CHAPTER - VI

FINANCIAL ADMINISTRATION OF TIRUMALA TIRUPATI DEVASTHANAMS' EDUCATIONAL INSTITUTIONS
In the earlier chapters a study of the various features of the educational administration at different stages in T.T.D. has been attempted. In this chapter, the financial aspects of the T.T.D. administration in respect of educational institutions is dealt with in order to highlight the contribution of T.T.D. to the upkeep of the educational institutions, in general. In this connection, the receipts and payments in respect of revenue and capital are studied with special reference to the teaching grant received from the State Government.

6.1 INTRODUCTION

T.T.D. is a government in miniature with different departments and institutions, some contributing to income and some demanding expenditure. On the basis of the nature and functions, these departments and institutions are classified as follows:

1. Temples,
2. Service departments relating to (a) Temples and (b) Pilgrims,
3. Engineering department, and
4. Educational institutions.

Of all the institutions mentioned in the above classification, the temples are the main source of income for T.T.D. in the form of Hundi collections - kanukas - offered by the pilgrims in either cash or kind. The educational institutions also contribute to some extent to the financial strength of the T.T.D. in the form of fees collected from the students and grants received from the
State Government and U.G.C. Other departments and institutions depend upon T.T.D. for their maintenance without any source of income for themselves.

The Board of Trustees and the Executive Officer are responsible for the financial activity of T.T.D. in general. But the actual financial activity is controlled, on their behalf, by an officer designated as Financial Adviser and Chief Accounts Officer¹ (F.A. & C.A.O.). He is subordinate to the Executive Officer, being responsible for keeping regular accounts of all receipts and expenditure for every financial year and their records.²

6.2 CLASSIFICATION OF FINANCES

As regards the nature of the finances of the T.T.D. educational institutions, there are two separate heads namely (1) Revenue receipts and payments and (2) Capital receipts and payments. The items of receipts and payments of these two categories in the T.T.D. educational institutions are given below:

6.2.1. Revenue Receipts

The revenue receipts include (1) the collections made from the students regularly in the form of tuition fees, admission fees and fines, (2) teaching grants received from the State Government, (3) rent recoveries for the quarters occupied by the employees working in educational institutions and also (4) rents

¹ The appointment, powers and functions of F.A. & C.A.O. are already dealt with in chapter III.

² G.O.Ms.No.311 (Endowments I) dt. 9-4-1990, Supplement Rules, Rule No.63, p.16, Chapter IX.
collected from outside organisations except the Government for the use of the buildings of the T.T.D. educational institutions for conducting examinations and teaching work.

6.2.2 Revenue Payments

The following are the items of revenue payments being made regularly and they are of a recurring nature.

1. The salaries and wages of teaching and non-teaching staff,
2. Leave travel concession,
3. Ex-gratia payments,
4. Gratuity,
5. Expenditure on welfare schemes,
6. Audit fee,
7. Postage and stationery,
8. Telephones - trunk calls and regular bills,
9. Travelling allowances of employees,
10. Electrical charges,
11. Stipends to students,
12. Boarding expenditure in the free hostels of T.T.D.
13. Other sundry expenses, and
14. Pension (The payments on this item is not included in T.T.D. educational expenditure).

The above items of expenditure are common to all the educational institutions. But, the payments vary from one institution to another according to its size and nature.

6.2.3 Capital Receipts

The amounts received by T.T.D. from the State Government or U.G.C. or from private donors for the construction of buildings, purchase of library books and journals, furniture and laboratory equipment come under the category of
capital receipts. T.T.D. is spending crores of rupees towards the creation of infrastructural facilities for the educational institutions, without claiming any financial assistance from the funding organisations.

6.2.4 Capital Payments

Capital payments are non-recurring because of their permanent nature. They are:

1. Office equipment,
2. Furniture,
3. Library books,
4. Games materials,
5. New constructions, repairs and maintenance of buildings\(^3\)
6. Laboratory equipment,
7. Utensils and
8. Plant and machinery.

6.3 GENERAL EXPENDITURE: EDUCATIONAL EXPENDITURE - A COMPARISON

The expenditure incurred by T.T.D. on the general administration and the maintenance of educational institutions during the study period is shown in Table VI-1. The study of the table would reveal that there is a downward trend in successive years, except 1989-90, in the expenditure on educational institutions, while there is an upward trend in the expenditure on general administration. The expenditure on general administration increased year after year. The expenditure on education did not increase proportionately.

\(^3\) The expenditure on the construction of buildings for educational institutions and their maintenance is included in the T.T.D. budget under Engineering and not in the educational expenditure.
Table VI-1: The Comparison of T.T.D. General Expenditure and Expenditure on Education.

<table>
<thead>
<tr>
<th>S. No</th>
<th>Year</th>
<th>Total expenditure of T.T.D.</th>
<th>Expenditure incurred in general other than education</th>
<th>on education</th>
<th>Percentage of expenditure incurred in general other than education</th>
<th>on education</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>1988-89</td>
<td>53.44</td>
<td>48.99</td>
<td>4.45</td>
<td>91.68</td>
<td>8.32</td>
</tr>
<tr>
<td>2.</td>
<td>1989-90</td>
<td>61.98</td>
<td>56.18</td>
<td>5.80</td>
<td>90.64</td>
<td>9.36</td>
</tr>
<tr>
<td>3.</td>
<td>1990-91</td>
<td>70.12</td>
<td>63.83</td>
<td>6.29</td>
<td>91.03</td>
<td>8.97</td>
</tr>
<tr>
<td>4.</td>
<td>1991-92</td>
<td>90.51</td>
<td>82.86</td>
<td>7.65</td>
<td>91.55</td>
<td>8.45</td>
</tr>
<tr>
<td>5.</td>
<td>1992-93</td>
<td>122.27</td>
<td>113.64</td>
<td>8.63</td>
<td>92.94</td>
<td>7.06</td>
</tr>
</tbody>
</table>

Source: Annual budget reports published by T.T.D.

It is evident from the table that there is an increase of 64.65 Crores in general expenditure, which amounts to 132%, during the study period. But the same is not the case in respect of the expenditure on educational institutions, although they form the largest bulk. There is only an increase of 4.18 Crores in the expenditure on educational institutions which is equal to 94%, during the period. This is due to the fact that (1) no new educational institution, incurring heavy expenditure is started and (2) no new regular appointments are made either in newly created vacancies or the vacancies caused by retirement of staff. However, one elementary school is established and the evening courses in one college are wound up during the period almost balancing the expenditure on educational institutions. The Management has no authority to fill the vacancies of teaching posts on a regular basis because of the ban imposed on the
recruitment in T.T.D., in general. In addition to this the recruitment of the teaching staff in private colleges has been entrusted to the A.P. College Service Commission. As a result, the Management adjusted the work-load by engaging part-time lecturers on hourly basis. So the expenditure on T.T.D. educational institutions got reduced year by year.

6.4 REVENUE RECEIPTS AND PAYMENTS

The details of the revenue receipts and payments of the T.T.D. educational institutions are shown category-wise in Table VI-2 and institution-wise separately for five years in Appendix-M.


<table>
<thead>
<tr>
<th>Year</th>
<th>Schools</th>
<th>Colle ges</th>
<th>Other Institutions</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Receipts</td>
<td>Payments</td>
<td>Receipts</td>
</tr>
<tr>
<td>1988-89</td>
<td>52.65</td>
<td>132.17</td>
<td>150.66</td>
</tr>
<tr>
<td>1989-90</td>
<td>84.68</td>
<td>183.13</td>
<td>230.89</td>
</tr>
<tr>
<td>1990-91</td>
<td>89.78</td>
<td>168.65</td>
<td>191.57</td>
</tr>
<tr>
<td>1991-92</td>
<td>90.44</td>
<td>199.47</td>
<td>223.28</td>
</tr>
<tr>
<td>1992-93</td>
<td>103.30</td>
<td>240.59</td>
<td>169.58</td>
</tr>
<tr>
<td>Total</td>
<td>420.85</td>
<td>924.01</td>
<td>965.98</td>
</tr>
<tr>
<td>Grand total receipts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grand total payments</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: T.T.D. Annual Budget Reports
A study of the table would reveal that there is increase in the revenue payments year after year and there are ups and downs in the revenue receipts. The main source of revenue receipts for the educational institutions is the teaching grant from the Government for the aided institutions. There are 28 educational institutions under the management of T.T.D. Out of them only 17 are aided (including S.V.College, New Delhi) and 11 are unaided. A list of the aided and the un-aided institutions are furnished in Appendix-N. Even these aided institutions except S.V.College, New Delhi, are not getting full grant from the Government for various reasons which will be discussed later under the heading 'Teaching Grant'. The other source of receipts is the fees collected from students. The Management is collecting tuition fees at the standard rates fixed by the Government for aided institutions. Among unaided institutions, S.K.R.S.High School (E.M.), S.V.Ayurvedic College and S.V.Yogadhyayana Kendram also collect fees from students at the rates prescribed by the Government. The remaining 8 unaided institutions offer free education and hence have no revenue receipts for themselves. They totally depend upon the Management for their survival.

Further, the receipts and payments of the three categories viz., schools, colleges and other institutions, attract a comparison. The schools record the revenue receipts for the 5 years of the study as Rs.420.85 lakhs, and the payments as Rs.924.01 lakhs. The payments are more than double the receipts. In respect of colleges, the receipts are Rs.965.98 lakhs and the payments Rs.1821.76 lakhs. The payments are a little less than a double of the receipts. The other institutions have total receipts of 85.58 lakhs. The payments are conspicuously high with a grand total of 499.39 lakhs, i.e., nearly six times more
than the receipts. The other institutions, except S.P.W.Polytechnic, being unaided, professional, philanthropic and specially reared by T.T.D., there is no wonder that the Management spends a good amount of its funds on them. A close study of this category in respect of revenue receipts reveals that, out of the total receipts of 85.58 lakhs, 68.84 lakhs is received in the form of grants from the Government towards only one institution, namely, S.P.W.Polytechnic. It is pointed out that the payments on schools are more than twice their receipts whereas the payments on the colleges are a little less than double the receipts. The reason for this can be easily adduced. There are many unaided institutions in the category of schools which cannot get any revenue receipts. But the expenditure on them cannot be avoided. The colleges are all aided and hence the ratio of receipts and payments in their case is just. The expenditure on this category can be reduced, if necessary precautions are taken in managing these colleges. However, T.T.D. is not able to get grant-in-aid properly for the different posts in educational institutions, the details of which are presented in the later parts of this chapter.

According to the table, the grand total of the receipts of all educational institutions is Rs.1472.41 lakhs, whereas the total payments are Rs.3245.16 lakhs. It means that T.T.D. is spending more than double its receipts on educational institutions. But a close look at the revenue payments of T.T.D. shows that it incurs a sizable expenditure on items like medical reimbursement, book allowance and the reimbursement of tuition fees and hostel charges for the children of T.T.D. employees, as welfare measures. In addition to this the Management is spending several lakhs of rupees in the form of stipends and
boarding charges in its free hostels with a view to encouraging traditional education and the education of the handicapped.

According to information available in the T.T.D. budget, the Management is paying huge amounts on the electrical charges of the educational institutions. For example, S.P.W. College alone has spent Rs.13,12,917/- in 1992-93 on electrical charges. Such expenditure can be reduced by taking necessary remedial measures. Similarly the Management has extended phone-facility to most of its educational institutions. And this facility is misused in some of them resulting in payments of several thousands of rupees towards phone-bills.

6.5 CAPITAL RECEIPTS AND PAYMENTS

T.T.D. is incurring capital expenditure on educational institutions towards the construction and maintenance of buildings, purchase of furniture, office equipment, library books, games material etc. The Management is spending crores of rupees from its own funds towards the construction of buildings for the educational institutions under its control. But it is not claiming any financial assistance either from the State Government or the U.G.C. Moreover, the expenditure towards the construction and maintenance of the buildings is not included in the capital payments of educational institutions as the subject is being dealt with by the Engineering Department of T.T.D. separately. All the buildings of these educational institutions are the sole property of T.T.D. and not of the educational institutions concerned and the Management is fully empowered to make use of these buildings for any purpose, as and when occasion arises.
The details of the capital receipts and payments during the study period are furnished in Table VI.3.

**Table VI.3: Capital Receipts and Payments of T.T.D. Educational Institutions from 1988-89 to 1992-93.**

<table>
<thead>
<tr>
<th>S. No</th>
<th>Category of Edu.Inst.</th>
<th>Capital Receipts</th>
<th>Capital Payments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>88-89</td>
<td>89-90</td>
</tr>
<tr>
<td>1.</td>
<td>Schools</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2.</td>
<td>Colleges</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>3.</td>
<td>Other Institutions</td>
<td>0.40</td>
<td>-</td>
</tr>
<tr>
<td>4.</td>
<td>Grand total</td>
<td>0.40</td>
<td>-</td>
</tr>
</tbody>
</table>

**Source:** T.T.D. Annual Budget Reports

A close study of the table reveals that there is fluctuation in the capital payments during the five year period. The expenditure incurred towards the capital items for the schools is only Rs.2.62 lakhs. Rs.22.41 lakhs was spent on the other institutions. S.V.Ayurvedic College and S.P.W.Polytechnic appropriated the lion’s share of that expenditure, as they are professional and technical institutions. Rs.11.14 lakhs was spent on colleges, the bulk of it being on S.P.W.College, S.V.Arts College and S.G.S.Arts College.

The three degree colleges mentioned above received financial assistance from the U.G.C. for the capital items to the tune of 15.4 lakhs\(^4\). But this amount is not included in the above table. These funds are directly received and utilised by the heads of the institutions. Against the expenditure of Rs.36.17

\(^4\) Financial statements of the respective colleges.
lakhs shown in the table, the Management received only Rs 2 lakhs during the period of 5 years towards capital receipts.

6.6 TEACHING GRANTS

During the pre-independence days the quantum of grants-in-aid provided by the Government to private educational institutions was generally inadequate. But some philanthropic donors used to extend financial assistance for the promotion of education in the private sector without any profit motive. But after independence the Indian Government has been committed to promote education for all irrespective of caste, creed, and colour. To achieve this end, the State Government has also been allocating more funds for the establishment of a good number of educational institutions at all levels and extending financial assistance in the form of grants to private organisations as well as local bodies. As a result the Government of A.P. has also framed its own rules for grants-in-aid.

The preamble of the grant-in-aid code of the State Government reads as follows:

To promote sound secular education a sum of money is annually kept separately by the government to spend as per the rules of the grant-in-aid in order to extend financial assistance impartially to all educational institutions under the private managements without reference to any religious instruction.


Seventeen educational institutions in T.T.D. come under the category of private aided institutions. The Government is releasing the grants to these institutions subject to the fulfilment of certain terms and conditions as stipulated by the Government from time to time.

6.6.1: Essential Conditions to be Fulfilled for the Admission of Educational Institution into Grant-in-aid

1. For the admission of any educational institution under the provisions of grant-in-aid of A.P., the institution must be first of all recognized by the Government. Generally on the request of the management, these recognized educational institutions will be admitted into grant-in-aid. On the request of the management the colleges may be provided with grants after 5 years for men's colleges and after 3 years for women's colleges.

2. For opening new courses or additional sections in the existing educational institutions, the prior permission of the concerned Director of Education shall be obtained. Otherwise, the new courses or additional sections will not be admitted into grant-in-aid.

3. The number of the teaching posts that are eligible for aid are decided on the basis of the work load prescribed by the Government from time to time.

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7 Ibid., Rule No.6 p.1.


time. In the same way the number and pattern of non-teaching posts are permitted for aid according to the strength of the students in the institutions.

4. The qualifications and the scales of pay for the staff employed in the educational institutions, prescribed by the Department of Education, have to be followed for purposes of eligibility for grant.

5. No grant shall be paid in respect of the members of the teaching and non-teaching staff in schools and colleges who have completed their 58th year, and menial staff (peons) who have completed their 60th year.

If the above norms are scrupulously followed, the private managements can demand 100% grant towards the teaching and non-teaching staff. However, the fees collected from the students at standard rates will be deducted from the above grant. Expenditure on other items of revenue as well as capital will be allowed as grant according to the ceilings prescribed by the Education Department of the Govt. of A.P.

12 Grant-in-aid code of A.P. 1965, Rule No. 38.
16 Ibid., Rule No. 64 and 65.
6.6.2 Financial Statement

For the purpose of claiming the teaching grants the correspondents of the private managements have to submit the annual Financial Statement to the Director concerned not later than the 1st May every year. The audit cell of the Director of Education may sometimes disallow the teaching grant claimed on certain items of expenditure for want of full particulars and the claim may be preferred for such disallowed amounts of expenditure by furnishing the required particulars before the close of the next financial year. Otherwise, it will not be admitted.

6.6.3 Teaching Grants Received by T.T.D.

The teaching grants received by T.T.D. from the State Government during the study period of 1988-89 to 1992-93 is furnished category-wise in Table VI.4 and institution-wise in Appendix-O.

Table VI.4: The Teaching Grants Received from the Govt. of A.P. from 1988-89 to 1992-93.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>School</td>
<td>45.20</td>
<td>79.11</td>
<td>81.07</td>
<td>85.25</td>
<td>90.78</td>
<td>381.41</td>
</tr>
<tr>
<td>2.</td>
<td>Colleges</td>
<td>135.02</td>
<td>206.77</td>
<td>159.30</td>
<td>197.16</td>
<td>149.37</td>
<td>847.62</td>
</tr>
<tr>
<td>3.</td>
<td>Other Institutions</td>
<td>18.06</td>
<td>16.20</td>
<td>13.40</td>
<td>11.68</td>
<td>12.51</td>
<td>71.85</td>
</tr>
<tr>
<td></td>
<td>Grand Total</td>
<td>198.28</td>
<td>302.08</td>
<td>253.77</td>
<td>294.69</td>
<td>252.66</td>
<td>1300.88</td>
</tr>
</tbody>
</table>

Source: T.T.D. Annual Budget Reports.


Ibid., Rule No.14, Sub-section B.
GRAPH SHOWING THE TEACHING GRANTS RECEIVED FROM THE GOVT. OF A.P.
A close study of the table reveals that the grants received by the Management, in general, are not increasing in proportion to the expenditure incurred on educational institutions. This is shown in the succeeding Table VI.7. However, in some of the educational institutions like S.V.V.S. College, Hyderabad, in 1989-90, and S.V. Elementary School, Tirumala, in 1990-91 and 1991-92, the receipts are more than the expenditure. This is due to receipt of teaching grant from the Government towards arrears of pay fixation, as there are many aided teaching posts in these institutions. As shown in Table VI.4, colleges received more grant than schools and other institutions. There is a gradual increase of grant in the case of schools and decrease in the case of other institutions. But in the case of colleges a steep increase is noticed in the years 1989-90 and 1991-92. This increase is due to the revision of the pay scales in 1986 for the teachers of degree colleges, including oriental colleges. The same is the case with S.P.W. Polytechnic which is the only aided institution under the category of other institutions. The staff of this college received arrears on the revision of State scales resulting in an increase in the grant to the tune of 18.06 lakhs in 1988-89. This institution is getting 50% of the total recurring and non-recurring expenditure as grant.

Though the majority of the T.T.D. educational institutions are admitted into full grant, some of them are not receiving it. Consequently, the Management's contribution for the upkeep of the institutions has increased from time to time. The present study reveals some of the reasons for the loss of grant by the aided educational institutions of T.T.D.
6.6.4: Reasons for the Loss of Grant

The following are some of the main reasons for the heavy loss of grant from the Government to the T.T.D. educational institutions.

1. The Management is not taking adequate steps to fulfil the stipulations prescribed in the grant-in-aid code and it takes its own administrative decisions.

2. The audit wing of the Directorate of Education, particularly higher education, is not conducting audit every year but only after several years from the date of submission of Financial Statements. Even after the completion of the audit, the reports are communicated to the Management after a gap of several years. For example, though the college accounts are audited upto 1992, the correspondent has not yet received audit reports from the financial year 1988-89. The Management has to take up the matter with the Government so as to ensure that the audit is done and the report sent without delay. Thereby T.T.D. can claim and get the arrears of grant from the Government.

3. The audit authorities are disallowing several lakhs of rupees claimed in the Financial Statements of the respective educational institutions for want of certain particulars and clarifications. Though the correspondent of the T.T.D. educational institutions (D.E.O.) has been in touch with the heads of the institutions in this regard, no tangible results have been achieved, as the heads of the institutions are not furnishing the requisite information within the stipulated time as required in the audit report.

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19 Roc.No.148/SVAC/89 dated 22-11-1989, letter of the Principal, S.V.Arts College addressed to E.O., T.T.D.
4. There is no separate non-teaching staff exclusively for the T.T.D educational institutions. The staff working in educational institutions are liable for frequent transfers to the departments of general administration. The newly-transferred staff is not conversant with educational matters. As a result, they are unable to furnish the particulars required by the audit wing. Besides, in the absence of permanent non-teaching staff in the educational institutions, the Government is allowing only the minimum scale of pay for the various categories of the sanctioned non-teaching posts for the purpose of grant and not the actual pay and allowances drawn by the employees in respect of those categories of posts. The resulting shortage has to be met by the Management. This is an important reason for the heavy loss of grant for the non-teaching staff.

5. In 1993 there are 920 teaching posts and 600 non-teaching posts in the T.T.D. educational institutions, as shown in Table VI-5. Out of them, 517 teaching posts and 270 non-teaching posts have been admitted to grant-in-aid. The details of aided and unaided posts in the educational institutions are shown separately in Appendix-N(1) & N(2).

Table VI.5: The Details of Teaching and Non-teaching Posts in T.T.D. Aided and Unaided Educational Institutions.

<table>
<thead>
<tr>
<th>S. No</th>
<th>Category</th>
<th>Teaching Posts</th>
<th>Non-teaching posts</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Total posts</td>
<td>Aided</td>
</tr>
<tr>
<td>1.</td>
<td>Aided Institutions</td>
<td>725</td>
<td>517</td>
</tr>
<tr>
<td>2.</td>
<td>Un-aided Institutions</td>
<td>195</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>920</td>
<td>517</td>
</tr>
</tbody>
</table>

Source: Financial Statements of Educational Institutions of T.T.D.
In the aided institutions shown in the table, there are 208 teaching posts. 187 non-teaching posts are still unaided in 1993. The Management has not initiated proper steps to get these posts admitted into aid. As a result, the Management is losing a sizable amount as grant.

6. In some of the educational institutions, the Management is permitting the opening of additional sections and new courses without obtaining either prior permission or ratification from the Government. Consequently, grants are disallowed to those sections or courses. 20

7. Though the Management is pursuing the matter of the admission of unaided sections and unaided staff into aid in the aided institutions, the Government has admitted only those courses or sections opened prior to 1 March 1985 into grant-in-aid. Additional sections and courses as also institutions started after 1 March 1985 are yet to be admitted into grant-in-aid. 21 Still, there are many more unaided sections and courses in S.P.W. College, S.V. Arts College and S.V. Junior College to be admitted into aid. Of late, the Management has been trying for the admission of the schools for the deaf started long back into aid. For example, S.V. High School for the Deaf, Tirupati, was established in the year 1974 and has not so far been admitted into grant-in-aid.

8. The teaching staff recruited for a particular aided institution and working in aided posts are often transferred to another institution without the


21 G.O.Ms.No.247, Education (CE.II-1) Department, dated 4-7-1991 of the Principal Secretary to Govt. of A.P.
prior permission of the Government. This has also sometimes resulted in loss of the grant. The auditors allow the grant in the name of the person working in the post for which he is appointed, and not to the post irrespective of the person working in it.

9. The new teaching staff recruited either directly or by promotion has to be approved by the Government. But, sometimes the Management does not get such appointments ratified by the Government in the sanctioned vacant posts. And consequently, the grants are disallowed even though the persons are appointed in sanctioned aided posts.

10. Sometimes the Management deputes some of the teaching staff of one aided institution to a lower cadre in another for want of workload and also for administrative convenience and for that reason grants are disallowed. There are instances of disallowing certain amounts for the staff not signing in the acquittance register.22

11. Sometimes the teaching staff working in aided posts are also deputed to work in administrative posts of T.T.D. general administration resulting in loss of the grant. For example, teachers are occasionally deputed to work as Devasthanam Educational Officer on loan of service. Some teachers are deputed to work on special projects, too.

12. The Government allows the posts into the grant-in-aid based on the workload fixed by the Government from time to time for the approved courses

and sections in each institution. However, the Management, sometimes, appoints the teaching staff, ignoring the principle of work-load.

13. Along with the increase in the strength of students the strength of the non-teaching staff is also increased in educational institutions. The Management increases the strength of the non-teaching staff based on the request of the heads of educational institutions. But, the majority of those posts remained unaided for not getting the Government’s sanction for such posts.

The Management is not taking timely and proper steps to get the maximum grant. This is also giving scope for public criticism that the Management is not evincing much interest on the realisation of grants. The majority of respondents among the T.T.D. employees are in favour of the management getting full grants following the rules and regulations of the grant-in-aid code. This is shown in Table VI-6.


<table>
<thead>
<tr>
<th>S. No</th>
<th>Options</th>
<th>Total No. of Teaching Respondents 210</th>
<th>Total No. of Non-teaching Respondents 90</th>
<th>Total No. of Respondents 300</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Favoured</td>
<td>%</td>
<td>Favoured</td>
</tr>
<tr>
<td>A</td>
<td>Follow Govt. Rules for grants</td>
<td>144</td>
<td>68.58</td>
<td>72</td>
</tr>
<tr>
<td>B</td>
<td>Need not follow Govt. Rules for grants</td>
<td>66</td>
<td>31.42</td>
<td>18</td>
</tr>
</tbody>
</table>

However, certain allowances like the pilgrim compensatory allowance and the educational reimbursement paid by the Management are disallowed, as they are welfare measures for the T.T.D. employees.

6.7 T.T.D's CONTRIBUTION TO ITS EDUCATIONAL INSTITUTIONS

The T.T.D. Management is financing the educational institutions under its control from its own funds, irrespective of the grants received from the Government. The contribution made by the Management for the upkeep of these institutions has been increasing year after year, as shown in Table VI.7.

Table VI.7: T.T.D's Contribution to the Educational Institutions

<table>
<thead>
<tr>
<th>S. No</th>
<th>Year</th>
<th>Total income</th>
<th>Total expenditure</th>
<th>T.T.D. contribution</th>
<th>Percentage of contribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>1988-89</td>
<td>224.23</td>
<td>444.80</td>
<td>220.57</td>
<td>49.58</td>
</tr>
<tr>
<td>2.</td>
<td>1989-90</td>
<td>335.10</td>
<td>579.95</td>
<td>244.85</td>
<td>42.21</td>
</tr>
<tr>
<td>3.</td>
<td>1990-91</td>
<td>297.28</td>
<td>628.69</td>
<td>331.41</td>
<td>52.71</td>
</tr>
<tr>
<td>4.</td>
<td>1991-92</td>
<td>327.98</td>
<td>764.64</td>
<td>436.66</td>
<td>57.10</td>
</tr>
<tr>
<td>5.</td>
<td>1992-93</td>
<td>289.82</td>
<td>863.25</td>
<td>573.43</td>
<td>66.42</td>
</tr>
</tbody>
</table>

Source: T.T.D. Annual Budget Reports

A close perusal of Table VI.7 indicates that there is continuous increase in T.T.D's contribution from 1988-89 to 1992-93 except in the year 1989-90. During this year the income received is comparatively high and as a result there is a proportionate decrease in the contribution of the Management. The main reason for the increase in the income is the receipt of more teaching grant from
GRAPH SHOWING TOTAL EDUCATIONAL EXPENDITURE AND T.T.D.'S CONTRIBUTION
the Government for the implementation of revised U.G.C scales to the teaching staff in degree colleges with effect from 1-1-1986. Further, the overall contribution of the Government and T.T.D. to the educational institutions is in the ratio of 1:1 during 1988-89. This ratio has drastically changed, showing an upward trend by the year 1992-93, within the period of 5 years, to 1:2.

The details of the T.T.D. contribution for the maintenance of schools, colleges and other institutions are shown separately in Table VI-8 and institution-wise in Appendix-M.

Table VI.8: T.T.D’s Contribution to Schools, Colleges and other Institutions.

(Rupees in lakhs)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>School</td>
<td>80.63</td>
<td>98.85</td>
<td>79.40</td>
<td>109.14</td>
<td>137.76</td>
<td>505.78</td>
</tr>
<tr>
<td>2.</td>
<td>Colleges</td>
<td>77.96</td>
<td>83.39</td>
<td>170.27</td>
<td>223.59</td>
<td>223.59</td>
<td>866.93</td>
</tr>
<tr>
<td>3.</td>
<td>Other Institutions</td>
<td>61.98</td>
<td>62.61</td>
<td>81.74</td>
<td>103.93</td>
<td>103.93</td>
<td>433.21</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>220.57</td>
<td>244.85</td>
<td>331.41</td>
<td>436.66</td>
<td>573.43</td>
<td>1806.92</td>
</tr>
</tbody>
</table>

Source: T.T.D. Budget Annual Budget Reports

From a close study of the Table VI.8, it is clear that the contribution made by the Management is more on colleges than on schools and other institutions. The Management has been spending huge amounts for creating infrastructural facilities and amenities to the staff and students in the colleges. Schools and other institutions do not require such expenditure. There are several unaided posts to, on which the Management has to spend.
GRAPH SHOWING T.T.D. CONTRIBUTION TO SCHOOLS, COLLEGES AND OTHER INSTITUTIONS
As stated already, education is one of the primary requirements of every child and it is not a remunerative or profit-making enterprise and whatever is done in this direction is only for the welfare of the humanity. With that noble ideal the Management has been spending liberally on education. This accounts for the increase in T.T.D's contribution to educational institutions.