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Government Accounting Standards Advisory Board



Progress made till August 2025 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) brought out a Compendium of Asset Accounts on Mineral & Energy Resources for the year 2020-21 in October 2022. The Compendium comprises compilation of 107 minerals in 28 States and UT of J&K and a Compendium of Asset Accounts on Mineral & Energy Resources and Water Resources for the year 2021-22 in November 2024. The Compendium comprises compilation of 133 minerals in 28 States and 3UTs besides findings of the study and suggested way forward. Preparation of Asset Accounts for the year 2021-22 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 order to handhold the States, GASAB headquarters has been holding quarterly meetings with all 28 States and 3 UTs, Delhi J&K and Ladakh, while preparation of the Asset Accounts for the year 2022-23 is going on as per the Stage 1 of SEEA-CF. Meanwhile, GASAB has commenced some additional case studies on mapping the supply and use of resources, mapping of grade-wise productions and royalty payable vis-à-vis the royalty actually paid/realized in States/UTs on which information are being gathered from the States/UTs.

As per the monthly reporting mechanism introduced by GASAB, of the 28 States and 3 UTs of Delhi, J&K and Ladakh (wherein the NRA is presently being implemented) report the progress under the major heads of works, namely status of preparation of Asset Accounts on Mineral & Energy Resources for 2022-23, status of implementation of quarterly reporting framework on Mineral & Energy Resources from 2023 onwards, status of information/data on accounting of Water Resources, status of 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, status of mapping the datasets of Mining and State GST Departments and status of Pilot Study on mapping the supply and use of resources (Gujarat, HP, Meghalaya, Rajasthan & WB).

The progress reported till the end up to August 2025 were as mentioned below:

Table 1

Status of Asset Accounts 2022-23:

States/UTs in which information on all seven tables have been received	15 States and 01 UT Andhra Pradesh, Assam, Bihar, Chhattisgarh, Delhi (only table 6 on generation of Power), Gujarat, Madhya Pradesh, Maharashtra, Mizoram, Nagaland, Odisha, Punjab, Telangana, Uttar Pradesh, Uttarakhand and West Bengal
States/UTs in which first draft of Asset Accounts for 2022-23 completed	08 States/01 UT completed and 13/02 UTs partially completed Andhra Pradesh, Assam (partially), Bihar, Chhattisgarh, Delhi (table 6), Gujarat, Haryana, Himachal Pradesh (partially) (Except 7 th Table), J&K (partially) (Except 7 th Table), Ladakh (partially) (Except 7 th Table), Karnataka (partially) (Except 7 th Table), Madhya Pradesh (partially) (Except 7 th Table), Maharashtra (partially) (Except 7 th Table), Meghalaya (partially - 7 th Table), Nagaland, Odisha (partially- 7 th Table), Punjab (partially), Rajasthan (partially), (Except 7 th Table), Sikkim (partially) (Except 7 th Table), Telangana, Tripura (partially) (Except 7 th Table), Uttar Pradesh, Uttarakhand (partially) (Except 7 th Table) and West Bengal (partially) (Except 7 th Table)
States/UTs in which State Government validation of Asset Accounts completed	10 States/01 UTs completed and 11 States/02 UTs partially completed Andhra Pradesh, Assam, Bihar, Chhattisgarh, Delhi (table 6), Gujarat, Haryana, Himachal Pradesh (partially) (Except 7 th Table), J&K (partially), Ladakh (partially) (Except 7 th Table), Karnataka (partially), Madhya Pradesh (partially) (Except 7 th Table), Maharashtra (partially) (Except 7 th Table), Meghalaya (partially) (Except 7 th Table), Nagaland, Odisha (partially), Punjab (partially), Rajasthan (partially) (Except 7 th Table), Sikkim (partially) (Except 7 th Table), Tamil Nadu (partially), Telangana, Tripura (partially) (Except 7 th Table), Uttar Pradesh and West Bengal
States/UTs in which limited verification completed	09 States/01 UT completed and 10 States/01 UT partially completed. Andhra Pradesh, Assam (partially), Bihar, Delhi (table 6), Gujarat (with Audit Observations), Haryana, Himachal Pradesh (with observations by the Audit office), Ladakh (partially) (Except 7 th Table), Maharashtra (partially), Meghalaya (partially) (Except 7 th Table), Mizoram, Nagaland, Odisha (partially), Rajasthan (partially) (Except 7 th Table), Sikkim (partially), Tamil Nadu (partially), Telangana (with Audit observations), Tripura (partially), Uttar Pradesh (partially), Uttarakhand (partially), West Bengal

No of States/UTs for which Asset Accounts have been received in Head Quarters.	16 States and 2 UTs Andhra Pradesh, Assam (Table1-6), Bihar, Chhattisgarh, Delhi (table 6), Gujarat, Haryana (Table1-6), Himachal Pradesh (Table1-6), Ladakh (Table1-6), Meghalaya (Table 1-6, Table 7 (partially), Nagaland (Table-1- 6 & 7), Odisha, Rajasthan (Table1-6), Telangana, Tripura (Table1-6), Uttar Pradesh, Uttarakhand and West Bengal (Only Table 1, Table 2, Table 6 & 7).
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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 UTs of Delhi, J&K and Ladakh
Data/information received (target date 31 July 2023)	28 States/UTs Andhra Pradesh, Arunachal Pradesh (Nil), Assam, Bihar, Chhattisgarh, Goa, Gujarat, Haryana (Nil), J&K, Ladakh (Nil), Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur (Nil), Meghalaya, Mizoram (Nil), Odisha, Punjab (Nil), Rajasthan, 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) Arunachal Pradesh (Not Applicable), Haryana (Not Applicable), Ladakh (Not Applicable), Madhya Pradesh (offline), Mizoram (Not Applicable). Odisha (reported that the lessees are submitting same forms to the State Government along with the IBM. This is a good practice.), Punjab (Nil), Sikkim (Not Applicable), Tripura (Not Applicable).
No of States/UTs in which meetings were convened, details thereof	Andhra Pradesh, Bihar, Chhattisgarh, Goa, Gujarat, Himachal Pradesh, J&K, Jharkhand, Kerala, Madhya Pradesh, Maharashtra, Meghalaya, Rajasthan, Tamil Nadu, Uttar Pradesh and West Bengal.
State Government/UT authority of which response received	Andhra Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, J&K, Jharkhand (Director of Mines assured that to review the status), Kerala, Madhya Pradesh,

	<p>Maharashtra, Manipur, Meghalaya, Odisha (Lessees of major mineral mines are submitting monthly reports in forms F1 to F8 and annual reports in G1 to G8), Rajasthan, Telangana, Uttar Pradesh and Uttarakhand</p>
<p>State Government/UT authorities agreed to comply with statutory provisions of MCDR</p>	<p>Andhra Pradesh (DMG is requested to enforce implementation of MCDR, mandating submission of Monthly Reports), Assam (Agreed by the State Govt. would implement soon and meeting was held on 25.06.2025), Bihar (Agreed by the State Govt., as the rule already exists and is being followed in the state. There is only one major mineral (Limestone) extraction in the State, for which annual reports are being submitted by the lessees.), Chhattisgarh (The State Govt. informed that the monthly returns for Major Minerals already being received from lessees.), Goa (Reminder issued), Gujarat (CGM has clarified that as per rule action is taken.), Himachal Pradesh (Reminder issued & State Govt. agreed to respond), 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 (Dept. of Mines stated that practice of submission of monthly returns by lessees to the State Govt. is already in practice. No categorical reply received from the Director of Mines and matter will be taken up in State Level NRA Meeting), Karnataka (Circular has been issued to the field audit parties on 13.06.2023 to examine whether the monthly reports are furnished regularly and the data given are complete and correct), Kerala (A reply has been received from DMG via letter dated 12.09.2023 stating that the lessees of major minerals furnished monthly return to IBM with a copy to DMG and the dept. 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 to the IBM), Maharashtra (DGM, Nagpur has directed all their DMO's for implementation of Rule 45(5) of MCDR strictly and submit the monthly/annual returns in prescribed format), Manipur (No active mine of Major minerals, therefore, no monthly and annual reports had been submitted.) Meghalaya (State Govt. agreed), Rajasthan (Returns are being submitted to IBM and the State Govt. If there is any instance regarding delay in submission of returns, then the penalty imposed</p>

	by IBM), Tamil Nadu (Reminders issued), 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 (Agreed) Uttarakhand (State Govt. share the information of lessees working through API) and West Bengal (Reminder issued to State Govt. and to Nodal officer of NRA Cell for meeting).
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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, Gujarat, Himachal Pradesh, J&K, Ladakh (Not Applicable), Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Meghalaya, Mizoram (Not Applicable), Odisha, Punjab, Sikkim (Not Applicable), Tamil Nadu, Uttar Pradesh and West Bengal.
State Government/UT authority of which response received	Andhra Pradesh, Assam, Bihar, Gujarat, J&K, Jharkhand (The Director of Mines stated that the feasibility of the same will be reviewed), Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Odisha, Rajasthan, Telangana, Tripura and Uttar Pradesh.
State Government/UT authorities agreed	Assam (Agreed by the State Govt. and intimated that necessary action will be taken soon and meeting was held on 25.06.2025), Bihar (Agreed by the State Govt. as the rule already exists and implemented in the State.), Chhattisgarh (State Govt. informed that provision already exists under Rule 51 (20) of Chhattisgarh Minor Mineral Rule, 2015 for submission of monthly/half-yearly/yearly report to Collector & Gram Panchayat by all lessee failing which a penalty of Rs.500/- per month is imposed for the same. It was informed that the matter will be taken up with all DMOs to impress the lessee to furnish the reports.), Goa (Reminder issued), Gujarat (As per CGM office, it is stated that the above not applicable. CGM follows GMMCR rules for Minor Minerals), Haryana (Matter is being pursued with the Mines & Geology Dept. Not replied), Himachal Pradesh (Reminder issued & State Govt. agreed to respond),

	<p>J&K (State/UT Govt. have been vested with the powers to make rules in r/o Minor Minerals), Jharkhand (Dept. of Mines stated that feasibility shall be explored and the matter will be taken up in State Level NRA Meeting), Karnataka (The Dept. has stated that in future, e-returns will also be covered under ILMS for Minor Minerals also.), Madhya Pradesh (It was intimated by the Dept. that development of an online portal is under process for filing returns regarding Minor minerals and DGM, Bhopal vide letter intimated that quantity-wise royalty is being collected in respect of Minor Minerals), Maharashtra (DGM has mentioned that as per Rule 46(5) and 66(15) of Maharashtra Minor Mineral Extraction Rules 2013 for lease holders of Minor Minerals or temporary permit holders, it is compulsory to submit the monthly/annual reports. DGM, Nagpur has directed all their DMO's for implementation of the provisions of the above rules to minor minerals strictly), Manipur (Mining activities have been banned, therefore, no monthly and annual reports had been submitted), Meghalaya (State Govt. agreed), Mizoram (Grade-wise specification of minor minerals are not available. Hence, the matter is no longer pursued with the State Govt.), Odisha (Agreed – As reported by the State Govt., a module has already been developed under i4MS for filing of returns and being launched soon), Punjab (Reminder issued to dept. Dept. replied that these rules shall apply to all minerals except minor minerals), Tamil Nadu (Reminders issued), Telangana (Not Agreed and Director of Mines has informed that 'there is no need to extend the Rule 45(5) MCDR 2016 to the Minor Minerals as there are rules for submission of returns in TMMC Rules, 1966), Uttar Pradesh (Not Implemented) and West Bengal (Reminder issued to State Govt. and to Nodal officer of NRA Cell for meeting).</p>
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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) Himachal Pradesh (partially) and Meghalaya
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, Maharashtra, Meghalaya (Mining of Coal has been stopped), Odisha
No of States/UTs in which meetings were convened, details thereof	Maharashtra,
State Government/UT authority of which response received	J&K, Madhya Pradesh, Maharashtra, Odisha.
Details of follow up	J&K, Madhya Pradesh, 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	17 States and 1UT Andhra Pradesh (partially), Assam, Arunachal Pradesh, Bihar, Chhattisgarh, Goa, Gujarat (partially), Haryana (partially), Himachal Pradesh, J&K (partially), Ladakh, Jharkhand, Madhya Pradesh (partially), Maharashtra (partially), Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim (partially), Tamil Nadu (partially), Telangana (partially), Tripura, Uttar Pradesh, Uttarakhand (partially), West Bengal (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.