

Office of the Financial Controller:

Secretary (Tourism) is the Chief Accounting Authority of the Ministry of Tourism. He discharges this responsibility with the assistance of the Additional Secretary & Financial Adviser (AS&FA) of the department and the Financial Controller. The Financial Controller heads the accounting organization and reports to the Secretary through the AS & FA. The accounting organization comprises the Principal Accounts Office, Internal Audit Wing and one Pay & Accounts Office at Delhi. The Financial Controller is Head of the Department for the accounting organization.

The office of F.C. is responsible for:

- All payments pertaining to Ministry of Tourism are made through Pay and Accounts Office and cheque drawing DDOs of department located at various parts of the country, including pay and allowances, office contingencies, miscellaneous payments of admissible loans, advances to Government servants and authorization of grants-in-aid, Loans to State Governments/other institutions.
- Preparing and accounting of Receipt Budget of the Ministry.
- Compilation and consolidation of the monthly accounts of the Ministry and its submission to the Controller General of Accounts.
- Arranging Internal Inspection of payments and records of initial accounts, maintained by the various units and PAO of the Ministry
- Timely and accurate compilation and consolidation of monthly and annual accounts.
- Adherence to prescribed accounting standards, rules and principles.

Internal Audit:

Internal Audit functions, as an important tool for reviewing of accounting, financial and administrative functions. It highlights the important areas of deficiencies. The Internal Audit provides a basis for taking remedial and corrective measures to avoid audit objections. The Principal Accounts Office, the Pay and Accounts Offices as well as the offices of the D.D.Os including overseas office of Ministry, are within the jurisdiction of internal audit.

The FC's organization discharges its above responsibilities through two basic units (a) **Pay and Accounts office** (b) **Principal Accounts office**.

(a) THE PAY AND ACCOUNTS OFFICE is the basic unit of departmentalized accounts organization. Ministry of Tourism has one PAO located at New Delhi. Its main functions include:

- Pre-Check and payment of all bills, including those of loans and grants-in-aid, submitted by Non-Cheque Drawing DDOs.
- Issue of quarterly Letters of Credit to Cheque Drawing DDOs.
- Compilation of monthly accounts of receipts and payments made by them incorporating therewith the accounts of the Cheque Drawing DDOs.
- Maintenance of GPF accounts and authorization of retirement benefits.

(b) THE PRINCIPAL ACCOUNTS OFFICE is common to Ministry of Civil Aviation and Ministry of Tourism and performs all administrative functions on matters relating to the Accounting Organization in these Ministries. It is also responsible for all coordination function of accounts with the Ministry, CGA and other organizations.

The function of Pr.A.O. in respect of accounts:

- Consolidation of accounts of Ministry and its submission to the CGA.
- Preparation of Annual Appropriation Accounts/Statement of Central Transactions.
- Submission of Union Finance Accounts to the CGA, Ministry of Finance and Director General of Audit, Central Revenue.
- Payment of loans and grants to State Governments.
- Rendering technical advice to all PAOs, if necessary in consultation with a other organization like DOPT, CGA etc.
- Preparation of Receipt Budget/Pension Budget.
- Maintenance necessary liaison with Controller General of Accounts office and to effect overall co-ordination and control in accounting matters and accredited Bank.

Contact Details:

Name & Designation	Telephone No (o)	Email id
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STATEMENTS:

Statement of Receipts and Expenditure (Statement No. 1)

Statement of Expenditure (Grant wise-Major Head wise) (Statement No. 2)

Statement of Receipts (Statement No. 3)

Statement of Object Head wise Expenditure (Statement No. 4)

Statement of Expenditure as per Detailed Demands for Grants (Statement No. 5)

Statement of Scheme Wise Plan & Non Plan Expenditure (Statement No. 6)

Statement of Releases to States/Union Territories under Centrally Sponsored Schemes/State Plans (Statement no. 7)

Statement of Transfers to PSUs, Autonomous Bodies etc. (Statement No. 8)

Statement of State wise Advices/Sanctions for Release of Grants-in-Aid ((Statement No. 9)

For overall accounting information of the Central Government log on to www.cga.nic.in

Statement No. 1

Principal Accounts Office/CCA Office
Ministry of _____
Department of _____

Telephone No _____
Statement of Receipts & Disbursements

(In Crores)

S/N	HEAD/ITEM	ACTUALS UPTO THE MONTH @	COPY	% VARIATION EXCESS(+) LESS(-) w.r. to COPY	PROGRESSIVE TILL DATE (PROVISIONAL) #	PROGRESSIVE (COPY)
	Receipts Consolidated Fund of India Revenue Receipts Tax Revenue Non Tax Revenue Grants in Aid & contribution Capital Receipts Recovery of Loans Other Non Debt. Capital receipts Public Debt. Contingency Fund Public account*					
A	Total Receipts	0.00	0.00			
	Disbursement Consolidated Fund of India Revenue Expenditure (Plan) Grant No. (A) Grant No. (B) Grant No. (C) Grant No. (D) Total Revenue Expenditure (Plan) Revenue Expenditure (Non Plan) Grant No. (A) Grant No. (B) Grant No. (C) Grant No. (D) Total Revenue Expenditure (Non Plan)					
	Capital Expenditure (Plan) Grant No. (A) Grant No. (B) Grant No. (C) Grant No. (D) Total Capital Expenditure (Plan) Capital Expenditure (Non Plan) Grant No. (A) Grant No. (B) Grant No. (C) Grant No. (D) Total Capital Expenditure (Non Plan) Loan & Advances Plan Non plan Contingency Fund Public Account*					
B	Total Disbursements	0.00	0.00			
C	Net Cash flow (A-B0)	0.00	0.00			

Copy – Corresponding figure for previous year

@ Progressive figures up to the last consolidated month

Progressive (provisional) up to 15th /30th of the current month along with consolidated month figures

Instruction for preparation

*Figures for Public Account exclude the following heads:

- 8670 Cheques and bills
- 8658 PSB Suspense
- 8658 CAO Suspense
- 8658 RB Deposits

The net effect of these heads should match with the “Net Cash Flow” as worked out in the format.

Statement no.2

Principal Accounts Office/CCA Office
Ministry of _____
Department of _____

Telephone No _____

Grant-wise Statement of Major Head wise Disbursements (Grant no.....)

(In crores.....)

Sl.no.	Accounts head	Budget	Actuals upto the month @	Copy	% VARIATION EXCESS(+) LESS(-) w.r. COPPY	PROGRESSIVE TILL DATE (PROVISIONAL) #	PROGRESSIVE (COPY)
1	MAJOR Head XXXX						
2	MAJOR Head XXXX						
3	MAJOR Head XXXX						
4	MAJOR Head XXXX						
5	MAJOR Head XXXX						
6	MAJOR Head XXXX						
7	MAJOR Head XXXX						
8	MAJOR Head XXXX						
9	MAJOR Head XXXX						
10							
11							
TOTAL GRANT NO.....							

Copy –Corresponding figure for Previous Year

@ Progressive figures up to the last consolidated month

Progressive (provisional) up to 15th /30th of the current month along with consolidate month figures

Statement no.3

Principal Accounts Office/CCA Office Ministry of _____ Department of _____						
Telephone No _____						
Statement of Receipts no.....)						(Grant
(In crores.....)						
Sl.no.	Major/Minor Head	Actuals upto the month @	Copy	% VARIATION	PROGRESSIVE TILL DATE (PROVISIONAL) #	PROGRESSIVE (COPY)
1	Revenue Receipts Major Head					
2	Minor Head					
3						
1	Major Head					
2	Minor Head					
3						
1	Capital Receipt Major Head					
2	Minor Head					
3						
TOTAL.....						

Copy –Corresponding figure for Previous Year

@ Progressive figures up to the last consolidated month

Progressive (provisional) up to 15th /30th of the current month along with consolidated month figures

Statement no.4

Principal Accounts Office/CCA Office
Ministry of _____
Department of _____

Telephone No _____

Statement of Object Head Wise Expenditure (Grant no.....)

(In crores.....)

Object Head code	Object Head Nomenclature	Budget		Actual upto the month @		Copy		PROGRESSIVE till date (PROVISIONAL) #		PROGRESSIVE (COPY)	
		plan	Non plan	Plan	Non plan	Plan	Non plan	plan	Non plan	Plan	Non plan
1	salary										
2	wages										
3	OTA										
4											
5											
6	Medical										
7											
8											
9											
10											
11											
	TOTAL.....										

Note: - Figures are net of recoveries

Copy –Corresponding figure for Previous Year

@ Progressive figures up to the last consolidated month

Progressive (provisional) up to 15th /30th of the current month along with consolidate month figures

Statement no.5

Principal Accounts Office/CCA Office

Ministry of _____

Department of _____

Telephone No _____

Statement of Major Head Wise Detailed Expenditure

Object Head code	Object Head nomenclature	Budget		Actual upto the month @		Corry		% VARIATION EXCESS(+) LESS(-) w.r.to COPPY		Progressive till date (provisional) #	
		plan	Non plan	Plan	Non plan	Plan	Non plan	plan	Non plan	Plan	Non plan
	Major Head										
	Sub Major Head										
	Minor Head										
	Sub Minor Head										
	Detailed Head										
	Object Heads:										
	medical										
01	Salary										
02	wages										
03	OTA										
04	Pensionary Charges										
05	Rewards										
06	Medical										
11	Domestic Travel										
12	Foreign Travel										
13	Office Expenses										
14	Rent Rates Taxes										
15	Royalty										
16	Publications										
17	BCTT										
20	other										
21	Supplies & Materials										
22											
23											
	TOTAL.....										

Note: - Figures are net of recoveries

Copy –Corresponding figure for Previous Year

@ Progressive figures up to the last consolidated month

Progressive (provisional) up to 15th /30th of the current month along with consolidate month figures

STATEMENT NO.-6

Principal Accounts Office /CCA Office

Ministry of _____

Department of _____

Telephone No. _____

Statement of Scheme Wise Plan & Non Plan Expenditure

(In Crore)

s. no	Scheme	BE			Actual Expenditure upto end of (month) @			Copy			Progressive till date (provisional) #			Progressive copy			
		Plan	Non Plan	Total	Plan	Non Plan	Total	Plan	Non Plan	Total	Plan	Non Plan	Total	Plan	Non Plan	Total	
	Grant No. (A)																
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
	Grant No. (B)																
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
	Total	0.00			0.00									0.00			0.00

Note: Figures are net of recoveries

Copy – Corresponding figure for the Previous Year

@ Progressive figures upto the last consolidated month

Progressive (Prov) upto 15th/30th of the current month along with consolidated month figures

STATEMENT NO. 7

Principal Accounts Office/CCA Office										
Ministry of _____										
Department of _____										
Telephone No. _____										
Statement of Release to States/Union Territories under Centrally sponsored Schemes/State Plans										
(In Crores)										
S.NO	States/UT	Scheme 1					Scheme 2			
		Actuals upto the month @	Copy	% of Variation Exess(+) Less(-) w.r.to copy	Progressive till date (Provisional) #	Progressive (Copy)	Actuals upto the month @	Copy	% of Variation Exess(+) Less(-) w.r.to copy	Progressive till date (Provisional) #
	States									
1	Andhra Pradesh									
	Grant									
	Loan									
2	Bihar									
	Grant									
	Loan									
3	Haryana									
	Grant									
	Loan									
4										
5										
6										
7										
	Union Territories									
1										
2										
3										
4										
5										
6										
	NER									
1										
2										
	Total									
	Grant									
	Loan									

Copy- Corresponding figure for Previous Year

@progressive figures upto the last consolidated month

Progressive (Prov) upto 15th / 30th of the current month along with consolidated month figures

STATEMENT NO. 8

Principal Accounts Office/CCA Office									
Ministry of _____									
Department of _____									
Telephone No. _____									
Statement of Transfers to PSUs, Autonomous Bodies Etc.									
(In Crores)									
S.NO	State/UT	Plan Progressive till 15th (Provisional) #				Non Plan Progressive till 15th (Provisional) #			
		Grant	Loan	Equity	Total	Grant	Loan	Equity	Total
A	PSUs								
1									
2									
3									
4									
5									
B	Autonomous Bodies								
1									
2									
3									
4									
C	NGOs								
1									
2									
3									
4									
5									
D	Cooperative societies/Institutions								
1									
2									
3									
4									
5									
E									
	Others								
	Total								

Progressive (Provisional) upto 15th of the current month along with consolidated month figures

STATEMENT NO.-9
Principal Accounts Office /CCA Office
Ministry of _____
Department of _____
Telephone No. _____

Statement of State Wise Advices/Sanctions for Release of Grants-in-Aid #

(In Crore)					
S.No	Name of the State	Sanction Number	Advice Number	Amount & Date Of Advice	Name of the Scheme
	Assam				
1		123XXX	XXXXXX		
2		123XXX	XXXXXX		
4					
5					
	Bihar				
1		123XXX	XXXXXX		
2		123XXX	XXXXXX		
3					
4					
	Total	0.00			0.00

Note: - Figures are net of recoveries

Copy- Corresponding figure for Previous Year

Progressive (Provisional) upto 15th of the current month along with consolidated month figures