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ACCOUNTS AT A GLANCE

2006-07



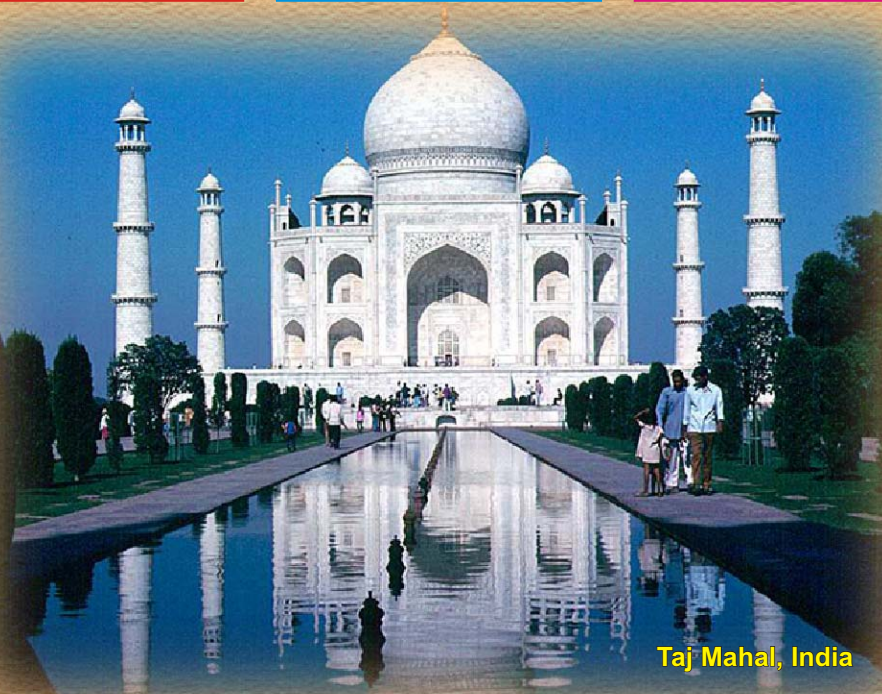
The Great Wall, China



Christ Redeemer, Brazil



Chichen Itza, Mexico



Taj Mahal, India



The Roman Colosseum, Italy



Machu Picchu, Peru



Petra, Jordan

Government of India
MINISTRY OF TOURISM

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Government of India
MINISTRY OF TOURISM

ACCOUNTS AT A GLANCE

2006-07

FINANCIAL CONTROLLER
MINISTRY OF TOURISM

PREFACE

This is the Sixteenth issue of our annual publication “Accounts at a Glance” for the year 2006-07 in respect of Ministry of Tourism.

This document contains the accounting and financial information of the Ministry of Tourism for 2006-07, 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
OCTOBER, 2007

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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 13 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.

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:

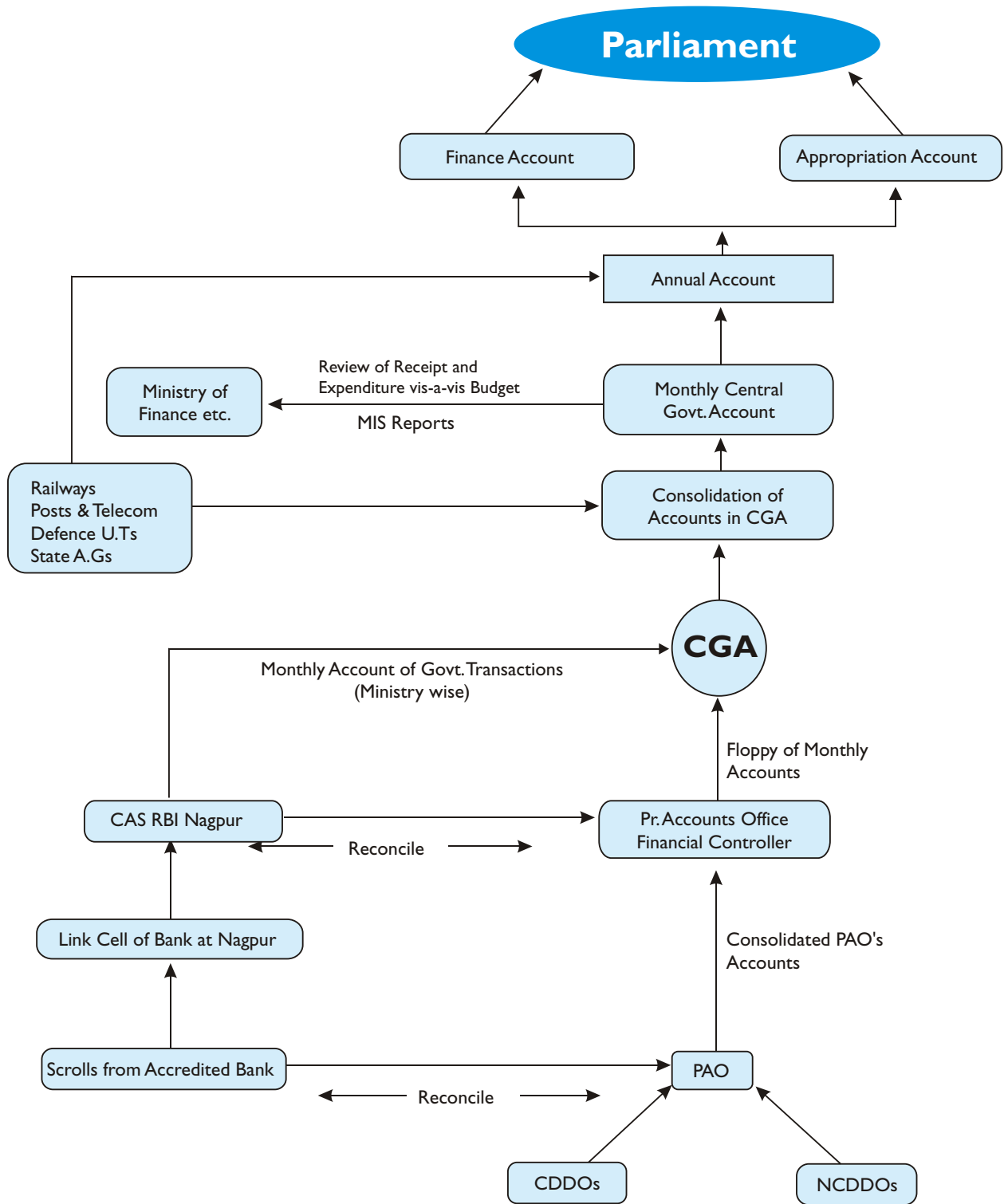
- (a) Consolidation of the Monthly accounts of the Ministry of Tourism in the manner prescribed by Controller General of Accounts;
- (b) Preparation of Annual Accounts of Demands for Grants for Ministry of Tourism, submission of Statement of Central Transactions and the material for the Finance Accounts 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.

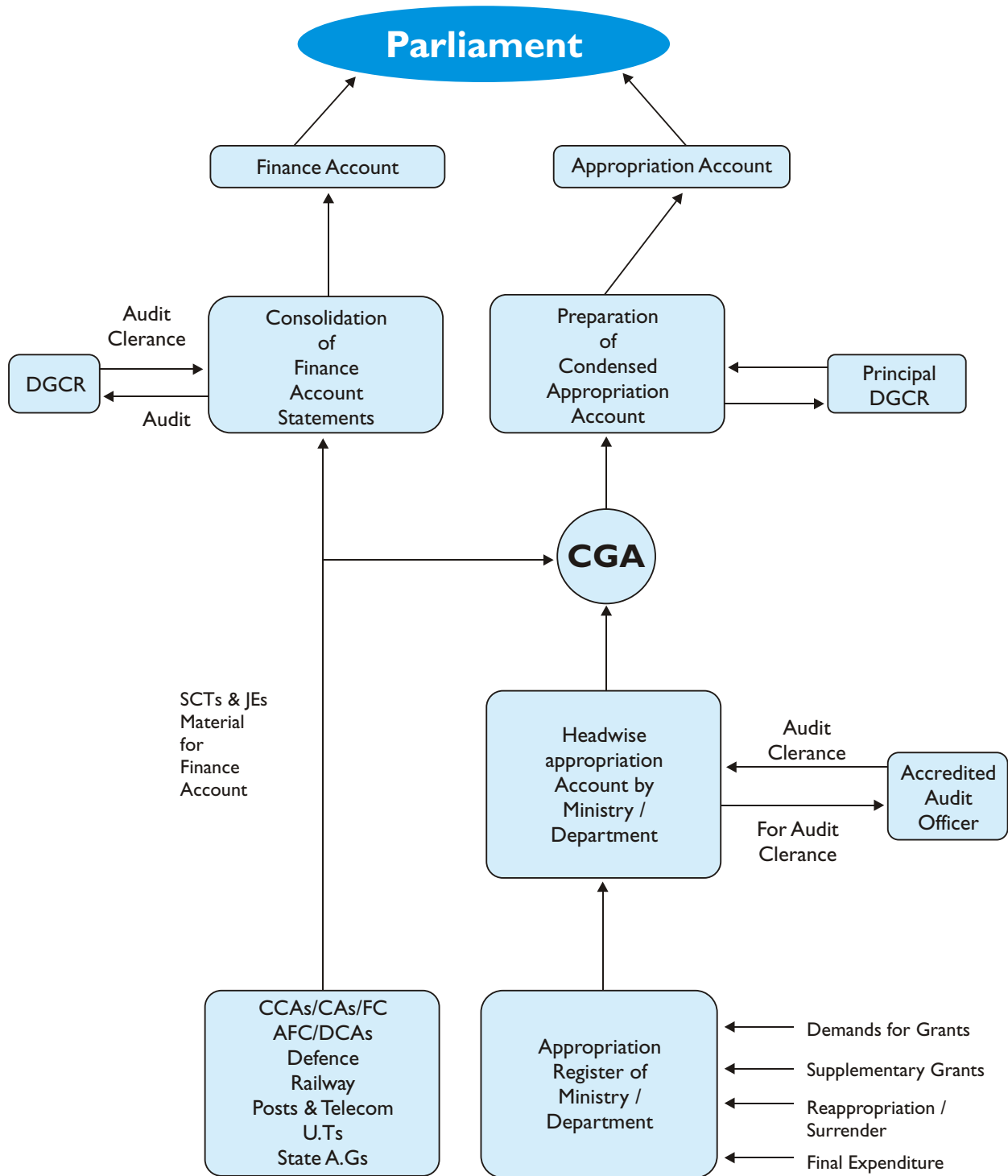
Flow Chart 3.1

ACCOUNTING OPERATIONS-AN OVERVIEW



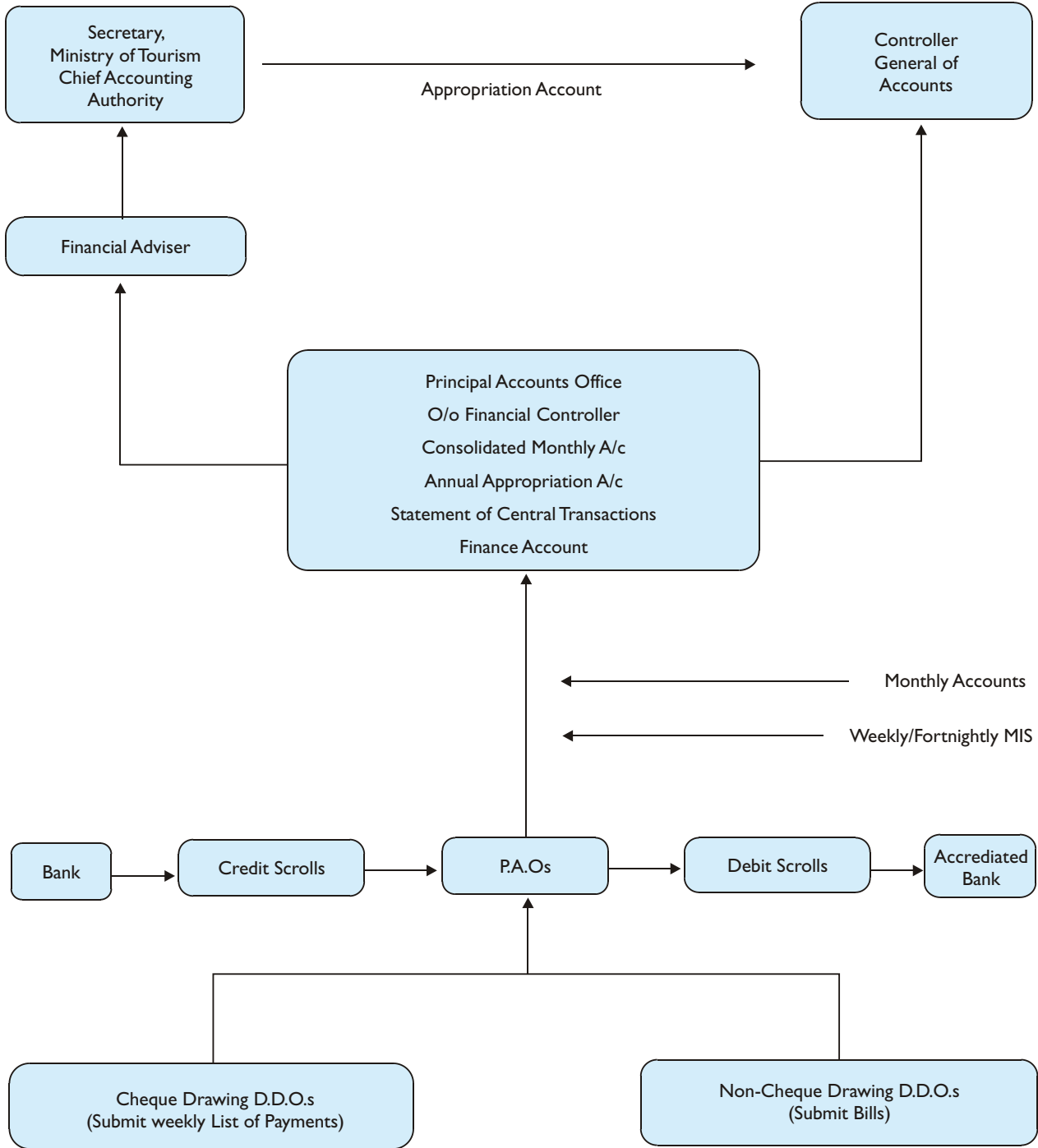
Flow Chart 3.2

PREPARATION OF ANNUAL ACCOUNTS OF GOVERNMENT OF INDIA



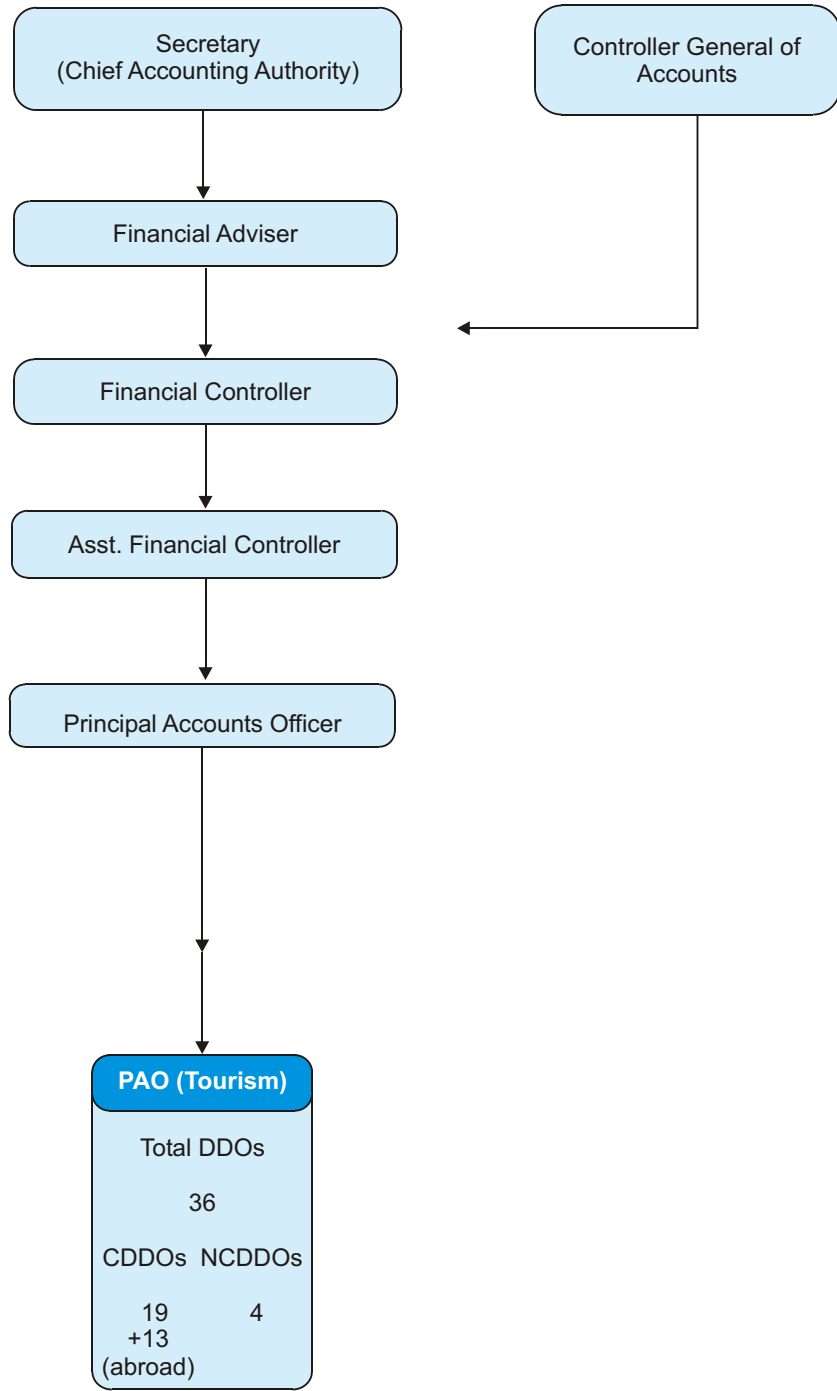
Flow Chart 3.3

FLOW OF ACCOUNTING INFORMATION



Flow Chart 3.4

ACCOUNTING SETUP



CHAPTER 4

ACCOUNTS HIGHLIGHTS

MINISTRY OF TOURISM (2006-07)

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

(Rs. in crore)

S.No.	ITEM	ACTUALS		
	RECEIPTS*			
1.	REVENUE RECEIPTS (1.1 + 1.2)			5.26
	1.1 TAX REVENUE			2.86
	1.2 NON-TAX REVENUE (Schedule 1)			2.40
2.	CAPITAL RECEIPTS (Schedule 2)			0.23
	TOTAL RECEIPTS (1 + 2)			5.49
		BUDGET		
		Estimates	Final	ACTUALS
	EXPENDITURE **			
3.	NON-PLAN EXPENDITURE (Schedule 3)	42.82	38.27	37.27
	3.1 ON REVENUE ACCOUNT	42.82	38.27	37.27
	3.2 ON CAPITAL ACCOUNT	0	0	0.00
4.	PLAN EXPENDITURE (Schedule 4)	830.00	798.68	797.05
	4.1 ON REVENUE ACCOUNT	334.50	333.41	331.85
	4.2 ON CAPITAL ACCOUNT	495.50	465.27	465.20
5.	TOTAL EXPENDITURE (3 + 4) (Schedule 3 & 4)	872.82	836.95	834.32
	5.1 REVENUE EXPENDITURE (3.1 + 4.1)	377.32	371.68	369.12
	5.2 CAPITAL EXPENDITURE (3.2 + 4.2)	495.50	465.27	465.20

Source: *Statement of Central Transactions 2006-07

**Annual Appropriation Accounts 2006-07

TABLE 4.2.1**BUDGET, RECOVERIES AND EXPENDITURE
(2006-07)**

(Rs. in crore)

	FINAL GRANT	ACTUAL EXPENDITURE	VARIATIONS
GROSS	836.95	834.32	(-) 2.63
RECOVERIES	-	-	-
NET	836.95	834.32	(-) 2.63

**TABLE 4.2 .2
MONTHLY FLOW OF EXPENDITURE
(2006-07)**

(Rs. in crore)

Grant No.	Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
92	836.95	18.19	14.02	30.44	69.22	11.45	16.01	33.91	43.39	363.12	6.42	103.32	124.83	834.32
% of Budget		2.17	1.68	3.64	8.27	1.37	1.91	4.05	5.18	43.39	0.77	12.34	14.91	99.69

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

(Rs. in crore)

GRANT NO.	REVENUE	CAPITAL	TOTAL
92- TOURISM	369.12	465.20	834.32

Table 4.3

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

(Rs. in crore)

<i>RECEIPTS (Credit)</i>	<i>AMOUNT</i>		<i>DISBURSEMENTS (Debit)</i>	<i>AMOUNT</i>	
	2006-2007	2005-2006		2006-2007	2005-2006
CONSOLIDATED FUND OF INDIA (C.F.I.)			CONSOLIDATED FUND OF INDIA (C.F.I.)		
REVENUE RECEIPTS	5.26	23.58	REVENUE	364.10	314.09
(A) TAX REVENUE	2.86	7.23	GENERAL SERVICES	2.12	2.66
(B) NON TAX REVENUE (Schedule 1)			SOCIAL SERVICES	0.00	0.01
(i) DIVIDEND AND PROFITS	0.00	2.64			
(ii) INTEREST RECEIPTS	0.02	0.34	ECONOMIC SERVICES	361.98	311.42
(iii) OTHERS	2.38	13.37	GRANTS-IN-AID	-	-
CAPITAL RECEIPTS (Schedule 2)	0.23	15.38	CAPITAL	463.68	479.60
LOAN REPAYMENTS	0.23	15.38	GENERAL SERVICES	-	-
			SOCIAL SERVICES	-	-
			ECONOMIC SERVICES	463.64	479.55
			LOANS AND ADVANCES	0.04	0.05
TOTAL (C.F.I.)	5.49	38.96	TOTAL (C.F.I.) (Schedule 6)	827.78	793.69
PUBLIC ACCOUNTS			PUBLIC ACCOUNTS		
PROVIDENT FUND	3.29	2.92	PROVIDENT FUND	1.84	2.39
DEPOSITS AND ADVANCES	0.04	0.02	DEPOSITS AND ADVANCES	-	-
REMITTANCES	-	-	REMITTANCES	-	-
SUSPENSE AND MISC. (Schedule 5)	824.31	785.95	SUSPENSE AND MISC. (Schedule 5)	3.51	31.77
TOTAL (PUBLIC ACCOUNTS)	827.64	788.89	TOTAL (PUBLIC ACCOUNTS)	5.34	34.16
TOTAL RECEIPTS	833.13	827.85	TOTAL DISBURSEMENTS	833.13	827.85

Source: Statement of Central Transactions 2006-07

TABLE 4.4**TOTAL BUDGET OUTLAY AND EXPENDITURE
(Revenue & Capital Section Wise)
(2006-07)**

(Rs. in crore)

	BUDGET ESTIMATES	REVISED ESTIMATES	FINAL GRANT*	EXPENDITURE
REVENUE SECTION				
PLAN	334.50	334.50	333.41	331.85
NON - PLAN	42.82	42.82	38.27	37.27
TOTAL	377.32	377.32	371.68	369.12
CAPITAL SECTION				
PLAN	495.50	465.50	465.27	465.20
NON - PLAN	0.00	0.00	0.00	0.00
TOTAL	495.50	465.50	465.27	465.20
GRAND TOTAL	872.82	842.82	836.95	834.32

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

*Source: Annual Appropriation Accounts 2006-07

Schedule 1
Statement of Non- Tax Revenue

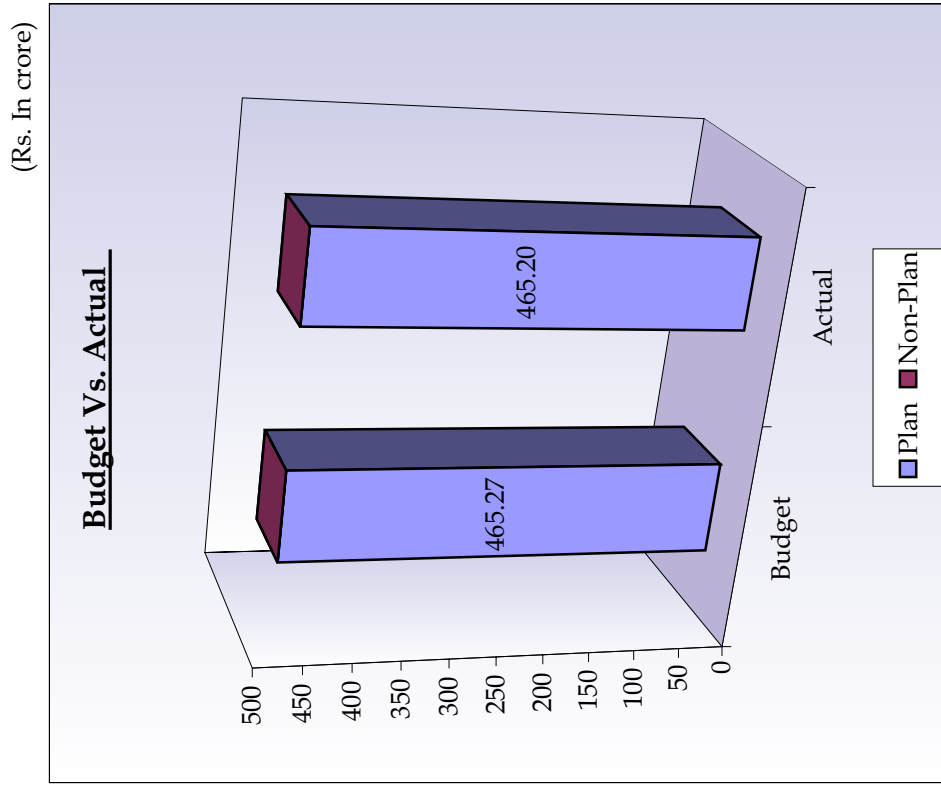
Major Head of Account		(Rs. in crore)
		Amount
0050	Dividends & Profits	0.00
	Total (A)	0.00
0049	-Interest Receipts	
	- Interest from PSUs	0
	- Interest from Government Servants	0.02
	Total (B)	0.02
	OTHERS	
1452	-Departmental Receipts	2.04
0075, etc.	-Others	0.34
	Total (C)	2.38
	Total Non-Tax Revenue (A+B+C)	2.40

Schedule 2
Statement of Capital Receipts

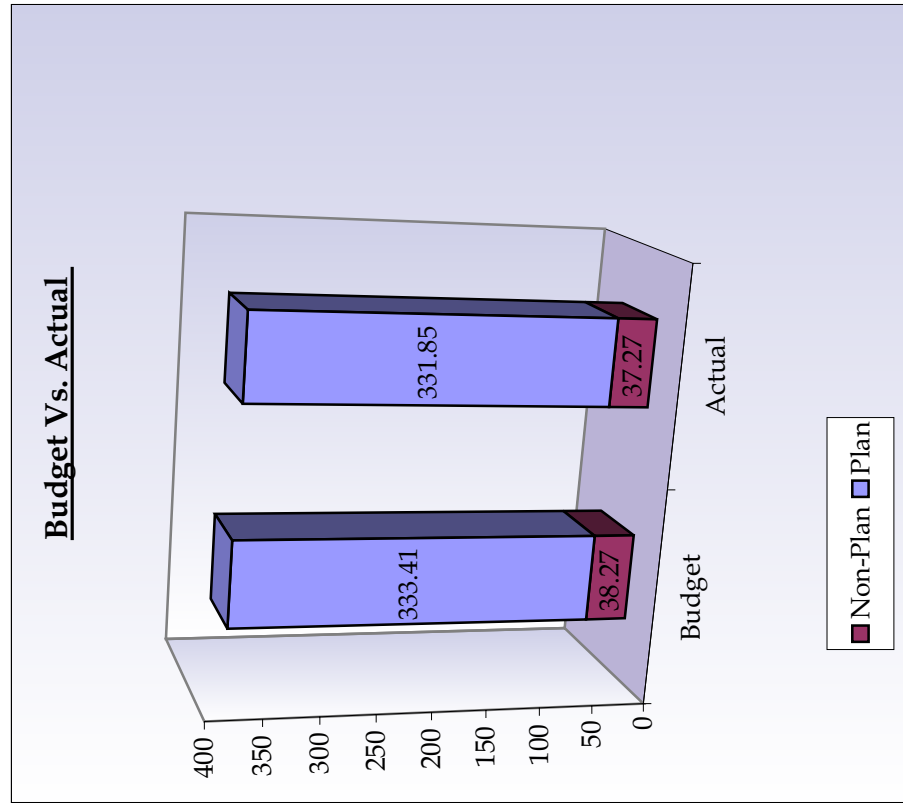
Major Head of Account		(Rs. in crore)
7452	Loan Repayments by PSUs	0.14
7610	Loans Repayment by Govt. -Servants	0.09
	TOTAL CAPITAL RECEIPTS	0.23

Chart 4.1

Analysis of Disbursements
2006-07



Capital Expenditure

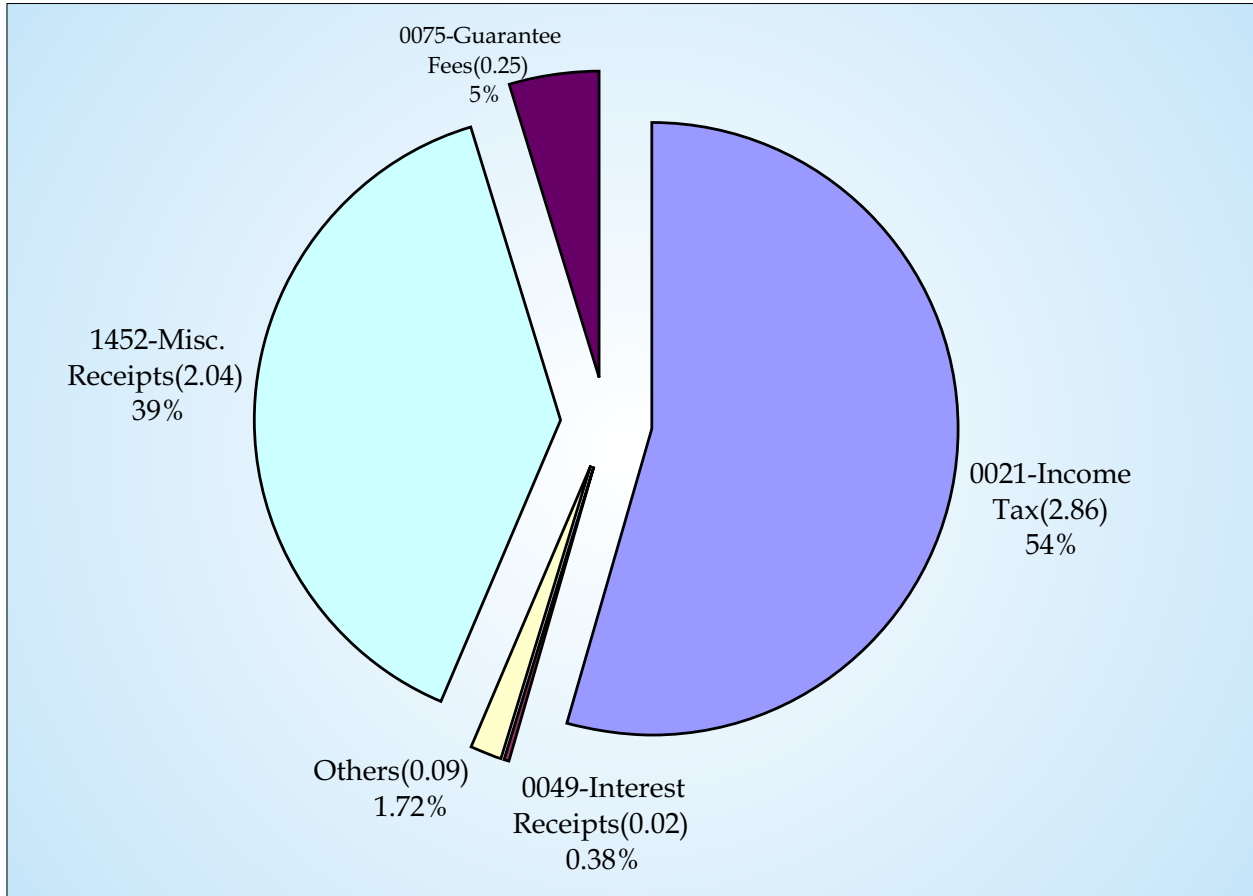


Revenue Expenditure

Chart 4.2

Revenue Receipts
(2006-07)

(Rs. In Crore)



Source: Statement of Central Transactions 2006-07

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 2006-07
	GRANT NO-92			
	REVENUE SECTION			
1	3451-Secretariat-Economic Service	2.99	2.98	99.67
2	3452- Tourism			
	-Director General Tourism			
	Direction & Administration	33.18	32.29	97.32
	Training	0.60	0.59	98.33
	Promotion & Publicity	0.13	0.11	84.62
	International Co-operation	0.87	0.87	100.00
	Other Expenditure	0.00	0.00	0.00
	2075- Miscellaneous General Services			
	Other Losses	0.50	0.43	86.00
	Grand Total	38.27	37.27	97.39

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 2006-07
	GRANT NO-92 REVENUE SECTION			
1	3452-Tourism			
	Direction & Administration	20.00	19.94	99.70
	Training	55.00	55.02	100.04
	Promotion & Publicity	235.00	233.52	99.37
	Other Expenditure	23.41	23.37	99.83
	Total REVENUE SECTION	333.41	331.85	99.53
2	4552-Provisions for North Eastern Areas	0.00	0.00	0.00
	CAPITAL SECTION			
3	5452-Capital Outlay on Tourism			
	Tourist Centres			
	Budhist Centres.	2.45	2.45	100.00
	Tourist Accommodation			
	Asstt. For Large Revenue Generating Projects	1.02	1.02	100.00
	Construction of Building of IISM Gulmarg	3.30	3.30	100.00
	Prod/Infra. Dev. For Destination & Circuits	458.50	458.43	99.98
	TOTAL CAPITAL SECTION	465.27	465.20	99.98
4	GRAND TOTAL	798.68	797.05	99.80

Schedule 5
Statement of Suspense & Misc.

(Rs. in crore)

Receipts	Major Head of Account	Disbursements
0	8658- Suspense Accounts	0.05
-34.09	8670- Cheques & Bills	0.00
0	8671- Departmental Balances	0.34
858.40	8675- Deposits with Reserve Bank	3.12
824.31	Total	3.51

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	826.05
34	Interest Payments	0.92
36	Loans to Government Servants	0.04
39	Pensions	0.77
	Total	827.78

Table 4.5

DIVIDENDS AND PROFITS RECEIVED FROM PUBLIC SECTOR UNDERTAKINGS OF THE MINISTRY

(Rs. in lakh)

Sl. No.	Name of PSU	2002-03	2003-04	2004-05	2005-06	2006-07
1	India Tourism Development Corporation	Nil	57.06	Nil	Nil	Nil
2	Kumarukruppa Frontier Hotels Ltd.	Nil	Nil	438.93	264.00	Nil
Grand total		Nil	57.06	438.93	264.00	Nil

Chart 4.3

(Rs. in lakh)

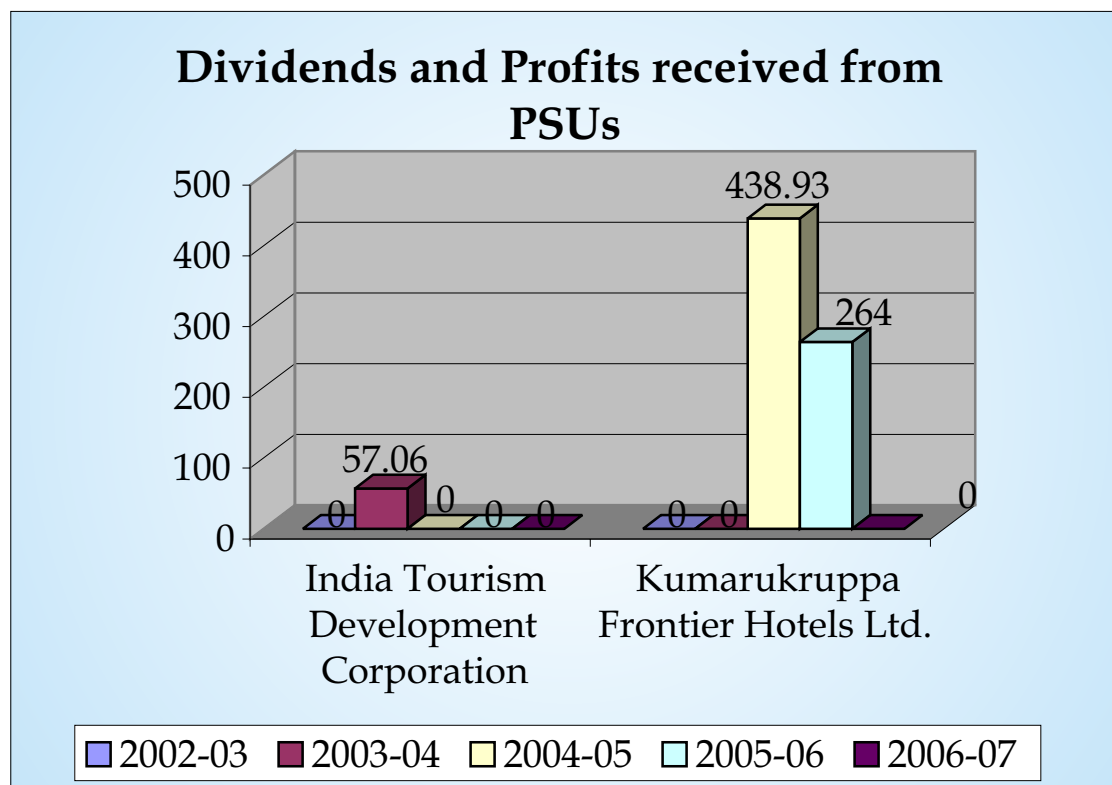


Table 4.6

RECEIPTS TREND ANALYSIS

The total receipt of the Ministry of Tourism during the year 2006-07 was Rs.5.49 crore. There was a net decrease in receipts to the tune of Rs. 33.47 crore over the previous year's receipts. This was mainly due to decrease in receipts from Public Sector undertakings in the form of Dividend, interest on loans and repayment of loans.

(Rs. in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07
REVENUE RECEIPTS					
Tax Revenue	0.88	1.39	1.77	7.23	2.86
Dividend & Profits	-	0.57	4.39	2.64	-
Other Non Tax Revenue	1.39	2.27	2.53	13.37	2.38
Interest Receipts	0.02	0.02	2.51	0.34	0.02
TOTAL	2.29	4.25	11.20	23.58	5.26
% increase / decrease over previous year	172.62	85.59	163.53	110.54	-77.69
CAPITAL RECEIPTS					
Public Sector Undertakings	-	-	3.20	15.30	0.14
Other Loans	0.17	0.16	-	-	-
Government Servants	0.11	0.08	0.08	0.08	0.09
TOTAL	0.28	0.24	3.28	15.38	0.23
% increase/ decrease over previous year	300	(-)14.29	1266.67	368.90	(-)98.50
GRAND TOTAL	2.57	4.49	14.48	38.96	5.49
Over all % increase / decrease over previous year	182.42	74.71	222.49	169.06	(-)85.91

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

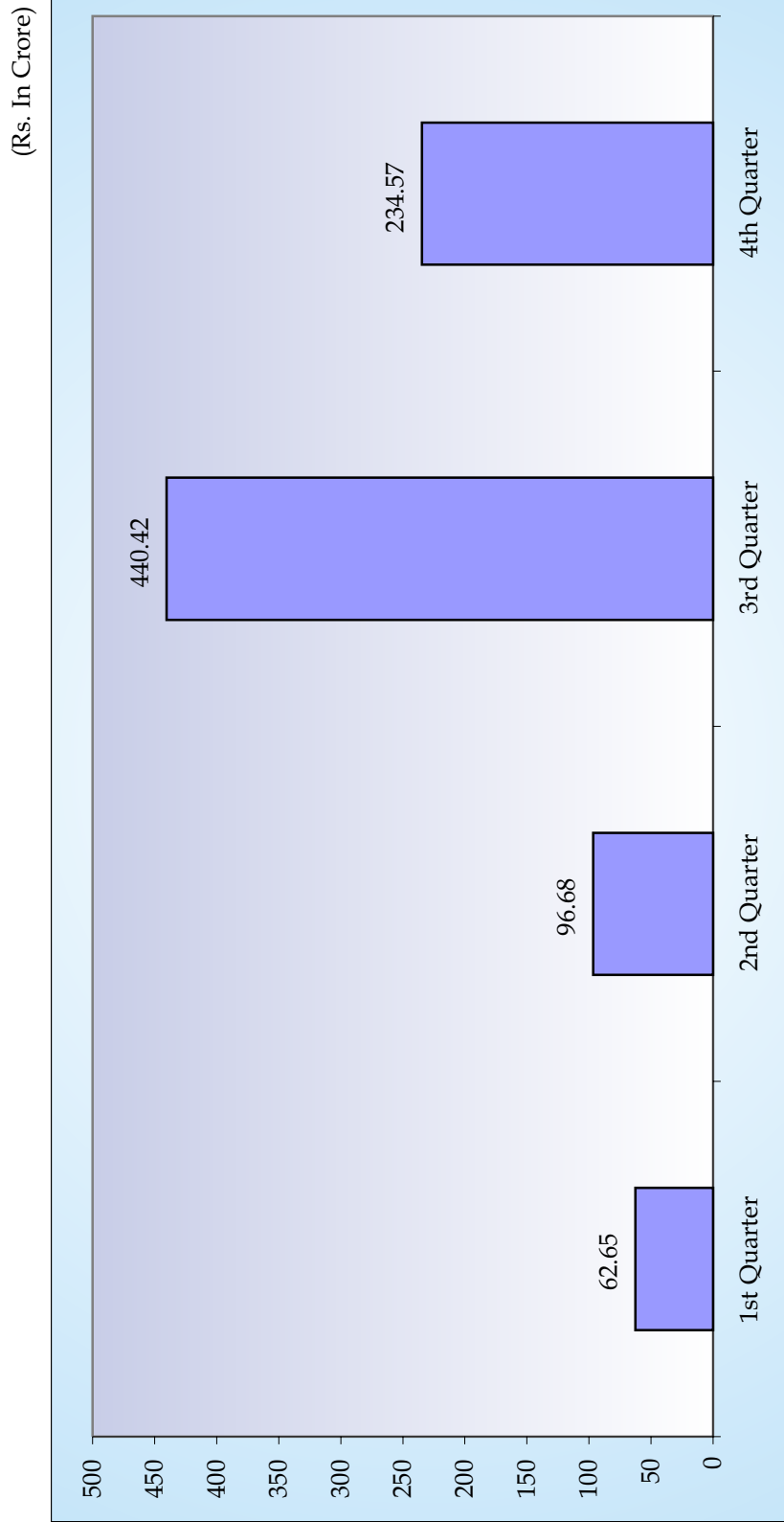
EXPENDITURE TREND ANALYSIS

The expenditure analysis shows an increasing expenditure trend in certain heads and schemes, while in others like UNDP Endogenous Tourism Project, provisions for refund of disinvestments process it has declined

- Almost 72% of the expenditure out of the final budgetary provisions of Rs. 836.95 crores was made in the first 3 quarters of the financial year 2006-07.
- Assistance/Grants-in-aid were provided to IHMs/FCI/IITTM and NCHMCT under various schemes to the extent of Rs. 50.00 crore during the year 2006-07.
- Direct Expenditure on “Capacity Building for Service Provider” has increased by 97.64 % from the previous year (from Rs.2.54 crore to Rs.5.02 crore).
- Under the scheme of Market Research, expenditure has substantially increased in the last few years from Rs.2.38 crore spent in 2004-05 the expenditure during 2006-07 was Rs. 5.47 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 2006-07, the total payment under Major Head 2071- Pensions in respect of M/o Tourism was Rs. 0.77 Crore.
- The total interest Payment on P.F. accumulation during 2006-07 was Rs. 0.92 Crore.
- Total disbursement as loan to Govt. Servants for the purpose of HBA, MCA, Computer advance etc. was Rs. 0.04 Crore.
- The Min. of Urban Development, M/o Information & Broadcasting and M/o External Affairs and Min. of Information Technology did agency function for the Ministry. Based on the authorities issued to them, they have incurred a total expenditure of Rs. 8.27 Crore during 2006-07.
- The No. of re-appropriation orders issued during the year under Grant No. 92 were 17 involving a sum of Rs. 117.67 crore. The total savings under the grant was Rs. 38.51 crore out of which a sum of Rs. 35.88 crore was surrendered.

Chart 4.4

**Quarterly Trend of Expenditure
2006-07 against the final grant of Rs.836.95 crore.**



Source : Annual Appropriation Accounts 2006-07

**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%

Chart 4.5

(Rs. In Crore)

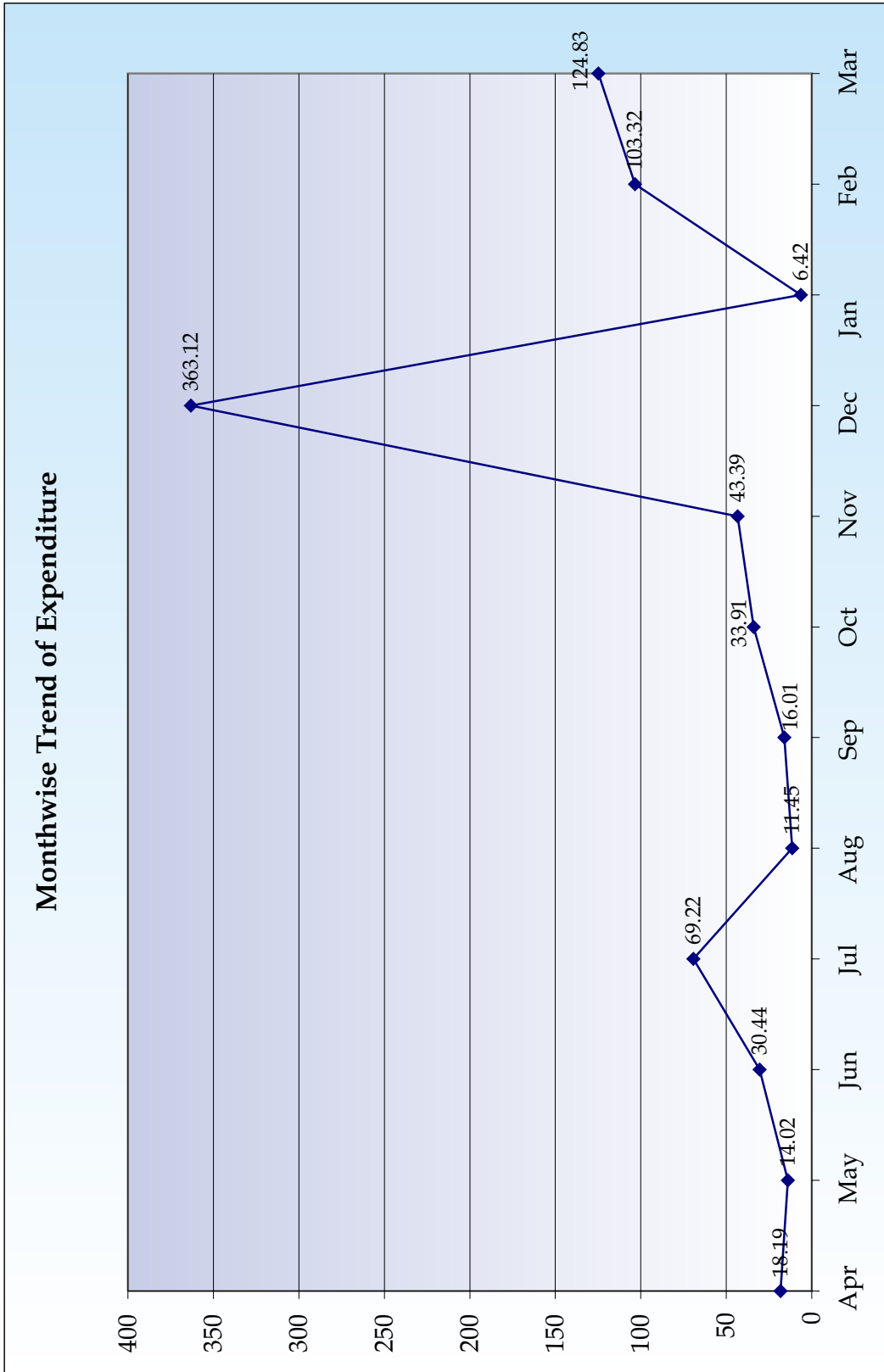


Table 4.7.1

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

REVENUE ACCOUNT

(Rs. in crore)

Particulars	2004-05			2005-06			2006-07		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
General Services	0.00	2.16	2.16	0.00	2.66	2.66	0.00	2.12	2.12
Social Services	0.00	0.00	0.00	0.00	0.01	0.01	0.00	0.00	0.00
Economic Services	168.83	25.23	194.10	285.51	25.91	311.42	331.68	30.30	361.98
Grants0.00in-aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	168.83	27.43	196.26	285.51	28.58	314.09	331.68	32.42	364.10

Table 4.7.2

CAPITAL ACCOUNT

(Rs. in crore)

Particulars	2004-05			2005-06			2006-07		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Economic Services	295.05	0.00	295.05	479.55	0.00	479.55	463.64	0.00	463.64
Loans & Advances	0.00	2.54	2.54	0.00	0.05	0.05	0.00	0.04	0.04
Total	295.05	2.54	297.59	479.55	0.05	479.60	463.64	0.04	463.68

Chart 4.6

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

(Rs.. In crore)

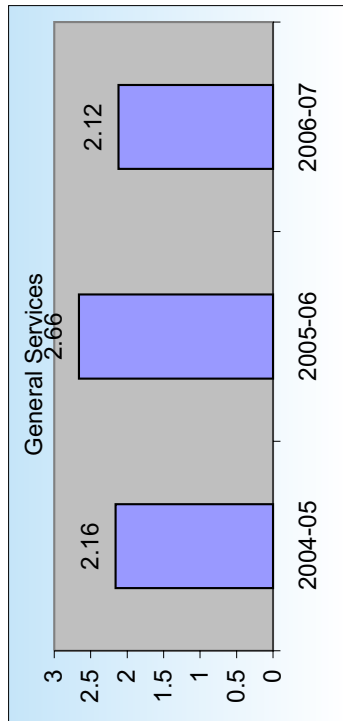


Source: Statement of Central Transactions 2006-07

Trend of Revenue Expenditure

Chart 4.7.1

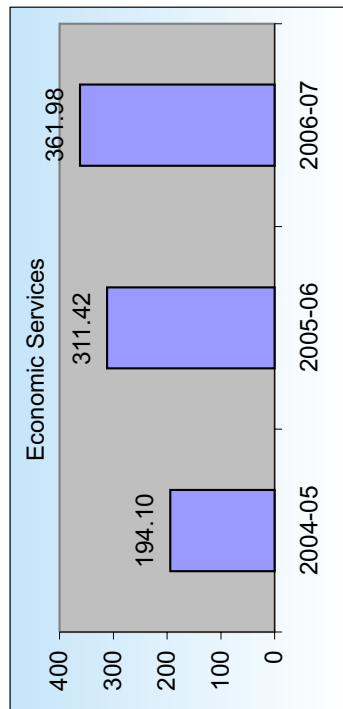
(Rs. In crore)



There was a substantial jump in the expenditure under this category from 2004-05 to 2005-06, on account of increase in the expenditure under MH 2071 Pension and Other Terminal Benefits. However the expenditure during 2006-07 was Rs. 2.12 crore.

Chart 4.7.2

(Rs. In crore)

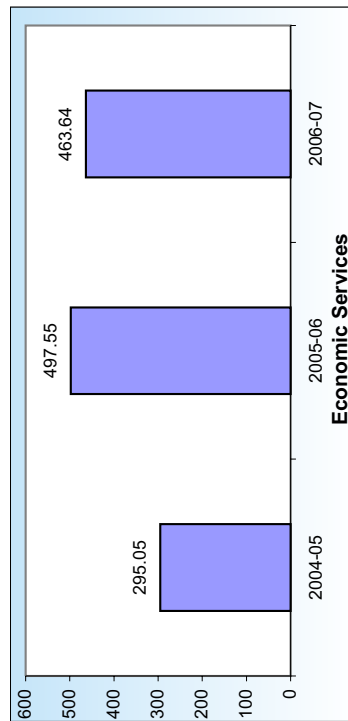


The expenditure under this category showed an increase of Rs.49.17 crore under MH 3452 (Tourism) specially on Trainings, promotion and publicity, Market Research etc. in 2006-07.

Trend of Capital Expenditure

Chart 4.7.3

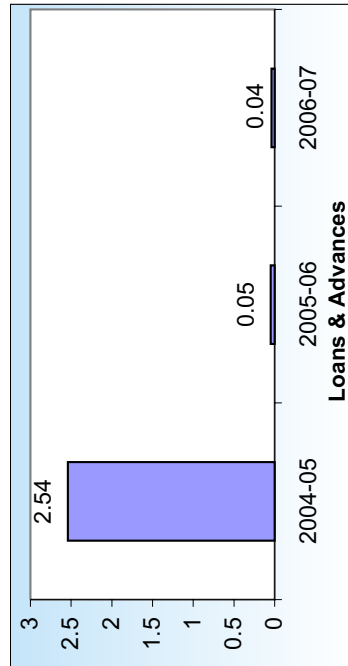
(Rs. In crore)



Under this category, there was a major increase in expenditure from 2004-05 to 2005-06 by Rs.202.50 crore, which has marginally decreased by Rs.15.19 crores, in 2006-07, with booking being almost totally under the Head Capital Outlay on Tourims (Tourist Infrastructure)etc in this category.

Chart 4.7.4

(Rs. In crore)



During 2004-05 there was an increase in the expenditure under Loans & Advances on account of release of loan of Rs.2.50 crore to ITDC for VRS.

Source: Statement of Central Transactions 2006-07

Statement 4.1

**INVESTMENTS IN
PUBLIC SECTOR UNDERTAKINGS**

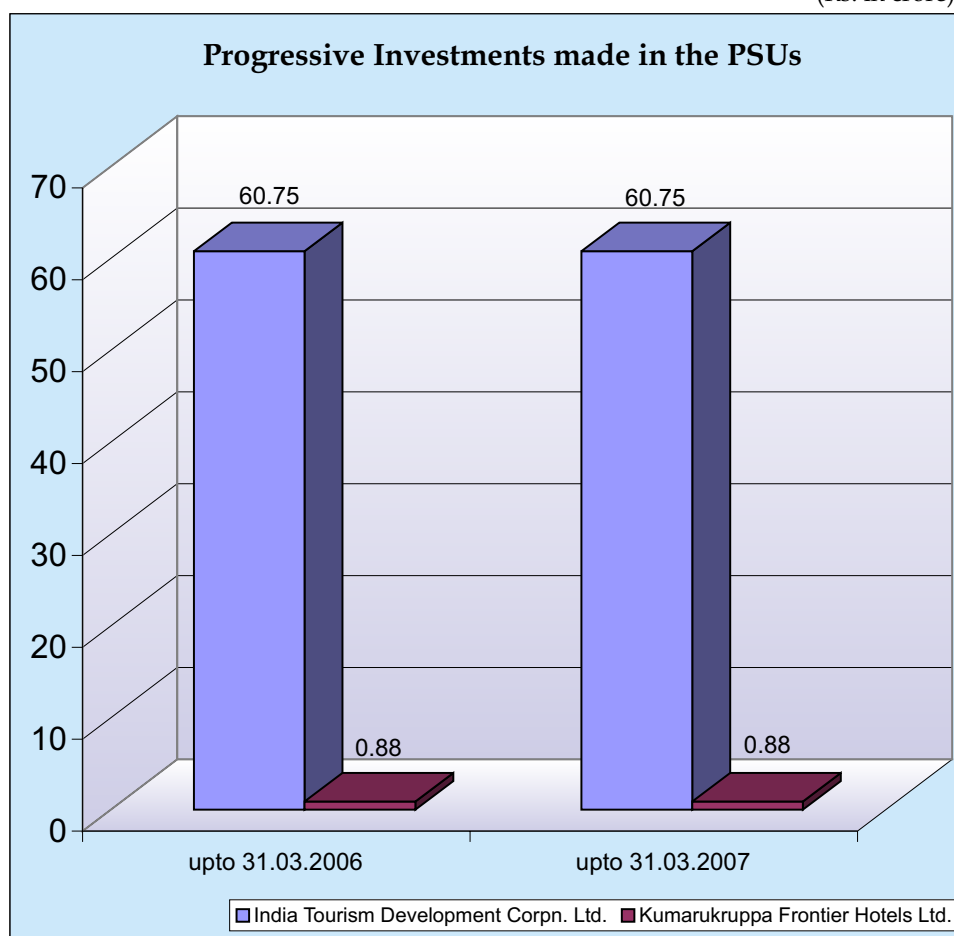
Investments made by Govt. of India in the Public Sector Undertaking

(Rs. in crore)

Sl. No.	Public Sector Undertaking	Progressive upto	
		31.03.2006	31.03.2007
1	India Tourism Development Corpn. Ltd.	60.75	60.75
2	Kumarukruppa Frontier Hotels Ltd.	0.88	0.88
	Total	61.63	61.63

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		
		2004-05	2005-06	2006-07
	Institute of Hotel Management, Catering Technology & Applied Nutrition			
1.	New Delhi	31.59	-	200.00
2.	Mumbai	-	-	50.00
3.	Kolkata	39.52	30.00	62.00
4.	Chennai	139.13	-	-
5.	Goa	16.71	3.47	69.13
6.	Bangalore	275.00	99.00	348.00
7.	Lucknow	-	-	26.00
8.	Hyderabad	-	18.33	8.00
9.	Jaipur	-	-	38.34
10.	Ahmedabad	457.45	112.50	36.68
11.	Bhopal	-	-	10.00
12.	Bhubaneshwar	10.27	258.38	100.00
13.	Srinagar	-	317.00	196.88
14.	Gurdaspur	31.45	-	292.50
15.	Thiruvananthapuram	-	-	82.92
16.	Chandigarh	-	0.27	209.93
17.	Gwalior	49.79	-	92.00
18.	Guwahati	-	359.00	559.88
19.	Shimla	199.87	66.06	49.46
20.	Patna	8.00	53.77	-
21.	Raipur	-	-	300.00
22.	Silvasa	-	-	191.52
	Total	1258.78	1317.78	2923.24
	<u>Other Institutes</u>			
1.	State IHM, Deharadun	300.00	526.00	99.00
2.	State IHM, Kurukshetra	-	382.00	436.47
3.	State IHM, Gangtok	-	-	250.00
4.	NITHM, Hyderabad	430.00	200.00	-
5.	FCI, Ajmer	10.00	-	35.00
6.	FCI, Jodhpur	-	-	56.08
7.	FCI, Balangir	-	-	113.89
8.	IITM, Gwalior	126.22	14.11	986.32
9.	NCHMCT, New Delhi	375.00	3.17	-
10.	State IHM Jharkhand	-	300.00	-
11.	IITM Bhubneshwar	-	200.00	-
12.	IWS Goa	-	3.47	-
13.	FCI Udaipur	-	-	50.00
14.	FCI Faridabad	-	-	50.00
	Total	1241.22	1625.28	2076.76
	Grand Total	2500.00	2943.06	5000.00

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 31.03.2007		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	0.90	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:-

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		Outstand ing 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										
Total										

(In crore of rupees)

NIL

NIL

Statement 4.5

**Expenditure incurred by other Ministries on behalf of
Ministry of Tourism during 2006-2007**

Sl. No.	Head	Amount (In Thousands of Rupees)	Name of Ministry incurring Expenditure
1.	3451 – Secretariat Office Expenses	564	Ministry of Urban Development
2	3452 –Tourism (a) – Director General of Tourism - Other Charges	429	Ministry of Information Technology
	(b) – Tourist Offices Abroad - Salaries	64742	Ministry of External Affairs
	(c) Promotion & Publicity - Direct Expenditure - Domestic Promotion & Publicity including Hospitality -Advertising & Publicity	1111	Ministry of Information & Broadcasting
	(d) Other Expenditure - Market Research - Professional Services	186	Ministry of Information & Broadcasting
3	5452 – Capital Outlay on Tourism - Tourist Infrastructure - Tourist Accommodation - Product/Infrastructure & Development for Destination and Circuits -Grants-in-aid	15620	Ministry of Urban Development

Statement 4.6

CONTRIBUTIONS TO INTERNATIONAL AGENCIES

(Rs. in Actual)

S.No.	Major Head	Name of the Agency	Amount	
			2005-06	2006-07
1.	3452 - Tourism	Contribution to Pacific Asia Travel Association	18,04,926	18,08,071
2.	3452 - Tourism	Contribution to World Tourism Organization, Madrid, Spain	59,02,260	68,47,392
		Total	77,07,186	86,55,463

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, IITTMs, Tourist Offices of India and abroad.

Ministry of Tourism, includes IHMs, IITTMs, 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 2006-07 (Ministry of Tourism)

IV. During the year 2006-07, 32 offices of Department of Tourism were audited.

The details regarding the outstanding Paras as on 31-03-2006, Paras raised during 2006-07, paras settled during 2006-07 and the numbers of outstanding paras as on 31-03-2007 is as under:-

1.	No. of Paras outstanding as on 31-03-2006	1035
2.	No. of Paras raised during 2006-07	430
3.	Total:	1465
4.	No. of Paras settled during 2006-07	282
5.	No. of Paras Outstanding as on 31-03-2007	1183

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
2003-04	250	2004-05	213
2005-06	290	2006-07	430

The details of Offices, which were due for internal audit during 2006-07 and the number of offices which were audited are as under:-

<u>Location</u>	<u>No. of Units Due for Audit</u>	<u>No. of Units Audited</u>
Outside Delhi	35	27
Inside Delhi	05	05
Overseas Offices	13	Nil
Total	53	32

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.

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/elekhahome.asp. After compilation of accounts the PAO upload the monthly accounts at the above website.

COMPUTERISATION IN PRINCIPAL ACCOUNTS OFFICE.

5. Those accounts are consolidated in Principal Accounts Office through 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 also checks the monthly accounts submitted by the PAO in elekha and then forward the Monthly accounts to O/o the Controller General of Accounts in elekha.

The Principal Accounts office through NIC is regularly uploading Monthly receipts and Payments figure at website 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. 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 Satish K. Jadhav	A.F.C.	24654986 Fax-24654984	
4.	Sh. Birendra Singh	A.O. (Admn.)	24654982 Fax-24654984	26165973
4.	Shri N.Balasubramanian	Sr. A.O. (A/cs)	24654980-81	26257127
5.	Sh. R.S. Gupta	P.A.O.	23015528 23015907	27678387
6.	Sh. S.K. Jain	A.A.O.	23015907	26644315
7.	Shri Pawan Grover	J.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 Appellate Authority	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. Satish K. Jadhav, Asstt. Financial Controller Central Public Information Officer	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. Birendra Singh, Accounts Officer Asstt. Public Information Officer	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 Asstt. Public Information Officer	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.	Shri R.S. Gupta, Accounts Officer Public Information Officer	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

