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Government Accounting Standards Advisory Board**



Progress made for May 2024 by the States/UTs on preparation of Asset Accounts on Mineral and Energy Resources and other ongoing works

Background: The Government Accounting Standards Advisory Board (GASAB) is hand holding the States in implementing the Natural Resource Accounting through assisting in preparing the Asset Accounts on various resources and handholding the State Government Departments for building the edifice for continuous data generation for preparation of the Asset Accounts for subsequent years are underway in the States/UT of J&K and Ladakh. In addition, efforts are also being made to assist the States/UTs to further improve the control and monitoring on mining activities for better management of resources and optimization of revenues for the States exchequer.

For effective implementation of NRA, State NRA Cells have been constituted within Offices of the Accountants General, Audit and A&E and the State Government Departments which meet periodically to discuss on the progress and issues/constraints for possible solution under guidance of GASAB.

As per the monthly reporting mechanism introduced by GASAB, the 28 States and three UTs of Delhi, J&K and Ladakh (wherein the NRA is presently being implemented) report the progress under the major heads of works, namely preparation of Asset Accounts on Mineral & Energy Resources for 2021-22, implementation of quarterly reporting framework on Mineral & Energy Resources from 2022 onwards, mine-wise production and revenues of major minerals for three year period ending March 2022, status of implementation of Rule 45 of Mineral Conservation Development Rules (MCDR) mandating submission of monthly reports to State Governments along with the IBM, status of expanding the MCDR for control and monitoring of minor minerals exercising powers conferred under Section 15 of the Mines and Minerals (Development and Regulation) Act, 1957, mapping the supply and use of resources and status of information/data on accounting of Water Resources. Besides the monthly reporting mechanism, the status and progress of works are virtually discussed quarterly.

Based on the reported progress, actionable points are communicated to the State Accountants General Offices for compliance which are suitably communicated to the State Government Departments for information and further discussed in the State NRA Cells for further action.

The progress reported till the end up to May 2024 is as mentioned below:

Table 1

Status of Asset Accounts 2021-22:

States/UTs in which information on all six tables have been received	27 States and 3 UTs Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Delhi (only table 6 on generation of Power), Goa, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand Karnataka, Kerala, Ladakh, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Punjab, Rajasthan, Sikkim, Tamil Nadu, Telangana, Tripura, Uttar Pradesh (partially), Uttarakhand, and West Bengal.
States/UTs in which first draft of Asset Accounts for 2021-22 completed	28 States/UTs completed and 2 States partially completed Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Delhi (table 6), Goa, Gujarat, Haryana, Himachal Pradesh (except table 6) (partially), J&K, Jharkhand Karnataka, Kerala, Ladakh, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha (partially), Punjab, Rajasthan, Sikkim, Tamil Nadu, Tripura, Uttarakhand, Uttar Pradesh and West Bengal.
States/UTs in which State Government validation of Asset Accounts completed	24 States/UTs completed and 2 States partially completed Andhra Pradesh, Arunachal Pradesh, Bihar, Chhattisgarh, Delhi (table 6), Goa, Gujarat, Haryana, Himachal Pradesh (except table 6) (partially), J&K, Karnataka, Kerala, Ladakh, Madhya Pradesh, Maharashtra, Meghalaya, Mizoram, Nagaland, Odisha (partially), Punjab, Rajasthan, Tamil Nadu, Tripura, Uttarakhand, Uttar Pradesh and West Bengal.
States/UTs in which limited verification completed	23 States/UTs completed and 2 States partially completed. Andhra Pradesh, Arunachal Pradesh, Bihar, Chhattisgarh, Delhi (table 6), Goa, Gujarat, Haryana, Himachal Pradesh (except table 6) (partially), J&K, Karnataka, Kerala, Ladakh, Madhya Pradesh, Maharashtra (with observations), Meghalaya, Mizoram, Nagaland, Odisha, Punjab (with observations), Rajasthan (with observations), Sikkim, Tamil Nadu, Tripura and West Bengal (partially).
No of States/UTs for which Asset Accounts have been received in Hq	21 States and 3 UTs Andhra Pradesh, Arunachal Pradesh, Bihar, Chhattisgarh, Delhi (table 6), Goa, Gujarat, Haryana, Jammu & Kashmir, Ladakh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Meghalaya, Mizoram, Nagaland, Odisha, Rajasthan, Sikkim, Tripura, Uttar Pradesh, Uttarakhand and West Bengal.

Note: Delhi reported 'nil' mineral repository.

Table 2

Mine-wise production and revenues of major minerals for three years ending March 2022 (email of GASAB dated 25 March 2023)

Data/information called for	All States and UT of J&K
Data/information received (target date 31 July 2023)	28 States/UTs Andhra Pradesh, Arunachal Pradesh (Nil), Assam (partially), Bihar, Chhattisgarh (mine-wise revenues awaited), Goa, Gujarat, Haryana (Nil), Himachal Pradesh (partially), Jammu and Kashmir, Jharkhand (partially), Karnataka, Kerala, Ladakh (Nil), Madhya Pradesh, Maharashtra, Manipur (Nil), Meghalaya, Mizoram (Nil), Odisha, Punjab (Nil), Rajasthan (partially), Sikkim (Nil), Telangana (partially), Tripura (Nil), Uttar Pradesh, Uttarakhand and West Bengal.

Table 3

Status of implementation of Mineral Conservation Development Rules mandating submission of Monthly reports in forms F1 to F8 and annual reports in H1 to H8 by the lessees of major mineral (ADAI, GASAB's DO letter dated 25 May 2023, minutes of regional seminar and monthly meetings circulated vide email dated 24 and 31 May 2023)

Conveyed to the State Government	By all States (except Odisha) Andhra Pradesh, Arunachal Pradesh (Not Applicable), Bihar, Madhya Pradesh (offline), Odisha reported that the lessees are submitting same forms to the State Government along with the IBM. This is a good practice.
No of States/UTs in which meetings were convened, details thereof	Andhra Pradesh, Bihar, Chhattisgarh, Goa, Gujarat, Haryana (Nil), Himachal Pradesh, J&K, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Meghalaya, Mizoram (Nil), Punjab (Nil), Rajasthan, Sikkim (Nil), Tamil Nadu, Tripura (Nil), Uttar Pradesh and West Bengal.
State Government/UT authority of which response received	Andhra Pradesh, Bihar, Gujarat, Haryana (Nil), J&K, Jharkhand (Secy. Mines stated that lessees are practicing the submission of returns to the State Govt. 100% compliance needs to be checked) Karnataka, Kerala, Maharashtra, Madhya Pradesh, Manipur, Meghalaya, Rajasthan, Telangana and Uttar Pradesh.
State Government/UT authorities agreed to comply with statutory provisions of MCDR	Bihar (Agreed by the State Govt.), Chhattisgarh (agreed in the meeting to take up the matter with the lessees. During the meeting on 08.04.2024, the State Govt. informed that the monthly returns for Major Minerals already being received from lessees.), Goa (Reminder

	<p>issued), Gujarat (CGM has clarified that as per rule action is taken.), Himachal Pradesh (Reminder issued), J&K (Lessees of Major Minerals are submitting the Monthly returns and Annual Reports in the prescribed formats to the IBM, Govt. of India as well as to the concerned District Minerals Officers under relevant provisions of the MCDR, 2017), Jharkhand (Secy. Mines stated that lessees are practicing the submission of returns to the State Govt. 100% compliance needs to be checked), Karnataka (The State Govt. has stated that in future, ILMS of the Deptt. will be integrated with the IBM e-returns so that both the Deptts. Can examine the returns filed by the lessees.), Kerala (A reply has been received from DMG via e-mail dated 14.09.2023 stating that the lessees furnished monthly return to IBM with a copy to DMG and the deptt. conducts annual reconciliation of monthly return figure with that of Accounts submitted by the lessees.), Madhya Pradesh (State Govt. has intimated that the lessees of the Major Minerals are submitted the copies of the monthly and Annual reports (in hard copy) to the DGM. Bhopal and DMOs along with the online submission), Maharashtra, Manipur (Since working of Chromite Mine was stopped w.e.f. 10/09/2010, there is no active Mine of Major Minerals in the State. Therefore, no monthly and annual reports in respective fprms under MCDR, 2017 had been submitted by the owners of the Mines and Quarries), Meghalaya, Rajasthan (Deptt. informed that login credentials have been provided by IBM), Telangana (Agreed and Director of Mines has informed that 'the annual and monthly reports submitted by the lessees for Major Minerals to the IBM and State Govt. are one and the same), Uttar Pradesh and West Bengal.</p>
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Table 4

Status of expanding the above Rules for minor minerals exercising powers under Section 15 (1A) (m&o) of the Mines and Minerals (Development and Regulation) Act in the States – atleast for the specified minor minerals (ADAI, GASAB’s DO letter dated 25 May 2023, minutes of regional seminar and monthly meetings circulated vide email dated 24 and 31 May 2023)

Conveyed to the State Government	By all States (except Odisha).
No of States/UTs in which meetings were convened, details thereof	Andhra Pradesh, Arunachal Pradesh (Not Applicable), Bihar, Chhattisgarh, Goa, Himachal Pradesh, J&K, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Meghalaya, Rajasthan, Sikkim (Nil), Tamil Nadu, Uttar Pradesh and West Bengal.

State Government/UT authority of which response received	Andhra Pradesh, Bihar, Gujarat, J&K, Jharkhand (Secy. Mines stated that they shall explore the feasibility of expansion of and shall do it if doable), Karnataka, Kerala, Maharashtra, Madhya Pradesh, Manipur, Meghalaya, Telangana, Tripura (partially) and Uttar Pradesh.
State Government/UT authorities agreed	Bihar (Agreed by the State Govt.), Chhattisgarh (to discuss with lessees and finalize. Meeting on 08.04.2024, the State Govt. informed that the monthly returns are not being received from DMO's and furnishing the same is not possible.), Goa (Reminder issued), Gujarat (As per CGM office, it is stated that the above not applicable. CGM follows GMMCR rules for Minor Minerals), Haryana (Reminder issued), Himachal Pradesh (Reminder issued), J&K (Matter has also taken up with the Directorate of Geology & Mining), Karnataka (The Deptt. has stated that in future, e-returns will also be covered under ILMS for Minor Minerals also.), Madhya Pradesh, Maharashtra, Manipur (In respect of Minor Minerals all Quarries granted have been banned by the Hon'ble High Court of Manipur w.e.f 14/02/2020. Therefore, no monthly and annual reports in respective fprms under MCDR, 2017 had been submitted by the owners of the Mines and Quarries), Meghalaya, Telangana (Not Agreed) and West Bengal.

Table 5

Pilot study on Supply and Use of resources (a limited study of extraction/production of limestone and their usage in cement industries had been planned in selective States)

Requirement of data conveyed to the State Government	Gujarat, Himachal Pradesh, Meghalaya and Rajasthan
No of States/UTs in which meetings were convened, details thereof	All four States
State Government/UT authority of which response received	Gujarat, Rajasthan (partially – as regards supply of limestone) and Himachal Pradesh (partially)
Details of follow up	Through letters, meetings and official visits.

Table 6

Data on grade-wise production of coal vis-à-vis revenue realization (in coal bearing States)

Requirement of data conveyed to the State Government	J&K, Jharkhand, Madhya Pradesh, Odisha, Maharashtra
No of States/UTs in which meetings were convened, details thereof	

State Government/UT authority of which response received	Maharashtra, Odisha, Madhya Pradesh.
Details of follow up	Maharashtra, Odisha

Table 7

Information/data on accounting of Water Resources (email of GASAB dated 28 March 2023)

For preparing the Concept Note and tentative templates of Water Accounts, information/inputs/data on management of water resources in the States/UTs, availability and usage of water resources have been called for from the States/UTs

Data/information called for	All States and UTs of Delhi, J&K and Ladakh
Data/information received (target date 31 July 2023) in the State AsG Offices/Hq	<p>24 States and UTs</p> <p>Arunachal Pradesh, Bihar (partially), Chhattisgarh (partially), Delhi, Goa (partially), Gujarat (partially), Haryana (partially), Himachal Pradesh (partially), J&K (partially), Ladakh (partially), Jharkhand, Karnataka (partially), Kerala, Madhya Pradesh (partially), Maharashtra (partially), Meghalaya (partially), Odisha (partially), Rajasthan (partially), Tamil Nadu (partially), Telangana (partially), Tripura, Uttar Pradesh (partially), Uttarakhand (partially) and West Bengal (partially).</p> <p>(Partially denotes information received from either of surface water or ground water)</p>
Follow up done by States/UTs	States/UTs have commenced following up with the authorities through letters, NRA Cell meetings, video conferences and Official visits.