



JEEVIKA

An Initiative of Government of Bihar for Poverty Alleviation

Bihar Rural Livelihoods Promotion Society State Rural Livelihoods Mission, Bihar



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Ref. No: BRPS/ACcts/67/07/3563

Date : 22.11.2016

OFFICE ORDER

The implementation period of World Bank assisted Bihar Rural Livelihoods Promotion Project (BRLP) in six districts, i.e., **Gaya, Nalanda, Madhubani, Muzaffarpur, Khagaria and Purnea** has been completed and the same is now been closed on 31st October 2016. Accordingly, all DPCUs shall close its books of accounts by charging the actual expenditure incurred as on 31st October' 2016 and the unutilized funds of BRLP along with all assets and liabilities as on the date shall have to be transferred to NRLM account. **For this purpose following guidelines shall be observed:**

- (1) The Cash Book / Bank Book as on 31st October 2016 shall be finally closed and the balance of Cash in hand and in all the bank accounts (both CID & CIF) as per Cash Book/ Bank Book shall be transferred to NRLM Account.
- (2) The Cash balance as per cash book shall be physically verified and a certificate to this effect shall be recorded in the cash book.
- (3) The DPCU's Account shall be fully reconciled with SPMU and no discrepancy should exist as on the closure date. If any adjustment entries is so required to make the difference ZERO, shall be incorporated in books of DPCU / SPMU.
- (4) Before calculating the un-utilised Bank Balance, bank Reconciliation Statement as on 31st October 2016 shall be prepared and all due accounting entries as per BRS shall be taken in the Bank Book except the amount of cheques issued after 1st August' 2016 but still lying un-presented, if any. The amount equivalent to the sum of un-presented cheques shall be left in the Bank Account. Final Bank Reconciliation statement as on 31st January 2017 shall be prepared and thereafter the Bank Accounts shall either be closed or re-named under NRLM as per the decision of the SPMU Management.
- (5) All claims / SoE / Bills / in respect of the expenditure actually incurred up to 31st October 2016 for re-imbusement / adjustment against advance paid for this purpose shall be examined and sanctioned to the permissible limit and accordingly paid out / adjusted in the books of accounts.
- (6) In case any outstanding advance / liabilities remained unsettled except programme advance, as on the date, the same shall be transferred to the NRLM Account and a list of such liabilities / outstanding advance shall be prepared and certified to be correct by the Finance Manager and District Project Manager. Every individual staff / others against whom the advance remained un-adjusted shall also be intimated and got confirmed.
- (7) In case of Programme advance, either the same shall be adjusted against the bills / Voucher / SoE to the admissible extent and balance, if any, shall be recovered from the concerned staff / parties;

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- (8) All pending Utilisation Certificates against the funds disbursed under CIF should be collected and adjusted in the books of accounts and balance, if any shall be recovered.
- (9) A statement of Fixed Assets acquired out of BRLP Funds as on 31st October 2016 duly reconciled with the financial books of accounts shall also be prepared before being transferred and accounted for under NRLM.
- (10) Similarly, all dues / arrears against entitlement of staff shall be prepared and shall be transferred payment adjustment under NRLM.
- (11) All books of Accounts along with supporting documents, after its closure, shall be made ready for Audit by Internal as well as External Auditors and also preserved safely for CAG / AG Audit and records.
- (12) All DPCUs shall ensure submission of final IUFR in the prescribed format for the period from 1st ~~April~~ ^{Oct.} 2016 to 31st October 2016.
- (13) A final DPCU Closure Report shall be prepared, verified and submitted to SPMU along with ATR.

All DPMs / FM's of respective DPCUs shall adhere to the above guidelines and ensure compliance. In case of any technical assistance required, Chief Finance Officer shall be consulted for appropriate guidelines.

Sd/-

(Balamurugan D.)
Chief Executive Officer

Memo No. BRUPS/Accts/67/07/3563

Date 22-11-2016

Copy forwarded for information to :

- (1) District Project Manager / Finance Manager, DPCU- Gaya, Nalanda, Madhubani, Muzaffarpur, Khagaria and Purnea;
- (2) All PCs / SPMs/ PMs, SPMU, Patna
- (3) OSD / Director / Administrative Officer, SPMU
- (4) CFO / SFMs / AFMs, SPMU, Patna


(Balamurugan D.)
Chief Executive Officer