SECTION - B
CHAPTER IV

ANALYSIS OF REVENUE RECEIPTS
AND REVENUE PAYMENTS: TEMPLES
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ANALYSIS OF REVENUE RECEIPTS AND REVENUE PAYMENTS:
TEMPLES

INTRODUCTION

Financial Management of any Organisation or Institution depends on its Income and Expenditure. It includes both Capital and Revenue items. On critical examination of the records, information relating to this can be collected and analysed to understand the financial position of the institution under study. Based on this study, conclusions can be arrived at regarding the finances of the unit and suggestions made for effective management.

Analysis of income and expenditure can enable us to pinpoint the financial strengths and weaknesses of the institution. This can be done by (a) Grouping the items, (b) Analysing the figures contained in the income and expenditure statements, (c) Making comparison of the items for various years and examining their content, (d) Estimating future trends.

Income estimates can give the possible availability of funds and expenditure which will project the volume of funds needed to meet the commitments. Any
difference between the two can show the balance of income less to be adjusted with corpus fund. *

Analysis of financial statements like income and expenditure is essential (i) to determine the significance and meaning of various items of income and expenditure, and (ii) helps for forecasting the future earnings. Thus, Tirumala Tirupati Deovathnam, one of the richest religious institutions in the world has to analyse its accounts.

* Corpus Fund : The Deposits made into the Hundi are treated as Corpus Fund in respect of T.L.Us.
**SOURCES OF FUNDS**

The following chart gives the sources of funds.

**TIRUMALA TIRUPATI DEVASTHANAMS**

<table>
<thead>
<tr>
<th>Capital Receipts</th>
<th>Revenue Receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sale of Gold</strong></td>
<td><strong>(1) Arjitham Receipts</strong></td>
</tr>
<tr>
<td><strong>receipts</strong></td>
<td><strong>(2) Sale of Prasadams</strong></td>
</tr>
<tr>
<td>(calculated)</td>
<td><strong>(3) Choultry receipts</strong></td>
</tr>
<tr>
<td></td>
<td><strong>(4) Transport receipts</strong></td>
</tr>
<tr>
<td></td>
<td><strong>(5) Canteen sales</strong></td>
</tr>
<tr>
<td></td>
<td><strong>(6) Other Receipts</strong></td>
</tr>
</tbody>
</table>

a) Educational institutions donations received

b) Miscellaneous
c) Temple Sales receipts
d) Income from investments

*Receipts through the performance of arjitha sevas to the deities.*

**UTILISATION OF FUNDS OF T.T. DEVASTHANAMS**

The funds of the T.T. Devasthanams may be utilised for all or any of the following purposes and also for any other purposes permitted by any other provisions of the T.T.D. Act 1974. **They are as follows:**

1. The maintenance, management and administration of the temples including the conduct and performance of religious rituals, functions and festivals connected therewith.

2. The maintenance management and administration of the educational institutions.

3. Propagation of Hindu religion by way of printing and publication of literature on religion and sale thereof at concessional prices.


5. Training of Archakas to perform religious worship and ceremonies and the training of Adhyapakas and Vedaparasaktas.

6. Construction and maintenance of roads and communications and the lighting thereof for the convenience of the pilgrims and the worshippers.

7. Construction and maintenance of choultries and rest houses for the use and accommodation of the pilgrims.

8. Provision for water supply and other sanitary arrangements to the pilgrims and worshippers.
the disposition of any land or other immovable property for the purpose of the T.T.D., if such acquisition is authorized by the Government.

 Establishment and maintenance of Dairy Farm and a veterinary hospital for the animals of the T.T.D.

 Any work or undertaking for the purpose of TTD, authorized by the Government.

 Any other religious or charitable purposes connected with or incidental to the T.T.D.

 The T.T.D. shall every year, out of its funds, set aside a sum not less than Rs. 7 lakhs ¹ towards the maintenance of Sri Venkateswara University Tirupati and Rs. 10 lakhs annually to the Sri SVIMS, Tirupati.

¹ It was revised from Rs. 7 lakhs to Rs. 15 lakhs from the year 1993.

² Sri Venkateswara Institute of Medical Sciences.
ANALYSIS OF REVENUE RECEIPTS AND REVENUE PAYMENTS OF
TEMPLES:
SRI TIRUMALA TEMPLE, TIRUMALA

ADMINISTRATION OF TEMPLE FUNDS:

Temples are the places of worship. They are also the places for national integration. People from all over the country, gather together and worship together unmindful of the region, creed and community they belong to. As more and more facilities are provided, more and more pilgrims are resorting to temples and worshipping in temples. They make offerings also. In the case of Sri Tirumala Temple, the number of pilgrims visiting Tirumala to have the darshan of Lord Venkateswara is about 10,000* a day. The income has risen to Rs. 10 crores** a year out of the offerings made by devotees and of remunerative services for the benefit of the pilgrims like accommodation, transport and canteens. All this money is utilized first for pujas renovation and jewels of the temple for which the money is intended by the pilgrims. Next the money is spent on the pilgrims from whom

** In the year 1997, it was Rs. 3 crores and at present it has increased to more than Rs. 10 crores. (1993)

* During summer the number of pilgrims visiting Tirumala is between 40,000 and 50,000 and in the rest of the days, it is between 20,000 and 30,000. (Estimates given by T.T.D.)
the stay is received, by arranging convenient darshanam, shelter in the form of Bharamsalas, food by running canteens departmentally, and distributing the food offered to the dear, tree of cult to the pilgrims. Water supply, sanitation, medical aid and transport. Prices of foodstuffs are supplied through Co-operative Stores at controlled rates. Fair Price depots are opened at different places for the benefit of the temple employees, the pilgrim and the public. The surplus income after utilising for the temple and pilgrim, is utilised for other social services like helping, medical aid and other social obligations like marriages and funeral rites. There are three types of actions among humanity—the poor, the sick and the destitute. Disabled are maintained at Poor Home (a). The sick are provided with hospitals and leprosy home (b). The destitute children are looked after in Balamandir (c). Education is the first item on which considerable sum of money of the temple is spent. Funds are also utilised for the establishment and maintenance of Sri Venkateswara University and other affiliated institutions at Tirupati.

1 The ITD Stores was wound up from October 1972.
2, 3, 4, 5, 6 are maintaining many institutions of this type (See Appendix VIII).
II. Engineering College, Medical College, Agricultural College, Veterinary College including Central Institute for horticulture. A Central Library for furthering research in horticultural culture is established by T.T.D. in 1993 at a cost of Rs. 1.5 crores.

The sources of funds of T.T.D. can be shown in the form of a chart.

The chart shows major sources of funds to TTD. A brief explanation to the chart is given hereunder.
The chart shows major sources of funds to T.T. Devasthanams. A brief explanation to the chart is given hereunder.

**CAPITAL RECEIPTS:** These receipts are non-recurring in nature. They can broadly be grouped into two categories viz.,

1. Hundi Receipts

2. Sale of valuables offered to the Lord.

1. **HUNDI RECEIPTS:**

The devotees deposit the *fanulas* in the Hundi. Such offerings in the Hundi are treated as corpus fund and thus it is a capital receipt. The Hundi collections are accounted both at the administrative office and at Sri Tirumala temple, Tirumala. The Hundi collections are increasing year after year on account of the rapid increase in the pilgrims visiting Tirumala.

* Offerings made by devotees (in cash or kind)

@ Currency and precious items offered into the Hundi are accounted for on the temple premises while coins are accounted at the T.T.D. Administrative Building. Currency is sent to bank daily. Gold and other offerings are brought to the administrative officer for safe custody.
2. SALE OF VALUABLES OFFERED TO THE LORD:

Sale of valuables consists of sale of gold and silver, wrist watches and other valuable like books and clothes, vessels etc., found in the hundi.

The gold and silver articles are auctioned in public periodically and the sale proceeds credited to the I.H.D. funds. In respect of gold, it is minted and converted into primary gold of cent percent purity or 22 carat gold in the government mint at Bombay and then sold in public auction after wide publicity to get maximum price.

REVENUE RECEIPTS:

Revenue receipts are the receipts earned during the day to day performance of the activities at Tirumala. Revenue receipts include the following items mainly*:

(1) Akshaya receipts
(2) Sale of prasadams
(3) Miscellaneous receipts

* Major portion of this work is based on Revenue Receipts and payments only

* These are the main offerings.
ARULIAM RECEIPTS:

These are the receipts through the performance of various forms of sevas to the deity at Tirumala. The sevas include Sahasralakasabhishelem and Kalasham. A detailed description of this item is given in the following pages.

SACRED PRASADAMS:

The total of prasadams in Sri Venkateswara Swamy Temple, Tirumala includes the following items:

1) General sales of Laddu, Vada and other general items to the public.
2) Special Prasadams

MISCELLANEOUS RECEIPTS:

Miscellaneous receipts consist of the following:

3) Sale of TID publications
4) Toll gate receipts - Alipiri, Papavinasam
5) Rent recoveries from the staff quarters
6) Profit on the sale of fixed assets
7) Forest department receipts
8) Sale of human hair
9) Income relating to previous years etc.
APPLICATION OF FUNDS:

The funds of Sri Tirumala temple are utilised for various purposes like (a) Acquisition of capital assets and capital payments (b) Daily maintenance of the temple. A detailed account of utilisation of the funds is explained in the following pages.

The utilisation of funds in T.T.D. can be well understood with the help of the following chart:
SRI TIRUMALA TEMPLE, TIRUMALA

UTILISATION OF FUNDS

CAPITAL PAYMENTS

- Purchase, acquisition of land and buildings, construction of buildings, Roads, bridges etc.
- Purchase of plant and Machinry
- Electrical installation

REVENUE PAYMENTS

- Transport vehicles viz., Buses, Vans, Jeeps, Cars etc.
- Miscellaneous expenses E.g: Welfare schemes to employees-pilgrim amenities - Meeting legal obligations etc.
- Purchase material for preparation of prasadam
- Payment of salaries and wages
As mentioned earlier utilisation of funds can be classified into two broad categories viz.,

A: Capital payments and
B: Revenue Payments

(A) CAPITAL PAYMENTS:

Capital payments constitute:

(a) Amounts spent in the acquisition of permanent assets like land, buildings, certain rights etc.

(b) Construction of choultries, balyanamantapams, roads etc., which enables the I.T.O. to increase its earning capacity or to meet the pilgrim needs.

(ii) Expenses are as per the Government directions viz.,

(i) as per the provisions of the I.T.O. act,
(ii) under special instructions of the A.P. Government.

(B) REVENUE PAYMENTS:

Revenue payments include for the preparation

(ii) Purchase of materials for the preparation of prasadam

(iii) Payment of salaries and wages

(iii) Miscellaneous expenses

@ As indicated earlier the present work pertains to the study of revenue (recurring) items, and so the discussion is limited to such items only with slight extension to other items wherever needed.
ANALYSIS OF REVENUE RECEIPTS OF SRI TIRUMALA TEMPLE**

Revenue receipts in Tirumala Temple consist of Arjitham receipts, Sale of prasadams and Miscellaneous receipts as shown in the Table 4.1(A).

** A detailed discussion in respect of each item of Receipt/Payment of each institution is as follows.
# Table 4.1(A)

## SRI TIRUMALA TEMPLE, TIRUMALA

### COMPARATIVE STATEMENT OF REVENUE RECEIPTS

1985 - 1995

<table>
<thead>
<tr>
<th>Particulars</th>
<th>84-85</th>
<th>85-86</th>
<th>86-87</th>
<th>87-88</th>
<th>88-89</th>
<th>89-90</th>
<th>90-91</th>
<th>91-92</th>
<th>92-93</th>
<th>93-94</th>
<th>94-95</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arjitham Receipts</td>
<td>357</td>
<td>398</td>
<td>453</td>
<td>511</td>
<td>568</td>
<td>633</td>
<td>667</td>
<td>728</td>
<td>782</td>
<td>836</td>
<td>890</td>
<td>620</td>
</tr>
<tr>
<td>Sale of Prasadams</td>
<td>631</td>
<td>748</td>
<td>963</td>
<td>1176</td>
<td>1402</td>
<td>1517</td>
<td>1730</td>
<td>1920</td>
<td>2109</td>
<td>2297</td>
<td>2486</td>
<td>1543</td>
</tr>
<tr>
<td>Misc. Receipts</td>
<td>13</td>
<td>16</td>
<td>11</td>
<td>18</td>
<td>13</td>
<td>12</td>
<td>21</td>
<td>18</td>
<td>18</td>
<td>19</td>
<td>19</td>
<td>16</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1001</td>
<td>1162</td>
<td>1427</td>
<td>1705</td>
<td>1983</td>
<td>2162</td>
<td>2418</td>
<td>2666</td>
<td>2909</td>
<td>3152</td>
<td>3395</td>
<td>2179</td>
</tr>
</tbody>
</table>

(Rupees in lakhs)

<table>
<thead>
<tr>
<th>Year</th>
<th>Number</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1984-1971</td>
<td>Data collected</td>
<td></td>
</tr>
<tr>
<td>1992-1995</td>
<td>Estimated values</td>
<td></td>
</tr>
</tbody>
</table>
it can be observed from the table that the total revenue receipts are showing an incremental tendency. It was Rs. 1001 lakhs during the year 1985 which rose to Rs. 3418 lakhs in 1990-91. This is estimated to reach Rs. 3395 lakhs by 1994-95. On an average the Receipts are estimated to be around Rs. 2270 lakhs per annum.

ARJITHAM:

The arjitham receipts, cover 36% of the total revenue receipts during the year 1984-85, and this has fallen to 27 during the year 1994-95.

Though the percentage of this item to total revenue receipts shows a decreasing trend from 36% to 27%, the total volume of arjithams is showing an increasing tendency. It was Rs. 357 lakhs during the year 1984-85 and went upto Rs. 890 lakhs during the year 1995.

PRASSADAMS:

Sale of prasadams is the another main item of revenue receipts under this head amounted to 63% of the total revenue receipts during the year 1984-85 and it increased to 73% during the year 1994-95. Thus a major portion of the revenue receipts come through this item to Sri Lirumala temple.
MISCELLANEOUS RECEIPTS:

This item includes income from investments, donations received and other miscellaneous receipts. This item covers only 1% of the total revenue receipts during the year 1985 and this is less than 1% and is estimated to be negligible for the succeeding years.

ANALYSIS OF REVENUE PAYMENTS OF TIRUMALA TEMPLE:

Table 4.1(B) deals with revenue payments. This had increased from Rs.768 lakhs during the year 1984-85 to Rs.2441 lakhs during the year 1994-95.

Revenue payments include:

(a) Materials purchases,
(b) Payment of salaries and wages
(c) Employees welfare expenses
(d) Repairs and Maintenance and other miscellaneous expenses as shown in Table 4.1(B).

MATERIALS ISSUED:

Materials issued for the preparation of prasadams covers the cost of (a) Materials like cereals, oil, ghee etc., (b) Ingredients like cashewnuts, cardamom and cloves etc. This item claimed 88% of the total revenue payments during the year 1984-85 and this percentage has come down to 85% during the year 1994-95.
# Table 4.1(B)

**SRI TIRUMALA TEMPLE, TIRUMALA**

**COMPARATIVE STATEMENT OF REVENUE PAYMENTS**

**1985 - 1995**

(Rupees in lakhs)

<table>
<thead>
<tr>
<th>Particulars</th>
<th>84-85 (88)</th>
<th>85-86 (87)</th>
<th>86-87 (88)</th>
<th>87-88 (86)</th>
<th>88-89 (85)</th>
<th>89-90 (85)</th>
<th>90-91 (86)</th>
<th>91-92 (85)</th>
<th>92-93 (85)</th>
<th>93-94 (85)</th>
<th>94-95 (85)</th>
<th>Average (85)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Materials issued</td>
<td>678</td>
<td>736</td>
<td>890</td>
<td>1202</td>
<td>1180</td>
<td>1257</td>
<td>1572</td>
<td>1639</td>
<td>1781</td>
<td>1923</td>
<td>2066</td>
<td>1354</td>
</tr>
<tr>
<td>Salaries and wages</td>
<td>51</td>
<td>59</td>
<td>64</td>
<td>79</td>
<td>91</td>
<td>106</td>
<td>131</td>
<td>135</td>
<td>148</td>
<td>161</td>
<td>174</td>
<td>109</td>
</tr>
<tr>
<td>Miscellaneous expenses</td>
<td>39</td>
<td>49</td>
<td>60</td>
<td>127</td>
<td>108</td>
<td>118</td>
<td>120</td>
<td>153</td>
<td>169</td>
<td>185</td>
<td>201</td>
<td>121</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>768</td>
<td>844</td>
<td>1014</td>
<td>1403</td>
<td>1350</td>
<td>1481</td>
<td>1831</td>
<td>1927</td>
<td>2098</td>
<td>2269</td>
<td>2441</td>
<td>1534</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1984-1991 - Data collected

1992-1995 Estimated values
Thus Tirumala temple is spending nearly 90% of its total expenses on purchase of materials for preparing presidium.

**SALARIES AND WAGES:**

This item accounts for 7% of the total revenue payments during the year 1994-95 and this percentage remains the same up to 1994-95. But the total amount spent under this head shows an incremental tendency as seen in Table 4.1(a), from Rs.51 lakhs during the year 1984-85 to Rs.174 lakhs during the year 1994-95. Thus a three fold increase can be noticed.

**MISCELLANEOUS EXPENSES:**

Finally, Miscellaneous expenses is the third item of revenue payments. The temple spends negligible amount on this. This head includes (1) other benefits to employees (2) repair and maintenance of fixed assets and (3) other miscellaneous expenses as shown in Table 4.1(b). This item covered only 5% of the total revenue payments during the year 1994-95 and this percentage has increased to 8 during the year 1994-95. Though the temple spends meagre amount on this item, the total payments under this head are showing an increasing trend. It has risen from Rs.37 lakhs during the year 1991-92 to Rs.201 lakhs during the year 1994-95, a five
SRI TIRUMALA TEMPLE TIRUMALA
REVENUE RECEIPTS IN PERCENTAGES
FOR THE YEARS 1985-1995

(AVERAGES)

SALE OF PRASADAMS 71.0%

ARJITHAM 28.0%

MIS RECEIPTS 1.0%
SRI TIRUMALA TEMPLE TIRUMALA
REVENUE PAYMENTS IN PERCENTAGES
FOR THE YEARS 1985-1995

(AVERAGES)

MATERIALS
85.0%

MIS EXPENCES
8.0%

SALARIES & WAGES
7.0%
... and percentage increase over ten years. Thus miscellaneous expenses are the third item of payments and next to salaries and wages.

The percentage of various items of revenue receipts and revenue payments is explained above and also shown in Fig. 4.1(a) and Fig. 4.1(b) for a better understanding of the changes.

Arjitha Seva in Sri Jirumalai Temple

Arjitha means the performance of sevas to the deity or payment of the prescribed rates. For each of the Arjitha 'siva that is being performed in the temples under T.T.M. Management, the rates are fixed by the Board and are revised periodically. In each of the temples for the information of the pilgrim public, the rates of arjitha is also displayed on a notice board at a prominent place.

Some of the Arjitha sevas are:

(a) Sprinkling the deity with flowers (THOMALASEVA)

(b) Performance of Pooja in various manifestations of God

(c) Praying to God after placing the idol on different thrones (PAHANTOSAVAM)

(d) Performing the Lords marriage etc. (PALYANAYANTOSAVAM)

A rate list for various sevas etc. on 15-8-1993 is appended. (See Appendix.)
These are the maha yajnas performed in a day in order to satisfy the wishes of the devotees. These are performed by the trained Archakas of the temple.

The income from these services is shared between T.T.O. and Archakas as per age-old customs and agreement. The sharing ratio varies from year to year.

The income of Tirumala Tirupati Devasthanams from various sources is shown in Table 1.2.
### Table 4.2

**RECEIPTS OF SRI TIRUMALA TEMPLES, TIRUMALA**

**(ARJITHAM RECEIPTS)**

**1985-95**

(Rupees in Lakh)

<table>
<thead>
<tr>
<th>Years</th>
<th>Arjitham receipts</th>
<th>Volume of change (Difference between current year and previous year)</th>
<th>Increase or decrease to previous year in percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1984-85</td>
<td>357</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1985-86</td>
<td>398</td>
<td>+ 41</td>
<td>+ 11</td>
</tr>
<tr>
<td>1986-87</td>
<td>453</td>
<td>+ 55</td>
<td>+ 14</td>
</tr>
<tr>
<td>1987-88</td>
<td>511</td>
<td>+ 58</td>
<td>+ 13</td>
</tr>
<tr>
<td>1988-89</td>
<td>563</td>
<td>+ 57</td>
<td>+ 11</td>
</tr>
<tr>
<td>1989-90</td>
<td>633</td>
<td>+ 65</td>
<td>+ 11</td>
</tr>
<tr>
<td>1990-91</td>
<td>667</td>
<td>+ 34</td>
<td>+ 5</td>
</tr>
<tr>
<td>1991-92</td>
<td>728</td>
<td>+ 61</td>
<td>+ 9</td>
</tr>
<tr>
<td>1992-93</td>
<td>782</td>
<td>+ 54</td>
<td>+ 7</td>
</tr>
<tr>
<td>1993-94</td>
<td>856</td>
<td>+ 54</td>
<td>+ 7</td>
</tr>
<tr>
<td>1994-95</td>
<td>930</td>
<td>+ 54</td>
<td>+ 6.5</td>
</tr>
</tbody>
</table>

**Source:** Data collected

**Note:**
1. 1985-91 - Data collected
2. 1992-95 - Estimated values
A study of the table reveals the following facts.

1. In 1985, the arjitham receipts for the temple amounted to Rs. 357 lakhs. This increased to Rs. 667 lakhs by 1990-91. The receipts are expected to go up to Rs. 890 lakhs by 1994-95.

2. In relative figures, the increase is between 5% and 15% compared to the previous years.

3. During 1989-90 the income went up by Rs. 65 lakhs (+11%) while the increase was only Rs. 34 lakhs (+5%) in 1990-91. The reasons for this variation can be stated as follows:

1) ELECTIONS:

General Mid-term poll was conducted all over the country during the month of May 1991. Many people who had planned to visit the temple, might have postponed their trip to a later date due to their preoccupations with elections.

2) TERRORIST ACTIVITIES IN DIFFERENT PARTS OF THE COUNTRY:

Terrorist activities have also made a serious impact on the income of the temple. Curfew was imposed at many places in India during 1991. Thus there was a setback in transportation facilities resulting in fear in the minds of the people to pass through these curfew bound areas.
Thus terrorist activities might have led to a decline in the influx of pilgrims and thus a fall in the temple's income.

3) UNSTABLE RAIN: 

Tirupati and its surroundings received heavy rains during August 1994, which hampered the movement of pilgrims. Transportation was thus disrupted for about a month due to break of the roads and rail lines connecting Tirupati.

It can be estimated that from 1991-92 the arjitham receipts will show an increasing trend (see table 4.1). It is likely to rise from Rs.728 lakhs in the year 1991-92 to Rs.970 lakhs in the year 1994-95. It also appears that the rate of increase on an average is 9.45% per annum. Thus, there is a near uniformity (about 7% compared to previous year) in the rate of increase between 1992 and 1995 and also volume of increase in income.

Thus, arjitham receipts show an increasing trend though at a slower pace from the year 1992 to 1995. There are various reasons responsible for this trend. They include the following:
The number of pilgrims visiting Tirumala has increased year by year with the introduction of more tours and programs. The number of pilgrims visiting Tirumala to have the darshan of Thirupuliyangir has increased.

In order to increase the disposable income with the help of the "Arjitha Seva" tour, programs at Tirumalur, Tirupappana and Sivagiri are being organized. This can considerably increase the income under the head.

<table>
<thead>
<tr>
<th>Year</th>
<th>P Ilmgs Visiting Tirumala (in lakhs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1969</td>
<td>94</td>
</tr>
<tr>
<td>1970</td>
<td>86</td>
</tr>
<tr>
<td>1971</td>
<td>87</td>
</tr>
<tr>
<td>1972</td>
<td>91</td>
</tr>
<tr>
<td>1973</td>
<td>106</td>
</tr>
<tr>
<td>1974</td>
<td>107</td>
</tr>
<tr>
<td>1975</td>
<td>117</td>
</tr>
<tr>
<td>1976</td>
<td>121</td>
</tr>
<tr>
<td>1977</td>
<td>126</td>
</tr>
<tr>
<td>Estimated 1974</td>
<td>130</td>
</tr>
<tr>
<td>Estimated 1975</td>
<td>135</td>
</tr>
</tbody>
</table>
Prasadams is the another important source of income of the temple. This head accounts for a major constituent of the temple's income. Thus, this can be considered as a major constituent of the temples' income. The temple earns income by selling popular products like Laddu, Vada, Appam, Dosa, Patikabellam etc., and other items like Kizh Laddu, Jilebi, Mancharam etc., also form part of it.

The income through sale of prasadam to Sri Tirumala Temple is presented in Table 4.3.

Offered to the Lord and then sold to the pilgrims, at subsidised rates.
RECEIPTS OF SRI TIRUMALA TEMPLES, TIRUMALA

(SALE OF PRASADAMS)

1985-95

(Rupees in Lakhs)

<table>
<thead>
<tr>
<th>Year</th>
<th>Sale of Prasadams</th>
<th>Volume of change</th>
<th>Increase or decrease to previous year</th>
<th>Rate of increase in percenta</th>
</tr>
</thead>
<tbody>
<tr>
<td>1985-86</td>
<td>12.9</td>
<td>+ 117</td>
<td>+ 18</td>
<td></td>
</tr>
<tr>
<td>1986-87</td>
<td>24.3</td>
<td>+ 215</td>
<td>+ 29</td>
<td></td>
</tr>
<tr>
<td>1987-88</td>
<td>31.5</td>
<td>+ 217</td>
<td>+ 22</td>
<td></td>
</tr>
<tr>
<td>1988-89</td>
<td>40.2</td>
<td>+ 226</td>
<td>+ 19</td>
<td></td>
</tr>
<tr>
<td>1989-90</td>
<td>51.1</td>
<td>+ 315</td>
<td>+ 8</td>
<td></td>
</tr>
<tr>
<td>1990-91</td>
<td>62.0</td>
<td>+ 213</td>
<td>+ 14</td>
<td></td>
</tr>
<tr>
<td>1991-92</td>
<td>73.8</td>
<td>+ 190</td>
<td>+ 11</td>
<td></td>
</tr>
<tr>
<td>1992-93</td>
<td>86.7</td>
<td>+ 139</td>
<td>+ 10</td>
<td></td>
</tr>
<tr>
<td>1993-94</td>
<td>96.7</td>
<td>+ 188</td>
<td>+ 9</td>
<td></td>
</tr>
<tr>
<td>1994-95</td>
<td>116.6</td>
<td>+ 139</td>
<td>+ 8</td>
<td></td>
</tr>
</tbody>
</table>

Average rate of increase: 14.8%

Source: Data collected

Note: 1. 1985-91 - Data collected
    2. 1992-95 - Estimated values
The amount collected under this item is Rs. 631 lakhs in 1984-85 and it increased to Rs. 1730 lakhs in the same year. It is estimated that the receipts will rise to Rs. 1720 lakhs during the year 1991-92 and to Rs. 1860 lakhs during the year 1994-95.

The rate of increase is between 9% and 17% compared to the previous year. The average increase being about 14.5%.

During the year 1988-89 the income has increased by Rs. 117 lakhs. But in the year 1989-90, the increase in income is only Rs. 115 lakhs. Reasons for the decline can be the same as stated in the case of Arjitha Sevas.

Based on the table 4.3, it can be observed that the sale of prasadams is showing a rising trend. The average rate of increase is 14.8%. There is almost uniformity in the rate of increase from the years 1992-93.

This has been mainly due to constant increase in the sale of prasadams over years.

**Comparative Study of Receipts and Payments Through Prasadams at Tirumala Temple, Tirumala**

A comparative study of revenue receipts and revenue payments is given in table 4.4.
RECEIPTS AND PAYMENTS OF SRI TIRUMALA TEMPLE, TIRUMALA
(SALE OF PRASADAMS)

1985-95

(Rupees in Lakhs)

<table>
<thead>
<tr>
<th>Year</th>
<th>Revenue payments</th>
<th>Surplus (o deficit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1985</td>
<td>3,161</td>
<td>+ 12</td>
</tr>
<tr>
<td>1986</td>
<td>3,766</td>
<td>+ 73</td>
</tr>
<tr>
<td>1987</td>
<td>4,016</td>
<td>+ 26</td>
</tr>
<tr>
<td>1988</td>
<td>4,074</td>
<td>+ 260</td>
</tr>
<tr>
<td>1989</td>
<td>4,074</td>
<td>+ 153</td>
</tr>
<tr>
<td>1990</td>
<td>4,074</td>
<td>+ 281</td>
</tr>
<tr>
<td>1991</td>
<td>4,074</td>
<td>+ 374</td>
</tr>
<tr>
<td>1992</td>
<td>4,074</td>
<td>+ 420</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1. 1995-97 - Data collected
      2. 1992-95 - Estimated values
The revenue receipts and revenue payments are growing at an increasing trend, with a few exceptions. In 1984-85, the revenue payments for prasadams falls from Rs. 1202 lakhs in the year 1983-84 to Rs. 1151 lakhs. There is a deficit in the revenue by Rs. 51 lakhs in the year 1984-85 and Rs. 26 lakhs in 1987-88. There are various factors responsible for the variation.

They can be listed as follows:

1. Increase in the cost of ingredients used for the preparation of prasadams.
2. Increase in the administrative cost.
3. Increase in the volume of the distribution of free prasadams.
4. High subsidy being given by T.T.D and
5. The administration could not recover the cost of prasadams in full due to protests from the public. This lead to loss to the T.T.D.

Information collected through interviewing T.T.D personnel.
Miscellaneous receipts is another form of revenue receipts to SRI TIRUMALA TEMPLE, TIRUMALA

Miscellaneous receipts include the following:

(a) Sale of I.I.O. Publications

(b) Toll tax is collected at the foot of the hills from every private vehicle at the rates prescribed.

(c) Cottage rent collected from pilgrims provided with rental.

(d) Collection for other services.

Details relating to income through miscellaneous receipts to SRI Tirumala temple is presented in the table
### Table 4.5

**RECEIPTS OF SRI TIRUMALA TEMPLES, TIRUMALA**

**(MISCELLANEOUS RECEIPTS)**

1985-95

(Rupees in Lakhs)

<table>
<thead>
<tr>
<th>Year</th>
<th>Miscellaneous</th>
<th>Volume of change</th>
<th>Increase or decrease to previous year in percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1984-85</td>
<td>15</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1985-86</td>
<td>13</td>
<td>+ 3</td>
<td>+ 23</td>
</tr>
<tr>
<td>1986-87</td>
<td>11</td>
<td>5</td>
<td>- 31</td>
</tr>
<tr>
<td>1987-88</td>
<td>10</td>
<td>+ 7</td>
<td>+ 64</td>
</tr>
<tr>
<td>1988-89</td>
<td>13</td>
<td>- 5</td>
<td>- 28</td>
</tr>
<tr>
<td>1989-90</td>
<td>12</td>
<td>- 1</td>
<td>- 8</td>
</tr>
<tr>
<td>1990-91</td>
<td>11</td>
<td>+ 7</td>
<td>+ 75</td>
</tr>
<tr>
<td>1991-92</td>
<td>18</td>
<td>- 3</td>
<td>- 14</td>
</tr>
<tr>
<td>1992-93</td>
<td>10</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1993-94</td>
<td>19</td>
<td>+ 1</td>
<td>- 5</td>
</tr>
<tr>
<td>1994-95</td>
<td>14</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**Source**: Data collected

**Note**: 1. 1985-71 - Data collected  
2. 1992-93 - Estimated values
The table gives the following facts:

(a) In the year 1984-85, the miscellaneous receipts amounted to Rs. 13 lakhs and it has reached Rs. 21 lakhs in the year 1990-91. But the increase between the years 1985-86 is not uniform. The year 1985-86, showing a rising trend, but in 1986-87, a decreasing trend is noted. This continues till 1991. It is estimated that this increasing trend will continue for further years i.e., from 1992 to 1995.

(b) Relating to the volume of change in miscellaneous receipts, irregular fluctuations are noticed.

(c) The rate of variation in the miscellaneous receipts is also irregular.

The main reason for the irregular variations in this item is that the temple receives negligible amount through this item when compared to arjitham and sale of prasadams and hence we do not find uniformity in the rate of change or in the volume of change. This may be due to the uncertainty of the usage or the facilities by the pilgrims.

Having discussed the Revenue Receipts of Sri Ranganatha temple in detail, it is now time to have a clarification of Revenue payments on the same lines.
Salaries and wages is the main revenue expenditure on the temple. It is classified into:

a) Salaries to Superior cadre services
b) Salaries or wages to lower cadre services

Table 1.2 shows details of salaries and wages paid to the staff of Sri Lirumala Temple between 1984-85 to 1994-95.

a) Services of staff above and inclusive of Junior Assistants
b) Services of staff below and inclusive of Record Assistants
### Payments of Sri Tirumala Temples, Tirumala

(Salaries and Wages)

1985-95

<table>
<thead>
<tr>
<th>Year</th>
<th>Salaries and Wages</th>
<th>Volume of change (Difference between current year and previous year)</th>
<th>Increase or decrease to previous year in percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1984-95</td>
<td>51</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1985-96</td>
<td>59</td>
<td>+ 8</td>
<td>+ 16</td>
</tr>
<tr>
<td>1986-97</td>
<td>64</td>
<td>+ 5</td>
<td>+ 8</td>
</tr>
<tr>
<td>1987-98</td>
<td>79</td>
<td>+ 15</td>
<td>+ 23</td>
</tr>
<tr>
<td>1988-99</td>
<td>91</td>
<td>+ 12</td>
<td>+ 13</td>
</tr>
<tr>
<td>1989-90</td>
<td>106</td>
<td>+ 15</td>
<td>+ 16</td>
</tr>
<tr>
<td>1990-91</td>
<td>131</td>
<td>+ 25</td>
<td>+ 24</td>
</tr>
<tr>
<td>1991-92</td>
<td>175</td>
<td>+ 4</td>
<td>+ 3</td>
</tr>
<tr>
<td>1992-93</td>
<td>148</td>
<td>+ 13</td>
<td>+ 10</td>
</tr>
<tr>
<td>1993-94</td>
<td>161</td>
<td>+ 13</td>
<td>+ 9</td>
</tr>
<tr>
<td>1994-95</td>
<td>174</td>
<td>+ 13</td>
<td>+ 8</td>
</tr>
</tbody>
</table>

Average rate of increase 13.2%

Source: Data collected

Note: 1. 1985-91 - Data collected

2. 1992-95 - Estimated values
(a) The total expenditure under this head is showing a continuous incremental tendency. It has increased from Rs. 51 lakhs during the 1984-85 to Rs. 131 lakhs during the year 1990-91. It is estimated that it will rise further from Rs. 175 lakhs in the year 1992 to Rs. 174 lakhs in the year 1995.

(b) The rate of increase under this head is between 8% to 23%. However, the average rate of increase is 13.2%.

(c) The volume of change in this item is Rs. 8 lakhs and Rs. 5 lakhs during the years 1984-85 and 1985-86. This change is low when compared to the changes in the later years.

(d) There is near uniformity in the rate of increase from the years 1992 to 1995.

The following factors can be taken as responsible for the increase in salaries and wages over a period of years.

(1) Expenditure on Annual increments sanctioned to the staff increasing with increase in number of employees.

(2) Employees getting selection grade in a particular post of the cadre by drawing higher pays resulting in additional emoluments which will give scope for drawing arrears in a particular year.
(1) Incentive benefits provided to the employees.

(2) New recruitment is another reason for the increase in salaries and wages.

(3) Overtime allowances for certain employees.

(4) Implementation of revised scales of pay in certain years as per Government orders.

**Details of Miscellaneous Expenses in Sri Lirumala Temple**

Miscellaneous expenses includes expenditure towards:

(a) Advertisement

(b) Audit fees

(c) Bank charges

(d) Legal fees

(e) Rent to leasehold premises

(f) Printing and stationery

(g) Postage, telegram and telegraph

(h) Travelling expenses

(i) Loss in the sale of fixed assets and other sundry expenses

(j) Compensation paid for acquiring certain assets.

Details of miscellaneous payments is shown in Table 4.7.
<table>
<thead>
<tr>
<th>Year</th>
<th>Miscellaneous Expenses</th>
<th>Volume of change (Difference between current year and previous year)</th>
<th>Increase or decrease to previous year in percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1984-85</td>
<td>39</td>
<td>+ 10</td>
<td>+ 26</td>
</tr>
<tr>
<td>1985-86</td>
<td>49</td>
<td>+ 11</td>
<td>+ 22</td>
</tr>
<tr>
<td>1986-87</td>
<td>60</td>
<td>+ 62</td>
<td>+ 103</td>
</tr>
<tr>
<td>1987-88</td>
<td>122</td>
<td>- 14</td>
<td>- 11</td>
</tr>
<tr>
<td>1988-89</td>
<td>108</td>
<td>+ 10</td>
<td>+ 9</td>
</tr>
<tr>
<td>1989-90</td>
<td>118</td>
<td>+ 10</td>
<td>+ 8</td>
</tr>
<tr>
<td>1990-91</td>
<td>178</td>
<td>+ 25</td>
<td>+ 19</td>
</tr>
<tr>
<td>1991-92</td>
<td>153</td>
<td>+ 16</td>
<td>+ 10</td>
</tr>
<tr>
<td>1992-93</td>
<td>185</td>
<td>+ 16</td>
<td>+ 9</td>
</tr>
<tr>
<td>1993-94</td>
<td>201</td>
<td>+ 16</td>
<td>+ 9</td>
</tr>
</tbody>
</table>

Average rate of increase 20.4%

Source: Data collected

Note: 1985-1991 - Data collected
1992-1995 - Estimated values
(a) The miscellaneous expenses represent an increasing trend. It was only Rs. 39 lakhs during the year 1984-85 and rose to Rs. 128 lakhs during the year 1990-91. It is estimated through trend analysis that the amount spent on this item will rise further. It will increase from Rs. 153 lakhs in the year 1991-92 to Rs. 201 lakhs in the year 1994-95.

(b) The rate of increase is 10.7% during the year 1987-88. This high rate of increase is incomparable with the rate of increase in the remaining years. The sudden increase is due to the payment of compensation as per court orders for acquiring land and buildings at Tirumala under the programme "Beautification of Tirumala".

(c) The volume of change during the year 1987-88 is Rs. 62 lakhs and it is much more than the change in the remaining period.

(d) But suddenly in the year 1988-89 the expenditure has fallen to 108 lakhs. Consequently, volume of change and the rate of change also declined.

(e) There is a certain uniformity in the rate of change during the years 1992-93 to 1994-95. This has been mainly due to the reason that there is almost uniform change in the amount to be spent on this item from the years 1992-93 to 1994-95.
Thus miscellaneous expenses have been constantly increasing from the years 1984-85 except during the year 1986-87. This decline is due to the effective measures taken by the management to overcome the huge expenditure under this head.

There are various factors which lead to constant rise in miscellaneous expenses. They can be stated as below.

(a) 10.4% contributions for pension and leave salary of employees increases year after year.

(b) E.n.gratia payments to Government/local bodies is on the increase

(c) Increase in education and training expenses to the staff.

(d) Leave Travel Concession to the staff once in four years as a welfare measure.

(e) Concessional bus tickets for employees to move between Tirumala and Tirupati.

Analysis of Consolidated Revenue Receipts and Revenue

Analysis of Sri Tirumala Temple, Tirumala.

Consolidated revenue receipts and revenue payments of Sri Tirumala Temple is shown in Table 4.3
### Table 4.8

**RECEIPTS AND PAYMENTS OF TIRUMALA TEMPLE, TIRUMALA**

*(Consolidated)*

1985-95

*(Rupees in Lakhs)*

<table>
<thead>
<tr>
<th>Years</th>
<th>Amount</th>
<th>$Volume of Change</th>
<th>Increase or decrease to previous year %</th>
<th>Amount</th>
<th>$Volume of Change</th>
<th>Increase or decrease to previous year %</th>
<th>Amount</th>
<th>$Volume of Change</th>
<th>Increase or decrease to previous year %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1984-85</td>
<td>1081</td>
<td>-</td>
<td>-</td>
<td>768</td>
<td>-</td>
<td>-</td>
<td>233</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1985-86</td>
<td>1162</td>
<td>+ 161</td>
<td>+ 16</td>
<td>844</td>
<td>+ 76</td>
<td>+ 10</td>
<td>318</td>
<td>+ 85</td>
<td>+ 36</td>
</tr>
<tr>
<td>1986-87</td>
<td>1427</td>
<td>+ 265</td>
<td>+ 23</td>
<td>1014</td>
<td>+ 170</td>
<td>+ 20</td>
<td>413</td>
<td>+ 95</td>
<td>+ 30</td>
</tr>
<tr>
<td>1987-88</td>
<td>1705</td>
<td>+ 278</td>
<td>+ 19</td>
<td>1403</td>
<td>+ 389</td>
<td>+ 38</td>
<td>302</td>
<td>- 111</td>
<td>- 27</td>
</tr>
<tr>
<td>1988-89</td>
<td>1983</td>
<td>+ 278</td>
<td>+ 16</td>
<td>1350</td>
<td>- 53</td>
<td>- 4</td>
<td>633</td>
<td>+ 331</td>
<td>+ 110</td>
</tr>
<tr>
<td>1989-90</td>
<td>2162</td>
<td>+ 179</td>
<td>+ 9</td>
<td>1481</td>
<td>+ 131</td>
<td>+ 10</td>
<td>681</td>
<td>+ 48</td>
<td>+ 8</td>
</tr>
<tr>
<td>1990-91</td>
<td>2418</td>
<td>+ 256</td>
<td>+ 12</td>
<td>1831</td>
<td>+ 358</td>
<td>+ 24</td>
<td>587</td>
<td>- 94</td>
<td>- 14</td>
</tr>
<tr>
<td>1991-92</td>
<td>2666</td>
<td>+ 248</td>
<td>+ 10</td>
<td>1927</td>
<td>+ 96</td>
<td>+ 5</td>
<td>739</td>
<td>+ 152</td>
<td>+ 26</td>
</tr>
<tr>
<td>1992-93</td>
<td>2909</td>
<td>+ 243</td>
<td>+ 9</td>
<td>2098</td>
<td>+ 171</td>
<td>+ 9</td>
<td>811</td>
<td>+ 72</td>
<td>+ 10</td>
</tr>
<tr>
<td>1993-94</td>
<td>3152</td>
<td>+ 243</td>
<td>+ 0</td>
<td>2269</td>
<td>+ 171</td>
<td>+ 8</td>
<td>883</td>
<td>72</td>
<td>+ 9</td>
</tr>
<tr>
<td>1994-95</td>
<td>3395</td>
<td>+ 243</td>
<td>+ 8</td>
<td>2441</td>
<td>+ 172</td>
<td>+ 8</td>
<td>954</td>
<td>+ 71</td>
<td>+ 8</td>
</tr>
</tbody>
</table>

% Difference between current year and previous the year

Source : Data collected

% : Percentage

Note : 1985-91 - Data collected

1992-95 - Estimated values obtained through trend analysis.
The revenue receipts and revenue payments are showing an increasing trend. The revenue receipts increased from Rs. 1001 lakhs during the year 1984-85 to Rs. 2410 lakhs in 1990-91. Similarly, revenue payments also rose from Rs. 103 lakhs to Rs. 1831 lakhs between 1985-1991.

The receipts showed an increase year after year. The average increase being 16% between 1985-91 and estimated to increase on an average by 10%.

This surplus is also showing a rising trend except during the years 1987-88 and 1990-91. This has been mainly due to the reason that the rate of increase in revenue payments during these years is double the rate of increase as seen in the Table 4.8. The rate of increase in revenue payments is 38% during the year 1987-88 but the rate of increase in revenue receipts is only 14% in this period.

During the year 1993-97 the surplus showed a huge amount of Rs. 351 lakhs and the rate of increase in the surplus is 11%. It is much more than the rate of change in other periods. This is due to the fact that the rate of increase in revenue receipts is greater than the rate of increase in the revenue payments.
SRI TIRUMALA TEMPLE, TIRUMALA
REVENUE RECEIPTS AND REVENUE PAYMENTS
FOR THE YEARS 1985-1995

Rs. in Lakhs

Years

5. It is estimated through trend analysis that the revenue receipt and revenue payments will rise further and ensure consistency in volume in both cases. The rate of increase also remains the same during the period 1972-1975. A close look at the Fig. 4.8(A) and Fig.4.8(B) will help to understand this situation better.

There are several factors which give reasons to the fall in the surplus from Rs. 413 lakhs to 302 lakhs during the year 1987-88 and from Rs. 641 lakhs to Rs. 587 lakhs during the year 1970-71. They can be listed as follows:

a) During the year 1987-88, the cost of ingredients increased to a large extent as per the information given by the I.T.O. office.

b) The surplus showed a declining trend during the year 1970-71. This is on account of fall in the number of pilgrims visiting Tirumala because of political instability and other reasons as stated in respect of arjitha receipts.
1. Revenue receipts and revenue payments are thus playing an important role in the financial administration of the Seva Trust.

2. The main source of revenue receipts to Sri Lirumala temple are (a) Arjitham receipts and (b) sale of prasadams.

3. The main purposes for which the funds are utilised are:
   (a) purchase of materials required for the preparation of prasadams and
   (b) the payment of salaries and wages.

4. The arjitham receipts are steadily on the increase year after year. Same is the case with receipts on the sale of prasadams.

5. Miscellaneous receipts are negligible while miscellaneous payments account for about 7% of total expenses.

As most of the devotees of Lord Venkateswara desire to perform arjitham sevas mainly kalyanostavams to get more satisfaction out of it, there is a need for the I.T.D. management to fix reasonable arjitham fee. The arjitham fee must enable all categories of devotees, even poor people, to perform their sevas to the Lord. Moreover
how arjitham fee attracts more number of pilgrims to participate in paid seva. Thereby the income of T.T.D. will also increase. Introduction of new arjitha sevas (or) offerings can also be thought of, subject to the approval of the Board, as per the provisions made under rule 120, 20/87. This step will enable not only more pilgrims to participate in arjitha seva, but also result in increasing the income of the temple substantially.

Regarding the sale of prasadams, the administration has to take effective measures to control the cost incurred in the preparation of prasadams and reduce the volume of surcharge therein.

Miscellaneous expenses also need a thorough verification, and steps should be taken to minimise this type of revenue expenditure.

Bhukumala lankapat Devasthanams, being a considerably large institution, can reduce the administrative expenses through proper planning of its staff requirements.
Other Temples:

Eight other temples at various places in and around Tirupati and Tirumala are also being maintained by the Tirumala Tirupati Devasthanams. They are:

1. Sri Govindarajaswamy Temple, Tirupati
2. Sri Kodandaramaswamy Temple, Tirupati
3. Sri Lakshmanaswamy Temple, Tirupati
4. Sri Padmavathi Ammavari Temple, Tiruchanoor
5. Sri Venateswara Swamy Temple, Mangapuram (Greenivara Mangapuram)
6. Sri Kalyanavenchulswara Swamy Temple, Narayanavanam
7. Sri Vedicarayanaswamy Temple, Nagalapuram
8. Sri Andhra Ashram, Kishilesh.

All the above are treated as one unit for the purpose of this work. They are collectively being termed as other temples (other than Tirumala temple). They also receive their income through different sources as shown in the following chart:
OTHER TEMPLES

SOURCES OF FUNDS

<table>
<thead>
<tr>
<th>Revenue Types</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mijilham</td>
</tr>
<tr>
<td>Sale of Prasadams</td>
</tr>
<tr>
<td>Miscellaneous Receipts</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>(including -)</td>
</tr>
<tr>
<td>a) Income from investments</td>
</tr>
<tr>
<td>b) Poultry receipts</td>
</tr>
<tr>
<td>c) Miscellaneous sales</td>
</tr>
</tbody>
</table>

In brief outline of the sources of funds and the utilization of funds as discussed in the previous chapter holds good for this situation also.

ANALYSIS OF REVENUE RECEIPTS OF OTHER TEMPLES

Revenue receipts in other temples consists of Mijilham, sale of prasadams and other miscellaneous receipts as shown in the table 4.9(A).
## OTHER TEMPLES

### COMPARATIVE STATEMENT OF REVENUE RECEIPTS

1985 - 1995

<table>
<thead>
<tr>
<th>Particulars</th>
<th>84-85</th>
<th>85-86</th>
<th>86-87</th>
<th>87-88</th>
<th>88-89</th>
<th>89-90</th>
<th>90-91</th>
<th>91-92</th>
<th>92-93</th>
<th>93-94</th>
<th>94-95</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>25</td>
<td>35</td>
<td>50</td>
<td>54</td>
<td>56</td>
<td>61</td>
<td>66</td>
<td>71</td>
<td>80</td>
<td>78</td>
<td>61</td>
<td><strong>70</strong></td>
</tr>
<tr>
<td>Choultry</td>
<td>5</td>
<td>6</td>
<td>11</td>
<td>12</td>
<td>13</td>
<td>17</td>
<td>18</td>
<td>21</td>
<td>27</td>
<td>24</td>
<td>14</td>
<td><strong>20</strong></td>
</tr>
<tr>
<td>Receipts</td>
<td>16</td>
<td>17</td>
<td>22</td>
<td>21</td>
<td>19</td>
<td>24</td>
<td>21</td>
<td>22</td>
<td>25</td>
<td>24</td>
<td>14</td>
<td><strong>21</strong></td>
</tr>
<tr>
<td>Miscellaneous Sales Receipts</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>5</td>
<td>5</td>
<td>6</td>
<td>6</td>
<td>6</td>
<td>6</td>
<td>6</td>
<td>6</td>
<td><strong>6</strong></td>
</tr>
<tr>
<td>Receipts</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>5</td>
<td>5</td>
<td>6</td>
<td>6</td>
<td>6</td>
<td>6</td>
<td>6</td>
<td>6</td>
<td><strong>6</strong></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>12</strong></td>
<td><strong>26</strong></td>
<td><strong>52</strong></td>
<td><strong>57</strong></td>
<td><strong>68</strong></td>
<td><strong>75</strong></td>
<td><strong>80</strong></td>
<td><strong>87</strong></td>
<td><strong>94</strong></td>
<td><strong>101</strong></td>
<td><strong>95</strong></td>
<td><strong>90</strong></td>
</tr>
</tbody>
</table>

**Source:** Table prepared from data collected.

**Note:** Miscellaneous sales receipts include:

- (a) Sale of prasadam
- (b) Miscellaneous temple receipts
- (c) Income from investments
from the table, it can be observed that the revenue receipts of other temples are showing an increasing trend. It is expected to rise from Rs. 32 lakhs during the year 1994-95 to Rs. 101 lakhs by 1994-95.

**Analysis:**

Arjitham receipts covered 72% of the total revenue receipts from other temples during the year 1984-85 and it is expected to be around 70% during 1994-95. There is almost a consistency in the contribution of arjitham receipts to total revenue receipts. Thus a major portion of the income comes through arjitham receipts in case of other temples also at Sri Tirumala temple.

**WALL (PRAsadams):**

This item covers a negligible percentage. It was 0.003% to total revenue receipts during the year 1984-85, 0.002% during the year 1985-86 and 0.001% in the year 1986-87. But no income under this head is received between 1993-94. So sale of prasadams is not a regular source of income in other temples.

The following are the reasons for negligible receipts under the head "sale of prasadams in other temples":
TEMPLES OTHER THAN TIRUMALA
REVENUE RECEIPTS FOR THE YEARS 1985-1995

PERCENTAGES

YEARS

1985 86 87 88 89 90 91 92 93 94 95

ARJITHAM RECEIPTS  CHOUlTRY RECEIPTS  MIS. RECEIPTS
other temples is not sold to pilgrims in large quantity.

Arrangement by other temples are not popular among the visiting pilgrims.

... is not taking steps to improve the income under this head.

This item covers 16% to 24% of total revenue receipts of revenue receipts in 1984-85. The share of non-revenue receipts to total revenue was 16%, and this is likely to go up to 24% by 1994-95. On an average this item is likely to contribute around 20% to the total revenue of other temples.

Miscellaneous Receipts

Miscellaneous receipts in other temples includes miscellaneous temple receipts, income from investments and miscellaneous cash receipts.

It was only 17% during the year 1984-85. It is expected to be about 8% to total revenue receipts during the year 1994-95. Thus the amount contributed by this item is inconsistent as can be seen from the table 4.9(A). The situation can be better understood on a close observation of fig 4.9(A).
ANALYSIS OF CONTINUOUS PAYMENTS OF OTHER TEMPLES:

Revenue payments include purchase of materials, payment of salaries and wages and miscellaneous expenses as shown in the following table 4.4(b).
### Table 1.

**OTHER TEMPLES**

**COMPARATIVE STATEMENT OF REVENUE PAYMENTS**

**1985 - 1995**

(Rupees in Lakhs)

<table>
<thead>
<tr>
<th>Particulars</th>
<th>84-85</th>
<th>85-86</th>
<th>86-87</th>
<th>87-88</th>
<th>88-89</th>
<th>89-90</th>
<th>90-91</th>
<th>91-92</th>
<th>92-93</th>
<th>93-94</th>
<th>94-95</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Materials issued</td>
<td>15</td>
<td>14</td>
<td>16</td>
<td>20</td>
<td>24</td>
<td>25</td>
<td>31</td>
<td>32</td>
<td>35</td>
<td>38</td>
<td>41</td>
<td>36</td>
</tr>
<tr>
<td>Salaries and wages</td>
<td>31</td>
<td>36</td>
<td>34</td>
<td>41</td>
<td>48</td>
<td>58</td>
<td>65</td>
<td>72</td>
<td>77</td>
<td>112</td>
<td>55</td>
<td>74</td>
</tr>
<tr>
<td>Miscellaneous expenses</td>
<td>11</td>
<td>13</td>
<td>18</td>
<td>14</td>
<td>22</td>
<td>16</td>
<td>23</td>
<td>27</td>
<td>29</td>
<td>37</td>
<td>29</td>
<td>30</td>
</tr>
<tr>
<td>Total</td>
<td>57</td>
<td>63</td>
<td>67</td>
<td>77</td>
<td>94</td>
<td>99</td>
<td>117</td>
<td>122</td>
<td>132</td>
<td>142</td>
<td>152</td>
<td>141</td>
</tr>
</tbody>
</table>

| Percentage          | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100)   |

**Source:** Data collected

**Note:** Miscellaneous expenses includes -

(a) Other benefits to employees

(b) Grants by T.O.

(c) Archaka's share in Arjitha Sevas

1972 - 1973 - Estimated values

1984 - 1981 - Data collected
TEMPLES OTHER THAN TIRUMALA
REVENUE PAYMENTS FOR THE YEARS 1985-95

PERCENTAGES

YEARS


MATERIALS ISSUED  SALARIES AND WAGES  MIS EXPENSES
It can be seen from the Table 4.7(B) that in general the total revenue payments are indicating an increasing trend though in respect of certain items there is a declining trend. It is estimated to increase from Rs. 57 lakhs during the year 1984-85 to Rs. 152 lakhs by 1994-95.

**MATERIALS ISSUED:**

Materials are purchased for the purpose of preparation of prasadams. This item covers 26% of the total revenue payments during the year 1984-85 and moves around 28% in all the years. There is a near consistency in the percentage share of this item to total revenue payments. The amount spent on this item is also showing a rising trend. It has risen from a total of Rs. 15 lakhs during the year 1984-85 to Rs. 41 lakhs by 1990-91. This is expected to go upto Rs. 41 lakhs during the year 1994-95.

Reasons for this trend can be listed as follows:

1. Increase in the cost of ingredients
2. A rise in the cost of fuel
3. Change in the volume of preparation as per the orders of the authorities.

The percentage of revenue payments can be clearly understood from the Fig 4.9(B).
Salaries and wages is another item for which a major portion of payments is allocated. This item covers 51% of the total revenue payments during the year 1984-85, and reached 49% during the year 1991-92. Thus, the salaries and wages is showing a rising trend. In total it has risen from Rs. 56 lakhs in the year 1984-85 to Rs. 82 lakhs in the year 1991-92. On an average this head accounts for around 55% of the total revenue payments.

As explained earlier, this item includes pay, dearness allowance and house rent allowance etc., paid to the employees.

Miscellaneous expenses is another item like other benefits to the employees, grants by T.T.D., Archaka's share in Arjitham bevas and other miscellaneous expenses.

This item covered 20% of the total revenue payments during the year 1984-85 and is estimated to be around 10% during the year 1994-95. This declining trend is mainly due to lack of uniformity in the money spent under the head from year to year.
ANALYSIS OF UNIFORM RECEIPTS OF OTHER Temples:

Capital Receipts in other temples of "U" region includes Hindu receipts (See Chart showing "U" Sources of funds).

These temples are receiving small amounts through Hindu receipts and the amount received through this item is insignificant compared to that of Sri Tirumala temple at Tirumala.

The most important reasons for this situation can be listed as under:
1. The number of pilgrims visiting these temples is very meagre.
2. These temples are not so popular as Tirumala temple.

ANALYSIS OF CAPITAL PAYMENTS OF OTHER Temples:

Capital payments in other temples includes, purchase of utensils, plant and machinery for the construction of buildings, chowtries, hospitals, and canteen.

As the number of pilgrims visiting other temples is less, the I.I.D. is spending meagre amount on the above mentioned items of Capital payments.

Hence, revenue payments are not comparable with capital payments of other temples.
ANALYSIS OF ARJITHAM RECEIPTS IN OTHER TEMPLES:

The explanation given for Arjitham receipts in Sri
Arjuna temple applies to other temples also.

Krishna Brahmachari Devasthanam's income from
various streams from the other temples from the year 1984-85
to 1992-93 is presented in Table 4.10.
### RECEIPTS OF OTHER TEMPLES (TEMPLES OTHER THAN SRI TIRUMALA TEMPLE)

(ARJITHAM RECEIPTS)

1985-95

(Rupees in Lakhs)

<table>
<thead>
<tr>
<th>Year</th>
<th>Arjitham receipts</th>
<th>Volume of change (difference between current year and previous year)</th>
<th>Increase or decrease to previous year in percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1985-95</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1986-87</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1987-88</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1988-89</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1989-90</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1990-91</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1991-92</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1992-93</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1993-94</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1994-95</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**Source:** Data collected

**Note:** 1985-1991 - Data collected  
1992-1995 - Estimated values
It can be understood from the table that,

1. The amount collected through the performance of Arjitha Seva is Rs. 43 lakhs during the year 1984-85 and it has reached Rs. 51 lakhs during the year 1990-91. It is expected that the receipts will go up to Rs. 71 lakhs during the year 1994-95.

2. The annual rate of increase is between 2% and 25%. The average rate being around 11%.

3. During the year 1987-90, the volume of change is Rs.10 lakhs. But suddenly, this has come down to Rs. 1 lakh during the year 1990-91 and the percentage of increase to 2% which is the least figure when compared to the remaining years. This may be on account of the following reasons:

a. Inflow of Pilgrims:

The pilgrim, who visit Tirumala may not necessarily visit these local and other temples because of their pre-occupied schedules and other problems.

b. Elections:

During the month of May 1991 mid-term poll was held all over the country. This could have made people to postpone their visit to these temples for want of time.
I. Financial Activities:

In rural activities during the year 1990-91 also made an impact in the income of the other temples. During this period, due to the lack of proper transportation, the inflow of pilgrims had fallen.

II. Unusual Events:

In the year 1990-91 the severe cyclone made it impossible for the pilgrims to visit the other temples due to lack of proper transport facilities.

As per the data it is estimated that the arjitham receipts will rise from Rs. 56 lakhs to Rs. 71 lakhs between 1971-72 and 1974-75. Thus an increasing trend can be noticed in arjitham receipts in future years. This can be mainly on account of the following reasons:

1. NUMBER OF PILGRIMS:

There may be increase in the number of pilgrims visiting not only Tirumala temple, but also the other temples due to improvement in transport facilities.

III. Arjitham Sevas:

There is increase in the pilgrims' participation in performing various Arjitha sevas, like kalyanostavam,
increase in the number of devotees visiting these temples and it may improve earnings under this head. Thus there is a possibility of an increase in the nilotham receipts in the coming years.

**Empirical Study of K.C.E.L.U.T.S and Payments Through Prasadams in Other Temples:**

Table 4.11 gives a clear picture of the revenue receipts and revenue payments regarding the preparation and sale of prasadams of other temples between 1985 and 95.
Table 9.11

RECEIPTS AND PAYMENTS OF OTHER TEMPLES (TEMPLES OTHER THAN TIRUMALA TEMPLE)

(SALE OF PRASADAMS)

1985-95

(Kupees in Lakhs)

<table>
<thead>
<tr>
<th>Years</th>
<th>Revenue receipt (rupees)</th>
<th>Revenue payments (cost of materials issued)</th>
<th>Surplus (or) Deficit (+) or (-)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1985-86</td>
<td>0.01</td>
<td>15</td>
<td>- 14.99</td>
</tr>
<tr>
<td>1986-87</td>
<td>0.02</td>
<td>14</td>
<td>- 13.98</td>
</tr>
<tr>
<td>1987-88</td>
<td>0.001</td>
<td>16</td>
<td>- 16.00</td>
</tr>
<tr>
<td>1988-89</td>
<td>-</td>
<td>20</td>
<td>- 20.00</td>
</tr>
<tr>
<td>1989-90</td>
<td>24</td>
<td>-</td>
<td>- 24.00</td>
</tr>
<tr>
<td>1990-91</td>
<td>25</td>
<td>-</td>
<td>- 25.00</td>
</tr>
<tr>
<td>1991-92</td>
<td>31</td>
<td>-</td>
<td>- 31.00</td>
</tr>
<tr>
<td>1992-93</td>
<td>32</td>
<td>-</td>
<td>- 32.00</td>
</tr>
<tr>
<td>1993-94</td>
<td>35</td>
<td>-</td>
<td>- 35.00</td>
</tr>
<tr>
<td>1994-95</td>
<td>-</td>
<td>38</td>
<td>- 38.00</td>
</tr>
<tr>
<td>1995-96</td>
<td>-</td>
<td>41</td>
<td>- 41.00</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1980-1990 - Data collected
      1992-1995 - Estimated values
the table reveals the following facts:

1. The income received through sale of prasadams is almost nil.

2. The expenditure on the materials used to prepare prasadams shows a rising trend. It is expected to go up from Rs. 15 lakhs during the year 1984-85 to Rs. 41 lakhs during year 1994-95.

3) The revenue receipts and payments showed a deficit. This deficit is increasing from Rs. 14.99 lakhs to Rs. 41 lakhs over a period of years 1984-85 to 1994-95.

The deficit in the other temples is on account of the following reasons:

1. Most of the prasadams are distributed to the devotees free of cost.

2. A portion of the prasadams is given to Mirasidars as their share in compensation to their services to the temple.

3. The scheme of pilgrims offering prasadams to Lord on paying for the convey is not popular in these temples.

4. Increase in the cost of preparing prasadams had become a continuous feature.
5. During rituals, prasadams are offered to the deity in large quantities and the same prasadams are either distributed to the devotees or given to Mirasidars.

**Analysis of Choultry Receipts in Other Temples:**

There are various choultries maintained at various places other than Tirumala (see list below).

A clear picture of the choultry receipts is represented in Table 4.12.

---

**List of Choultries:**

1. Arasavalli  
2. Srikrumam  
3. Tiruttani  
4. Rameswaram  
5. Mahanandi  
6. Basar  
7. Dwarala Tirumala  
8. Srisailam  
9. Vemulavada  
10. Yadagirigutta  
11. Badrachalam  
12. Devuni Cuddapah  
13. Dharmapuri  
14. Simhachalam  
15. Ahobilam
### Table 4.2a

**RECEIPTS OF OTHER TEMPLES (TEMPLES OTHER THAN TIRUMALA TEMPLE)**

**(CHOULTRY RECEIPTS)**

**1985-95**

<table>
<thead>
<tr>
<th>Year</th>
<th>Choultry receipts</th>
<th>Volume of change (Difference between current year and previous year)</th>
<th>Increase or decrease to previous year in percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1984-85</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985-86</td>
<td>6</td>
<td>+ 1</td>
<td>+ 20</td>
</tr>
<tr>
<td>1986-87</td>
<td>10</td>
<td>+ 4</td>
<td>+ 67</td>
</tr>
<tr>
<td>1987-88</td>
<td>11</td>
<td>+ 1</td>
<td>+ 10</td>
</tr>
<tr>
<td>1988-89</td>
<td>12</td>
<td>+ 1</td>
<td>+ 9</td>
</tr>
<tr>
<td>1989-90</td>
<td>13</td>
<td>+ 1</td>
<td>+ 8</td>
</tr>
<tr>
<td>1990-91</td>
<td>17</td>
<td>+ 4</td>
<td>+ 31</td>
</tr>
<tr>
<td>1991-92</td>
<td>18</td>
<td>+ 1</td>
<td>+ 6</td>
</tr>
<tr>
<td>1992-93</td>
<td>20</td>
<td>+ 2</td>
<td>+ 11</td>
</tr>
<tr>
<td>1993-94</td>
<td>22</td>
<td>+ 2</td>
<td>+ 10</td>
</tr>
<tr>
<td>1994-95</td>
<td>24</td>
<td>+ 2</td>
<td>+ 9</td>
</tr>
</tbody>
</table>

**Source:** Data collected

**Note:** 1985-1991 - Data collected  
1992-1995 - Estimated values
A study of the table leads to the following observations:

1. There has been a rising trend in the Choultry receipts. It had raised from Rs. 5 lakhs during the year 1984-85 to Rs. 11 lakhs during the year 1990-91.

2. There is almost uniformity in the amount of change except during the years 1986-87 and 1990-91.

3. There are irregular variations in the rate of increase from the years 1984-85 to 1990-91. The rate of increase is 67% during the year 1986-87. It is very high when compared to the remaining years.

It is expected through trend analysis that the choultry receipt will rise from Rs. 18 lakhs during the year 1991-92 to Rs. 24 lakhs during the year 1994-95. The amount of change is showing consistency and the rate of increase during the years 1991-92 and 1994-95 almost remains the same.

Eventhough the I.I. Devasthanams income through choultry receipts from other temples is showing an increasing trend, the income through this item is very low when compared to the other items of revenue receipts like Arjitham as shown in the table 4.10.
Low income through this item is mainly on account of the following reasons:

1) **According to the needs of the pilgrims**

Choultries are meant for catering to the needs of the pilgrims. In most of the places, facilities are offered free of cost.

2) **Low charge in case of paid accommodation**

The charge paid for accommodation in cottages and for suites in Guest House is very reasonable.

3) **Number of Pilgrims**

Majority of the devotees visiting other temples will not stay at these places since these places are within 10 km distance from Tirupati. They come back to Tirupati the same day. Thus they are not using the facilities at these places.

**Analysis of Miscellaneous Receipts in Other Temples**

Miscellaneous receipts includes the following items:

1) Miscellaneous sale receipts
2) Miscellaneous temple receipts

Miscellaneous temple receipts includes the following:

1) Toll-gate receipts
2) Rent recoveries from staff quarters
3) Profit on the sale of fixed assets.

Miscellaneous temple Receipts includes -
The use of human hair collections and Purohit 


dhāraṅgaṁ.

abadh 3.15 gives a detailed picture of the 

įvēraṭeṇaṁ receipts in other temples during the years 

įvēraṭeṇaṁ.
Table 4.12

RECEIPTS OF OTHER TEMPLES (TEMPLES OTHER THAN TIRUMALA TEMPLE)

(MISCELLANEOUS RECEIPTS)

1985-95

<table>
<thead>
<tr>
<th>Year</th>
<th>Miscellaneous receipts</th>
<th>Volume of change</th>
<th>Increase or decrease to previous year in percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1984-85</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985-86</td>
<td>5</td>
<td>+ 1</td>
<td>+ 25</td>
</tr>
<tr>
<td>1986-87</td>
<td>6</td>
<td>+ 1</td>
<td>+ 20</td>
</tr>
<tr>
<td>1987-88</td>
<td>6</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1988-89</td>
<td>5</td>
<td>- 1</td>
<td>- 17</td>
</tr>
<tr>
<td>1989-90</td>
<td>5</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>1990-91</td>
<td>7</td>
<td>+ 2</td>
<td>+ 40</td>
</tr>
<tr>
<td>1991-92</td>
<td>6</td>
<td>1</td>
<td>- 14</td>
</tr>
<tr>
<td>1992-93</td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1993-94</td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1994-95</td>
<td>6</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(Rupees in Lakhs)

Source: Data collected

Note: 1985-1991 - Data collected
      1992-1995 - Estimated values
The tables give the following facts:

1. The income through miscellaneous receipts is Rs. 4 lakhs in 1984-85. It is likely to go up to Rs. 6 lakhs by 1994-95.

2. There is almost uniformity in the volume of change between 1984-85 and 1970-71.

3. The percentage of increase in this item is high i.e., 44% during the year 1990-91 when compared to the previous years.

4. The rate of change has fallen from 25% during the year 1984-85 to 17% during the year 1988-89.

Other temples, thus receives the least amount through miscellaneous receipts. This has been mainly due to the following reasons:

1. **TOLL-GATE RECEIPTS**:

   There is no toll-gate receipts in other temples.

2. **RENT RECOVERIES FROM STAFF QUARTERS**:

   Other temples receives negligible amount through rent from the staff quarters, as the number of quarters provided is very less. Even these are not used by the staff as they are far away from the town in many places.
J. MISCELLANEOUS TEMPLE RECEIPTS:

Miscellaneous temple receipts mainly consists of the sale of human hair. The institution receives meager amount through this item as tortoise is not popular in other temples.

ANALYSIS OF SALARIES AND WAGES IN OTHER TEMPLES:

Table 4.14 gives a picture of the salaries and wages in other temples during the years 1984-85 to 1994-95.
### Payments of Other Temples (Temples Other Than Tirumala Temple)

#### (Salaries and Wages)

1985-95

(Rupees in Lakhs)

<table>
<thead>
<tr>
<th>Year</th>
<th>Salaries and wages</th>
<th>Volume of change (Difference between current year and previous year)</th>
<th>Increase or decrease to previous year in percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1984-85</td>
<td>31</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985-86</td>
<td>56</td>
<td></td>
<td>+ 16</td>
</tr>
<tr>
<td>1986-87</td>
<td>54</td>
<td></td>
<td>- 5</td>
</tr>
<tr>
<td>1987-88</td>
<td>43</td>
<td>+ 9</td>
<td>+ 26</td>
</tr>
<tr>
<td>1988-89</td>
<td>48</td>
<td>- 5</td>
<td>+ 12</td>
</tr>
<tr>
<td>1989-90</td>
<td>58</td>
<td>+ 10</td>
<td>+ 21</td>
</tr>
<tr>
<td>1990-91</td>
<td>63</td>
<td>+ 5</td>
<td>+ 9</td>
</tr>
<tr>
<td>1991-92</td>
<td>67</td>
<td>+ 4</td>
<td>+ 6</td>
</tr>
<tr>
<td>1992-93</td>
<td>72</td>
<td>+ 5</td>
<td>+ 7</td>
</tr>
<tr>
<td>1993-94</td>
<td>77</td>
<td>+ 5</td>
<td>+ 7</td>
</tr>
<tr>
<td>1994-95</td>
<td>82</td>
<td>+ 5</td>
<td>+ 6.5</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1985-1991 - Data collected

1992-1995 - Estimated values
It can be understood from the table 4.14 that

salaries and wages is showing an increasing tendency. It was Rs. 51 lakhs in 1984-85. This went up to Rs. 63 lakhs by 1991 and is likely to go up to Rs. 82 lakhs by 1994-95.

There has been a declining trend in the volume of change. It has declined from Rs. 36 lakhs during the year 1985-86 to Rs. 14 lakhs during the year 1986-87.

The percentage of increase is very high during the years 1987-88 and 1989-90. There are various factors responsible for such an increase. They are as follows

1. Implementation of revised pay scales at regular intervals (once in 5 years).
2. Sanctioning pilgrim compensation allowances.
3. Time to time enhancement of Dearness allowances.
4. Promotions resulting in higher salary claims.
5. Fresh appointments etc.

ANALYSIS OF MISCELLANEOUS EXPENSES IN OTHER TEMPLES

Miscellaneous expenses include other benefits to employees, grants contributed by T.T.D., Archaka's share in Arjitham Sevas and other miscellaneous items.

Details of miscellaneous expenses is shown in the table 4.15.
<table>
<thead>
<tr>
<th>Year</th>
<th>Miscellaneous Expenses</th>
<th>Volume of change (Difference between current year and previous year)</th>
<th>Increase or decrease to previous year in percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1984-85</td>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985-86</td>
<td>15</td>
<td>+ 2</td>
<td>+ 18</td>
</tr>
<tr>
<td>1986-87</td>
<td>18</td>
<td>+ 5</td>
<td>+ 38</td>
</tr>
<tr>
<td>1987-88</td>
<td>14</td>
<td>- 4</td>
<td>- 22</td>
</tr>
<tr>
<td>1988-89</td>
<td>12</td>
<td>+ 8</td>
<td>+ 57</td>
</tr>
<tr>
<td>1989-90</td>
<td>10</td>
<td>- 6</td>
<td>- 27</td>
</tr>
<tr>
<td>1990-91</td>
<td>23</td>
<td>+ 7</td>
<td>+ 44</td>
</tr>
<tr>
<td>1991-92</td>
<td>23</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1992-93</td>
<td>25</td>
<td>2</td>
<td>+ 9</td>
</tr>
<tr>
<td>1993-94</td>
<td>27</td>
<td>2</td>
<td>+ 8</td>
</tr>
<tr>
<td>1994-95</td>
<td>29</td>
<td>2</td>
<td>+ 7</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1985-1991 - Data collected
      1992-1995 - Estimated values
The table gives the following details:

1. The miscellaneous expenses is showing an incremental tendency except during the years 1987-88, 1989-90 and 1991-92.

2. The percentage of increase is very high and it is 57% during the year 1983-84.

3. There is inconsistency both in the volume of change and the percentage of increase during the year 1984-85 to 1991-92.

4. It is estimated that the amount to be incurred under this head will increase from Rs. 25 lakhs during the year 1992-93 to Rs. 29 lakhs during the year 1994-95. This expectation relating to future years may be on account of the following factors.

1. **INCREASE IN THE COST OF MATERIALS**:

On account of the day-to-day increase in the cost of materials required for printing books, journals and periodicals, the institution has to spend more on the items like books, journals and periodicals for the purpose of promoting religion.
2. ENTERTAINMENT CUSTODIUM WORK:

The institution has to spend more on entertainments like conducting Harathi, Sadas, and various programmes at Ilayamamandiram for the purpose of propagation of Hindu religion and also for promoting co-operation among peoples all over the country.

3. LL.M. FEES AND EXPENSES:

A vast institution and its activities are increasing day-by-day, there is a need to perform the increasing activities with justice. For this purpose, the institution is expected to spend more under this head.

4. PUBLICATION, PRINTING AND STATIONARY:

As the institution is printing a number of books like Bapthagiri (in 4 languages) and other periodicals it is forced to incur heavy expenditure on printing and stationery. Again for sending these books all over the country, the institution has to spend more on postal charges also.

5. TAXES AND LICENSES:

Increasing cost of taxes and licenses also leads to rise in miscellaneous expenses.
s. TRAVELLING EXPENSES TO EMPLOYEES:

Among the various benefits provided by the T.T.O. to its employees like pension, Ex-gratia, study, education and training, travelling expenses is the most important item. On account of the increase in the cost of transport the institution is forced to spend more on this item.

5. TRAVELLING EXPENSES OF T.T.O. BOARD MEMBERS:

T.T.O. has to bear the travelling expenses of the members of the Board attending the monthly meetings. This forms part of miscellaneous expenses.

6. INCREASE IN THE SITTING FEES:

As Board meeting of T.T.O. is conducted every month, the institution has to spend on the sitting fees for the members of the T.T.O. Board.

ANALYSIS OF REVENUE RECEIPTS AND REVENUE PAYMENTS OF OTHER TEMPLES (CONSOLIDATED):

A consolidated version of Receipts and Payments of other temples can be prescribed as shown in Table 4.16.
Table 4.16

RECEIPTS AND PAYMENTS OF OTHER TEMPLES (TEMPLES OTHER THAN SRI TIRUMALA TEMPLE)

(Consolidated)

1985 - 95

(Rupees in lakhs)

| Years   | Receipts | | | Payments | | | Deficit | |
|---------|----------|-----------------|----------|----------|-----------------|----------|
|         | Amount   | $Volume of Change | Increase or decrease to previous year % | Amount   | $Volume of Change | Increase or decrease to previous year % | Amount   | $Volume of Change | Increase or decrease to previous year % |
| 1984-85 | 32       | -                | -        | 57       | -                | -        | 25       | -                | -        |
| 1985-86 | 36       | + 4              | + 13     | 63       | + 6              | + 10     | 27       | + 2              | + 8      |
| 1986-87 | 45       | + 9              | + 25     | 68       | + 5              | + 8      | 23       | - 4              | - 15     |
| 1987-88 | 52       | + 7              | + 16     | 77       | + 9              | + 13     | 25       | + 2              | + 9      |
| 1988-89 | 57       | + 5              | + 10     | 94       | + 17             | + 22     | 37       | + 12             | + 48     |
| 1989-90 | 68       | + 11             | + 19     | 99       | + 5              | + 5      | 31       | - 6              | - 16     |
| 1990-91 | 75       | + 7              | + 10     | 117      | + 18             | + 18     | 42       | + 11             | + 35     |
| 1991-92 | 80       | + 5              | + 7      | 122      | + 5              | + 4      | 42       | 0                | 0        |
| 1992-93 | 87       | + 7              | + 9      | 132      | + 10             | + 8      | 45       | + 3              | + 7      |
| 1993-94 | 94       | + 7              | + 8      | 142      | + 10             | + 8      | 48       | + 3              | + 7      |
| 1994-95 | 101      | + 7              | + 7      | 152      | + 10             | + 8      | 51       | + 3              | + 6      |

* Difference between current year and previous year

Source : Data collected

% : Percentage

Note : 1985-91 - Data collected

1992-95 - Estimated values obtained
It can be understood from the table 4.16 that revenue receipts and revenue payments are showing an incremental tendency. The revenue receipts under this head rose from Rs. 32 lakhs during the year 1984-85 to Rs. 5 lakhs during the year 1991-92 and the revenue payments increased from Rs. 57 lakhs to Rs. 117 lakhs during the same period.

(2) The volume of change is more in the revenue payments compared to revenue receipts. It is between Rs. 4 lakhs and Rs. 11 lakhs in the case of revenue receipts but the change is between Rs. 6 lakhs and Rs. 18 lakhs in the case of revenue payments.

(3) Even though the revenue receipts and revenue payments show an increasing trend, the revenue payments are much more than the revenue receipts. This resulted in deficit.

(4) The deficit in all other temples is also showing a rising trend. It has raised from Rs. 25 lakhs during the year 1984-85 to Rs. 51 lakhs during 1994-95.

(5) During the years 1986-87 and 89-90, the deficit is showing an decreasing trend. This is on account of the fact that the rate of change in the revenue payments is less than the revenue receipts. The revenue payments
TEMPLES OTHER THAN TIRUMALA
CONSOLIDATED REVENUE RECEIPTS AND
REVENUE PAYMENTS FOR THE YEARS 1985-1995

Rs. LAKHS

YEARS

1985 86 87 88 89 90 91 92 93 94 95

RR. ACTUALS — RR. TRENDS □ RP. ACTUALS □ RP. TRENDS
receipts from only Rs. 03 lakhs during the year 1985-86 to 48 lakhs during the years 1986-87. But regarding the revenue receipts the amount on Miscellaneous expenses has risen from Rs. 36 lakhs during the year 1985-86 to Rs. 45 lakhs during the year 1986-87.

The changes in receipts and payments of other temples can be better understood on observation of the Figures 4.16(6) and 4.16(8).

The following factors are responsible for the derelict in other temples.

1. ARJITHAM RECEIPTS:

The arjitham receipts through other temples is very low and is incomparable with Sri Tirumala Temple. This has been mainly due to the following reasons:

(a) NUMBER OF PILGRIMS:

Most of pilgrims who visit Tirumala Temple may not visit these temples due to their pre-occupied schedules and other problems.
There is a decrease in the number of devotees visiting these temples and their disinterest in participation in the performance of various sevas to the deity like alavandavem, thomalaseva, Thiruppavada etc.

Other temples receive negligible and inconsiderable amount through this item as shown in Table 1.5. This is because of two reasons viz.

a. Free distribution of prasadams to pilgrims.

b. Major portion of the prasadams being taken by prasadarti as per customs.

The amounts charged for accommodation in cottages and for meals in Guest Houses are actuals only leaving no surplus. The amenities in the cottages namely furniture, water supply, lighting etc., are satisfactory compared to what is available outside in lodging houses. The rates fixed are definitely on the lower side with justification for increase.
is compared to Tirumala Hills, the transactions at Tirupati are very much less which is due to the reason that the pilgrims do not stay for longer periods at Tirupati but during the transitional period between arrival at Tirupati and departure to Tirumala. Even at Tirupati, there is more free accommodation than paid accommodation which increases expenditure under this head. The rates in the main chawlis are also very low compared to other private lodging houses at Tirumala.

1. **MISCELLANEOUS RECEIPTS:**

   Other temples receive a negligible amount through sale of human hair, rent recoveries from staff quarters, and sale of I.T.D publications.

2. **INCREASING COST OF MATERIALS:**

   1. Devasthanams is spending more income on the preparation of prasadams in other temples. This increasing cost may be due to the following reasons.

   (a) Increase in the cost of ingredients required for the preparation of prasadams.

   (b) A rise in the cost of fuel.

   (c) A rise in the staff salaries.

   (d) Distribution of more prasadams free of cost to locals on important temple festivals.
3. FALL IN NUMERS OF PILGRIMS VISITING OTHER TEMPLES:

Most of the pilgrims who visit Tirumala temple may not visit these temples due to their tight schedules and other problems.

Though detailed is noticed in other temples, T.T. Devecathanams, being a religious institution and its object is to propagate Hinduism and Harmony among the people and to serve for national integration, it is the responsibility of the T.T. Devasthanams to maintain these temples according to custom and usage. This can help preserve our cultural heritage on high standards.

The excess expenditure has to be considered as an inevitable item of expenditure. But steps can be taken up, to popularise these temples also among the pilgrims. Introducing new sevas and ubhayams can be thought of with a view to increase the income to the maximum extent possible.