SLEEP - VII

PHYSICAL ADJUSTMENTS TO
SLEEP AND DREAMS
In this chapter a modest attempt is made to describe the budgetary process and to analyse the revenue and expenditure pattern of the TRU. The thrust of this chapter is to focus the growth, the trend and the pattern of revenue and expenditure during the period of study. Maximisation of each source of revenue and efficient utilisation of revenue should be the guiding policy of managing finances of an organisation. Being a quasi-governmental institution, the TRU has to augment all sources of revenue and utilise them for purposes of achieving its goal of pilgrim satisfaction, by providing amenities, security, welfare and safety etc., for them. The total receipts and payments of the Throwmam from 1974-75 to 1979-80 is depicted in Graph No.4.

The Budgeting Process

The executive officer assisted by financial advisor and chief accounts officer prepares the budget for the financial year and places the same before the management committee. The budget shows the probable

1. The TRU Act 20 of 1979, Sec.29(1).
responsible and expenditure during the following financial year. The Committee, after the scrutiny, places the said before the board within fifteen days of the date on which the budget is placed before it, at a special meeting convened for the purpose of its approval. and the board approves the same, with or without modifications, and forwards sufficient number of copies of the budget to the Government before the end of February of the said year. The Government sanctions the budget with such modifications, if any, as it deems fit.

If for any reason, the budget is not approved by the Government before the end of March of any year, the Committee is competent to incur for each of the months of April and May of the following financial year an expenditure equivalent to one-twelfth of the expenditure provided under each head, for the earlier year. The Committee is also competent to reappropriate such amount, as may be necessary, from one head of account to another head of account, subject to the condition that the amount so reappropriated under each head of account shall not exceed the amount originally
On the budget for the said year by more than 25 per cent unless that head of account without prior approval of the Governor.

... The committee may also forward a supplementary budget for sanction of the Governor.5

5. The Act 20 of 1979, Sec.19(3).

6. The new accounting system called double entry system of accounts was introduced with effect from 1.4.1974. Hence figures have been collected from 1974-75 onwards to have uniformity.
FIG. 4. TOTAL RECEIPTS AND PAYMENTS OF DEVASTHANAM
An income of the TR is derived from the following different sources:

1. 'Kisukku' received through mendi from the devotees (voluntary offerings).
2. Sale proceeds of gold, silver and other valuables received through mendi and sale
   proceeds of gold and silver dollars made out of gold and silver received through mendi.

2. "Govinda" receives:

1. Interest on investments and donations for construction of buildings.
2. Srivatum receipts - cash received for different causes from the devotees (aristocrahic).
3. Prohata and Vogapani.
4. Rates on buildings, income from lease of lands, etc.
5. Rates from choultry and cottages.
6. Sale of dairy produce and unproductive animals.
7. Receipts from educational institutions maintained by TR like tuition fees, grants from
   State Government (i.e., from director of public instruction and director of social welfare)
   and VOC etc.
8. Receipts from Transport Department,
9. Receipts from sale of Honours Tickets in Calcutta and sale of human hair,
10. Receipts towards the TTD shares in the collection of Basantari Durbar Jangha,
11. Receipts from TTD deans at Tirupati and Tirumala,
12. Receipts from Trust Fund Investments,
13. Receipts from TTD assets, and
14. Other miscellaneous items like receipts from sale of publications and unserviceable material by TTD Stores etc.

Of all the above sources of revenue only 2 items alone account for roughly more than 2/3rd of the total revenue. They are income from the land and gardens ( DEVASTHANAMA) and income from remunerative enterprises, like Calcutta, assets and publications, deans, of these two sources, revenue from the first is more than that of the revenue from remunerative enterprises. Devasthanams is the largest single source of revenue. The following table gives the revenue obtained from 'Devasthanams'. In this account, the item 'Devasthanams' include all revenue (capital) coming from the temples maintained by the TTD including Sri Venkateswara Temple, Tirumala (Table No. 11).
<table>
<thead>
<tr>
<th>Year</th>
<th>Income from all temples maintained by the T.N.O.</th>
<th>Income from Sri Venkatendra Temple, Tirunelveli</th>
<th>% of the total income of Tirunelveli temple in the column 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1969-70</td>
<td>314.02</td>
<td>309.70</td>
<td>93.62</td>
</tr>
<tr>
<td>1974-75</td>
<td>561.93</td>
<td>561.16</td>
<td>98.63</td>
</tr>
<tr>
<td>1979-80</td>
<td>1119.53</td>
<td>1038.33</td>
<td>97.21</td>
</tr>
</tbody>
</table>
From the table it is evident that of Venkatarama temple at Trivandrum, accounts for about 98% of the revenue under 'Nivasthanena'. The remaining temples during the period of study have contributed practically negligible amount of i.e., 2% revenue.

In the WD Administration reports, the revenue earning from 'Nivasthanena' is divided into four sub-

toan; (1) konuka (2) Arjitha revenue (3) Social insurance

insurance and (4) sale of angaraka praadaras. The figure 13 indicates mundi collections during the year 1973-80.

The mundi collection is lowest during September 1979

Rs. 41,00 lakhs and highest in March 1980, Rs.

Rs. 61,00 lakhs. The figure gives revenue obtained from

the 'Nivasthanena' during the period 1974-75 to 1979-80.

Voluntary contributions made by the pilgrims of

the temple are called 'Konuka' revenue. 'Arjitha'

revenue comes from the sale of admission tickets to various types of visitors. The income from the sale of

laddu and vada by prakriton and vagaladi during the year

1974-75 was Rs.30,07 lakhs and it rose to Rs.179,03 lakhs

during 1979-80.

The mundi collection is the main source of revenue

out of the four sources that came under the classification
FIG. 6 SOURCES OF DEVASTHANAM'S REVENUE DURING 1979-80
FIG. 13  HUNDI COLLECTIONS FROM TIRUMALA TEMPLE DURING 1979-80
FIG. 15 HUNDI COLLECTIONS FROM TIRUMALA TEMPLE
of avarasams, though the municipal collection had increased in absolute terms during the period between 1974-75 and 1979-80, its relative share compared with other three sources is declining. It has fallen from 63.4% in 1974-75 to 53.3% in 1979-80 (table no. 12). However, avarasam collections continue to remain high during avarasamavani (figure 10).

From the figures it is clear that avarasam collection for Rs. 4,419 lakhs in 1974-75 and rose to Rs. 5,375.35 lakhs in 1979-80. Even arjitesh, being second highest important source of revenue also has declined from 19.04% in 1974-75 to 16.02% in 1979-80 to the total revenue of avarasams. Special durcan tickets system was introduced in January 1975. Its percentage has been increasing steadily year after year. It was 3.20% in 1974-75 and rose to 7.73% in 1979-80 nearly a rise of 23 times within a period of 4 years. The revenue from sale of pustasins is showing fluctuations. It might be due to certain extent to the rise in price and decrease in size of quality of these publications.

In avarasams one wants to operate more revenue from sevas, it may be necessary to reduce the rate schedule of sevas. But the avarasam authorities confidently assert that these sevas are not price-elastic. In the
FIG. 10. HUNDI COLLECTIONS FROM TIRUMALA TEMPLE DURING BRAHMOTSAVAMS
<table>
<thead>
<tr>
<th>Year</th>
<th>Karka</th>
<th>Irijita</th>
<th>Sale of tickets</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1974-75</td>
<td>415.05</td>
<td>129.19</td>
<td>5.79</td>
<td>650.37</td>
</tr>
<tr>
<td></td>
<td>(53.31)</td>
<td>(19.94)</td>
<td>(5.39)</td>
<td>(6.35)</td>
</tr>
<tr>
<td>1975-76</td>
<td>437.75</td>
<td>130.05</td>
<td>30.33</td>
<td>701.39</td>
</tr>
<tr>
<td></td>
<td>(52.41)</td>
<td>(13.54)</td>
<td>(4.41)</td>
<td>(14.53)</td>
</tr>
<tr>
<td>1976-77</td>
<td>439.45</td>
<td>121.24</td>
<td>41.53</td>
<td>727.22</td>
</tr>
<tr>
<td></td>
<td>(60.63)</td>
<td>(12.14)</td>
<td>(5.72)</td>
<td>(15.71)</td>
</tr>
<tr>
<td>1977-78</td>
<td>437.14</td>
<td>142.33</td>
<td>47.38</td>
<td>813.19</td>
</tr>
<tr>
<td></td>
<td>(59.55)</td>
<td>(17.57)</td>
<td>(5.59)</td>
<td>(16.54)</td>
</tr>
<tr>
<td>1978-79</td>
<td>577.13</td>
<td>164.32</td>
<td>72.34</td>
<td>975.37</td>
</tr>
<tr>
<td></td>
<td>(59.14)</td>
<td>(16.39)</td>
<td>(7.47)</td>
<td>(15.40)</td>
</tr>
<tr>
<td>1979-80</td>
<td>575.64</td>
<td>190.76</td>
<td>83.37</td>
<td>1135.35</td>
</tr>
<tr>
<td></td>
<td>(59.59)</td>
<td>(13.32)</td>
<td>(7.70)</td>
<td>(13.75)</td>
</tr>
</tbody>
</table>

Note: Karka includes rail and motor, Irijita includes road transport.
otherwise, there is enormous demand for these savas and devotion which is not in a position to comply with the mounting pressure for these savas. Therefore it is not the price schedule of savas but the tax constraint that is hindering the effort to augment revenues from such sources.

Revenue from Remunerative Enterprises:

The most important source of the revenue is the remunerative enterprises. Remunerative enterprises includes (a) Kalyanamitta providing temples services (b) Purushit Sangham (c) canteens at tirupati and tirumala and (d) printing press. The press is being maintained only to meet the requirements of the TTD administration and to publish books on religion and other information to the public. Kalyanamitta and Purushit Sangham are maintained to meet the pilgrims' requirements. (Table 13)

From column 7 of the table 13, it is evident that from all these sources the total revenue from remunerative enterprises was Rs.0,34,990 in 1973-74 and it rose to Rs.59,32,662 by 1979-80. The revenue increased nearly by 7 times within a period of 7 years.

Among the remunerative enterprises, the revenue from transport was accounting for nearly 80% upto 1974-75. Transport section was established in 1942. The New ghat
<table>
<thead>
<tr>
<th>Year</th>
<th>Purbit Sanvans</th>
<th>L</th>
<th>Canteens</th>
<th>Total</th>
<th>Press</th>
<th>Kalyana Katta</th>
<th>Sale of Thanora</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1973-74</td>
<td>14.6</td>
<td>66,370</td>
<td>2,72,150</td>
<td>3,33,020</td>
<td>4,95,970</td>
<td>1,11,111</td>
<td>1,11,111</td>
<td>3,34,990</td>
</tr>
<tr>
<td>1974-75</td>
<td>56,110</td>
<td>9,79,120</td>
<td>2,11,810</td>
<td>11,90,930</td>
<td>6,49,300</td>
<td>4,83,720</td>
<td>2,70,000</td>
<td>26,53,050</td>
</tr>
<tr>
<td>1975-76</td>
<td>97,710</td>
<td>14,35,020</td>
<td>2,79,000</td>
<td>7,15,020</td>
<td>9,30,130</td>
<td>7,93,750</td>
<td>3,53,270</td>
<td>33,90,660</td>
</tr>
<tr>
<td>1976-77</td>
<td>72,270</td>
<td>5,73,660</td>
<td>3,51,340</td>
<td>9,25,000</td>
<td>6,83,500</td>
<td>17,12,860</td>
<td>13,57,050</td>
<td>1,70,61,230</td>
</tr>
<tr>
<td>1977-78</td>
<td>92,271</td>
<td>9,61,018</td>
<td>3,32,210</td>
<td>9,04,228</td>
<td>1,04,919</td>
<td>19,36,340</td>
<td>17,61,306</td>
<td>48,51,584</td>
</tr>
<tr>
<td>1978-79</td>
<td>1,24,290</td>
<td>7,07,173</td>
<td>3,83,725</td>
<td>10,90,939</td>
<td>1,53,119</td>
<td>29,09,574</td>
<td>17,08,096</td>
<td>5,17,18,878</td>
</tr>
<tr>
<td>1979-80</td>
<td>1,25,319</td>
<td>9,04,519</td>
<td>6,04,550</td>
<td>14,39,069</td>
<td>1,72,135</td>
<td>23,40,750</td>
<td>10,05,321</td>
<td>59,32,552</td>
</tr>
</tbody>
</table>
road (guntur - chand road) was opened in 1974 by the TRP. On 0.8.1975 the transport was handed over to APTRC, but the TRP has its own transport for its private purposes.

The two cantones at Tirumala and in Tirupati are also sources of revenue. They were started during the year 1952. The main objective of the TRP in establishing cantones is not to make profit but to provide hygienic food as a facility to the pilgrims who come to worship the Lord. But the administration is getting some revenue from this source also. This is shown in column 13 of table 13.

The revenue from cantones was Rs.3.30 lakhs in 1973-74 and it rose to Rs.17.48 lakhs in 1975-76.

Thereafter it had declined to Rs.9.29, Rs.3.06, Rs.15.90 and Rs.16.30 lakhs from 1975 to 1977 to 1979 to 1980 respectively. This decrease is because of losses of cantones at Tirumala to /s. Annamacharya caterers, /s. Swarna and co., /s. Woodland caterers and /s. India Coffee Board.

Other important sources of revenue are from 'kalyanakatta' and 'press'. The kalyanakatta is meant for providing funeral services to the pilgrims. The chief aim of opening the press is to print and publish rare and valuable books and also cheap editions of important books in religion to be sold at cost prices. Even though the TRP has not started the above press with a
profit motive, it is contributing its share to the total revenue. The RTO will get revenue from the Kalycilakotta through sale of tickets and also of human hair. The revenue from these two sources is presented in column numbers (3) and (4) of Table 10.14. Revenue from the same has been subjected to wide fluctuations. It was Rs.0.96 lakhs in 1973-74 and declined to Rs.1.72 lakhs by 1979-80. Revenue from Kalycilakotta has increased about 6 times in a period of 5 years (Table 10.14).

The last source of revenue under the remunerative occupancy is the purskit sankran. These priests assist the pilgrims in the performance of religious rites. There were 62 purskits and there was no understanding among them. Hence the RTO made a decision among them and got their association registered. Out of total collections derived by performance of rituals (i.e. by sale of tickets) performed by purskit sankran, 50% of income would go to the purskita, 25% to the RTO and the remaining 25% will be kept in the bank which will also be distributed among the purskita equally at the end of every month.

Construction of choultry and guest houses is primarily to provide free and comfortable accommodation to the pilgrims. The activity is an unending assignment of the RTO. For this, a permanent Engineering Section is
Sales of Tobacco Hukata (Year=1993)

<table>
<thead>
<tr>
<th>Year</th>
<th>Main Juliana Hukata</th>
<th>Sales</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1975-76</td>
<td>4.22</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1976-77</td>
<td>16.24</td>
<td>0.31</td>
<td>1.43</td>
</tr>
<tr>
<td>1977-78</td>
<td>17.17</td>
<td>1.37</td>
<td>3.35</td>
</tr>
<tr>
<td>1978-79</td>
<td>18.35</td>
<td>1.36</td>
<td>3.35</td>
</tr>
<tr>
<td>1979-80</td>
<td>19.30</td>
<td>2.05</td>
<td>2.15</td>
</tr>
</tbody>
</table>
maintained by the TR Administration under the control
and supervision of the Chief Engineer (Figure No.14).

The revenue from choultry and rest houses was
only Rs.10.13 lakhs in 1970-71 and it rose to Rs.40.96
lakhs in 1979-80.

The next important source of revenue is the
revenue from 'other non-estamane properties'. This
head incorporates income from some main lands and
buildings in Tirupati, Tirumala, Tiruchanur and other
places.

The TR is maintaining a number of educational
institutions both English and Sanskrit (oriental). The
TR seems to be the first religious institution in
South India to employ its resources for the spread of
education secular as well as religious. Now the TR
is maintaining 19 educational institutions in and out
of Anuradha Madhav as one of its main objectives, to
promote education and again not with any profit motive7.
However, the TR is receiving some revenue through this
source in the form of government grants and donations
from public.

7. TR Administration Reports.
FIG. 14 EXPENDITURE ON ENGINEERING WORKS OF DEVASTHANAMS
<table>
<thead>
<tr>
<th>Year</th>
<th>Tirumala</th>
<th>Tirupati</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1973-74</td>
<td>18.55</td>
<td>N.A</td>
<td>18.55</td>
</tr>
<tr>
<td>1974-75</td>
<td>15.91</td>
<td>1.59</td>
<td>17.50</td>
</tr>
<tr>
<td>1975-76</td>
<td>15.85</td>
<td>2.51</td>
<td>19.36</td>
</tr>
<tr>
<td>1976-77</td>
<td>10.53</td>
<td>2.93</td>
<td>13.46</td>
</tr>
<tr>
<td>1977-78</td>
<td>17.37</td>
<td>3.25</td>
<td>20.62</td>
</tr>
<tr>
<td>1978-79</td>
<td>20.12</td>
<td>3.21</td>
<td>23.33</td>
</tr>
<tr>
<td>1979-80</td>
<td>27.31</td>
<td>4.56</td>
<td>31.87</td>
</tr>
</tbody>
</table>
The revenue from this source was Rs.43.23 lakhs in 1970-71 and it came down to Rs.27.91 lakhs in 1971-72. This was due to an increase in the government grants and increase in the number of educational institutions started by the Jh. Now the Jh is offering number of scholarships to promote religious education and giving donations for other institutions in and out of Andhra Pradesh. This shows the importance attached by the Jh for the promotion of education.

During the year 1977-78 there was a sale of gold bullion amount of Rs.1,01,97,927 has been realised and credited to Jh. The sales were conducted following the procedure prescribed by the Gold Control Order on tender-cum-auction system at Bombay. It is proposed to sell pure gold of 226 kgs during the financial year 1979-80 and an amount of Rs.2 crores has been estimated under capital receipts for the year 1979-80.

The other sources of revenue like charities and guest houses, other non-thermal properties, education, live stock, land and non-land are not significant enough for any special mention (Table No. 15).

The Hindu Religious and Charitable Endowment Act lays down that any such money belonging to a religious
institution and not required for immediate expenditure shall be invested in securities of the central or state governments or institutions in which the government have interest, in the Andhra Pradesh Cooperative Bank, and in any other municipal body. The stipulation seems to be particularly appropriate in view of the fact that the seventeenth lost in 1905 substantial sum of money in a private investment. Ayan fund investments are distinguished from trust funds and provident funds. The TTU will get interest by investing the ayan funds\(^8\) in A.P. Electricity Board, Loans and gold Bonds of the Govt. of India, co-operative Banks and Commercial Banks.

In Table No. 16 above the interest earned by the TTU from the investments, the TTU is earning interest from other type of investment that is, the Trust Fund investment, by giving trust to the TTU income yielding assets so that some specific services or classes may be performed out of annual receipts by way of interest from these assets.

These are shown under four heads:

1. Interest on trust fund investments,
2. Revenue from trust properties,

\(^8\) Ayan funds include government securities, seasonal deposits, other deposits, debentures, prize bonds and life insurance corporation policies.
<table>
<thead>
<tr>
<th>Year</th>
<th>Investment (Rs.)</th>
<th>Interest (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1973-74</td>
<td>1,42,74,120</td>
<td>51,11,000</td>
</tr>
<tr>
<td>1974-75</td>
<td>2,99,00,000</td>
<td>31,51,000</td>
</tr>
<tr>
<td>1975-76</td>
<td>4,28,53,220</td>
<td>1,30,00,000</td>
</tr>
<tr>
<td>1975-77</td>
<td>5,63,94,150</td>
<td>1,52,02,960</td>
</tr>
<tr>
<td>1977-78</td>
<td>7,08,65,500</td>
<td>2,24,34,750</td>
</tr>
<tr>
<td>1978-79</td>
<td>2,69,25,440</td>
<td>2,30,00,000</td>
</tr>
<tr>
<td>1979-80</td>
<td>2,00,00,000</td>
<td>3,00,00,000</td>
</tr>
</tbody>
</table>

Source: TN Budget Reports.
3. Receipts from temporary charities, and
4. "Others"—Jarathi, Aranaha and other aaves.

From the above analysis it can be seen that revenue capital has always shown a raising trend. Almost all the components of revenue (ordinary) exhibit a raising trend except one or two sources. The thrust of this chapter therefore, is only to analyse the revenue (ordinary) and to show how the various components of revenue behaved during the 7 years period.

Expenditure Pattern of Tirupala Tirupati Devasthanam — An Analysis

In the earlier parts of this chapter an attempt was made to analyse the revenue pattern of TTD. Here now an attempt is made to analyse the expenditure of TTD on various heads, and the behaviour of these heads during the period under study. The total expenditure of the TTD increased from Rs.404 lakhs in 1970-71 to Rs.610 lakhs in 1974-75 and again it rose to Rs.1,492 lakhs in 1979-80, an increase of Rs.883 lakhs within a period of 5 years. However, the fact is that there is a functional necessity for the TTD to spend money and incur expenditure on various items and provide facilities to pilgrims. It must attract pilgrims from
various places by providing all possible facilities both at Tirupati and Tirumala. The offerings of the pilgrims to the Lord depend on the facilities provided by the TNR authorities. For this the in a C. at 1956 had drawn some important items on which the TNR should spend its revenue. It is necessary to examine the various items on which expenditure may be incurred with a view to provide facilities to the pilgrims.

The purposes for which the TNR funds may be utilised are detailed in sec. 6 of the 1966 Act. In addition to the purposes mentioned therein the TNR surplus funds are also utilised for the following purposes.

a. maintenance of educational institutions,

b. maintenance of TNR transport,

c. maintenance of TNR press,

d. maintenance of TNR canteens,

e. payment of donation to the Religious and Educational institutions, and

2. payments of statutory contributions (contributory funds to the Government for supervision and inspection of the institution).

During the year, the TR Act No. 20 of 1979
goes into force with effect from 10.6.1979. The purpose
for which the TR funds can be utilised are specified
in Sec. 23 of the said Act. Further, Sec. 24 provides for
establishment of Hindu Dharmo Rakshana Samsthana and TRs
is enabled to incur expenditure of not less than Rs. 1 lakh
per year. Sec. 25 provides for establishment of "Sri
Venkatesswara Ghoshahora Vidya Samsthana".

TR expenditure is shown mainly under two heads:

1. charges (ordinary) expenditure, and
2. charges (capital) expenditure.

Charges (ordinary) include facilities for pilgrims
and daily rituals to the Lord, for administration purposes
and other types of expenditure. Charges (capital) consist
of construction of chustralas, buildings, mahaannandlapans
and renovation of temples and purchase of ornaments to
the Lord.

It is evident that in the total expenditure (ordinary)
Gowdhanana ranks first, followed by general administration,
expenditure on remorative enterprises - the last being
Trust Funds.
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Sri Virupaksha Temple</td>
<td>173.18</td>
<td>213.27</td>
<td>246.98</td>
<td>353.39</td>
</tr>
<tr>
<td>b) Other Temples</td>
<td>18.38</td>
<td>24.68</td>
<td>21.00</td>
<td>31.29</td>
</tr>
<tr>
<td>c) Service Departments of the Temples</td>
<td>14.97</td>
<td>13.19</td>
<td>19.67</td>
<td>24.25</td>
</tr>
<tr>
<td>d) Service Departments of the Pilgrims</td>
<td>118.45</td>
<td>113.75</td>
<td>125.90</td>
<td>231.28</td>
</tr>
<tr>
<td>e) Engineering Department</td>
<td>163.36</td>
<td>250.17</td>
<td>295.32</td>
<td>431.45</td>
</tr>
<tr>
<td>f) WD Administrative Office</td>
<td>112.36</td>
<td>151.36</td>
<td>92.93</td>
<td>150.23</td>
</tr>
<tr>
<td>g) Educational Institutions</td>
<td>33.09</td>
<td>100.25</td>
<td>194.48</td>
<td>125.91</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>594.22</td>
<td>831.43</td>
<td>903.33</td>
<td>1343.30</td>
</tr>
</tbody>
</table>
The Table No. 17 presents the total expenditure (ordinary and capital) during the 4 year study period. There is a steady rise in expenditure due to new construction activity, increasing facilities to the pilgrims year after year and also due to rise of salaries to the employees. Among the seven groups of the Rs. (mentioned in the Table 17) the expenditure in four groups, viz., a, b, c and d is more. It can be found from the Table -17, the expenditure on devotional items (Group e, f, g) during 1976-77 was Rs.206,93 lakhs and it rose to Rs.409,43 lakhs in 1979-80. The second item of expenditure on services to pilgrims i.e. (group d) was Rs.110,45 lakhs during 1976-77 and it rose to Rs.231,20 lakhs in 1979-80. It was due to provision of increased facilities to the pilgrims.

The third item of expenditure on engineering works was Rs.150,36 lakhs during 1976-77 and it rose to Rs.431,65 lakhs during 1979-80.

The fourth item of expenditure on general administration was Rs.112,85 lakhs in 1976-77 and it fell down to Rs.92,90 lakhs in 1979-80, again rose to Rs.150,23 lakhs in 1979-80. The sudden fall of expenditure on general administration was due to sudden increase of expenditure on engineering works.
The expenditure on education was Rs.33.00 lakhs during 1976-77 and it rose to Rs.128.01 lakhs in 1979-80. This may be due to an increase in the government grant and increase in the number of educational institutions started by the TTD. Now the TTD is offering number of scholarships to promote religious education and giving donations to other institutions (like Abyudaya Samithis) in and out of Andhra Pradesh. This shows the importance attached by the TTD for the promotion of education.

Contribution to Endowments Administration Fund:

A liability has been created on the TTD to pay to the State government annually from the income derived by it, such contribution not exceeding seven per cent of the annual income as may be prescribed towards the services rendered by them and their employees. The contribution which the TTD is liable to pay shall be paid annually to the Endowments Administration Fund.\(^{10}\)

The contributions made by the different religious institutions towards Endowments Administration Fund get absorbed in the general revenues of the State. They constitute a separate fund. That fund vests in the Commissioner.
of Endowments. The amounts that go to constitute the said fund are detailed in the 1966 Act. The Commissioner shall have to repay to the Government all the sums paid by them in the first instance from out of the consolidated fund of the State. For proper appreciation of the composition of the fund and the various purposes for which it can be utilised under Sec. 64 of the 1966 is extracted below:

1. There shall be established a fund to be called the A.P. Charitable and Hindu Religious Institutions and Endowments Administration Fund. The power to control the Endowments Administration Fund is vested in the Commissioner.

2. a) The following amounts shall be credited to the Endowments Administration Fund, namely:

   i) the assets which developed on the Government under 1951 Act (hereinafter in this section referred to as 1951 Act)12.

   ii) the balance in the fund constituted under 1951 Act.13.

   iii) the sums due to the Government under Sec.76 of 1951 Act when realised.

11. Ibid, Sec.64(2).


13. Ibid, Sec.76.
iv) the contributions payable under Sub-section(1)
of Sec.59 of this Act when realised.

v) the balance outstanding on the date of commence-
ment of this Act, in the contributions (Aq-e-Insaaniyati)
collected by the Government under the A.P. (Telangana Area)
Wakf Regulation 14,

vi) the amounts recovered under Sub-section (5)
of Section 27 and under Sec.28.

vii) it shall be lawful for the Commissioner to
accept to the credit of the said fund, grants or loans from
the Government or any grant by any institution or person.

3. The Commissioner, shall out of the said Fund
repay to the Government,

i) the sum paid out of the consolidated fund of
the State in the first instance towards the salaries,
allowances, pensions and other remuneration of persons
appointed by the Government for rendering services under
any of the provisions of this Act,

ii) any other expenditure incurred by the Govern-
ment in the course of rendering services to, and in connec-
tion with administration of, the charitable or religious
institutions.

14. The Rules made under the Andhra Pradesh (Telangana
Area) Wakf Regulation 1349 Pasli - Rule 229.
iii) the loans received from the Government.

iv) the cost of publication of journals, manuals, descriptive accounts and other literature relating to Hindu religion or Charitable or religious institutions or endowments.

v) the expenses of Committees or sub-committees whose constituted for any purpose of this Act by the Government or by an Officer or authority subordinate to the Government and specially authorised by them in this behalf.

4. 1) The procedure for assessment, levy and collection is laid down in the Rules.15

ii) The Executive Officer, TTD shall furnish to the Commissioner a return of Annual Income for the previous financial year on or before 15th May of each year, after getting it approved at a meeting of the Management Committee at which the Commissioner is present. The return of annual income so furnished shall have to be accepted as correct, complete and final.

iii) The 'annual income' of the TTD shall be calculated after allowing deductions detailed in the Act 1979.16

16. The TTD Act 20 of 1979, Sec.3.
iv) On receipt of the Annual Income Return, the Commissioner shall make the assessment at the rate provided in the Act, on or before 30th June, of every year and notify to the Committee.

v) (a) The Commissioner, shall after making assessment write to the E.O. to immediately remit the contribution levied. The, E.O. shall arrange payment of the amount levied on or before 31st July of every year.

(b) The Commissioner may for reasons to be recorded in writing give extension of time till the end of December every year.

(c) In case of default in payment of the amount of contribution it becomes recoverable from the entire property of the TTD. The recovery shall not, however be from such portion as is in possession of the Archakas in lieu of remuneration for rendering service to the TTD (i.e. the property capable of fetching as may be prescribed) unless there is an agreement between the Committee and the Archaka or an order or decree of any tribunal or court to the contrary.

5. For the purpose of recovery as the contribution is payable to the fund constituted under Sec.64 of the 1956 Act, the procedure for recovery in case of default
has to be as provided for in the said Act, according to Sec. 63.

1) The Commissioner has to send a requisition to the Revenue Divisional Officer, in whose jurisdiction any property of the TID is situated.

2) The Revenue Divisional Officer has to issue a notice for payment of the amount due to within 15 days from the date of service thereof.

3) If payment is not made within the said time, the R.D.O. can proceed to recover the amount as if it were an arrear of land revenue.

4) The action that can be taken by the R.D.O. is detailed in sub-section (2) to (7) of Section 63 of the 1936 Act.

The order of assessment of the Commissioner is binding on the Committee, subject to the provisions of Section 33 and 34. Section 33 provides for revision either suo motu or on application, by the Government. The order so passed is further subject to review either on application or suo motu by the Government under Sec. 34.

As mentioned in the second chapter of this thesis an opinion is expressed that since the TID does not utilise
the services of the government in any way, there is no justification whatsoever for the government to collect for the fund from the Tao.

**Common Good Fund**

The Tao (The Committee) will have to pay annually to the commissioner, from out of their funds a contribution which will not be less than 5 per cent of their net income, calculated in such manner as may be prescribed for being credited into the common good fund created.\(^{17}\)

The common good fund vests in a committee constituted by the government in such manner as may be prescribed. The government have prescribed the procedural rules for the constitution of the committee, the manner in which the common good fund has to be utilised.\(^{19}\) According to Rule 21 in the said rules, the common good fund has to be utilised for the promotion of all or any of the objects mentioned in sub-section (1) of Sec 65 of the 1966 Act in respect of any institution or endowment or for the purposes and object common to all institutions and endowments. The said section 65 is extracted below:

\[^{17}\] The Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act 1966, Sec. 65.

\[^{19}\] D.o.R.No. 9, Home (Anic.II) Department, dt. 3.1.79

(These rules are furnished in Annexure VII)
institutions and endowments and by any institution or person in respect of Hindu charitable and religious institutions and endowments a fund to be called the
Mahrā Μahara Hindu charitable and religious institutions and endowments Common Good Fund, and

ii) in respect of other charitable institutions and endowments a fund to be called the Mahrā Mahara Hindu charitable institutions and endowments Common Good Fund.

b) the Common Good Fund created under item (i)
of clause (a) shall be utilised for the following purposes namely:

1) renovation, preservation and maintenance of Hindu charitable and religious institutions or endowments which are in needy circumstances, and promotion and propagation of purposes and objects connected therewith,

ii) establishment and maintenance of Vedapathanada and schools for the training in orcharatvan, sindhan, vedyan or like services,

provided that the amount to be utilised for the purpose mentioned in item (ii) in any year shall not be less than twenty per cent of the receipts to the said fund during the preceding year.
a) the common good fund created under item (11) of clause (a) shall be utilized for the renovation, preservation and maintenance of other charitable institutions or endowments and for the promotion and propagation of purposes and objects connected therewith.

2. The Commissioner may, on a direction from the government, transfer to the common good fund, any surplus or such portion thereof, as may be specified in the direction, remaining in the endowments administration fund after the repayment of the amount specified in the sub-sec-

It may be useful to briefly mention here the differences between the endowments administration fund and the common good fund:

Firstly, the endowments administration fund vests in the commissioner, while the common good fund vests in the committee constituted by the government and secondly the endowments administration fund is mainly intended to reimburse the amounts spent on services rendered by the State government and their officials from the consolidated fund of the State, while the common good fund is intended to meet the expenditure on renovation, preservation and maintenance of Hindu charitable and religious institutions.
utilisation of funds of the TTD:

1. The funds of the Tirumala Tirupati Devasthanam may be utilised by the management committee for all or any of the purposes specified in chapter IV, sec.23 to 26 of the Act. In sub-section (4) of sec.23 of the Act, certain purposes are specifically enumerated. They include:

   i. The maintenance, management and administration, the salaries specified in the first schedule and the endowments and the properties thereof including the conduct or performance of religious rituals, functions and festivals connected therewith;

   ii. The maintenance, management and administration of the educational or other institutions specified in the second schedule and the endowments and the properties thereof;

   iii. Propagation of the religious tenets of the TTD by way of printing and publication of literature on religious and moral thereof at concessional price.

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19. The General End Fund Rules framed under Sec.66 of the Act No.17 of 1966 and notified in No.13, No.5 Home (III) dated 3.1.1963 are furnished in Annexure VII.

20. This item refers to religious tenets. The expression 'religious tenets' can only mean Hindu religious doctrines and principles. The term 'Hindu' as such has not been defined.
The contribution towards common good fund since 1967 onwards is also furnished herewith:

<table>
<thead>
<tr>
<th>Year</th>
<th>Demand</th>
<th>Paid by U.I.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1967-68</td>
<td>Rs. 4,00,000</td>
<td>Rs. 3,00,400</td>
</tr>
<tr>
<td>1968-69</td>
<td>Rs. 4,90,000</td>
<td>Rs. 4,00,000</td>
</tr>
<tr>
<td>1969-70</td>
<td>Rs. 5,61,433</td>
<td>Rs. 5,31,433</td>
</tr>
<tr>
<td>1970-71</td>
<td>Rs. 5,91,000</td>
<td>Rs. 5,60,516</td>
</tr>
<tr>
<td>1971-72</td>
<td>Rs. 4,99,433</td>
<td>Rs. 4,99,433</td>
</tr>
<tr>
<td>1972-73</td>
<td>Rs. 10,00,000</td>
<td>As per Income Tax Act, no surplus, no contribution.</td>
</tr>
<tr>
<td>1973-74</td>
<td>Rs. 10,00,000</td>
<td>=do=</td>
</tr>
<tr>
<td>1974-75</td>
<td>Rs. 10,00,000</td>
<td>=do=</td>
</tr>
<tr>
<td>1975-76</td>
<td>Rs. 10,00,000</td>
<td>=do=</td>
</tr>
<tr>
<td>1976-77</td>
<td>Rs. 10,00,000</td>
<td>Rs. 10,00,000</td>
</tr>
<tr>
<td>1977-78</td>
<td>Rs. 10,00,000</td>
<td>Rs. 10,00,000</td>
</tr>
<tr>
<td>1978-79</td>
<td>Rs. 10,00,000</td>
<td>Rs. 10,00,000</td>
</tr>
</tbody>
</table>
Expenditure on various new schemes taken up (1973-80):

Aid to Veda patakas at the rate of Rs.20,000/- at Hyderabad, Kakinada, Rajahmundry, Vijayawada, Tirupati, Guntur, etc., for conducting Veda sabhas and for conducting examinations for honouring Vedic pandits.

Rare recording of Vedas at an estimated cost of Rs.3 lakhs has been taken up.

Provision for facility for pilgrim movement at Tirumala by paying Rs.700 lacs per day to Andhra Pradesh State Road Transport Corporation.

On the occasion of Silver Jubilee Celebrations of the N.V. University, the ITI has decided to earmark Rs.30 lakhs as special corpus fund under the administrative control of Rs.30 and to release Rs.3 lakhs yearly derived as interest thereon to the University for use for specific purpose.

ITI has donated an amount of Rs.10 lakhs for the construction of cyclone shelters in the coastal areas of Krishna and Guntur districts which were subjected to unprecedented damage because of cyclone in 1977.

The ITI has purchased the old Nandikrishna Mission Building at Secunderabad at a cost of Rs.13 lakhs for housing the SVVS college.
An amount of Rs.15 lakhs has been donated to Ayyanayaka Vidya Pradhana Samithi for the purpose of propagating Hindu religious tenets to the teen aged students in the training schools.

For the propagation of Sri Rama mission, 3.38 lakhs were made with the participation of Shri Ramchandra Rambhotra and Shri Narla Sreenivasa Prasad (artists of Annamacharya project). An amount of Rs.3.20 lakhs was spent for this purpose through Annamacharya Project.

The PM has adopted Tallapaka Village and has started developing it into an ideal village. Expenditure on this project was Rs.2.5 lakhs.

As a permanent solution to the water problem for families, construction of 'Papavinasanam Dam' was taken up at Rs.3.27 crores to provide 9 lakh gallons a day. The dam is expected to be completed by 1982.

'Papavinasanam' project started functioning from July 1979 to propagate Haridasas Sahityam. An expenditure of Rs.30 thousand is already incurred for this project.

Several of the projects taken up the PM are winning public appreciation.
<table>
<thead>
<tr>
<th>Year</th>
<th>F.R. including old sales during the year</th>
<th>Capital expenditure</th>
<th>Sold reserves</th>
<th>Total fixed assets as on 31st March</th>
<th>Yearly increase</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>opening balance</td>
<td>additions</td>
<td>opening balance</td>
<td>additions</td>
<td>opening balance</td>
</tr>
<tr>
<td>1974-75</td>
<td>5.85</td>
<td>4.81</td>
<td>17.51</td>
<td>1.53</td>
<td>16.54</td>
</tr>
<tr>
<td>1975-76</td>
<td>10.67</td>
<td>4.25</td>
<td>19.00</td>
<td>1.56</td>
<td>16.80</td>
</tr>
<tr>
<td>1976-77</td>
<td>14.93</td>
<td>5.79</td>
<td>20.65</td>
<td>0.81</td>
<td>17.93(–)</td>
</tr>
<tr>
<td>1977-78</td>
<td>20.72</td>
<td>6.51</td>
<td>21.46</td>
<td>1.13</td>
<td>17.24(–)</td>
</tr>
<tr>
<td>1978-79</td>
<td>27.23</td>
<td>4.70</td>
<td>22.59</td>
<td>3.34</td>
<td>17.05</td>
</tr>
<tr>
<td>1979-80</td>
<td>31.93</td>
<td>3.50</td>
<td>24.93</td>
<td>3.94</td>
<td>19.05</td>
</tr>
</tbody>
</table>
Investment Policy of the [Institution Name]

Transactions relating to the investments of the 75% own funds known as 'Agha Funds' are shown outside capital. Under the Govt revenue it is shown as 'Investments released' and under charges account it is shown as 'Investments made'. Information is available about 'Agha Funds' through Govt budget reports. The balance sheet of the institution however lists all the loans and bonds in which the 'Agha Funds' are invested. This list includes not only interest bearing securities but also all sorts of trade security deposits with the various agencies such as post and telegraphs and co-operative Institutions etc. It is not easy to locate, to classify and analyse the whole investments of the 75%. The investment structure of the 75% during study period is presented in the Table 19.

The main problem of the Institution like 75% is how to finance day-to-day expenditure rather than their savings to capital works and investment purposes. For that, the Hindu religious and Charitable Endowment Act does not lay down anything beyond specifying the agencies into which surplus funds of the 75% are to be invested. For religious institutions like the 75% there
There is no problem of getting revenue because it will come from the pilgrims through their offerings and donations. As to administer the funds in the best way, the key role is to lay emphasis on allocation and utilisation of its revenue and expenditure according to its policies and programmes. The Act lays emphasis only on the expenditure of the TII in some particular fields. As per the Act, out of its total revenue 40 per cent of its revenue should be spent towards providing facilities to the pilgrims, 10 per cent to the reserve fund, 30 percent for the renovation of temples and 5 per cent for the Common Use Fund. The Act mentions mainly fifteen heads on which the TII surplus funds have to be invested, but it does not mention any policy or procedure concerning the investments of the TII funds. Excluding the above heads according to the Act, the remaining amount would be only 15 per cent of its total revenue. So policies should be made exclusively for the remaining 15 per cent towards investments and other purposes.

**Grants/Contributions to the Institutions not Administered by TII:**

1. **Grant to Tirupati Municipality:**

   The contribution of Rs.1.75 lakhs due to Tirupati Municipality every year is a recurring item of expenditure.
on the part of the TPD. The arrear contribution due to the said municipality amounting to Rs.9,75,000 for the years from 1970-71 to 1974-75 (for 5 years as shown under the sanctioned budget for 1970-79) still remains unpaid. The sum of Rs.3,35,700/- shown under arrears from October 1970 to March 1979 to the period from 1975-76 to 1977-78 which is also an anticipatory expenditure for Rs.0 under the revised budget estimate for 1970-79. So, the arrear contribution for the entire period of 8 years comes to Rs.14 lakhs which has been shown under the revised estimate for the year 1970-79 is a commitment on the part. Further, the contribution due for the next budget year i.e., 1970-71 amounting to Rs.1.75 lakhs is also included in addition to arrear contribution of Rs.14 lakhs for arranging payment to the said municipality during the year added in the budget if not paid during the revised budget estimated year of 1970-79. The delay in asking payment of this contribution is mainly due to the non-submission of audited amounts of statements for the contribution amount released from TPD prior to 1970. Lot of correspondence is taking place between the Commissioner, Tirupati Municipality and the Endowment Commissioner and the TPD relating to this matter. As the Tirupati Municipality plays a prominent role in the provision of some vital services and amenities to the
Mizraim, it is not only necessary to secure the arrears of grant but also enhance the grant which was fixed long ago both to Tirupati municipality or recently started Tirupati Urban Development Authority for providing more amenities, better sanitation, roads etc.

3. grant to Tiruchonur gram panchayat:

Similarly contribution of Rs.25,000 per annum to the Tiruchonur gram panchayat is also a commitment of the T.D. The sum of Rs.50,000 shown under the budget provision for 1978-79 related to arrear contribution due to the said gram panchayat for the two years period i.e., 1976-77 and 1977-78. The sum of Rs.25,000 shown under actuals is since released for the year 1976-77. The sum of Rs.30,000 shown under probable relates to the period of 1977-78 and 1978-79. Since the sum of Rs.75,000 shown under the revised estimates for 1979-80 relates to 3 years period i.e., 1976-77, 1977-78 and 1978-79. The budget provision of Rs.25,000 shown for 1979-80 is also a commitment on the part of the T.D.

3. Hindu Family Society:

The T.D has advanced huge amounts of its funds from time to time in connection with construction of

certain temples in 1978. Thus the Board has sanctioned Rs. 5 lakhs and Rs. 1 lakh on two occasions last year. These amounts are still awaiting the sanction of the government. Unless government sanctions are received, the outstanding advances which remain for preparation of "elevendightly Vigrahas", other idols, temple parts etc. could not be adjusted in full. The sum of Rs. 5 lakhs shown under budget sanctioned estimates for 1978-79 remains unspent actually (i.e., looking to the regular head of account) for want of government orders. Similarly, additional grant of Rs. 1 lakh shown under probabilities also remains unspent. Its total comes to Rs. 6 lakhs under revised budget estimates for 1978-79.

4. **LADY CENTRE**

The TR has committed to advance a financial grant of Rs. 5 lakhs per year for a period of 5 years (total Rs. 25 lakhs) for the establishment of Yoga Centre at Tirupati. But so far the TR has released Rs. 10 lakhs on two occasions and further grant was stopped on the directions given by the then Chief Minister of A.P. to TR Chairman and the then Executive Officer, TR.

**Accounting and Auditing**

1 The Financial Advisor and Chief Accounts Officer, though administratively subordinate to the Executive Officer,
in each responsible for keeping regular accounts of all receipts and disbursements for each financial year separately in the manner laid down in the T.D. manual of accounts. He is in charge of all administrative charge of the budget, payment, account, audit of the T.D. including all the officers and staff of the engaged in the accounts work.

2. A new accounting system suggested by Sri R. R. Jaisingh, Accounts Expert and Chief-costs Accounts officer, Government of India was implemented from 1.4.1974, with the approval of the Govt. of Andhra Pradesh. It is called double entry system of accounts i.e., commercial accounts.

The purpose of this new accounts manual is to establish a proper system of accounting for the T.D which will reflect with reasonable accuracy at any given point of time the financial position of the T.D. and the working results of its commercial operations. It is intended that the books of account of the T.D shall be maintained in accordance therewith. This new system has brought about decentralisation of maintenance of accounts among certain independent units of accounts. All the receipts received at the unit level are being transferred to Husur (Head) office by the respective banks on the dates of collection itself.
For the purpose of meeting the expenditure of units, the banks are advised to transfer certain amounts limiting to their units' monthly allotment based on the budget allotment sanctioned by the competent authority on the day-to-day basis. The books of account are kept always on current basis.

This new type of accounting and the transaction facilities enable the administration to have financial control in an effective manner over all the 56 units through out of both receipts and payments of the entire unit administration.

The general books of account and all other related books, memoranda and records which in any way support the entries therein, shall be maintained in such manner as to provide full information relating to any account. The entries in each account will be supported by such detailed information as will render identification and verification of facts. All account books and related records are preserved in such a manner so to readily permit the audit and examination thereof by the auditors appointed by the Government under sec. (8) of Sub-sec. (2) of sec. 30 and there.

22. [Reference: 1233, Revenue (Mudwaukee III) Department, dated 12.10.1972, Sec.1 - under Rule 01 in Appendix III to the Rules = General Instructions.
The books of account are kept always on current basis and all transactions applicable to each month, as far as practicable, shall be recorded in that month. Unless otherwise authorised all accounts will be closed at the end of the financial year i.e. 31st March.

Auditing:

The accounts of the TTD are audited by an Auditor appointed by the Government annually\(^{23}\). However, the Government can also direct for short interval audits. The F.A. of TTD and his staff have to assist the Auditor and provide facilities for necessary for the audit of the accounts. The auditor, after the completion of audit, prepares and sends his report to the Government.

The remuneration to the Auditor and the cost of audit are paid from the consolidated fund of the State and subsequently reimbursed from the funds of the TTD.

The budget of the Devasthanams and the Audit Report should be published in all important newspapers and copies of the same must be made available to the public at a nominal price. It would introduce a large element of responsibility and restraint on the Devasthanams in its

\(^{23}\) The TTD Act 20 of 1979, Sec. 30(1) to (3).
financial policies and ensure public accountability. 24

It is highly desirable that the accounts staff of the A.O. should be strengthened at different levels and they should also be trained to meet the challenges of an expanding administration. It is advisable to have a separate accounts code in the and the personnel therein properly trained in double entry accounting system.

Periodic special studies must be conducted to assess the efficiency of the present accounting system.

Rules are framed in 1979 that the present system of pre-audit by Local Fund Audit will cease to function after a scheme for getting all the bills and expenditure in all administrative offices, institutions and colleges, is prepared by P.A. & C.A.O., approval by the management Committee, but still the same system of pre-audit has been continuing. It is not understood why rules are framed for the abolition of pre-audit system which will lead to other complications.

This system has been in vogue for a considerable length of time and may be continued. Otherwise, the huge arrears of the audit of the previous years serves no

useful purpose. For instance those guilty of misapplica-
tion and misuse of SevaShrama funds cannot be
suitably dealt with if the audit of accounts takes place
after a very long time. Audit replies must be attended
to immediately and suitable action may be initiated
without delay. After all the public in general and the
pilgrims in particular must be assured that the contri-
butions made by them by way of donations to the Lord
are properly made use of.

Thus the fiscal administration is run under sound
principles. The RTI has adopted most up-to-date govern-
ment procedures on collection and outlay. Even the principle
of double entry of the commercial organisation has been
followed. It makes the RTI financial system stable and
strong. In matters of remunerative enterprises and
income fund, it shows the way to all public enterprises
in India. This is the singular contribution to the Indian
fiscal administration of the corporate sector's under th
direct control of the governments - State and the Centre.