



**Office of the Comptroller and Auditor General of India,  
10 Bahadur Shah Zafar Marg, New Delhi - 110 - 124.  
(Government Accounting Standards Advisory Board)**

***Minutes of monthly meeting for September 2022 on progresses made by the States on preparation of Asset Accounts on Mineral and Non-Renewable Energy Resources***

**Background:** As per the Concept Paper on NRA, GASAB Secretariat has brought out the templates of Asset Accounts on Mineral and Non-Renewable Energy Resources in the States which were circulated to the State Governments in October 2021. In addition, draft guidelines/ Standard Operating Procedures (SoPs) on data collection and collation methodologies was also suggested. Consequent upon the national declaration at CoP 26, input tables were incorporated in the templates

In order to handhold the States in this nationally important project, GASAB headquarters has been holding monthly meetings with all 30 States at the end of each month from October 2021 onwards. This was the 12th meeting for the month of September 2022.

**Date and time:** 1 November 2022 (10.30 AM to 1.30 PM)

**Participating State:** All 28 States and 2 UTs with Legislature.

**Mode:** Virtually through MS Teams arranged by RTI, Prayagraj.

**Chair:** Addl Deputy CAG, GASAB (ADAI, GASAB).

**Proceedings:** At the outset, ADAI GASAB while conveying thanks to the State Accountant Generals and their teams for not only completing the first draft of the Asset Accounts on Mineral and Energy Resources but also for the successful launch of the Compendium of Asset Accounts on Mineral & Energy Resources.

Continuing the meeting, SAO, GASAB/NRA made special references about the co-operation and contribution of the State Government Departments especially in the Departments of Mines, Petroleum, Environment & Forests, Finance etc without which completing the huge work within such short time would not have been possible. He also highlighted that along with the Asset Accounts, GASAB is also attempting to prepare the table on receipt from exploitation of natural resources and expenditure on their management and mitigation of environmental damages which is another requirement as per the SEEA framework. The SAO informed the house that, presently, pilots are underway in five States – Assam, Gujarat, Odisha, Tamil Nadu and Telangana. When completed, he explained, the country will be ready with two of the four stage implementation strategy of SEEA – CF framework.

The unique model of collaboration of the Audit, A&E Offices with the State Government Departments and its success in handholding the State Governments in preparing the first draft of Asset Accounts on behalf of the State Governments, was highlighted by the SAO. Moreso, because this was a new and uncharted area, he said.

Thereafter, the status of work in all 30 States on the following items were presented by the State AsG Offices.

- ***Status of validation by State Governments and verification by Audit offices;***

- *Confirmation of facts and figures of Compendium.*
- *Status of State NRA Reports 2020-21.*
- *Status of Asset Accounts for 2021-22.*
- *Implementation of quarterly reporting framework.*

A number of State Government departments were present during the meeting.

Based on the presentations, the following emerged:

- *Asset Accounts for 2020-21 have been completed in all States and UT of J&K and all the States have responded back to headquarters on the facts/figures of Compendium.*
- *Nine States<sup>1</sup> reported to have received information on Asset Accounts 2020-21.*
- *Eight States<sup>2</sup> reported to have received quarterly reports as part of the quarterly reporting framework suggested by GASAB. It was decided that the State AsG offices would impress upon the State Government Departments to compile the quarterly reports in the Directorates. The AsG Offices would continue to compile the reports for reconciliation at the end of the year. Meanwhile, State AsG Offices would continue to handhold the State Governments in implementing other elements of Guidelines/SOPs like the mapping of supply and use of resources, measures on mitigating illegal mining etc.*
- *It was decided that the remaining State AsG Offices would continue to pursue with the State Government Departments for generation of Asset Accounts 2021-22 and also commence furnishing quarterly reports as per the quarterly reporting framework of GASAB.*
- *State specific – Assam – Since the Asset Account 2020-21 is completed and suitably inserted in the Compendium, information being received from the State Environment & Forest Department for 2020-21 may not be insisted upon. Instead, the department may be requested to process the data for 2021-22 which is targeted to be completed by March 2023. If required, they may seek assistance from the Department of Geology and Mining, Assam which is the nodal department for mining and allied activities in the States.*

Meeting ended with vote of thanks to the Chair.

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<sup>1</sup> Bihar, Jammu & Kashmir, Maharashtra, Meghalaya, Punjab, Rajasthan, Sikkim, Telangana, and West Bengal.

<sup>2</sup> Jammu & Kashmir, Kerala, Maharashtra, Mizoram, Punjab, Rajasthan, Sikkim and Telangana.