



JEEViKA

An Initiative of Government of Bihar for Poverty Alleviation

**Bihar Rural Livelihoods Promotion Society
State Rural Livelihoods Mission, Bihar**



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Office Order

Maintenance and updation of accounts on daily basis and timely compliance of statutory financial obligations in BPIUs and DPCUs is of utmost importance. Disposal of claims of officials, CBOs, Community cadres, Service providers and Partners in timely manner is also equally important. For ensuring it, placement of Accounting officials in required strength at all levels is needed. With scaling up the activities in all blocks and districts across the State, placement of one Accountant at each of BPIUs and DPCUs and one Finance Manager at each of DPCUs was required whereas number of Accountants / Finance Managers recruited so far is much less.

To enforce account process across the project area, an alternate arrangement for filling up the gap in the strength of accounting officials has been contemplated.

It had been agreed upon that CCs who after proper training may handle accounting work at BPIUs and DPCUs levels be identified, provided requisite accounting training and then be placed in BPIUs and DPCUs to shoulder the responsibility of stop-gap Accountant till placement of a regular Accountant is done there.

In order to meet this objective, there is need to underline procedure for identification and selection of CC to work at BPIU and DPCU levels.

Selection process of CC to work as Accountant at BPIU level

- An office order be issued by DPM to the concerned BPIU for sending names and details of home address and qualification of three CCs desirous of working in place of accountants. Persons having commerce and science background should be given preference.
- At DPCU level, one CC each for such blocks where no accountant is placed, would be finalized by a team consisting of DPM/FM/MF or CF and one additional CC would also be finalized as waitlist for deployment in case of gap.
- Identified CCs will be provided 10 days intensive training at DPCU level as required for updating Book at BPIU and three days On Job Training at BPIU level by experienced accountants or the Accountant delegated with the charge of that BPIU to update Books of Records.

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d. Role of CC designated as Accountant :-

1. To update Manual Books of Records (Cash Book, Cheque Register, stock book, assets register, /TA bill & Advance register/).
2. Preparation of BRS.
3. Maintenance of SHG Register for CIF.
4. Record keeping of Micro plan.
5. Maintenance of all files in absence of office assistant.
6. Withdrawal of cash from Bank as per authorization.
7. Processing file for payment of TA/FLTA claim in the light of approved rules/budget & DOP.
8. Processing and submission of all files for recommendation of BPM before sending to DPCU for the release of fund/payment/advance adjustment.
9. Collect Bank statement from Bank on monthly basis & balance confirmation on quarterly basis.
10. Undertake field visit as required for collection of UCs Receipt & Payment through concerned AC/CC on monthly basis.
11. Send intimation letter duly signed by BPM to all CBOs regarding fund transfer in Account.
12. Update status of advance against AC/CC LS in monthly /Review Meeting and send absentee Statement to the DPCU in time.
13. Send fund requisition as per requirement to DPCU duly signed by BPM.
14. Submit all original Bills/ vouchers to DPCU at least once in a fortnight for the release of fund.
15. Intimate AC/CC for submission of pending UCs from CBOs and pending Bills against advance.
16. Other accounts related tasks as assigned by BPM.

MONTHLY report to Finance Manager :

1. Monthly Expenditure Statement.
(Component wise)
2. Projectwise expenditure report separately.
(NRLM / NRLP / BRLP / MKSP / Poultry Govt. of Bihar / Gramvarta / Unicef etc.).
3. Advance to CBOs
4. :
i) Advance to cadre
ii) Advance for establishment cost
iii) Others if any.
5. Advance to service providers with purpose of advance.
6. DPCU-BPIU fund reconciliation statement.

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Monthly Report to Manager Community Finance:

1. Monthly Receipts and Payment of CBOs for advance adjustment.
2. Utilization certificate for advance adjustment.
3. Status of pending UCs and Receipts and Payment.

FLTA :

Entitlement of FLTA to such CC will continue as he/she would be required to undertake field visit for UC/R&P & other documents from CBOs, Bank statement from Bank on regular basis.

Role of DPCU Accountants :

- DPCU Accountant who has been assigned to update Books of records of BPIU will ensure BPIU visit once in a week to verify all transactions and guide CC working as Accountant there for rectification of error/mistake, if any.
- DPCU Accountants after receipt of expenditure statement from BPIUs will ensure tally entries at DPCU level on regular basis.
- DPCU Accountants authorized for BPIU will intimate Financial irregularity to DPM, if any.
- DPCU Accountant will ensure physical verification of cash during visit to BPIU and submit verification report to BPM and FM.
- DPCU Accountant will provide checklist to CC officiating as Accountant for checking Bills/Vouchers before payment and making entry in manual cash book.

Role of Finance Manager :

- FM will ensure refresher trainings to such CC on regular basis.
- FM will intimate BPM regarding difference in expenditure statement /deduction proposed within 3 days of receipt of Bills from BPIU, if any.

Role Of Manager (CF)-

- Manager (CF) will ensure On Job Training to CC officiating as Accountant regarding any difference in UCs, Receipt and Payment and CBOs audit compliance.

Role Of BPM :

- BPM will ensure approval on all concerned Bills with full signature before making entries in manual cash book by such CCs.
- BPM will ensure verification of manual Books on daily basis and will put signature on cash book.

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- BPM will ensure that all Bills and vouchers are handed over on regular basis to such CC for entry in books.

Role of DPM :

- DPM will ensure that DPCU accountant is making visits to assigned BPIU on fixed date on weekly basis and takes one page report from accountant before approving TA claim of concerned accountant.
- DPM will ensure that hand-holding support of FM team to BPIU CC is being provided on regular basis.
- DPM will ensure that refresher programme is being organized at DPCU level for all BPIU CCs officiating as accountant on monthly basis and On Job Training to CC by accountant on weekly basis.

Non Negotiable don'ts for CC officiating as Accountants :

1. Preparation of bearer cheque.
2. Preparation of pre signed cheque.
3. Entry of bill in cash book without approval of BPM.
4. Making payment for any expenditure without BPM's approval.
5. Making any payment without Bill & voucher.
6. Payment in cash to CBOs.
7. Making payment beyond DOP.
8. Withdrawing cash for personal or non-official purpose or expenditure for purpose not mentioned in the file.
9. Acceptance of false & fabricated bill of field staff for advance settlement.
10. Submission of unauthorized vouchers to DPCU for adjustment against advance.
11. Payment to service provider without taking photocopy of Pan Card if applicable.
12. Payment to service providers without statutory deduction like TDS /VAT etc. wherever applicable.
13. Payment of service tax without evidence of registration under Service tax.

Non Negotiable for BPM :

1. Payment without bills & vouchers.
2. Exerting pressure on designated CC for making payment without written approval.
3. Issuance of bearer cheque or pre signed cheque.
4. Submission of such vouchers/bills for adjustment at DPCU Level which require prior approval from DPCU before adjustment.
5. Approval on false and fabricated vouchers for adjustment against advance.
6. Asking money from CBOs directly or through CCs/ACs for incurring expenditure at CBOs level.
7. Taking advance in the name of CCs /Ac.
8. Withdrawal of cash without justification.

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It is expected that as contemplated, exercise to maintain Accounting tasks at DPCU or BPIU levels is undertaken early by concerned persons and accounts at all levels are kept updated.


(Vinay Kumar)
Chief Executive Officer

Copy to :

1. Director /OSD/AO/CFO/FO/CFMs
2. All PCs/SPMs/PMs
3. All DPMs/FMs/Manager-HR/Manager-CF
4. All BPMs/YPs
5. IT section
6. Concerned file