



प्रधान महालेखाकार का कार्यालय (ले. व ह.)  
मणिपुर, इंफाल  
**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)**  
**MANIPUR : IMPHAL**  
<https://caq.gov.in/ae/manipur>

File No.Bk-Bud/Target/2020-21/

Date: 01.06.2021

To,

**The Sr.Accounts Officers, Asst. Accounts Officers**  
**Book-Budget, VLC/EDP & CA, WC, AC, L&D, ITA and Pension,**  
O/o the Principal Accountant General (A&E),  
Manipur, Imphal – 795001.

**Subject :** Target dates for closing of March (P) and March (S) and FA and AA 2020-21.

Action Plan for Work From Home (WfH) for timely closing of Annual Accounts 2020-21 is enclosed for strict compliance by all concerned officers and staff. Your attention is drawn to the following important milestones to be completed as per the dates indicated against each so that top priority is given to these activities.

Sl. No.	Activities	Completion Date
1.	March (P)	15.6.2021
2.	March (S)	25.7.2021
3.	All TEs to be completed before March (P)	13.6.2021
4.	MCA of March (P)	15.6.2021
5.	Generation of SST	16.6.2021-20.6.2021
6.	Provisional NTA	16.6.2021 to 25.6.2021
7.	Online Reconciliation	17.6.2021 to 13.7.2021
8.	All TE to be completed before March (S)	17.6.2021 to 13.7.2021
9.	Belated TE after March(S)	25.7.2021
10.	Sending of Detailed Appropriation Accounts (DAA) to 81 CCOs of March (P)	16.6.2021 to 23.6.2021
11.	Generation of DAA after March (S)	16.7.2021 to 18.7.2021
12.	Checking of DAA to be completed	31.7.2021
13.	Writings of Notes and comments for AA	16.7.2021 to 13.7.2021
14.	Generation of FA statements/appendices	16.7.2021 to 20.7.2021
15.	Preparation of FA statements	16.6.2021 to 13.8.2021
16.	Final NTA and sending to Audit	16.7.2021 to 31.7.2021
17.	Sending of FA statements and Grants statement to Audit and attending to audit observations	18.7.2021 to 13.8.2021
18.	Draft Audit Certificate by AG (Audit)	01.8.2021 to 20.8.2021
19.	Sending of draft FA and AA to GA Wing	15.8.2021 to 21.8.2021
20.	Sending of spiral bound of FA and AA to NER Wing	2.9.2021
21.	Sending of 'Print Ready' Bond copy of FA and AA to Local Audit/NER Wing	15.9.2021

All are directed to complete their allotted work as per the time schedule and any delays should be brought to the notice of Sr.DAG/PAG immediately. Any lapses on the part of any staff and officers will be noted and recorded for necessary action and fixing responsibility. Sr.AOs/AOs concerned should ensure strict compliance of the above directions by the staff under them.

(*Authority: PAG's order dated 01.06.2021.*)

Yours faithfully,

**Sr. Deputy Accountant General (A&E)**

Memo No. File No.Bk-Bud/Target/2020-21/

Date: 01.06.2021

Copy for information to:-

Sr. Audit Officer (FAW/FINAT),  
O/o the Pr. Accountant General (Audit),  
Manipur, Imphal.

Sd/-

**Sr. Deputy Accountant General (A&E)**

## WORK FROM HOME (WfH) Work PLAN for finalization of Annual Accounts

Closing of March (P) 2021 accounts: 15 June, 2021 (Sr.AO/CA; Sr.AO/WC,L&D,AC to get all pending accounts)

Closing of March (S) 2021 accounts: 15 July 2021 (Sr.AO/WC to get all pending accounts)

Item wise activities and processes for preparation of FA & AA, Government of Manipur for the year 2020-21 through Work from Home (WfH) arrangement. Schedule dates to be indicated after closer of March (P) against all activities by Sr.AO/Book and Sr.AO/VLC invariably.

Sl. No.	Activities and due dates	Officials assigned	Remarks/Actions
1.	VLC System (server) switching on and off (morning & evening) on daily basis and back-up system.	Supervised and monitored by Shri Buddhichandra, Sr.AO/EDP	Timings/shift as assigned by Sr.AO/EDP
	<b>Holding of Zoom meeting/virtual meeting every 4-5 days (Sr.AO/EDP)</b>	Th. Dharmendra Singh, Sr. Accountant	Monday
		Stephen C. Hmar, AAO	Tuesday
		Shri S. Joychandra Singh, Supervisor	Wednesday
		Njanglung Kamei, AAO	Thursday
		L. Manoranjan, Sr. Accountant	Friday
2.	Posting of initial monthly Divisional Accounts {both March (P) <b>By 13/06/2021</b> March (Sy)} for FY 2020-21 (upto <b>10/07/2021</b> )	Supervised and monitored by Sr.AO/WC/Forest. Avinash Kumar, DEO M. Bijen Singh, Sr. Accountant	Data Entry through remote access. All accounts as received to be posted up to date.
3.	Posting of Re-appropriation/ surrender orders (upto <b>10/06/2021</b> )	Supervised and monitored by Sr.AO/Book Section. N. Nirpen Meitei, Accountant	Through Remote access/physical attendance. To be completed before closing of March (P).
4.	Preparation of Transfer Entries (upto <b>13/06/2021</b> )	Y. Deepak Singh, A.A.O. Prem Rose, Supervisor P. Sharat Singh, AAO H. Thoinu Devi , Supervisor Ng Khelendro, Supervisor M Vaiphei, Supervisor and all concerned staff.	To be completed before March (P). Supervised and monitored by Sr.AO/WC/Forest/CA/L&D/AC
5.	Preparation of Suspense and Adjustment T.Es (upto <b>13/06/2021</b> )	S. Deben, Asst. Supervisor M. Sanatomba, Sr.Accountant B. Gopal Sharma, Asst. Supervisor. P. Sharat Singh, AAO H. Thoinu Devi , Supervisor Ng Khelendro, Supervisor M Vaiphei, Supervisor  All concerned staff of AC,Wc,L&D Section.	To be completed before March (P). Supervised and monitored by Sr.AO/Book/AC/WC/L&D
6.	Receipt of T.Es. from other Sections and data entry of T.Es in VLC (upto <b>13/06/2021</b> )	H. Roshanta, Asstt. Supervisor Th. Lokendro Singh, Sr. Accountant	To be completed before March (P). Supervised and monitored by Sr.AO/Book
7.	Closing of March (P) accounts for the FY 2020-21 (15/06/2021)	Th. Dharmendra Singh, Sr.Accountant Th. Shyamkumar Singh, A.A.O.	Through Remote access/limited physical attendance. Supervised and monitored by Sr.AO/VLC
8.	Checking of MCA for March (P) Accounts generated from	S. Deben, Asstt. Supervisor H. Roshanta, Asstt. Supervisor	Strict verification procedure by AAO (Book), AAO (Budget)

	VLC (15/06/2021)		and Sr.AO (Book-Budget).
9.	Generation of Statement of State Transactions (SST) from VLC. (16/06/2021 to 20/06/2021).	S. Deben, Asstt. Supervisor H.Roshanta, Asstt. Supervisor	
10.	Preparation of Provisional Notes to Accounts 2020-21 based on March (Pre) Accounts and submission to Audit office (Local) alongwith KDs for their verification. (16/06/2021 to 25/06/2021)	Th. Dharmendra Singh, Sr.Accountant Th. Shyamkumar Singh, AAO	Strict verification process by AAO (Book), AAO (Budget) and Sr.AO (Book-Budget).
		Njanglung Kamei, AAO M Nungleiba, AAO	Collection KDs from other Sections/State Government. Supervised and monitored by Sr.AO/Book
11.	Online Reconciliation up to March 2021 after closing MCA of March(P). (17/06/2021 to 13/07/2021)	Supervised and monitored by Sr.AO/CA/L&D/WC	Expenditure/receipts figures to be forwarded to all the 81 CCOs through emails. Reconciliation statements received to be processed simultaneously and approved by competent authority.
		Y. Deepak Singh, AAO Prem Rose, Supervisor and all concerned staff.	
		P. Sharat Singh, AAO H. Thoinu Devi , Supervisor and all concerned staff	Supervised and monitored by Sr.AO/WC/Forest Reconciliation statements received to be processed simultaneously and approved by competent authority
	M.Vaiphei, Supervisor and all concerned staff.		
12.	Receipt of adjustment T.Es. from other Sections after reconciliation and data entry of TEs. (upto 13/07/2021)	H. Roshanta, Asstt. Supervisor Th. Lokendro Singh, Sr. Accountant.	Through Remote Access. Verification by AAO/SrAO.
13.	Transfer Entries (14/7/2021)	All Concerned sections (AC/WC/L&D/CA/Pension/GPF). To be monitored and approved by Sr.AO/Book	Supervised and monitored by all Sr.AOs of concerned Sections. To be completed before closure of March(S).
14.	Reconciliation of RBD Accounts with Treasury Accounts (16/6/2021 to 12/07/2021)	S. Deben, Asstt Supervisor	To be completed before closure of March(S). Supervised and monitored by Sr.AO/Book
15.	Closing of March (S) accounts for FY 2020-21 (15/7/2021)	To be monitored and approved by Sr.AO/VLC Th. Dharmendra Singh, Sr. Accountant Th. Shyamkumar Singh, A.A.O.	Within timeline set. Checking to be done by AAO (Book) and AAO (Budget), to be Verified by Sr.AO, Book.
16.	Belated Transfer Entries (upto 25/7/2021)	All AAOs/Supervisors Book/WC/Forest/CA/AC/L&D Sections.  To be monitored and approved by Sr.AO/Book	Supervised and Verified by all Sr.AOs concerned.
17.	Preparation of Accounts at a Glance for the year 2019-20 (02/06/2021 to 10/06/2021).	H. Roshanta, Asstt. Supervisor	Checking to be done by AAO (Book) and AAO (Budget), to be Verified by Sr.AO, Book.
18.	Sending of Annual Detailed Appropriation Account to all 81 CCOs for their comments on Excess/Savings (16/06/2021 to 23/06/2021)	H. Debakinanda, Asstt Supervisor Th. Lokendro Singh, Sr. Accountant	Checking to be done by AAO (Book) and AAO (Budget), to be Verified/Approved by Sr.AO, Book.
19.	Generation of Detailed Appropriation Accounts after	To be monitored and approved by Sr.AO/VLC	Checking to be done by AAO (Book) and AAO (Budget), to

	closure of March (S). <b>(16/07/2021 to 18/07/2021).</b>	Th. Dharmendra Singh, Sr.Accountant Th. Shyamkumar Singh, AAO	be Verified by Sr.AO, Book.
20.	Checking of Annual Detailed Appropriation Accounts generated from VLC ( 50 Grants and 3 Appropriations) <b>(16/7/2021 to 31/07/2021)</b>	H. Debakinanda, Asstt Supervisor Th. Lokendro Singh, Sr. Accountant	Checking to be done by AAO (Book) and AAO (Budget), to be Verified/Approved by Sr.AO, Book.
21.	Receipt and checking of comments for incorporation in AA. <b>(upto 31/7/2021)</b>	H. Debakinanda, Asstt Supervisor Th. Lokendro Singh, Sr. Accountant	Checking to be done by AAO (Book) and AAO (Budget), to be Verified/Approved by Sr.AO, Book.
22.	Generation of Grants statements <b>(16/7/2021 to 22/7/2021).</b>	Th. Dharmendra Singh, Sr. Accountant Th. Shyamkumar Singh, A.A.O.	Supervised and monitored by Sr.AO/VLC.
23.	Writing of Notes and comments of Grant No. 1 to 20 and Appropriation 1 to 3 <b>(16/7/2021 to 13/08/2018)</b>	H. Debakinanda Sharma, Asst Supervisor.	Checking to be done by AAO (Book) and AAO (Budget), to be Verified/monitored by Sr.AO, Book.
24.	Writing of Notes and comments of Grant No. 21 to 50 <b>(16/7/2021 to 13/08/2021)</b>	Th. Lokendra Singh, Sr. Acctt.	Checking to be done by AAO (Book) and AAO (Budget), to be Verified/monitored by Sr.AO, Book.
25.	Preparation of CAG certificate and Summary of Appropriation Account <b>(13/8/2021 to 17/08/2021).</b>	AAO (Budget) and AAO (Budget).	Checking/verification to be done by Sr.AO, Book.
26.	Checking and verification of Notes and Comments <b>(16/7/2021 to 14/8/2021)</b>	AAO (Budget) and AAO (Budget).	Checking/verification to be done by Sr.AO, Book.
27.	Generation of Statements and Appendices of Finance Accounts 2020-21 after closure of March (S). <b>(16/7/2021 to 20/7/2021)</b>	To be monitored and approved by Sr.AO/VLC Th. Dharmendra Singh, Sr.Accountant Th. Shyamkumar Singh, AAO Njanglung Kamei, AAO	Checking/verification to be done by AAO/Sr.AO, Book.
28.	Preparation of FA Statement No.3,11,12,13,21, Appendix - V&VII and sending to Audit Office (Local). <b>(16/7/2021 to 13/8/2021).</b>	M. Sanatomba Singh, Sr. Accountant	Checking/verification to be done by AAO/Sr.AO, Book.
29.	Preparation of FA Statement No.7,17 (M.H. 6004) & Maturity profile (Central Loan), Interest Rate (Central Loan) and Appendix No. III,IV & X. <b>(16/7/2021 to 13/8/2021).</b>	B.Gopal Sharma, Asstt. Supervisor	Checking/verification to be done by AAO/Sr.AO, Book.
30.	Preparation of FA Statement No.2,6,9,17 (other than M.H. 6004 & Maturity profile (Internal Debt), Interest Rate (Internal Debt), 20,22,Appendix VIII,XI,XII. <b>(16/7/2021 to 13/8/2021).</b>	S. Deben , Asstt. Supervisor	Checking/verification to be done by AAO/Sr.AO, Book.
31.	Preparation of FA Statement No.1,10,14, Appendix I & II <b>(16/7/2021 to 13/8/2021).</b>	H. Roshanta Singh, Asstt. Supervisor	Checking/verification to be done by AAO/Sr.AO, Book.
32.	Preparation of FA Statement	N Nirpen, Accountant	Checking/verification to be

	no.15,18, Appendix VI & IX. <b>(16/7/2021 to 13/8/2021).</b>		done by AAO/Sr.AO, Book.
33.	Preparation of FA Statement No. 4,5,8,16,19, Discrepancies between Statement 16 &19 <b>(16/7/2021 to 13/8/2021).</b>	Th. Akshay Kumar, Sr. Accountant	Checking/verification to be done by AAO/Sr.AO, Book.
34.	Preparation of Final NTA after closure of March (S) and sending to Audit Office (local). <b>(16/7/2021 to 31/7/2021).</b>	Njanglung Kamei, AAO M Nungleiba, AAO	Checking/verification to be done by Sr.AO, Book.
35.	Typing work for all Statements & Appendices	S. Menaka Devi, D.E.O.	Checking/verification to be done by AAO.
36.	Checking and verification of figures		Checking/verification to be done by Sr.AO, Book.
37.	Preparation of CAG's certificate and guide to Finance Accounts <b>(13/8/2021 to 16/8/2021)</b>	AAO (Book) AAO (Book-Budget)	
38.	Sending of Statements and Appendices of Finance Accounts and Grants to Audit office and attending to audit observations <b>(18/7/2021 to 13/8/2021).</b>		Checking/verification to be done by Sr.AO, Book.
39.	Sending of Finance Accounts and Appropriation Accounts to ITA Section for checking <b>(18/7/2021 to 13/08/2021).</b>	AAO (Book) AAO (Budget)	
40.	Draft Certification of Annual Accounts by AG (Audit) <b>01/08/2021 to 20/08/2021</b>		
41.	Submission of Finance Accounts and Appropriation Accounts to GA wing of HQ office with Audit Certificate. <b>(15/08/2021 to 21/08/2021)</b>		
42.	Sending of spiral bound copies of FA and AA to NER Wing of HQ office <b>(03/09/2021)</b>		
43.	Sending of "print ready" of FA and AA to NER wing/Local Audit Office after modifications <b>(15/09/2021).</b>		