

GOVERNMENT OF PUDUCHERRY

ABSTRACT

Finance Department – Implementation of Budget Estimation, Allocation and Monitoring System(BEAMS) under Treasury Mission Mode Project – Orders – Issued.

FINANCE DEPARTMENT

G.O. Ms. No.7 /F3/2016-17

Puducherry, dated 25 .04.2016

- READ: (1) G.O.Rt.No. 91/F2/A2/2011 dt. 23.12.2011 of the Finance Department, Puducherry.
(2) O.M.No. F.No. 21(1)-B(PD)/2014, dt. July 22, 2015 of the Ministry of Finance, Dept. of Economic Affairs (Budget Section), Govt. of India, New Delhi.
(3) The I.D. Note No.13/DC/PA/2016 dt.08.03.2016 of the D.C.-cum-Secretary(Finance).

ORDER:

The Treasury Mission Mode Project has been identified as one of the core infrastructure components by the Government of India under National e-Governance Plan (NeGP) to support budgeting process more efficiently, improve cash flow management, promote real-time reconciliation of accounts, strengthen management information systems, improve accuracy and timeliness in accounts preparation, bring transparency and efficiency in public delivery systems and for better financial management along with improved quality of governance in States and Union Territories.

2. In the absence of Computerized Monthly Cash Flow Statement, the Government faces difficulties in planning, budgeting and utilization of funds. As per the existing procedures, the Drawing and Disbursing Officers in major departments have to make necessary entries in the Centralized Budget Check Register for submission of bills to the Directorate of Accounts and Treasuries towards incurring of various expenditure which creates inordinate delay in the budgeting and utilization of funds. Further, there is no proper mechanism to exercise checks over the activities of Drawing and Disbursing Officers.

3. The Government of India has also introduced the Modified Cash Management System to achieve the following objectives vide O.M. (2) read above.

- (i) Obtain greater evenness in the budgeted expenditure within the Financial Year, especially in respect of items entailing large sums of advance releases and transfers to corpus funds.
- (ii) Reduce rush of expenditure during the last quarter, especially during the last month of the Financial Year.
- (iii) Reduce tendency of parking of funds.
- (iv) Effectively monitor the expenditure pattern.
- (v) Better planning of Indicative Market Borrowing Calendar of the Central Government.

4. The Government of Puducherry has, therefore, decided to implement the software "**Budget Estimation, Allocation and Monitoring System**" (BEAMS) developed by the National Informatics Centre, Pune to maintain financial discipline and proper co-ordination of budget activities of all the Departments and monitor the cash flow. The main objectives of the

Budget Estimation, Allocation and Monitoring System (BEAMS) is to facilitate easy co-ordination among the Drawing and Disbursing Officers, Head of Department, Finance Department (Budget) and Directorate of Accounts and Treasuries through Electronic Platform.

5. The BEAMS System will also facilitate to simplify the existing procedure of presentation of bill to the Directorate of Accounts and Treasuries and to meet the objectives as above in para (3). The system will also facilitate to monitor the disbursement under Public Account as Undistributed Grant.

6. All the Administrative Departments/Controlling Officers/Drawing and Disbursing Officers should compulsorily use the "Budget Estimation, Allocation and Monitoring System" (BEAMS) for all kinds of budget/expenditure including disbursement under Public Account.

7. While presenting bills to the Directorate of Accounts and Treasuries, the Budget Authorization Slip (BAS) generated under the "Budget Estimation, Allocation and Monitoring System" (BEAMS) should be attached in duplicate along with the bill.

8. If the funds are not available in a particular head, the Drawing and Disbursing Officers cannot get the Budget Authorization Slip (BAS) generated under the Budget Estimation, Allocation and Monitoring System (BEAMS). The Directorate of Accounts and Treasuries shall not accept the bills without Budget Authorization Slip (BAS).

9. The Drawing and Disbursing Officers can present the bills generated under the "Budget Estimation, Allocation and Monitoring System" (BEAMS) to the Directorate of Accounts and Treasuries on any working day. The Budget Estimation, Allocation and Monitoring System (BEAMS) will be available in the home page of "www.pudhuvaikosh.py.gov.in" under the URL "www.beams.py.gov.in" and the website will be under the control of Finance Department (Budget).

10. The Budget Distribution System shall be as follows:

Role of the BEAMS System:

Sl. No.	Users	Role(s)
1	Finance Department (FD), Budget	Super Administrator
2	Heads of the Department	Department Administrator (DA)
3	Heads of the Office	Controlling Officers (CO)
4	Drawing & Disbursing Officers	DDO
5	Directorate of Accounts & Treasuries	for Accounts & Treasury related functions.

11. The operational flow chart for BEAMS is given in Annexure – I to this G.O.

12. Any transactions thro' BEAMS shall be prepared by 2 modes viz. Draft mode and final mode.

In draft mode the authorized officer shall prepare the transaction and in the final mode the authorized officer shall modify/approve/reject the transaction as the case may be. The BEAMS will be applicable for Budget Estimate(Original Grant) / Vote on account / Revised Estimate / Supplementary Grant.



(A) Role of Finance Department

- (i) Budget Estimate for every year shall be prepared in a separate web based system. The Demand for Grants as voted by the U.T Legislative Assembly, Puducherry shall be uploaded on BEAMS by Super Administrator - Finance Department (Budget).
- (ii) The detailed head wise approved grant for the financial year shall be communicated by the Finance Department (Budget) in the system.
- (iii) The Finance Department (Budget) shall frame conditions in the system for regulating the monthly cash flow and expenditure.

Phase I (Draft Mode)

- (iv) After submission of monthly cash flow by the Administrative Departments as per para B(i) & B(ii), the Budget section of the Finance Department shall approve the cash flow with changes, if necessary.

Phase II (Final Mode)

- (v) The cash flow in the draft mode shall be approved by the Budget Officer. The detailed head wise allocated amount is released to Departments.

(B) Role of Head of Departments-Department Administrator (DA)

Phase I (Draft Mode)

- (i) The approved grants communicated by Finance Department (Budget) as per para A(ii) for entering monthly break up of Cash flow. The Authorized Officer of the Department may make entries for the monthly cash flow data according to the condition set by the Finance Department(Budget) at this level (draft mode) and submits for approval to the Department Administrators.

Phase II (Final Mode)

- (ii) The Head of the Department shall forward the monthly cash flow to the Finance Department(Budget), which approves the same, if not, the amount will not be available for allocation at Department level.
- (iii) The released amount as per para A(v) is made available at detailed head wise at department level. Then the concerned Department starts the process of allocating the grants to Controlling officers as approved by the Finance Department(Budget). The Head of Department can skip over the Controlling Officer's role and allocate the grants directly to the DDOs as received from the Finance Department(Budget).
- (iv) The Department administrator approves the draft, cash flow data entered by the Authorized Officer of the Department with or without any correction in the cash flow. The Finance Department (Budget) permit the Department Administrator to finalize the Cash Flow and release the allocated amount to CO for certain Object Heads [(i.e.), Salaries, Wages, Pensions etc], as per the conditions framed in the system.



(C) Role of Controlling Officer (CO):

Phase I (Draft Mode)

- (i) The Authorized Officer in the office of the Controlling Officer has to allocate/forward the grants to the Drawing & Disbursing Officers of the Department, which is approved by Head of Departments –Department Administrator. Thus the grants are distributed to the Drawing & Disbursing Officers and the draft is submitted to the CO for final approval.

Phase II (Final Mode)

- (ii) The distributed grants in the draft mode shall be approved by the Controlling Officer in this Final mode with / without any correction.

(D) Role of Drawing & Disbursing Officer (DDO):

Phase I (Draft Mode)

- (i) After receiving the grants, the Drawing & Disbursing Officer can incur the expenditure not exceeding the distributed grant. The BEAMS system shall generate authorization slip along with unique number for the reference. The bills can be prepared for the distributed grant/undistributed grant i.e., Disbursement under Public Account.

Phase II (Final Mode)

- (ii) In final mode the bill will be approved by the Drawing & Disbursing Officer and authorization slip shall be generated in the system, which should be signed and attached in duplicate along with the bill prepared by the Drawing & Disbursing Officer while presenting the bill to the DAT.
- (iii) The Directorate of Accounts & Treasuries shall not accept the bill without authorization slip attached in duplicate.
- (iv) The Directorate of Accounts & Treasuries will return one copy of the authorization slip as acknowledgement to the Drawing & Disbursing Officer.
- (v) Some Drawing & Disbursing Officers of specific department will be assigned powers by the Super Administrator to draw cheques on their level itself. In such cases, the authorization slip should be generated in BEAMS and Drawing & Disbursing Officer shall take a print out and the unique number thus generated through system should be written on the back side of the cheque/ECS Debit advice without fail.

(E) Training

Necessary training on the functioning of Budget Estimation, Allocation and Monitoring System (BEAMS) shall be organized by Finance Department(Budget) in co-ordination with NIC. The Directorate of Accounts & Treasuries will schedule the Training Programme in consultation



and co-ordination with Finance Department (Budget) and NIC. The officials/staff in the Administrative Department who are looking after the budget related activities will be provided training. The same Training will be provided to all Head of Departments/Head of Office(Controlling Officer)/Drawing & Disbursing Officer separately and the training schedule will be issued in due course.

13. The Budget section in FD will give assistance to Drawing and Disbursing Officers in all aspects from allocation of Budget till generation of authorization slips.

14. Help Desk

In order to resolve the technical issues/doubts of all stake holders in Budget Estimation, Allocation and Monitoring System (BEAMS), the Finance Department(Budget) will establish a Help Desk in IV Floor, Budget Section, Chief Secretariat, Puducherry.

15. Miscellaneous

(a) Instructions in respect of budget allocation, reallocation/modification, contingency fund under the Budget Estimation, Allocation and Monitoring System (BEAMS) will be issued separately. The instructions given under Budget Estimation, Allocation and Monitoring System (BEAMS) should be adhered to scrupulously without any deviation by all. The Administrative Department and the Controlling Officers should ensure that the provisions have been made as per Budget Estimation, Allocation and Monitoring System (BEAMS). The above instructions should be brought to the notice of the officers concerned by the Administrative Department. This order of the Government is available on the Government website of the Finance Department.

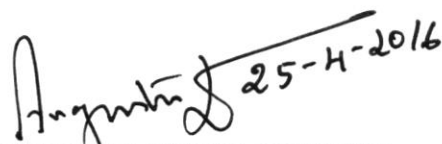
(b) The Nodal Officer and Co-ordinating Officer to TMMP, appointed under I.D. Note 3rd read above shall continue to perform their duties till completion of implementation of the 1st phase of TMMP (BEAMS and GRAS) in co-ordination with Budget Section of Finance Department, Puducherry and Directorate of Accounts & Treasuries, Puducherry successfully.

(c) An infrastructure centre exclusively for TMMP may be set up in the premises of DAT by utilizing the funds available under TMMP scheme.

16. Detailed user manual for **BEAMS** will be issued by the Finance Department (Budget) in co-ordination with the National Informatics Centre, Puducherry.

17. The "Budget Estimation, Allocation and Monitoring Systems (BEAMS) will come into force in the Financial Year 2016-17.

//BY ORDER OF THE LT. GOVERNOR//

 25-4-2016

(P. AUGUSTIN LUCIEN DIAGOU)
UNDER SECRETARY TO GOVERNMENT (FINANCE)

To

- 1) The Budget Officer, Finance Department, Puducherry.
- 2) The Director of Accounts & Treasuries, Puducherry.

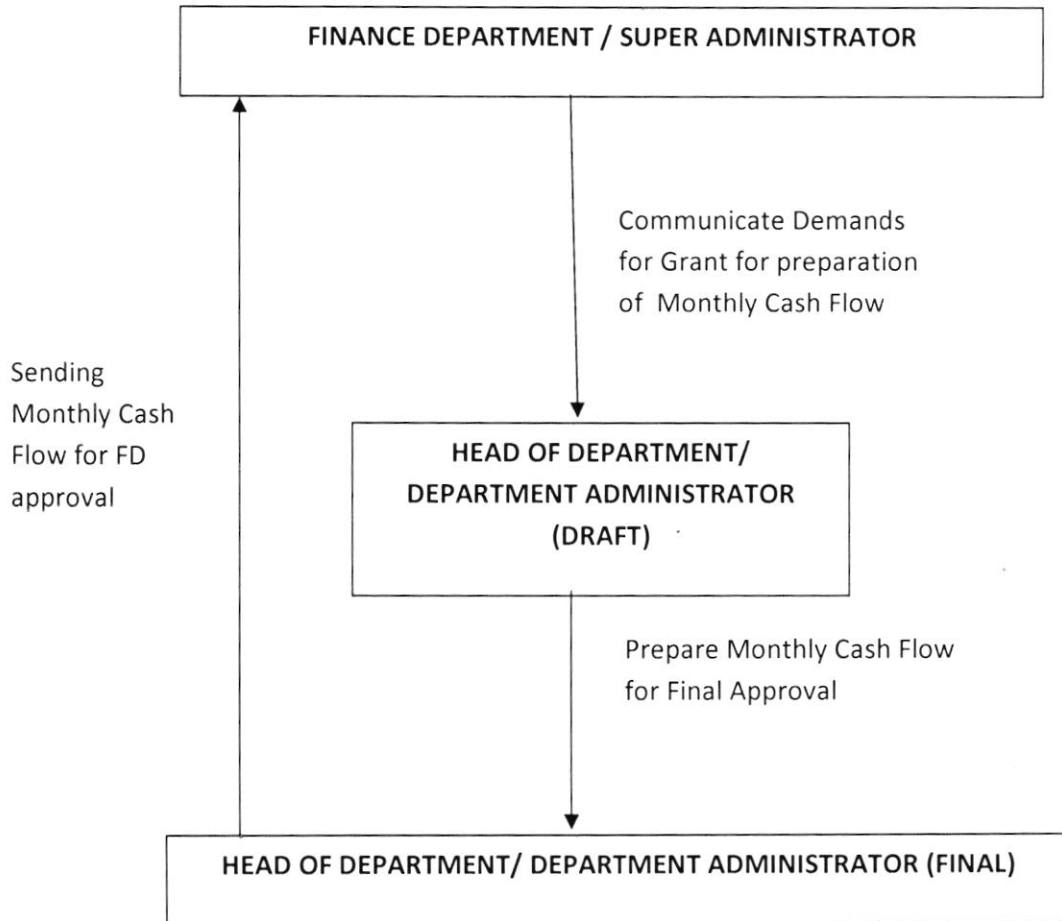
Copy to:

1. All Secretariat Departments.
2. All Head of Departments/ Head of Offices.
3. All Drawing & Disbursing Officers.
4. The Principal Accountant General (C & RA), Chennai – 35.
5. The Senior Deputy Accountant General, Office of the Accountant General,
Tamil Nadu and Puducherry Branch, Kumaragurupallam, Puducherry.
6. The Central Record Branch, Puducherry.
7. G.O. File.
8. The Director of Stationery & Printing -for publication of the G.O. in the Gazette.

ANNEXURE – I

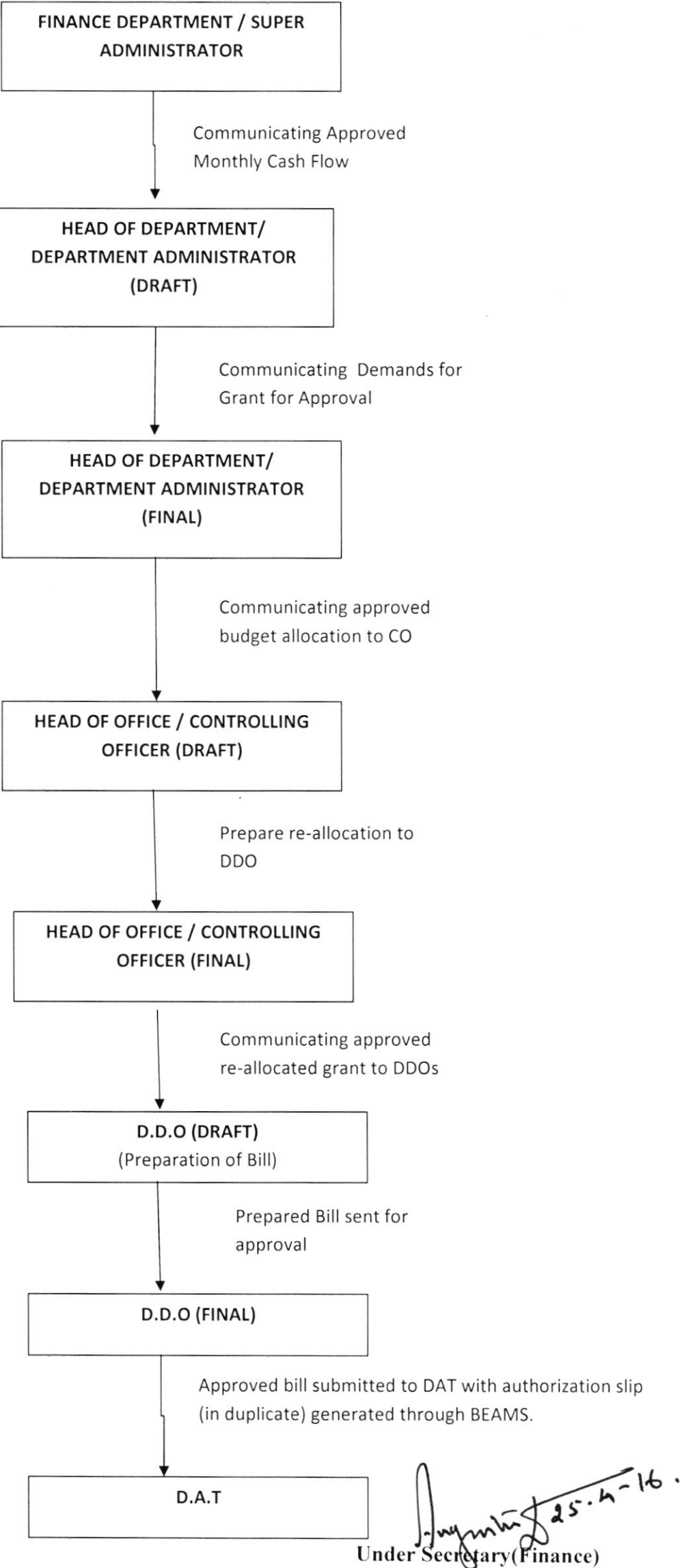
(G.O. Ms. No.7/F3/2016-17 dt.25.04.2016 of
Finance Department, Puducherry)

STAGE – 1 -COMMUNICATION OF DEMANDS FOR GRANTS TOWARDS PREPARATION
OF MONTHLY CASH FLOW



[P.T.O]

STAGE -2 - FLOW OF BUDGET ALLOCATION UPTO DDO LEVEL



[Signature] 25.4.16.
Under Secretary (Finance)