ABSTRACT

Introduction

The Indian culture is known to be a fatalist culture the world over in the sense that there is a no. of deities which are worshipped in our culture. The basis of the Indian Hindu culture is the temples of various deities of the Hindus. After the Independence, the need for bringing about development of Hindu temples was felt. In India, the no. of temples is more in the states of Kerala & Maharashtra. Since Kerala is the only completely literate state, it seems that the temples in Kerala have developed properly, but in their comparison, the temples in Maharashtra State don’t seem to have developed to that extent. In Maharashtra, we have reputed (huge) temples at Shri Saibaba temple at Shirdi, Shri Vitthal Rukmini Temple at Pandharpur, Shri Tuljabhavani Temple at Tuljapur, Shri Sant Gajanan Maharaj Temple at Shegaon & other such temples. Before the Independence, the management of temples was completely at the disposal of local priests. Taking into consideration the various factors such as the growing nos. of devotees, increasing incomes of temples & the rivalry produced among the locals, the Govt. of Maharashtra established temple trusts, in order to look after the management & run the administration of each temple. Presently, the administration of all major temples in Maharashtra is carried out by the temple trusts. In order to exert control over the functioning of the temple trusts, the govt. has appointed officers from Revenue Dept., as representatives of the govt. In order to run the management and administration of Shri Saibaba Temple Trust, the Govt. of Maharashtra has passed the act, namely Shri. Saibaba Trust Management Act, 2004.

In the present study, the management of three temple trusts from three regions of Maharashtra has been undertaken.

1) Shri. Saibaba Temple Trust, Shirdi (North Maharashtra),
2) Shri. Tuljabhavani Temple Trust, Tuljapur (Marathwada region) and
3) Vitthal Rukmini Temple Trust, Pandharpur (West Maharashtra)

In the present research work, office administration & financial management of the above – said temple trusts has been undertaken.
Significance and Necessity of Study

While selecting temple trusts for the said research, three temple trusts, namely Shri Saibaba Temple Trust, Shirdi, which belongs to high income group; Shri Vitthal Rukmini Temple Trust, Pandharpur which belongs to middle income group & Shri. Tuljabhavani Temple Trust, Tuljapur which belongs to lower income group has been selected. It was found that the management of Shri. Saibaba Temple Trust, Shirdi was better than the other two temple trusts, from other two regions. In the present research work, comparative study of the management of all the above – said temple trusts has been undertaken. The study of the management of Shri Saibaba Temple Trust, Shirdi would prove useful to the management of other two temple trusts namely Shri Tuljabhavani Temple Trust, Tuljapur & Shri. Vitthal Rukmini Temple Trust, Pandharpur. The significance of the current research work can be enumerated as follows –

1) In the present research work, financial records of the above – said temple trusts has been analyzed. While performing the financial analysis, the tools & techniques of management accounting have been made use of. It is not possible to draw conclusion merely based on financial accounting. The financial analysis undertaken here would prove to be useful to the management for making decisions in the future.

2) In viewing the need to tackle challenges of changing times, the need was felt that the temple trusts be managed in a scientific manner. In the current research work, by studying the current management practices of temple trusts, various corrective measures for bringing scientific management have been suggested.

3) All the temple trusts chosen for the present research work run various educational campuses & charity hospitals in order to perform the task of corporate social responsibility. In the educational campuses, education right from primary education in the form of primary schools to higher education in the form of engineering colleges is offered. In the present research work, various activities undertaken by temple trusts has been taken into consideration which will help in conveying the tasks performed by the trusts for the welfare of the society.
4) In the current research work, facilities provided by temple trusts to devotees have been studied. Information has been taken from devotees through such tools as questionnaires & direct interviews which would go a long way in getting to know about the problems faced by devotees & their expectations. Through this academic research, the temple trusts would get valuable information about facilities provided currently to the devotees & the facilities which they expect to get.

5) In the current research work, each section of temple trust has been studied & comparative analysis has been done by comparing it with concerned departments of other temple trusts. This analytical study is going to be useful to the managements of all the temple trusts in order to bring about improvement in their departmental functioning.

6) There are a number of temple trusts in Maharashtra in addition to those selected for the current research work. The current study would definitely prove useful to other temple trusts for managing their funds properly fund allocation as well as for adopting scientific method of management, by getting rid of conventional way of management.

Scope of Study

Scope of the present research work becomes clear from the following points –

1) In the present research work, one temple trust each from the regions of Maharashtra, namely Northern Maharashtra, Marathawada & Western Maharashtra is selected. Hence the scope of the present research work is limited to three regions of Maharashtra.

2) There was scope for undertaking comparative study of official & financial management of temple trusts from the three regions of Maharashtra.

3) The management of temple trusts is centered round devotees. In the present research work, there was scope to know the expectations which devotees bear from the temple trusts. In the present research work, the opinions of the devotees regarding temple trusts were invited by keeping them at the center.
Objectives of Study

1) To pursue comparative study of huge temple trusts from the different regions of Maharashtra, such as Northern Maharashtra, Marathwada and Southern Maharashtra this was chosen for the research work.

2) To study department wise management practices of Shri Saibaba Temple Trust, Shirdi, Tuljabhavani Temple Trust, Tuljapur and Vitthal Rukmini Temple Trust, Pandharpur and this objective has been reached.

3) To find out the services provided by temple trusts to devotees.

4) To analyze the financial record of temple trusts.

5) To suggest measure which can prove useful for the temples in future.

Chapter Scheme:

In the present research work, 5 chapters are included. Each chapter is such that it fulfills the objective of the research work. Following is the summary of the chapters –

1. Introduction –

   In the 1st chapter, the historical & religious background of the temple trusts chosen for study is given. In our modern times, management plays an important role in each corporate & non-corporate organization. In this chapter, an overview of management concept, importance of management and its functions is taken.

2. Review of Literature & Research Methodology –

   This chapter is the soul of the present research work. In this chapter, study has been done regarding my published & unpublished literature concerning the research work. In this chapter, summary of all the literature of temple trusts published so far is covered. I have studied books of various publications on the management of temple trusts. I’ve extracted useful & relevant information on topic by studying all the
materials such as Ph. D. & M. Phil research projects concerning temple trusts, Hindu temples, financial management, management of human resources & the like, various books, articles published in various journals, news items & articles published in newspapers.

In the 2nd part of this chapter, detailed information about research methodology utilized for the research work, steps of research, techniques used for validating hypotheses, primary & secondary data collection is given.

In – depth information about the importance of research work, its scope, objectives, hypotheses & limitations is given.


The chief objective of the present research work is to study administrative, official & financial management of the temple trusts. In the present chapter, detailed study of the current administrative and official work of temple trusts chosen for study is undertaken.

For running the affairs of Shri Saibaba Temple Trust, Shirdi, the Govt. of Maharashtra has passed the Shri Saibaba Trust Management Act, 2004 & 32 departments for running the affairs of the Trust are created. In the present chapter, separate thought is given to each individual dept. Information about other activities run by temple trusts has also been studied in this chapter. An overview of the facilities provided to the devotees & employees of the trust is taken in this chapter.

For running the affairs of Tuljabhavani Temple Trust, the govt. established Tuljabhavani Temple Trust on 29th November, 1962. The Deputy District Collector is the Chairman of the trust & the Revenue Dept. exerts control over the temple. In the management of Tuljabhavani Temple Trust, there are in all nine departments which are operational & this Temple Trust runs military school & engineering college. Here, an overview of all departments is taken.

4. Financial Analysis of Temple Trusts –

It is binding on the temple trusts to get done their accounts audited every year, as per govt. rules. Financial reports of temple trusts are prepared by the Financial Accounting under the Accounting branch. From Financial Accounting, current financial condition is known, but they don’t assist in the decision making process.
Hence, it is needed to analyze the reports. In this chapter, the financial accounting details of the temple trusts chosen for the research work are considered. The last 8 years’ audit reports of each of the chosen temple trusts are got & their analysis is done by using the techniques of ratio analysis in management accounting.

5. Findings and Suggestions –

This chapter is nothing but the outcome of the research work. After studying the major temple trusts from different regions of Maharashtra, some conclusions are drawn – out of which some are positive & some are negative. In the 1st part of this chapter, the inferences got from research work are put forth.

The main objective of the research work was to apply the outcome obtained to management practices of other temple trusts so that they would also get benefitted from the prevailing good management practices. The recommendations regarding bringing about improvements in administrative & official management of temple trusts chosen for research work are suggested, which are based on the inferences drawn.

Limitation of Study:

1) The current research work is limited only to the managements of the temple trusts from Northern Maharashtra, Marathawada & Western Maharashtra regions of Maharashtra.

2) In the present research work, administrative & official management & financial perspectives of Shri Saibaba Temple Trust, Shirdi, Shri Tuljabhavani Temple Trust, Tuljapur & Vitthal Rukmini Temple Trust and Pandharpur are studied.

3) While studying financial (account – related) reports, the financial reports of last 8 years preceding the year 2011 – 12 are taken into consideration.
Major Findings and Suggestion:

From the current research work, following findings are drawn –

1) The Indian Hindu culture is governed dominantly by the Hindu deities. Indians have unfathomable belief in the deities. Out of this belief, the temple trusts earn huge amounts of income in the form of donations. In order that income received is put to use for appropriate uses, all the temple trusts from respective parts are under the direct and indirect control of respective states. In Maharashtra, in order to administration and management of Shri Saibaba Temple Trust, Shirdi and Vitthal Rukmini Temple Trust, Pandharpur, the Govt. of Maharashtra has enforced separate laws respectively in year 2004 and 1974 and has exerted complete control over temple trusts.

2) Out of the temple trusts chosen for the current study, Tuljabhavani Temple, Tuljapur and Vitthal Rukmini Temple, Pandharpur have a history of many years, whereas Shri Saibaba Temple, Shirdi has a history of only a few years. In spite of it, the progress made by Shri Saibaba Temple Trust, Shirdi far more exceeds that of other temple trusts.

3) The administrative management of temple trusts is controlled by Revenue Officers such as Collector and Tehsildar. These officers look after the management of temple trusts on behalf of the govt.

4) From March, 2012, the District Judge of Ahmednagar District is the Chairman of Shri Saibaba Temple Trust, Shirdi and the District Collector of Ahmednagar District and the Chief Executive Officer (C.E.O.) of the temple trust are working as its members.

5) The District Collector of Osmanabad district is the Chairman of Tuljabhavani Temple Trust, Tuljapur and the M. L. A. of Tuljapur Taluka, President of Municipal Council, Tuljapur and Special Duty officer (S.D.O.) work as members.

6) On Vitthal Rukmini Temple Trust, Pandharpur, there is no control of Revenue Officers. The Chairman of the temple trust is appointed by the Govt. of
Maharashtra and 12 members from different fields look after the affairs of the temple trust.

7) For the management of Shri Saibaba Temple Trust, Shirdi, there are a total of 32 departments, out of which 4 departments are concerned with academic campuses run by the temple trust and 2 departments are concerned with the management of hospitals run by the temple trust.

8) The management of Tuljabhavani Temple Trust, Tuljapur is run under 13 different departments out of which 2 departments are concerned with academic campuses run by the temple trust. Tuljabhavani Temple Trust, Tuljapur doesn’t run any hospital.

9) For the management of Vitthal Rukmini Temple Trust, Pandharpur, there are a total 11 departments. This Temple Trust doesn’t run any programs concerning social responsibility such as educational campuses.

10) The proportion of increment both in income and expenditure of Shri Saibaba Temple Trust, Shirdi is almost the same, but in case of other two temple trusts, the rate of increase in expenditure is less than the increment in income.

11) Proportion of increment in revenue income and revenue expenditure of all the three temple trusts is different, yet it is found that the increment in surplus is almost the same.

12) Out of the devotees visiting Shri. Saibaba Temple Trust, Shirdi, more than 50 per cent devotees come from urban areas and they belong to middle class and higher income groups. Out of the devotees visiting Tuljabhavani Temple Trust, Tuljapur, more than 50 per cent devotees come from rural areas and relatively lower income group. The devotees visiting Vitthal Rukmini Temple Trust, Pandharpur come from very lower income group – most of whom are farmers. From this, it becomes clear that the reasons behind higher income of Shri. Saibaba Temple Trust, Shirdi is due to the reason that devotees visiting the temple come from higher income groups, whereas the incomes of Vitthal Rukmini Temple Trust, Pandharpur and Tuljabhavani Temple Trust, Tuljapur are
comparatively less since the devotees coming here are from lower income
groups.

13) When the researcher himself visited the temple trusts chosen for study, it was
found that in Shri. Saibaba Temple Trust, Shirdi, there was more cleanliness than
other temple trusts. The reason behind it is that the devotees coming to
Tuljabhavani Temple, Tuljapur and Vitthal Rukmini Temple, Pandharpur bring
with them many articles of worshipping because of which cleanliness isn’t
maintained there. But the devotees coming to Shirdi temple don’t bring many
articles for worshipping and hence more cleanliness is maintained at Shirdi
temple than the other two temples.

Suggestions –

1) Since departmental management of Shri Saibaba Temple Trust, Shirdi is found to
be more effective than that of others, the employees of other temple can be given
training at Shirdi and thereby other temple trusts can avail advantage from it.

2) The temple trust should take such care that while modernizing management
system of the temple trusts, no religious traditions should be stopped. The temple
trusts should also take care not to hurt the feelings of the devotees.

3) In all the temple trusts, an internal audit unit should be started and internal audit
should be conducted the entire year. In order to assist the management in the
decision making process, accounts of every year should be analyzed by using the
techniques of Trend Analysis and Ratio Analysis which come in Management
Accounting.

4) The income generated by temple trusts is always a hot topic of discussion. Hence
the temple trusts should maintain transparency in their account keeping process.
Every year, the temple trusts should make available Audit Reports in their offices
and on the website of the temple trust for the common man.

5) In the present times, the internal security of the temple trusts is of utmost
importance. All the temple trusts should appoint separate Security Department for
maintaining security of the temple areas. In the Security Department, trained

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security guards should be appointed. In addition to appointing security guards through a private firm, the temple trusts should also appoint permanent security guards.

6) In addition to internal security, the temple trusts should also create a separate department for cyber security, thereby it would be possible to keep cyber-crimes in check and all the computerized database of the temple trusts would be kept secure.