



Government of Jammu & Kashmir
DIRECTORATE OF GEOLOGY & MINING

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CIRCULAR No. 02-DGM of 2024

DATE D: 27-02-2024

Subject: Requirement of mentioning detailed classification of account heads of revenue receipts-reg.

It has been observed that very often, most of the field officers of this Directorate as well as the Mining Concessionaires, License/ Permit holders under various provisions of the Mines & Minerals (Development & Regulation) Act and Rules made there under, fail to mention detailed classification of the Major and Minor Account heads of revenue receipts of this (Geology & Mining) department on the treasury challans while depositing revenue under different components, such as **Fees, E-auction bid amount, Royalty, Dead Rent, Penalty, Other/Miscellaneous receipts** etc. of the Major and Minor Minerals.

In many other cases, revenue on account of Royalty, TCS, DMFT contribution, Dead Rent and Other Receipts is being directly deposited by Departments/mining concessionaires/license/permit/mineral processing unit holders etc. in the Govt. treasuries/ Accounts without the knowledge of concerned district and division level officers of the department and without mentioning classification of the concerned Major and Minor Account Head details of the department's revenue receipts.

This irregularity has been resulting in non-reconciliation of the actual figures of revenue receipts under different components of revenue of this department with the audited figures available with the Accountant General (Audit), J&K.

In view of the above mentioned situation, it is enjoined upon the DDO(s), all field officers and Mining Concessionaires/License and Permit holders of the Geology & Mining Department to ensure that the following mentioned detailed classification of Major and Minor Account Head(s) is invariably mentioned without fail in the Revenue Receipt/Deposit challans while depositing money in Govt. Treasury under above mentioned different components of revenue receipts:-

Major/Sub-Major Account Head	Description	Minor Head	Description
0853	Non-ferrous Mining and Metallurgical Industries	102	Major Mineral Concession Fees, Rent & Royalties
		107	Minor Mineral Concession Fees, Rent & Royalties
		800	Other Receipts

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As an illustration, if a fees of Rupees Two Thousand (₹2000/-) has been received from an applicant on account of applying for a Minor Mineral Concession, the same shall be deposited in the Govt. treasury by filling in following detailed description of the Major and Minor Account Heads in the treasury challan and accordingly accounted for in the account books at District, Division and UT levels:-

Major/Sub-Major Account Head	Description	Minor Head	Description
0853	Non-ferrous Mining and Metallurgical Industries	107	Minor Mineral Concession Fees
Amount Deposited (Rs.)			₹2000/- Rupees Two Thousand Only

Similarly, for an amount of say Rupees One Lakh (₹100,000/-) received / deposited towards penalty for illegal extraction/transportation of Minor Mineral, shall be deposited by filling in following Major and Minor Account Head details:-

Major/Sub-Major Account Head	Description	Minor Head	Description
0853	Non-ferrous Mining and Metallurgical Industries	800	Minor Mineral Other Receipts (Penalty)
Amount deposited (Rs.)			₹100,000/- Rupees One Lakh Only

All concerned are therefore enjoined to ensure that in every case of deposit of revenue under any head, detailed classification of Major and Minor Account Head details must be mentioned without fail so that the revenue realized gets accounted for under separate categories as explained above.

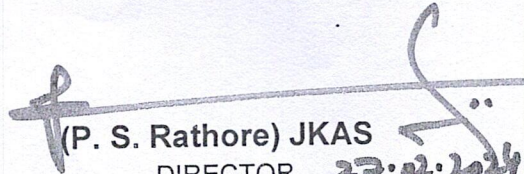
All District Mineral Officers (DMOs) and Joint Directors (G&M) shall, on regular basis and in coordination with the respective District Administration, sensitize the persons, firms, mining concessionaires, permit/license holders and mineral processing unit holders associated with this department on regular basis about the necessity of mentioning detailed classification of Major and Minor Account Head details of the revenue receipts while depositing revenue under different categories/sub-heads in Govt. treasury through challans. Even a mechanism could be worked out in every district of prior countersigning of the treasury challans by the District Mineral Officers concerned duly filled-in for depositing revenue in the Govt. treasury under different categories/sub-heads.

To make the process convenient, DDO(s) of the department shall also prepare rubber stamps of detailed classification of Major and Minor Account Heads of the revenue receipts to be distributed from the Central Office to the Officers concerned at district and division levels to make it convenient to tick the relevant filled-in details and description of the category of revenue receipt before depositing the same in the Govt. treasury.

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Besides, all DMOs and Joint Directors (G&M) shall reconcile the revenue receipt figures under all categories/sub-heads with the persons / mining concessionaires/ license and permit holders/ mineral processing unit holders on monthly and quarterly basis without fail and accordingly furnish revenue receipt figures of all districts under different categories/ sub-heads to this Directorate.

Issued for strict compliance by all concerned.


(P. S. Rathore) JKAS
DIRECTOR 27.02.2024
Geology and Mining, J & K

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Copy for information to the :-

 Dated: 27-02-2024

1. Pr. Accountant General (A&E) J&K for kind information.
2. Director General, Accounts & Treasuries, J&K for information.
3. Deputy Commissioners (Chairmen, District Mineral Auction Committees) (All) for information and with the request to periodically review the matter at their level as well for reconciliation of revenue receipts including DMFT contribution in respect of their districts.
4. Director (Finance), Mining Department, J&K Civil Secretariat, for information.
5. Joint Director, Geology & Mining, Jammu/Kashmir, for information and compliance.
6. Treasury Officer(s) (all) for information.
7. Officer Incharge of the Mineral Concession Cell, Directorate of Geology & Mining, J&K.
8. District Mineral Officers (all) (Member Secretary, District Mineral Auction Committees) for information and compliance.
9. Accounts Officer, Directorate of Geology & Mining, J&K for information and strict compliance.
- ✓ 10. Incharge website, Directorate of Geology & Mining, J&K for n/a.
11. Concerned/Circular file.