



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



***Progress made up to September 2023 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 of September 2023 is as mentioned below.

**Table 1**

**Status of Asset Accounts 2021-22:**

States/UTs in which information on all six tables have been received	<b>23 States and three UTs</b> Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Delhi (only table 6 on generation of Power), Goa, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Karnataka, Kerala, Ladakh, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Rajasthan, Sikkim, TN (except tables 5), Tripura and Uttarakhand, and West Bengal.
States/UTs in which first draft of Asset Accounts for 2021-22 completed	<b>23 States/UTs completed and five States partially completed</b> Andhra Pradesh, Arunachal Pradesh, Bihar, Chhattisgarh, Delhi (table 6), Goa, Gujarat, Haryana, Himachal Pradesh (partially), J&K, Karnataka, Kerala, Ladakh, Madhya Pradesh (partially), Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha (partially), Punjab (partially), Rajasthan, Sikkim, Tamil Nadu (partially), Tripura, Uttarakhand, Uttar Pradesh, West Bengal.
States/UTs in which State Government validation of Asset Accounts completed	<b>16 States/UTs completed and three States partially completed</b> Arunachal Pradesh, Bihar, Delhi (table 6), Goa, Gujarat, Haryana, Himachal Pradesh (partially), J&K, Karnataka, Kerala, Ladakh, Maharashtra, Meghalaya, Punjab (partially), Rajasthan, Tamil Nadu (partially), Tripura, Uttarakhand and West Bengal.
States/UTs in which limited verification completed	<b>15 States/UTs completed and three States partially completed.</b> Arunachal Pradesh, Bihar, Chhattisgarh, Delhi (table 6), Goa, Gujarat, Haryana, J&K, Karnataka, Kerala, Ladakh, Maharashtra (with observations), Nagaland, Punjab (partially), Rajasthan (with observations), Tamil Nadu (partially), Tripura and West Bengal (partially).
No of States/UTs for which Asset Accounts have been received in Hq	<b>Seven States and three UTs</b> Arunachal Pradesh, Bihar, Goa, Delhi (table 6), Haryana, Jammu & Kashmir, Ladakh, Karnataka, Kerala (except table 6), and Tripura. <i>(Meghalaya Asset Accounts also received today, 10 November 2023. To be reported in October monthly compilation)</i>

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)	<b>19 States/UTs</b>

	Andhra Pradesh (modification reported back to State Government), Arunachal Pradesh (Nil), Assam (partially), Bihar, Chhattisgarh (mine-wise revenues awaited), Goa, Gujarat, Haryana (Nil), Jammu and Kashmir, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Meghalaya, Odisha, Rajasthan (partially), Uttarakhand, Uttar Pradesh 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, 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, J&K, Karnataka, Maharashtra, Madhya Pradesh, Meghalaya, Rajasthan, Uttar Pradesh, West Bengal
State Government/UT authority of which response received	Andhra Pradesh, Bihar, Chhattisgarh, Gujarat, Haryana (nil), Karnataka, Kerala, Maharashtra, Madhya Pradesh, Meghalaya, West Bengal
State Government/UT authorities agreed to comply with statutory provisions of MCDR	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Meghalaya, West Bengal.

**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, Bihar, Chhattisgarh, Goa, J&K, Karnataka, Maharashtra, Madhya Pradesh, Meghalaya, Mizoram, Rajasthan, Uttar Pradesh
State Government/UT authority of which response received	Andhra Pradesh, Bihar, Chhattisgarh, Gujarat, Karnataka, Kerala, Maharashtra, Madhya Pradesh, Meghalaya

State Government/UT authorities agreed	Andhra Pradesh, Chhattisgarh (to discuss with lessees and finalize), Jharkhand, Karnataka, Madhya Pradesh, Meghalaya, 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 and Rajasthan (partially – as regards supply of limestone)
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	Jharkhand
No of States/UTs in which meetings were convened, details thereof	
State Government/UT authority of which response received	
Details of follow up	.

**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	<b>26 States and UTs</b> Andhra Pradesh (partially), Arunachal Pradesh, Bihar (partially), Chhattisgarh (partially), Delhi, Goa (partially), Gujarat (partially), Haryana (partially), Himachal Pradesh (partially), J&K, Jharkhand, Karnataka (partially), Kerala, Madhya Pradesh (partially), Maharashtra (partially), Meghalaya, Nagaland (partially) Odisha, Punjab (partially), Rajasthan (partially), Sikkim (no data available), Tamil Nadu (partially), Telangana (partially), Tripura, Uttar Pradesh (partially) and West Bengal (partially).

	(Partially denotes information received from either of surface water or ground water)
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.

### **Circulars and Actionable points on the same shared with States during the month**

#### **1. Co-ordination with the Indian Bureau of Mines**

As per the minutes of regional seminar dated 17 – 18 May 2023, Offices of the PAsG, Rajasthan had organized meeting with the Regional Office of IBM, Ajmer and Director of Mines and Geology, Rajasthan. Following points emerged:

- The Regional Office of IBM had extended login credentials to the State Government to view returns submitted by the lessees. This good practice could be attempted for implementation in all other States/UTs, wherever not already in place.
- *Regarding cases where the lessees have exceeded the limits specified in Mining Plan or Consent to Operate (CTO), the Regional Office of IBM informed that market prices will have to be recovered in such cases following due procedure and court cases to be filed.*

*This is important with regard to the ongoing verification of mine-wise, grade-wise productions obtained from the IBM and the mine-wise productions and revenue realization received from the State Governments. In cases of mines where the production is found to be exceeding the Mining Plans/CTO, market values instead of royalties may be considered for calculation. State-wise sale prices of grade-wise minerals are available on the website of IBM which could be used for this purpose.*

#### **2. Periodic meeting of State NRA Cell**

In view of the various pending items in each of the States/UTs, it is imperative that the meeting of the State NRA Cell may be convened more often to resolve the issues to ensure completion of all the actionable items and pending matters