



सत्यमेव जयते

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# ACCOUNTS AT A GLANCE 2007-08



Akshardham Temple



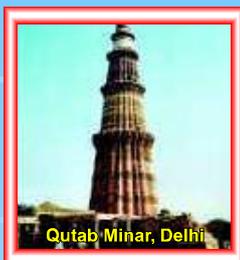
Brihadashwara Temple



Konark Temple



Taj Mahal, Agra



Qutab Minar, Delhi



Lakshmana Temple, Khajuraho



Nalanda

**Government of India  
MINISTRY OF TOURISM**



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**Government of India**  
**MINISTRY OF TOURISM**

**ACCOUNTS AT A GLANCE**  

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**2007-08**

**FINANCIAL CONTROLLER**  
**MINISTRY OF TOURISM**



# PREFACE

This is the Seventeenth issue of our annual publication “Accounts at a Glance” for the year 2007-08 in respect of Ministry of Tourism.

This document contains the accounting and financial information of the Ministry of Tourism for 2007-08, based on the Annual 'Appropriation Accounts', 'Finance Accounts' and 'Statement of Central transactions' of the Ministry. Chapters on Internal Audit and computerization of the accounting processes are also there for the benefit of the reader / user of this document. The information has been provided through tables, charts, diagrams and graphs in a simple and logical manner. Trends of expenditure and receipts have also been analyzed. It has been our constant endeavor to provide accurate information about accounting and financial transactions which is relevant to the concerned authorities for effective financial management in the Ministry. The figures of the previous year have also been shown in the tables to make possible the comparison of receipts and expenditure.

Suggestions and comments for improving the format and contents of the “Accounts at a Glance” are most welcome, as this will help us improve our future publications.

**Arvind Kumar**  
**FINANCIAL CONTROLLER**

NEW DELHI



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## CHAPTER 1

# INTRODUCTION

### THE ORGANIZATION

The Ministry of Tourism is the nodal ministry for the formulation of national policies and programmes and for the co-ordination of activities of various Central Government Agencies, State Government/ UTs and the Private Sector for the development and promotion of tourism in the country. This Ministry is headed by the Minister of Tourism and Culture.

The administrative head of the Department is the Secretary (Tourism). The Secretary also acts as the Director General (DG) Tourism. The office of the Director General of Tourism {now merged with the office of Secretary (Tourism)} provides executive directions for the implementation of various policies and programmes. Directorate General of Tourism has a field formation of 20 offices within the country and 14 offices abroad and one sub-ordinate office/project i.e. Indian Institute of Skiing and Mountaineering (IISM)/Gulmarg Winter Sports Project (GWSP). The overseas offices are primarily responsible for providing information service to tourists and to monitor the progress of field projects. The activities of IISM/GWSP have now been revived and various Ski and other courses are conducted in the J & K valley.

The Ministry of Tourism has under its charge a public sector undertaking, the India Tourism Development Corporation and the following autonomous institutions:

- i. Indian Institute of Tourism and Travel Management (IITTM) and National Institute of Water Sports (NIWS),
- ii. National Council for Hotel Management and Catering Technology (NCHMCT) and the Institutes of Hotel Management.

## 1.2 Role and Functions of the Ministry of Tourism

The Ministry of Tourism functions as the nodal agency for the development of tourism in the country. It plays a crucial role in co-ordinating and supplementing the efforts of the State/Union Territory Governments, catalyzing private investment, strengthening promotional and marketing efforts and in providing trained manpower resources. The functions of the Ministry in this regard mainly consist of the following:

- i. All Policy Matters, including:
  - a. Development Policies.
  - b. Incentives.
  - c. External Assistance.
  - d. Manpower Development.
  - e. Promotion & Marketing.
  - f. Investment Facilitation.
  - g. Growth Strategies.
  - h. Policy Formulation in other Sectors of Govt. with impact on Tourism
- ii. Planning.
- iii. Co-ordination with other Ministries, Departments, State/UT Governments.
- iv. Regulation: Standards / Guidelines.
- v. Infrastructure & Product Development:
  - a. Central Assistance.
  - b. Distribution of Tourism Products.
- vi. Research, Analysis, Monitoring and Evaluation.
- vii. International Co-operation and External Assistance:
  - a. International Bodies.
  - b. Bilateral Agreements.
  - c. External Assistance.
  - d. Foreign Technical Collaboration.
- viii. Legislation and Parliamentary Work.

- ix. Establishment Matters.
- x. Overall review of the functioning of the field offices.

The functions of Attached Office viz. Directorate General of Tourism are as under:

- i. Assistance in the formulation of policies by providing feedback from the field offices.
- ii. Monitoring of Plan Projects and assisting in the Plan formulation.
- iii. Co-ordinating the activities of field offices and their supervision.
- iv. Regulation:
  - a. Approval and classification of hotels and restaurants.
  - b. Approval of travel agents, tour operators and tourist transport operators, etc.
- v. Inspection & Quality Control: Guide Service / Complaints and redressal
- vi. Infrastructure Development:
  - a. Release of incentives.
  - b. Tourist facilitation and information.
  - c. Field publicity promotion & marketing.
  - d. Hospitality programmes.
  - e. Conventions & conferences.
- vii. Human Resource Development:
  - a. Institutions.
  - b. Setting Standards and Guidelines.
- viii. Publicity & Marketing:
  - a. Policy.
  - b. Strategies.
  - c. Co-ordination.
  - d. Supervision.

## CHAPTER 2

# GOVERNMENT ACCOUNTS

The public financial management of any country must have prudent financial systems backed by sound and effective accounting practices and internal checks and controls. A well designed and managed accounting system helps ensure proper control over public funds.

2. Accounting policies and procedures are designed to compile accounts fulfilling legal/procedural requirements that govern financial control. Accounts are integral part of financial management for activities such as preparing of revenue and capital budget, management of public debt etc. Through the budget and accounts, the Government determines the shape of its monetary and fiscal policies.

### STRUCTURE OF ACCOUNTS AND FLOW OF FUNDS

3. The accounts of Government are kept in three parts:

Part I	-	Consolidated Fund of India
Part II	-	Contingency Fund of India
Part III	-	Public Account

### CONSOLIDATED FUND OF INDIA

4. All revenues received by the Government by way of taxes like Income-tax, Central Excise, Customs and other receipts flowing to the Government in connection with the conduct of Government business like receipts from Railway and Posts (Non-Tax Revenues) are credited into the Consolidated Fund. Similarly, all loans raised by the government by issue of public notifications, treasury bills (internal debt) and loans obtained from foreign Governments and International monetary institutions (external debt) are credited into this fund. All expenditure (Capital & Revenue, Plan & Non Plan) incurred by the Government for the conduct of its business including repayment of internal and external debt and release of loans to State/Union Territory Governments for various purposes is debited against this fund.

## **CONTINGENCY FUND OF INDIA**

5. The Contingency Fund of India records the transactions connected with Contingency fund set up by the Government of India under Article 267(1) of the Constitution of India. The corpus of this Fund is Rs.50 Crores. All expenditure made by way of drawal from the Contingency Fund of India is to be recouped to this fund. Thus, this fund acts more or less like an imprest account of Government of India and is used very sparingly, in urgent circumstances

## **PUBLIC ACCOUNT**

6. In the Public Account, the transactions relate to debts other than those included in the Consolidated Fund of India. It also includes deposits, advances, remittances and transactions grouped under suspense account. The transactions under debt, deposit and advances in this part are those in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid together with repayment of the debt and deposits and the recoveries of these advances. Hence this account acts as a banker to the employees etc. and these transactions do not require vote of the Parliament, except for allowing provision for interest on the General Provident Fund etc., as Government utilizes the balances available under these funds for their normal activities.

## CHAPTER 3

# DEPARTMENTAL ACCOUNTING ORGANIZATION

1. Secretary, Ministry of Tourism is the Chief Accounting Authority in the Ministry. He discharges this responsibility with the assistance of the Financial Advisor of the Ministry and the Financial Controller. The FINANCIAL CONTROLLER heads the accounting organization and reports to the concerned Secretary through the Jt. Secretary & Financial Adviser. The accounting organization comprises of the Principal Accounts Office, Internal Audit Wing and one Pay & Accounts Office at Delhi. The Financial Controller is Head of Department for the accounting organization and functions with the help of an Assistant Financial Controller, one Pay & Accounts Office at New Delhi and the Principal Accounts Office. The Principal Accounts Office functions jointly for the Ministry of Tourism and Ministry of Civil Aviation, and is responsible for:

- (a) Consolidation of the Monthly accounts of the Ministry of Tourism in the manner prescribed by Controller General of Accounts;
- (b) Preparation of Annual Accounts of Demands for Grants for Ministry of Tourism, submission of Statement of Central Transactions and the material for the Finance Accounts of the Union Government (Civil) to the Controller General of Accounts;
- (c) Payment of loans and grants to State Governments through Reserve Bank of India;
- (d) Preparation of manuals keeping in view the objective of management accounting system, if any, for rendition of technical advice to Pay & Accounts Offices, maintaining necessary liaison with Controller General of Accounts Office and to effect overall coordination and control in accounting matters.

- (e) Maintaining Appropriation Audit Registers for Ministry of Tourism as a whole and to watch the progress of expenditure under the various Grants operated by the Ministry of Tourism.
- (f) Arranging internal inspection of payments and the accounting records maintained by the various subordinate formations and Pay & Accounts Office, and inspection of records pertaining to transactions of Ministry of Tourism, maintained in Public Sector Banks.

2. Pay & Accounts Office carry out precheck of bills submitted by Drawing & Disbursing Officers for payment. In some cases Pay and Accounts Officers authorize cheque Drawing & Disbursing Officers to operate funds upto a certain level through issue of "Letter of Credit". All payments made by Cheque Drawing & Disbursing Officers are subject to post-check. Any discrepancies/shortcomings found in the working of the Drawing & Disbursing Officers (both cheque & non-cheque drawing) are pointed out in the Internal Audit reports of those offices.

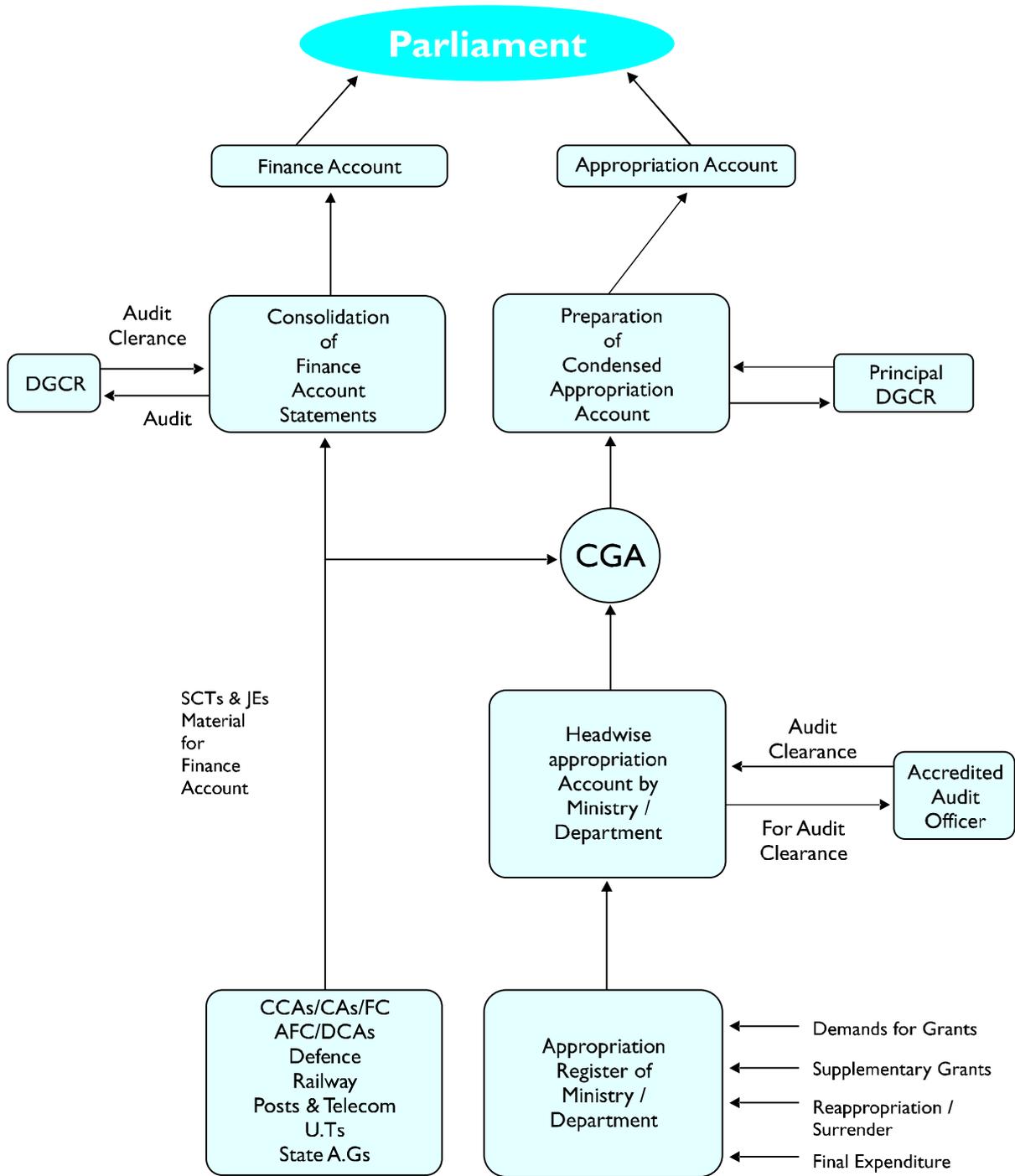
3. Pay and Accounts Office compiles the monthly accounts on the basis of receipts collected and payments authorized by them after reconciling and incorporating the accounts of cheque Drawing & Disbursing Officers and submit these accounts to the Principal Accounts Office. The other important functions of Pay & Accounts Office include authorization of Loans/Grants-in-aid to statutory bodies/other institutions, maintenance of General Provident Fund accounts and settlement of retirement benefits of Government employees, including authorization of pension etc.

Details of flow of activities may be seen in the charts on next page.



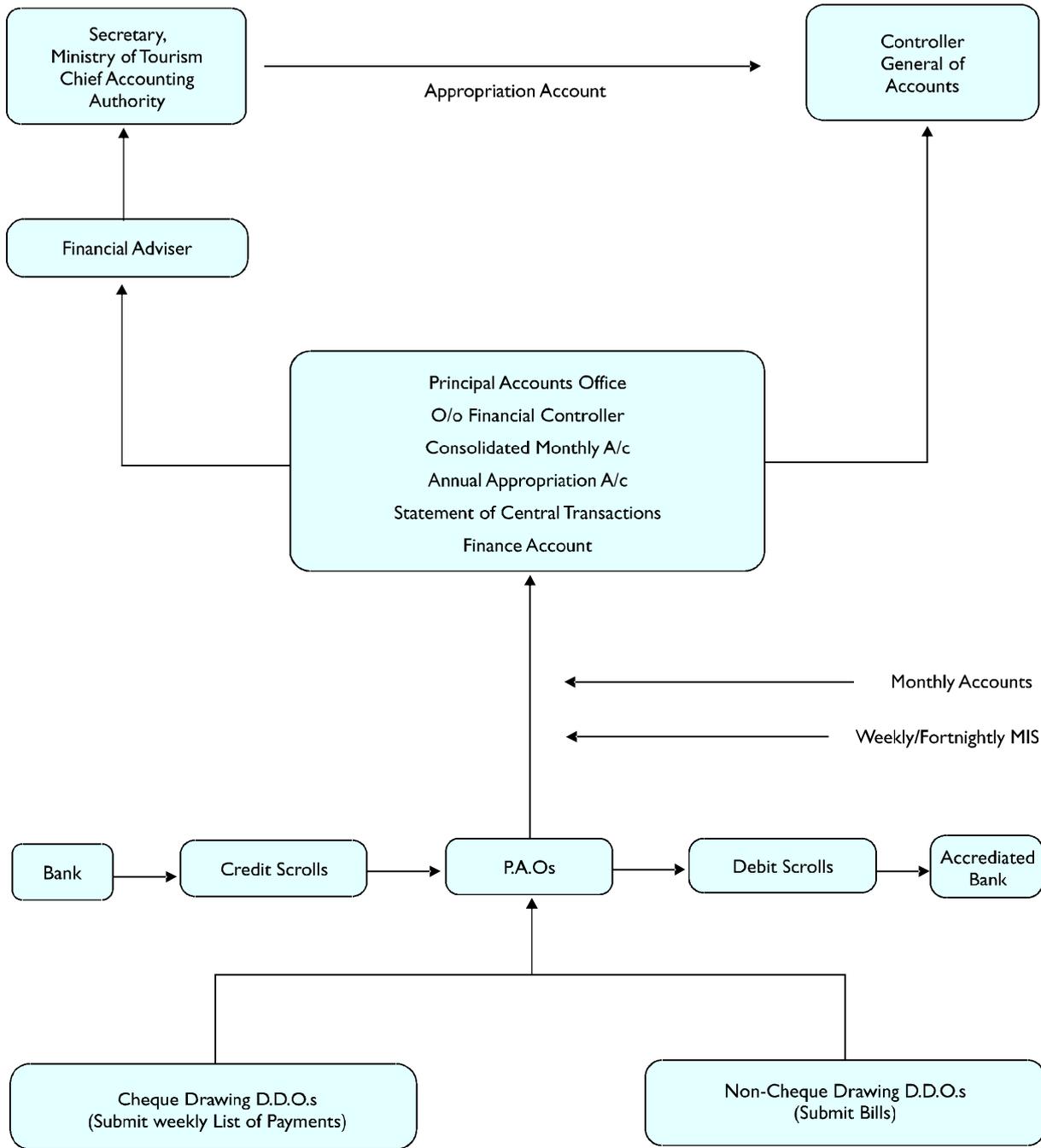
Flow Chart 3.2

**PREPARATION OF ANNUAL ACCOUNTS OF GOVERNMENT OF INDIA**



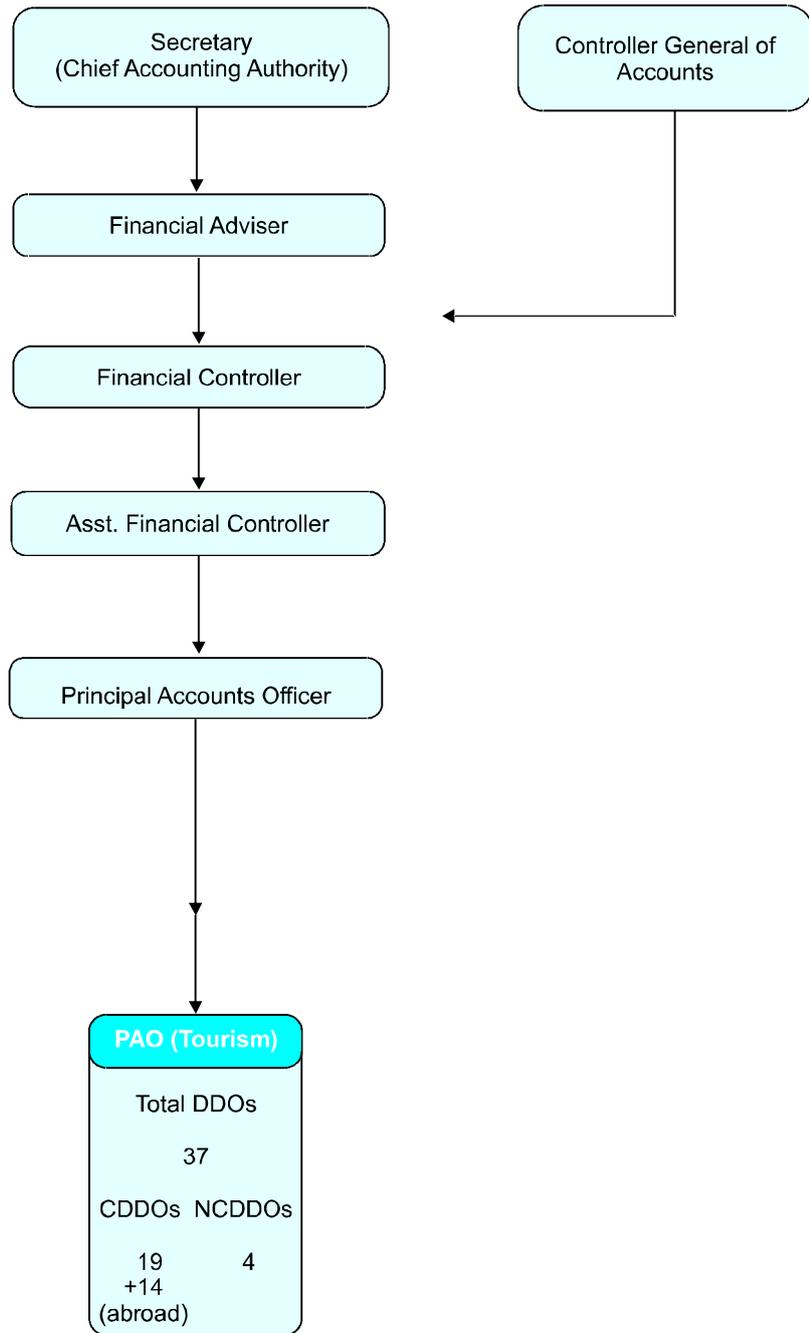
**Flow Chart 3.3**

**FLOW OF ACCOUNTING INFORMATION**



Flow Chart 3.4

# ACCOUNTING SETUP



## CHAPTER 4

# ACCOUNTS HIGHLIGHTS

### MINISTRY OF TOURISM (2007-08)

**Table 4.1  
(Receipts & Expenditure under Consolidated Fund of India)**

(Rs. in crore)

S.No.	ITEM	ACTUALS		
	<b>RECEIPTS*</b>			
1.	<b>REVENUE RECEIPTS (1.1 + 1.2)</b>	<b>8.78</b>		
	1.1 TAX REVENUE	2.84		
	1.2 NON-TAX REVENUE (Schdeule 1)	5.94		
2.	<b>CAPITAL RECEIPTS (Schdeule 2)</b>	<b>0.10</b>		
	<b>TOTAL RECEIPTS (1 + 2)</b>	<b>8.88</b>		
		<b>BUDGET</b>		
		Estimates	Final	ACTUALS
	<b>EXPENDITURE **</b>			
3.	<b>NON-PLAN EXPENDITURE (Schdeule 3)</b>	<b>43.62</b>	<b>40.20</b>	<b>38.87</b>
	3.1 ON REVENUE ACCOUNT	43.62	40.20	38.87
	3.2 ON CAPITAL ACCOUNT	0	0	0.00
4.	<b>PLAN EXPENDITURE (Schdeule 4)</b>	<b>953.00</b>	<b>952.00</b>	<b>951.83</b>
	4.1 ON REVENUE ACCOUNT	347.00	344.50	345.66
	4.2 ON CAPITAL ACCOUNT	606.00	607.50	606.17
5.	<b>TOTAL EXPENDITURE (3 + 4) (Schdeule 3 &amp; 4)</b>	<b>996.62</b>	<b>992.20</b>	<b>990.70</b>
5.1	REVENUE EXPENDITURE (3.1 + 4.1)	390.62	384.70	384.53
	5.2 CAPITAL EXPENDITURE (3.2 + 4.2)	606.00	607.50	606.17

Source: \*Statement of Central Transactions 2007-08

\*\*Annual Appropriation Accounts 2007-08

**TABLE 4.2.1**  
**BUDGET, RECOVERIES AND EXPENDITURE**  
**(2007-08)**

(Rs. in crore)

	FINAL GRANT	ACTUAL EXPENDITURE	VARIATIONS
GROSS	992.20	990.70	(-) 1.50
RECOVERIES	-	-	-
NET	992.20	990.70	(-) 1.50

**TABLE 4.2 .2**  
**MONTHLY FLOW OF EXPENDITURE**  
**(2007-08)**

(Rs. in crore)

Grant No.	Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
92	992.20	8.41	25.61	23.87	27.59	60.16	264.67	35.38	17.57	219.90	13.99	97.60	195.95	990.70
% of Budget		0.85	2.58	2.41	2.78	6.06	26.68	3.57	1.77	22.16	1.41	9.84	19.75	99.85

**TABLE 4.2 .3**  
**REVENUE & CAPITAL EXPENDITURE**

(Rs. in crore)

GRANT NO.	REVENUE	CAPITAL	TOTAL
92- TOURISM	384.53	606.17	990.70

Table 4.3

**FUND FLOW STATEMENT**  
(Receipts & Disbursements both under Consolidated Fund of India and Public Accounts of India)

(Rs. in crore)

<u>RECEIPTS (Credit)</u>	<u>AMOUNT</u>		<u>DISBURSEMENTS (Debit)</u>	<u>AMOUNT</u>	
	2007-2008	2006-2007		2007-2008	2006-2007
<b>CONSOLIDATED FUND OF INDIA (C.F.I.)</b>			<b>CONSOLIDATED FUND OF INDIA (C.F.I.)</b>		
<b>REVENUE RECEIPTS</b>	<b>8.78</b>	<b>5.26</b>	<b>REVENUE</b>	<b>379.96</b>	<b>364.10</b>
(A) TAX REVENUE	2.84	2.86	GENERAL SERVICES	2.98	2.12
(B) NON TAX REVENUE (Schdeule 1)			SOCIAL SERVICES	0.00	0.00
(i) DIVIDEND AND PROFITS	0.00	0.00			
(ii) INTEREST RECEIPTS	0.02	0.02	ECONOMIC SERVICES	376.98	361.98
(iii) OTHERS	5.92	2.38	GRANTS-IN-AID		-
<b>CAPITAL RECEIPTS (Schdeule 2)</b>	<b>0.00</b>	<b>0.23</b>	<b>CAPITAL</b>	<b>595.88</b>	<b>463.68</b>
LOAN REPAYMENTS	0.10	0.23	GENERAL SERVICES	-	-
			SOCIAL SERVICES	-	-
			ECONOMIC SERVICES	595.79	463.64
			LOANS AND ADVANCES	0.09	0.04
<b>TOTAL (C.F.I.)</b>	<b>8.88</b>	<b>5.49</b>	<b>TOTAL (C.F.I.) (Schdeule 6)</b>	<b>975.84</b>	<b>827.78</b>
<b>PUBLIC ACCOUNTS</b>			<b>PUBLIC ACCOUNTS</b>		
PROVIDENT FUND	2.96	3.29	PROVIDENT FUND	2.71	1.84
INSURANCE & PENSION FUND	0.02	0.00	INSURANCE & PENSION FUND	0.08	0.00
DEPOSITS AND ADVANCES	0.19	0.04	DEPOSITS AND ADVANCES	0.13	-
REMITTANCES	-	-	REMITTANCES	-	-
SUSPENSE AND MISC. (Schdeule 5)	981.93	824.31	SUSPENSE AND MISC. (Schdeule 5)	15.22	3.51
<b>TOTAL (PUBLIC ACCOUNTS)</b>	<b>985.10</b>	<b>827.64</b>	<b>TOTAL (PUBLIC ACCOUNTS)</b>	<b>18.14</b>	<b>5.34</b>
<b>TOTAL RECEIPTS</b>	<b>993.98</b>	<b>833.13</b>	<b>TOTAL DISBURSEMENTS</b>	<b>993.98</b>	<b>833.13</b>

Source: Statement of Central Transactions 2007-08

**TABLE 4.4**  
**TOTAL BUDGET OUTLAY AND EXPENDITURE**  
**(Revenue & Capital Section Wise)**  
**(2007-08)**

(Rs. in crore)

	<b>BUDGET ESTIMATES</b>	<b>REVISED ESTIMATES</b>	<b>FINAL GRANT*</b>	<b>EXPENDITURE</b>
<b>REVENUE SECTION</b>				
PLAN	347.00	347.00	344.50	345.66
NON - PLAN	43.62	43.62	40.20	38.87
<b>TOTAL</b>	<b>390.62</b>	<b>390.62</b>	<b>384.70</b>	<b>384.53</b>
<b>CAPITAL SECTION</b>				
PLAN	606.00	607.50	607.50	606.17
NON - PLAN	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>606.00</b>	<b>607.50</b>	<b>607.50</b>	<b>606.17</b>
<b>GRAND TOTAL</b>	<b>996.62</b>	<b>998.12</b>	<b>992.20</b>	<b>990.70</b>

\*The Final Grant figures reflect the position after the Supplementaries and surrenders against the Budget Estimates.

\*Source: Annual Appropriation Accounts 2007-08

Schedule 1

**Statement of Non-Tax Revenue**

Major Head of Account (Rs. in crore)

		<b>Amount</b>
0050	<b>Dividends &amp; Profits</b>	0.00
	<b>Total (A)</b>	<b>0.00</b>
0049	<b>-Interest Receipts</b>	
	- Interest from PSUs	0
	- Interest from Government Servants	0.02
	<b>Total (B)</b>	<b>0.02</b>
	OTHERS	
1452	-Departmental Receipts	4.82
0075, etc.	-Others	1.10
	<b>Total (C)</b>	<b>5.92</b>
	<b>Total Non-Tax Revenue (A+B+C)</b>	<b>5.94</b>

Schedule 2

**Statement of Capital Receipts**

(Rs. in crore)

Major Head of Account		
7452	Loan Repayments by PSUs	0.00
7610	Loans Repayment by Govt. Servants	0.10
	<b>TOTAL CAPITAL RECEIPTS</b>	<b>0.10</b>

**Chart 4.1**

**Analysis of Disbursements  
2007-08**

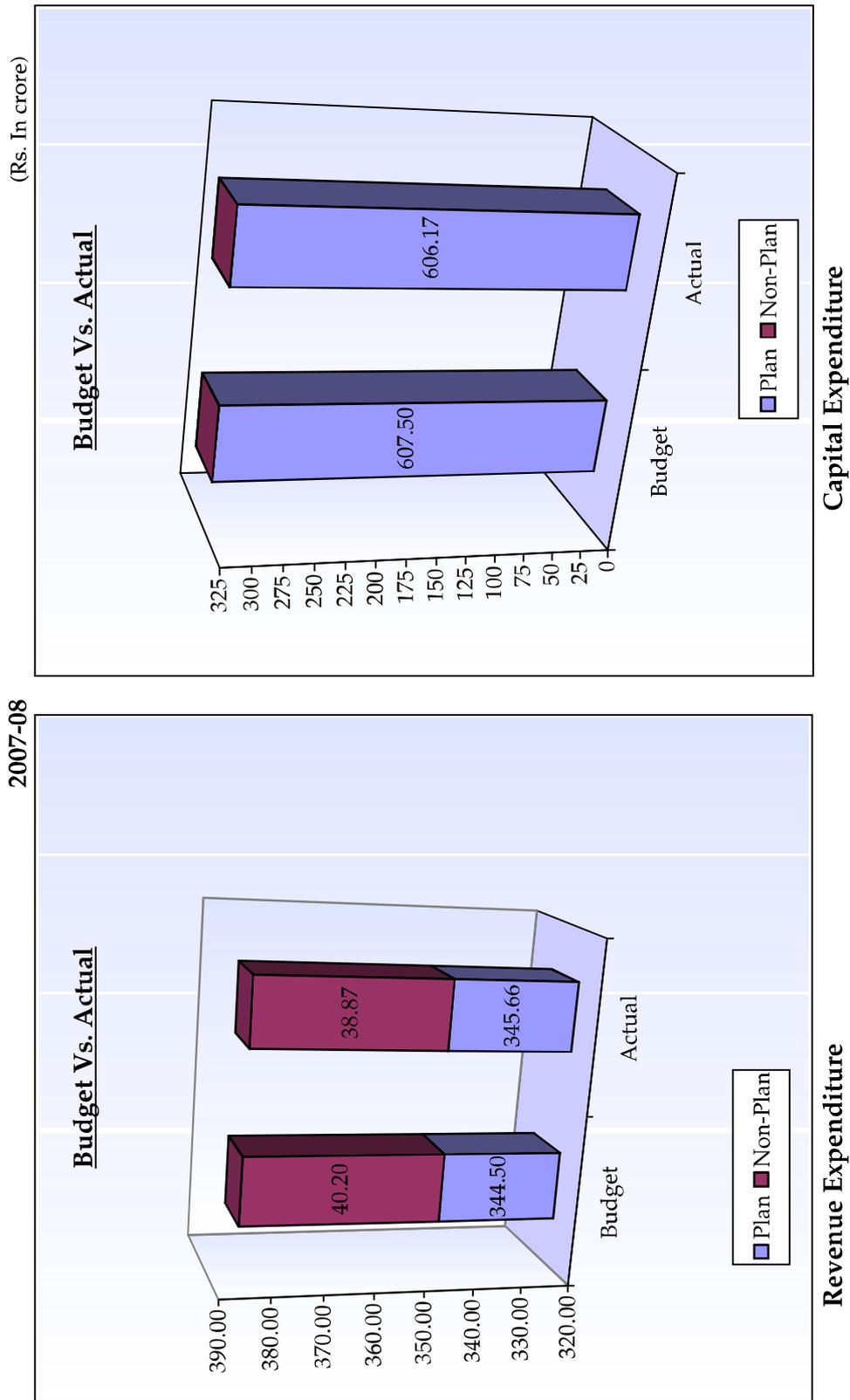
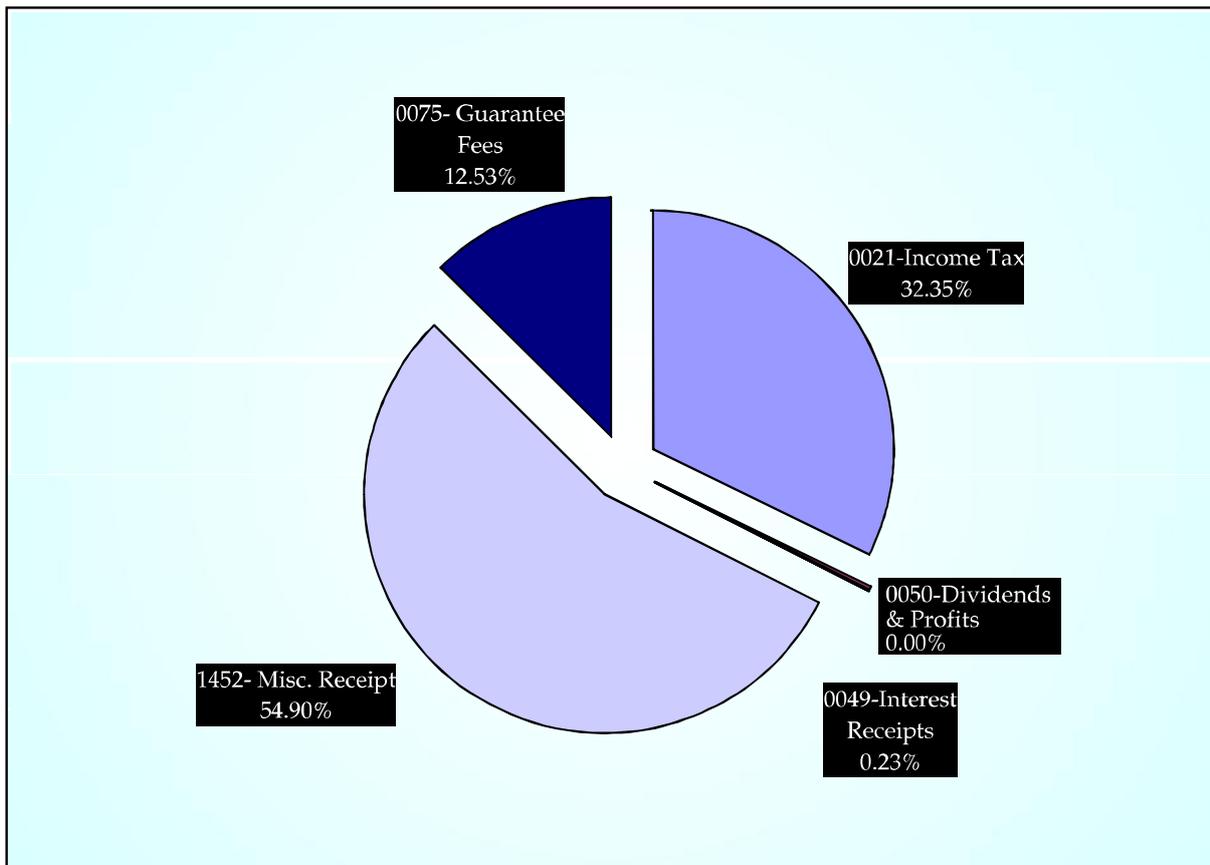


Chart 4.2

Revenue Receipts  
( 2007-08)

(Rs. In Crore)



Source: Statement of Central Transactions 2007-08

Schedule 3

**SCHEMEWISE NON PLAN EXPENDITURE (ANNUAL)  
VIS-À-VIS BUDGET ESTIMATE**

(Rs. in crore)

	Name of the Schemes	Final Budget Including Reappropriation/ Surrenders	Expenditure	% age Expenditure w.r.t. Final Budget 2007-08
	<b>GRANT NO-92</b>			
	<b>REVENUE SECTION</b>			
1	3451-Secretariat-Economic Service	3.94	3.77	95.69
2	3452- Tourism			
	-Director General Tourism			
	Direction & Administration	34.26	33.10	96.61
	Training	0.51	0.57	111.76
	Promotion & Publicity	0.14	0.15	107.14
	International Co-operation	0.85	0.86	101.18
	Other Expenditure	0.00	0.00	0.00
	2075- Miscellaneous General Services			
	Other Losses	0.50	0.42	84.00
	<b>Grand Total</b>	<b>40.20</b>	<b>38.87</b>	<b>96.69</b>

**Schedule 4**

**SCHEMEWISE PLAN EXPENDITURE (ANNUAL)  
VIS-À-VIS BUDGET ESTIMATE**

(Rs. in crore)

S. No.	Name of the Schemes	Final Budget  Including Reappropriation/ Surrenders	Expenditure	% age Expenditure w.r.t. Final Budget  2007-08
1	<b>GRANT NO-92 REVENUE SECTION</b>			
	3452-Tourism			
	Direction & Administration	21.63	21.56	99.68
	Training	60.48	60.45	99.95
	Promotion & Publicity	233.37	235.00	100.70
	Other Expenditure	29.02	28.65	98.73
	<b>Total REVENUE SECTION</b>	344.50	345.66	100.34
2	4552-Provisions for North Eastern Areas	0.00	0.00	0.00
3	<b>CAPITAL SECTION</b>			
	5452-Capital Outlay on Tourism			
	Tourist Centres			
	Budhist Centres.	6.00	5.98	99.67
	Assistant to Central Agencies for Tourism Infrastructure	4.00	4.00	100.00
	Tourist Accommodation			
	Asstt. For Large Revenue Generating Projects	2.21	2.21	100.00
	Construction of Building of IISM Gulmarg	3.00	3.00	100.00
	Prod/Infra. Dev. For Destination & Circuits	519.28	517.98	99.75
	Land Bank for Hotels	0.01	0.00	0.00
Equity Contribution to ITDC	73.00	73.00	100.00	
	<b>TOTAL CAPITAL SECTION</b>	607.50	606.17	99.78
4	<b>GRAND TOTAL</b>	<b>952.00</b>	<b>951.83</b>	<b>99.98</b>

**Schedule 5**  
**Statement of Suspense & Misc.**

(Rs. in crore)

Receipts	Major Head of Account	Disbursements
-2.90	8658- Suspense Accounts	0.00
-34.09	8670- Cheques & Bills	0.00
0	8671- Departmental Balances	0.79
1018.92	8675- Deposits with Reserve Bank	14.43
981.93	Total	15.22

**Schedule 6**

**Statement of Grantwise Expenditure under  
Consolidated Fund of India**

(Rs. in crore)

Grant No.	Name of the Ministry/ Department	Amount
92	Ministry of Tourism	973.19
34	Interest Payments	0.92
36	Loans to Government Servants	0.09
39	Pensions	1.64
	<b>Total</b>	<b>975.84</b>

Table 4.5

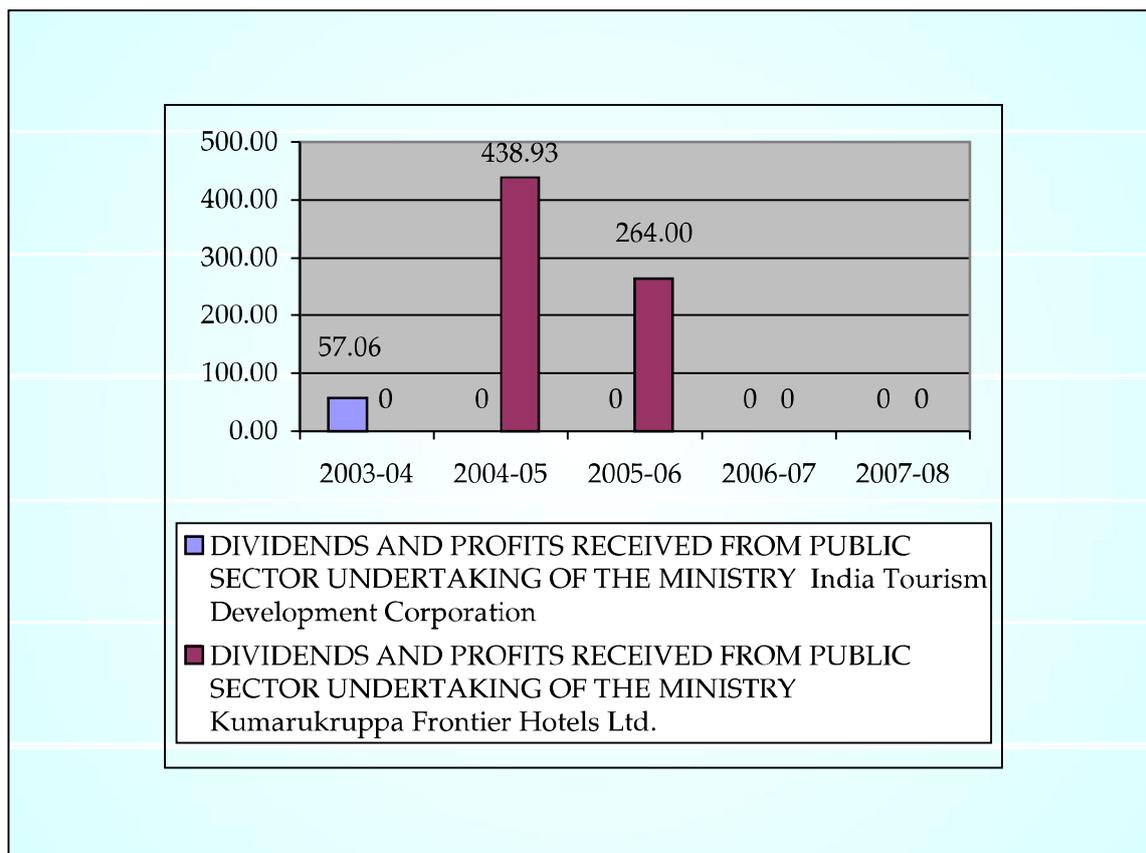
**DIVIDENDS AND PROFITS RECEIVED FROM PUBLIC SECTOR UNDERTAKINGS OF THE MINISTRY**

(Rs. in lakh)

Sl. No.	Name of PSU	2003-04	2004-05	2005-06	2006-07	2007-08
1	India Tourism Development Corporation	57.06	Nil	Nil	Nil	Nil
2	Kumarukruppa Frontier Hotels Ltd.	Nil	438.93	264.00	Nil	Nil
Grand total		57.06	438.93	264.00	Nil	Nil

Chart 4.3

(Rs. in lakh)



**Table 4.6**

**RECEIPT TREND ANALYSIS**

The total receipt of the Ministry of Tourism during the year 2007-08 was Rs.8.88 crore. There was a net increase in receipts to the tune of Rs. 3.39 crore over the previous year's receipts. This was mainly due to increase on account of "Misc. Receipts".

(Rs. in crore)

	2003-04	2004-05	2005-06	2006-07	2007-08
<b>REVENUE RECEIPTS</b>					
Tax Revenue	1.39	1.77	7.23	2.86	2.84
Dividend & Profits	0.57	4.39	2.64	-	-
Other Non Tax Revenue	2.27	2.53	13.37	2.38	5.92
Interest Receipts	0.02	2.51	0.34	0.02	0.02
<b>TOTAL</b>	<b>4.25</b>	<b>11.20</b>	<b>23.58</b>	<b>5.26</b>	<b>8.78</b>
% increase / decrease over previous year	85.59	163.53	110.54	-77.69	66.92
<b>CAPITAL RECEIPTS</b>					
Public Sector Undertakings	-	3.20	15.30	0.14	-
Other Loans	0.16	-	-	-	-
Government Servants	0.08	0.08	0.08	0.09	0.10
<b>TOTAL</b>	<b>0.24</b>	<b>3.28</b>	<b>15.38</b>	<b>0.23</b>	<b>0.10</b>
% increase/ decrease over previous year	(-)14.29	1266.67	368.90	(-)98.50	(-)56.52
<b>GRAND TOTAL</b>	<b>4.49</b>	<b>14.48</b>	<b>38.96</b>	<b>5.49</b>	<b>8.88</b>
Over all % increase / decrease over previous year	74.71	222.49	169.06	(-)85.91	61.75

During the year 2005-06 there were extraordinary items like refund unutilized/ unspent grants-in-aid, loan repayment from Public Sector Undertakings etc.

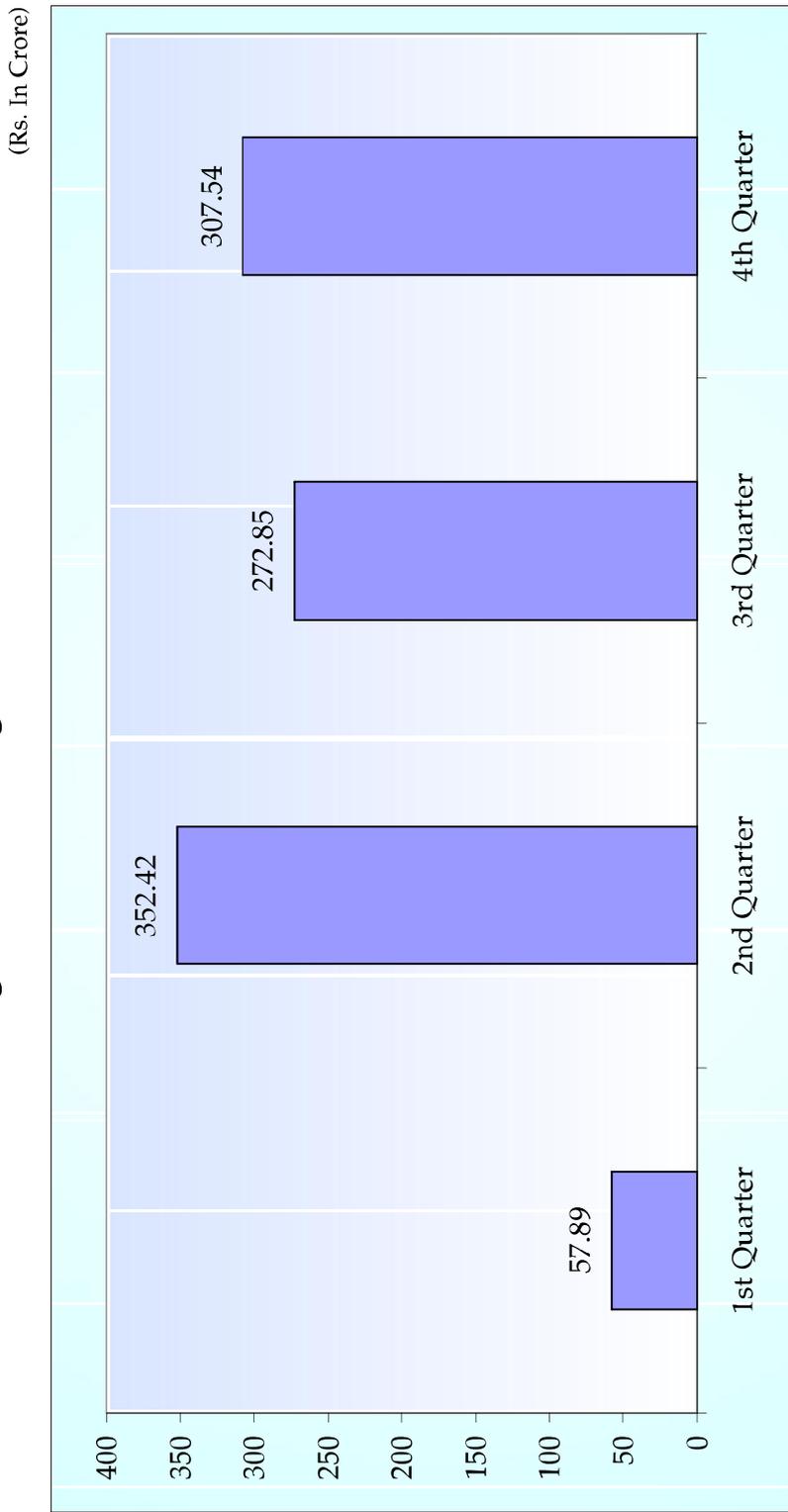
## EXPENDITURE TREND ANALYSIS

The expenditure analysis shows an increasing expenditure trend in certain heads and schemes, while in others like “Market Research” it has declined.

- Almost 69% of the expenditure out of the final budgetary provisions of Rs. 992.20 crores was made in the first 3 quarters of the financial year 2007-08.
- Assistance/Grants-in-aid were provided to IHMs/FCI/IITTM and NCHMCT under various schemes to the extent of Rs. 53.00 crore during the year 2007-08.
- Direct Expenditure on “Capacity Building for Service Provider” has increased by 48.38% from the previous year (from Rs.5.02 crore to Rs.7.45 crore).
- Under the scheme of Market Research, expenditure has decreased by 55.03% from the previous year (from Rs.5.47 crore to Rs.2.46 crore).
- Pension is disbursed through CPAO, (M/o Finance). However, Leave Salary encashment, Gratuity & Commutation of Pension etc. are paid by the accounting organization of the Ministry concerned. During 2007-08, the total payment under Major Head 2071- Pensions in respect of M/o Tourism was Rs. 1.64 Crore.
- The total interest Payment on P.F. accumulation during 2007-08 was Rs. 0.92 Crore.
- Total disbursement as loan to Govt. Servants for the purpose of HBA, MCA, Computer advance etc. was Rs. 0.09 Crore.
- The Min. of Urban Development and M/o External Affairs did agency function for the Ministry. Based on the authorities issued to them, they have incurred a total expenditure of Rs. 17.49 Crore during 2007-08.
- The No. of re-appropriation orders issued during the year under Grant No. 92 were 12 involving a sum of Rs. 169.59 crore. The total savings under the grant was Rs. 7.44 crore out of which a sum of Rs. 5.93 crore was surrendered.

Chart 4.4

**Quarterly Trend of Expenditure  
2007-08 against the final grant of Rs.992.20 crore.**



Source : Annual Appropriation Accounts 2007-08

Ministry of Tourism  
(Grant No.92)

Expenditure in 1st Quarter - 7.49%

Expenditure in 2nd Quarter - 11.55%

Expenditure in 3rd Quarter - 52.62%

Expenditure in 4th Quarter - 28.03%

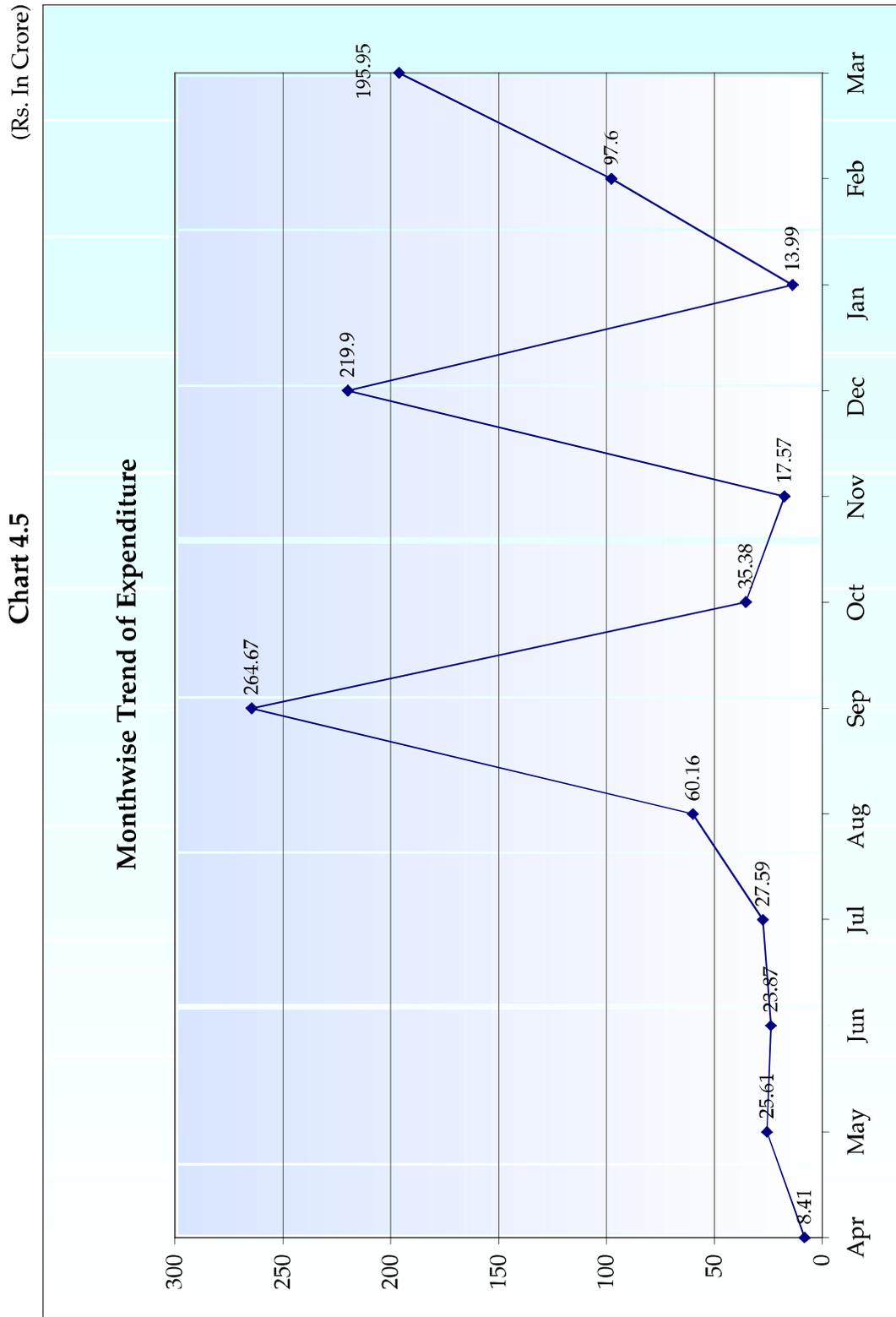


Table 4.7.1

**TREND ANALYSIS OF SECTORAL EXPENDITURE  
(Both Revenue & Capital)**

**REVENUE ACCOUNT**

(Rs. in crore)

Particulars	2005-06			2006-07			2007-08		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
General Services	0.00	2.66	2.66	0.00	2.12	2.12	0.00	2.98	2.98
Social Services	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00
Economic Services	285.51	25.91	311.42	331.68	30.30	361.98	345.66	31.32	376.98
Grants-in-aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>285.51</b>	<b>28.58</b>	<b>314.09</b>	<b>331.68</b>	<b>32.42</b>	<b>364.10</b>	<b>345.66</b>	<b>34.30</b>	<b>379.96</b>

Table 4.7.2

**CAPITAL ACCOUNT**

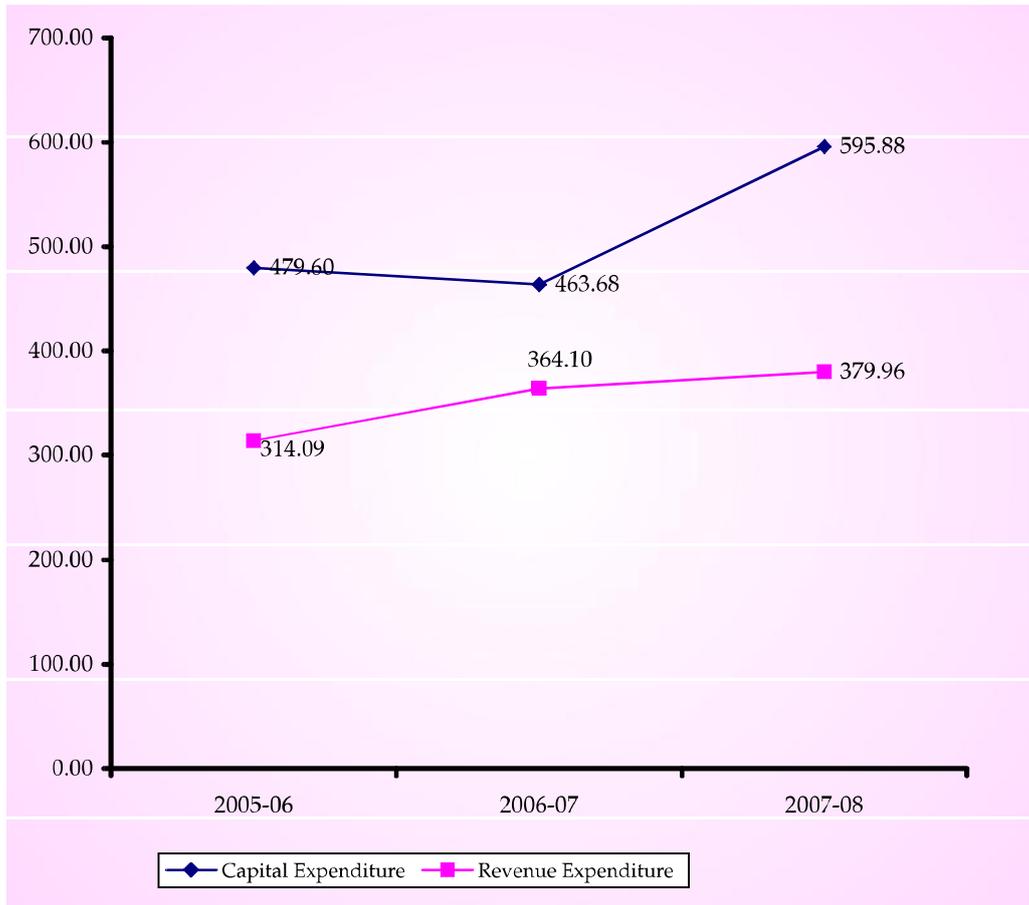
(Rs. in crore)

Particulars	2005-06			2006-07			2007-08		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Economic Services	479.55	0.00	479.55	463.64	0.00	463.64	595.79	0.00	595.79
Loans & Advances	0.00	0.05	0.05	0.00	0.04	0.04	0.00	0.09	0.09
<b>Total</b>	<b>479.55</b>	<b>0.05</b>	<b>479.60</b>	<b>463.64</b>	<b>0.04</b>	<b>463.68</b>	<b>595.79</b>	<b>0.09</b>	<b>595.88</b>

Chart 4.6

**TREND OF SECTORAL EXPENDITURE  
( PLAN + NON PLAN )**

(Rs.. In crore)

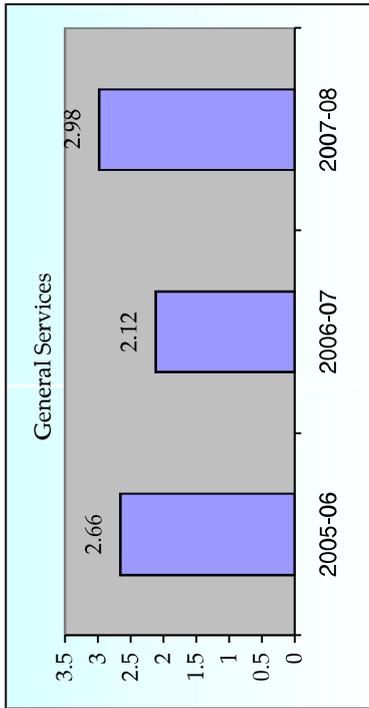


Source: Statement of Central Transactions 2007-08

**Trend of Revenue Expenditure**

Chart 4.7.1

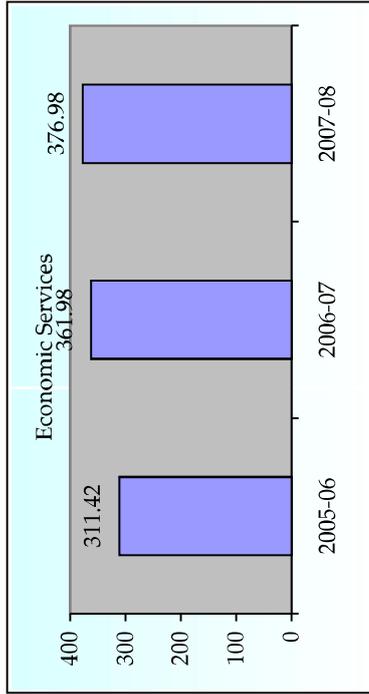
(Rs. In crore)



There was an increase in the expenditure under this category from 2006-07 to 2007-08, on account of increase in the expenditure under MH 2071 Pension and Other Terminal Benefits.

Chart 4.7.2

(Rs. In crore)

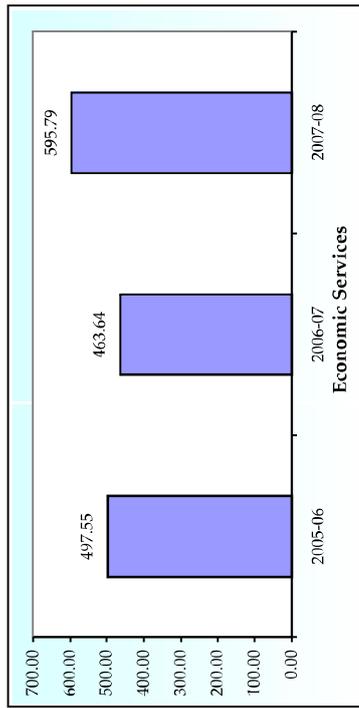


The expenditure under this category showed an increase of Rs.15.00 crore under MH 3452 (Tourism) specially on Training, promotion and publicity etc. in 2007-08.

**Trend of Capital Expenditure**

Chart 4.7.3

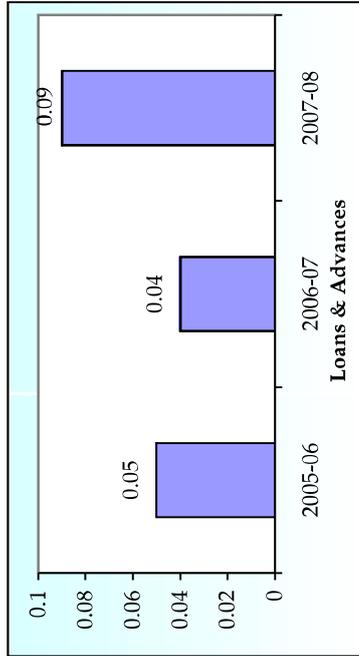
(Rs. In crore)



Under this category, there was an increase in expenditure from 2006-07 to 2007-08 by Rs.132.15 crore, specially on account of Buddhist Centres, PDDC, Equity contribution to ITDC etc.

Chart 4.7.4

(Rs. In crore)



During 2007-08 there is a minor increase in the expenditure under Loans & Advances on account of release of loan to Govt. Servants.

Source: Statement of Central Transactions 2007-08

Statement 4.1

**INVESTMENTS IN  
PUBLIC SECTOR UNDERTAKINGS**

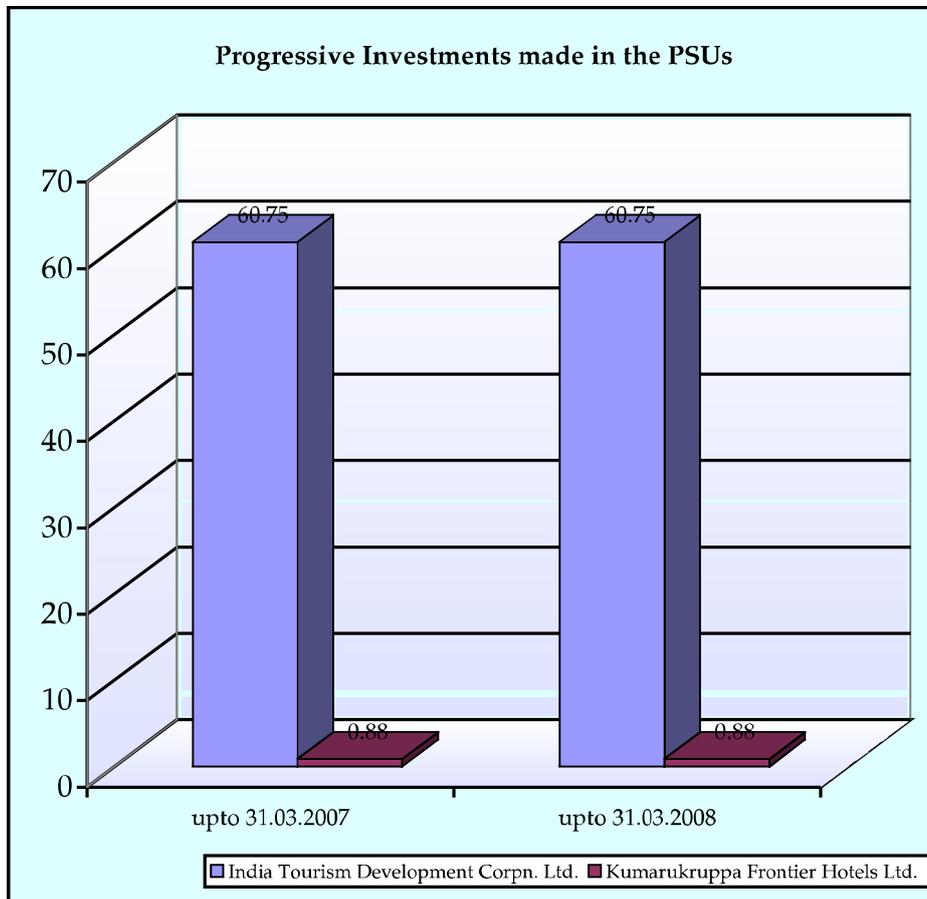
**Investments made by Govt. of India in the Public Sector Undertaking**

(Rs. in crore)

Sl.No.	Public Sector Undertaking	Progressive upto	
		31.03.2007	31.03.2008
1	India Tourism Development Corpn. Ltd.	60.75	60.75
2	Kumarukruppa Frontier Hotels Ltd.	0.88	0.88
	<b>Total</b>	<b>61.63</b>	<b>61.63</b>

Chart 4.8

(Rs. in crore)



**Statement 4.2**  
**STATEMENTS SHOWING GRANTS-IN-AID RELEASED TO VARIOUS AUTONOMOUS /STATUTORY**  
**BODIES AND NGOs FOR THE LAST THREE YEARS**

Ministry of Tourism

(Rs. in Lakh)

Sl. No.	Name of the Undertaking	Year of sanction and Grant released		
		2005-06	2006-07	2007-08
	<b>Institute of Hotel Management, Catering Technology &amp; Applied Nutrition</b>			
1.	New Delhi	-	200.00	35.09
2.	Mumbai	-	50.00	200.00
3.	Kolkata	30.00	62.00	55.37
4.	Chennai	-	-	-
5.	Goa	3.47	69.13	-
6.	Bangalore	99.00	348.00	200.00
7.	Lucknow	-	26.00	624.50
8.	Hyderabad	18.33	8.00	11.05
9.	Jaipur	-	38.34	57.00
10.	Ahmedabad	112.50	36.68	63.32
11.	Bhopal	-	10.00	-
12.	Bhubaneswar	258.38	100.00	-
13.	Srinagar	317.00	196.88	74.51
14.	Gurdaspur	-	292.50	100.00
15.	Thiruvananthapuram	-	82.92	-
16.	Chandigarh	0.27	209.93	-
17.	Gwalior	-	92.00	-
18.	Guwahati	359.00	559.88	-
19.	Shimla	66.06	49.46	118.42
20.	Patna	53.77	-	400.00
21.	Raipur	-	300.00	-
22.	Shillong	-	-	12.00
23.	Nagaland			400.00
24.	Kerala			400.00
25.	Mizoram			400.00
26.	Pondichery			200.00
27.	Hamirpur			400.00
28.	Dishpur(Assam)			200.00
29.	Arunachal Pradesh (Itanagar)			200.00
30.	Bhatinda			290.00
31.	Silvasa	-	191.52	-
	<b>Total</b>	<b>1317.78</b>	<b>2923.24</b>	<b>4441.26</b>

<b>Other Institutes</b>				
1.	State IHM, Deharadun	526.00	99.00	-
2.	State IHM, Kurukshetra	382.00	436.47	71.25
3.	State IHM, Gangtok	-	250.00	350.00
4.	NITTHM, Hyderabad	200.00	-	-
5.	FCI, Ajmer	-	35.00	-
6.	FCI, J&K	-	-	200.00
7.	FCI, Jodhpur	-	56.08	130.00
8.	FCI, Faridabad	-	-	150.00
9.	FCI, Balangir	-	113.89	14.80
10.	IITTM, Gwalior	14.11	986.32	-
11.	NCHMCT, New Delhi	3.17	-	-
12.	State IHM Jharkhand	300.00	-	-
13.	IITTM Bhubneshwar	200.00	-	-
14.	IWS Goa	3.47	-	-
15.	FCI Udaipur	-	50.00	-
16.	FCI Faridabad	-	50.00	-
<b>Total</b>		<b>1625.28</b>	<b>2076.76</b>	<b>916.05</b>
<b>Grand Total</b>		<b>2943.06</b>	<b>5000.00</b>	<b>5357.31</b>

**Statement 4.3**  
**DETAILS OF OVERDUE LOANS AND INTEREST THEREON**

(Rs. in crore)

Sl. No.	Name of the Autonomous Bodies	Amount in arrears as on 31.03.2008		Earliest Period to which relates
		Principal	Interest	
1.	Food Craft Institute, Kalamassery	0.00	0.39	12/83
2.	Food Craft Institute, Trichurapalli	0.20	0.94	3/89
3.	Food Craft Institute, Pune	0.00	0.35	2/88

## Statement 4.4

## Guarantees given by Government of India

Guarantees given in pursuance of agreements entered into by the Government of India with international financial institutions, foreign lending agencies, foreign Governments, contractors, consultants, etc. towards repayment of principal, payment of interest/commitment charges on loans, etc. by them and payment against agreements for supplies of material and equipment on credit basis to companies, corporations/Port Trusts, etc:-

(Rs. in crore)

Name of Ministry / Department	Maximum Amount Guaranteed during the year	Outstanding at the beginning of the year	Additions during the year	Deletion (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or Fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Ministry of Tourism					NIL					
Total					NIL					

Statement 4.5

**Expenditure incurred by other Ministries on behalf of  
Ministry of Tourism during 2007-2008**

Sl. No.	Head	Amount (In Thousands of Rupees)	Name of Ministry incurring Expenditure
1.	<b>3451 – Secretariat</b>  Office Expenses	30,82	Ministry of Urban Development
2	<b>3452 –Tourism</b>  (a) – Tourist Offices Abroad  - <i>Salaries</i>	6,81,06	Ministry of External Affairs
3	<b>5452 – Capital Outlay on Tourism</b>  - Tourist Infrastructure - Tourist Accommodation  - Product/Infrastructure & Development for Destination and Circuits  - <i>Grants-in-aid</i>	10,37,49	Ministry of Urban Development

**Statement 4.6**

**CONTRIBUTIONS TO INTERNATIONAL AGENCIES**

**(Rs. in Actual)**

S.No.	Major Head	Name of the Agency	Amount	
			2006-07	2007-08
1.	3452 - Tourism	Contribution to Pacific Asia Travel Association	18,08,071	17,11,137
2.	3452 – Tourism	Contribution to World Tourism Organization, Madrid, Spain	68,47,392	68,37,236
		<b>Total</b>	<b>86,55,463</b>	<b>85,48,373</b>

## CHAPTER 5

# INTERNAL AUDIT

Internal Audit Organisation in Ministry of Tourism is headed by Financial Controller at New Delhi who is assisted by 1 Asstt. Financial Controller, 1 Sr. Accounts Officer and 4 Asstt. Accounts Officers comprising of two internal audit parties at Head Quarters.

### ORGANISTIONAL SET UP:

II. The function of Internal Audit is to conduct audit of offices of the Ministry of Tourism all over India, IHMs, IITTM, Tourist Offices of India and abroad.

Ministry of Tourism, includes IHMs, IITTM, Tourist Offices of India and Abroad, Pay and Accounts Office and Principal Accounts Office.

53 offices of Ministry of Tourism are audited by Internal Audit Wing.

### SCOPE OF AUDIT:

III. The duties of Internal Organisation setup under Tourism includes the following:

1. Study of the accounting procedures adopted by the department with a view to ensure that they are correct, adequate and free from any defects or lacunae in the system.
2. Watch over the implementation of the prescribed procedure and the orders issued from time to time.
3. Scrutiny and check of payment and accounting work in the accounting units.
4. Investigation of important areas in payment accounting and other connected records.
5. Periodical review of all accounts records.
6. Co-ordinate with other Ministries, Controller General of Accounts and Ministry of Finance regarding internal audit procedure
7. Examine and report the points or irregularities brought to its notice by the Pr. Accounts Office/Pay & Accounts Office.
8. Pursuance / settlement of objections taken in test audit notes issued by statutory audit offices/C&AG of India/ and other matters relating to Statutory Audit.

## PERFORMANCE DURING 2007-08 (Ministry of Tourism)

IV. During the year 2007-08, 40 offices of Department of Tourism were audited.

The details regarding the outstanding Paras as on 31-03-2007, Paras raised during 2007-08, paras settled during 2007-08 and the numbers of outstanding paras as on 31-03-2008 is as under:-

1.	No. of Paras outstanding as on 31-03-2007	1223
2.	No. of Paras raised during 2007-08	513
3.	Total:	1736
4.	No. of Paras settled during 2007-08	499
5.	No. of Paras Outstanding as on 31-03-2008	1237

Out of the above, the Number of outstanding paras pertaining to various years is as under: -

Year	No. of paras outstanding for the Year	Year	No. of paras outstanding for the Year
2004-05	261	2005-06	183
2006-07	280	2007-08	513

The details of Offices, which were due for internal audit during 2007-08 and the number of offices which were audited are as under:-

Location	No. of Units Due for Audit	No. of Units Audited
Outside Delhi	35	35
Inside Delhi	05	05
Overseas Offices	13	Nil
<b>Total</b>	<b>53</b>	<b>40</b>

V An Annual Review on the performance of Internal Audit is prepared and is sent to the office of Controller General of Accounts and respective departmental Secretary. Internal Audit is an important tool for appraising the organization from within, for review for accounting, financial and administrative functions. It highlights the important areas of weakness and deficiencies. The inspection report provided a basis for taking remedial and corrective action. The inspection report provides a basis for taking remedial and corrective action. A prompt action by Departmental Officer would not only prove to be a motivation to the inspection team to perform their work conscientious manner but also help in managing Government resources in a better manner. Most importantly compliances of internal audit paras pre-empts Statutory Audit observations and paras.

## CHAPTER 6

# COMPUTERISATION

The O/o Financial Controller is taking a number of measures to implement Computerisation and introduce IT for overall improvement and transparency in the accounting function of the Ministry.

### COMPACT

2. Another important initiative in Computerisation of Accounting System, taken at the initiative of the O/o Financial Controller is the implementation of COMPACT package which touches upon the functioning of most of the areas in a Pay & Accounts Office. The overall objective towards development of COMPACT has been to achieve accuracy and speed in various functions of the Pay & Accounts Offices, in addition to removing routine drudgery of manually writing the same data again and again. Computer support is being used through this package to ensure that once the accounts data are entered, the same can be used at various places without the need of re-entering for other purposes like compilation of monthly accounts, or generating MIS Reports etc.

3. The system will not only enrich the accounting and provide better management information, but also help in improving the analysis of the accounting information. There are various functions, especially those relating to reconciliation, which involves lot of manual drudgery. This package will help in taking care of such functions apart from improving the over all accuracy and exchequer control through the system. The package also provides for internal controls and audit through computerized validation and will thus be of great help in improving the quality of accounts. Improvement in office ambience is always a by-product of Computerisation and it is expected that this will happen in the Pay & Accounts Offices too.

4. Apart from these two major initiatives being undertaken, several other steps are being taken in the O/o Financial Controller to increase the Computerisation process for which the officials are regularly being sent for training at the Institute of Government Accounts & Finance (INGAF).

The Pay and Accounts Office Tourism is regularly uploading the data in e-lekha on daily basis at website [www.cga.nic.in/elekha/elkhome.asp](http://www.cga.nic.in/elekha/elkhome.asp).

### **COMPUTERISATION IN PRINCIPAL ACCOUNTS OFFICE.**

5. Those accounts are consolidated in Principal Accounts Office through another software called "CONTACT". The compilation done by the Pay and Accounts Offices in the COMPACT and floppy is generated and forwarded to Principal Accounts Office. The Principal Accounts Office consolidates the accounts of through these floppies in CONTACT software. The consolidated account of the Ministry is sent to the Ministry of Finance, Controller General of Accounts for further consolidation of accounts of the Union of India. Several other reports are also generated through "CONTACT".

The Principal Accounts office through NIC is regularly uploading Monthly receipts and Payments figure at website [www.tourism.nic.in](http://www.tourism.nic.in).

6. The Financial Controller submits the Monthly MIS on line to Controller General of Accounts through its website [www.cga.nic.in](http://www.cga.nic.in). The MIS contains status of accounts, adherence to the due dates of various targets, etc.

7. A special team headed by an officer of Principal Accounts Section periodically visits various PAO Units for checking the implementation of different parameters fixed for smooth follow up of COMPACT. The outcome of the inspection is communicated to the CGA on quarterly basis.

LIST OF IMPORTANT TELEPHONE NUMBERS IN RESPECT OF  
O/o FINANCIAL CONTROLLER

**MINISTRY OF TOURISM**

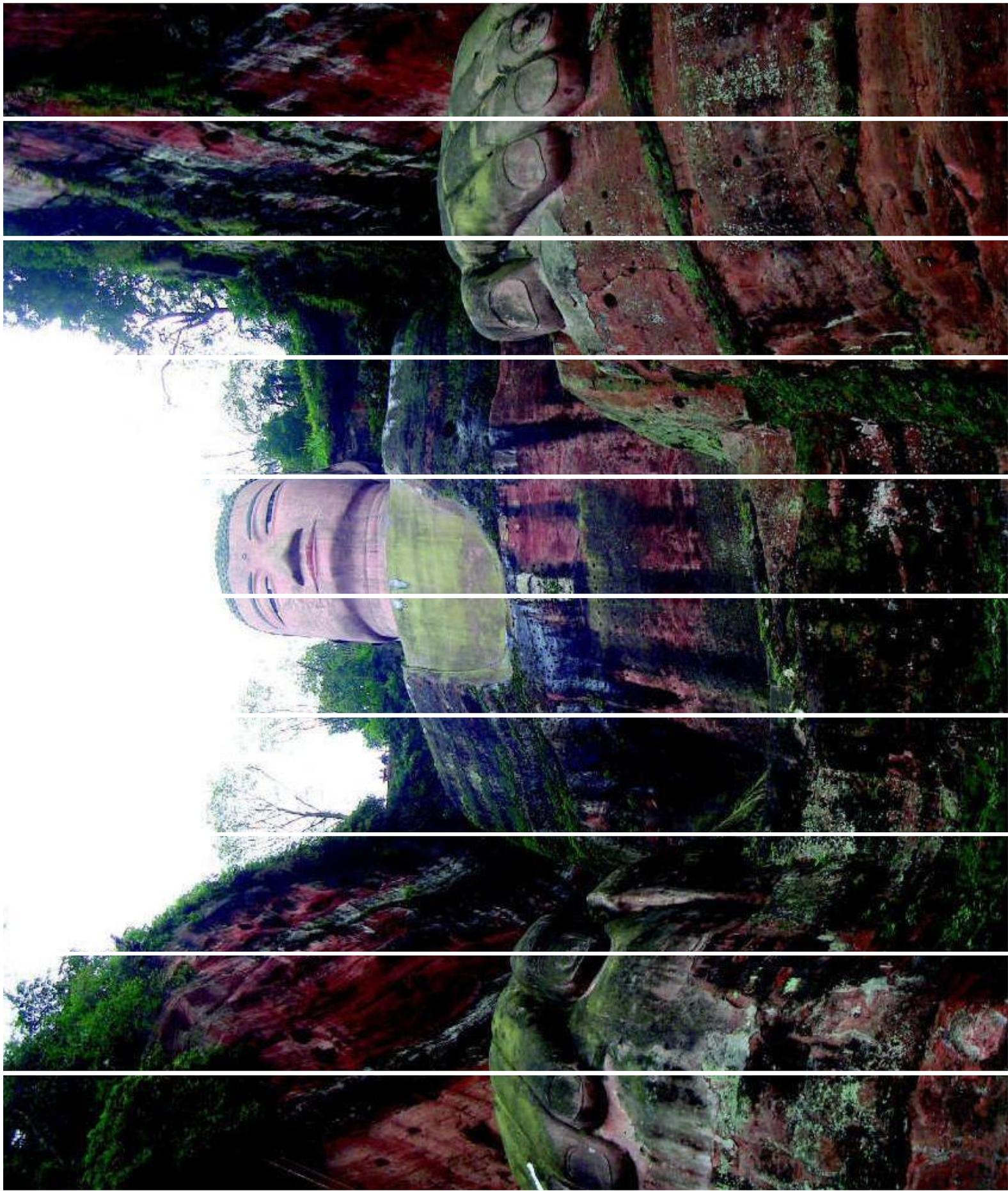
Sl.No.	Name	Designation	Tel. No. (Office)	Tel. No.( Res )
1.	Shri Arvind Kumar	Financial Controller	24629552 (R.G. Bhawan) 24632950/2851 Fax-24621708 Ph. 23719608 (Transport Bhawan)	951202651189
2.	Shri S L Taneja	A.F.C.	24654986 Fax-24654984	
4.	Shri R. S. Gupta	A.O. (Admn.)	24654982 Fax-24654984	24678387
4.	Shri N.Balasubramanian	Sr. A.O. (A/cs)	24654980-81	26257127
5.	Shri Birender Singh	Sr. A.O. PAO(Tourism)	23015528 23015907	25039381
6.	Sh. A.K. Jain	A.A.O.	23015907	26644315
7.	Shri D.K. Ahuja	A.A.O.	23015907	

**List of Appellate Authority / Public Information Officers/  
Asstt. Public Information Officers in the Departmentalized  
Accounting Organization of Ministry of Tourism**

<i>Sl. No.</i>	<i>Name and Designation</i>	<i>Address</i>
1.	Sh. Arvind Kumar, Financial Controller <b>Appellate Authority</b>	Room No. 169, 'B' Wing, Rajiv Gandhi Bhawan, New Delhi 110 003. Ph. No. 24629552 (R.G. Bhawan) 24632950/Extn. 2851 Fax: 24621708
2.	Sh. S. L. Taneja, Asstt. Financial Controller <b>Central Public Information Officer</b>	Pr. Accounts Office, Ministry of Civil Aviation & Tourism, Double Storey Building, Near Dispensary, IA Office Complex, Safdarjang Airport, New Delhi 110 003. Ph. 24654986 Fax: 24654984
3.	Sh. R. S. Gupta, Accounts Officer <b>Asstt. Public Information Officer</b>	Pr. Accounts Office, Ministry of Civil Aviation & Tourism, Double Storey Building, Near Dispensary, IA Office Complex, Safdarjang Airport, New Delhi 110 003. Ph. 24624982 Fax: 24654984
4.	Sh. N. Balasubramanian, Sr. Accounts Officer <b>Asstt. Public Information Officer</b>	Pr. Accounts Office, Ministry of Civil Aviation & Tourism, Double Storey Building, Near Dispensary, IA Office Complex, Safdarjang Airport, New Delhi 110 003. Ph. 24654981
5.	Sh. Birendra Singh Sr. Accounts Officer <b>Public Information Officer</b>	Pay & Accounts Office (Tourism) Ministry of Tourism C-1 Hutments Dalhousie Road, New Delhi 110 001. Ph/Fax. 23015528

## LIST OF ABBREVIATIONS USED

CGA	:	Controller General of Accounts
AG	:	Accountant General
DGACR	:	Director General of Audit Central Revenue
PAO	:	Pay & Accounts Office
CDDO	:	Cheque Drawing & Disbursing Officer
NCDDO	:	Non-Cheque Drawing & Disbursing Officer
JE	:	Journal Entry
PSB	:	Public Sector Bank
MIS	:	Monthly Information System
S.C.T.	:	Statement of Central Transactions
RBI	:	Reserve Bank of India



**Leshan, Giant Buddha, China**