

# Integrated Missions Accounting System

Right now every activity of accounts sections in the missions is fully computerised through I-MAS. However it was prior to I-MAS era that missions were using the manual or semi-automatic procedures. In fact through I-MAS we have tried to cater the very complex accounting procedure of the missions in quite a simple way, at the same time following the standard accounting procedure adopted by Govt. of India.



**DR. B.N. SHETTY**  
Deputy Director General  
[bnshtetty@nic.nic](mailto:bnshtetty@nic.nic)



**MAHABIR PRASAAD**  
Principal Systems  
Analyst  
[mahavir@nic.in](mailto:mahavir@nic.in)

Missions and posts of India in different parts of world deal with multiple currencies, complying with diverse financial regulations, prevailing various local labor and banking laws and bilateral relations with India. Need of a standard accounting procedure was long felt in the Ministry of External Affairs for a uniform package based on standard accounting principles, with intuitive, user friendly and self documented interface so that a layman sitting thousands of miles away in isolated conditions could use a standard software package to incur expenditure, receive revenue, print various reports and send the monthly cash account in electronic format to MEA HQ.

Integrated Missions Accounting System (I-MAS), developed by NIC provides solution to all financial transactions of the missions through a single interface. There are two different versions of I-MAS - stand alone and client/server version. I-MAS is running successfully in all 173 missions as on August 1, 2011. All the data entry screens and reports are in standard format approved by CGA and CAG.

## OBJECTIVE OF I-MAS

- Provide an on site accounting solution for all financial transactions in the missions.
- Have a standard input and output format according to the accounting standards of Government of India.
- Provide master codes directory specified by Ministry of Finance and at flexibility to suit to mission requirements.
- Generate a unique voucher for

each and every financial transaction and automatically reflect it in various reports instantaneously.

- Provide the cash account data in the electronic format instantaneously at MEA HQ for consolidation and financial reporting purposes.



The I-MAS team analyzed and defined process logic and field edits and developed policies from a functional perspective, ensuring that standard accounting procedure is followed. I-MAS simplifies the complex accounting procedure of the missions in the simple user friendly manner. Proper online documentation help and validations on data at every level.

I-MAS ensures that the transactions made by the accountant should be in proper order and reflected in all the concerned reports. The greatest benefit of I-MAS is to simplify the accounting procedure of the missions, provide them hundreds of reports just only by the generation of a voucher and at the same time reduce their work pressure to 30%.

## ISSUES RESOLVED BY I-MAS:

- Missions and posts make payments and receipts in the foreign currencies apart from Indian Rupee. Revenue received or expenditure incurred is calculated in equivalent Indian Rupees at

official rate of exchange for accounting requirements. Every individual mission/post functions as a DDO. Mission generates all types of payment and receipt vouchers through I-MAS. The only thing a mission has to is generate a voucher. Rest all calculations like cash balance, budget control, progressive reports are generated by the software.

- Official rate of exchange changes every month, which causes difference in equivalent Indian Rupees on the foreign currency deposits and cash-in-hand available with the

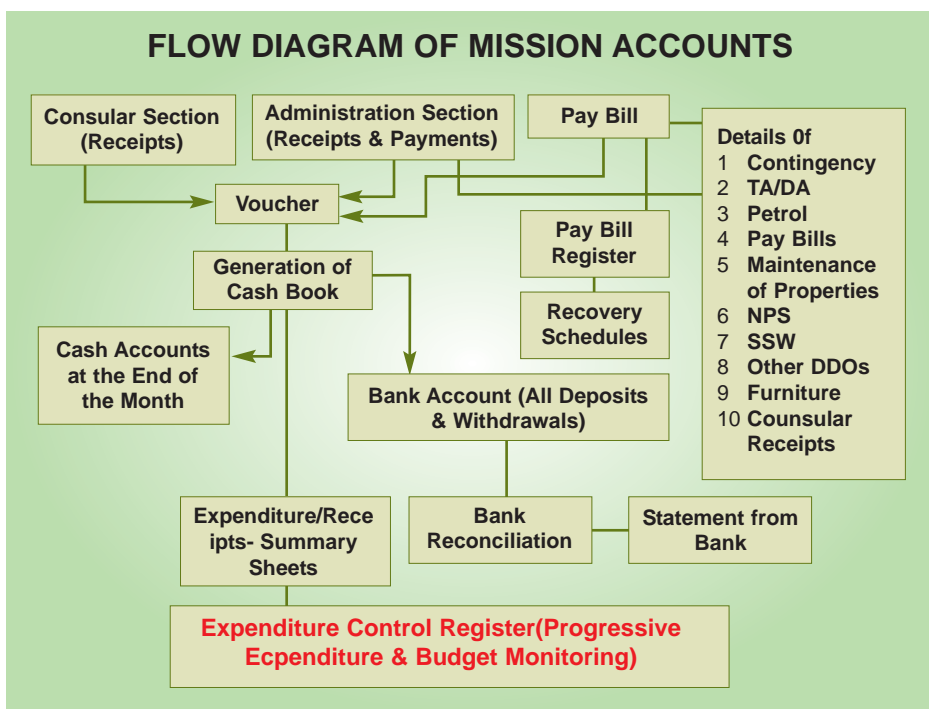
exchange as equivalent Indian Rupees paid may not be equal to Indian Rupees received.

- There are employees posted in the mission from India, whose salary structure may be quite complicated and all together different from the employees belonging to MEA with provision of GPF, CPF and Employee Pension Contribution. The software should accommodate all the pay structures.
- In various countries like Australia salaries to local employees are disbursed twice a month. I-MAS has adequate provision for this.

All the missions are going green as I-MAS has also reduced paper work by 50%. All the queries and reports required by the missions and MEA HQ are available online and no need to keep the physical record of those reports or writing various reports/registers.

Monthly cash account is received in the MEA HQ generated through I-MAS in the form of a MS Access data file in zip format as a mail attachment. This has eliminated delay in Financial Reporting of the monthly cash account received from the missions. Before I-MAS, voluminous monthly cash accounts were physically sent by the missions through diplomatic bags. Later on compilation sections in the office of Principal Chief Controller of Accounts, had to enter all payment and receipt vouchers in order to compile the missions' monthly cash accounts and prepare financial reporting. Monthly cash account data is compiled, incorporated and consolidated in COMPACT PAO 2000 in the office of Principal Chief Controller of Accounts with a few mouse clicks using a compile module developed by I-MAS team. Direct compilation of the missions' cash accounts has eliminated the delay in financial reporting as well as duplication of data entry work. Previous month's cash account figures are thereby made available to MEA, M/o Finance and Planning Commission within the first week of subsequent month. Direct compilation of monthly cash account into PAO 2000 is saving at least 6000 man hours every month in MEA HQ. GPF Credits of the MEA employees are also getting posted in the employees' GPF account through I-MAS generated modules.

### FLOW DIAGRAM OF MISSION ACCOUNTS



mission. Change in official rate of exchange causes gain/loss by exchange In terms of equivalent INRs.

- Missions have to convert a universal currency amount into local currency for their day to day requirements, as they receive remittance from India in a universal currency. Foreign banks make this conversion of amount at commercial rate of exchange. Commercial rate of exchange being quite different from official exchange rate, conversion of amount causes gain/loss by

- In Nepal, there are also various development projects running aided by Govt. of India. I-MAS is running in E/I Kathmandu, keeps track of all such payments. Pension and scholarship are paid in various countries.
- Provision of proper bank reconciliation statements in order to tally the monthly cash accounts with the cash balance available.

#### BENEFITS:

I-MAS has reduced workload of the accounts section in the mission by 70%.

#### For further information

##### MAHABIR PRASAAD

Principal Systems Analyst  
M/O External Affairs Support  
Centre, FSI Old JNU Campus  
New Delhi-110067  
Ph:011-26172983/2984  
[mahavir@nic.in](mailto:mahavir@nic.in)