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**STATISTICAL STUDY OF RELIGIOUS INSTITUTIONS IN SOUTH INDIA WITH SPECIAL  
REFERENCE TO TIRUMALA TIRUPATI DEVASTHANAM**  
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**T. Ramanathan**

*Assistant Professor, Department of Environmental Economics, MK University, Madurai*

**E. Inbaparanjothi**

*Ph. D, Research Scholar, MK University, Madurai*

**Abstract**

*Religious institutions in India have not only served as religious institutions but also acted as potent factors in the social, educational and economic progress of the nation. Their role in economic development is significant. In general, their role in the sphere of economic activity has to be paid due attention. Tirumala Tirupati Devasthanams also referred as TTD is an independent trust which manages the Tirumala Venkateswara Temple at Tirumala, Andhra Pradesh. The trust not only oversees the operations and finances of the richest and the most visited religious center in the world. It is also involved in various social, religious, literary and educational activities within Andhra Pradesh and India. TTD employs about 16,000 people to maintain the 12 temples and sub-shrines under its control along with the execution of its social activities. Indian religions have deep historical roots that are recollected by contemporary Indians. The ancient culture of South Asia, going back at least 4,500 years, has come down to India primarily in the form of religious texts. The artistic heritage, as well as intellectual and philosophical contributions, has always owed much too religious thought and symbolism.*

**Key Words:** *Independent Trust, TTD, Contemporary Indians and Religious Symbolism.*

**Introduction**

It is well known that Indian philosophy and thought follows a four-fold vision—Dharma, Artha, Kama and Moksha. Unless we give equal importance to each of these, we, whether as human beings or as a society, will not be happy or have peace of mind even though we may be materially rich. Happiness is a "state of mind" and while material needs are important for sustaining our daily lives, other aspects are equally important. While different religions may have different approaches and teachings, they have several common strands. The basis of any religion is the union of soul with the supreme power. It disciplines one's thoughts and actions so that the obstacles from kama, krodh and moha are dispelled. India gets its strength mainly from its tradition—respect for diversity. It is the tolerance for each others' religion, learning from each other that has made India strong. This is the reason why we see Hindus visiting Muslim shrines in Ajmer or gurudwaras, or Muslims coming and listening to discourses on Hindu religious topics. There is a difference between spirituality and religion, though they are intertwined. Spirituality helps in finding the "inner self" and provides values for individuals as human beings. Our scriptures are texts that emanate from the collective wisdom of an ancient civilization. These provide distilled wisdom of centuries of human experience and experiments. Thus we can learn from others'

experiences and improve our lives. These can also form a set of guiding principles or a philosophy for life and provide peace, solace, tranquility and clarity of mind or a mind which is free of emotions. This is essential all the more in today's fast-paced and complex world and to be successful both in personal life and business. Some religious institutions are useful in providing a platform or forum for sharing the "righteous" value system through discourses and publications for the modern mind. This helps the society collectively to develop, share and practice the right value system. This in turn helps in uplifting and improving the society and essentially in character and nation building efforts. All religions enjoins upon the individual to do good deeds, take care of others and practice right or ethical action. We have had a long tradition where individuals and industry in India encourage "caring for the society" as much as creating wealth for future expansion of the business and the economy. This has taken various forms like building and developing schools and colleges, hospitals as also various religious and charitable institutions, supporting a variety of religious and welfare activities on a continuing basis.

#### **Tirumala Titupati Devasthanam**

##### **Establishing and Legislative Setting**

TTD was established in 1932 as a result of the TTD Act of 1932. According to the act, administration of the temple was vested to a committee of seven members and overseen by a paid commissioner as appointed by the Madras Government. Advising the committee were two advisory councils - one composed of priests and temple administrators to aid the committee with the operations of the Tirumala temple and another composed of farmers for advise on Tirumala's land and estate transactions. The act was revolutionary in that no specific qualification for temple administration was laid for the commissioner and the committee members. However, the act was limited in scope in temple fund generation and usage for religious purposes.

The Andhra Pradesh Charitable and Hindu Religious Institution and Endowments Act (1969) superseded the 1951 act with section 85 to 91 laying the provisions for TTD. The Board of Trustees was expanded from five to eleven with compulsory representation from certain communities. Three members from state legislative assembly, one person belonging to the scheduled castes and one woman member was made mandatory on the board whose term was fixed at three years. The AP government was mandated with the appointment of EO and deputy EO (DEO). Apart from the responsibilities defined in the previous act, the major addition was that the devasthanam should promote study of Indian languages, should open and operate Sri Venkateswara University in Tirupati, should open and operate Hindu Dharma Prathishthanam. The objectives of Hindu Dharma Prathishthanam were promotion and propagation of Hindu Dharma by research, teaching, training and literature creation. This Act was an improvement because for two reasons - inclusion of minority interests in

the board of trustees as well as broadening the scope of the devasthanams to include study and dissemination of religious practices and knowledge. Though the previous Act was path-breaking, it ended up making TTD equivalent to smaller temples in the state and the TTD Act (1979) rectified this issue. The rank of EO was defined and additional posts of financial adviser and chief accounts officer (CAO) were created. The act further broadened the scope of Sri Venkateswara Sishatachara Vidya Samstha (renamed from Hindu Dharma Prathishthanam) to include promotion of Hindu culture. The A.P. Charitable & Hindu Religious Institutions & Endowments Act (1987) superseded the 1979 Act. The Board of Trustees was expanded from a maximum of eleven to fifteen while retaining previous minority and legislative representation (Section 96). The most controversial clause in the act was the abolishment of hereditary rights of temple priests as well as limited right to garner a share of the *hundi* proceeds. After increased pressure from the priests over a long period, the AP government made an amendment to the act in 2006 to discontinue these two controversial clauses. It is mandatory for non-Hindus to sign a declaration form before entering the hill temple, stating that they have faith in the presiding deity, Lord Venkateswara.

#### **Facilities**

TTD provides various services for pilgrims to Tirumala and Tirupati. It has arranged for buses between Tirumala and Tirupati with a frequency of every 2 minutes. Also, it has package tours to holy temples and religious sites from Tirumala and Tirupati to nearby places. TTD has free and paid accommodation in Tirumala and Tirupati. It provides free meals, although donors can make a contribution. The canteen has a capacity to feed 20,000 pilgrims a day. It is also providing free mineral water through pipe lines and banned use of plastic bottles it has built the Vaikuntham Queue Complex and recently rolled out the queue management system to ensure smooth movement of pilgrims.

It maintains the walkway between Tirupati and Tirumala (*Alipiri* route) and *Kalyana Katta* where pilgrims fulfill their vow of tonsure. TTD ensures that the practices of Angapradakshinam, *Tulabharam* (offering of one's weight in coins or food item) and *Niluvudopidi* (offering ornaments to Lord) is carried in the temple.

It sells prasadams outside the temple on the northwest corner. Laddu (small and big), Vada, rice varieties and dosa are sold. Also, Seva and darshan prasadam are distributed here. Only Laddu and Vada prasadams are sold, rice varieties and dosas are not sold but distributed. It runs Information centres in the major towns and cities of Andhra Pradesh and in major Indian cities including New Delhi, Chennai, Bangalore, Mumbai and Kolkata.

It has constructed 125 Kalyana mandapams (marriage halls) in major towns and cities of Andhra Pradesh. Such Kalyana Mandapams are built and operated even in several

foreign countries for benefit of Indians. These are rented to people for Marriage or other major functions. Temples of Balaji are also built abroad by the TTD.

#### **Tirumala Temple Earns Nearly Rs. 200 Crore from Auctioning Human Hair in 2011-12**

The Lord Venkateshwara temple in Tirumala, Andhra Pradesh - the richest Indian temple in terms of the revenue generated - earns as much as one-tenth of its annual revenue from the sale of hair offered by devotees. Every year, thousands of people who visit the temple get tonsured to offer their hair to Lord Venkateshwara, in keeping with a centuries-old tradition. And in a world increasingly fascinated with vanity, their modest offering has spawned a multi- crore business - that of human hair export - what with an ever-growing demand for human hair for wigs and the latest celebrity fad of hair extensions.

*Factor this: In 2011-12, the Tirumala temple earned nearly Rs.200 crore out of its total revenue of Rs.1, 949 crore, from auctioning human hair.*

According to L. V. Subrahmanyam, executive officer of the Tirumala Tirupati Devasthanams (TTD) that manages the temple affairs, the projected revenue for 2012-13 from auctioning hair is around Rs.150 crore, but going by the ever-increasing number of pilgrims flooding the temple, it is expected to surpass last year's. In 2011, the temple authorities took to e-auctioning, courtesy of a spike in demand from traders across the world. "As many as 49 traders participated in last year's auction and bid huge amounts for various categories of hair," TTD financial adviser and chief accounts officer L. V. Bhaskar Reddy said. The auction was held in two phases - first in September 2011 and then in March 2012. While 466 tonnes of hair was auctioned in Phase I, another 95 tonnes of hair was sold in the second phase.

According to another TTD official, human hair is broadly divided into five categories depending on the length and texture - hair longer than 31 inches; 16- 30 inches; 10-15 inches; five-nine inches; and that of less than five inches. There is also a sixth variety, grey hair, donated by senior citizens, albeit of zero-demand. "The long and uniformly trimmed hair is called remy hair, which has a big market in Europe and the US, where it is woven into wigs. The non-remy hair, broken and short, has a huge demand in China, which in turn makes wigs and sells it in the American or African market, especially Nigeria. In the domestic market, Tirumala hair is popular in Mumbai for making wigs for filmstars," he said.

#### **Tirumala Tirupati Devasthanams Approves Rs 2,248 Crore Budget**

The Tirumala Tirupati Devasthanams, which administers the hill shrine of Lord Venkateswara, has approved a Rs 2,248 crore budget for the fiscal year 2013-14. The offerings, to be made by millions of devotees in the temple 'hundi' (offering box), was expected to fetch about Rs 859 crore while the interest on investments deposited in national banks by TTD was estimated to account for Rs 555 crore, TTD Board Chairman K

Bapiraju told reporters, after the Board of Trustees monthly meeting held on the hills. The sale of various darshan and other ritual tickets is estimated to bring in Rs 231 crore while auction of human hair is expected to net about Rs 200 crore for the new fiscal, he said. The payment of salaries and wages to about 9,000 staff was expected to be a major outgo -- Rs 335 crore, besides Rs 145 crore that was projected for outsourcing expenses, he said. A revised estimate of the TTD budget for 2012-13 was put at Rs 2,160 crore, he added.

#### **Banks Offer Tirumala Tirupati Devasthanam 9.8% for One-Year Deposit**

Lord Balaji continues to command a premium. Tirumala Tirupati Devasthanam, the trust that manages the Tirumala Venkateswara Temple, has parked its money with banks at 9.8% for a year. Last week, the trust, known as TTD, had called for bids from banks to park Rs3,000 crore for a year. Several banks participated in the auction, but only a handful was allotted funds, bankers said. The 9.8% return on its deposits is higher than the 8.5-8.75% that banks are offering retail customers for one-year deposits. Bankers said that TTD received a good rate due to the timing of the auction. It called for bids from banks just before the close of the fiscal year, when banks were falling over each other to mobilise deposits.

The aggressive bidding was despite the government discouraging PSU banks from raising bulk deposits, especially towards the end of a fiscal year. Last year, the finance ministry had barred public sector banks from mobilising bulk deposits more than 15% of their total deposits. The rush to mobilise bulk deposits towards the end of FY13 was mainly because of banks' eagerness to offset any redemption of the huge sum of deposits they had raised in the last quarter of FY12. A finance ministry study showed that in the quarter ending March 2012 alone, banks had raised Rs9,05,000 crore as against the Rs6,20,000 crore raised on an average in the first three quarters of FY12.

This prompted it to place a 15% cap on bulk deposits as banks were offering 11-12% for three-month certificates of deposit. The data released by RBI shows deposits rose 14.25% year on year, as on March 22, short of the 15% it had projected. Sensing a slowdown, RBI had revised deposit growth projection from 16% to 15% in October 2012.

#### **The Audit Report on the Accounts of Tirumala Tirupati**

Devasthanams Tirupati for the financial years 2005-06 to 2008-09, have been received, and upon verification and subsequent coordination in respect of filing proper replies with the State Audit department in relation to certain objections raised during the above mentioned years, some of those objections raised have been closed. Accordingly, the up to date status report of the objections outstanding and the amount involved for the financial years 2005-06 to 2008-09 are as below:

Year	Total no. of objections raised		No. of Objections reduced		Balance No. of Audit report Paras	
	No. of Paras	Amount involved in Crores	No. of Paras	Amount involved in Crores	No. of Paras	Amount involved in Crores
2005-06	126	9.25	46	5.24	80	4.01
2006-07	142	23.78	28	2.85	114	20.93
2007-08	105	62.04	15	34.79	90	27.25
2008-09	219	18.49	-	-	219	18.49

The above objections are given in the Annexure in brief and the periodical review of Audit objections is being under taken by the Joint Executive Officer, Tirumala and Joint Executive Officer, Tirupati for its closure, along with the Chief Audit Officer and with the Dy. Director State Audit, who is stationed in TTD to mainly oversee the ongoing yearly statutory audit of Accounts and to close the audit objections if adequate and complete records with justified replies are produced on Audit paras to the satisfaction of Audit by the various departmental heads in TTD. In addition to the above and in the light of various suggestions made by State Audit from time to time, the Finance and Accounts Department in TTD has undertaken a series of incremental changes to the procedures of accounting and the structure of the accounting book while keeping intact the scheme of Accounting and Charter of Accounts of Tirumala Tirupati Devasthanams which has been evolved over a period of time addressing the unique needs of the organization. The Charter of Accounts has been published vide G.O.Ms.No.311, Revenue (Endowments-I) 9th April, 1990 which is still in vogue. The series of System changes made so as to strengthen the quality of Accounts are as follows:

**Accounting Package:** Originally in-house software was used to prepare the books of accounts and the same was migrated to professional accounting package.

**Cheque Issue:** Today the payment of cheques in TTD are getting generated out of the accounting software so that the payments are recorded as they are being made.

**Integration of budget into the Bills payment system:** Budget is being monitored through two separate points. One, to audit the Budget desk, where every bill entering into the audit section is preverified for the appropriateness of the head of accounts and availability of budgets. Two, at the Cheque section where Tally is programmed not to allow the booking of expenditure without any appropriate budget.

**Centralized Desks Concept:** Where a particulars activity is having relationship for TTD as a whole, the concept of subsidiary book has been introduced. The scheme of accounting has also got provision for maintaining subsidiary books which will provide the break up for gross sums appearing in the Financial Statements. The following subsidiary ledgers were introduced as a replacement and supplement for registers.

- II A Advance Register
- Electrical Expenditure Register and
- Telephone Expenditure Register
- P.A. Register

**Bank Accounts Subsidiary Book:** Bank Account Subsidiary Book has been created bringing the entire banking operations of TTD in to a single subsidiary Ledger. It is now possible to know the entire receipts and payments of TTD through a single statement.

**Bank Reconciliation:** Bank reconciliation has now integrated as a part of the accounting process instead of getting done as a year-end process. This has helped reducing the un-reconciled items considerably. g. Investment Register: The investment Register in Tally is a single point of investment reference. The unique feature of this system is the cross reference of investment available / investment related transactions of any unit through control accounts.

**Consolidated Salaries Register:** The introduction of single consolidated subsidiary book for the entire salary of TTD Employees numbering around 10,000 is paid by one single cheque in the month end. As a step towards improvisation the salaries are directly credited to their bank accounts.

**Employee Loans Book:** This subsidiary book essentially acts as a link between the 98 accounting units, the employee's loan outstanding in the financial statement and the Loans Register.

**Material Control Register:** Improvising and leveraging on the strength of Tally, Material Movement subsidiary book is created. The entire movement of the material, item wise, right from the point of purchase to the point of consumption is tracked, through this book.

**Security Deposits and EMD Register:** The point of prudential practice and to comply the financial code in letter and spirit, a desk for such monies collected was created centrally and to keep the monies received in separate deposits.

**Engineering Works in Progress Account:** The creation of separate stream for each one of the engineering projects is called "Work in Progress Account". As the work progresses in Engineering Department, the expenditure is posted in this account including the drawal of material from the stores. After completion of respective works, the total expenditure pertaining to the said work is transferred to "Fixed Assets" account. This helps in monitoring the projects individually.

**Receipt Accounting:** The receipt information is translated into accounting transaction through an intermediary platform called as ERMS or electronic Receipts Monitoring System.

**Fixed Assets Register:** A new Fixed Assets Software is being implemented and the entire T & P Data has also got digitized. A massive exercise of verification of T & P items by

professional Chartered Accounting Firms is to be undertaken for the physical verification of assets.

**Consolidation Process:** The year-end consolidation process has been computerized. Further to take care of the differences arising in the delayed finalization of statutory audits, after the finalization of income tax returns the process of unification of balances has been instituted. With the progressive reduction of delay between the statutory finalization and income tax finalization this differences will be ironed out and once when the statutory audit comes into concurrent mode where the statutory audit finalization precedes the income tax finalization both the balances will be resolved.

**Centralization:** In the absence of competent manpower at the unit level it has been felt that Centralization of Accounting Process would be the solution. Accordingly an exclusive Accounting cadre has been sanctioned by the Board and has been sent to Govt for its approval. In the mean time Professional Chartered Accounting Firms have been roped in to initiate the work and to prepare the Centralized Accounting for the Accounting Cadre to take over as and when it comes in full strength.

**Way Ahead:** The accounts and finance departments of TTD is now embarking for implementation of ERP Platform to further integrate the operations with that of accounting

#### **Conclusion**

It is impossible to know India without understanding its religious beliefs and practices, which have a large impact on the personal lives of most Indians and influence public life on a daily basis. Millions come to Tirumala from all over the world for visual delight of the divine and charismatic vision of Lord Venkateswara. One glimpse of the majestic idol in TTD temple is said to provide relief and solace to all devotees. God promises that if we will concentrate on blessing others, he'll take care of our needs. There's almost nothing that God won't do for the person who really wants to help other people. In fact, God guarantees this blessing.

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