Chapter 5:

SUMMARY AND CONCLUSIONS
In this study an attempt is made to trace systematically an account of the growth and development of the administration of the Tirumala Tirupati Devasthanams during the last decade i.e. from 1970 to 1980. The number of pilgrims and devotees thronging to the shrine of Lord Venkateswara has in recent years increased in leaps and bounds. The income of the temple has almost incredibly risen from Rs. 10.99 crores in 1970 to Rs.18.50 crores in 1980—a phenomenon which has baffled and bewildered many a person. Increase in the number of pilgrims inevitably results in increase in the responsibilities of administration for providing adequate and satisfying services to them. This should result increased pilgrim-satisfaction. The services range from providing accommodation, ensuring orderly and quick darshan of the deity, besides providing sanitary and hygienic faciltiies to them, apart from taking particular care of the revenues and income of the temple itself. Consequently the whole task has become, indeed, a marathon (very big) exercise in administration and management. Bearing this in mind a detailed study has been undertaken to examine the
nality or otherwise of the existing administrative machinery of the temple organisation, its methodology, its income and expenditure, accounting procedures etc. Conclusions arrived at and recommendations for better administration of these services are presented.

The temple of Sri Venkateswara situated atop Tirumala Hills in Chittoor district of Andhra Pradesh, is not only an ancient and famous temple of Hinduism, but one of the biggest religious institutions of amazing proportions and dimensions. Lord Venkateswara, believed to be a 'boon-giver' attracts thousands of pilgrims to his shrine, not only from all over the country, but from all over the world everyday. It is considered as a centre of celestial offerings and also the seat of social and cultural activities. The Tirumala shrine had its origin in a very remote antiquity, and since times immemorial has been famous throughout the length and breadth of India as a holy place of pilgrimage not merely for the rich and common people but also for Maharajas and other ruling princes of far and wide.

There is historical evidence to prove that many rulers of South India belonging to Pallava, Chola and Vijayanagar dynasties evinced keen interest in the
maintenance of this temple with sustained patronage mainly due to devotional impulses and they were also prime benefactors too, even the Muslim invaders after the decline of Hindu kingdoms had maintained the shrine. The British East India Company as successor to the kings of Baraduukkanu took over the administration of the temple in 1811, the main factor being the revenue that the temple was yielding. However, it had to withdraw its direct control over this temple and also other religious buildings in India in 1858 due to the opposition in its own country and handed over the administration of the temple to the then Resident Sri Sankaradasa in charge of Sri Kavi Devar. He appointed him as Visharadarcha, during the 30 years of administration by the successive British, the administration was original due to corruption, inefficiency, depoision etc., which ultimately compelled the then British Government to take over the administration, through an enactment in 1933, by constituting a Committee. Thus, began the era of management of the temples by the government on modern lines. Although the first enactment to carry out the TM administration was made in 1933, there were successive enactments in 1951, 1965 and the latest being in 1979. There were also some amendments to the original enactments in between.
The last decade between 1970-80 has witnessed a
tremendous growth in the pilgrim accommodated population -
16,400 lakhs in 1970 reached about 65 (thirteen) lakhs
in 1980. The revenue accruing to the is mainly from the
votive offerings (Mandi collections) of the pilgrims.
During 1970-80 the total receipts (capital and revenue) of
the revenues revealed a revenue of Rs. 10.50 crores and expendi-
tures of Rs. 13.40 crores, thus leaving a surplus income of
Rs. 6.90 crores.

the administration of the is unique in more than
one respect. In the first place it has no parallel any-
where in the world, assets of devotees voluntarily donate
and gift money running into crores of rupees which is
utilized by the maintenance in a godly-autonomous way.

Secondly, the entire management is carried out in
a religious background, the lord of the seven hills being
the core attraction.

Thirdly, the religious organization apart peculiarly
undertakes such secular activity like education and also
the ancillary activities like health, engineering, law,
forestry, printing, dairy farm etc.

Lastly, there are parallel hierarchies of administra-
tors to look after the public interest and services and
amenities to be provided and welfare and safety measures to be undertaken to the pilgrims visiting TM on the one hand and the Jeeyangar and Archakas to carry on the rituals according to Agama Sastra on the other hand. Under this arrangement though both these wings have to work in coordination with each other, the former takes all the care to see that the latter discharge their duties and functions properly as laid down in Agama Sastra.

The autonomy enjoyed by the TTD cannot be the same as that of Public Corporations administering activities or Municipal Corporation. In a way TM is like a private corporation as the money spent is contributed by the public unlike in other Corporations. Further, it is true that in respect of purely religious affairs and rituals Government has no say at all. Again unlike in public corporations the activities of the TTD are not basically commercial in nature, but religious in character.

Whenever there is an introduction of a new Act it is presumed that a change has been brought in to suit what is required for to-day and to-morrow on the basis of what happened yesterday. It is with this understanding that the latest Act of 1979, governing the TTD administration has to be judged as to whether it is in tune with the
times and whether it had kept in view the future as well. This latest measure, is compared with previous acts to assess its validity and efficacy.

The new Act was enacted with due care and considerations making certain changes in the structure of the TTD organisation. It was however preceded by proclamation of an ordinance in such circumstances seemingly normal.

For the first time, it was the Act I of 1935 that was sought to be applied to the TTD in the composite Andhra State. The Hindu Religious Endowments Board having jurisdiction over the entire State could not however effectively exercise control over the TTD, who happened to be the Vishwanakarta for the TTD. A more comprehensive legislation was therefore found necessary. A new Act came into force in 1935, by virtue of which Act the administration of the TTD was taken over by the Andhra Government from the TTD. Under this enactment the administration of the TTD was entrusted to a Committee assisted by two advisory councils, namely, religious advisory council and non-religious advisory council. The Committee was administering the TTD through an Executive Officer designated as Commissioner. Subsequently, in order to meet the inadequacies in the administration of religious institutions in
general the Madras Legislature thought it fit to bring the administration of religious institutions including the TTD under the direct control of the Government, by dispensing with the Hindu Religious Endowments Board and by creating a separate Department in the Government, i.e. Endowments Department for the entire State under a more comprehensive legislation passed in 1931 called Hindu Religious and Charitable Endowments Act 1931. There was a special chapter in H.R.C.E. Act 1951, dealing with the administration of TTD while making the general provisions of the Endowment Act also applicable to TTD.

In 1953, the same act was adopted by the Andhra State Government. After the formation of the Andhra State, with a view to secure uniformity of law throughout the State (Andhra & Telangana areas), the State Legislature of Andhra Pradesh brought out a new enactment with improvements in 1966 Act over the H.R.C.E. Act 1951. There was a separate chapter in this Act dealing exclusively with the matters connected with the TTD as in the Hindu Religious Charitable Endowments Act of 1951 and other general provisions of the same act, not covered by this chapter were also made applicable to the TTD.

"TTD is the oldest and biggest religious institution in India with vast resources and extensive properties."
It was concluded that provisions in the Act were inadequate and it was not possible for the management of the TCP to take quick decisions in the matters of its administration were considered necessary. The full figures of control and supervision by the Commissioner, Indoments Department which were in effect essential for smaller temples, were actually working as an administrative disincentive to a large organisation like the TCP. In the light of the past experience, the government decided to have a separate self-contained legal and finance Act for the better administration and governance of the TCP.

But the new Act 30 of 1979 did not improve the situation. Instead, it failed to adopt any important provisions which were followed under A. 61 C.S. Act 1933. It appears to have been drafted and legislated in a hurried manner by broadly copying the provisions of 1933 and making verbal alterations here and there. As a result of the latest Act, the administrative machinery which had been geared up from time to time to suit the changing conditions has been clipped, in several respects and put back on the stands of the administration as in 1933. It is not quite clear as to why the government had to go back to the administrative set-up that existed in 1933 overlooking progressive provisions of aspects from the subsequent legislation enacted during 1951 and 1966. Thus the present Act appears to be a retrograde step.
It is unfortunate that the TTO is contributing a huge amount of Rs.25 lakhs towards the endowment administration fund when there is no particular function or service that is being rendered either by the endowment department officers or by the officials of any other departments of the government, the only function being the approval of the budget and review of the administration report. Under these circumstances it would be better if it is discontinued.

The TTO has been making contributions to the tune of Rs.7.5 lakhs towards common-good-fund which is not in accordance with the Act. This fund is actually earmarked for renovation, repairs, construction of various temples etc. and charitable institutions of A.T. and the commissioner of endowments is the custodian and administrator of the fund. It is however paradoxical that although the common-good-fund is created by the contribution mainly from TTO, the general impression gathered by the beneficiaries is that it is the government and not the TTO which is undertaking such benefactions. It shall be moral if not legal obligation of the administration to see that the name of the TTO is also reflected whenever some good tasks are undertaken as result of a direct or indirect monetary contributions from the TTO.
The Hindu Dharma Pracharana (1492), which was existent until this new Act of 1979 was introduced had been incorporated into the Act itself with a changed nomenclature of "IDP" with an additional creation of a sector institution by name "SVA. Whereas the expenditure of IDP under the Act of 1966 never exceeded Rs. 3 lakhs for a year, there seems to be a colossal expenditure of the new SVA. The SVA's according to the Act is supposed to be established by creating a 'foundation grant' and the interest money accruing from that fund is expected to be actually provided for the expenditure of the said institutions. It is believed that no such foundation grant is created so far and it is feared that there will be a room for fanciful spending.

The establishment of an All India Vedic Institution of higher study and research under "Sri Venkateswara Siddhachala Vidya Samstha" has to be established which is expected to become an international nucleus to attract scholars for higher Vedic studies from all over the world. There is a need to implement the scheme at the earliest.

In the previous Act, viz. Act of 1966 the provision of 'appeal' against the orders of the officers was confined only to the aggrieved persons both in the hereditary and non-hereditary categories of employees of the IDP. In
the 1979 Act the scope of the 'appeal' favours only the
persons of non-hierarchical nature and this has brought even
the common man to save the higher authorities questioning
any executive act of the M.P. which is not in the interests
of the M.P., seeking review or revision. A provision has
also been made for redressing the grievances voiced by
interested persons. This kind of situation would not certain-
ly help the M.P. and further it can be drawn into a litigation
manoeuvre and wherever there is a vested interest. It is
advisable that the M.P. administration hence does soon rethink-
ing about the Chapter VIII of the M.P. Act 20 of 1979 to
understand the M.P. from being subjected to unnecessary litiga-
tions.

Under 1966 Act, originally a provision was made in
Sec. 91 for the formation of a Civic Committee to assist
the M.P. in carrying out the panchayat and health administra-
tion of Tirunelveli area.

The population of Tirunelveli is about 20,000 more than
the average for constitution of a town panchayat and almost
enough for a creation of municipality. In the past and as
of the present, several representations were made to the
Government for creating a representative body. If this
proposal is accepted then the representative body, likely
to be incharge of rural or village may not hesitate to
grant permission for the construction of a church,
temple etc. for the fact that any civic organisation,
small or big is expected to have a secular outlook.
Such civic body may also grant permission for the con-
struction of cinema halls and entertainment places too.
It is desirable to continue the present arrangement
where the P.M. will administer the civic functions with-
out any local pressures to overstep the limit and violate
the religious sanctity of the place. At best there could
only be small nominated body to advise him. But in any
case it is not desirable to have elective institutions
and civic policies as they are likely to result in endanger-
ing the sanctity of this holy place for obvious reasons.

There is a provision in the Act of 1979 for handing
over the educational institutions as and when found
necessary from RTO to the Government. In this context,
it may be of some interest to review the present position.
The RTO at present receiving grant from the government
for its educational institutions, because of this, the
educational institutions have acquired the character of
secular institutions. Consequently in spite of the fact
that RTO is a prestigious Hindu religious institution,
it is prohibited from imparting Hindu religious
instructions to the students of these institutions. Institutions run by other religious bodies are able to provide religious instructions in their own institutions without any grant from the government. There is no reason why a big institution like the FII cannot also do the same without this petty grant of Rs. 50 lakhs from the government and impart Hindu religious instructions to about 10,000 students turning out from schools and colleges run by FII.

Moreover to the appreciation due for the writer the FII of 1979 for all the lofty aims and objects, it appears not comprehensive and the same can be gauged from the desire of students subsequently and inevitably begin the out to make it more comprehensive and purposeful.

The organization of the FII consists of a 3 tier structure consisting of Board, Management Committee and Executive Officer. The governing body of the FII is constituted with more organs and more members than in the past perhaps to meet the requirements of the growing size and complexity of the organization.

The FII Board consists of 13 members including Commissioner and Executive Officer as Ex-Officio members appointed by the government for a period of 3 years.
Its functions are restricted to laying down of general lines of policy, approval of budget and review the administration report.

Unlike the Board of Trustees in the previous era, that had full control over the administration, the present board is not enjoying the necessary power of control. It is only the numerical strength of its power but does not make it any effective organ of the TIC as it is in fact, only an official affair to receive the administration report and review it without any serious recommendation or a decision. It is suggested that the TIC board instead of becoming a place of accommodation for the ruling party members should consist of experts possessing sound knowledge in the various fields so that they can guide properly suggest and advise the TIC which is already overburdened with technical matters.

Management committees is all powerful as far as the administration is concerned. There appears to be an apprehension that it can also tend to become autocratic. Having made the committees very powerful the government has undermined the role of the TIC board. By strengthening the hands of the management committee in preference to the board and making it a compact body
of 7 members, the intention of the Government seems to empower both Commissioner and the Executive Officer, their representatives to play a dominant role.

As the J.O. administration has enormous responsibility to administer the temple and to serve the multitude of pilgrims flocking who during for spiritual meetings, it is needless to say that men of proven integrity and devotion to work are drawn into this committee, which has assumed greater powers under this new act 20 of 1979. The J.O. is appointed by the Government to carry out all or any purpose of the J.O. Act, subject to the control of the committee. The Joint Officer can delegate several of its powers and functions to the J.O. and the J.O. in turn delegates his own powers and functions under the Act to the Joint Executive Officer and several other subordinate officers in the J.O. By doing so he is able to focus his attention on the major problems confronting the J.O.

Inspite of such delegation in general it is found that the J.O. is overburdened with diverse types of functions which he has to attend to at various levels.

In general there is a need for a statutory decentralization of some of the powers of J.O. to the levels below him.
The position of the Executive Officer who is the chief executive of the TTD handling enormous finances needs special scrutiny. With passage of time, along with an increase in the pilgrims visiting this temple, the challenges to the TTD administration have also been correspondingly growing. The position of the E.O. has received the special attention in the legislative enactments and it reached new heights resulting in appointment of a Senior TTD Officer, in the present Act. It is evident that the State Government which is ultimately accountable for the smooth functioning of the temples in the state has chosen to strengthen the hands of E.O. Since the term of E.O. is very commonly used even for a small temple, it is desirable to redesignate the post as Commissioner, TTD and likewise the Commissioner, Endowments could be redesignated as Director, Endowments.

The limitation of the term of office of Executive Officer to 3 years with only a likely extension, handicaps those officials who genuinely wish to register a marked improvement all-round. Hence there need not be restriction with regard to the tenure of E.O. It would certainly allow more latitude for the E.O. to plan and execute an action that would yield for reaching positive results, by suitably comprehending the complexities
and requirements of the administration of this big temple.

On the other hand long term of office should not prove impeding to the administration because if the officer is not one of transparent integrity and proven efficiency, then department by all means should choose a person of proven integrity and competence and extend the original term for the 6 to 10 years and that would certainly help him to provide necessary leadership and administrative dynamism to lead the I I administration.

To have to safeguard the interests of I I. However, in practice the executive officer is not in a position to control the production of various kinds coming from somewhere at various levels, in day-to-day administration. It should not become a limbs of politicians, there could be an inconsistency in administration as the views and obsolete of individual executive officers cannot due to various changes of executive officers, in absence of transfer, this is causing considerable damage to the institution and many employees. It is suggested that consultative committees are constituted for each department and each activity on the lines of Educational Committee for colleges to bring about some consistency. As things stand now it is seen so that
some executive officers have taken interest in starting new programmes, or establishing new institutions in which their successors have not taken interest subsequently. Thus institutions established with lot of fanfare and hopes for those working in then have failed to invoke the interests of the executive officers who came later sometimes resulting in bitter disappointment.

The 3.0, is assisted in the administration by Joint executive officer, Dy. executive officer and
financial advisor & chief accounts officer. The state legislature has created a post of 3.1. deputy executive officer by the ordinance in day 1979. But the government has not filled up the post so far. It is felt that the legislature could not as will not have created the post if it was meant to be kept vacant. Since the appoint
ment in this post is to be made from among the cadres of the employees, it would have generated lot of interest
and zeal among the aspirants. There seems to be growing dissatisfaction among the cadres employees that the post is not filled up till now. Appointment of 3.1. grade deputy executive officer is bound to provide relief to these higher working officers on deputation from government besides guiding them on right lines.
There are two facets of administration by RM.

First one is connected with the running of temple administration and the second is to look to the facilities of the multitudes of pilgrims. The worship of Sri Venkatesvara Temple is conducted according to Vaikhanasa-gana Sastra regulated by Sri Narasimha in 12th Century.

The priests and the other servants connected with sevas and rituals are all hereditary servants. The RM administrators are only watchdogs to see that the sevas and rituals are carried on as laid down by the Agama Sastras.

A major controversy relating to hereditary servants has been going on during the last few years. The termination of the benefits to large number of beneficiaries has resulted in not only public controversy but also in litigation. It has been suggested that the Government consider the desirability of abolishing hereditary rights of priests and servants as has been done in the State of Tamil Nadu. It is recommended that rules must be framed to enable the administrators to punish these Acharas for misconduct or negligence of duty, disobedience of the directions of the authorities. These hereditary Acharas are now getting about Rs.1.5 crores per annum. Reasonable remuneration in cash instead of in kind may be fixed to them. This type of arrangement prevents malpractices and more food offered to the deity will be available.
for free distribution to the pilgrims. The system of 'Shadana' (checking) which was in vogue prior to 1964 the process in which the Arohakas and their assistants would be checked whenever they came out of Rangaru Vakili, should be reviewed with immediate effect.

It is the bounden duty of the TtO to look to the facilities, welfare and to the safety of life and property of the multitude of pilgrims that visit the TtO Shrine. All the services rendered by the TtO in relation to the pilgrims can be classified into necessities, comforts and luxuries. While the necessities should be provided free, comforts on payment and luxuries being scrupulously avoided.

The very important service the TtO is to provide transportation to the pilgrims, with its responsibility increasing commensurately with the heavy turn out of the pilgrims. This responsibility can be best discharged by the TtO itself operating the transport instead of the NPPIC. By operating this vital service, the TtO would be able to coordinate all its services effectively. For easing the transportation problem, it is suggested that a rope way from Chandragiri to Tirumala is laid immediately. The Reception Officer at Tirumala and Tirupati have their own share of responsibility in the gigantic service of the
pilgrims. At these offices, the pilgrims hope to get guidance for a comfortable stay with proper accommodation. It is necessary that there should be missionary zeal on the part of the employees manning the reception offices and the higher ups in the set up have a responsibility to inculcate this among them. It is desirable that the installation of modern devices such as a multi-channel intercom system at Tirupati Central Reception Office and other Sub-Enquiry Offices, electronic information display system at Tirumala, are taken up by which it is expected that there will be a marked improvement in the communication and quick allotment of rooms.

Tirumala is getting more congested due to the increase of the local population from 10,000 to 25,000 and also in view of the ever increasing pilgrim influx, Tirupati should be made an eco town. Pilgrims may be taken to Tirumala either by buses or proposed ropeway and brought back after darshan by leaving return tickets valid for 30 hrs, or for the duration of appearance during the peak season.

Construction of one more floor to Sri Devi Varaha Kshetra Choultry, and Sastasara Choultry at Tirupati and modifying some of the cottages and choultries at Tirumala would increase more accommodation.
The TM while creating more and more accommodation for the pilgrims should avoid creating such accommodation and tempting the rich for making it a pleasure and picnic spot. Of late, there seems to be a tendency among some sections of the pilgrims to convert their stay into one that of pleasure-sensing one, thus reflecting a decline in the devotional observations. The TM should have no share directly or indirectly in the fall of the spiritual standards.

The security and safety of the pilgrims from the unscrupulous elements should form the primary responsibility of Islamic spiritual departments. Ensuring by the vigilance and security guards should be intensified to check such ailments. The present vigilance department proved to be ineffective and this is evident from the fact that it is more dependent on the older part of the state than on its own security staff. In the pathways it is sole to have more trees and canopies for the pilgrims. While trees are the natural protection from the sun, the canopies could protect from the sun and rain as well. Planting more trees for the pilgrims would also
mean that the natural beauty is not hampered. Construction of few more mandapas on the lines of the existing ones would be befitting to the environment of the hills. Administrators must see that there is no interruption in water supply and lighting provided for the pedestrian traffic on the pathways.

There is every need to keep public health and sanitation at Tirumala in a perfect order. Maintenance of Pushkarini is among the very important duties the health department of TR has to look after. Thousands of pilgrims take bath every day in Pushkarini. The water there remains highly polluted and no concrete steps were taken to stem the rot and to keep the water clean and fit for bathing. There is an imminent need on the part of the TR to take effective steps for the implementation of the recommendations made by national environmental engineering research institute. Darring the immediate surroundings of temple at Tirumala, there are many places having cesspools which have become breeding places for mosquitoes and other diseases. It is to be ensured that there is overall cleanliness and sanitation at Tirumala which otherwise will lead to many health hazards.
It is one of the main objects of the TTD to facilitate happy darshan of the Lord to each and every pilgrim that visits Tirumala. However, this has always been the most baffling problem evading satisfactory solution. There is a growing criticism that even darshan in a public religious institution is being commercialised which was also condemned by Hindu Religious Endowments Commission. In primary rituals, Satchakshata darshanam (30 minutes), Namala Seva (40 minutes), First Arghya (40 minutes) and Sasta Seva (15 minutes) are exempted from Arjita Sevas, there can be the two hours available for dhamsa darshan for about 4,000 pilgrims. The two-tier queue system suggested earlier should be implemented. The devotees should be all and to have first darshan uninterruptedly right from the time the temple doors are opened and till they are closed, finally except during the periods of Sainkaryams. This was actually received by the board in 1974.

The age-old practice of poor feeding should be revived at Tirumala by preventing the unscrupulous elements making profit out of such practice.

Tirumala hills which have the centuries old traditions and the shrines, these being the oldest are attracting
thousands of pilgrims everyday. The TTD administration without envisaging the importance of the sanctity of the place is unwillingly clashing up with the pace of the times thereby sacrificing the age old values, providing all the up-to-date amenities to the pilgrims with the natural beauty that the hills have, the TTD is creating a feeling among the general public that Tirumala is a better place for relaxation. The TTD should open its eyes to the reality before an irreparable damage is done, to rebuild the old sanctity. It is better to create more adharas with the presence of more saints, than modern set-tajas and sophisticated officials. The imposing structures of Tirumala which eloquently speak of the past architectural glory to the present generation are frequently tampered and it is felt that such reconstructions are undertaken overlooking the important technical aspects. It is advisable that the State Archaeologist, Ethnography of Indian department and Devasthanam Agama Pandit are consulted whenever such reconstructions are undertaken.

The nature and character of personnel management of the TTD reflects in great vividness, a mysterious combination of tradition and modernity.
The hereditary component of service personnel being what it is, there is natively recruited component in the sense of personnel born from TDP's own cadre. Superimposed on these two categories of personnel are the deputed officers from the Government who come to occupy what may be described as the top management bureaucracy for TDP administration. In the last component, apart from the deputed officers a few natively recruited senior personnel like dy. executive officer are present.

The Estimates Committee has recommended for the constitution of a special recruiting agency for the purpose of recruitment for various services in the TDP on the lines of Public Service Commission. It is desirable to implement the recommendation to avoid criticisms and allegations of favouritism in the recruitment.

It is desirable that the TDP should introduce departmental promotion committees as found in the State Government in all cases of promotion of personnel to higher cadres for its own employees.

In matters of disciplinary action, the TDP is unable to be effective partly because of the presence of politicians and non-officials in the Management Committee.
in which the administration of TTV is vested. It is necessary to exclude non-officials in all matters connected with disciplinary actions by making necessary amendments to the rules governing the subject.

Periodic training classes may also be organised by involving the local teachers of social sciences and especially Public Administration working at the Sri Venkateswara University and affiliated colleges. The higher officials should be deputed to Indian Institute of Public Administration and other management Institutions to attend the training programmes conducted by them.

The Executive Officer assisted by Financial Adviser and Chief Accounts Officer prepares the budget for the financial year and places before the Management Committee. The Committee after scrutiny, places same before the Board for its approval and then the Board forwards the budget to the Government. The Government then approves the budget with such modifications as any, as it deems fit.

The income of the TTV sources from various amonost

1) Capital Raised: (a) Donated received through tundi
2) Donated received through tundi from the devotees, (b) sale of gold, silver and other valuables received through tundi.
3) **Revenue Receipts**: (a) Interests on investments, 
(b) Donations for constructing buildings, etc.

Though, there are different sources of revenues, 
2/3 of the total revenue is realised only through Kanukas, 
Arjita sever, special entrance tickets and remunerative 
enterprises like Kalyanakatte, concerts etc.

There is an urgent need to strengthen the accounts 
organisation of the TTD not only the accounts staff should 
be strengthened at different levels but they should also be 
adequately trained to meet the challenges of an expanding 
administration. Periodic special studies must be conducted 
to assess the efficiency of the present accounting system.

Rules are framed in 1972 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 temples 
of TTD, is prepared by Financial Advisor and chief accounts 
of TTD, is approved 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
errorms of the audit of the previous years serve no
useful purpose. For instance those guilty of mis-
application and misuse of Devasthanam funds cannot
be suitably dealt with if the audit of accounts takes
place after a very long time. Audit reports must be
attended to immediately and suitable action may be
initiated without delay. After all the public in general
and the pilgrim in particular must be assured that
the contributions made by them by way of donations to
the Lord are properly made use of.

The most sacred of these sacred institutions inherited
by the Nation as a part of its holy past. Its sanctity
and holiness has to be preserved at all costs. Statistics
show that Hindus in millions flock to this temple at all
times for the year for spiritual solace. Hence the TTD
should provide all facilities to the pilgrim devotees
so that they can have peace of mind and celestial joy.
at any cost the institution should be kept away from
politics. Government control is imperative but its
interference in religious matters is to be resisted.
A working relationship should be designed where the
State Government as the custodian of the larger interests
of the people must regulate and control
the affairs of the TTD while allowing the fullest possible
autonomy to regulate its internal affairs. It is unfortunate that more and more controversies are generated relating to the affairs of TR, like the investment of the TR funds in government Treasuries. There is a widespread belief that the funds donated by the Hindu pilgrims for their deity should not be with the government which is likely to use them for secular purposes which rightly fall under the orbit of the Govt. of Andhra Pradesh and the Govt. of India.

In the hierarchy of TR administration, the post of Executive Officer is pivotal and so designed as to deliver goods and as such it is essential that the person selected for the post should have all round administrative ability, sound background knowledge of the temple and its conventions, a deep religious bent of mind and enlightened attitude and religious tolerance so as to provide incalculating spiritual stimulus to all the types of fellows and narrow nationalism. This enhances not only the prestige of the temple, Hind religion as a whole on a scientific basis and the nation in general.

Hence it is advisable that the administration should more and more confine itself to religious duties and not erit the same energies and resources in tackling secular functions and social welfare functions.
There is a widespread criticism that the holiness of Himanso is on the decline today on account of widespread corruption prevalent in various branches of the organisation due to fall of moral standards. It is most unfortunate that nothing serious is done to cross this feeling from the minds of general public. Corruption, favouritism and nepotism and immorality have no place in a religious atmosphere where the best of the feelings of the human beings are expected to be evoked.


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V


C. R. W. M.

An account of India - librarian to the 1st of the volume

Carlsbad band 1 of Pali text, 01.03.1976. by me. In 1968 it was owned by me. Since 1967.

In 1872, local 2.3.1875 - "words" appearing. From

It was

In 1869, local 2.8.1870, where "words" appearing.

so on...
administration report from 1.4.72 to 31.3.1973 and schedule of establishments as at 31.3.1973; (16)
administration report from 1.4.72 to 31.3.73 (17).
administration report 1970-70 (20).

also worked miracles in holy religious institutions and establishments for 1971 and tables prepared by 1.3.1971.

the last information is as at 31.3.1971.

also worked miracles in holy religious institutions and establishments for 1972 and tables prepared thereafter.

the last information is as at 31.3.1973.

the last report as at the holy religious institutions and establishments (1970-73).

also worked miracles in holy religious institutions at (tables on p. 201) on 1.4.1973.

administration report 1970-71 administration = 1.1 administrative.
administration report 1968-69, the annual administration summary.

annual for holy religious people - as of September 1964 (25).

...
Section for all code problems in its entirety.

July 19, 1970.

Said X to Y, "I would like to speak to you today", on July 19, 1970, at

Said X to Y, "I would like to speak to you today", on July 19, 1970,

Said X to Y, "I would like to speak to you today", on July 19, 1970,

Said X to Y, "I would like to speak to you today", on July 19, 1970,

Said X to Y, "I would like to speak to you today", on July 19, 1970,

Said X to Y, "I would like to speak to you today", on July 19, 1970,

Said X to Y, "I would like to speak to you today", on July 19, 1970,
Formula:

1. Calibre (cm)
2. Calibre (cm)
3. Width (cm)
4. Caliber (m)
5. The blend across (m)

Unit:

1. Calibre (cm)
2. Calibre (cm)
3. Calibre (cm)
4. Deep (cm)

Instruments:

1. Caliper
2. Ruler

Materials:

1. Silk
2. Wool

Instructions:

1. Documentation in Public Administration.
2. With instructions.
3. Final annual of clinical sciences.
4. Teaching clinics.
5. The Indian Council of Public Administration.