CHAPTER V

ANALYSIS OF REVENUE RECEIPTS AND REVENUE PAYMENTS: SERVICE DEPARTMENTS
CHAPTER V

ANALYSIS OF REVENUE RECEIPTS AND REVENUE PAYMENTS OF SERVICE DEPARTMENTS

Tirumala Tirupati Devasthanams is maintaining a separate service department to meet the requirements of various temples under its control.

The service department for temples is in charge of the following departments:

1. S.V. Dairy Farm
2. Forest Department and
3. Garden Department.

1. S.V. DAIRY FARM:

The Dairy farm is entrusted with the following activities. This department attends to the supply of

a) Dairy products like milk, butter, ghee etc., to temples at Tirumala, Tirupati and Tiruchanoor.

b) To maintain the paraphernalia viz., animals like elephants, horses, bulls etc., to add pomp and splendour at the time of processions of deities as per age old customs.

c) To house and bring up the animals offered by the devotees as 'kanuka' to the temples.
d) For production and supply of paddy, flowers, coconut, vegetables, mango leaves etc., to the temples.

e) To supply 'civet' oil to the Tirumala Temple and Tirupati temples.

**FOREST DEPARTMENT**:

Forest department is expected to meet the following assignments:

a) Beautification of area surrounding Tirumala Temple by way of planting ornamental flowers, shade bearing and fruit bearing trees.

b) For planting trees in all institutions in and around Tirupati wherever land is available.

c) To supply fuel for use in temple kitchens.

In order to achieve the above objectives, T.T.D. is maintaining 500 hectares of Urban forest area near Tirupati town.

**GARDEN DEPARTMENT**:

The functions of this department are:

a) To maintain flower and ornamental gardens at Tirumala and Tirupati
b) For supplying flowers to the various temples of T.T.D. for decoration to the deities.

**SOURCES OF FUNDS:**

Service departments for temples receive income through various sources as shown in the following chart.

**SERVICE DEPARTMENTS FOR TEMPLES**

**SOURCES OF FUNDS**

- Capital receipts
- Revenue receipts

- Sale of livestock receipts
- Varthana receipts
- Miscellaneous Sales receipts

- Milk sales

* Animals donated to the Lord by devotees as Godanam.
UTILISATION OF FUNDS:

Service departments for temples utilise their funds for different purposes as presented in the following chart:

<table>
<thead>
<tr>
<th>Capital payments</th>
<th>Revenue payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase of utensils and Machinery</td>
<td>Purchase of land development and expenses</td>
</tr>
<tr>
<td>Purchase of plant and machinery</td>
<td>Purchase of livestock and equipment</td>
</tr>
<tr>
<td>Purchase of feed, paddy straw, medicines, pesticides etc.</td>
<td>Purchase of garden feed, paddy straw, implements</td>
</tr>
<tr>
<td>Purchase of spare parts for machines</td>
<td>Payment of wages</td>
</tr>
<tr>
<td>Purchase of miscellaneous expenses</td>
<td>Purchase of miscellaneous expenses</td>
</tr>
</tbody>
</table>

Details of Revenue receipts and payments in respect of Service Departments (Temples) are shown in the following Tables 5.1(A) and 5.1(B) respectively.
Table 3.1(A)

SERVICE DEPARTMENTS FOR TEMPLES.

COMPARATIVE STATEMENT OF REVENUE RECEIPTS

1985-95

(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>M/s. Sales receipts</td>
<td>7 (100)</td>
<td>11 (100)</td>
<td>11 (100)</td>
<td>16 (100)</td>
<td>15 (100)</td>
<td>12 (100)</td>
<td>13 (100)</td>
<td>16 (100)</td>
<td>17 (100)</td>
<td>18 (100)</td>
<td>19 (100)</td>
<td>14 (100)</td>
</tr>
<tr>
<td>Total</td>
<td>7 (100)</td>
<td>11 (100)</td>
<td>11 (100)</td>
<td>16 (100)</td>
<td>15 (100)</td>
<td>12 (100)</td>
<td>13 (100)</td>
<td>16 (100)</td>
<td>17 (100)</td>
<td>18 (100)</td>
<td>19 (100)</td>
<td>14 (100)</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1985-91 Data collected

1992-95 Estimated values
### Table 5.1(b)

**SERVICE DEPARTMENTS FOR TEMPLES**

**COMPARITIVE STATEMENT OF REVENUE PAYMENTS**

1985-95

(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>Purchases during the year</td>
<td>13</td>
<td>17</td>
<td>21</td>
<td>26</td>
<td>26</td>
<td>31</td>
<td>33</td>
<td>37</td>
<td>41</td>
<td>44</td>
<td>47</td>
<td>30</td>
</tr>
<tr>
<td>Salaries and Wages</td>
<td>33</td>
<td>31</td>
<td>36</td>
<td>50</td>
<td>52</td>
<td>52</td>
<td>86</td>
<td>81</td>
<td>89</td>
<td>97</td>
<td>105</td>
<td>65</td>
</tr>
<tr>
<td>Miscellaneous Expenses</td>
<td>81</td>
<td>95</td>
<td>124</td>
<td>139</td>
<td>153</td>
<td>219</td>
<td>212</td>
<td>242</td>
<td>266</td>
<td>290</td>
<td>314</td>
<td>194</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>127</td>
<td>143</td>
<td>181</td>
<td>215</td>
<td>231</td>
<td>302</td>
<td>331</td>
<td>360</td>
<td>396</td>
<td>431</td>
<td>466</td>
<td>289</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1985-91 Data collected

1992-95 Estimated values
SERVICE DEPARTMENTS FOR TEMPLES
REVENUE RECEIPTS FOR THE YEARS 1985 - 95

Rs. LAKHS

YEARS

MIS. RECEIPTS
ANALYSIS OF REVENUE RECEIPTS OF SERVICE DEPARTMENTS FOR TEMPLES:

It is understood from the Table 5.1(A) that miscellaneous sales receipts is the only source of revenue for this department. The average income under this head between 1984-91 is around Rs. 14 lakhs. It is estimated that the annual income during 1991-92 to 1994-95 will be around Rs. 17 lakhs. Revenue Receipts position will be clear from the Fig 5.1(A).

ANALYSIS OF REVENUE PAYMENTS OF SERVICE DEPARTMENTS FOR TEMPLES:

Revenue payments in this institution include mainly purchases, payment of salaries and wages and miscellaneous expenses as shown in the table 5.1(B).

It appears from the table that revenue payments are showing an increasing trend. It was only Rs.127 lakhs in total, during the year 1984-85 and reached to Rs.331 lakhs during the year 1990-91. This is expected to go up to Rs. 466 lakhs by 1994-95.

PURCHASES:

This is an important head of expenditure for which the funds are utilised. This item covered 10% of the total
SERVICE DEPARTMENTS FOR TEMPLES
REVENUE PAYMENTS FOR THE YEARS 1985-95
(PERCENTAGES)

YEARS


PERCENTAGES

100% -

75% -

50% -

25% -

0% -

PURCHASES

SALARIES & WAGES

MIS.EXPENSES
revenue payments. A near consistency in the share of purchases to total revenue could be noticed in all the years.

**SALARIES AND WAGES:**

This head of expenditure covers 23% of the total revenue payments on an average.

**MISCELLANEOUS EXPENSES:**

Miscellaneous expenses consist of the following items:

(i) Other benefits to employees

(ii) Repairs and maintenance of fixed assets

(iii) and other miscellaneous expenses.

The table gives the following facts in regard to the miscellaneous expenses.

(i) It is observed that there is a continuous incremental tendency in the miscellaneous expenses between 1985 and 1995.

(ii) This item on an average covers 67% of total revenue payments.

(iii) There is a near consistency in the percentage of miscellaneous expenses to total revenue payments during this period. Revenue Payments can be clearly understood from the Fig 5.1(B).
ANALYSIS OF CAPITAL RECEIPTS OF SERVICE DEPARTMENTS FOR TEMPLES:

Capital receipts in case of S.V. Dairy Farm are from sale of livestock. The institution receives negligible amount through sale of livestock as the sales are very limited.

In Garden and Forest Departments, there appear to be no capital receipts as such.

ANALYSIS OF CAPITAL PAYMENTS OF SERVICE DEPARTMENTS FOR TEMPLES:

Capital payments in Service Departments for temples includes the following items:

1. Purchase of livestock, utensils and other office equipments
2. Land development expenses

The department is spending a small amount on the maintenance of the S.V. Dairy Farm, Garden and Forest Departments when compared to other departments.

ANALYSIS OF MISCELLANEOUS RECEIPTS IN THE SERVICE DEPARTMENTS FOR TEMPLES:

The revenue of the service departments for temples consists of mainly through sale of sundry items like milk to some officials of T.T.D.
An analysis of this department receipts is given in Table 5.2.

Table 5.2

**RECEIPTS OF SERVICE DEPARTMENTS FOR TEMPLES**  
(MISCELLANEOUS SALES RECEIPTS)

1985-95

(Rupees in Lakhs)

<table>
<thead>
<tr>
<th>Years</th>
<th>Miscellaneous 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>7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985-86</td>
<td>11</td>
<td>+ 4</td>
<td>+ 57</td>
</tr>
<tr>
<td>1986-87</td>
<td>11</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1987-88</td>
<td>16</td>
<td>+ 5</td>
<td>+ 45</td>
</tr>
<tr>
<td>1988-89</td>
<td>15</td>
<td>- 1</td>
<td>- 6</td>
</tr>
<tr>
<td>1989-90</td>
<td>12</td>
<td>- 3</td>
<td>- 20</td>
</tr>
<tr>
<td>1990-91</td>
<td>13</td>
<td>+ 1</td>
<td>+ 8</td>
</tr>
<tr>
<td>1991-92</td>
<td>16</td>
<td>+ 3</td>
<td>+ 23</td>
</tr>
<tr>
<td>1992-93</td>
<td>17</td>
<td>+ 1</td>
<td>+ 6</td>
</tr>
<tr>
<td>1993-94</td>
<td>18</td>
<td>+ 1</td>
<td>+ 6</td>
</tr>
<tr>
<td>1994-95</td>
<td>19</td>
<td>+ 1</td>
<td>+ 6</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1985-91 Data collected  
1992-95 Estimated values
The table leads to the following observations:

(i) A sort of inconsistency is noticed in the miscellaneous sales receipts over the years 1985-1991.

(ii) There was a declining trend in miscellaneous sales receipts during the years 1988-89 and 1989-90.

(iii) It is estimated that the revenue through this item will rise from 1992-95 and there is likely to be a consistency in both the volume of change and the percentage of change in respect of this item over the years 1992-95.

(iv) When compared to the other departments like service departments for pilgrims, this department is receiving very less amount on miscellaneous sales receipts. This may be on account of the following factors:

1. The institution has to spend mainly on the maintenance of cattle.

2. The supply price of milk is very low and sale of milk to outsiders is almost nil as most of the milk is supplied to temples for no revenue.
ANALYSIS OF PURCHASES IN THE SERVICE DEPARTMENTS FOR TEMPLES

Purchases in service departments for temples includes the following:

1) Purchase of Cattle feed

2) Purchase of flowers

3) Purchase of pesticides

4) Purchase of agricultural implements and garden implements.

Table 5.3 deals with the Revenue Payments of service departments for temples.
## Payments of Service Departments for Temples (Purchases)

### 1985-95

(Rupees in Lakhs)

<table>
<thead>
<tr>
<th>Years</th>
<th>Purchases</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>13</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985-86</td>
<td>17</td>
<td>+ 4</td>
<td>+ 31</td>
</tr>
<tr>
<td>1986-87</td>
<td>21</td>
<td>+ 4</td>
<td>+ 24</td>
</tr>
<tr>
<td>1987-88</td>
<td>26</td>
<td>+ 5</td>
<td>+ 24</td>
</tr>
<tr>
<td>1988-89</td>
<td>26</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1989-90</td>
<td>31</td>
<td>+ 5</td>
<td>+ 19</td>
</tr>
<tr>
<td>1990-91</td>
<td>33</td>
<td>+ 2</td>
<td>+ 6</td>
</tr>
<tr>
<td>1991-92</td>
<td>37</td>
<td>+ 4</td>
<td>+ 12</td>
</tr>
<tr>
<td>1992-93</td>
<td>41</td>
<td>+ 4</td>
<td>+ 11</td>
</tr>
<tr>
<td>1993-94</td>
<td>44</td>
<td>+ 3</td>
<td>+ 7</td>
</tr>
<tr>
<td>1994-95</td>
<td>47</td>
<td>+ 3</td>
<td>+ 7</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1985-91 Data collected

1992-95 Estimated values
Following are the observations in this regard.

(1) Purchases are showing an increase year after year. It has risen from Rs. 13 lakhs during the year 1984-85 to Rs. 33 lakhs during the year 1990-91.

(11) The volume of change in each year is between Rs. 2 and Rs. 5 lakhs.

(111) The rate of change appears to be wide, ranging between 6% and 31%.

(1v) It is estimated that the volume of purchase will be more in the coming periods. It is expected to rise from Rs. 37 lakhs during the year 1991-92 to Rs. 47 lakhs during the year 1994-95. But the volume of change and the percentage of change appears to be consistent with future years (1992-95). Thus there appears to be a consistency.

The following reasons may said to be responsible for increase in the purchases.

a) **PURCHASE OF CATTLE FEED**

The service department for temples is spending a major amount on the purchase of cattle feed and agricultural implements required for farm development. Cost of these items are on the increase from time to time due to
inflationary trends in the country. Apart from this, increase in the number of cattle (additions to live stock) is also demanding supply of more fodder resulting in increase in expenses.

b) **PURCHASE OF FLOWERS**:

Huge quantities of flowers are required for the temples for Puja and decoration in the temples of T.T.D. Flowers valued at several lakhs of rupees are used every year. Though service department for temples is maintaining a Garden department separately, it is not able to meet the needs of all institutions in full. Hence, this division purchases flowers from other suppliers and thus incurs a huge expenditure on purchasing flowers.

c) **LAND DEVELOPMENT EXPENSES**:

The institution is incurring heavy expenditure on the development of waste land to convert them into gardens. The more the extent is taken up for gardening, the higher is the expenditure.

**ANALYSIS OF SALARIES AND WAGES IN THE SERVICE DEPARTMENT FOR TEMPLES**

The salaries and wage payments of the employees working in S.V. Dairy Farm, Garden Department, and Forest Department are shown in Table 5.4
### Table 5.4

**Payments of Service Departments for Temples (Salaries and Wages)**

#### 1985-95

<table>
<thead>
<tr>
<th>Years</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>33</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985-86</td>
<td>31</td>
<td>- 2</td>
<td>- 6</td>
</tr>
<tr>
<td>1986-87</td>
<td>36</td>
<td>+ 5</td>
<td>+ 16</td>
</tr>
<tr>
<td>1987-88</td>
<td>50</td>
<td>+ 14</td>
<td>+ 39</td>
</tr>
<tr>
<td>1988-89</td>
<td>52</td>
<td>+ 2</td>
<td>+ 4</td>
</tr>
<tr>
<td>1989-90</td>
<td>52</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1990-91</td>
<td>86</td>
<td>+ 34</td>
<td>+ 65</td>
</tr>
<tr>
<td>1991-92</td>
<td>81</td>
<td>- 5</td>
<td>- 6</td>
</tr>
<tr>
<td>1992-93</td>
<td>89</td>
<td>+ 8</td>
<td>+ 10</td>
</tr>
<tr>
<td>1993-94</td>
<td>97</td>
<td>+ 8</td>
<td>+ 9</td>
</tr>
<tr>
<td>1994-95</td>
<td>105</td>
<td>+ 8</td>
<td>+ 8</td>
</tr>
</tbody>
</table>

**Source:** Data collected

**Note:** 1985-91 Data collected

1992-95 Estimated values
The table explains the following:

(1) As in the case of other items, in respect of salaries and wages also, we find an increase year after year. In 1984-85, the expenditure under this head stood at Rs. 37 lakhs and went up to Rs. 86 lakhs by 1990-91.

(11) Estimates show that the expenditure is likely to go up to Rs. 105 lakhs by 1994-95.

(111) The behaviour of the expenditure in volume and rate appears to be similar to the behaviour of this item in other institutions. Hence, the same reasons can be made applicable here also for the variations.

(iv) There has been an abnormal increase in salaries and wages during the year 1990-91. This may be due to additions to the staff through new recruitments.

ANALYSIS OF MISCELLANEOUS EXPENSES IN THE SERVICE DEPARTMENTS FOR TEMPLES

Miscellaneous expenditure is another important item, on which more than 60% of the income is spent by the Service Departments for temples. * This item of expenditure includes the following.

* See Table 5.1 (B).
(1) Repairs and Maintenance of fixed assets.

(11) Other miscellaneous expenses like Postage, travelling expenses to employees, Rent, Taxes and licenses, telephone charges etc.

Details of miscellaneous expenses (annual total) is presented in Table 5.5
The table reveals the following observations:

(i) A rising trend is noticed in miscellaneous expenses over a period of years (1985-91).

(ii) Both the volume of change and the rate of change appear to be inconsistent.

(iii) Miscellaneous expenses show an enormous increase during the year 1989-90.

(iv) It is estimated that this item of expenditure will show an increasing trend for future years (1992-95) and there is likely to be consistency in the volume of change and the percentage of change of this item during this period.

This rising trend may be due to the increase in the amount spent on various items like Postages, Telegrams, Stationery, Repairs and Maintenance of fixed assets etc., to meet the day to day activities of the organisation.

Broadly, the wild variations can be linked to the Central Government’s policies in respect of increasing Postage and Telegraph charges, Train fares etc.

ANALYSIS OF RECEIPTS AND PAYMENTS OF SERVICE DEPARTMENTS FOR TEMPLES (CONSOLIDATED FIGURES)

A clear picture of the revenue receipts and revenue payments (consolidated) is shown in Table 5.6
### Table 5.6

**RECEIPTS AND PAYMENTS OF SERVICE DEPARTMENTS FOR TEMPLES**

*(CONSOLIDATED)*

**1985-1993**

<table>
<thead>
<tr>
<th>Years</th>
<th>Receipts</th>
<th>Payments</th>
<th>Deficit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Amount</td>
<td>$Volume of Change</td>
<td>Increase or</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>decrease to</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>previous year %</td>
</tr>
<tr>
<td>1984-85</td>
<td>7</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1985-86</td>
<td>11</td>
<td>+4</td>
<td>+57</td>
</tr>
<tr>
<td>1986-87</td>
<td>11</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1987-88</td>
<td>16</td>
<td>+5</td>
<td>+45</td>
</tr>
<tr>
<td>1988-89</td>
<td>15</td>
<td>-1</td>
<td>-6</td>
</tr>
<tr>
<td>1989-90</td>
<td>12</td>
<td>-3</td>
<td>-20</td>
</tr>
<tr>
<td>1990-91</td>
<td>13</td>
<td>+1</td>
<td>+8</td>
</tr>
<tr>
<td>1991-92</td>
<td>16</td>
<td>+3</td>
<td>+23</td>
</tr>
<tr>
<td>1992-93</td>
<td>17</td>
<td>+1</td>
<td>+6</td>
</tr>
<tr>
<td>1993-94</td>
<td>18</td>
<td>+1</td>
<td>+6</td>
</tr>
<tr>
<td>1994-95</td>
<td>19</td>
<td>+1</td>
<td>+6</td>
</tr>
</tbody>
</table>

**Source:** Data collected

**Note:** 1985-91 Data collected

1992-95 Estimated values

$\text{\#}$ Difference between current year and the previous year  $\% = \text{percentages.}$
analysis of the table leads to the following observations.

1. a rising trend is observed both in receipts and payments during the year 1985-91. but the volume of increase in the payments is greater and incomparable with the volume of increase in receipts and this resulted in a deficit.

2. there has been a sudden fall in deficit during the year 1988-89. the rate of deficit has fallen from 17% during the year 1987-88 to 0% during the year 1988-89.

this sudden fall in deficit can be attributed to the following reasons:

1. there was no change in the purchases during the year 1983-84 and it remains the same as in the year 1987-88 (refer table 5.2).

2. the rate of increase in salaries and wages was low. it has declined from 39% during the year 1987-88 to 4% during the year 1988-89 (refer table 5.4).

3. the percentage of increase in miscellaneous expenses has declined from 12% to 10% during the year 1988-89 (refer table 5.5).
SERVICE DEPARTMENTS FOR TEMPLES
REVENUE RECEIPTS, REVENUE PAYMENTS &
DEFICIT FOR THE YEARS 1985 TO 1995

Rs. LAKHS

YEAR

1985 86 87 88 89 90 91 92 93 94 95

REVENUE RECEIPTS
REVENUE PAYMENTS
REVENUE DEFICIT
SERVICE DEPARTMENTS FOR TEMPLES
CONSOLIDATED REVENUE RECEIPTS & REVENUE PAYMENTS FOR THE YEARS 1985 TO 1995

Rs. LAKHS

YEARS

1985 86 87 88 89 90 91 92 93 94 95

PRACTUALS PRACTUALS PRACTUALS PRACTUALS
(iv) Regarding the miscellaneous sales receipts, the rate of change has fallen from 45% during the year 1987-88 to 6% during the year 1988-89 (Refer Table (5.2)).

(5) The deficit has suddenly risen from 8% during the year 1988-89 to 34% by the year 1989-90.

This variation may arise due to the following reasons.

(i) It is interesting to state that there was no change in the purchases during the year 1988-89. But this item of expenditure has increased by 19% by the year 1989-90 (Refer Table 5.3).

(i1) We find an abnormal increase in the miscellaneous expenses during the year 1989-90. The volume of change is between Rs. 14 lakhs and Rs. 66 lakhs during the years 1988-89 and 1989-90 (Refer Table 5.5).

(i11) Miscellaneous sales receipts have declined by 20% during the year 1989-90 (Refer Table 5.2).

(4) The rate of change appears to be irregular during the years 1985-1991.

(5) It is estimated that receipts and payments will show an incremental tendency and the volume of change found to be the same for the years 1992-95. The details of deficits, variations etc., are shown in Figure 5.6(A) and 5.6(B).
There are various factors which give rise to deficit in the service departments for temples. They can be listed as follows:

(I) **RAPID INCREASE IN THE PURCHASES**: The rapid increase in the purchases is one of the main reasons for the increase in deficit. It consists of the following factors leading to rise in purchases.

(a) The milk yield in S.V. Dairy farm after meeting the temple requirements is not sufficient to meet the total requirements of all T.T.D. institutions especially to the canteens for Annadana Scheme. As such milk is being purchased from A.P.D.D.C. Limited, Chittoor, when the supply price is revised the deficit also increases.

(b) This department is spending heavily on the purchase of cattle feed and implements for forest departments as the T.T.D. is not having any source for supply of these items.

(c) The flowers in the T.T.D. Garden is not sufficient to meet the needs of all temples for Nitya Dittam and therefore the department has to purchase flowers locally. Thus the expenditure under this head is on the increase.
AFFORESTATION: The implementation of the scheme of afforestation of the hills as a matter of policy is resulting in heavy expenditure to the management. This is another reason for the wide deficit.

The institution is also incurring heavy expenditure in the planting of trees in several institutions in and around Tirupathi. This involves heavy land development costs which are non-recoverable.

As a service department for temples is purely a service institution essential for the performance of customary rites in the temple, there is no significant income to this department.

Thus the huge revenue expenditure in the Service departments for temples is considered to be inevitable.
ANALYSIS OF REVENUE RECEIPTS AND REVENUE PAYMENTS OF SERVICE DEPARTMENTS FOR PILGRIMS

Tirumala Tirupati Devasthanams is rendering a good lot of free service to the public. The institution is well recognised all over the world. To attend to the public needs and offer timely service, the T.T.D. is maintaining a separate service department headed by a Special Grade Deputy Executive Officer. Several Schemes are formed and implemented by this department for serving the people in general and the pilgrims in particular. A few of the important services rendered are discussed below.

SERVICES RENDERED:

1. CHOWLTRIES:

T.T.D. constructed a number of choultries* and cottages at different places to provide free and paid accommodation for the pilgrims. T.T.D. is having a well organised reception system to manage these free choultries and paid cottages. Allotment of accommodation on the hills is done by the reception office, Tirumala. At Tirumala there are about 1000 free rooms and 1430 cottages on rentals apart from 12 guest houses with 640 suites. Similar facilities are also made available at Tirupati, Srisailam, Kishikesh and many other important places of worship.
2. CANTEENS:

Providing hygienic food is the main aim of the canteens. T.T.D. is maintaining a number of canteens at Tirumala and Tirupati to meet the needs of pilgrims. The object of this scheme is to maintain the quality of the food stuffs at reasonable prices eliminating the sale of spurious items by local unscrupulous vendors.

A new scheme known as S.V. Nithya Annadana Scheme, is also introduced by the T.T.D on 6-4-1985. Under this scheme free meals are provided to about 10000 pilgrims every day. The financial needs of the scheme is met from the Philanthropists contribution supplemented by a matching grant from the T.T.D.

3. HEALTH AND SANITATION:

Health and Sanitation is to be maintained in the interest of the health of the pilgrims visiting Tirumala. For this purpose, the services of the Health officer are taken and there are various sanitary inspectors who supervise the work of maintaining sanitation. This

As on 1990 Rs. 2,50,00,000 are collected as donation towards S.V. Nitya Annadana Scheme. Equal matching contribution is made by the T.T.D. These amounts are deposited in Nationalised Banks, the interest earned thereon is used to run the scheme.
department is spending considerable amounts for the maintenance of health and sanitation. Protected water is also supplied by this department.

4. SECURITY AND VIGILANCE DEPARTMENT:

This department is created for meeting the following requirements:

(a) for providing security to the valuable properties of the T.T.D.
(b) to maintain law and order at Tirumala and
(c) to maintain smooth functioning of the temples and regulation of pilgrims during temple festivals and other peak seasons.

5. INFORMATION CENTRES:

These are established by the T.T. Devasthanams with the object of -

a) Providing information about T.T.D. to the needy
b) Selling T.T.D. Publications.
c) Acting as a link between the T.T.D. and the public.

There are about 22 information centres situated at various places.

* See Appendix for a list of T.T.D. Information Centres.
6. **T.T.D. PRINTING PRESS:**

T.T.D. is maintaining a Printing Press for the purpose of printing and publishing religious information in the form of pamphlets, guide books, periodicals like Sapthagiri, greeting cards, calendars etc. Apart from the above, the press also undertakes to supply the departments stationery like Registers, Receipts, Letter pads, Envelopes, and Labels. The press is also undertaking printing and publication of epics and their translations in various Indian languages. These are sold to the public at subsidised prices.

7. **KALYANAMANDAPAMS:**

These mandapams are well equipped to meet the needs of a Hindu marriage. The mandapams are given to public at fixed daily rent. Thus Kalyanamandapams are a source of revenue to T.T. Devasthanams. For the benefit of the public T.T.D. has constructed a number of Kalyanamandapams at different places.*

8. **S.V. MUSEUMS:**

Museums are maintained for the purpose of educating the pilgrim public in temple art and Indian culture. T.T.D. is maintaining two museums one each at Tirupati and Tirumala.

* See Appendix for a list of Kalyanamandapams. P: XII
9. HOSPITALS AND DISPENSARIES:

I.I.D. is providing health services to the public through the maintenance of dispensaries and hospitals (numbering 9) covering Allopathy, Ayurveda and Yoga faculties. A new superspeciality hospital is also coming up at Tirupati at a cost of about Rs. 10 crores, by name Sri Venkateswara Institute of Medical Sciences (SVIMS).
The sources of funds to the service departments is shown in the following flow chart.

SERVICE DEPARTMENTS FOR PILGRIMS

SOURCES OF FUNDS

Capital Receipts (Allocations/Sale of fixed assets)

Revenue Receipts

Choultry receipts
Canteen Sales
Miscellaneous receipts

Miscellaneous sales receipts
Miscellaneous temple receipts
Toll-gate receipts
Other miscellaneous receipts
U T I L I S A T I O N  O F  F U N D S:

The funds derived through various sources by the Service Departments (for pilgrims) are utilised for various purposes as shown below:

SERVICE DEPARTMENTS FOR PILGRIMS

UTILISATION OF FUNDS

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<table>
<thead>
<tr>
<th>Capital payments</th>
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<th>Revenue payments</th>
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<table>
<thead>
<tr>
<th>Purchase of fixed assets</th>
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<table>
<thead>
<tr>
<th>Purchases</th>
</tr>
</thead>
<tbody>
<tr>
<td>Material, Stationery,</td>
</tr>
<tr>
<td>Salaries, Wages,</td>
</tr>
<tr>
<td>Miscellaneous expenses, Consumables etc.</td>
</tr>
</tbody>
</table>
ANALYSIS OF REVENUE RECEIPTS OF SERVICE DEPARTMENTS FOR PILGRIMS.

Revenue receipts in respect of service departments for pilgrims, include the following items.

1. Choultry Receipts
2. Canteen sales
3. Miscellaneous temples/sales receipts.

An account of the above receipts is given in table 5.7 (A).
### SERVICE DEPARTMENTS FOR PILGRIMS

#### COMPARATIVE STATEMENT OF REVENUE RECEIPTS

1985-95

(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>
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<tbody>
<tr>
<td>Choultry Receipts</td>
<td>74</td>
<td>86</td>
<td>102</td>
<td>164</td>
<td>194</td>
<td>229</td>
<td>253</td>
<td>289</td>
<td>322</td>
<td>355</td>
<td>388</td>
<td>223</td>
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<td>(37)</td>
<td>(37)</td>
<td>(39)</td>
<td>(40)</td>
<td>(41)</td>
<td>(41)</td>
<td>(36)</td>
</tr>
<tr>
<td>Misc.temple Receipts</td>
<td>84</td>
<td>102</td>
<td>47</td>
<td>106</td>
<td>110</td>
<td>139</td>
<td>143</td>
<td>148</td>
<td>159</td>
<td>170</td>
<td>181</td>
<td>126</td>
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<td>(14)</td>
<td>(23)</td>
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<td>(20)</td>
<td>(20)</td>
<td>(19)</td>
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<td>(20)</td>
</tr>
<tr>
<td>Canteen Sales</td>
<td>66</td>
<td>106</td>
<td>97</td>
<td>82</td>
<td>102</td>
<td>137</td>
<td>142</td>
<td>147</td>
<td>157</td>
<td>167</td>
<td>177</td>
<td>125</td>
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<td>(23)</td>
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<td>(20)</td>
<td>(19)</td>
<td>(19)</td>
<td>(19)</td>
<td>(20)</td>
</tr>
<tr>
<td>Misc.Receipts</td>
<td>64</td>
<td>75</td>
<td>97</td>
<td>107</td>
<td>75</td>
<td>83</td>
<td>103</td>
<td>102</td>
<td>106</td>
<td>110</td>
<td>114</td>
<td>94</td>
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<td>(22)</td>
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<td>(14)</td>
<td>(13)</td>
<td>(13)</td>
<td>(13)</td>
<td>(15)</td>
</tr>
<tr>
<td>Toll-gate Receipts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>29</td>
<td>36</td>
<td>45</td>
<td>53</td>
<td>61</td>
<td>69</td>
<td>77</td>
<td>53</td>
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<td>(8)</td>
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<td>(9)</td>
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<tr>
<td>Total</td>
<td>288</td>
<td>369</td>
<td>343</td>
<td>459</td>
<td>510</td>
<td>624</td>
<td>686</td>
<td>739</td>
<td>805</td>
<td>871</td>
<td>937</td>
<td>621</td>
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<td>(100)</td>
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<td>(100)</td>
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<td>(100)</td>
<td>(100)</td>
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</tr>
</tbody>
</table>

**Note:** Toll-gate receipts for the year 1984-85 to 1987-88 were included in Miscellaneous receipts

**Source:** Data collected

**Note:** 1985-91 Data collected

1992-95 Estimated values
In the above table, it is observed that the receipts are gradually increasing year after year. It has risen in all from Rs. 288 lakhs (1983-85) to Rs. 686 lakhs (1990-91) and is estimated to increase to Rs. 937 lakhs by 1994-95.

CHOWLTRY RECEIPTS:

As can be seen from the table, choultry receipts cover 26% of its total revenue receipts during the year 1984-85 and it is expected to reach 41% by the year 1994-95. Thus an incremental tendency in this item is evident.

MISCELLANEOUS TEMPLE RECEIPTS:

This item includes mainly (a) Sale of human hair; (b) Contributions to purohit Sangham and (c) collection of tonsouring charges. There is near uniformity in the rate of contribution of this head to total receipts between 1984-91 which is between 20% and 29% except during the year 1986-87 (14%). The total receipts under this item has fallen from Rs.102 lakhs (during 1985-86) to Rs. 47 lakhs during the year 1986-87.

This declining trend during the year 1986-87 may be due to the reason that T.T.D. discontinued the collection of tonsouring charges from 1986-87.
It is estimated that the percentage of this item to total revenue receipts will be around 19% for the future years i.e., from 1991-92 to 1994-95. Thus a near consistency can be expected in the miscellaneous Temple receipts contributions to total revenue of the department in the future. This consistency in percentage arises on account of the reason that the amount (or) volume of change during the years 1991-92 to 1994-95 will remain the same.

**Canteen Sales**

Canteen sales is another source of income to the service department.

As shown in Table 5.7(A) irregular variations are noticed in the percentage share of canteen sales to total revenue receipt between 1984-85 and 1990-91. But during the year 1983-84, it has declined from 28% to 18%. This has been mainly due to the fall in the income from Rs. 97 lakhs (1984-85) to Rs. 87 lakhs (1987-88). Similarly, introduction of Nithin Annadhanam might have led to a fall in revenue in the canteens as the number of pilgrims using the canteen for taking meals has fallen significantly.

**Miscellaneous Receipts**

Miscellaneous receipts consists of the following:

1. Sale of L.F.D publications
2. Rent recovered from staff quarters
SERVICE DEPT. FOR PILGRIMS
REVENUE RECEIPTS FOR THE YEARS 1985-1995

Rs. LAKHS

YEARS

CHOLETRY RECEIPTS  CANTEEN SALES  MIS.RECEIPTS

(Miscellaneous Temple Receipts
Miscellaneous Sales Receipts)
3. Job works at T.T.D. press
4. Income from Investments
5. Advertisement receipts etc.

This item covered 22% of the total revenue receipts during the year 1984-85 and the percentage of miscellaneous sales receipts is showing a declining trend. It is estimated that the revenue from miscellaneous sales will further decline to 15% by 1994-95. This fall in revenue can be attributed to increase in the distribution of T.T.D. publications free of cost, higher subsidies and also likely increase in production costs etc.

TOLL-GATE RECEIPTS:

Tollgate receipts is the tariff collected for the use of Tirumala ghat roads by private transport vehicles. This includes toll-gate receipts at Alipiri and at Papavinasanam. Till 1988-89, this item was included in miscellaneous receipts. Thereafter, this is separated and is being shown under a distinct head. This item contributed around 5% to total revenue during the year 1988-89 and increased to 6% during the year 1990-91. It is estimated that the share of this item in the total will go up in the coming years due to the anticipated increase in pilgrim inflow.

A clear picture of revenue receipts is presented in Fig. 5.7(A)
ANALYSIS OF REVENUE PAYMENTS OF SERVICE DEPARTMENTS FOR PILGRIMS

Revenue payments under the service departments for pilgrims include the following items as shown in the table 5.7(I).
### Service Departments for Pilgrims

#### Comparative Statement of Revenue Payments

**1985-95**

(Rupees in Lakhs)

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td><strong>Purchases</strong></td>
<td>96</td>
<td>144</td>
<td>197</td>
<td>191</td>
<td>216</td>
<td>293</td>
<td>340</td>
<td>361</td>
<td>398</td>
<td>436</td>
<td>474</td>
<td>286</td>
</tr>
<tr>
<td><strong>Salaries and wages</strong></td>
<td>286</td>
<td>324</td>
<td>371</td>
<td>465</td>
<td>534</td>
<td>592</td>
<td>739</td>
<td>767</td>
<td>840</td>
<td>913</td>
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<td>620</td>
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<td></td>
<td>(62)</td>
<td>(60)</td>
<td>(55)</td>
<td>(57)</td>
<td>(58)</td>
<td>(56)</td>
<td>(56)</td>
<td>(55)</td>
<td>(54)</td>
<td>(54)</td>
<td>(55)</td>
<td>70</td>
</tr>
<tr>
<td><strong>Miscellaneous expenses</strong></td>
<td>76</td>
<td>76</td>
<td>107</td>
<td>159</td>
<td>174</td>
<td>184</td>
<td>261</td>
<td>268</td>
<td>298</td>
<td>328</td>
<td>358</td>
<td>208</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>458</td>
<td>544</td>
<td>675</td>
<td>815</td>
<td>924</td>
<td>1069</td>
<td>1340</td>
<td>1396</td>
<td>1536</td>
<td>1677</td>
<td>1818</td>
<td>1114</td>
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<td>(100)</td>
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</table>

**Source**: Data collected

**Note**: 1984 - 1991 Data collected

1) **Purchases:** It consists of the following. Different divisions of service departments for pilgrims are spending on the purchase of varieties of items like T.T.D. press-purchase of paper, inks, binding material, films for photographs etc.

2) Salaries and wages to the employees and work charged personnel

3) Miscellaneous expenses

4) Health office- Disinfectants, Injectors and other materials

5) Canteen - purchase of rice, gas, vegetables, grocery etc.

It can be understood from the table that the revenue payments are showing an increasing trend. It has increased from Rs. 458 lakhs during the year 1984-85 to Rs. 1340 lakhs during the year 1990-91 and in future also, it is estimated to increase to Rs. 1818 lakhs during the years 1992-95.

The various heads of payments in the service departments are purchases, salaries (including other benefits) and miscellaneous expenses.

Among the payments, salaries appear to be taking a major share of about 55% followed by purchases, about 23%. The rest is considered to be the miscellaneous payments. The detailed analysis of these expenses are given below.
PURCHASES:

Over the years purchases are showing an incremental tendency. It has risen from Rs. 96 lakhs during the year 1984-85 to Rs. 340 lakhs by 1990-91. It is estimated to be at Rs. 474 lakhs during the year 1994-95. This item covered 21% of the total revenue payments during the year 1984-85 and is expected to go upto 26% during the year 1994-95. There is a near uniformity in the percentage share of these expenses to total between 1985 and 1995.

SALARIES AND WAGES:

It can be seen from the table that the item salaries and wages is showing an increasing trend. It was Rs. 206 lakhs during the year 1984-85 and is likely to be Rs. 906 lakhs by the year 1994-95. Salaries and wages covered 62% of the total revenue payments during the year 1984-85 and is expected to be around 54% during the year 1994-95. The percentage share of salaries and wages is showing a little consistency during the years between 1986-87 and 1994-95.

MISCELLANEOUS EXPENSES:

Miscellaneous expenses under service departments for pilgrims include the following items:

1) Other benefits to employees

2) Carriage Inwards
SERVICE DEPT. FOR PILGRIMS
REVENUE PAYMENTS FOR THE YEARS 1985-1995

Rs. LAKHS

YEARS


PURCHASES  SALARIES & WAGES  MIS EXPENSES
3) Overtime allowances

4) Repairs and Maintenance of fixed assets

5) Insurance and Taxation

6) Other miscellaneous expenses

This item is 17% of the total revenue payments during the year 1984-85 and is estimated to be 20% during the year 1994-95. The amount of miscellaneous expenses is also showing a near consistency varying between 13% and 18%. The variations in revenue payment can be seen clear from Fig 5.7(B).

ANALYSIS OF CHOLTRY RECEIPTS IN SERVICE DEPARTMENTS FOR PILGRIMS

The analysis of choultry receipts in Service Departments for pilgrims is presented in Table 5.8.
### Table 5.3

**Receipts of Service Departments for Pilgrims**

**(Choultry Receipts)**

1985-95

(Rupees in Lakhs)

<table>
<thead>
<tr>
<th>Years</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>74</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985-86</td>
<td>86</td>
<td>+ 12</td>
<td>+ 16</td>
</tr>
<tr>
<td>1986-87</td>
<td>102</td>
<td>+ 16</td>
<td>+ 19</td>
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<tr>
<td>1987-88</td>
<td>164</td>
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<td>+ 61</td>
</tr>
<tr>
<td>1988-89</td>
<td>174</td>
<td>+ 30</td>
<td>+ 18</td>
</tr>
<tr>
<td>1989-90</td>
<td>227</td>
<td>+ 35</td>
<td>+ 18</td>
</tr>
<tr>
<td>1990-91</td>
<td>253</td>
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<td>+ 10</td>
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<tr>
<td>1991-92</td>
<td>289</td>
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<td>+ 14</td>
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<td>1992-93</td>
<td>322</td>
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<td>+ 11</td>
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<tr>
<td>1993-94</td>
<td>355</td>
<td>+ 33</td>
<td>+ 10</td>
</tr>
<tr>
<td>1994-95</td>
<td>363</td>
<td>+ 33</td>
<td>+ 9</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1984 - 1991 Data collected

The Table gives the following facts.

1) There has been a rising trend in the choultry receipts. It was Rs. 74 lakhs during the year 1984-85 and reached Rs. 253 lakhs during the year 1990-91.

2) The volume of change during the year 1987-88 is high at Rs. 62 lakhs.

3) The rate of increase during the year 1987-88 is 61%. This percentage is very high when compared to the remaining periods.

4) There appears to be a fall in the volume of change during the year 1990-91. It has declined to Rs. 24 lakhs during the year 1990-91.

5) Irregular fluctuations are noticed both in the volume of change and the rate of increase in choultry receipts between 1984-85 and 1990-91.

6) It is estimated that the choultry receipts will rise from Rs. 289 lakhs during the year 1991-92 to Rs. 388 lakhs by the year 1994-95. The volume of change between 1987-90 and 1994-95 is approximately constant while the rate of change is dropping.

Various reasons can be attributed to the incremental tendency in choultry receipts for future years. They include the following:
1. **INCREASE IN THE NUMBER OF PILGRIMS**

   Increase in the number of pilgrims, who visit both Tirumala and Tirupati to have the Darshan of Lord Venkateswara, is expected to the more in the coming years.

2. **AVAILABILITY OF COTTAGES AND ROOMS**

   T.T. Devasthanams constructed 1000 rooms, and 1430 cottages. This serves as a measure to increase rented accommodation apart from 12 Guest houses with 640 suites. Most of the pilgrims prefer to stay in T.T. Devasthanams cottages. This can increase revenue.

3. **REASONABLE RATES:**

   The charges collected for accommodation in cottages and for suites in Guest house in T.T. Devasthanams being very reasonable and so the demand for such accommodation is on the increase. If the authorities make it a policy to revise rentals periodically, this can result in an increase in revenue.

**ANALYSIS OF MISCELLANEOUS TEMPLE RECEIPTS OF SERVICE DEPARTMENTS FOR PILGRIMS**

Miscellaneous temple receipts include the following:

1) Contribution to purohit sangham

2) Sale of human hair.

The nature of the miscellaneous temple receipts is presented in Table 5.9.
Table 5.3

RECEIPTS OF SERVICE DEPARTMENTS FOR PILGRIMS

(MISCELLANEOUS TEMPLE RECEIPTS)

1985-95

(Rupees in Lakhs)

<table>
<thead>
<tr>
<th>Years</th>
<th>Miscellaneous temple 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>84</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985-86</td>
<td>102</td>
<td>+ 18</td>
<td>+ 21</td>
</tr>
<tr>
<td>1986-87</td>
<td>47</td>
<td>- 53</td>
<td>- 54</td>
</tr>
<tr>
<td>1987-88</td>
<td>106</td>
<td>+ 59</td>
<td>+125</td>
</tr>
<tr>
<td>1988-89</td>
<td>110</td>
<td>+ 4</td>
<td>+ 4</td>
</tr>
<tr>
<td>1989-90</td>
<td>137</td>
<td>+ 29</td>
<td>+ 26</td>
</tr>
<tr>
<td>1990-91</td>
<td>143</td>
<td>+ 4</td>
<td>+ 3</td>
</tr>
<tr>
<td>1991-92</td>
<td>148</td>
<td>+ 5</td>
<td>+ 3</td>
</tr>
<tr>
<td>1992-93</td>
<td>159</td>
<td>+ 11</td>
<td>+ 7</td>
</tr>
<tr>
<td>1993-94</td>
<td>170</td>
<td>+ 11</td>
<td>+ 7</td>
</tr>
<tr>
<td>1994-95</td>
<td>131</td>
<td>+ 11</td>
<td>+ 6</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1984 - 1991 Data collected

The table reveals the following facts:

1) There has been a rising trend in the miscellaneous temple receipts during the years 1984-85 to 1990-91 except during the year 1986-87.

2) The volume of change is between Rs. 4 lakhs to Rs. 59 lakhs.

3) There has been a significant increase in the amount of change during the year 1987-88. It has risen from Rs. 47 lakhs to Rs. 106 lakhs.

4) Regarding the rate of increase, it is 125% during the year 1987-88. This percentage is incomparable with the remaining figures. The reasons for this abnormality may be as given below:

(a) Owing to the high quality and also the quantity of hair procured from tonsuring, the export of hair by T.T.D. has increased. During the period 1987-88, the selling cost of all the varieties of hair also rose considerably. The authorities disposed off the accumulated hair which resulted in considerable income.*

Usually human hair collections at the ‘kalyanakatta’ (tonsuring centre) was disposed off once in six months.
vi) During the year 1983-89, the rate of increase was only 4%. This percentage is very meagre when compared to the remaining figures.

vii) The receipts during the year 1986-87 amounted to Rs. 47 lakhs. This is mainly on account of the fall in the number of pilgrims and non-availability of disposable jumps of hair in large quantities.

viii) It is estimated that the miscellaneous temple receipts will show a rising trend in general. It will rise from Rs. 148 lakhs during the year 1991-92 to Rs. 181 lakhs during the year 1994-95 and there is likely to be consistency in both volume of change and the rate of increase during the years 1992-95. The rate of increase appears to be around 5% per year on an average. The reasons listed earlier in respect of Table 3.7(A) can be attributed for this situation too.

The reasons for wild variations in respect of this item during the years 1987-88 and 1988-89 can be given below:

1. LOWER INCOME THROUGH SALE OF HUMAN HAIR:

The number of pilgrims visiting Tirumala was not encouraging during this period. Thus the miscellaneous receipts from sale of tonsuring tickets have come down significantly.
The I.T.D. free tonsuring scheme had also led to fall in revenue.

**ANALYSIS OF CANTEEN SALES IN SERVICE DEPARTMENTS FOR PILGRIMS**

Revenue Receipts from Canteen are shown in table 5.10.

* I.T.D. discontinued collecting tonsuring charged w.e.f. 17.4.1990 at 'Kalyanakatta'. 
Table 5.10

RECEIPTS OF SERVICE DEPARTMENTS FOR PILGRIMS
(CANTEEN SALES)

1985-95

(Rupees in Lakhs)

<table>
<thead>
<tr>
<th>Years</th>
<th>Canteen Sales</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>65</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985-86</td>
<td>106</td>
<td>+ 40</td>
<td>+ 61</td>
</tr>
<tr>
<td>1986-87</td>
<td>97</td>
<td>- 9</td>
<td>- 8</td>
</tr>
<tr>
<td>1987-88</td>
<td>82</td>
<td>- 15</td>
<td>- 15</td>
</tr>
<tr>
<td>1988-89</td>
<td>102</td>
<td>+ 20</td>
<td>+ 24</td>
</tr>
<tr>
<td>1989-90</td>
<td>137</td>
<td>+ 35</td>
<td>+ 34</td>
</tr>
<tr>
<td>1990-91</td>
<td>142</td>
<td>+ 5</td>
<td>+ 4</td>
</tr>
<tr>
<td>1991-92</td>
<td>147</td>
<td>+ 5</td>
<td>+ 4</td>
</tr>
<tr>
<td>1992-93</td>
<td>157</td>
<td>+ 10</td>
<td>+ 7</td>
</tr>
<tr>
<td>1993-94</td>
<td>167</td>
<td>+ 10</td>
<td>+ 6</td>
</tr>
<tr>
<td>1994-95</td>
<td>177</td>
<td>+ 10</td>
<td>+ 6</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1984 - 1991 Data collected
The study of the table reveals the following facts:

1) The canteen sales is showing an incremental tendency except during the years 1986-87 and 1987-88.

2) There has been a rapid increase during the year 1985-86 amounting to Rs. 40 lakhs.

3) The volume of change is very meagre during the years 1990-'91 and 1991-'92. It was only Rs. 5 lakhs.


5) The volume of change appears to be very low during the years 1986-'87 and 1987-88. It has fallen from Rs. 40 lakhs during the year 1985-86 to Rs. 9 lakhs and Rs. 15 lakhs during the years 1986-87 and 1987-88. This amount of change is wild and is incomparable with the remaining years. This may be due to the following reasons.

1) **INCREASE IN THE MAINTENANCE COST:**

Declining trend in canteen sales during the years 1986-87 and 1987-88 may be due to an increase in the cost of maintenance of canteens.
11) **INCREASE IN THE COST OF INGREDIENTS:**

The day-to-day increase in the cost of materials required for the preparation of food offered to pilgrims may also lead to lower income through this item.

111) **INCREASE IN PILGRIMS PARTICIPATION IN ANNADANA SCHEME**

This may also lead to fall in canteen sales.

5) Trend analysis shows that the canteen sales will steadily increase in future between 4% and 7% over the previous year. Thus a near consistency is noticeable in the volume of change and the rate of increase in canteen sales between 1990-91 and 1994-95.

**ANALYSIS OF MILCELLANEOUS RECEIPTS IN SERVICE DEPARTMENTS FOR PILGRIMS**

Details of miscellaneous sales receipts are presented in Table 5.11.
**Table 5.11**

RECEIPTS OF SERVICE DEPARTMENTS FOR PILGRIMS

(MISCELLANEOUS RECEIPTS)

1985-95

(Kupees in Lakhs)

<table>
<thead>
<tr>
<th>Years</th>
<th>Miscellaneous 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>64</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985-86</td>
<td>75</td>
<td>+ 11</td>
<td>+ 17</td>
</tr>
<tr>
<td>1986-87</td>
<td>97</td>
<td>+ 22</td>
<td>+ 29</td>
</tr>
<tr>
<td>1987-88</td>
<td>107</td>
<td>+ 10</td>
<td>+ 10</td>
</tr>
<tr>
<td>1988-89</td>
<td>75</td>
<td>- 32</td>
<td>- 30</td>
</tr>
<tr>
<td>1989-90</td>
<td>83</td>
<td>+ 8</td>
<td>+ 11</td>
</tr>
<tr>
<td>1990-91</td>
<td>103</td>
<td>+ 20</td>
<td>+ 24</td>
</tr>
<tr>
<td>1991-92</td>
<td>102</td>
<td>- 1</td>
<td>- 1</td>
</tr>
<tr>
<td>1992-93</td>
<td>106</td>
<td>+ 4</td>
<td>+ 4</td>
</tr>
<tr>
<td>1993-94</td>
<td>110</td>
<td>+ 4</td>
<td>+ 4</td>
</tr>
<tr>
<td>1994-95</td>
<td>114</td>
<td>+ 4</td>
<td>+ 4</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1984 - 1991 Data collected

The table leads to the following analysis:

1) There has been an increasing trend in the miscellaneous sales in general with the exception of 1988-89 and 1991-92.

2) There is an alternative change in the percentage of increase during the years 1985-91.

3) It is found that the miscellaneous sales receipts have fallen from Rs. 107 lakhs during the year 1987-88 to Rs. 75 lakhs during the year 1988-89.

Thus the volume of change is between Rs. 10 lakhs and Rs. 32 lakhs between 1987-88 and 1988-89. The volume of change appears to be low and insignificant during the year 1991-92.

The varying trends may be on account of the following facts.

1) **LOW INCOME THROUGH SALE OF T.T.D. PUBLICATIONS:**

The income received through sale of T.T.D. Publications may be low on account of the fall in the number of purchasers for these publications. Another reason is T.T.D's decision to distribute some of its publications for example: sale of low priced editions and distribution of
works free of cost to devotees on occasions like Sree Var1 Brahmostavam.

11) LOW INCOME THROUGH RENT RECOVERIES FROM STAFF QUARTERS:

Low income collected by way of rent from the staff quarters may also lead to fall in miscellaneous receipts.

4) Using trend analysis, it is noticed that the miscellaneous sales receipts will show a rising trend for the future years. It is estimated to increase from Rs. 101 lakhs during the year 1991-92 to Rs. 114 lakhs about 4% annual increase.

ANALYSIS OF TOLL-GATE RECEIPTS IN SERVICE DEPARTMENTS FOR PILGRIMS

Toll-gate receipts arise in respect of the roads constructed by the T.T. Devasthanams and situated within the areas of Tirumal1 Hills.

There are two toll-gates, one on the road leading to Pappavinasa1am and another at Alip1ri®. The collection of toll-fee is kept under the management of security and vigilance department. The particulars of toll receipts are analysed in Table 5.12

@ Foot of the Hills at Tirupati.
### Table 5.12

<table>
<thead>
<tr>
<th>Years</th>
<th>Toll Gate 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>1985-86</td>
<td>0.27</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1986-87</td>
<td>0.6</td>
<td>+ 7</td>
<td>+ 24</td>
</tr>
<tr>
<td>1990</td>
<td>1.5</td>
<td>+ 9</td>
<td>+ 25</td>
</tr>
<tr>
<td>1991</td>
<td>5.3</td>
<td>+ 8</td>
<td>+ 18</td>
</tr>
<tr>
<td>1992</td>
<td>6.1</td>
<td>+ 8</td>
<td>+ 15</td>
</tr>
<tr>
<td>1993</td>
<td>6.4</td>
<td>+ 8</td>
<td>+ 13</td>
</tr>
<tr>
<td>1994</td>
<td>7.7</td>
<td>+ 8</td>
<td>+ 11</td>
</tr>
</tbody>
</table>

(Rupees in Lakhs)

**Source:** Data collected

**Note:** Toll-gate receipts during the years 1984-85 to 1997-80 were included in miscellaneous receipts.

1992-93 - Estimated values.
it is understood from the table that,

1) Toll-gate receipts during the years 1984-85 to 1987-88 have been included in the miscellaneous receipts.

11) Toll-gate receipts are showing a rising trend during the years 1988-89 to 1990-91 and it is expected that this trend will continue in future also.

111) The volume of change is between Rs. 7 lakhs to Rs. 9 lakhs during the years 1989-90 to 1991-92.

**ANALYSIS OF PURCHASES OF SERVICE DEPARTMENT FOR PILGRIMS**

The volume of purchases of service department is presented in table 5.13.
<table>
<thead>
<tr>
<th>Years</th>
<th>Purchases</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>96</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985-86</td>
<td>144</td>
<td>+ 48</td>
<td>+ 50</td>
</tr>
<tr>
<td>1986-87</td>
<td>197</td>
<td>+ 53</td>
<td>+ 37</td>
</tr>
<tr>
<td>1987-88</td>
<td>191</td>
<td>- 6</td>
<td>- 3</td>
</tr>
<tr>
<td>1988-89</td>
<td>216</td>
<td>+ 25</td>
<td>+ 13</td>
</tr>
<tr>
<td>1989-90</td>
<td>293</td>
<td>+ 77</td>
<td>+ 36</td>
</tr>
<tr>
<td>1990-91</td>
<td>340</td>
<td>+ 47</td>
<td>+ 16</td>
</tr>
<tr>
<td>1991-92</td>
<td>361</td>
<td>+ 21</td>
<td>+ 6</td>
</tr>
<tr>
<td>1992-93</td>
<td>378</td>
<td>+ 37</td>
<td>+ 10</td>
</tr>
<tr>
<td>1993-94</td>
<td>430</td>
<td>+ 38</td>
<td>+ 10</td>
</tr>
<tr>
<td>1994-95</td>
<td>474</td>
<td>+ 38</td>
<td>+ 9</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1985-91 - Data collected
      1992-95 - Estimated values
The table gives the following facts:

1) Purchases show an increasing trend except during the year 1987-88. This item has declined from Rs. 197 lakhs during the year 1986-87 to Rs. 191 lakhs during the year 1987-88. This may be due to the fall in the expenditure on materials required by T.T.D. Press, Canteens, Health Office.

2) The volume of change is wild between Rs. 6 lakhs and Rs. 77 lakhs during the years 1984-85 to 1990-91.

3) It is forecast through trend analysis that the amount to be spent on purchases will increase in the coming years in total. It is likely to increase from Rs. 361 lakhs during 1991-92 to Rs. 474 lakhs during 1994-95.

The rising trend in purchases may arise on account of the following factors.

1) **INCREASE IN THE COST OF MATERIALS USED IN CANTEENS:**

The day-to-day rise in the cost of materials required for the preparation of foodstuffs may lead to increase in the amounts spent on purchases.

2) **INCREASING COST OF MATERIALS USED IN T.T.D. PRESS:**

increase in the cost of paper, inks, binding materials, machinery and spares etc., required for printing
and publishing various journals like Sapthagiri,  
Panchangams, Calendars etc.. may result in an increase in  
total cost of purchases.

3) **RISE IN THE COST OF MATERIALS USED BY THE HEALTH  
WORLD:**

Similarly increase in the cost of materials like  
Disinfectants, Insecticides and other sanitary items used  
for maintenance of Health and Sanitation also leads to  
increases in expenditure under this head.

**ANALYSIS OF SALARIES AND WAGES IN SERVICE DEPARTMENTS FOR  
PILGRIM**

The particulars of salaries and wages in service  
departments are shown in Table 5.14
<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>286</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985-86</td>
<td>324</td>
<td>+ 38</td>
<td>+ 13</td>
</tr>
<tr>
<td>1986-87</td>
<td>371</td>
<td>+ 47</td>
<td>+ 14</td>
</tr>
<tr>
<td>1987-88</td>
<td>403</td>
<td>+ 94</td>
<td>+ 25</td>
</tr>
<tr>
<td>1988-89</td>
<td>434</td>
<td>+ 69</td>
<td>+ 15</td>
</tr>
<tr>
<td>1989-90</td>
<td>592</td>
<td>+ 58</td>
<td>+ 11</td>
</tr>
<tr>
<td>1990-91</td>
<td>737</td>
<td>+147</td>
<td>+ 25</td>
</tr>
<tr>
<td>1991-92</td>
<td>767</td>
<td>+ 28</td>
<td>+ 4</td>
</tr>
<tr>
<td>1992-93</td>
<td>840</td>
<td>+ 73</td>
<td>+ 9</td>
</tr>
<tr>
<td>1993-94</td>
<td>913</td>
<td>+ 73</td>
<td>+ 9</td>
</tr>
<tr>
<td>1994-95</td>
<td>736</td>
<td>+ 77</td>
<td>+ 8</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1985-91 - Data collected
      1992-95 - Estimated values
The following are the observations made according to the table 5.14

1) Salaries and wages have increased by a larger margin during the period between 1984-85 and 1990-91.

2) It is found that there has been an abnormal increase against this item during 1990-91.

3) There has been irregularity in the fluctuations relating to the percentage of increase in salaries and wages during the period between 1984-85 and 1990-91.

4) Estimates show a further increase in this item for future years. This may be due to the following reasons:

(i) Rise in yearly increments
(ii) Rise in overtime allowances
(iii) Fresh appointment etc.

5) There will be consistency both in the volume of change and the percentage of increase for the years 1992-93 to 1994-95.

ANALYSIS OF MISCÉLLANEOUS EXPENSES IN SERVICE DEPARTMENTS FOR PILGRIMS

Table 5.15 presents the details of miscellaneous expenses.
Table 5.15

PAYMENTS OF SERVICE DEPARTMENTS FOR PILGRIMS
(MISCELLANEOUS EXPENSES)

1985-95

(Rupees in Lakhs)

<table>
<thead>
<tr>
<th>Years</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>70</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985-86</td>
<td>76</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1986-87</td>
<td>107</td>
<td>+ 31</td>
<td>+ 41</td>
</tr>
<tr>
<td>1987-88</td>
<td>159</td>
<td>+ 52</td>
<td>+ 49</td>
</tr>
<tr>
<td>1988-89</td>
<td>174</td>
<td>+ 15</td>
<td>+ 9</td>
</tr>
<tr>
<td>1989-90</td>
<td>184</td>
<td>+ 10</td>
<td>+ 6</td>
</tr>
<tr>
<td>1990-91</td>
<td>261</td>
<td>+ 77</td>
<td>+ 42</td>
</tr>
<tr>
<td>1991-92</td>
<td>268</td>
<td>+ 7</td>
<td>+ 3</td>
</tr>
<tr>
<td>1992-93</td>
<td>298</td>
<td>+ 30</td>
<td>+ 11</td>
</tr>
<tr>
<td>1993-94</td>
<td>328</td>
<td>+ 30</td>
<td>+ 10</td>
</tr>
<tr>
<td>1994-95</td>
<td>358</td>
<td>+ 30</td>
<td>+ 9</td>
</tr>
</tbody>
</table>

Source: Data collected

Note: 1985-91 - Data collected
1992-95 - Estimated values
Following are the observations made in this regard:

1) Overall there is an increasing trend in respect of miscellaneous expenses compared to the previous years, and the increase is 49% during the year 1987-88 and 42% in 1990-91.

2) During the years 1987-88 and 1990-91 the T.T.D. paid silver jubilee gifts and ex-gratia to its employees and hence there is an abnormal rise in miscellaneous expenses.

3) It can be observed that from 1992-93 estimates show a steady increase in the miscellaneous expenses. The reasons for such an increase may be as follows:

1) Rise in the volume of expenses on printing and stationery as required by T.T.D. Press.

11) Rise in telephone and other incidental charges.

111) Rise in travelling allowances to employees etc.

ANALYSIS OF RECEIPTS AND PAYMENTS OF SERVICE DEPARTMENTS FOR PILGRIMS

A consolidated version of receipts and payments of Service Departments for Pilgrims is shown in Table 5.16.
<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>288</td>
<td>-</td>
<td>-</td>
<td>458</td>
<td>-</td>
<td>-</td>
<td>170</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1985-86</td>
<td>369</td>
<td>+ 81</td>
<td>+ 20</td>
<td>544</td>
<td>+ 86</td>
<td>+ 19</td>
<td>175</td>
<td>+ 5</td>
<td>+ 3</td>
</tr>
<tr>
<td>1986-87</td>
<td>343</td>
<td>- 26</td>
<td>- 7</td>
<td>675</td>
<td>+ 131</td>
<td>+ 24</td>
<td>332</td>
<td>+ 137</td>
<td>+ 90</td>
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<td>1987-88</td>
<td>459</td>
<td>+ 116</td>
<td>+ 34</td>
<td>815</td>
<td>+ 140</td>
<td>+ 21</td>
<td>356</td>
<td>+ 24</td>
<td>+ 7</td>
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<tr>
<td>1988-89</td>
<td>518</td>
<td>+ 51</td>
<td>+ 11</td>
<td>924</td>
<td>+ 189</td>
<td>+ 13</td>
<td>414</td>
<td>+ 58</td>
<td>+ 16</td>
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<tr>
<td>1989-90</td>
<td>624</td>
<td>+ 114</td>
<td>+ 22</td>
<td>1069</td>
<td>+ 145</td>
<td>+ 16</td>
<td>445</td>
<td>+ 31</td>
<td>+ 7</td>
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<tr>
<td>1990-91</td>
<td>686</td>
<td>+ 62</td>
<td>+ 10</td>
<td>1348</td>
<td>+ 271</td>
<td>+ 25</td>
<td>654</td>
<td>+ 209</td>
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<tr>
<td>1991-92</td>
<td>739</td>
<td>+ 53</td>
<td>+ 8</td>
<td>1396</td>
<td>+ 56</td>
<td>+ 4</td>
<td>657</td>
<td>+ 3</td>
<td>+ 0.46</td>
</tr>
<tr>
<td>1992-93</td>
<td>805</td>
<td>+ 66</td>
<td>+ 9</td>
<td>1536</td>
<td>+ 140</td>
<td>+ 10</td>
<td>731</td>
<td>+ 74</td>
<td>+ 11</td>
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<tr>
<td>1993-94</td>
<td>871</td>
<td>+ 66</td>
<td>+ 0</td>
<td>1677</td>
<td>+ 141</td>
<td>+ 7</td>
<td>806</td>
<td>+ 75</td>
<td>+ 18</td>
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<tr>
<td>1994-95</td>
<td>937</td>
<td>+ 66</td>
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<td>1819</td>
<td>+ 141</td>
<td>+ 8</td>
<td>881</td>
<td>+ 75</td>
<td>+ 9</td>
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</table>

Source: Data collected

Note: 1985-91 Data collected

1992-95 Estimated values

%: Percentage
A study of the table reveals the following facts:

1) It is interesting to state that there was an increase in the both revenue receipts and revenue payments in all the years except during 1986-87.

2) There was an abnormal increase in the revenue receipts during the year 1987-88.

3) Similarly for the year 1990-91, the revenue payments show an abnormal rising trend, which amounted to Rs. 271 lakhs.

4) The percentage of increase in both the revenue receipts and the revenue payments appears to be irregular between 1984-85 and 1991-92. But the variations are in tune with the variations observed in individual cases (same patterns).

5) Though the receipts and payments are showing a rising trend, the rate of increase in the revenue payments is much more than the revenue receipts. This resulted in a deficit.

6) The deficit has risen from Rs. 170 lakhs (1984-85) to 457 lakhs (1991-92). It is likely to go upto Rs. 881 lakhs by 1994-95. This is to be nearly 90% more than the receipts.
SERVICE DEPTS. FOR PILGRIMS
CONSOLIDATED REVENUE RECEIPTS & REVENUE
PAYMENTS FOR THE YEARS 1985-95

Rs. LAKHS

YEARS


R.R.ACTUALS R.R. TRENDS RP.ACTUALS RP.TRENDS
SERVICE DEPTS. FOR PILGRIMS
CONSOLIDATED REVENUE RECEIPTS, REVENUE PAYMENTS & DEFICIT FOR THE YEARS 1985-95

Rs. LAKHS

YEARS


R.RECEIPTS  R.PAYMENTS  DEFICIT
The percentage of increase in deficit during the year 1986 is 90%. This appears to be very high when compared to the remaining years.

It is estimated that both the revenue receipts and the revenue payments will increase in future. This increasing trend can be noticed in respect of deficit also.

Coming to a common understanding, it can be observed that in all the years the payments are nearly double the receipts and thus, the deficit is almost equal to receipts. If the same trend continues, there is the danger of deficit becoming unmanageable.

A clear picture of the revenue receipts, revenue payments and deficit is presented in Fig 5.16(A) and Fig. 5.16(B).

The deficit as explained above arises from the service departments for pilgrims on account of the following reasons.

CHOLTRY RECEIPTS:

Regarding the choultry receipts, as compared to Tirumala hills, the transactions at Tirupati are lesser, which is due to limited accommodation to the pilgrims at
Tirupati. There is more tree accommodation than paid accommodation and T.T.D. is spending large amounts on the maintenance of these choultries and so there is a huge deficit. The tariff in the paid choultries is also very low and is highly subsidised at Tirupati. There is much scope to increase the income under this account by enhancing the tariff for paid accommodation as the charges of T.T.D. are much less compared to other private rentals in the city.

2) Canteen Sales:

Regarding the canteen sales, the main reasons for the deficit are as follows:

1) This is purely a service institution and it has to run on subsidised basis.

2) It is intended to act as a check on the exploitation of devotees by private hotels.

3) A huge amount is being spent for providing food for employees at concessional rates.

4) To arrive at the exact financial position in respect of canteens, the exact amount incurred towards the subsidised meals, entertainment of guests etc., should be worked out and debited to the relevant head of account and credited to the canteen receipts. Thus,
the deficit in respect of this item can be spread to other departments and the burden of this department can be reduced.

**Expenditure in Health Centres:**

Regarding the health centres run by T.T.D. under the T.T.L. N.L, the management has to incur a portion of expenditure out of its income for the maintenance of health and sanitation at Tirumala.

There appears to be a full justification for the increase in expenditure consistent with vast increase in the number of pilgrims visiting the temple town and increase in the cost of procuring the chemicals etc., needed by the department.

4) **Expenditure in T.T.D. Press:**

Another reason for deficit is the working of T.T.D. Press. The books published are sold at subsidised rates. But the cost of printing is increasing significantly day after day. Thus, there is a gap between receipts and expenditure.

5) **S.V. Museums:**

S.V. Museums run by the T.T. Devasthanams is receiving a nominal fee of Rs. 1/- for entrance. This
department is invariably a deficit one, as the expenditure incurred in the maintenance of this division is very high and incomparable with the income received from it.

The service department for pilgrims is meant for providing services to the pilgrims. The services include the following:

- To cater to the facilities for the pilgrims.
- Entertaining the pilgrims
- Looking after the health of pilgrims
- Supply/distribution of T.T.D. publications to the public at subsidised rates or free of cost.

Thus, it is inevitable on the part of T.T. Devasthanams to incur heavy expenditure on the maintenance of this division.