

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)
MANIPUR: IMPHAL**

No.BK-Bud/Target/2021-22/

Date: 19-04-2022

To,

The Sr. Accounts Officer
CA/VLC, WC, L&D, EDP, PF & AC Section
Local

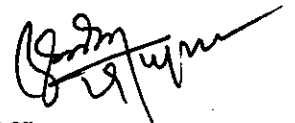
Subject:- Time Schedule for finalization of Annual Accounts for the year 2021-22.

Sir/Madam

I am to enclose herewith photo copy of HQ's D.O. letter No.235/Govt-A/cs-79-2014/Vol-II dated: 08-04-2022 alongwith Time Schedule for finalization of Annual Accounts duly approved by PAG(A&E) for the year 2021-22 and to request you for necessary action to achieve the target fixed by HQ's office at your end.

Encl:- As stated above.

Yours faithfully,



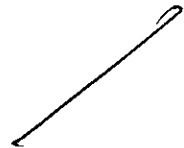
Sr. Accounts Officer, Book-Budget

No. BK/Target/2021-22/

Copy for information to:-

1. PS to Pr. AG(A&E)
2. PA to DAG(A&E)

Date: 19-04-2022



Sr. Accounts Officer, Book-Budget

**Time schedule for finalisation of Accounts (Finance & Appropriation)
for 2021-22**

Sl. No.	Description of Accounts	Proposed Target Date, Month & Year of Closing	Headquarter's Due Date
1	Closing of March (P) 2022 accounts	05 May 2022	10 May 2022
2	Reconciliation of Accounts (Receipts & Expenditure)	06 May to 24 June 2022	Before 30 June, 2022
3	Closing of March (Sy) 2022 accounts	25 June 2022	30 June 2022
4	Belated Transfer Entry & Closing of Accounts	26 June to 30 June, 2022	...
5	Generation of Statements of Draft Finance Accounts by VLC	01 July to 10 July, 2022	...
6	Checking & Correction of Statements of Draft Finance Accounts by Book Section	02 July to 11 July, 2022	...
7	Submission of draft Notes to Accounts (NTA) to Audit Office for Provisional vetting by Audit (A)	06 May to 15 May, 2022	17 May to 20 May, 2022
8	Return of draft Provisional NTA after preliminary scrutiny by Audit	09 May to 20 May, 2022	30 May to 06 June, 2022
9	Changes/Modifications/Rectification of mistake /errors pointed by Audit in Provisional NTA	11 May to 23 May 2022	07 June to 10 June, 2022
FINANCE ACCOUNTS			
10	Flow of Statements from A&E to Audit (B)	03 July to 12 July, 2022	05 July to 15 July, 2022
11	Return of Statements by Audit	04 July to 15 July, 2022	08 July to 20 July, 2022
12	Submission of Draft Final NTA to Audit	01 July to 08 July, 2022	06 July to 13 July, 2022
13	Final vetting of NTA by Audit (C)	03 July to 09 July, 2022	08 July to 15 July, 2022
14	Attending to Audit observations on Annual Accounts including NTA by A&E	05 July to 15 July, 2022	07 July to 20 July, 2022

FINANCE ACCOUNTS			
Sl. No.	Description of Accounts	Proposed Target Date, Month & Year of Closing	Headquarter's Due Date
15	Draft Certification of Annual Accounts by AG (Audit)	20 July to 25 July, 2022	26 July to 02 August, 2022
16	Sending of complete set of Finance Accounts (including NTA) & Appropriation Accounts alongwith Audit Certificate to GA Wing	23 July to 27 July, 2022	28 July to 05 August, 2022
17	Vetting of Finance Accounts (including NTA), & Appropriation Accounts by GA Wing	28 July to 11 August, 2022	29 July to 12 August, 2022
18	Sending of Spiral bound copies of Finance Accounts & Appropriation Accounts to Report States (RS) Wing (D)	12 August to 15 August, 2022	16 August to 22 August, 2022
19	Vetting of Finance Accounts (including NTA), Appropriation Accounts and Audit Certificate and Spiral bound 'Bond Copy' version of Finance and Appropriation Accounts by Report State Wing - Approval of Hqrs (with modification/ correction, etc.)	23 August to 16 September 2022	23 August to 16 September, 2022
20	Modifications/corrections/changes in accounts based on RS Wing observations and making available 'Print Ready' version (in PDF format) to Local Audit Office (E)	24 August to 15 September, 2022	25 August to 20 September, 2022
21	Date of receipt of Printing Clearance & Final Audit Certificate	16 September to 20 September, 2022	...
22	Signing of Audit Certificate by the CAG of India (F)	21 September to 30 September 2022	21 September to 30 September, 2022
APPROPRIATION ACCOUNTS			
Sl. No.	Description of Accounts	Proposed Target Date, Month & Year of Closing	Headquarter's Due Date
22	Generation of Detailed Appropriation Accounts (DAA) set by VLC	10 May to 15 May, 2022	...
23	Forwarding of DAA to various Departments of the State Government	11 May to 16 May, 2022	...

APPROPRIATION ACCOUNTS

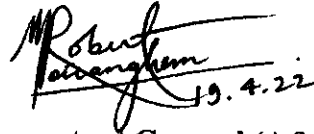
Sl. No.	Description of Accounts	Proposed Target Date, Month & Year of Closing	Headquarter's Due Date
24	Sending of DAA to Audit Office	11 May to 16 May, 2022	...
25	Preparation of Summary of Appropriation Accounts (including agreement with Finance Accounts)	01 July to 05 July, 2022	...
26	Furnishing of Comments by Controlling Officers of the Departments	15 May to 30 May, 2022	...
27	Writing of Notes and Comments of all the Grants including checking and incorporation of Comments received from the Controlling Officers of the departments and sending to VLC in batches.	26 June to 15 July, 2022	...
28	Flow of Grants from A&E to Audit (B)	27 June to 16 July, 2022	05 July to 20 July, 2022
29	Return of Grants by Audit	01 July to 19 July, 2022	08 July to 22 July, 2022
30	Attending to Audit observations on Annual Accounts by A & E	03 July to 19 July, 2022	07 July to 22 July, 2022
31	Draft Certificate of Annual Accounts by AG (Audit)	20 July to 25 July, 2022	26 July to 02 August, 2022
32	Sending of complete set of Finance Accounts (including NTA) & Appropriation Accounts alongwith Audit Certificate to GA Wing	23 July to 27 July, 2022	28 July to 05 August, 2022
33	Vetting of Finance Accounts (including NTA), & Appropriation Accounts by GA Wing	28 July to 11 August, 2022	29 July to 12 August, 2022
34	Sending of Spiral bound copies of Finance Accounts & Appropriation Accounts to Report States (RS) Wing (D)	12 August to 15 August, 2022	16 August to 22 August, 2022
35	Vetting of Finance Accounts (including NTA), Appropriation Accounts and Audit Certificate and Spiral bound 'Bond Copy' version of Finance and Appropriation Accounts by Report State (RS) Wing - Approval of Hqrs (with modification/ correction, etc.)	23 August to 16 September 2022	23 August to 16 September, 2022

APPROPRIATION ACCOUNTS

Sl. No.	Description of Accounts	Proposed Target Date, Month & Year of Closing	Headquarter's Due Date
36	Modification/corrections/changes in accounts based on RS Wing observations and making available 'Print Ready' version (in PDF format) to Local Audit Office (E)	24 August to 15 September, 2022	25 August to 20 September, 2022
37	Signing of Audit Certificate by the CAG of India (F)	21 September to 30 September, 2022	21 September to 30 September, 2022

Note : 1). Sending of Statements/Appendices and Grants (Pre-Audited) to Finance Department, Government of Manipur - : 20th July, 2022

2). Exit Conference with Finance Department, Government of Manipur : 25 to 30 July, 2022


19.4.22

Sr. Dy. Accountant General (A&E), Manipur



Roli Shukla Madga
Principal Director (GA)

महालेखाकार (ले. व. व.) का सचिवालय
A.G. (A & E) Secretariat

जकी.....
Diary Email.....
पत्र संख्या.....
Letter No. 16.....
दिनांक.....
Date 11/04/22

(5)
D.O. No. 235/Govt-A/cs-79-2014/Vol-II

भारत के नियंत्रक-महालेखापरीक्षक का कार्यालय
10, बहादुरशाह ज़फर मार्ग,
नई दिल्ली-110 124

OFFICE OF THE
COMPTROLLER & AUDITOR GENERAL
OF INDIA
10, BAHADUR SHAH ZAFAR MARG,
New Delhi - 110 124

दिनांक / DATE 08-04-2022

Dear Colleagues,

This is with reference to schedule for finalization of Annual Accounts for the financial year 2021-22. You may take steps to make available 'Print Ready' versions of the Finance and Appropriation Accounts for the year 2021-22, in pdf format to local Audit office, during the period 25 August to 20 September, 2022 positively.

2. The due dates for March (Pre) 2022 and March (Sy) 2022 accounts have been fixed as **May 10, 2022 and June 30, 2022** respectively. Annexure-A shows the detailed time schedule for finalisation of the Finance and Appropriation Accounts by the A&E offices and their certification by the Audit offices. You are requested to closely monitor all the stages of preparation of Accounts and ensure that the pdf versions are available by the target date mentioned above.

3. An analysis of the whole process of finalization of accounts by A&E offices for the year 2020-21 revealed deviations from the target dates fixed. You may please ensure that the due dates fixed for each of the stage for the 2021-22 Accounts are adhered to by your office. Since delay in finalizing the NTA also caused delay in finalization of annual accounts, it was proposed that the NTA be prepared immediately after the finalization of March (Pre) accounts starting from the financial year 2014-15 which is to be followed this year also. Preparation of provisional NTA by A&E offices and their vetting by Audit prior to finalization of March (Supply) accounts would enable to finalize the content of the NTA early and allow the A&E office to take necessary corrective measures well in advance of finalization of annual accounts.

4. Further, the most important prerequisite for timely finalization of annual accounts is timely compilation of the accounts received from the accounts rendering units. You may make concerted efforts, well in advance, to ensure timely submission of initial accounts to your office by all the accounts rendering agencies falling under your accounting jurisdiction, so that March (P) 2022 accounts are closed by the due date set without any exclusion. Let us have an assurance report by 12th May 2022 about the submission of March (P) 2022 accounts to the State Government, by incorporating all the accounts from the account rendering units.

5. It may be ensured that reconciliation of departmental receipts and expenditure for the year 2021-22 of all the Controlling Officers of the State Government is conducted well before the closure of March (Sy) 2022 accounts on 31st March 2022 so that all consequential corrections are carried out in the March (Sy) 2022 accounts in addition to all annual adjustments. You are advised to draw up a practical schedule of reconciliation and ensure that it is followed both by your office and the State Government.

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S. R. B. S. K.

6. The following measures should be taken:

(a) The accounts should be checked daily thereafter by the C&AG and AG/AsG in charge of the compilation of annual accounts and further by the FIA section to weed out any errors. The Group Officer(s) should closely monitor the compilation process under Pr. Accountant General/Accountant General's guidance. The Pr. Accountant General/Accountant General should take steps to fix responsibility in this regard and the duty lists for all officials concerned should be drawn up, enforced and monitored.

(b) Make a reference to Pr. Secretary/Secretary (Finance) of the State Government to inform them that re-appropriation orders received after the cut off date shall not be accepted and thus will not be included in the accounts. The Accounts will not be kept indefinitely open to accommodate the State Government's re-appropriation/surrender orders. Pr. AsG/AsG will personally ensure this. It may also be ensured by PAsG/AsG that all adjustment entries to various Funds including expenditure out of Contingency Fund are correctly carried out before closure of Final Account. All Transfer Entries have to be also ensured before closure of Final Account.

(c) A report on the closing of the March (S) 2022 accounts may please be sent to us on July 1, 2022 positively certifying that adjustments as a result of reconciliation and other annual adjustments have been included. Weekly reports on the status of finalisation of the Finance Accounts and the Appropriation Accounts, statement/grant-wise, should be sent to Headquarters office each Friday after closing of the March (Sy) 2022 accounts till your office furnish printed version of both these accounts to Hqrs. office for certification by the C&AG of India. Any slippage, with reasons thereof and action taken by you to solve the problem should invariably be informed in the weekly report. The first weekly report will be due on July 1, 2022. It may be ensured that minimum time is spent for printing of accounts and you are able to furnish the Signatory/ Printed copies of Accounts to Hqrs. office latest by September 21, 2022 for certification by the Comptroller and Auditor General of India. Deviation from the prescribed time schedule will be viewed very seriously.

(d) The information in the table in Annexure-B to this letter may please be sent to Headquarters office immediately after the closing of the March (Sy) 2022 accounts.

(e) You may liaison with the Secretary, Finance Department and explore the possibility of presenting digital accounts duly digitally signed and limit printed copies to the bare minimum. However, in case printed copies are needed in significant number, you may obtain necessary budgetary provision from the Hqrs.

7. Since the FAAT, entry and exit conferences are other efforts being taken to ensure greater accuracy of the Finance and Appropriation Accounts and to improve the overall quality of State Accounts, you are requested to plan to consolidate these achievements by planning your work well in advance to ensure achievement of the due dates for all stages of the work and for finalization of the Accounts.

8. The target dates fixed by Hqrs. office for finalization of Annual Accounts starting from the closure of March (P) Accounts-2022 till the signing of Accounts -2021-22 by C&AG need to be monitored by PAsG/AsG (A&E) personally so that the annual accounts 2021-22 get signed by C&AG by 30th September, 2022. Any deviation from the target date at any stage should invariably be brought to the notice of GA Wing.

Annexure-B

Immediately after closing March (S) 2022 accounts, the following information may be furnished.

Sl. No.	Details	As at the closure of March (P) 2022 accounts	After closing March (S) 2022 accounts
a)	Status of DAA Suspense and all other suspense heads (Suspense Head wise)		
b)	Date on which the last Re-appropriation /surrender order was received (also indicate the cut off date agreed to locally)		
c)	Reconciliation by Controlling officers :		
i)	Number of Controlling Officers and the cut off date prescribed for completion of reconciliation		
ii)	Number of Controlling Officers who have reconciled the receipts and expenditure figures for whole year 2021-22		
iii)	Number of Controlling Officers who have partially reconciled the receipts and expenditure		
iv)	Number of Controlling Officers who have not reconciled the receipt and expenditure figures even for single month		
v)	Action taken in respect of (iii) and (iv) above		
d)	No. of TEs proposed for carrying out annual adjustment/periodical adjustment, rectification of mistakes as a result of reconciliation by departmental officers.		
e)	Soft copy of March (S) 2022 Accounts.		

Note: Please mention number of TEs booked after closure of March (S) accounts by June 30, 2022 and the date on which the accounts for 2021-22 has been finally treated as closed for all purposes.