



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.**

10. Schedules of the Balance Sheet and the Income & Expenditure A/C for respective DPCU. Unit-wise/project wise fixed assets' schedule should also be prepared.
11. It should be ensured that all the statutory dues / returns are to be deposited / filed with the concerned authorities by the due-date.
12. The salaries for the month of March-2020 shall be paid in the month of April-2020. No salary entry shall be booked on due basis for the month of March-2020.
13. The advance -list is required to be verified carefully. All advances must be certified by the concerned unit head.
14. The Internal Audit observations, affecting the financial statements (FY. 2019-'20) shall be given due attention and must be complied before closing of Books of Accounts.
15. The BRLPS Statutory Audit - observations for the F.Y.-2018-'19 are also required to be taken into consideration. Any observations related to earlier Financial Year/s must not be repeated in the Current Financial Year 2019-'20.
16. **All the bills/vouchers/claim up to January 2020 must be submitted to DPCU on or before 15th March 2020. Claims for the period Feb. - March 2020 must be submitted to DPCU on or before 15th May-2020 and after that it will not be considered.**
17. Finance Manager of respective DPCUs should ensure that no stale cheques/ unidentified credits continue to exist in the BRS of March 2020.
18. All Finance Managers / FM-I/c with one Accountant would report to SPMU Patna on 15-04-2020 and will stay here up to 18-04-2020 for the purpose of finalisation of books of accounts for the F.Y. 2019-20. They would report to SPMU with the following documents / details:-
 - a. Updated Tally data for the F.Y. 2019-20 of all projects including LSBA.
 - b. Signed copy of BRS of DPCU and its all BPIUs for the month of March 2020.
 - c. SPMU Reconciliation/DPCU to BPIUs' Reconciliation statements.
 - d. A separate statement with regard to cheques/print payment advices issued by the DPCU up to 31/03/2020 but cleared in the next month, need to be prepared and submitted. Date wise clearing details need to be incorporated in the abovementioned statement.
19. After formal closure of books of accounts for FY 2019-20, Balance Confirmation Certificates certified by the Bankers for all bank balances available with the respective Banks (as on 31/03/2020), Financial Statements along with relevant Schedules to the Financial Statement and duly signed copy of Management Assertion Letter for the FY 2019-20 should be submitted to SPMU by 15th of April 2020.


(Balamurugan D.)
Chief Executive Officer
cum
State Mission Director

Copy to:-

Director/OSD/CFO/PCs/ AO/SPMs/PS/
SFM/PMs/PO/AFMs/DPMs/FMs/BPMs.