



JEEViKA

Rural Development Department, Government of Bihar

Bihar Rural Livelihoods Promotion Society State Rural Livelihoods Mission, Bihar



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Office Order

Date- 02/03/2020

In view of the Financial Year 2019-20 coming to close shortly, the state as well as the district teams need to be more attentive to ensure inclusion of all the financial transactions, adjustments of advances lying outstanding with various members of staff, BPIUs and CBOs, reconciliation with banks, state and inter district transactions and final submission of the Financial Statements in time with due accuracy.

For this purpose, all the project functionaries including the finance teams need to work together and comply with following instructions diligently:-

1. Opening balances in Tally data is to be confirmed from the Audited Balance Sheet as at 31/03/2019.
2. Cash balances available at BPIUs as on 28-03-2020 must be deposited in to the BPIUs' Bank Accounts and the BPIUs' Advances in the books of DPCU with DPCU's Liabilities in the books of BPIUs must be reconciled. After reconciliation, DPCUs should close the BPIUs' Advances (in DPCU's Books) by Debit of the balances under Banks (of BPIUs) and Advances / Expenditure (as per the statements submitted by BPIUs). **All advances must be identified before taking in the books of DPCUs. All unidentified/fictitious advances will be transferred as advance in the name of concerned unit head responsible for proper maintenance of accounts and recovered from their salaries.**
3. All Outstanding Advances other than Mobile/Motorbike/Laptop and Salary advance must be settled against expenditure / recovery of Advances during the Financial Year-2019-'2020 itself.
4. Collection of the UCs / SoE for adjustment of Advances lying with CBOs over a period of more than 3-months should be ensured.
5. Preparation of Reconciliation Statements with SPMU and DPCU to BPIU for fund / Expenditure transferred during the financial year 2019-'20 and take adjustment entries in the books of DPCU should also be ensured.
6. Bank Reconciliation Statements are to be prepared up to 31st March-2020 for all the bank accounts at DPCUs/BPIUs. Post reconciliation accounting entries up to February, 2020 related to stale cheques , bank interest and charges—etc. are to be taken into the books of accounts before the finalization of accounts.
7. All the fixed assets /stocks must be physically verified by committee constituted and authorised for the purpose.
8. It should be ensured that Daily Cash & Bank balances reflected in Manual Cash Book must be tallied with day-book maintained in Tally and the **cost centres are properly maintained under Tally Accounting Software.**
9. Before closure of accounts, it should be ensured that no double payments are made to the CBOs and **all the fund transfer/advice/cheque must be cleared within 7 days from the date of issue of this office order. Any unidentified credit in bank must be identified and appropriate entries in the books of accounts should be ensured.**

