	Timely raising of coal sales bills	Measures % of cases where coal sales bills have been raised within the prescribed number of days (after the date when Bill cum Challan was raised). Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of coal sales bills timely raised/ Total no. of coal sales bills raised during the year) * 100
Process	Timely raising of sales (services) bills	Measures % of cases where sales (services) bills have been raised within the prescribed number of days (after the date of delivery of service). Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of sales (services) bills timely raised/ Total no. of sales (services) bills raised during the year) * 100
Process	Timeliness in vetting of comparative statements	Measures whether comparative statements were vetted within the specified period Following rating scale to be adhered : 5- Vetting completed on or before the specified period 4- Delay by 1 working day 3- Delay by 2 working days 2- Delay by 3 working days 1- Delay by more than 3 working days	a. Calculate the rating for each vetting case b. Sum of ratings arrived at for all the cases vetted during the year x KPI weightage 5 x Total no. of cases of vetting undertaken during the year
Process	Timely budget certification	Measures % of cases where budget certification was provided within the specified period. Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is less than 86%	(No. of cases where budget certification was timely provided/ Total no. of cases of budget certification during the year) * 100
Process	Timely recommendation of tender committee note	Measures whether tender committee note was recommended to the appropriate authorities within the specified period. Following rating scale to be adhered : 5- Recommendation completed within the specified period 4- Delay by 2 working days 3- Delay by 3 working days 2- Delay by 4 working days 1- Delay by more than 4 working days	a. Calculate the rating for each recommendation b. Sum of ratings arrived at for all the recommendations during the year x KPI weightage 5 x Total no. of recommendations undertaken during the year
Process	Timely review of financial due diligence	Measures whether initial financial due diligence for any proposal (JV or asset purchase abroad) is reviewed within the specified period Following rating scale to be adhered : 5- Review completed within the specified period 4- Delay by 7 days 3- Delay by 10 days 2- Delay by 12 days 1- Delay by more than 12 days	a. calculate the rating for each review case b. Sum of ratings arrived at for all the reviews during the year x KPI weightage 5 x Total no. of reviews undertaken during the year
Process	Timely preparation of project reports	Measures % of project reports prepared within the specified timeframe Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is less than 86%	(No. of project reports timely prepared/ Total no. of project reports prepared during the year) * 100



Process	Timely disposal of proposals	Measures % of cases where proposals were disposed off within the specified period. Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(No. of proposals timely disposed off / Total no. of proposals received during the year) * 100
Process	Timely maintenance of Cash Book & Bank Book	Measures % of surprise checking where it was found that entries in Cash Book and Bank Book have been recorded within the prescribed period from the date of occurrence of the transaction Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of surprise checking where cash/bank book entries found to be recorded timely/ Total no. of surprise checking during the year) * 100
Process	Timely preparation of bank reconciliation statements	Measures % of cases where the bank reconciliation statement (BRS) was prepared on time Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of months in which BRS was timely prepared/ Total number of times BRS was required to be prepared) * 100
Process	Timely reconciliation of fund remittances	Measures % of cases where fund remittances reconciliation statement (reconciliation of fund remittances from head quarter to Area or units, Kolkata sales office to head quarter) was submitted within the prescribed time Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of reconciliation statements submitted on time/Total no. of reconciliation statements required to be submitted during the year) * 100
Process	Timely reconciliation of inter-area/ unit transactions	Measures whether reconciliation statements (of transactions between area and unit, area and area, head quarter and area) were prepared within the specified date Following rating scale to be adhered : 5- Statements prepared on or before the target date 4- Delay by 1 day 3- Delay by 2 days 2- Delay by 3 days 1- Delay by more than 3 days	a. Calculate the rating for each statement depending upon the day of preparation b. Sum of ratings arrived at for all the reconciliation statements prepared during the year x KPI weightage 5 x Total no. of reconciliation statements prepared during the year
Process	Timely reconciliation of inter-departmental transactions	Measures whether reconciliation statements (of transactions between CIL & subsidiaries) were prepared within the specified date Following rating scale to be adhered : 5- Statements prepared on or before the target date 4- Delay by 1 day 3- Delay by 2 days 2- Delay by 3 days 1- Delay by more than 3 days	a. Calculate the rating for each statement depending upon the day of preparation b. Sum of ratings arrived at for all the reconciliation statements prepared during the year x KPI weightage 5 x Total no. of reconciliation statements prepared during the year
Process	Timely reconciliation of inter- regional sales office transactions as well as CIL HQ	Measures whether reconciliation statements (of transactions between CIL HQ and regional sales offices) were prepared within the specified period Following rating scale to be adhered : 5- Statements prepared on or before the target date 4- Delay by 1 day 3- Delay by 2 days 2- Delay by 3 days 1- Delay by more than 3 days	a. Calculate the rating for each statement depending upon the day of preparation b. Sum of ratings arrived at for all the reconciliation statements prepared during the year x KPI weightage 5 x Total no. of reconciliation statements prepared during the year

Process	Timely reconciliation of sales figures	Measures % of cases where Sales Reconciliation Statement (sales figures as per Area Sales books and Area sales figures as per head quarter sales books) was prepared within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of sales reconciliation statements timely prepared/ Total no. of sales reconciliation statements prepared during the year) * 100
Process	Timely reconciliation of sales (services) figures	Measures % of cases where Sales Reconciliation Statement (sales figures as per regional institutes books and regional institutes figures as per head quarter sales books, sales figures relating to subsidiaries) was prepared within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of sales reconciliation statements timely prepared/ Total no. of sales reconciliation statements prepared during the year) * 100
Process	Timely reconciliation of total quantity of coal billed vs despatched	Measures % of cases where the coal reconciliation statement (reconciliation between total quantity of coal billed and coal despatched) was prepared on time Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of reconciliation statements prepared on time/ Total no. of reconciliation statements prepared during the year) * 100
Process	Books of Accounts	Measures whether timely, full and accurate set of accounting books of the company complying with the applicable statutory legislations, regulations, accounting standards, policies & procedures and Board guidelines were duly maintained during the year Following rating scale to be adhered : 5- If there is no CAG audit qualification/ comment 4- If there is 1 CAG audit qualification/ comment 3- If there are 2 CAG audit qualification/ comments 2- If there are 3 CAG audit qualification/ comments 1- If there are more than 3 CAG audit qualification/ comments	Number of CAG Audit qualification/ comments
Process	Timely submission of final accounts	Measures whether the final accounts were submitted to Board/ Central Accounts & Taxation/ Head Quarters/ appropriate authority within the specified period. Following rating scale to be adhered : 5- In case there is no delay 4- Delay by 1 working day 3- Delay by 2 working days 2- Delay by 3 working days 1- Delay by more than 3 working days	a. Calculate the rating for each submission depending upon the day of submission b. Sum of ratings arrived at for all the submissions during the year x KPI weightage 5 x Total no. of submissions during the year
Process	Timely submission of accounts of foreign subsidiary to Central Accounts	Measures whether the final accounts of foreign subsidiaries were submitted to Central Accounts & Taxation section within the specified period Following rating scale to be adhered : 5- In case there is no delay 4- Delay by 1 working day 3- Delay by 2 working days 2- Delay by 3 working days 1- Delay by more than 3 working days	a. Calculate the rating for each submission depending upon the day of submission b. Sum of ratings arrived at for all the submissions during the year x KPI weightage 5 x Total no. of submissions during the year

Process	Timely submission of reports to Ministry	Measures % of cases where reports were submitted to the Ministry of Coal or any other Ministry within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of financial reports timely submitted/ Total no. of financial reports submitted during the year) * 100
Process	Timely submission of financial reports	Measures % of cases where financial reports were submitted to the CIL HQ within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of financial reports timely submitted/ Total no. of financial reports submitted during the year) * 100
Process	Timely submission of schedules to accounts to Central Accounts	Measures % of cases where schedules to accounts were timely submitted to Central Accounts Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of cases of timely submission of schedules/ Total no. of submissions during the year) * 100
Process	Timeliness in raising dr/cr notes	Measures % of cases where debit/ credit notes related to subsidiaries/ areas were raised within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of dr/cr notes timely raised/ Total no. of dr/cr notes raised during the year) * 100
Process	Timely reconciliation of price stores ledger and general ledger (NL)	Measures % of cases where reconciliation statement involving Price Stores Ledger and General Ledger was prepared on time Following rating scale to be adhered : 5- If percentage is 100% 1- If percentage is not 100%	(No. of reconciliation statements timely prepared/ Total number of reconciliation statements required to be prepared during the year) * 100
Process	Timely reconciliation of Finance & Cost reports	Measures whether the Finance and Cost reports were reconciled within the specified period. Following rating scale to be adhered : 5- No instance of delay in reconciliation 3- 1 instance of delay in reconciliation 1- More than 1 instance of delay in reconciliation	No. of quarters (or any other defined period) where reconciliation was not done timely
Process	Submission of utilisation certificates & progress report	Measures % of cases where utilisation certificates & progress reports were submitted to Ministry of Coal/ CIL within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is less than 86%	(No. of utilisation certificates/ progress reports timely submitted/ Total no. of utilisation certificates/ progress reports submitted during the year) * 100

Process	Maintaining fund & non-fund based limits with consortium banks	Measures whether there were any instances where fund or non- fund based limits were not available due to incomplete/ improper documentation. Following rating scale to be adhered : 5- No instance of non-availability of limits due to incomplete/ improper documentation 4- 1 instance of non-availability of limits due to incomplete/ improper documentation 3- 2 instances of non-availability of limits due to incomplete/ improper documentation 2- 3 instances of non-availability of limits due to incomplete/ improper documentation 1- More than 3 instances of non-availability of limits due to incomplete/improper documentation	No. of instances of non-availability of fund / non-fund based limits with consortium banks when required
Process	Timely submission of cash flow statement	Measures whether cash flow statement has been submitted to head quarter within the prescribed time Following rating scale to be adhered : 5- Report submitted on or before the target date 4- Delay by 1 day 3- Delay by 2 days 2- Delay by 3 days 1- Delay by more than 3 days	a. Calculate the rating for each submission depending upon the day of submission b. Sum of ratings arrived at for all the submissions during the year x KPI weightage 5 x Total no. of submissions during the year
Process	Timely deposit of deposits or advances received	Measures % cases where deposits or advances (earnest money, security deposit, advances) received were deposited with the bank within the prescribed period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of deposits or advances timely banked/ Total no. of deposits or advances received and required to be banked during the year) * 100
Process	CAG audit paras dropped	Measures the efficiency in dropping CAG audit paras Following rating scale to be adhered : 5- If there are no pending audit paras which are more than 3 years old 4- If there are no pending audit paras which are more than 4 years old 3- If there are no pending audit paras which are more than 5 years old	Age of pending audit paras
Process	Robust internal control systems	Measures whether during the year, there was a continuous financial audit and control systems in place to monitor the performance of the company, flow of funds, expenditures, income, receivables, payables and other financial transactions Following rating scale to be adhered : 5- If there is no adverse comment/ observation by audit committee 4- If there is 1 adverse comment/ observation by audit committee 3- If there are 2 adverse comments/ observations by audit committee 2- If there are 3 adverse comments/ observations by audit committee 1- If there are more than 3 adverse comments/ observations by audit committee	Audit committee's adverse comments/ observations as reflected in the minutes of the audit committee meeting

Process	Timely completion of audit by CIL team	Measures % of audits that were completed by the CIL internal audit team within the specified period. Note : It will include all audits which the Internal Audit department is required to initiate and monitor including thematic audits. Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of audits timely completed/ Total no. of audits undertaken during the year) * 100
Process	Timely completion of audit by HQ team	Measures % of audits that were completed by the subsidiary HQ internal audit team within the specified period. Note : It will include all audits which the Internal Audit department is required to initiate and monitor including thematic audits. Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of audits timely completed/ Total no. of audits undertaken during the year) * 100
Process	Timely completion of internal audit by outside auditors appointed by CIL	Measures % of cases where internal audit by outside auditors appointed by CIL, was completed within the specified period. An internal audit shall be deemed complete once the auditors submit their final report to CIL Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(No. of internal audits timely completed/ Total no. of internal audits conducted during the year) * 100
Process	Timely completion of internal audit by outside auditors appointed by HQ	Measures % of cases where internal audit by outside auditors appointed by subsidiary HQ, was completed within the specified period. An internal audit shall be deemed complete once the auditors submit their final report to subsidiary HQ Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(No. of internal audits timely completed/ Total no. of internal audits conducted during the year) * 100
Process	Timely reply to audit queries/ paras	Measures % of cases where reply to audit queries or paras was submitted within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is less than 86%	(No. of cases where replies timely submitted/ Total no. of cases where replies required to be submitted) * 100
Process	Timely informing and follow-up with areas on audit points requiring action	Based on the audit reports, there are certain audit observations/ points on which the areas/units are required to take action. The KPI measures whether the Internal Audit section timely conveyed such audit observations/ points to the respective areas/units to enable them take required action and also timely followed-up for ATR. Following rating scale to be adhered : 5- 100% achievement 4- Between 96%-99% achievement 3- Between 91%-95% achievement 2- Between 86%-90% achievement 1- Below 86% achievement	(No. of audit observations timely conveyed or followed-up/ Total no. of audit observations required to be conveyed or follow-up during the year) * 100

Process	Timely reply to queries from head quarter/ user departments	Measures % of cases where the reply to queries from head quarter or user departments has been timely made Following rating scale to be adhered : 5- 100% achievement 4- Between 96%-99% achievement 3- Between 91%-95% achievement 2- Between 86%-90% achievement 1- Below 86% achievement	(No. of queries to which replies timely made/ Total no. of queries received during the year) * 100
Process	Timely submission of coal sales data (MIS)	Measures % of cases where coal sales data have been submitted to head quarter within the specified date Following rating scale to be adhered : 5- 100% achievement 4- Between 96%-99% achievement 3- Between 91%-95% achievement 2- Between 86%-90% achievement 1- Below 86% achievement	(No. of timely sales data submission/ Total no. of sales data submissions during the year) * 100
Process	Timely submission of MIS reports	Measures the % of cases where MIS reports were timely submitted. Note: MIS reports shall include reports for GM Coordination meeting with CMD, Board note or any other MIS report required to be submitted from time to time. Following rating scale to be adhered : 5- 100% achievement 4- Between 96%-99% achievement 3- Between 91%-95% achievement 2- Between 86%-90% achievement 1- Below 86% achievement	(No. of MIS reports timely submitted / Total no. of MIS reports submitted during the year) * 100
Process	Timely submission of System reports	Measures whether System reports were timely submitted. Following rating scale to be adhered : 5- No delay in submission 4- Delay of 1 working day 3- Delay of 2 working days 2- Delay of 3 working days 1- Delay of more than 3 working days	a. Calculate the rating for each submission depending upon the day of submission b. Sum of ratings arrived at for all the submissions during the year x KPI weightage 5 x Total no. of submissions during the year
Process	Timely submission of mine-wise cost report	Measures % of cases where mine-wise cost reports have been submitted to appropriate authorities within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is less than 86%	(No. of cases where reports have been timely submitted/ Total number of reports submitted during the year) * 100
Process	Timely submission of reports to audit committee	Measures % of reports timely submitted to the audit committee Following rating scale to be adhered 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(No. of reports timely submitted/ total no. of reports submitted during the year) * 100
Process	Timely submission of reports to shareholders' grievance committee	Measures % of reports timely submitted to the shareholders' grievance committee Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is less than 86%	(No. of reports timely submitted / Total no. of reports submitted during the year) * 100

Process	Timely submission of MoU projections	Measures whether MoU projections have been timely submitted as per guidelines given to CIL. Note: Delay shall be calculated from the date set for submission of the MoU projections Following rating scale to be adhered : 5- Report submitted on or before the target date 4- Delay by 1 working day 3- Delay by 2 working days 2- Delay by 3 working days 1- Delay by more than 3 working days	No. of days delay in submission of MoU projections to appropriate authorities.
Process	Timely submission of projections (excluding MoU)	Measures whether projections (excluding MoU) have been timely submitted to appropriate authorities Note: Projections shall include Annual action plan, BIFR, IE Budgetary Resources and any other similar projections required to be prepared. Following rating scale to be adhered : 5- Report submitted on or before the target date 4- Delay by 1 working day 3- Delay by 2 working days 2- Delay by 3 working days 1- Delay by more than 3 working days	a. Calculate the rating for each submission depending upon the day of submission b. Sum of ratings arrived at for all the submissions during the year x KPI weightage 5 x Total no. of submissions during the year
Process	Timely submission of projections	Measures whether projections have been timely prepared and submitted as per guidelines given by CIL. Note: Projections shall include Annual action plan, MoU, BIFR, IE Budgetary Resources and any other similar projections required to be prepared. Following rating scale to be adhered : 5- Report submitted on or before the target date 4- Delay by 1 working day 3- Delay by 2 working days 2- Delay by 3 working days 1- Delay by more than 3 working days	a. Calculate the rating for each submission depending upon the day of submission b. Sum of ratings arrived at for all the submissions during the year x KPI weightage 5 x Total no. of submissions during the year
Process	Timely submission of budget estimates	Measures whether the budget (Revenue and/or Capital) estimates were submitted to appropriate authorities by the target date Note: It includes yearly estimates, revised estimates and quick estimates Following rating scale to be adhered : 5- Report submitted on or before the target date 4- Delay by 2 working days 3- Delay by 4 working days 2- Delay by 6 working days 1- Delay by more than 6 working days	a. Calculate the rating for each submission depending upon the day of submission b. Sum of ratings arrived at for all the submissions during the year x KPI weightage 5 x Total no. of submissions during the year
Process	Timely submission of cost plus project projections	Measures whether the cost plus project projections were submitted to appropriate authorities by the target date Following rating scale to be adhered : 5- Report submitted on or before the target date 4- Delay by 2 working days 3- Delay by 4 working days 2- Delay by 6 working days 1- Delay by more than 6 working days	a. Calculate the rating for each submission depending upon the day of submission b. Sum of ratings arrived at for all the submissions during the year x KPI weightage 5 x Total no. of submissions during the year
Process	Conceptual note	Acceptance of conceptual note by the reporting officer on improvement of functioning of the company Following rating scale to be adhered : 5- More than one conceptual note accepted 4- One conceptual note accepted	Number of conceptual notes accepted during the year

Process	Timely submission of PF reports/ data to user departments/ subsidiaries/ regional institutes	Measures % of cases where PF reports/data were submitted to user departments/subsidiaries/regional institutes within the specified timeframe Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is less than 86%	(No. of PF reports/data timely submitted/ Total no. of PF reports/data submitted during the year) * 100
Process	Compliance of corporate governance requirements	Measures whether corporate governance requirements (SEBI & DPE) were duly complied with Following rating scale to be adhered : 5- In case of full compliance 4- 1 case of notice received/ audit observation on non-compliance 3- 2 cases of notice received/ audit observations on non-compliance 2- In case of penalty payment on account of non-compliance 1- More than 2 cases of notice received/ audit observations on non-compliance	Penalty paid, notice received from statutory authorities/ stock exchanges, audit observations on non-compliance of corporate governance requirements
Process	Compliance of meeting (AGM / EGM) requirements	A measure to ascertain whether for meetings (AGM/EGM) the agenda was timely circulated, meeting timely convened, draft minutes prepared within 5 working days of holding the meeting and any other statutory laws, rules, regulations related to meetings for which a CS is responsible has been duly complied with Following rating scale to be adhered : 5- In case of full compliance 4- In case there is delay in sending meeting notice but other aspects complied with 3- In case there is delay in draft minutes preparation but other aspects complied with 2- In case there is non-compliance in 2 aspects 1- In case there is non-compliance in more than 2 aspects	Any non-compliance matter related to meetings observed, highlighted by auditors/ statutory authorities during the year
Process	Compliance of meeting (Board / Committee) requirements	A measure to ascertain whether for meetings (Board/Committee) the agenda was timely circulated (after receipt of final inputs from concerned departments), meeting timely convened, draft minutes prepared within 5 working days of holding the meeting and any other statutory laws, rules, regulations related to meetings for which a CS is responsible has been duly complied with Following rating scale to be adhered : 5- In case of full compliance 4- In case there is delay in agenda circulation but other aspects complied with 3- In case there is delay in draft minutes preparation but other aspects complied with 2- In case there is non-compliance in 2 aspects 1- In case there is non-compliance in more than 2 aspects	Any non-compliance matter related to meetings observed, highlighted by auditors/ statutory authorities during the year
Process	Maintaining statutory registers	Measures whether statutory registers were maintained/ updated within the specified period Following rating scale to be adhered : 5- If there are no audit observations 3- If there is 1 audit observation 1- If there is more than 1 audit observation	Audit observations on maintenance of statutory registers
Process	Maintaining statutory registers (CS department)	Measures whether statutory registers (relating to CS department) were maintained/ updated within the specified period Following rating scale to be adhered : 5- If there are no audit observations 4- If there is 1 audit observation 3- If there are 2 audit observations 2- If there are 3 audit observations 1- If there are more than 3 audit observations	Secretarial audit observations on maintenance of statutory registers



Process	Statutory laws compliance (CS)	Measures whether all the applicable statutory laws, rules, regulations (eg. Companies Act, SEBI, etc.) for which a CS is responsible for compliance, has been duly complied with Following rating scale to be adhered : 5- In case of full compliance 4- 1 case of notice received/ audit observation on non-compliance 3- 2 cases of notice received/ audit observations on non-compliance 2- In case of penalty payment on account of non-compliance 1- More than 2 cases of notice received/ audit observations on non-compliance	Penalty paid, notice received from statutory authorities, audit observations on non-compliance of statutory laws, rules & regulations
Process	Timely preparation of Annual Report for circulation	Measures whether Annual Report (for circulation) was prepared within the specified period Following rating scale to be adhered : 5- Annual Report prepared on or before the target date 4- Delay by 3 working day 3- Delay by 5 working days 2- Delay by 7 working days 1- Delay by more than 7 working days	No. of days delay in preparation of annual report
Process	Audit committee meetings	Measures % of cases where the audit committee meetings as required by statute were timely conducted. Note: The responsibility shall include timeliness in preparing agenda, minutes and follow-up of ATRs Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is not 100%	(No. of audit committee meetings timely conducted/ Total no. of audit committee meetings conducted during the year) * 100
Process	Timely filing of statutory returns/ documents (CS)	Measures whether statutory returns/ documents (required to be filed by the CS department) were filed by the scheduled date Following rating scale to be adhered : 5- In case of full compliance 4- 1 case of delay (excluding Balance Sheet/Annual Return filing) 3- 2 cases of delay (excluding Balance Sheet/Annual Return filing) 2- In case of delay in filing Balance Sheet/Annual return 1- More than 2 cases of delay	No. of instances where statutory returns/ documents were not filed by the scheduled date
Process	Timely filing of statutory returns/ documents	Measures % of cases where statutory returns/ documents were filed by the scheduled date Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of statutory returns/documents filed on time/ Total no. of statutory returns/ documents filed during the year) * 100
Process	Timely reply to notice from statutory authorities	Measures % of cases where reply to notice from statutory authorities have been timely made Following rating scale to be adhered : 5- 100% achievement 4- Between 96%-99% achievement 3- Between 91%-95% achievement 2- Between 86%-90% achievement 1- Below 86% achievement	(No. of notices to which replies timely made/ Total no. of notices received during the year) * 100
Process	Timely submission of statutory dues statements	Measures % of cases where the statutory dues statements have been submitted to head quarter within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of statutory dues statements submitted on time/ Total no. of statutory dues statements submitted during the year) * 100

Process	Timely submission of tax statements to CIL/ head quarter	Measures % of cases where tax (e.g. Input tax credit, sales tax, CST declaration form) statements were submitted to CIL/ head quarter within the specified time Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of tax statements timely submitted/ Total no. of tax statements required to be submitted during the year) * 100
Process	Timely deposit of statutory dues	Measures % of cases where the statutory dues were deposited within the specified period Following rating scale to be adhered : 5- If percentage is 100%\n4- If percentage is 99% 3- If percentage is 98% 2- If percentage is 97% 1- If percentage is below 97%	(No. of cases of timely statutory dues payment/ Total no. of payment of statutory dues during the year) * 100
Process	Timely deposit of Income Tax, Professional Tax deducted by CIL	Measures whether the Income Tax, Professional Tax deducted from employees salary/payout were deposited within the specified period Following rating scale to be adhered : 5- Deposit on or before the target date 4- Delay by 1 working day 3- Delay by 2 working days 2- Delay by 3 working days 1- Delay by more than 3 working days	a. Calculate the rating for each case of deposit depending upon the day of deposit b. Sum of ratings arrived at for all the cases of deposit during the year x KPI weightage 5 x Total no. of cases of deposit during the year"
Process	Timely payment of tax liability	Measures % of cases where tax payment has been made within the prescribed timeline Following rating scale to be adhered : 5- 100% achievement 4- Between 96%-99% achievement 3- Between 91%-95% achievement 2- Between 86%-90% achievement 1- Below 86% achievement	(No. of cases of timely tax payment / Total no. of cases of tax payment during the year) * 100
Process	Advance register maintenance	Measures % of cases where employee advances were adjusted/ action taken within the specified period (say 1 month from the date of giving advance) Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(No. of cases where employee advances adjusted within the specified period/ Total no. of cases of employee advance adjustment) * 100
Process	Timely accounting of deposits	Measures number of cases where deposits (e.g. tender money, earnest money, security deposit, performance security deposit, deposits for abnormal low rates, etc.) received were not accounted for in the books within the specified period Following rating scale to be adhered : 5- No case of delay in accounting of deposits 4- 1 case of delay in accounting of deposits 3- 2 cases of delay in accounting of deposits 2- 3 cases of delay in accounting of deposits 1- more than 3 cases of delay in accounting of deposits	Number of cases of delay in accounting of deposits as per audit report
Process	Timely preparation of schedules	Measures % of cases where schedules were prepared within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 98%-99% 3- If percentage is between 96%-97% 2- If percentage is between 94%-95% 1- If percentage is below 94%	(No. of cases where schedules timely prepared/ Total no. of cases where schedules are required to be prepared) * 100

Process	Timeliness in incorporation of process/procedural/structural changes in the accounts/ systems	Measures whether any changes in the method of accounting, computation, procedures, etc. were updated in the system within the specified time period Following rating scale to be adhered : 5- Updation within the specified period 4- Delay by 3 working day 3- Delay by 5 working days 2- Delay by 7 working days 1- Delay by more than 7 working days	a. Calculate the rating for each updation depending upon the day of updation b. Sum of ratings arrived at for all the updations during the year x KPI weightage 5 x Total no. of updations during the year
Process	Timely issue of Last Pay Certificates	Measures % of cases where last pay certificates were issued within the specified period Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is 99% 3- If percentage is 98%\n2- If percentage is 97% 1- If percentage is below 97%	(No. of cases where LPC timely issued/ Total no. of LPC issued during the year) * 100
Process	New initiative	Measures the percentage of work completion on new initiatives planned in a year 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	Percentage equivalent of work completed
Process	Initiatives for system improvement	Measures the percentage of system improvement work completed against the planned activities in a year 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	Percentage equivalent of work completed
Process	Achieving MoU score	Measures the timely completion of MoU related projects 5- If percentage is 100% 4- If percentage is between 90 %-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is less than 60%	(no. of MoU projects completed in time/ total no. of MoU projects) * 100
Process	Achieving MoU score	Measures the MoU score achieved for the MoU related activities assigned to the executive 5- If achieved Excellent score for target 4- If achieved Very good score for target 3- If achieved Good score for target 2- If achieved Fair score for target 1- If achieved Poor score for target	As per rating scale
Learning & Growth	Employee Satisfaction Index	Measures the employee engagement in their work activities and responsibilities in terms of enthusiasm and commitments Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(Number of employees giving a rating of 4 or 5 on a 5 point scale instrument/ Total survey population) * 100
Learning & Growth	Updation of employee skill	Measures the percentage of employees sent for training against the number of request for nomination received for training Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(Number of employees sent for training/ Number of request for nomination received for training) * 100

Learning & Growth	Timely correction of error list	Measures whether correction of error list was done within the specified period Following rating scale to be adhered : 5- Correction of error list within the specified period 4 - Delay by 1 day 3 - Delay by 2 days 2 - Delay by 3 days 1 - Delay by more than 3 days	a. Calculate the rating for each error list correction depending upon the day of correction b. Sum of ratings arrived at for all the error list corrections done during the year x KPI weightage 5 x Total no. of error list corrections during the year
Learning & Growth	Application of software for preparing internal audit program	Measures the degree of usage of technology for preparation of internal audit program Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 91%-99% 3- If percentage is between 81%-90% 2- If percentage is between 71%-80% 1- If percentage is less than 71%	(No. of software for internal audit program used/ Total no. of software for internal audit program available) * 100
Learning & Growth	Computerisation of financial activities	Measures extent of computerisation of the financial activities achieved as compared against the plans Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is less than 86%	Extent of computerisation of the financial activities achieved as compared against the plans
Learning & Growth	Documentation of work procedures	A measure to ensure that the work procedure is documented in black & white and updated regularly (atleast half yearly) to ensure that the roles are clear and understandable by others and any new joinee can perform the job with good understanding by referring to the documented work procedures Following rating scale to be adhered : 5- If 100% of key activities of the position documented and updated 4- If percentage is between 81 %-90% 3- If percentage is between 71%-80% 2- If percentage is between 60%-70% 1- If percentage is less than 60%	Extent of work procedures documented and updated
Learning & Growth	Stores ledger automation index	Measures % of areas where stores ledger is maintained online Note: KPI not applicable to subsidiaries where stores ledger is 100% online Following rating scale to be adhered : 5- If percentage is 100% 4- If percentage is between 96%-99% 3- If percentage is between 91%-95% 2- If percentage is between 86%-90% 1- If percentage is less than 86%	(No. of areas where stores ledger maintained online/ Total no. of areas where stores ledger is maintained) * 100
Learning & Growth	Uniformity of party code/ account code	Measures number of cases where there was no uniformity in party codes/ account codes Following rating scale to be adhered : 5- If there are no cases of non-uniformity in party codes/account codes 4- If there are 1-5 cases of non-uniformity in party codes/account codes 3- If there are 6-10 cases of non-uniformity in party codes/account codes 2- If there are 11-15 cases of non-uniformity in party codes/account codes 1- If there are more than 15 cases of non-uniformity in party codes/ account codes	Number of party codes/ account codes lacking uniformity detected subsequent to submission of bills to party

Learning & Growth	Coordination meeting	Measures the no. of coordination meetings held during a year against the planned no. of meetings 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(no. of meetings held/ no. of meetings planned) * 100
Learning & Growth	Automation of processes	Measures the no. of processes automated against the planned no. of processes during the year  5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(no. of processes automated/ no. of processes planned) * 100
Learning & Growth	No. of trainings conducted on new concepts	Measures the no. of training conducted for employees of E&T department on new concepts against the no. of programmes planned. 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(no. of trainings conducted/ total no. of programmes planned) * 100
Learning & Growth	No. of employees trained on new concepts	Measures the no. of employees covered under training conducted on new concepts against the no. of employees planned to be covered. 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(no. of employees covered/ total no. of employees planned to be covered) * 100
Learning & Growth	Mentoring	Measures the no. of executives (mentees) covered under mentoring process against the target. 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(no. of mentees covered/ total no. of target mentees) * 100
Learning & Growth	Mentoring	Measures the no. of executives (mentees) guided under mentoring scheme in a year.  For guiding 5 mentees– 5 For guiding 4 mentees– 4 For guiding 3 mentees– 3 For guiding 2 mentees– 2 For guiding 1 mentees– 1	Total no. of mentees guided successfully in a year
Learning & Growth	Training hours	Measures the no. of under-reports (sub-ordinates) completed the planned hours of training in a year against the total no. of under-reports  100% - 5 91% to 99% - 4 81 % 90% - 3 71% to 80% - 2 Less than 80% - 1	(no. of under-reports completed the planned training hours/ total no. of under-reports) * 100
Learning & Growth	Internal Trainer Certification (ITC) ( <i>The department should encourage developing a pool of internal trainers for the discipline for training programmes at MDIs, IICM etc.</i> )	Measures the no. of under-reports who have obtained ITC in a year against the total no. of under-reports  5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(no. of under-reports obtained ITC/ total no. of under-reports) * 100

Learning & Growth	Quality Circle (QC) ( <i>Department is expected to form Quality Circles for process/ cost improvement and undertake QC projects on relevant themes. A QC project should be completed within 6 months</i> )	Measures the no. of quality circle projects completed in a year against the planned no. of QC projects 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(No. of QC projects completed/ total no. QC projects planned) * 100
Learning & Growth	Quality Circle (QC)	Measures the no. of quality circle projects implemented in a year against the no. of QC projects completed. 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(No. of QC projects implemented/ total no. QC projects completed) * 100
Learning & Growth	Developing best practices( <i>Department is expected to undertake continuous process improvement projects for improving efficiency, saving cost, reducing wastage &amp; loss etc. A 'Process Improvement' will be judged as Best practice in the company through a mechanism of Best practice competition to be organized at company level</i> )	Measures the no. of processes developed/ improved as best practices.  If atleast 1 process is improved as best practice and implemented - 5 If atleast 1 process is improved as best practice- 4 If atleast 2 processes significantly improved - 3 If atleast 1 process is significantly improved - 2 If atleast 1 process is improved marginally - 1	No. of processes developed/ improved as best practices.
Learning & Growth	Organizing conferences/ seminars/ workshops/ evening lectures	Measures the no. of learning programs organized on relevant themes of the discipline for knowledge/ skill updation  If the no. of programs organized is 4 or more- 5 If the no. of programs organized is 3 - 4 If the no. of programs organized is 2 - 3 If the no. of programs organized is 1 - 2	No. of learning programs organized on relevant themes of the discipline for knowledge/ skill updation
Learning & Growth	Acredition	Measures the percentage of work completed for certification/ acredition against the activities planned for the phase. 5- If percentage is 100% 4- If percentage is between 90%-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is below 60%	(Number of initiatives implemented/ Total no. of initiatives planned) * 100
Learning & Growth	ERP implementation	Measures the percentage of work completed for ERP implementation against the planned activities in a year 5- If percentage is 100% 4- If percentage is between 90 %-99% 3- If percentage is between 80%-89% 2- If percentage is between 60%-79% 1- If percentage is less than 60%	Percentage equivalent of work completed