



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

In view of starting the Bihar Transformative Development Project (BTDP) and switch over from existing 300 NRLM Blocks in to BTDP, following guidelines / instructions are issued for closure of NRLM Blocks and smooth financial functions, maintenance of separate set of books of accounts & Financial Reporting System for BTDP –

1. Steps to be taken by the districts where all NRLM blocks converted in to BTDP:
 - Prepare BRS for the NRLM units (District and Blocks) as on 30/09/2016 and take necessary entries into the Books of Accounts,
 - Reconcile the BPIU and DPCU balance as on 30/09/2016 and take necessary entries,
 - Prepare DPCU – SPMU Reconciliation as on 30/09/2016 and take necessary entries,
 - Transfer all the expenses and incomes of the NRLM activities up to 30/09/2016 to SPMU. However, the relevant Bills, Vouchers and all the supporting documents as they are, will be kept at DPCU for the purpose of Audit.
 - Take necessary district-wise and block-wise Closing Entries in the Books of Accounts of NRLM, as Annexed herewith, up to 30/09/2016.
 - The Balance Sheet items, as at 30/09/2016 – i.e. - Cash, Bank, Advances and Liabilities will transferred to BTDP through SPMU as the Opening Figures for BTDP, by way of opening new Company [BTDP] in Tally.
2. The remaining Districts where both the NRLP and NRLM activities are being carried out but only a few of the NRLM Blocks are to be converted to carry the BTDP and the rest of NRLM Blocks are to continue the NRLM activities as earlier. In cases of such districts the following procedures would be followed --
 - For such BPIUs, BRS as on 30/09/2016 would be prepared followed by necessary entries,
 - Reconciliation for BPIU and DPCU would be prepared as on 30/09/2016,
 - All the Closing Advances and the Liabilities of the NRLM Blocks should be transferred to BTDP by opening BTDP Company in Tally. All necessary suggested Entries, as Annexed are also to be recorded in the Tally.

- The necessary accounting entries [so as to close the NRLM blocks and simultaneously to convert into BTDP Blocks], are as Annexed.
3. As the Advances and Liabilities of NRLM are to be carried over to BTDP. Due precaution is required so that – the Advances are specific and there is no scope of Fictitious advances to be booked / transferred to BTDP,
 4. The records of the Fixed Assets procured and used under NRLM will be maintained and up dated as earlier. However, the new Fixed Assets procured under BTDP will have to be recorded separately, as BTDP Fixed Assets.
 5. The DPCUs will ensure to maintain required Cost Centres in TALLY.
 6. The Expenditure to be booked in BTDP, will have the same unit cost, as it was for NRLM,
 7. The Pay-roll accounting will also be ensured for each Project by the DPCUs,
 8. DPCU should strictly follow the quantum and triggers for release the CIF to CBOs as annexed.
 9. For smooth closure of NRLM blocks/Districts and their conversion into BTDP, all FM along with one accountant will participate in proposed workshop at SPMU on 4th to 6th Oct. 2016. On 4th Oct. 2016 those districts covered under point no. 2 above, will participate and on 5th and 6th Oct. 2016 the districts covered under point no. 1 above, will participate.

All FMs must ensure to complete the reconciliation and other steps as stated in point no. 1 and 2 before coming to the workshop.

All concerned should ensure strict adherence to the above mentioned guidelines.


Chief Executive Officer
BRLPS

Annexure:

1. List of BTDP Blocks/Districts
2. Chart of Accounts and Budget heads under BTDP
3. Suggested Accounting entries for closure of NRLM and opening of BTDP
4. Quantum and triggers for release of CIF

Copy to – DPMs/FMs/BPMs.

300 Blocks of BTDP project		
SL	District Name	Block Name
1	AURANGABAD	BARUN
2		OBRA
3	BANKA	AMARPUR
4		BANKA
5	BHAGALPUR	BIHPUR
6		GOPALPUR
7		GORADIH
8		ISMAILPUR
9		JAGDISHPUR
10		KHARIK
11		NARAYANPUR
12		NATHNAGAR
13		NAUGACHHIA
14		RANGRACHOWK
15		SABOUR
16		SHAHKUND
17	DARBHANGA	ALINAGAR
18		BENIPUR
19		GAURABAURAM
20		GHANSHYAMPUR
21		HANUMAN NAGAR
22		HAYAGHAT
23		JALE
24		KEOTI
25		KIRATPUR
26		KUSHESHWAR ASTHAN
27		KUSHESHWAR ASTHAN EAST
28		MANIGACHHI
29		SINGHWARA
30		TARDIH
31	GOPALGANJ	BHOREY
32		BIJAIPUR
33		GOPALGANJ
34		HATHUA
35		KATAIYA
36		PANCHDEORI
37		PHULWARIYA
38		SIDHWALIYA
39		THAWE
40		UCHKAGAON
41	JAMUI	BARHAT
42		SIKANDRA
43	KATIHAR	AMDABAD
44		AZAMNAGAR
45		BALRAMPUR
46		BARSOI

47		DANDKHORA
48		FALKA
49		HASANGANJ
50		KATIHAR
51		KURSELA
52		MANSAHI
53		PRANPUR
54		SAMELI
55	KISHANGANJ	BAHADURgarh
56		KISHANGANJ
57		TERHAGACHH
58	MADHEPURA	PURANI
59		SINGHESHWAR
60	MUNGER	SANGRAMPUR
61		TARAPUR
62	NAWADA	GOBINDPUR
63		RAJAULI
64		Roh
65		Kowakole
66		Pakribarawan
67		Kashichak
68		Nardiganj
69		Meskaur
70		Narhat
71		Hisua
72	PASHCHIM CHAMPARAN	BAGAHA-I
73		BAIRIA
74		BETTIAH
75		CHANPATIA
76		JOGAPATTI
77		LAURIYA
78		MADHUBANI
79		MAINATAND
80		NAUTAN
81		SIKTA
82	PATNA	ATHAMALGOLA
83		BAKHTIARPUR
84		BARH
85		BIHTA
86		BIKRAM
87		DULHIN BAZAR
88		FATUHA
89		KHUSRUPUR
90		MANER
91		MOKAMA
92		PANDARAK
93		PHULWARI
94		PUNPUN
95	PURBI CHAMPARAN	ARERAJ

96		BANJARIYA
97		BANKATWA
98		Kesharia
99		GHORASAHAN
100		HARSIDHI
101		KOTWA
102		MADHUBAN
103		MEHSI
104		PAHARPUR
105		PAKRIDAYAL
106		RAMGARHWA
107		RAXAUL
108		TETARIYA
109		TURKAULIA
110	ROHTAS	AKHORIGOLA
111		BIKRAMGANJ
112		CHENARI
113		DEHRI
114		KARGAHAR
115		KOCHAS
116		NASRIGANJ
117		ROHTAS
118		SURAJPURA
119		TILOUTHU
120	SAHARSA (10)	SALKHUA
121		SIMRI BAKHTIARPUR
122	SAMASTIPUR	BITHAN
123		DALSINGHSARAI
124		HASANPUR
125		KHANPUR
126		MOHANPUR
127		MOHIUDDINAGAR
128		MORWA
129		PATORI
130		PUSA
131		ROSERA
132		SARAIANJAN
133		SHIVAJI NAGAR
134		SINGHIA
135		TAJPUR
136		VIDYAPATI NAGAR
137		WARISNAGAR
138	SITAMARHI	BAIRGANIA
139		BAJPATTI
140		BELSAND
141		BOKHRA
142		CHORAUT
143		MAJORGANJ
144		NANPUR
145		PARIHAR



146		PARSAUNI
147		PUPRI
148		SONBARSA
149		SUPPI
150		SURSAND
151	SUPAUL.	RAGHOPUR
152		SARAIGARH BHAPTIYAH
153	ARARIA	ARARIA
154		BHARGAMA
155		FORBESGANJ
156		JOKIHAT
157		KURSAKANTA
158		NARPATGANJ
159		PALASI
160		RANIGANJ
161		SIKTI
162	ARWAL	ARWAL
163		KALER
164		KARPI
165		KURTHA
166		SONBHADRA-BANSI-SURAJPUR
167	BEGUSARAI	BACHWARA
168		BAKHRI
169		BIRPUR
170		CHERIA BARIARPUR
171		CHHAURAH
172		DANDARI
173		Bhagwanpur
174		GADHPURA
175		KHODAWANDPUR
176		MANSURCHAK
177		Matihani
178		NAWKOTHI
179		Samho-Akaha-Kurha
180		SAHEBPUR KAMAL
181		Balia
182		Barauni
183		Begusarai
184		Teghra
185	BHOJPUR	AGIAON
186		ARA
187		BARHARA
188		BEHEA
189		CHARPOKHARI
190		GARHANI
191		JAGDISHPUR
192		KOILWAR
193		PIRO

194		SAHAR
195		SANDESH
196		SHAHPUR
197		TARARI
198		UDWANTNAGAR
199	BUXAR	BRAHMPUR
200		BUXAR
201		CHAKKI
202		CHAUSA
203		CHOUGAIN
204		DUMRAON
205		ITARHI
206		KESATH
207		NAWANAGAR
208		RAJPUR
209		SIMRI
210	JEHANABAD	GHOSHI
211		HULASGANJ
212		JEHANABAD
213		KAKO
214		MAKHDUMPUR
215		MODANGANJ
216		RATNI FARIDPUR
217	KAIMUR (BHABUA)	ADHAURA
218		BHABUA
219		BHAGWANPUR
220		CHAINPUR
221		CHAND
222		DURGAWATI
223		KUDRA
224		MOHANIA
225		NUAON
226		RAMGARH
227		RAMPUR
228	LAKHISARAI	BARAHIYA
229		CHANNAN
230		HALSI
231		LAKHISARAI
232		PIPARIYA
233		RAMGARH CHOWK
234		SURAJGARHA
235	SARAN	CHHAPRA
236		DARIAPUR
237		MARHAURAH
238		TARAIYA
239		Baniyapur
240		Lahladpur
241		Jalapur
242		Nagra
243		Ekma

244		Manjhi
245		Rivilganj
246		Maker
247		Garkha
248		Amnour
249		Mashrakh
250		Panapur
251		Ishuapur
252		Parsa
253		Dighwara
254		Sonepur
255	SHEIKHPURA	ARIARI
256		BARBIGHA
257		CHEWARA
258		GHAT KUSUMBHA
259		SHEIKHOPUR SARAI
260		SHEIKHPURA
261	SHEOHAR	PIPRAHI
262		PURNAHIYA
263		TARIYANI
264		Shechar
265		Dumri
266	SIWAN	ANDAR
267		BARHARIA
268		BASANTPUR
269		BHAGWANPUR HAT
270		DARALI
271		DARAUNDHA
272		GORIAKOTHI
273		GUTHANI
274		HASAN PURA
275		HUSSAINGANJ
276		LAKRI NABIGANJ
277		MAHARAJGANJ
278		MAIRWA
279		NAUTAN
280		PACHRUKHI
281		RAGHUNATHPUR
282		SISWAN
283		SIWAN
284		ZIRADEI
285	VAISHALI	BHAGWANPUR
286		BIDUPUR
287		CHEHRAKALA
288		DESRI
289		GARAUL
290		HAJIPUR
291		JANDAHA
292		LALGANJ
293		MAHNAR

294	MAHUA
295	PATEDHI BELSAR
296	PATEPUR
297	RAGHOPUR
298	RAJAPAKAR
299	SAHDEI BUZURG
300	VAISHALI



Chart of Accounts and Budget Heads under BTDP

Annexure 2

Bihar Transformative Development Project - "JEEViKA"

Chart of Accounts/Budget Head

Component	Sub-component	Activity	Sub-Activity
Component-1: COMMUNITY INSTITUTIONAL DEVELOPMENT	A. Institutional Building	1. Support for SHG Formation/ Mobilization	
		2. Support for Village Organization (VO) Formation	
		3. Support for Cluster Formation	
		4. Training of Community Cadres	
		5. Support for Producer Cos (PC)/Producer Groups	1. Establishment Cost for Farm PCs
			2. Establishment Cost for Farm PGs
			3. Establishment Cost for Off Farm PCs/PGs
		6. Honorarium to IBCB Cadre	1. Community Mobilizer
			2. Bank Mitras
			3. VO book keepers
			4. Bhima mitras
			5. CLF book keepers
	6. Cluster Facilitators		
	7. Purchase of books of records		
	8. CBO Operational cost		
	9. CBO Establishment Cost		
	B. Capacity Building	1. Capacity Building at State level	
		2. Capacity Building at District level	
		3. Capacity Building at Block level	
	C. Block Project Implement Unit (BPIU) Cost	1. BPIU establishment cost	
2. Staff Costs			
3. Operational Costs			
4. CBO audit cost			
Component 2: Community Investment Fund (CIF)	CIF	A. Revolving Fund to SHGs	
		B. CIF to Village Organizations (VOs)	
		C. CIF to Cluster Level Federations	
		D. CIF for Micro Insurance	
		E. Value Chain Dev for Farm Interventions	1. Honorarium to Cadres
			2. Honorarium to CRP
			3. Working capital fund to PCs
			4. Training of project staff
			5. Training of Village Resource Persons
		F. Value Chain Dev for Off Farm Interventions	1. Working capital fund to Off Farm PCs/PGs
	2. Honorarium to Cadres		
	3. Training of Village Resource Persons		
	4. Animal Health Camps		
	G. Value Chain Dev for Non Farm Interventions	1. Honorarium to Cadres	
		2. Working capital fund to PCs/PGs	
		3. Establishment Cost for PGs	
		4. Training of Village Resource Persons/Rural Masons	
		5. Establishment of NHS Enterprise	
		6. Establishment of Block Development Service (BDS)	
		7. Establishment of Business Resource Centres	

Component	Sub-component	Activity	Sub-Activity
		H. Skill Placement and Self Employment	1. Honorarium to Cadre 2. Job Portal and MIS 3. Job fair, IC materials and Pilots 4. Migration/District Resource Centres
		I. Specialized insurance processing centres /m	1. Establishment costs 2. Operating costs
Component 3: Access to Health, Nutrition & Sanitation	Access to Health, Nutrition & sanitation	A. Communication for Nutrition, Sanitation and Behavioural Change	1. Development of BCC material 2. BCC deployment for HNS 3. Workshops and exposure visits 4. WASH trainings
		B. Convergence with Nutrition and Sanitation Services	1. Convergence Initiative 2. Support Activities 3. Community WASH academy 4. Solid Waste Management (SWM) 5. Sanitation, Health and Nutrition (SHAN) fund
		C. Food Entitlement and Convergence	1. Food security fund 2. Capacity Building of cadres, CBOs and project staff 3. Gender sensitization
Component 4. Innovations, Partnership and Technical Assistance	Innovations, Partnership and Technical Assistance	A. Innovations and Pilots	1. Pilots for Livelihood interventions 2. Pilot for Gender sensitization 3. Environment Management Framework (EMF) 4. Tribal Development Plan (TDP)
		B. Partnerships	1. Innovations and Pilots - Alternate Banking 2. Partnership for firm value chains 3. Partnerships for Off Farm value chains 4. Partnerships for Non Farm value chains 5. Partnerships for convergence and entitlements 6. Partnership for skill placement and self employment 7. Partnership for Health, Nutrition and Sanitation (HNS) 8. Partnership for Project Management 9. Partnership for ICB and SMF
	A. SPMU costs	1. Office Strengthening	1. Office Renovation and refurbishment 2. Purchase of office equipment
		2. Strengthening PMS	
		3. Consultancies	1. HR consultancy 2. External Audit 3. Third Party monitoring agency 4. FM consultancy
		4. Training of SPMU staff	
		5. Staff costs	

Component	Sub-component	Activity	Sub-Activity
Component 5. Project Management Unit		6. Operational and office running costs	
	B. DPCU costs	1. Office Renovation and refurbishment	
		2. Purchase of office Equipment	
		3. Salary cost	
		4. Operational and office running costs	
	C. Monitoring, Learning and Evaluation	1. Baseline survey	
		2. Process Monitoring	
		3. Participatory Monitoring	
		4. MIS	
		5. Mid Term Review and Impact Assessments	
	D. Knowledge Management and Communications	Knowledge Management and Communications	
	E. Governance and Accountability	Governance and Accountability	1. Social Audit
			2. Citizen Engagement

Suggested Accounting Entries for closure of NRLM blocks and opening of BTDP

1. Following accounting entries will be taken by those districts where all NRLM blocks converted in to BTDP

NRLM as on 30/09/2016	BTDP wef 01/10/2016
Liabilities A/C.....Dr Income A/C.....Dr SPMU A/C.....Dr To Expenditures A/C To Cash/Bank/Advance A/C (For transfer of all expenses, incomes, liabilities, cash, Bank and advance to SPMU)	Cash/Bank/Advance A/C.....Dr To Liabilities A/C To SPMU A/C (For transfer of Cash/Bank/Advance and liabilities from SPMU)

- Followings accounting entries need to be taken in the books of SPMU

NRLM as on 30/09/2016	BTDP wef 01/10/2016
Expenditures A/C.....Dr Cash/Bank/Advance A/C.....Dr To Liabilities A/C To Income A/C To DPCUs A/C (All expenses, income, cash, Bank, Advance and liabilities taken over from DPCUs)	Cash/Bank/Advance A/C.....Dr To Liabilities A/C To NRLM A/C (For transfer of Cash/Bank/advance and liabilities from NRLM)
Liabilities A/C.....Dr BTDP A/C.....Dr To Cash/Bank/Advance A/C (For transfer of Cash,Bank,Advance and liabilities to BTDP)	Liabilities A/C.....Dr DPCUs A/C.....Dr To Cash/Bank/Advance A/C (For transfer of Cash,Bank,Advance and liabilities to DPCUs)

- 2 For those DPCUs where in some of the NRLM Blocks converted in to BTDP and remaining Blocks continue under NRLM would take the following accounting entries :

NRLM as on 30/09/2016	BTDP wef 01/10/2016
SPMU A/C.....Dr Liability Of BPIUs (if any) A/C....Dr To Cash/Bank/Advance of BPIUs A/C (For transfer of BPIUs cash/Bank advance and liabilities to BTDP)	Cash/Bank/Advance of BPIUs.....Dr To Liability A/C To SPMU A/C For taking over the cash/Bank/Advance & liabilities of the NRLM blocks in BTDP.

- Followings accounting entries need to be taken in the books of SPMU

NRLM as on 30/09/2016	BTDP wef 01/10/2016
Cash/Bank/Advance (BPIU) A/C....Dr To DPCUs A/C To Liabilities (BPIU) A/c (For taking over balance of BTDP from DPCUs)	Cash/Bank/Advance A/C.....Dr To Liabilities A/C To NRLM A/C (For transfer of Cash/Bank/advance and liabilities from NRLM)
Liabilities A/C.....Dr BTDP A/C.....Dr To Cash/Bank/Advance A/C (For transfer of Cash, Bank, Advance and liabilities to BTDP)	DPCUs A/C.....Dr Liabilities A/c.....Dr To Cash/Bank/Advance A/c (For transfer of Balance to BTDP Districts)

Quantum and Triggers for Release of CIF

Conditions of Release of CIF Funds

Annexure -04

Component	Activity	Universal (Y/N)	Loan/Grant for recipient	Quantum (Rs)	Based on triggers	Triggers	MOU	Applicability of Comm. Proc procedures	Transfer Eligible for Reimbursement	Assurance mechanism
Institutional Building										
Funds to VO for:										
I	CM, VRP, CRP, JRP etc Payments	Y	Grant		No	Not Applicable	Yes	No		
	Book Keeper payments	Y	Grant	Based on needs	No	Not Applicable	Yes	No	No	Monthly financial reports from VO/PG to DPCU and Audit Report
	SHG/VO/PG Inst'n req (Cash Box, mtg exp etc)	Y	Grant		No	Not Applicable	Yes	Yes		
Community Investment Fund										
a)	Revolving Fund to SHGs	Yes	Grant	15,000	Yes	(A) SHG profile entered into MIS. (B) Bank Account of SHG has been opened. (C) Panchsutra is being followed by SHG.	No	No (since it is on-lent to individuals for assistance.	Yes	Fund is tracked in MIS

b) CIF

			Ist tranche Rs. 1,00,000	Yes	(A) VO Profile entered into MIS. (B) Bank Account opened. (C) Book Keeper and office bearers have been trained on fund rotation/management and VO books of accounts.				Monthly Financial Report by VO and Audit Report
To VOs	Yes, 85 % of total VO	Loan				Yes	No (since it is on-lent to SHG for individual assistance based on MCP)	Yes	Monthly Financial Report by VO and Audit Report
			IInd tranche Rs. 50,000	Yes	(A) Repayment rate from SHGs to VO for 1 st tranche CIF/FSH/SHAN etc.(as applicable) is 80%. (B) Monthly Expenditure Report from VO has been received for previous month and updated on MIS. (C) Grading of SHGs on the basis of Masik Prativedan completed.				

c) Food Security Fund

To VOs	No. Within six months of 10% of total VOs. Criteria - VOs having at least 50% of SC/ST Members.	Grant	Rs. 1,00,000	Yes	(A) FSF committee formed and trained. (B) FSF Micro Plan prepared. (C) 1st tranche of ICF received by VO. (D) Repayment rate of CIF is 80%. (E) Monthly financial report from VO has been received for previous month and entered in MIS.	Yes	Yes	Yes	Monthly financial report by VO and Audit Report
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d) Initial Capital Fund

To CLF

Yes

Grant

Rs.
10,00,000

Trigger to be ^{announced} ~~communicated~~ letter

Yes

No

Yes

Monthly
Financial Report
by CLF and
Audit Report

e) Working Capital Fund

To Producer
Company -Farm

Yes

Grant

Max. of Rs.
5,00,00,000
per PC
based on
business
proposal

Yes

(A) After 6 months of PG formation.
(B) Registration of WFPC.
(C) Placement of CE, M & P Mgr &
Accountant.
and
(D) Submission of Business Proposal.

Yes

No

No

Monthly
Financial Report
by PC and Audit
Report

To Producer
Group - Off Farm

Yes

Grant

Max. of Rs.
2,00,000
per PG
(Based on
business
proposal)

Yes

(A) Upon completion of 4th module
(Livelihood) training to VOs.
(B) PG formed.
(C) Bank Account opened and
(D) Submission of business proposal.

Yes

Yes

No

Monthly
Financial Report
by PG and Audit
Report

To Producer
Company - Non
Farm

Yes

Grant

Max. of Rs.
3,50,00,000
per PC
(Based on
business
proposal)

Yes

(A) After 6 months of PG formation.
(B) Registration of WFPC
(C) Placement of CE, M & P Mgr &
Accountant
(D) Submission of Business Proposal

Yes

No

No

Monthly
Financial Report
by PC, Audited
financial Report
by PC

f) SHAN Fund

To VOs for HRF	No	Grant	Rs. 50,000	Yes	(A) Repayment rate of CIF is 80%. (B) Monthly Reporting report from VO has been received for previous month and entered in MIS. (C) Other criteria as per existing HRF guidelines.	Yes	No	Yes	Monthly Financial Report by VO and Audit Report
To VO/CLF for other than HRF	No	Loan for VO and Grant for CLF	Rs. 2,50,000 (Repayment to CLF)	Yes	(A) Health and Sanitation Committee formed. (B) Orientation on Open Defecation Elimination Plan/WASH Plan and SHAN Fund, (C) Preparation of ODEP/Wash Plan, (D) BoR roll out in VO. (E) Repayment rate of CIF is 80% and (F) Monthly financial report for previous month has been received from VO/CLF and entered in MIS.	Yes	No	Yes	Monthly Financial Report from CLF and Audit Report