SECTION – A
CHAPTER - I

INTRODUCTION
CHAPTER-I

INTRODUCTION

India, the world's largest democracy, is a secular country with a variety of religions. Hinduism, Jainism, Sikh Panth, Islam and Christianity are the important religions noticed in this country. Of the many religions, Hinduism occupies the first place. So India is also called Hindustan.

IMPORTANCE OF TIRUPATHI:

This land of the Hindus is known for pilgrim centres all through the country. The first of such places is Tirupati, the seat of Lord Venkateswara, also known as Balaji. This temple of Balaji is considered to be the second only to the Vatican of the West in all respects i.e., in respect of number of pilgrims visiting the shrine, income and popularity.

Sri Venkateswara Temple is located on the Tirumala Hills in Andhra Pradesh, India. This temple's annual income is around Rs.130 crores with a similarly heavy expenditure of about Rs.95 crores. On an average, ten thousand pilgrims visit the temple every day.

@ A detailed discussion of the importance of this place is given in the following pages.
The temple's income is received from a number of sources and is utilised for various purposes with pilgrim welfare as the main aim.

TEMPLE MANAGEMENT:

The temple is managed by an autonomous body known as Tirumala Tirupathi Devasthanams. The Board of Trustees is constituted in accordance with the provisions of T.T.D. Act, 1974 (as amended). This body also manages a number of other temples located in and around Tirupati which are under its control.

Tirumala Tirupati Devasthanams is one of the oldest and the richest Hindu Religious Institutions. It was constituted for the propagation of Hindu Dharma, Indian culture, Renovation of Temples, Promotion of Education, Welfare schemes and development of industries for the benefit of the people, after meeting the requirements of the temple and the devotees.

NEED FOR THE STUDY:

The income and expenditure of the temple has been increasing by leaps and bounds for the past few years. This is attracting the attention of the Central and the State Governments from the recent past. The Andhra Pradesh * See chapter IV for details.
Government has an eye on the temple's income to knock away a lion's share. It is this situation that has led the researcher to study the income and expenditure pattern of Tirumala Tirupathi Devasthanams (T.T.Ds). So far no research work is carried on the income and expenditure analysis of T.T.D. Hence, the need for this study arises.

AIMS AND OBJECTS:

The main aim of the study is to understand the income-structure of Tirumala Tirupati Devasthanams and the components therein.

Understanding the expenditure pattern and composition, it is also considered to be necessary to form a definite idea of the income and expenditure pattern of this important religious body. A thorough analysis and understanding of the income and expenditure pattern of Tirumala Tirupati Devasthanams will enable the researcher to arrive at definite conclusions regarding-

a) Sources of income for the temple,
b) Composition of expenditure of the Institution,
c) Variations in income and expenditure,
d) Estimation of future trends in the income and expenditure of the Institution and
e) Arriving at definite conclusions stated in the analysis.
Based on the analysis on the above lines, concrete suggestions are to be put forth for consideration by the T.T.Devasthanams for improving its administrative abilities.

OBJECTS OF THE STUDY CAN BE LISTED AS FOLLOWS:

1. To understand the composition of Tirumala Tirupathi Devasthanams Administration.
2. To analyse the composition and behaviour of the income of T.T.Devasthanams from different angles.
3. To analyse the composition and pattern of the expenditure of T.T.Devasthanams from varied angles.
4. To estimate the future trends in T.T.Devasthanams income and expenditure for the future years.
5. To arrive at definite conclusions relating to the income and expenditure pattern of Tirumala Tirupathi Devasthanams.
6. To suggest measures for improving the working of T.T.Devasthanams based on the above conclusions.

THE HYPOTHESES:

For achieving the above objectives, the study focuses on the following hypotheses which are put to test at appropriate places during the course of the work either directly or indirectly.

1. Accounting procedure in Tirumala Tirupathi Devasthanams is independent on its own though it resembles
Government accounting.

2. The behaviour of revenue receipts in respect of different departments (or) sections of T.T. Devasthanams is not uniform. This varies in accordance with the activities of the respective departments.

3. In general, a gradual increase in revenue can be noticed year after year.

4. Revenue payments in respect of different departments/sections of T.T. Devasthanams also varies in relation to the activities of the respective departments.

5. A few sections of T.T. Devasthanams are only expenditure departments without any noticeable revenue.

6. Total revenue expenses of Tirumala Tirupati Devasthanams are on the increase from time to time.

7. Finally, as the rate of increase in revenue receipts is higher than the rate of increase in revenue payments, a clear surplus can be expected in the years to come.

METHODOLOGY:

This research is an empirical study based on the data collected by the researcher from different sources and the major sources being budget papers and reports of T.T. Devasthanams.

The study relates to the period from 1984-85 to 1994-95. The data relating to 1984-1992 are collected by the researcher while the data relating to 1992-95 are
projections generated through statistical methods.

The thesis is mainly descriptive. The discussions are based on the number of tables structured by the researcher. This is supported by graphs, charts and diagrams at appropriate places.

**Sources of Information:**

Following are the different sources of information for the researcher.

7. Published books on Temple Administration.
8. Personal interviews with T.T.Devasthanams officials and pilgrims.

@ Trend analysis is used to estimate the future values in respect of revenue receipts and payments between 1992-95.
PREVIOUS STUDIES AND POSSIBILITIES FOR FUTURE RESEARCH

A number of studies on T.T.D.s were carried but none of them relate to income and expenditure analysis of T.T.Devasthanams. This study is only a beginning in this direction. There is ample scope for future research in this area specially in the light of ever increasing Government interference with T.T.Devasthanams financial matters.

STATISTICAL TOOLS USED IN THIS DISSERTATION:

The data mostly being secondary, were not suitable for analysis in tune with the objectives of the study in its original form. So, researcher reconstructed the data into different statistical tables to suit the objectives of the study.

Projections (1992-95) are estimated with the use of linear expressions, the formula used is given below.

A straight line trend fitted by the method of least squares will be of the general form.

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@ List of important studies on T.T.O.

1. Bhaskar Naidu, S.
   'Employer-Employee relations in Tirumala Tirupathi Devasthanams'.

2. Subramanyam, J.
   'Personal Management in Tirumala Tirupathi Devasthanams'.

3. Ramadevi, R.G.
   'Tirumala Tirupathi Devasthanams-A study in Administration.'
\[ Y = a + bx \]

Where \( Y \) is the independent variable \( 'a' \) and \( 'b' \) are two unknown constants whose values are determined by solving two normal equations and \( 'x' \) is the unit of time.

To determine the values of \( 'a' \) and \( 'b' \), the following two normal equations have to be solved.

\[ Y = Na + b \quad \Sigma y \]
\[ xY = a \Sigma x + b \quad \Sigma x^2 \]

The values of \( a \) and \( b \) can be determined as follows:

\[ a = \frac{\Sigma y}{N} \]

\[ b = \frac{\Sigma xy}{\Sigma x^2} \]

For a better understanding of the analysis, the data are represented in charts, graphs and diagrams at appropriate places.

**LIMITATIONS OF THE STUDY**

Though a sincere attempt is made to make the report as accurate as possible, the study is subjected to the following limitations.

1. The study is purely based on the published and unpublished information made available with Tirumala Tirupati Devasthanams authorities.
2. A few of the officers of T.T. Devasthanams were not willing to share their views openly with the researcher in such situations, the decision is based on inferences drawn by the researcher while interviewing the officials.

3. Where accurate information was not available, estimates are used for drawing conclusions.

4. A moderate attempt is made to make the discussion and analysis very close to reality within the purview of the researcher.

5. The analysis relate to revenue items only. But, capital items are also considered to support the discussions to a limited extent.

PRESENTATION OF THE THESIS:

TITLE: INCOME AND EXPENDITURE ANALYSIS OF TIRUMALA TIRUPATI DEIVASTHANAMS

The thesis is presented as follows:

SECTION = 6:

CHAPTER I- INTRODUCTION: This chapter gives the background for the entire thesis.

CHAPTER II- T.T.Ds. ADMINISTRATION - A BRIEF NOTE:

In this chapter details regarding the working of Tirumala Tirupati Devasthanams are given. Extracts from T.T. Devasthanams Act 1974 are also provided at appropriate places.
CHAPTER III - ACCOUNTING IN T.T.DEVASTHANAMS:

This chapter discusses the accounting procedure adopted by T.T.Devasthanams consisting of various elements like Business Accounting, Government Accounting, and Religious Accounting, the sources of income, application of income, the comparison and the distinction among business, government and religious accounting practices.

SECTION - B:

CHAPTER IV - ANALYSIS OF REVENUE RECEIPTS AND REVENUE PAYMENTS: TEMPLES:

This chapter deals with the income and expenditure analysis of the temples covering Sri Tirumala Temple, Tirumala and other Temples.

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

This chapter explains the income and expenditure analysis of services departments of T.T.Devasthanams consisting of two sections namely,

(1) Service departments for temples

(11) Service departments for pilgrims
CHAPTER VI - ANALYSIS OF REVENUE RECEIPTS AND REVENUE PAYMENTS OF OTHER INSTITUTIONS:

This chapter enlightens the income and expenditure analysis of other departments of T.T.Devasthanams Viz,

1) Engineering
2) General Administration and
3) Educational Institutions

SECTION - C:

CHAPTER VII - ANALYSIS OF REVENUE RECEIPTS AND REVENUE PAYMENTS OF T.T.DEVASTHANAMS (A CONSOLIDATION):

Finally, this chapter gives a consolidated view of the income and expenditure analysis of Tirumala Tirupati Devasthanams.

CHAPTER VIII - SUMMARY, CONCLUSIONS AND SUGGESTIONS:

In this chapter a summary of all the above chapters I to VII is provided. Conclusions are drawn and suggestions are made for improving the working of T.T.Devasthanams.