

2nd Draft of the templates of Asset Accounts on Mineral and Energy Resources

1. Background: A Concept Paper on Natural Resource Accounting in India was prepared by GASAB Secretariat and released by Hon'ble Minister of State for Ministry of Environment, Forest & Climate Change in July 2020. The Concept Paper, envisages to take forward natural resource accounting in India as per the latest framework of the United Nations, i.e. System of Environmental and Economic Accounting - Central Framework (SEEA - CF) which prescribes a four stage implementation plan as mentioned below:

(a) Asset Accounts for individual environmental assets in physical and monetary terms showing the stock of environmental assets at the beginning and the end of each accounting period and the changes in the stock;

(b) Supply and use tables in physical and monetary terms showing flows of natural inputs, products and residuals;

(c) A sequence of economic accounts highlighting depletion - adjusted economic aggregates; and

(d) Functional accounts recording transactions and other information about economic activities undertaken for environmental purposes.

The Report on Green National Accounts in India by Professor Sir Partha Dasgupta has endorsed these four stages of implementation process.

Accordingly, the Paper, envisaged short, medium and long term goals in consonance with the four stage strategy suggested by SEEA Framework, as mentioned below:

Short term goals	Mid-term goals	Long term goals
<ul style="list-style-type: none"> • Preparation of Asset Accounts on mineral and energy resources in States • Initiation and preparation of disclosure statement on revenues and expenditure related to NRA 	<ul style="list-style-type: none"> • Preparation of National Asset Accounts on mineral and energy resources • Preparation of Asset Accounts in respect of other three resources namely water, land and forest resources in the States 	<ul style="list-style-type: none"> • Preparation of the economic accounts highlighting depletion adjusted economic aggregates; and • Preparation of functional accounts recording transactions and other information about economic activities

(2019-20 to 2021-22)

- Preparation of supply and use tables in physical and monetary terms showing flow of natural resource inputs, products and residuals

(2022-23 to 2024-25)

undertaken for environmental purposes.

(2025 - 26 onwards)

Electronic copy of the Paper is available in the website of GASAB (<http://gasab.gov.in/gasab/pdf/NR-Accounting-final.pdf>).

2. Formation of NRA Cell Consultative Committee: In order to steer the implementation process as envisaged in the Concept Paper, an NRA Consultative Committee has been constituted in GASAB Secretariat in August 2020 with members from the key stakeholders and environmental experts. A statement showing the latest list of members is at **Annexure - A**.

3. NRA Cells in the States: In addition to the Consultative Committee of NRA Cell constituted in GASAB headquarters, NRA Cells have also been formed in the States. The NRA Cells in the States will enable co-ordination between the Accountants General Offices in the States with the local State Governments and steer the project towards preparation of Asset Accounts for each of the resources as envisaged in the Concept Paper.

4. Progress made on Short term Goals (2019-20 to 2021-22): GASAB Secretariat has been following up the Action plans envisioned in the Concept Paper and the progress made on preparation of Asset Accounts on Mineral & Energy Resources to be rolled out in the States is as follows:

The Concept Paper envisaged Action Plan No. 1 under short term goals was to commence with the preparation of Asset Accounts on Mineral & Energy Resources, most of which fall under the highly important non-renewable resources in the States. In order to test the draft templates of Asset Accounts on Mineral & Energy Resources included at Tables 9 and 10 of Chapter XI of the Paper, pilot studies were initiated (July 2020) in five States (Andhra Pradesh, Goa, Meghalaya, Rajasthan and Uttar Pradesh). The State Accountants General were advised to conduct the pilot study in collaboration with the concerned State Government (Geology & Mines Departments).

Of the above five States, Goa, Meghalaya and Rajasthan have successfully completed the pilot studies (March 2021) based on the templates and guidelines as provided under Chapter XI of the Concept Paper. The pilot studies were vetted and validated by the concerned Departments of Geology & Mining in the States and also the Audit

Office. As a good initiative, Andhra Pradesh Government has modified the *e-permit* system to enable capturing data required for the Asset Accounts, henceforth.

The State Principal Accountants General/Accountants General have also been advised to impress upon the State Governments the importance of Asset Accounts for the States as repository of vital information on their resource bases and future streams of revenue. For the country, the implementation of Asset Accounts on mineral and energy resources would enable India to enter the group of elite countries which generate annual Asset Accounts on natural resources, both in physical and monetary terms - Nationally and State-wise.

As per the action plans suggested in the Concept Paper under the short term goals, the formats of Asset Accounts on Mineral & Energy Resources are to be rolled out for implementation across the States from the year 2021-22 for the accounting year 2020-21.

5. First draft circulated among the NRA Consultative Committee: After successful completion of the pilot studies in two States, the draft templates were circulated to the members of the Consultative Committee electronically for suggestions/comments on further improving the templates. Number of comments/suggestions have since been received. A statement showing the comments and action taken thereon is at **Annexure B**. While the comments/suggestions from the remaining stakeholder members (also shown in the statement) are awaited, based on the comments of the Consultative Committee members received as on date and also the experience gained in the piloting States, the second draft of the templates for Asset Accounts on Mineral & Energy Resources has been generated as below:

Table 1
Basic asset account on Mineral & Energy Resources

Opening stock of environmental asset
<i>Growth in stock</i>
<i>Discoveries of new stock</i>
<i>Upward reappraisals</i>
<i>Reclassifications</i>
<i>Total addition of stock</i>
Reduction of stock
<i>Extractions</i>
<i>Normal loss of stock</i>
<i>Catastrophic losses</i>
<i>Downward reappraisals</i>
<i>Reclassification</i>
<i>Total reduction in stock</i>
<i>Revaluation of the stock*</i>
Closing stock of environmental assets

* Only applicable for asset accounts in monetary terms.

Table 2

Asset Accounts on physical flows and monetary accounts of mineral and energy resources along with sustainability of resources

Classification	Sub-classification (illustrative only and may vary from State to State and Union)	Opening stock of proved reserves	Addition to stock*	Reduction in stock			Closing stock of proved reserves	Sustainability of resources in years****
				Extracted by/for		Other extractions***		
				Govt Sector**	Private Sector			
(in tonnes/cum - as the case may be)								
Major Minerals	Iron Ore							
	Manganese							
	Limestone							
	Copper							
	Bauxite							
Fossil fuel	Coal							
	Petroleum							
	Natural Gas							
Minor minerals	Barites							
	Granite							
	Marble							
	Calcite							
	Fireclay							
	Gypsum							
	Mica							
	sandstone							
	Sand, stone, boulder, shingle *****							
Other resources, if any	Not listed above and State specific							

* - to include - Growth in Stock, discoveries of new stock, reclassifications etc

** - Extractions for Government sector may be further classified into extractions for State Government Departments, Central PSEs/State PSUs, Central and State Autonomous Bodies, Municipal bodies and other local authorities

*** - to include - extractions other than those for **Government** and **Private** Sector such as untaxed extractions (if any) allowed by Government, normal reduction in stock, catastrophic losses, downward reappraisals, cases of illegal mining detected, reclassifications etc

**** - Considering the yearly extraction during the current year

***** - In certain cases, sand, stone, boulders are extracted from riverine areas and thus these could be listed as renewable resources. However, as these are managed under the Minor Mineral Concession Rules and governed by the Geology & Mining Departments in the States, these resources may also be covered here.

Table 3

Subsidiary Asset Accounts linking detailed physical flows in respect of mineral and energy resources with the valuation of resources.

Particulars	Classification of minerals (illustrative only and may vary)	Physical unit (in tonnes/cum) extracted showing Govt, Private and other sector	Valuation of resources		
			Revenue involved (in crore) showing Govt, Private and other sector	Total revenue implications	Average Market value (as ascertained from the IBM or State Statistical Department) %
Opening stock/availability of resources at the beginning of the year	Coal			(a)	(b)
	Petroleum				
	Natural Gas				
	Iron Ore				
	Sand				
	Stone				
Additions during the year: Growth in Stock Discoveries of new stock Reclassifications Total Addition :	Coal				
	Petroleum				
	Natural Gas				
	Iron Ore				
	Sand				
	Stone				
Reductions during the year: Extractions as reported by the State Government Department of Geology & Mining	Coal			(c)	(d)
	Petroleum				
	Natural Gas				
	Iron Ore				
	Sand				
	Stone				

(on recovery of royalty, cess, fees, NPV etc)								
#								
Revenue related to exploitation of resources out of total revenue included in Statement 14 of State Finance Accounts/Statement 8 of Union Finance Accounts pertaining to four major heads ¹							(e)	
Other extractions, not taxed (if any)								
Normal reduction in stock								
Catastrophic losses including natural and manmade disasters								
Downward reappraisals								
Reclassifications								
Reduction due to illegal mining activities \$								
Total reduction :						(f)	(g)	
Closing stock	Coal					(h)	(i)	
	Petroleum					(Will show future revenue streams for the Govt)		
	Natural Gas							
	Iron Ore							
	Sand							
Stone								

Notes (General):

The information on extraction of minerals for Government, Private and others may include data on actual extraction of resources during the year and not those used during the period

States may amend the format of the Asset Accounts to suit their need/availability of data; however, the overall framework and the information to be gathered may be kept intact in keeping with the flexibility allowed by SEEA - CF.

¹ Petroleum, non-ferrous mining and metallurgical industries, coal and lignite

- **Opening Stock of resources :** *The SEEA (CF) envisages that, ideally, estimates of the opening and closing stocks of an asset should be compiled with information pertaining to the reference dates of the accounting period. However, if information in respect of those dates is not directly available, relevant information may need to be time-adjusted. From time to time, new information will emerge that leads to a change in the assumptions underlying a set of estimates. When additional information is being incorporated, it is important that the estimates continue to reflect the quantities and values that could reasonably be expected at the reference dates. For the opening stock, only proved reserves should be considered.*
- **Additions :** *Additions in stock includes mainly discoveries in new stock, reclassifications, opening up of new blocks to add with proved reserves, reappraisals etc. Of these, opening up of new blocks may occur in some years; otherwise, additions will more or less remain 'nil'.*
- **Reductions :** *The SEEA (CF) prescribes reduction in stock to be enumerated under five distinct categories, i.e. extractions, normal reductions in stock, catastrophic losses, downward reappraisals, and reclassifications. Of these, reduction on account of extraction of resources would be regular phenomenon while other causes of reduction may occur once in a while.*

In order to analyse the extraction figures reported by the Department of Geology & Mines of respective State Governments, cross verification of data may be carried out with those available with the IBM (directly by the miners) or any other such agencies. The difference of figures may be brought out separately to flag possible cases of under reporting/non-detection by the State Government Departments and necessity of reconciliations in the revenue interests of the State.

- **Closing stock :** *The resultant value of opening stock, plus the additions, reduced by the reductions would lead to closing stock of resources. However, non-ascertainability of opening stock would result in non-determination of the closing stock. Similar to opening stock, appropriate explanation would have to be inserted against reasons hindering calculation of closing stock.*

Notes (Specific references):

(a) Rate of royalty in respect of each of the resources multiplied by opening balance of physical units to appear here. Sub-tables may be prepared as required to work out the figures in respect of each of the resources.

(b) Average market price as available in the website of IBM in respect of each of the resources multiplied by the opening balance of physical units to appear here. Sub-tables may be prepared as required to work out the figures in respect of each of the resources.

(c) Total of column 4 in respect of extraction of resources to appear here.

(d) Average market price as available in the website of IBM in respect of each of the resources multiplied by the resources extracted during the year to appear here.

(e) - Revenues earned by the entities by way of royalties, taxes and duties as reported through the Finance Accounts may be incorporated here. As the Indian accounts are maintained on cash basis, actual amount of revenue received during the year may only be incorporated here. This will be same as (c) as it depicts the total revenues realised by the entity on exploitation of resources.

(f) and (g) - may be same as (c) and (d).

(h) Rate of royalty in respect of each of the resources multiplied by closing balance of physical units to appear here. Sub-tables may be prepared as required to work out the figures in respect of each of the resources.

(i) Average market price as available in the website of IBM/ available with the States/Union in respect of each of the resources multiplied by the closing balance of physical units to appear here. Sub-tables may be prepared as required to work out the figures in respect of each of the resources.

- please refer to preceding table - extraction of resources may be shown separately for **Government**, **Private** Sector and **Others**.

% - The IBM compiles and releases average market value of minerals on monthly basis. Besides, the Statistical Departments in the States maintain the market prices of minor minerals (sand, stone, boulders etc). The average of these prices could be used to fill up these columns. Sub-tables may be prepared as required to work out the figures in respect of each of the resources.

\$ - Information may be gathered from all possible sources including those detected by the administrative Departments like Mining, Police, Environment & Forests and also from other sources like NHAI, PWD, Inspection Reports of Accountant General (Audit) etc – examined and incorporated in this row with suitable notes.

There is a system of generating flags pointing towards illegal mining in the States by the IBM in collaboration with National Remote Sensing Center. These flags may be followed up to ascertain follow up done by the State Governments and volume of illegal mining detected – for incorporation in this row.

Also, NRA Cell may carry out independent joint verification to ascertain loss of natural resources due to illegal mining following up the flags of IBM which have not been attended to by the State Governments. The results may be appropriate disclosed here with necessary notes.

Minerals economically important for each States may be included in the Asset Accounts	Stock of minerals as of 1 April 2015 available in the website of IBM and also replicated in EnviStats 2018 by MoSPI may be used	Monthly production of minerals is available online at the website of IBM (www.ibm.gov.in - divisions - mining and mineral statistics - monthly statistics of mineral production)	Resultant balance of deduction of annual productions of three years from the opening balance
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In any case, appropriate disclosure on the methodology adopted for arriving at the opening balance of minerals may be incorporated as notes to the accounts.

Problems/Constraints faced by the pilot states

- System of continuous data collection for regular flow of information yet to be developed in the State
- Timely receipt of information from the State Government Departments
- Information on cases of illegal extraction of resources

Annexure – A

List of Consultative Committee members

Sl. No.	Name of Office/Organization	Name of Officer's Nominated	Contact details, Add./Email/Phone	Remarks
1.	Government Account Wing in headquarters	Sh. Ravikiran A. Ubale Director (Govt. Accounts)	ubalera@cag.gov.in	Response on first draft of template awaited
2.	Commercial Wings in headquarters	Ms. Kavita Prasad DG/Comml.-I	prasadk@cag.gov.in	
3.	International Centre for Environment Audit and Sustainable Development (iCED), Jaipur	Sh. Pushkar Kumar Director (Training & Research)	kumarp2@cag.gov.in 2772012(O) 9805501717(M) FAX - 2772011,2772030	
4.	Ministry of Statistics and Programme Implementation (MoSPI)	Ms. P. Bhanumati DDG(SSD)	26171146 (O) 9868213559 (M) ddg2.ssddiv@mospi.gov.in	
5.	Ministry of Mines (MoMines)	Dr. P.K. Jain, Chief Mineral Economist Indian Bureau of Mines	cme@ibm.gov.in 09405904410	Response on first draft of template awaited
		Sh. Arputhaswamy S Director M/o Mines	arputhaswamy.s@gov.in 8056111130	
6.	Ministry of Environment, Forest and Climate Change (MoEFCC)	Ms. Anshu Singh, DDG(Stats)	anshu.s@nic.in	
7.	Department of Land Resources	Sh. Niraj Kumar, Deputy Secretary,	Department of Land Resources, R. No. 109, 1 st Floor NBO Building, G-Wing, Nirman Bhawan, New Delhi -110011	

			Ph:23062698/9891756683 niraj.kumar72@nic.in	
8.	Ministry of Jal Shakti	Shri Sunil Kumar, Director (BP-1),	Central Water Commission, 5th floor (S), Sewa Bhawan, R.K. Puram, New Delhi- 110066. Telephone: 011-26100802 e-mail: bpdte@nic.in	
9.	Ministry of Corporate Affairs	Nomination awaited		
10.	Institute of Chartered Accountants of India (ICAI)	CA. (Dr.) Sanjeev Kumar Singhal, FCA, New Delhi	sanjeev.singhal@srb.in	Response on first draft of template awaited
11.	Controller General of Accounts (CGA)	Nomination awaited		
12.	Ministry of Finance (MoF)	Nomination awaited		
13.	Expert in Environmental Accounting	Sh. Mukul Sanwal, IAS (Retd.), 1971	sanwals@gmail.com	
Five State Governments (from East, West, North, South and North East) AsG (Audit/A&E)				
14.	AG (A&E), Meghalaya	Nominations awaited		
15.	AG (Audit), Meghalaya	Shri. Subbaiah, DAG (AMG-II)	9448707986 subbaih.1@cag.gov.in	
16.	State Government, Meghalaya	Sh. Shantanu Sharma, Joint Seretary, Govt. of Meghalaya Finance (Bud. Deptt.)	9435813045 shantanu.sharma91@ias.nic.in shantanu.ssharma@gmail.com	Response on first draft of template awaited
17.	AG (A&E), Jharkhand	Sh. Bharat Chandra Behera, Deputy Accountant General	Email – NA 2411043(O) 9437426834(M) FAX – 2411745 beherabc@cag.gov.in	
18.	AG (Audit), Jharkhand	PAG (Audit) Sh. Sanjeev Kumar, Sr. DAG	kumarsenjeev@cag.gov.in 2410050(O) 9724805514(M) FAX - 2412517,2413701	Response on first draft of template

				awaited
19.	State Government, Jharkhand	Nominations awaited		
20.	AG (A&E), Uttarakhand	Sh. R. S. Negi Sr. Accounts officer	(M) 9412989776 Negirs.utk.ae@cag.gov.in	
21.	PAG (Audit), Uttarakhand	Sh. Yogesh Agrawal, DAG (AMG-II)	(M) 9235772484 agarwaly@cag.gov.in	
		Sh. Ravindra Kumar, Sr. Audit Officer (FINAT)	(M) 9410360321 kumarr.utk.sca@cag.gov.in	
22.	State Government, Uttarakhand	Sh. S L Patrick, Additional Director Mines and Geology Department	8192802321 slpatrick54@gmail.com	Response on first draft of template awaited
23.	AG (A&E), Gujarat	Sh. Saji Thomas, Sr. DAG/FAV	2441110(O) 9898006047(M) FAX - 2456238 thomass@cag.gov.in	
24.	AG (Audit), Gujarat	Ms. Anita Singh, Sr. DAG	(M) 9320929066 singhar@cag.gov.in	
		Sh. P. B. Chougule Sr. A.O.	(M) 9426561173 Chougulepb.guj.sca@cag.gov.in	
25.	State Government, Gujarat	Vide This Letter No. NRA Cell/GASAB/ow- 11 dated 13.11.2020 AG(A&E) Gujarat request State Govt. to nominate representative		Response on first draft of template awaited
26.	AG (A&E), Karnataka	Smt. Yashoda, Sr. Dy. AG (Accounts & VLC)	yashoda@cag.gov.in 22640220(O) 22268964(O) 9448569518(M) FAX - 22264691	
		Smt. M. Girija	girijakm.kar.ae@cag.gov.in	

		Kumari, Sr. Account Officer TM		
27.	PAG (Audit)-I, Karnataka	Miss Monali Phadtare, DAG (AMG-III)	monaliphadtare@cag.gov.in 22262417(O) 9769506364(M) FAX - 22380014	
28.	State Government, Karnataka	Nomination awaited		

Annexure – B

Comments/Suggestion received on draft formats of Asset Accounts on Mineral & Energy Resources (NRA) as on 13.07.2021

Sl. No.	Name of Office/Organization	Comments/Suggestions	Remarks
1.	DG, Commercial, CAG of India	<p>(i) The template requires extraction of resources to be shown separately for Government, Private Sector and Others. In this regard Government may be bifurcated into Central and State Government with further bifurcation into CPSEs/ State PSUs, Central and State Autonomous bodies, Municipal and local authorities etc.</p> <p>(ii) We need to define what the term Others include. For example, does it include Public Private Partnerships?</p> <p>(iii) We need to take into consideration the fact that there are certain materials like atomic materials which are exclusively under the domain of Central Government as per the provisions of Mines and Minerals (Development & Regulations) Act 1957. As such, the natural resources required for production of such materials are regulated by Central Government.</p> <p>(iv) Extraction of natural resources is always bound by rules and regulations in force. We need to look into the issues pending in courts and violation of Central and State Pollution Control Boards directives regarding illegal extraction/extraction not as per norms prescribed.</p>	<p>(i) Agreed. Necessary modifications included in the draft Asset Accounts.</p> <p>(ii) Since incorporated, please.</p> <p>(iii) As per the action plan envisaged in the Concept Paper, we are now on goal 1 – Asset Accounts on Mineral and Energy Resources for States. The national Asset Accounts is planned in the next stage, i.e. from 2022-23 onwards, please</p> <p>(iv) This aspect is incorporated in the notes under Asset Accounts, please.</p>
2.	Ms. P. Bhanumati, DDG(SSD) Ministry of Statistics and	1. In respect of Methodology 2 of the Concept paper prescribed for compiling opening stocks as on April	1. At the initial stage, collection of data from the State on extraction of minerals was

<p>Programme Implementation (MoSPI)</p>	<p>1, 2019, this method uses production figures to adjust the stock of reserves as given in the IBM National Mineral Inventory — Though the production figures could be used as a basis for estimating the amount of ore extracted, it may not be appropriate to take just the production since adjustments may need to be made for the wastages during the mineral extraction process. It is suggested that IBM be contacted for advice on the procedure to be adopted for estimating the opening stock for each year.</p> <p>2. Table 9 of the Concept paper intends to show the extraction of minerals by Government sector and private sector entities and not really the amount used by these sector. This may need to be clarified during collection of information from other States. Detected ‘illegal mining’ could be considered for inclusion in private sector.</p> <p>3. In the recording of royalties, care may need to be taken not to show the royalties pertaining to an extraction undertaken in a previous year alongside the extraction during the current period. Such differences may occur due to the recording of transaction in government accounts on cash basis rather than on accrual basis. If the intention is to provide an analysis of the mismatch between production and royalties in a State, such divergences in recording two entries of the same table may not be able lead to any valid conclusion.</p>	<p>cumbersome and due to COVID restrictions, it was thought of collecting the production figures from the IBM which was readily available. More so as it was a pilot project. However, the actual Asset Accounts for the year required collection of information on actual extraction from the States.</p> <p>This aspect has been incorporated more emphatically in the draft Asset Accounts now, please.</p> <p>2. A separate note has been inserted to clarify this, please.</p> <p>3. In view of this foreseen problem, an effort has been made to link the revenues reported through the Finance Accounts to map the revenues as well as the physical extractions. However, little bit of overlap cannot be ruled. Our endeavour is to capture the overall picture of extraction vis-à-vis the stock and the closing balance of resources (as close as possible to the real reserves) with an eye towards their sustainability and prevent overuse.</p>
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		<p>For a better view of the learnings from the pilot studies, it may be worthwhile to have the agencies present the pilots, highlighting the challenges faced. This may be useful to understand whether the templates or the instruction set need to be amended/revised before they are circulated to other States for replication.</p>	<p>Recently, a national workshop on NRA was organized in the International Center for Environmental Audit and Sustainable Development (iCED), Jaipur – an international training institute under CAG. We had representative from the IBM, GASAB, NRSC and also Principal Accountant General, Rajasthan who presented the case study on preparation of Asset Accounts on Mineral & Energy Resources. Recorded sessions are enclosed for kind reference.</p>
3.	<p>Expert in Environmental Accounting Sh. Mukul Sanwal, IAS (Retd.), 1971 sanwals@gmail.com</p>	<p>The table in Annexure A (page 8) captures the items comprehensively.</p> <p>Apart from use of coal for electricity, the other main uses are steel, cement and construction material. (that is also the case world over). You have these in the table on page 8. The table, that construction material is much more in volume than fossil fuel and generates substantial revenue. You could bring this out in the conclusion. It links with infrastructure development and urbanization.</p> <p>I have one suggestion sand, which is mainly in the river beds, is replenished each year during the monsoon. Is this in the official data you have from the departments? In this sense, sand will be a renewable resource, a situation that is unique to us because of the heavy rains in a short period during the monsoon. Please look into this.</p>	<p>We are grateful for the comment.</p> <p>Agreed, please. This aspect has now been included in the draft Asset Accounts please. As sand is part of resources managed by the Department of Geology & Mines in the States coupled with the fact that sand is a product of erosion of stones/boulders which is finite in nature, this is included as a part of the Asset Accounts on Mineral & Energy Resources,</p>

		<p>Regarding the methodology, the policy issue is availability of data and appropriateness.</p> <p>Some element of rigour is certainly needed for the major natural resources - coal, iron ore, raw material for cement and construction/building material. Here royalties could be supplemented in a box with data from power plants, steel mills, cement plants and urban construction (that is, from a different agency). Industry federation data could also be used. NITI may also have some data. This will serve to flag a possible issue for further refinement and review and reconciliation of data kept by the different agencies, which is also the role of the CAG. So, use what is available and do analysis to highlight any issues for the future.</p> <p>The agencies who have conducted pilot studies, in addition to highlighting the challenges, could also be requested to suggest specific changes in the template and instructions, which would then be reviewed in the Office of the CAG. This will make your task easier.</p>	<p>please.</p> <p>Agreed, please. The three pilot States have succeeded in collecting information from the sources earmarked in the Concept Paper which can be replicated by other States, please.</p> <p>Aspect of cross verification of information of Directorate of Geology and Mining in the States with possible resource centers like the IBM and other Ministries/agencies have been incorporated in the draft Asset Accounts, now, with the aim to highlight any case of variation in data sets pointing towards need for reconciliation.</p> <p>We have issued specific instructions to the field Offices to coordinate with the State Governments to suggest changes in the format. And flexibility in the reporting format has been embedded in all correspondences with the States allowing them full liberty to remodel the formats as per their needs and availability of data while keeping the main framework and information requirements</p>
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			intact.
Five State Governments (from East, West, North, South and North East) AsG (Audit/A&E)			
4.	AG (Audit), Meghalaya Shri. Subbaiah, DAG (AMG-II) 9448707986 subbaih.1@cag.gov.in	NIL	
5.	AG (A&E), Jharkhand Sh. Bharat Chandra Behera, Deputy Accountant General Email - NA 2411043(O), 9437426834(M) FAX - 2411745 beherabc@cag.gov.in	NIL	
6.	PAG (Audit), Uttarakhand Sh. Ravindra Kumar, Sr. Audit Officer (FINAT) (M) 9410360321 kumarr.utk.sca@cag.gov.in	NIL	
7.	PAG (Audit)-II, Gujarat Sh. P. B. Chougule, Sr. A.O. Chougulepb.guj.sca@cag.gov.in	NIL	
8.	AG (A&E), Karnataka Smt. Yashoda, Sr. Dy. AG, (Accounts & VLC) yashoda@cag.gov.in 22640220(O), 22268964(O) 9448569518(M), FAX - 22264691	NIL	
9.	PAG (Audit)-I, Karnataka Miss Monali Phadtare, DAG (AMG-III) monaliphadtare@cag.gov.in	NIL	

	22262417(O) 9769506364(M) FAX - 22380014		
10.	International Centre for Environment Audit and Sustainable Development (iCED), Jaipur Sh. Pushkar Kumar Director, (Training & Research) 2772012(O), 9805501717(M) FAX - 2772011,2772030	NIL	