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**Government of India
MINISTRY OF TOURISM**



**ACCOUNTS AT A GLANCE
2008-09**

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Government of India

ACCOUNTS AT A GLANCE

2008-09

**FINANCIAL CONTROLLER
MINISTRY OF TOURISM**

PREFACE

It gives me great pleasure to present the 18th edition of annual publication “Accounts at a Glance” for the year 2008-09 in respect of Ministry of Tourism.

This document contains the accounting and financial information of the Ministry of Tourism for 2008-09, based on the Annual 'Appropriation Accounts' (Stage-II), 'Finance Accounts' and 'Statement of Central Transactions' of the Ministry. Brief on Internal Audit, computerization of the accounting processes, Implementation of New Pension Scheme, Central Plan Scheme Monitoring System is also provided for the benefit of the user of this document. Efforts have been made to present the data in logical and cohesive manner with the help of statements, flow charts and graphs.

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.

Dr. Shakuntla
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 control 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 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 Addl. 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:

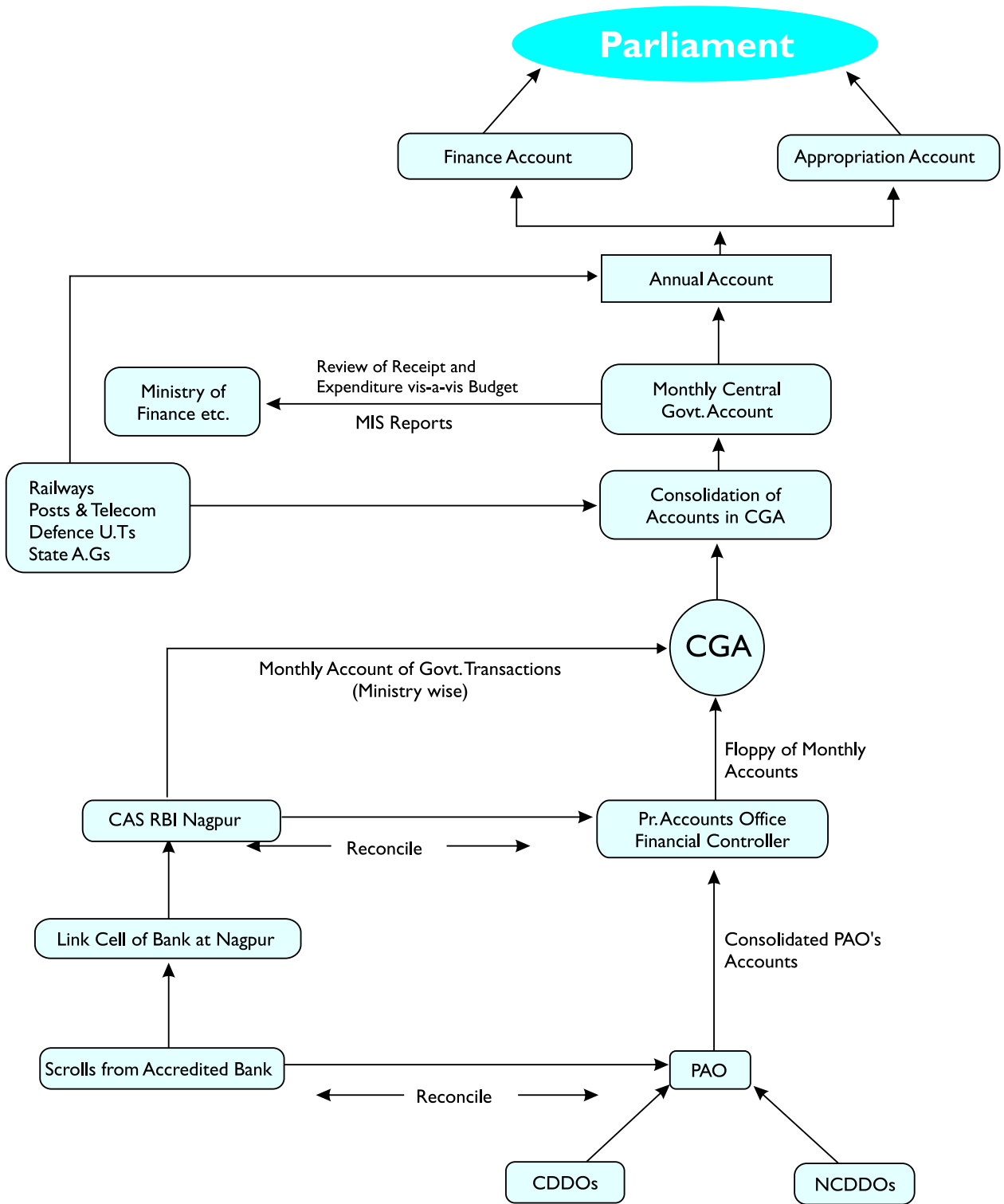
- (a) Consolidation of the Monthly accounts of the Ministry of Tourism in the manner prescribed by Controller General of Accounts;
- (b) Preparation of Annual Accounts of Demands for Grants for Ministry of Tourism, submission of Statement of Central Transactions and the material for the Finance Accounts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

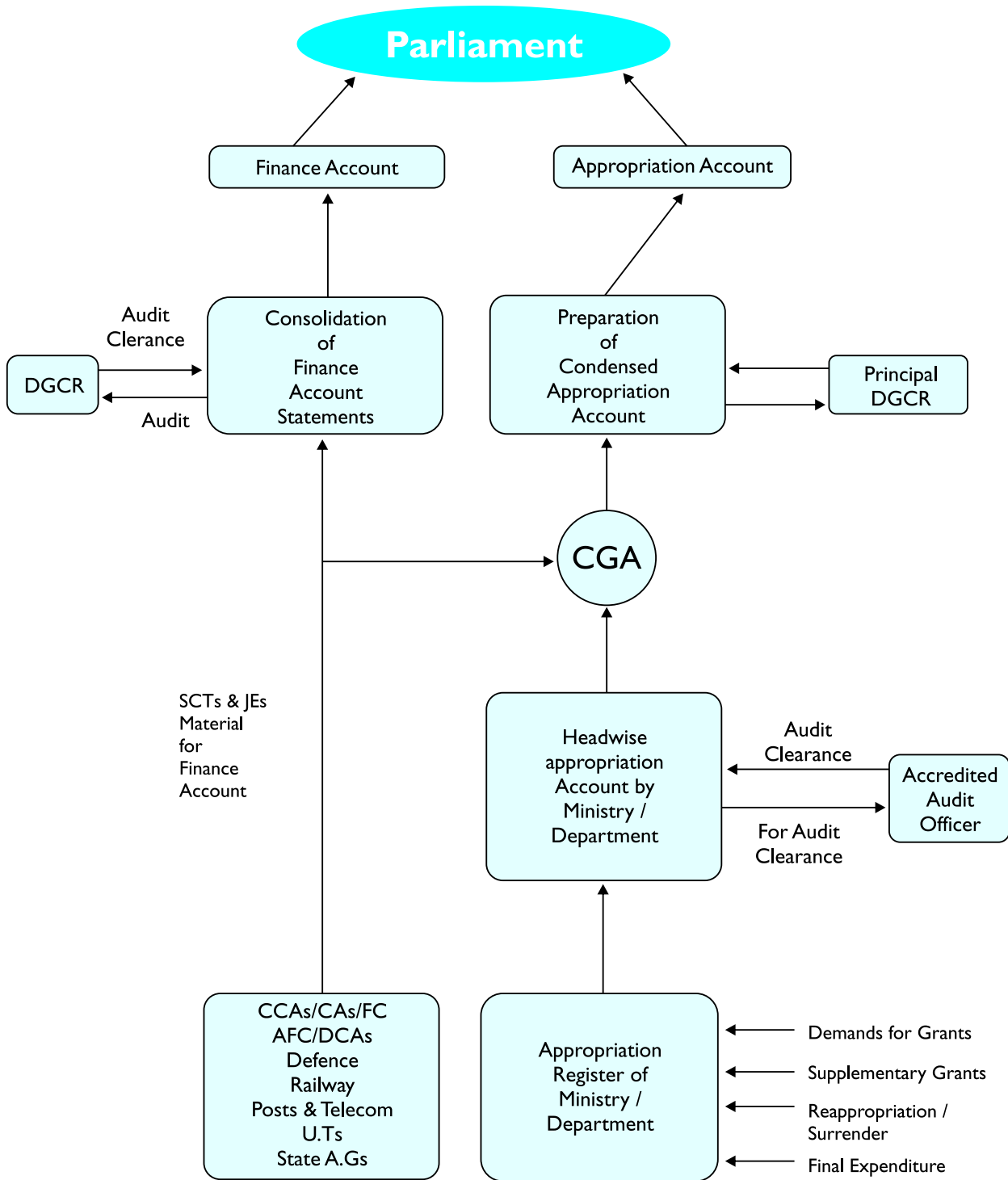
Flow Chart 3.1

ACCOUNTING OPERATIONS-AN OVERVIEW



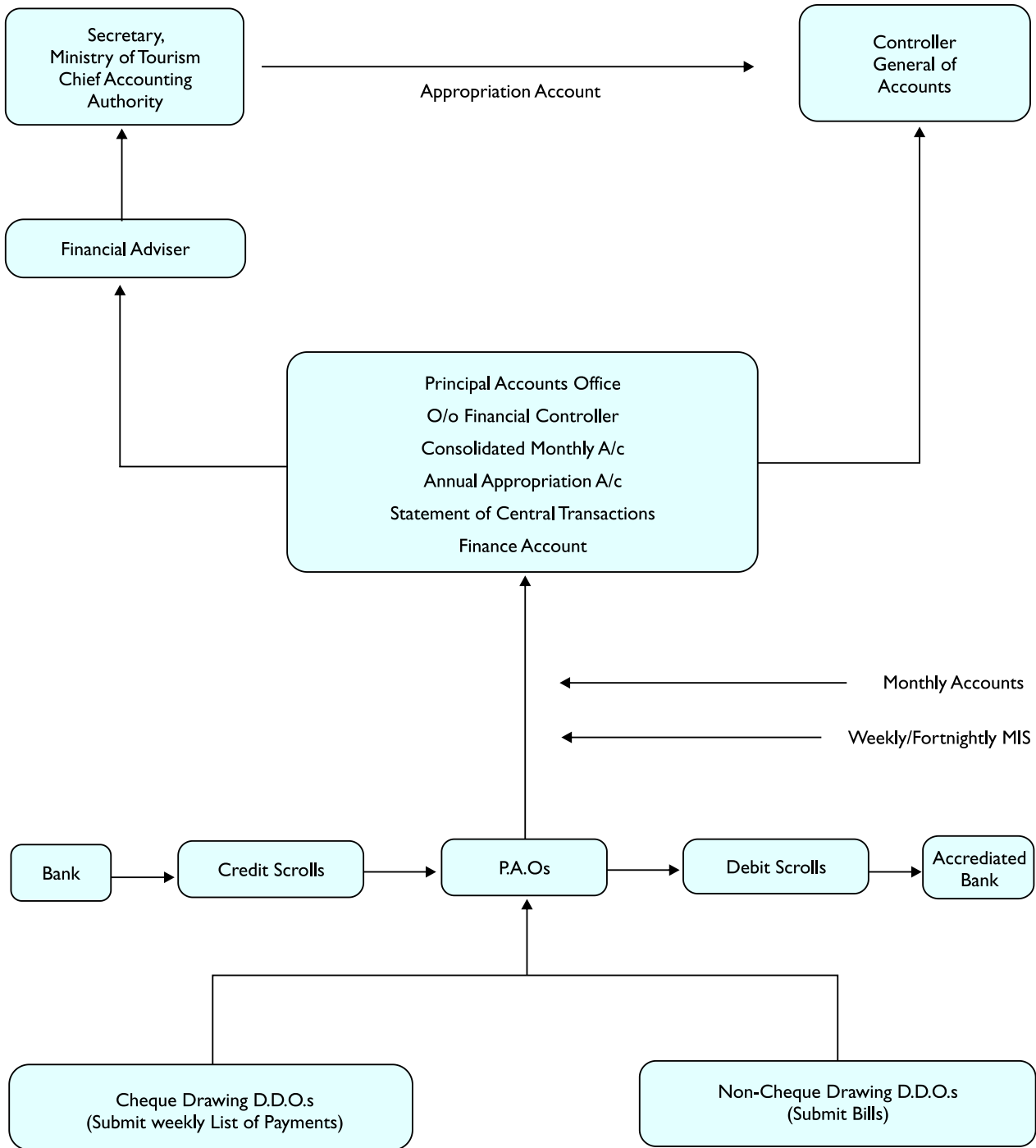
Flow Chart 3.2

PREPARATION OF ANNUAL ACCOUNTS OF GOVERNMENT OF INDIA



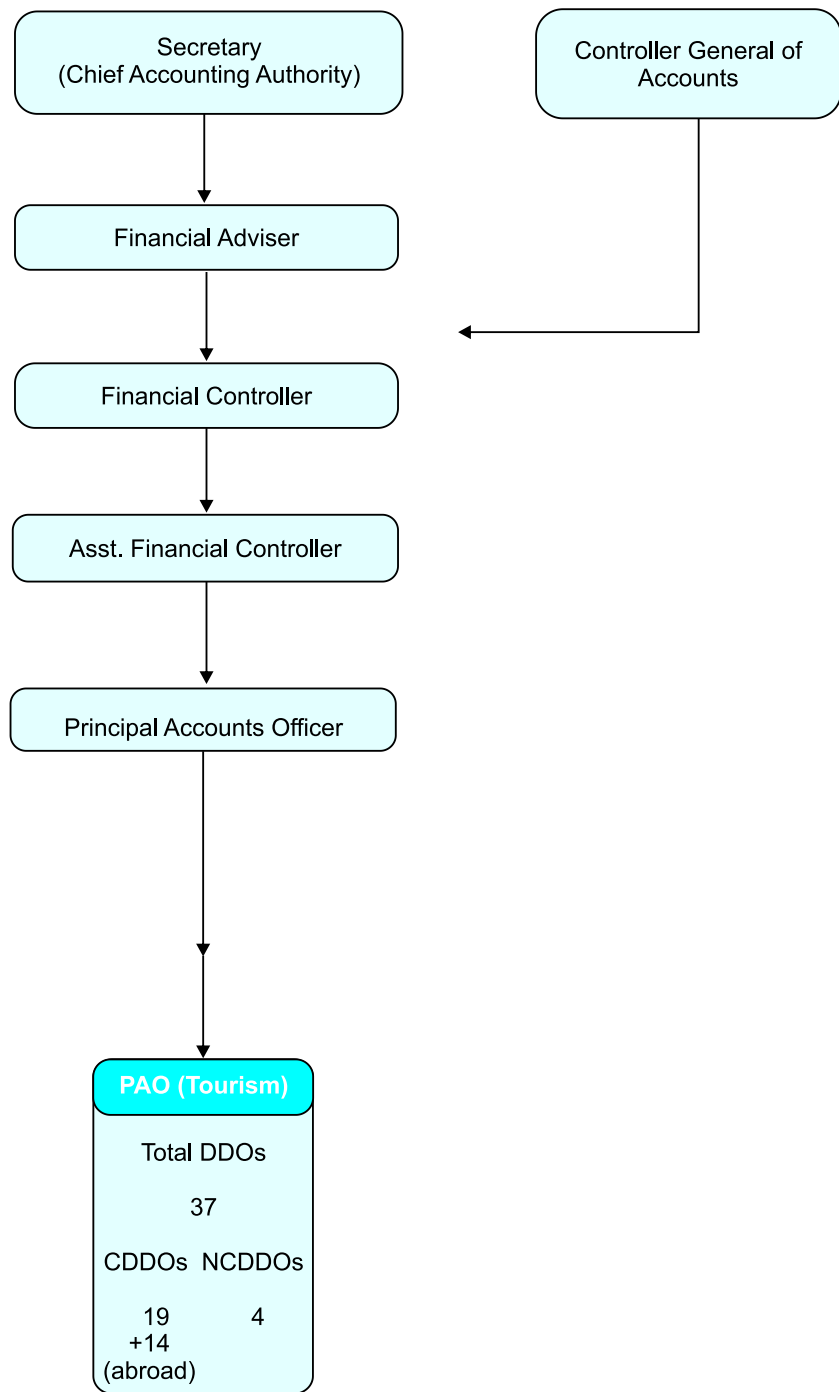
Flow Chart 3.3

FLOW OF ACCOUNTING INFORMATION



Flow Chart 3.4

ACCOUNTING SETUP



CHAPTER 4

ACCOUNTS HIGHLIGHTS

MINISTRY OF TOURISM (2008-09)

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)	34.70		
	1.1 TAX REVENUE	3.67		
	1.2 NON-TAX REVENUE (Schedule 1)	31.03		
2.	CAPITAL RECEIPTS (Schedule 2)	0.13		
	TOTAL RECEIPTS (1 + 2)	34.83		
		BUDGET		
		Estimates	Final	ACTUALS
3.	EXPENDITURE **			
	NON-PLAN EXPENDITURE (Schedule 3)	47.00	48.90	48.94
	3.1 ON REVENUE ACCOUNT	47.00	48.90	48.94
	3.2 ON CAPITAL ACCOUNT	0.00	0.00	0.00
4.	PLAN EXPENDITURE (Schedule 4)	1000.00	990.10	980.47
	4.1 ON REVENUE ACCOUNT	439.00	421.20	412.01
	4.2 ON CAPITAL ACCOUNT	561.00	568.90	568.46
5.	TOTAL EXPENDITURE (3 + 4) (Schedule 3 & 4)	1047.00	1039.00	1029.41
	5.1 REVENUE EXPENDITURE (3.1 + 4.1)	486.00	470.10	460.95
	5.2 CAPITAL EXPENDITURE (3.2 + 4.2)	561.00	568.90	568.46

Source: *Statement of Central Transactions 2008-09

**Annual Appropriation Accounts 2008-09

TABLE 4.2**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>	
	2008-09	2007-2008		2008-09	2007-2008
CONSOLIDATED FUND OF INDIA (C.F.I.)			CONSOLIDATED FUND OF INDIA (C.F.I.)		
REVENUE RECEIPTS	34.70	8.78	REVENUE	450.20	379.96
(A) TAX REVENUE	3.67	2.84	GENERAL SERVICES	5.12	2.98
(B) NON TAX REVENUE (Schedule 1)			SOCIAL SERVICES	0.00	0.00
(i) DIVIDEND AND PROFITS	25.18	0.00	ECONOMIC SERVICES	445.08	376.98
(ii) INTEREST RECEIPTS	0.03	0.02	GRANTS-IN-AID	0.00	0.00
(iii) OTHERS	5.82	5.92	CAPITAL	565.00	595.88
CAPITAL RECEIPTS (Schedule 2)	0.13	0.00	GENERAL SERVICES	-	-
LOAN REPAYMENTS	0.13	0.10	SOCIAL SERVICES	-	-
			ECONOMIC SERVICES	564.95	595.79
			LOANS AND ADVANCES	0.05	0.09
TOTAL (C.F.I.)	34.83	8.88	TOTAL (C.F.I.) (Schedule 6)	1015.20	975.84
PUBLIC ACCOUNTS			PUBLIC ACCOUNTS		
PROVIDENT FUND	3.50	2.96	PROVIDENT FUND	2.49	2.71
INSURANCE & PENSION FUND	0.02	0.02	INSURANCE & PENSION FUND	0.08	0.08
DEPOSITS AND ADVANCES	0.00	0.19	DEPOSITS AND ADVANCES	0.00	0.13
REMITTANCES	-	-	REMITTANCES	-	-
SUSPENSE AND MISC. (Schedule 5)	1013.82	981.93	SUSPENSE AND MISC. (Schedule 5)	34.40	15.22
TOTAL (PUBLIC ACCOUNTS)	1017.34	985.10	TOTAL (PUBLIC ACCOUNTS)	36.97	18.14
TOTAL RECEIPTS	1052.17	993.98	TOTAL DISBURSEMENTS	1052.17	993.98

Source: Statement of Central Transactions 2008-09

TABLE 4.3**TOTAL BUDGET OUTLAY AND EXPENDITURE**

(Revenue & Capital Section Wise)

(2008-09)

(Rs. in crore)

	BUDGET ESTIMATES	REVISED ESTIMATES	FINAL GRANT*	EXPENDITURE
REVENUE SECTION				
PLAN	439.00	439.00	421.20	412.01
NON - PLAN	47.00	50.53	48.90	48.94
TOTAL	486.00	489.53	470.10	460.95
CAPITAL SECTION				
PLAN	561.00	561.00	568.90	568.46
NON - PLAN	0.00	0.00	0.00	0.00
TOTAL	561.00	561.00	568.90	568.46
GRAND TOTAL	1047.00	1050.53	1039.00	1029.41

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

*Source: Annual Appropriation Accounts 2008-09

Schedule 1

Statement of Non-Tax Revenue

Major Head of Account

(Rs. in crore)

		<u>Amount</u>
0050	Dividends & Profits	25.18
	Total (A)	25.18
0049	-Interest Receipts	
	- Interest from PSUs	0.00
	- Interest from Government Servants	0.03
	Total (B)	0.03
	OTHERS	
1452	-Departmental Receipts	4.73
0075, etc.	-Others	1.09
	Total (C)	5.82
	Total Non-Tax Revenue (A+B+C)	31.03

Schedule 2

Statement of Capital Receipts

(Rs. in crore)

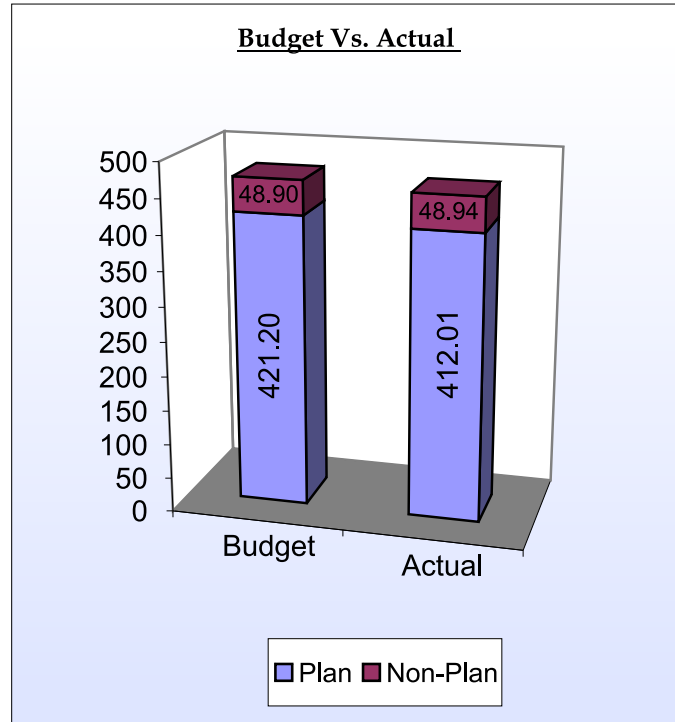
Major Head of Account		
7452	Loan Repayments by PSUs	0.00
7610	Loans Repayment by Govt. Servants	0.13
	TOTAL CAPITAL RECEIPTS	0.13

Chart 4.1

Analysis of Disbursements 2008-09

Revenue Expenditure

(Rs. In crore)



Capital Expenditure

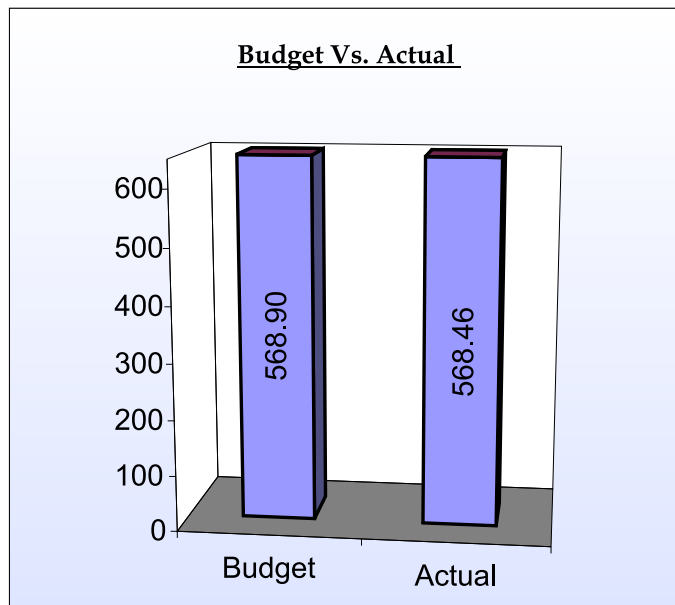
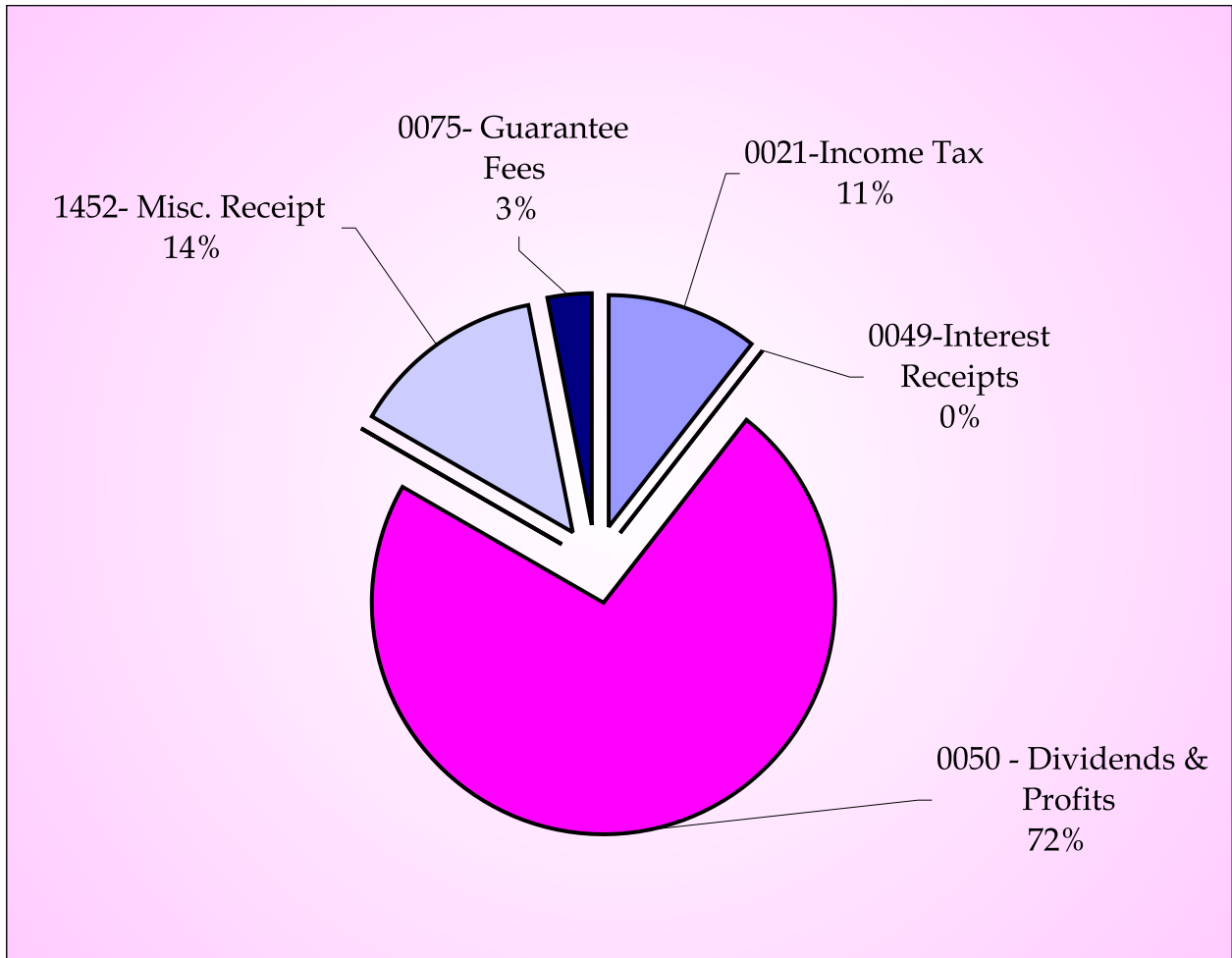


Chart 4.2
Revenue Receipts
(2008-09)

(Rs. In Crore)



Source: Statement of Central Transactions 2008-09

Schedule 3

**SCHEMEWISE NON PLAN EXPENDITURE
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 2008-09
	GRANT NO-93			
	REVENUE SECTION			
1	3451-Secretariat-Economic Service	4.14	4.02	97.10
2	3452- Tourism			
	-Director General Tourism	41.46	40.96	98.79
	Training	0.72	0.65	90.28
	Promotion & Publicity	0.12	0.13	108.33
	International Co-operation	0.99	0.99	100.00
	2075-Miscellaneous General Services			
	Other Losses	1.47	2.19	148.98
	Grand Total	48.90	48.94	100.08

Schedule 4

**SCHEMewise PLAN EXPENDITURE
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 2008-09
	GRANT NO-93 REVENUE SECTION			
1	3452-Tourism			
	Director General Tourism	20.01	19.76	98.75
	Training	79.01	78.76	99.68
	Promotion & Publicity	296.99	288.65	97.19
	Other Expenditure	25.19	24.84	98.61
	TOTAL REVENUE SECTION	421.20	412.01	97.82
2	4552-Provisions for North Eastern Areas	0.00	0.00	
	CAPITAL SECTION			
3	5452-Capital Outlay on Tourism			
	Tourist Centres			
	- Buddhist Centres.	3.90	3.90	100.00
	- Assistant to Central Agencies for Tourism Infrastructure	7.26	7.25	99.86
	Tourist Accommodation			
	- Asstt. For Large Revenue Generating Projects	10.00	9.99	99.90
	- Construction of Building of IISM Gulmarg	2.32	2.31	99.57
	- Prod/Infra. Dev. For Destination & Circuits	545.32	545.01	99.94
	- Land Bank for Hotels	0.10	0.00	-
	TOTAL CAPITAL SECTION	568.90	568.46	99.92
4	GRAND TOTAL	990.10	980.47	99.03

Schedule 5

Statement of Suspense & Misc.

(Rs. in crore)

Receipts	Major Head of Account	Disbursements
2.71	8658- Suspense Accounts	0.00
-32.75	8670- Cheques & Bills	0.00
0.00	8671- Departmental Balances	3.63
1043.86	8675- Deposits with Reserve Bank	30.77
1013.82	Total	34.40

Schedule 6

**Statement of Grant wise Expenditure under
Consolidated Fund of India**

(Rs. in crore)

Grant No.	Name of the Ministry/ Department	Amount
93	Ministry of Tourism	1012.23
34	Interest Payments	1.02
36	Loans to Government Servants	0.05
39	Pensions	1.90
	Total	1015.20

Table 4.4

DIVIDENDS AND PROFITS RECEIVED FROM PUBLIC SECTOR UNDERTAKINGS OF THE MINISTRY

(Rs. in lakh)

Sl. No.	Name of PSU	2004-05	2005-06	2006-07	2007-08	2008-09
1	India Tourism Development Corporation	Nil	Nil	Nil	Nil	2430.02
2	Kumarukruppa Frontier Hotels Ltd.	438.93	264.00	Nil	Nil	87.79
Grand total		438.93	264.00	Nil	Nil	2517.81

Chart 4.3

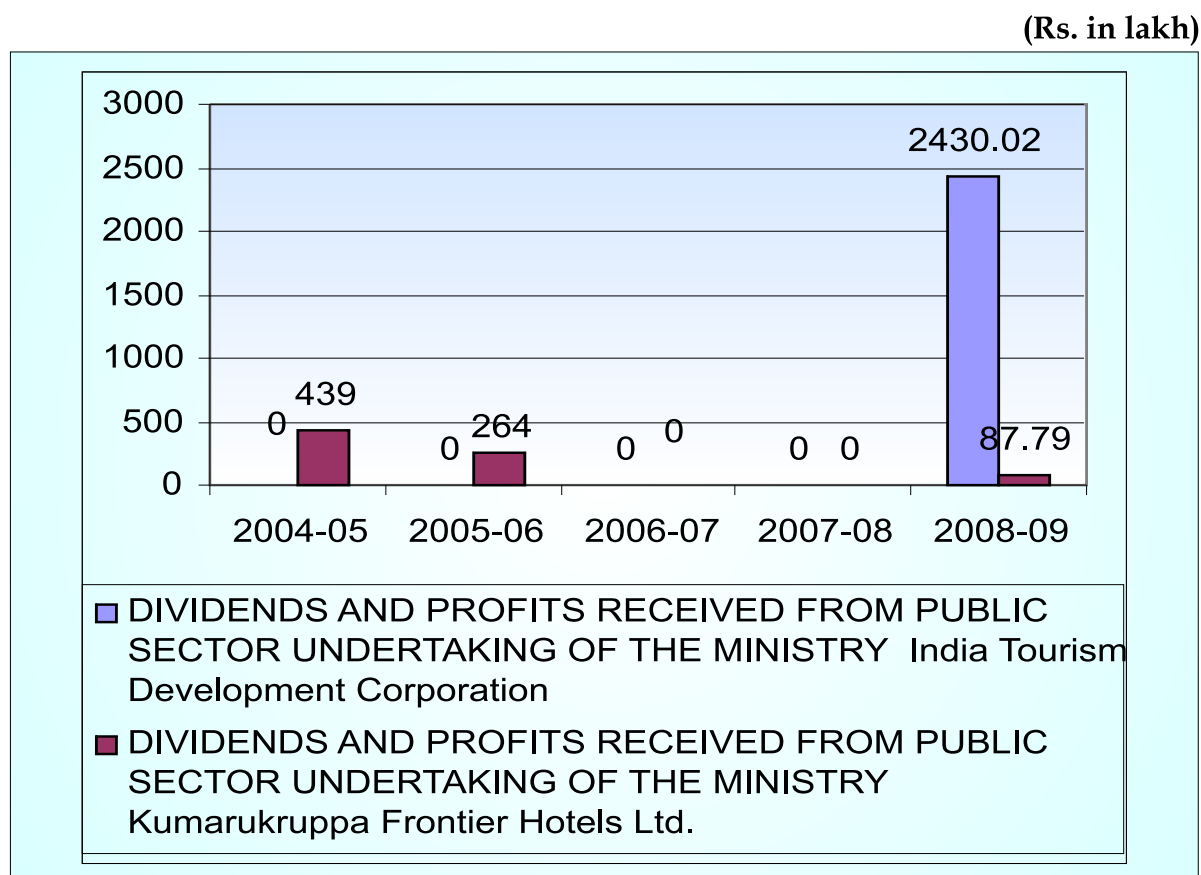


Table 4.5

RECEIPT TREND ANALYSIS

The total receipt of the Ministry of Tourism during the year 2008-09 was Rs. 34.83 crore. There was a net increase in receipts to the tune of Rs. 25.95 crore over the previous year's receipts. This was mainly due to increase on account of "Dividends & Profits".

(Rs. in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
REVENUE RECEIPTS					
Tax Revenue	1.77	7.23	2.86	2.84	3.67
Dividends & Profits	4.39	2.64	-	-	25.18
Other Non Tax Revenue	2.53	13.37	2.38	5.92	5.82
Interest Receipts	2.51	0.34	0.02	0.02	0.03
TOTAL	11.20	23.58	5.26	8.78	34.70
% increase / decrease over previous year	163.53	110.54	-77.69	66.92	295.22
CAPITAL RECEIPTS					
Public Sector Undertakings	3.20	15.30	0.14	-	-
Other Loans	-	-	-	-	-
Government Servants	0.08	0.08	0.09	0.10	0.13
TOTAL	3.28	15.38	0.23	0.10	0.13
% increase/ decrease over previous year	1266.67	368.90	(-)98.50	(-)56.52	30.00
GRAND TOTAL	14.48	38.96	5.49	8.88	34.83
Over all % increase/decrease over previous year	222.49	169.06	(-)85.91	61.75	292.23

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

TREND ANALYSIS OF EXPENDITURE

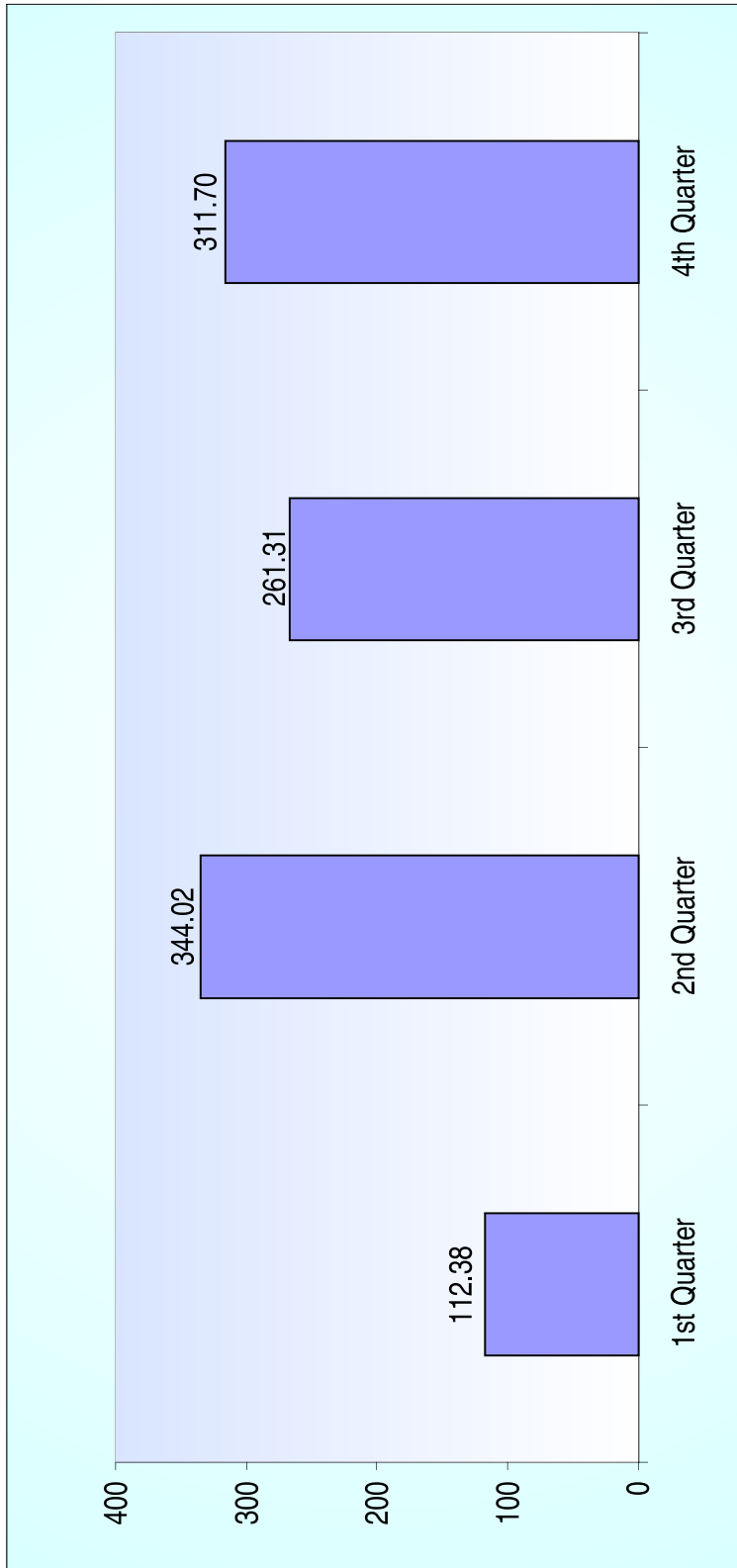
The expenditure analysis shows an increasing expenditure trend in certain heads and schemes, while in others like “UNDP – Endogenous Tourism” it has declined.

- Almost 70% of the expenditure out of the final budgetary provisions of Rs. 1039.00 crores was made in the first 3 quarters of the financial year 2008-09.
- Assistance/Grants-in-aid were provided to IHMs/FCI/IITTM and NCHMCT under various schemes to the extent of Rs. 70.00 crore during the year 2008-09.
- Direct Expenditure on “Promotion & Publicity” has increased by 22.81% from the previous year (from Rs. 235.15 crore to Rs. 281.92 crore).
- Under the scheme of “UNDP – Endogenous Tourism” has decreased by 37.49% from the previous year (from Rs. 2.48 crore to Rs. 1.55 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 2008-09, the total payment under Major Head 2071- Pensions in respect of M/o Tourism was Rs. 1.90 Crore.
- The total interest Payment on P.F. accumulation during 2008-09 was Rs. 2.49 Crore.
- Total disbursement as loan to Govt. Servants for the purpose of HBA, MCA, Computer advance etc. was Rs. 0.05 Crore.
- The Min. of Urban Development, M/o External Affairs, M/o Statistics & Planning and M/o Information & Broadcasting did agency function for the Ministry. Based on the authorities issued to them, they have incurred a total expenditure of Rs. 17.18 Crore during 2008-09.
- The No. of re-appropriation orders issued during the year under Grant No. 93 were 10 involving a sum of Rs. 66.59 crore. The total savings under the grant was Rs. 35.20 crore out of which a sum of Rs. 25.71 crore was surrendered.

Chart 4.4

**Quarterly Trend of Expenditure
2008-09 against the final grant of Rs.1039.00 crore.**

(Rs. In Crore)



Source : Annual Appropriation Accounts 2008-09

Expenditure in 1st Quarter - 10.82%
Expenditure in 2nd Quarter - 33.11%
Expenditure in 3rd Quarter - 25.15%
Expenditure in 4th Quarter - 29.99%

Chart 4.5

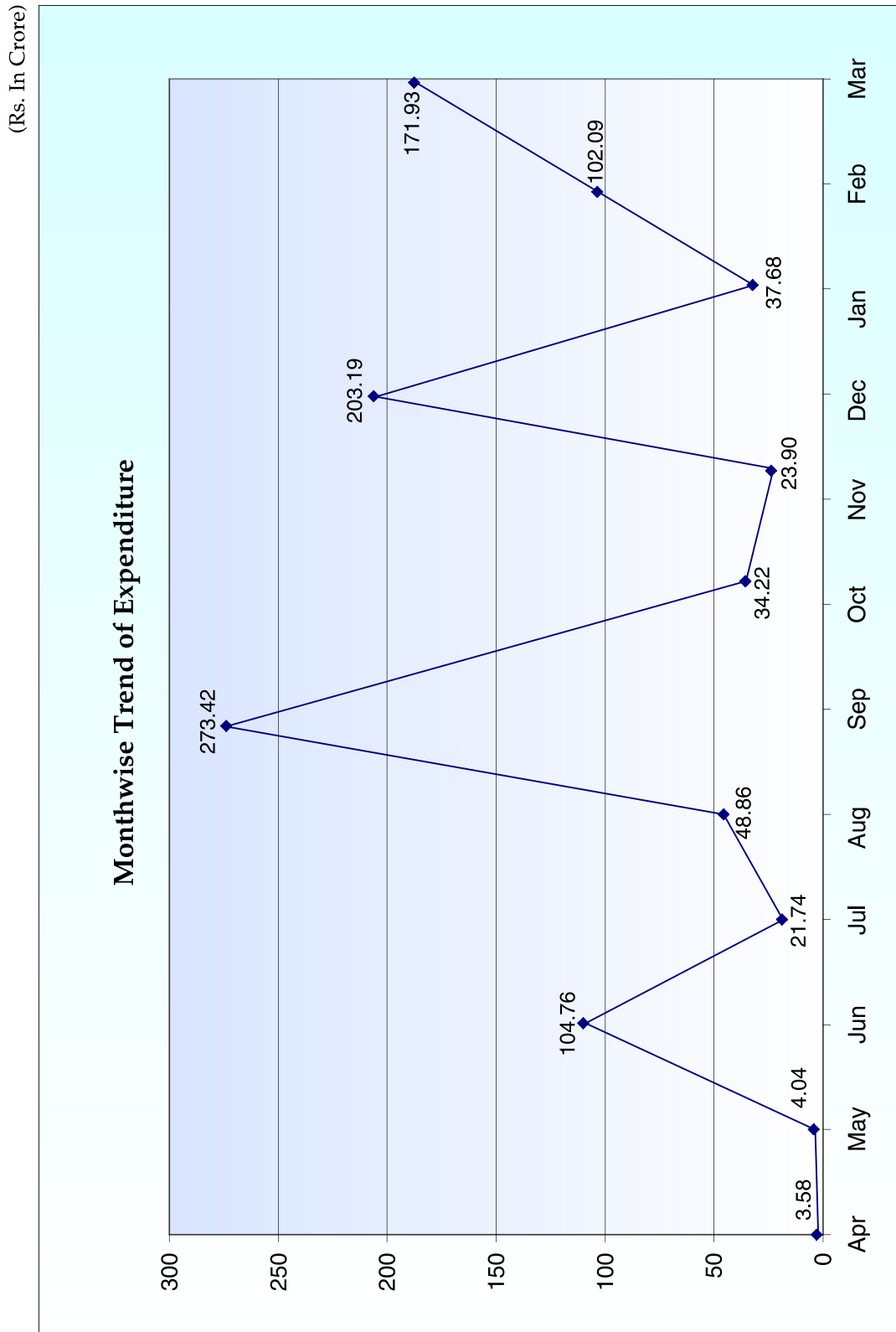


Table 4.6.1

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

REVENUE ACCOUNT

(Rs. in crore)

Particulars	2006-07			2007-08			2008-09		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
General Services	0.00	2.12	2.12	0.00	2.98	2.98	0.00	5.12	5.12
Social Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Economic Services	331.68	30.30	361.98	345.66	31.32	376.98	407.69	37.39	445.08
Grants-in-aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	331.68	32.42	364.10	345.66	34.30	379.96	407.69	42.51	450.20

Table 4.6.2

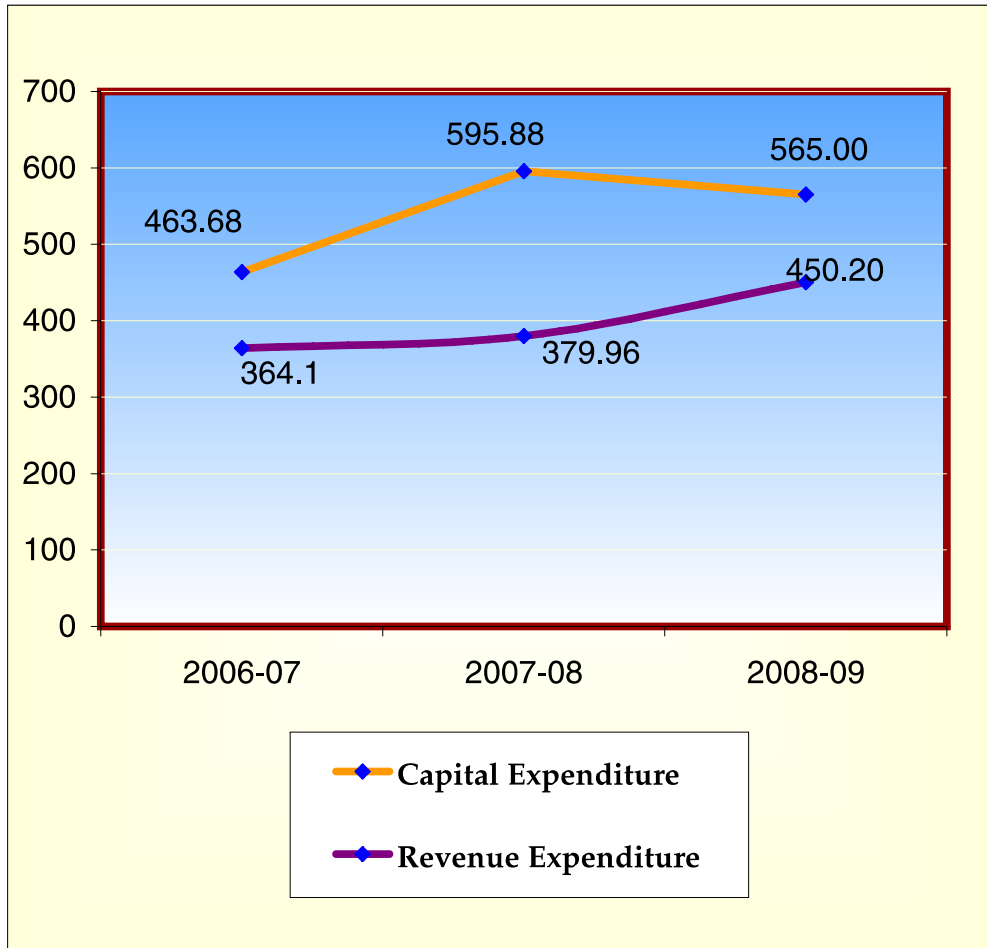
CAPITAL ACCOUNT

(Rs. in crore)

Particulars	2006-07			2007-08			2008-09		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Economic Services	463.64	0.00	463.64	595.79	0.00	595.79	564.95	0.00	564.95
Loans & Advances	0.00	0.04	0.04	0.00	0.09	0.09	0.00	0.05	0.05
Total	463.64	0.04	463.68	595.79	0.09	595.88	564.95	0.05	565.00

Chart 4.6
Trend of Sectoral Expenditure

(Rs. In crore)



Source : Statement Central Transactions 2008-09

Statement 4.1

**INVESTMENTS IN
PUBLIC SECTOR UNDERTAKINGS**

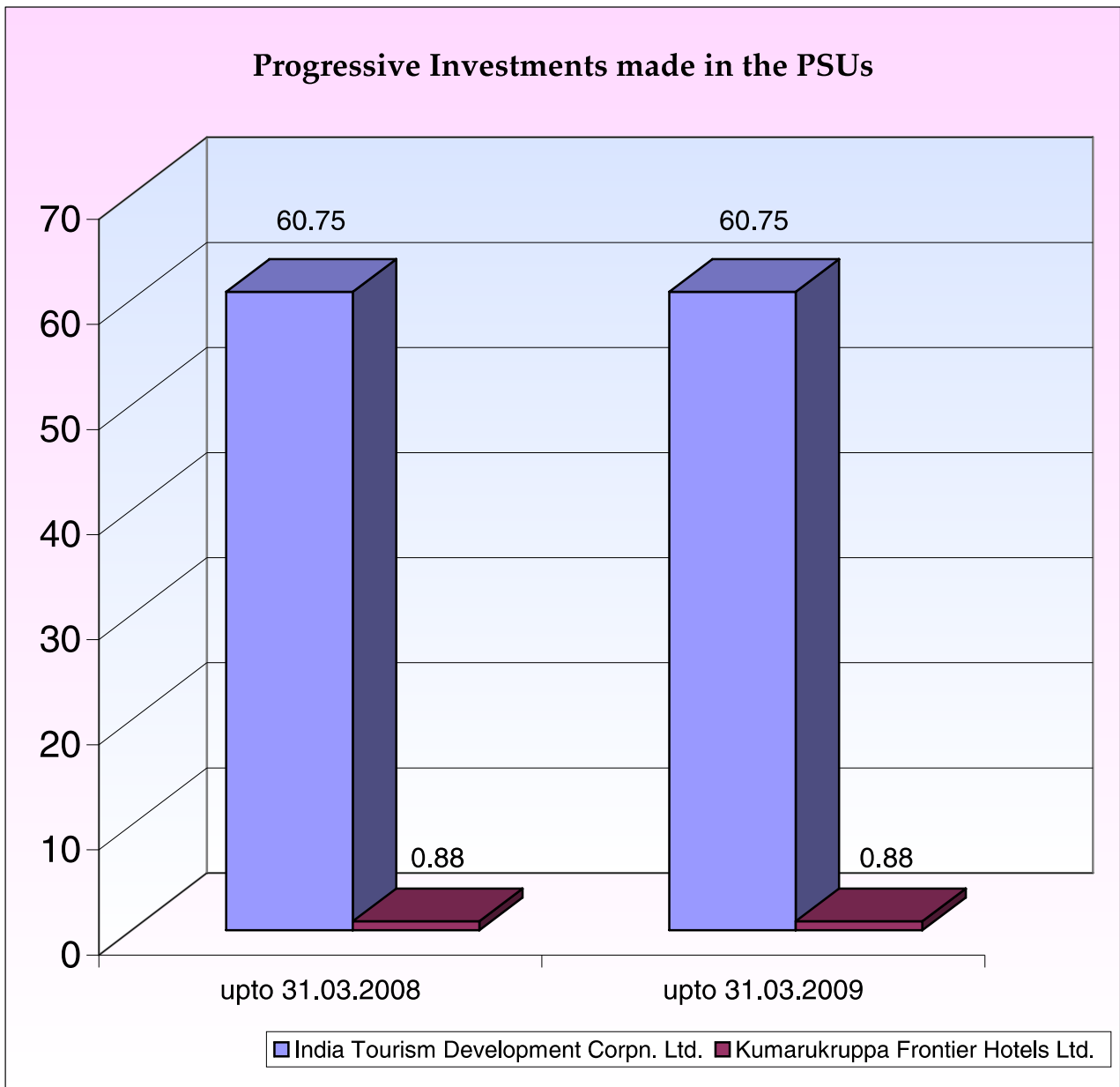
Investments made by Govt. of India in the Public Sector Undertaking

(Rs. in crore)

Sl.No.	Public Sector Undertaking	Progressive upto	
		31.03.2008	31.03.2009
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 4.7

(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 Organisation	Year of sanction and Grant released		
		2006-07	2007-08	2008-09
	Institute of Hotel Management, Catering Technology & Applied Nutrition			
1.	New Delhi	200.00	35.09	358
2.	Mumbai	50.00	200.00	-
3.	Kolkata	62.00	55.37	
4.	Chennai	-	-	283.50
5.	Goa	69.13	-	150
6.	Bangalore	348.00	200.00	360
7.	Lucknow	26.00	624.50	208
8.	Hyderabad	8.00	11.05	-
9.	Jaipur	38.34	57.00	92.92
10.	Ahmedabad	36.68	63.32	-
11.	Bhopal	10.00	-	50
12.	Bhubaneshwar	100.00	-	136.26
13.	Srinagar	196.88	74.51	454
14.	Gurdaspur	292.50	100.00	281.44
15.	Thiruvananthapuram, Kerala	82.92	400.00	123
16.	Chandigarh	209.93	-	185
17.	Gwalior	92.00	-	84.74
18.	Guwahati	559.88	200.00	449.67
19.	Shimla	49.46	118.42	169.75
20.	Patna	-	400.00	-
21.	Raipur	300.00	-	-
22.	Shillong	-	12.00	113
23.	Nagaland		400.00	-
24.	Mizoram		400.00	-
25.	Pondichery		200.00	-
26.	Hamirpur		400.00	200
27.	Arunachal Pradesh (Itanagar)		200.00	-
28.	Bhatinda		290.00	200
29.	Silvasa	191.52	-	-
30.	Tirupati	-	-	400
31.	Gandhi Nagar	-	-	216.77
32.	Hazipur	-	-	95
33.	Rohtak	-	-	400
34.	Hyderabad	-	-	23
	Total	2923.24	4441.26	5034.05

	Other Institutes	2006-07	2007-08	2008-09
1.	State IHM, Deharadun	99.00	-	100
2.	State IHM, Kurukshetra	436.47	71.25	98.8
3.	State IHM, Gangtok	250.00	350.00	-
4.	FCI, Ajmer	35.00	-	15.56
5.	FCI, J&k		200.00	-
6.	FCI, Jodhpur	56.08	130.00	-
7.	FCI, Faridabad	-	150.00	-
8.	FCI, Balangir	113.89	14.80	20.31
9.	IITTM, Gwalior	986.32	-	485
10.	FCI Udaipur	50.00		0.45
11.	FCI Faridabad	50.00		
12.	ITI Navashar	-	-	5
13.	Govt. College, Mohali	-	-	5
14.	FCI, Trivanthpuram	-	-	51.14
15.	FCI, Muzaffarpur	-	-	200
16.	FCI, Dharamshala	-	-	200
17.	FCI, Hoshiarpur	-	-	200
18.	FCI, Shillong	-	-	5
19.	FCI, Tura (Shillong)	-	-	195
20.	ITI, Tosham	-	-	5
21.	FCI, Leh	-	-	200
22.	FCI, Durgapur	-	-	200
23.	ITI, Rohtak	-	-	5
24.	VC University of Cuttak	-	-	10
25.	ITI, Karnal	-	-	5
26.	VC University of Jammu	-	-	10
27.	Deptt. of Tourism, Kharar, Punjab	-	-	5
28.	Jamia Milia Islamia University, Delhi	-	-	10
	Total	2076.76	916.05	2031.26
	Grand Total	5000.00	5357.31	7065.31

Statement 4.3

DETAILS OF OVERDUE LOANS AND INTEREST THEREON

Sl No.	Name of the Autonomous Bodies	Amount in arrears as on 31.03.2009		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	0.98	3/89
3.	Food Craft Institute, Pune	0.00	0.35	2/88

Statement 4.5

**Expenditure incurred by other Ministries on behalf of
Ministry of Tourism during 2008-2009**

Sl. No.	Head	Amount (In Thousands of Rupees)	Name of Ministry incurring Expenditure
1.	3451 – Secretariat Office Expenses	710	Ministry of Urban Development
2	3452 –Tourism (a). Direction & Administration (i) – Tourist Offices Abroad - Salaries (ii) – Director General Tourism - Office Expense (b). Promotion & Publicity – Domestic Promotion & Publicity	88769 4053 38640 4597	Ministry of External Affairs Ministry of Urban Development Ministry of Information & Broadcasting Ministry of Statistics & Planning
3	5452 – Capital Outlay on Tourism - Tourist Infrastructure - Tourist Accommodation - Product/Infrastructure & Development for Destination and Circuits -Grants-in-aid	31352 3700	Ministry of Urban Development Ministry of Human Resources Development
	Total	171821	

Statement 4.6

CONTRIBUTIONS TO INTERNATIONAL AGENCIES

(Rs. in Actual)

S.No.	Major Head	Name of the Agency	Amount	
			2007-08	2008-09
1.	3452 - Tourism	Contribution to Pacific Asia Travel Association	17,11,137	19,90,667
2.	3452 – Tourism	Contribution to World Tourism Organization, Madrid, Spain	68,37,236	78,61,461
		Total	85,48,373	98,52,128

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, 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 to be audited by Internal Audit Wing on yearly basis.

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 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 along with the 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 the 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 2008-09 (Ministry of Tourism)

IV. During the year 2008-09, 28 offices of Department of Tourism were audited.

The details regarding the outstanding Paras as on 31-03-2009, Paras raised during 2008-09, paras settled during 2008-09 and the numbers of outstanding paras as on 31-03-2009 is as under:-

1.	No. of Paras outstanding as on 31-03-2008	1231
2.	No. of Paras raised during 2008-09	331
3.	Total:	1562
4.	No. of Paras settled during 2008-09	407
5.	No. of Paras Outstanding as on 31-03-2009	1155

Year wise status of Paras outstanding is as under: -

Year	No. of paras outstanding for the Year	Year	No. of paras outstanding for the Year
2005-06	162	2006-07	203
2007-08	459	2008-09	331

The details of Offices, which were due for internal audit during 2008-09 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	24
Inside Delhi	05	04
Overseas Offices	13	Nil
Total	53	28

V An Annual Review on the performance of Internal Audit is prepared and sent to the office of Controller General of Accounts and also to the Secretary, Ministry of Tourism. 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 reports provide 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 in 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

Office of the 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

One of the important initiatives in Computerization 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.

The system not only enriches the accounting and provides 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 helps 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 thus be of great help in improving the quality of accounts. Improvement in office ambience is always a by-product of Computerization and it is expected that this happens in the Pay & Accounts Offices too.

E-LEKHA

The Pay and Accounts Office of this organization is regularly uploading the data in e-lekha on daily basis at website www.cga.nic.in/elekha/elekhahome.asp. This facilitates the Headquarters to generate expenditure statement at any given point of time for managerial decision making purpose. The status of expenditure can be glanced through at any time with the help of E-Lekha.

COMPUTERISATION IN PRINCIPAL ACCOUNTS OFFICE.

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 through these floppies in CONTACT software. The consolidated account of the Ministry is kept in the Head Quarters and its print out is taken for comparison with the PAOs uploading accounts through e-lekha. The Principal Accounts Office also checks the monthly accounts submitted by the PAOs in e-lekha and then forward the Monthly accounts to O/o the Controller General of Accounts in e-lekha.

The Principal Accounts Office has a major role to play in CPSMS Portal, a system developed for monitoring of Plan Schemes. The Pr. Accounts Office performs the following functions in CPSMS Portal.

- (i). Registration of PAOs, CDDOs & Programme Division.
- (ii). Checking & forwarding of Agency for registration to Project Cell, O/o the Controller General of Accounts.
- (iii). Generation of e-bill for payment to state of Jammu & Kashmir, Sikkim and Delhi.
- (iv). Uploading of Advice No. and Clearance Memo against each Sanction ID generated for payment to State Governments except Jammu & Kashmir, Sikkim and Delhi of pending Sanction IDs.
- (v). Monitoring through various reports in CPSMS Portal.

The Principal Accounts office through NIC is regularly uploading Monthly receipts and Payments figure at website www.tourism.nic.in.

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.

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.

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

New Pension Scheme

The New Pension Scheme called 'Defined Contribution Pension Scheme' introduced by Government of India has been implemented w.e.f. 01.4.2004. To upload the data of Government Contribution as well as Employees Contributions, all the DDOs including the PAO alongwith Principal Accounts Office are to be registered themselves with NSDL. In all there are 33 CDDOs in the Ministry of Tourism out of which 14 CDDOs are in overseas offices. All the CDDOs and PAO in India have since been registered with NSDL. However at present there are no New Pension Scheme subscriber in any of the CDDOs abroad.

With effect from 01.04.2008 the monthly contribution of both employee and employer are remitted to NSDL every month. Cheque Drawing DDOs are remitting directly through their accredited Bank while the PAO remits for the Non-Cheque Drawing DDOs. Subscriber-wise data are uploaded to the NSDL site every month and Transaction ID are generated to be utilized at the time of remitting the contributions to NSDL.

CHAPTER 7

ACCOUNTING & TRACKING FLOW OF CENTRAL FUNDS TO STATE

In order to have upto date / reliable information on flows of funds from Government of India to individual State and other implementing entities or amounts flowing from them to districts and sub districts and expenditure points, a new system has been developed on e-lekha to generate and monitor Scheme-wise and State-wise releases for Central Plan and Centrally Sponsored Schemes.

The process is being implemented in a phased manner. In the first phase, it has been decided to capture the information regarding releases made by Central Government to obtain Plan-wise, Scheme-wise, State-wise and recipient agency wise details with ultimate aim to trace the final expenditure on ground level against each Sanction. For this purpose, Sanction ID is attached to each sanction order so that tracking of the release is possible. This Sanction ID is generated by the Program Divisions of the each Ministry which are settled when the PAOs upload the payment details against each Sanction ID on e-lekha.

Monitoring of all Sanctions of Plan Schemes has started w.e.f. 01.04.2008 on e-lekha. As per instructions of the Planning Commission, no payment will be made against Plan Scheme unless unique ID has been generated and attached to the Sanction. During its first year of implementation the system has been able to generate the desired reports. These reports are of immense value, not only to the Program Manager for implementing these schemes but also to the State Governments with whom the reports have also been shared. The office of the Controller General of Accounts has introduced an improved version of sanction ID system for the fiscal year 2009-2010. The improved system provides mandatory registration of agencies on the Central Plan Scheme Monitoring System (CPSMS) portal which can be accessed through the CGA's website: <http://www.cga.nic.in>. It has been decided that no fund should be released by the Ministries till the requirements of agencies registration and the sanction ID process are met.

As per instructions issued by the Government of India, the system of the generation of Sanction ID has been adopted in the Ministry of Tourism also. All Grants-in-aid payment in respect of Central Plan Scheme are being released by generating the Sanction ID.

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

Incredible India

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