



Communication

A Study of Pattern, Magnitude and Trend in the Growth of Expenditure of Tirumala Tirupati Devasthanams, Andhra Pradesh

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Abstract

Temple worship is an age old culture in India. Temples in general have been following a pragmatic and a philanthropic policy in their monetary transactions. They stimulate and encourage local trade and industry. The construction, maintenance, daily routine services and administration of temples have offered employment to many. They have started giving importance to economic and social upliftment of the society. They serve as financial institutions; consumers; employers; landlords; centers of learning; economic entity and so on. Among the Hindu religious institutions, the Tirumala Tirupati Devasthanams (TTD) is the biggest religious institution in the country. Its expenditure is being utilised for the maintenance of temples, besides service departments for temples and pilgrims. The TTD is running several educational institutions and also maintains a cultural centre to preserve ancient Indian culture. For the propagation of Hindu religion, several projects have also been organised. There is a full-fledged engineering division, which undertakes construction of cottages, choultries, kalyanamandapams, supply of electricity, water works etc. The present study mainly deals with the objectives, pattern and trend in the progress of expenditure of the TTD. An attempt is made here to analyse the expenditure at the aggregate level; in terms of revenue and capital; temple and non-temple; religious and non-religious; pilgrim related and non-pilgrim related; various heads; departments and surplus/deficit.

Keywords: Tirumala Tirupati Devasthanam, TTD

I. Introduction

India is a sacred land of temples: from Cape Comorin to the Himalayas, the whole of Bharatavarsha is studded with innumerable temples. Temple worship is a very old culture in India. It is not possible to trace the origin of temples. Temples in general have been following a pragmatic and a philanthropic policy in their monetary transactions. Assets and liabilities related to the temple were maintained by the temple treasury which was under the custody of temple committee. To enhance the revenue of the temple, several methods were followed. Thus religious institutions have emerged successfully as financial institutions. It stimulates and

encourages local trade and industry. The construction, maintenance, daily routine services and administration of temples have offered employment to many. From the economic point of view, temple is a big landlord. The temples had been centers of learning from times immemorial. Inscriptions on the walls and pillars of many temples present full details of the history of the temples. The temples have started giving importance to economic and social upliftment of the society. They have concentrated on the material and spiritual welfare of all classes of people in the locality. Thus temples, in short, combined the functions of a social institution, the historical preserver of art and architecture and



the promoter of culture and national integration. In fact, they bring the people of different parts of the country together and make them feel that they form one nation with a common goal of life. It may be summed up that temples serve as financial institutions; consumers; employers; landlords; centers of learning; economic entity and so on.

Among the Hindu religious institutions, TTD is considered to be the biggest religious institution in India. It is a unique institution in the country as it is the greatest earner and spender and has become an economic unit of considerable significance in the country. In fact, among religious institutions, it ranks first in India and second in the world in terms of income, expenditure and wealth. There are 14 temples under its control. Among these, the Srivari temple at Tirumala attracts a large multitude of pilgrims, earns crores of income and incurs a huge expenditure when compared to the remaining temples in Andhra Pradesh (AP) as well as India. The special significance of the temple of Lord Venkateswara at Tirumala lies in the fact that it is perhaps the oldest religious institution in the world. There is some special feature associated with worship in each temple. For instance, the special feature of Tirumala temple is the offering of wealth which takes the form of dropping of cash and jewels into the hundi. In the din and noise of the modern world, only temples provide an atmosphere of sanctity and tranquility. Tirumala, otherwise known as Kaliyuga Vaikunta, is one of the important temples of India boasting of a record revenue. The increasing income of the temples under the management of the TTD made it possible to utilise the funds to provide better amenities to the visiting pilgrims. The income of the TTD is a surplus one in spite of huge expenditure. The expenditure pattern of the TTD is governed by the AP Hindu Religious Charitable Endowments Act of 1966. Being the largest public religious institution in India, it has developed to

become one of the most affluent religious institutions in the country. As an affluent institution, it had to spend about 40 per cent of its expenditure towards facilities to pilgrims, 10 per cent for reserve fund, 30 per cent for the renovation of temples and 5 per cent for the common good fund. The main objectives of incurring expenditure are as follows: (i) maintenance, management and administration of temples specified in the First Schedule; (ii) maintenance, management and administration of educational and other institutions specified in the Second Schedule; (iii) propagation, promotion and popularization of study of Vedas, Hindu religion, philosophy, Indian languages, sculpture, Hindu temple architecture and epigraphy; (iv) construction and maintenance of choultries and guest houses; (v) provision of water supply and other sanitary arrangements to pilgrims; (vi) establishment and maintenance of hospitals and dispensaries; (vii) construction and maintenance of roads and communication facilities for the convenience of pilgrims; (viii) acquisition of any land or other immovable property for the purpose of the TTD; (ix) establishment and maintenance of dairy farm; and (x) any other work undertaken for the purpose of the TTD as authorised by the State Government.

There are a number of studies on the historical, religious, archaeological, sculptural, epigraphical, organisational, human resource and managerial aspects of the TTD and other temples in the country. But only a few studies are found on the finances of religious institutions, particularly those of the TTD. Further, there is no specific study covering only the expenditure pattern of the TTD. In view of this, there is a dire need to carry out a study on the expenditure pattern of the TTD. The present study is carried out on the basis of documentary evidence. The expenditure of the TTD is analysed at constant prices. Money costs increased due to phenomenal increase in prices. Hence, it is desirable to measure them in



real terms. This has to be carried out with the help of price-deflators. In the present study, financial data is deflated by adopting whole-sale price index for all commodities. The average index of whole-sale prices is adjusted for the base year 2004-05 as 100. The indices are furnished in Annexure. Another important consideration in the conversion of monetary figures from current prices to constant prices was the selection of base year, which measures price effect. Generally, it should be a normal year. In the present investigation, 2004-05 is taken as base year. Further, various statistical tools such as co-efficient of variation (CV), compound growth rate (CGR) and mean were applied to analyse the data. An attempt is made to study expenditure at the aggregate level; in terms of revenue and capital; temple and non-temple; religious and non-religious; pilgrim related and non-pilgrim related; various heads; departments; and surplus/deficit.

II. Aggregate Expenditure of TTD

The consolidated expenditure of the TTD, in terms of constant prices, had gradually increased

from Rs.639.53 crores during 2007-08 to Rs.1052.50 crores during 2011-12, recording a compound growth rate (CGR) of 12.97 per cent, which is significant at one per cent level (see Table 1). The yearly growth during the period varied between 5.67 per cent and 16.23 per cent. In terms of current prices, expenditure had progressively gone up from Rs.745.88 crores during 2007-08 to Rs.1643.27 crores during 2011-12. The CGR during the period was 20.09 per cent, which is significant at one per cent level. The year to year changes are considerable. For instance, the rate of progress was 27.30 per cent during 2010-11 while it was 25.64 per cent in the following year. The mean expenditure, per year, was Rs.813.17 crores and Rs.1115.23 crore in terms of constant and current prices sequentially. The co-efficient of variation (CV) was the highest in terms of current prices (32.63%) as compared to constant prices (21.03%). It can be concluded that there is a significant progress in the expenditure of the TTD during the period under study.

Table 1: Consolidated Expenditure of the TTD (Rs. crore)

Year	Constant Prices	% of change over previous year	Current Prices	% of change over previous year
2007-08	639.53	-	745.88	-
2008-09	675.78	5.67	851.62	14.18
2009-10	785.45	16.23	1027.45	20.65
2010-11	912.58	16.19	1307.91	27.30
2011-12	1052.50	15.33	1643.27	25.64
Mean	813.17	-	1115.23	-
CV (%)	21.03	-	32.63	-
CGR (%)	12.97	-	20.09	-
't' cal	9.18*	-	8.15*	-

Note: *Indicates significant at one per cent level

Source: Relevant Budget Estimates, TTD, Tirupati



III. Disaggregation of Expenditure of TTD

The expenditure of the TTD has been disaggregated into several categories and classes on different bases. The analysis is presented in the following pages.

III (A). Capital and Revenue Expenditure

Revenue expenditure includes *dittam*, *vagapadi*, repairs and maintenance, boarding, rent, taxes, insurance, postage, telegrams, telephones, travel, advertisement, audit, legal, mirasy, grants/contributions and so on. The revenue expenditure has increased from Rs.437.19 crores during 2007-08 to Rs.828.96 crores during 2011-12, establishing a CGR of 16.26 per cent, which is significant at one per cent level (see Table 2). However, there are ups and downs in the yearly increment. The share of revenue expenditure in the expenditure of the TTD was in the range of 68.36-78.76 per cent in the period referred to. Here, capital expenditure means cost

incurred on the construction of buildings, electrical installations, acquisition of land, purchase of jewellery, plant and machinery, medical equipment etc. The capital expenditure fluctuated between Rs.184.43 crores and Rs.225.04 crores during 2007-2012. The CGR was 3.70 per cent, which is not significant. The proportion of capital expenditure in the total expenditure was in the order of 21.24 – 31.64 per cent in the aforesaid period. In terms of mean, revenue expenditure, per year, has accounted for 74.78 per cent while the remaining 25.22 per cent has been accounted by capital expenditure. The CV was 25.90 per cent and 9.16 per cent in the revenue and capital expenditures sequentially. It can be inferred that more than 70 per cent of expenditure of the TTD is revenue in nature. The revenue expenditure grows faster than capital expenditure. The progress is significant in the revenue expenditure only. There is consistency in capital expenditure relative to revenue expenditure. It is some what surprising.

Table 2: Capital and Revenue Expenditure (Rs. crore)

Year (1)	Constant Prices		% of col (2) to total (4)	Current Prices	
	Revenue	Capital		Revenue	Capital
	(2)	(3)		(5)	(6)
2007-08	437.19	202.34	68.36	509.89	235.99
2008-09	486.08	189.70	71.93	612.56	239.06
2009-10	601.02	184.43	76.52	786.20	241.25
2010-11	687.54	225.04	75.34	985.38	322.53
2011-12	828.96	223.54	78.76	1294.26	349.01
Mean	608.16	205.01	74.78	-	-
CV(%)	25.90	9.16	-	-	-
CGR(%)	16.26	3.70	-	-	-
't' cal	11.45*	1.50 ^{NS}	-	-	-

Notes: *Indicates significant at one per cent level NS: Not significant

Source: Relevant Budget Estimates, TTD, Tirupati



III (B). Temple and Non-temple Expenditure

The expenditure from temples has increased from Rs.103.23 crores during 2007-08 to Rs.287.16 crores during 2011-12, except 2008-09 when there was a decline. The CGR during the study period was 30.69 per cent, which is significant at one per cent level (see Table 3). Its share in the total expenditure of the TTD was in the range of 12.57 – 27.28 per cent. The non-related temple expenditure has progressively increased from Rs.536.30 crores during 2007-08 to Rs.765.34 crores during 2011-12, establishing a CGR of 8.46 per cent, which is significant at one per cent level. The proportion of non-temple related expenditure

varied in the order of 72.72 – 87.43 per cent. On an average, per year, it was Rs.175.35 crores and Rs.637.82 crores for temples and non-temple related expenditure respectively. In the mean expenditure, temples formed 21.56 per cent and the rest, non-temple related expenditure. The CV was 49.13 per cent and 13.71 per cent in temples and non-temple related expenditure respectively. From the foregoing analysis, it can be concluded that non-temple related expenditure accounts for more than 78 per cent of the expenditure of the TTD. Furthermore, there is consistency in the expenditure towards non-temple related expenditure as compared to temple expenditure.

Table 3: Temple and Non- Temple Related Expenditure (Rs. crore)

Year (1)	Constant Prices		% of col (2) to total (4)	Current Prices	
	Temple	Non- temple related		Temples	Non- temple related
	(2)	(3)		(5)	(6)
2007-08	103.23	536.30	16.14	120.4	625.48
2008-09	84.94	590.84	12.57	107.04	744.58
2009-10	165.21	620.24	21.03	216.11	811.34
2010-11	236.22	676.36	25.88	338.55	969.36
2011-12	287.16	765.34	27.28	448.34	1194.93
Mean	175.35	637.82	21.56	-	-
CV (%)	49.13	13.71	-	-	-
CGR (%)	30.69	8.46	-	-	-
't' cal	5.43*	9.32*	-	-	-

Note: *Indicates significant at one per cent level

Source: Relevant Budget Estimates, TTD, Tirupati

III (C) Religious and Non-religious Expenditure

The aim of religion is to bring out the divine in man. If the essence of religion is to reach the common people, it should be done in a manner

that appeals to the public easily and effectively. Keeping this in view, the TTD has initiated steps to foster and encourage Hindu Dharma and culture in India and abroad. To accelerate religious activities, the TTD has evolved a number of schemes and spent crores of rupees from time to



time. To impart Vedic and Sanskrit knowledge, it runs many educational institutions including Vedic University. Establishment of Vedic University is a milestone in the history of the TTD. The expenses incurred on temples, religious projects, Vedic and agama educational institutions constitute religious expenditure. The remaining expenditure of the TTD is treated as non-religious one. The religious expenditure has increased from Rs.144.80 crores in during 2007-08 to Rs.368.35 crores during 2011-12, except 2008-09 when there was a decline. The CGR during the study period was 26.92 per cent, which is significant at one per cent level (see Table 4). The proportion of religious expenditure in the total expenditure of the TTD was in the order of 19.52 to 35 per cent. The fall in religious expenditure is mainly due to decrease in the expenditure on temples on the one hand and rise in capital expenditure

on non-religious activities on the other hand. The non-religious expenditure has gradually increased from Rs.494.73 crores during 2007-08 to Rs.684.15 crores during 2011-12, recording a CGR of 7.66 per cent, which is significant at one per cent level. In the total expenditure of the TTD, the share of non-religious activities gradually declined from 77.36 per cent to 65 per cent except 2008-09. In terms of mean expenditure, per year, religious activities have accounted for 28.67 per cent and the remaining, non-religious ones. The CV was 43.46 per cent in religious expenditure while it was 12.39 per cent in non-religious expenditure. It can be concluded that more than 70 per cent of expenditure of the TTD is spent on non-religious activities. There is consistency in the non-religious expenditure relative to religious expenditure.

Table 4: Religious and Non-Religious Expenditure (Rs. crore)

Year	Constant Prices		% of col(2) to total	Current Prices	
	Religious	Non-religious		Religious	Non-religious
(1)	(2)	(3)	(4)	(5)	(6)
2007-08	144.80	494.73	22.64	168.88	577.00
2008-09	131.88	543.90	19.52	166.20	685.42
2009-10	220.06	565.39	28.02	287.86	739.59
2010-11	300.68	611.90	32.95	430.93	876.98
2011-12	368.35	684.15	35.00	575.11	1068.16
Mean	233.15	580.01	28.67	-	-
CV (%)	43.46	12.39	-	-	-
CGR (%)	26.92	7.66	-	-	-
't' cal	6.02*	9.34*	-	-	-

Note: *Indicates significant at one per cent level

Source: Relevant Budget Estimates, TTD, Tirupati



III (D) Pilgrim related and Non-pilgrim Related Expenditure

To have an insight into the magnitude and extent of expenditure incurred on pilgrims to Tirumala and Tirupati, the expenditure of the TTD has been broadly classified into two categories, namely, pilgrim related and non-pilgrim related. The expenditure on pilgrims includes the cost incurred on temples, choultries, canteens, vigilance and security, hospitals and dispensaries and so on for pilgrims. The rest of expenses such as salary and wages, educational expenditure, construction

of kalayanamandapams, assistance to SVIMS etc constitute non-pilgrim related expenditure. The expenditure on pilgrims which stood at Rs.315.79 crores during 2007-08 had gone up to Rs.546.67 crores during 2011-12, except 2008-09 when there was a decline (see Table 5). The CGR was 15.88 per cent, which is significant at 5 per cent level. The share of pilgrim related expenditure in the total expenditure of the TTD varied between 39.89 per cent and 51.94 per cent. The non-pilgrim related expenditure has progressively increased from Rs.323.74 crores during 2007-08 to Rs.505.83 crores during 2011-12, establishing

Table 5: Pilgrim related and Non-Pilgrim related during 2007-12 (Rs. crore)

Year	Constant Prices		% of col(2) to total	Current Prices	
	Pilgrims	Non-Pilgrim related		Pilgrims	Non-Pilgrim related
(1)	(2)	(3)	(4)	(5)	(6)
2007-08	315.79	323.74	49.38	368.30	377.58
2008-09	269.56	406.22	39.89	339.70	511.92
2009-10	368.03	417.42	46.86	481.42	546.03
2010-11	440.32	472.26	48.25	631.06	676.85
2011-12	546.67	505.83	51.94	853.52	789.75
Mean	388.07	425.09	47.72	-	-
CV(%)	28.10	16.40	-	-	-
CGR(%)	15.88	10.43	-	-	-
't' cal	3.98**	7.76*	-	-	-
Notes: *Indicates significant at one per cent level					
**Indicates significant at one per cent level					

Source: As in Table 1

a CGR of 10.43 per cent, which is significant at one per cent level. The share of non-pilgrim related expenditure in the total expenditure of the TTD was in the range of 48.06 – 60.11 per cent. On an average, per year, it formed 52.28 per

cent and the rest, pilgrim related expenditure. The consistency is more in non-pilgrim related expenditure (16.40%) relative to the pilgrim related expenditure (28.10%). It is surprising to note that instead of pilgrim related expenditure,



non-pilgrim related expenditure constitutes a major share in the expenditure of the TTD. As the TTD is getting most of its income from pilgrims, it is justifiable, if it spends a considerable amount of its income on pilgrims rather than on non-pilgrim related activities. The latter type of expenditure grows faster than the former. It can be summed up that more than 50 per cent of expenditure of the TTD is spent on non-pilgrim related activities.

III. (E). Head-wise Expenditure

All the institutions of the TTD, with nearly 150 sections, were divided into 72 independent accounting units and these have been mainly grouped under seven heads for accounting purposes. The expenditure of engineering division has progressively gone up from Rs.157.77 crores during 2007-08 to Rs.283.60 crores during 2010-11, except 2011-12 when there was a decline (see Table 6). The share of engineering division in the total expenditure of the TTD was in the range of 24.66 – 36.90 per cent in the aforesaid period. The CGR was 6.87 per cent, which is insignificant. General administration includes religious projects, transport, information technology, broadcasting, welfare, public relations, treasury and so on. Its share in the total expenditure of the TTD fluctuated between 21.81 per cent and 28.87 per cent during the study period. The CGR was 2.42 per cent, which is not significant. The service department for pilgrims includes choultries, panchayat, information centre, canteens, press, health, vigilance/security, editorial office, museum and kalyanakatta. The service department for pilgrims constituted 23.06 per cent in the total expenditure of the TTD during 2007-2008 as compared to 12.42 per cent during 2011-12, recording a negative growth. The fluctuations in the yearly figures are noticeable. The proportion of educational institutions in the total expenditure varied between 3.54 per cent and 4.65 per cent during the reference period, recording a CGR of

6.95 per cent, which is significant at one per cent level. Garden, forest and SV.Gosamrakshnasala are placed under service department for temples. All the hospitals and dispensaries of the TTD are taken into the fold of service department for hospitals and dispensaries. The share of each of service department for temples and service department for hospitals and dispensaries was in the order of 2.53 -3.31 per cent and 1.19 -1.76 per cent respectively. The CGR was insignificant in both the departments. On an average, per year, engineering division occupied the first place (29.68%) followed by general administration (25.99%), temples (21.56%), service department for pilgrims (14.29%), educational institutions (4.14%), service department for temples (2.90%) and service department for hospitals and dispensaries (1.44%). The CV was 49.13 per cent in temples, 32.38 per cent in educational institutions, 20.36 per cent in the service department for pilgrims, 20.14 per cent in the engineering division, 19.39 per cent in the general administration, 15.69 per cent in the service department for hospitals and dispensaries and 15.02 per cent in the service department for temples. It may be concluded that, among the head-wise of expenditure of the TTD, engineering division ranks first while service department for temples last. Of all the heads of expenditure, temples and educational institutions register a positively significant progress. There is consistency in the expenditure under the head service department for temples relative to the remaining heads of expenditure.

III (F). Department-wise Expenditure

As the flow of pilgrims to Tirumala and Tirupati gradually increased, the TTD felt the need to raise the number of departments so as to provide better amenities to pilgrims and facilities to its employees. If we look at the past, we can find that there were hardly 3 departments in 1933. These went up to 18 in 1976 and, further, to 35 in 1985. At present,

Table 6: Head-Wise Distribution of Expenditure of the TTD during 2007-12 (Rs. crore)

Year	Constant prices							Current prices						
	Engi- neer- ing division	General admini- stration	Temples	Service depart- ment for pilgrims	Educa- tional institu- tions	Service depart- ment for temples and dispen- saries	Service depart- ment for hospi- tals and dispen- saries	Engi- neer- ing division	General admini- stration	Temp- ples	Service depart- ment for pilgrims	Educa- tional institu- tions	Service depart- ment for temples	Service depart- ment for hospi- tals and dispen- saries
2007-08	157.77 (24.66)	179.65 (28.09)	103.23 (16.14)	147.43 (23.06)	23.15 (3.62)	19.03 (2.98)	9.27 (1.45)	184.01 (24.66)	209.52 (28.09)	120.40 (16.14)	171.94 (23.06)	27.00 (3.62)	22.20 (2.98)	10.81 (1.45)
2008-09	249.33 (36.90)	195.11 (28.87)	84.94 (12.57)	90.25 (13.35)	23.95 (3.54)	21.80 (3.23)	10.40 (1.54)	314.21 (36.90)	245.88 (28.87)	107.04 (12.57)	113.74 (13.35)	30.18 (3.54)	27.47 (3.23)	13.10 (1.54)
2009-10	252.77 (32.18)	199.67 (25.42)	165.21 (21.04)	96.78 (12.32)	31.21 (3.97)	25.99 (3.31)	13.82 (1.76)	330.65 (32.18)	261.19 (25.42)	216.11 (21.04)	126.59 (12.32)	40.83 (3.97)	34.00 (3.31)	18.08 (1.76)
2010-11	283.60 (31.08)	199.06 (21.81)	236.22 (25.88)	115.72 (12.68)	42.40 (4.65)	23.06 (2.53)	12.52 (1.37)	406.46 (31.08)	285.29 (21.81)	338.55 (25.88)	165.85 (12.68)	60.77 (4.65)	33.05 (2.53)	17.94 (1.37)
2011-12	263.39 (25.03)	283.19 (26.91)	287.16 (27.28)	130.80 (12.42)	47.31 (4.50)	28.08 (2.67)	12.57 (1.19)	411.24 (25.03)	442.14 (26.91)	448.34 (27.28)	204.22 (12.42)	73.87 (4.50)	43.84 (2.67)	19.62 (1.19)
Mean	241.37 (29.68)	211.34 (25.99)	175.35 (21.56)	116.20 (14.29)	33.60 (4.14)	23.59 (2.90)	11.72 (1.44)							
CV (%)	20.14	19.39	49.13	20.36	32.38	15.02	15.69							
CGR (%)	6.87	5.51	19.03	0.09	20.01	8.34	7.95							
t cal	2.29 ^{NS}	2.42 ^{NS}	5.43*	-0.09 ^{NS}	6.95*	2.97 ^{NS}	1.96 ^{NS}							

Notes : Figures in parentheses indicate the percentage to total

*Indicates significant at one per cent level

NS : Not significant

Source: As in Table 1



there are nearly 60 departments. It will not be an exaggeration if we say that the TTD is a 'mini-Government' because of its umpteen number of departments and workforce. Out of the departments of the TTD, the proportion of health in the total expenditure fluctuated between 3.36 per cent and 3.81 per cent, recording a CGR of 14.63 per cent, which is significant at one per cent level (see Table 7). The share of choultries in the total expenditure varied in the range of 1.70 – 9.06 per cent, recording a negatively insignificant growth. The percentage of each of vigilance, kalyanakatta, garden, medical, press, canteen, editor and forest was below 3 per cent. The CGR is positively significant with regard to kalyanakatta and editor where as in the case of rest, it is insignificant. The share of each of the remaining departments in the total expenditure of the TTD was below one per cent. On an average, per year, engineering department accounted for 29.68 per cent, general administration 25.99 per cent, temples 21.56 per cent, education 4.14 per cent, health 3.56 per cent, choultries 2.99 per cent and vigilance 2.11 per cent. In the case of rest, it was below 2 per cent. The CV was 86.54 per cent in information, 77.82 per cent in choultries, 51.57 per cent in panchayat, 49.13 per cent in temples and below 40 per cent in the rest of the departments. It can be summed up that, of all the departments of the TTD, engineering division ranks first while revenue last. Three departments, namely, engineering, general administration and temples, account for 77.23 per cent of expenditure of the TTD. The consistency is higher in museum when compared to the rest of the departments.

IV. Surplus/Deficit

A comparison between income and expenditure and a relative assessment of receipts and payments would reveal a host of interesting observations, which, in turn, lead to certain conclusions that help in augmenting the revenue or in reducing the expenditure. Accordingly, an attempt is made here. Excess of income over expenditure is termed as surplus and vice-versa deficit. The TTD has earned surplus income despite huge expenditure during the period under reference. The surplus is utilised for religious and charitable purposes. Priority is accorded to religious purposes as the TTD is a religious institution. Religious purposes include renovation, preservation and maintenance of temples which are in need; propagation of Sanskrit and Vedic culture; and promotion of Hindu religion, arts and classical temple dances. The surplus is also utilised for welfare programmes such as establishment of poor homes for the disabled, orphanages, hospitals, schools and so on. In the entire reference period income surpassed expenditure and thus resulted in surplus (see Table 8). The surplus of the TTD in terms of constant prices varied between Rs. 391.19 crores and Rs. 556.62 crores during the study period. The year to year changes are considerable. For instance, the rate of progress during 2009-10 was 37.22 per cent while in the remaining years, there was a decline. In terms of current prices, the surplus of the TTD was in the range of Rs.496.20 – Rs.706.77 crores during 2007-2012. It may be summed up that the income has exceeded expenditure and thus surplus resulted throughout the study period without any exception. Further, the magnitude of surplus varied across the period.



Table 7: Department-wise Distribution of Expenditure of the TTD during 2007-12 (Rs. crore)

Departments	Constant prices										Current prices				
	2007-08	2008-09	2009-10	2010-11	2011-12	Mean	CV(%)	CGR(%)	t [*] -cal	2007-08	2008-09	2009-10	2010-11	2011-12	
Engineering	157.77 (24.66)	249.33 (36.90)	252.77 (32.18)	283.60 (31.08)	263.40 (25.03)	241.37 (29.68)	20.14	11.54	2.29 ^{NS}	184.01 (24.66)	314.21 (36.90)	330.65 (32.18)	406.46 (31.08)	411.24 (25.03)	
General administration	179.65 (28.09)	195.11 (28.87)	199.67 (25.42)	199.06 (21.81)	283.19 (26.91)	211.34 (25.99)	19.39	9.30	2.42 ^{NS}	209.52 (28.09)	245.88 (28.87)	261.19 (25.42)	285.29 (21.81)	442.14 (26.91)	
Temples	103.23 (16.14)	84.94 (12.57)	165.21 (21.04)	236.22 (25.88)	287.16 (27.28)	175.35 (21.56)	49.13	30.69	5.43*	120.40 (16.14)	107.04 (12.57)	216.11 (21.04)	338.55 (25.88)	448.34 (27.28)	
Education	23.15 (3.62)	23.95 (3.54)	31.21 (3.97)	42.41 (4.65)	47.31 (4.50)	33.61 (4.14)	32.38	20.01	6.95*	27.00 (3.62)	30.18 (3.54)	40.83 (3.97)	60.77 (4.65)	73.87 (4.50)	
Health	21.49 (3.36)	22.94 (3.39)	28.97 (3.69)	34.75 (3.81)	36.28 (3.44)	28.89 (3.56)	23.17	14.63	8.11*	25.06 (3.36)	28.91 (3.39)	37.89 (3.69)	49.80 (3.81)	56.64 (3.44)	
Choulties	57.92 (9.06)	14.43 (2.14)	14.23 (1.81)	16.80 (1.84)	17.93 (1.70)	24.26 (2.99)	77.82	21.93	-1.48 ^{NS}	67.55 (9.06)	18.18 (2.14)	18.62 (1.81)	24.08 (1.84)	28.00 (1.70)	
Vigilance	16.62 (2.60)	18.20 (2.69)	15.65 (1.99)	15.55 (1.70)	19.74 (1.88)	17.15 (2.11)	10.47	1.87	0.57 ^{NS}	19.38 (2.60)	22.93 (2.69)	20.47 (1.99)	22.28 (1.70)	30.82 (1.88)	
Kalyanakattia	7.67 (1.20)	10.26 (1.52)	11.14 (1.42)	12.66 (1.39)	15.79 (1.50)	11.50 (1.41)	26.11	16.54	8.81*	8.95 (1.20)	12.93 (1.52)	14.57 (1.42)	18.14 (1.39)	24.66 (1.50)	
Garden	10.36 (1.62)	10.21 (1.51)	10.10 (1.29)	11.32 (1.24)	12.93 (1.23)	10.98 (1.35)	10.84	5.46	2.57 ^{NS}	12.08 (1.62)	12.87 (1.51)	13.21 (1.29)	16.23 (1.24)	20.19 (1.23)	
Medical	9.26 (1.45)	10.39 (1.54)	13.82 (1.76)	12.52 (1.37)	12.57 (1.19)	11.71 (1.44)	15.74	7.98	1.96 ^{NS}	10.81 (1.45)	13.10 (1.54)	18.08 (1.76)	17.94 (1.37)	19.62 (1.19)	
Press	6.62 (1.04)	5.64 (0.83)	6.46 (0.82)	9.82 (1.08)	13.77 (1.30)	8.46 (1.04)	39.81	20.19	3.02 ^{NS}	7.72 (1.04)	7.11 (0.83)	8.45 (0.82)	14.08 (1.08)	21.50 (1.30)	
Canteen	11.64 (1.82)	6.98 (1.03)	6.36 (0.81)	7.56 (0.83)	8.59 (0.82)	8.23 (1.01)	25.26	-5.28	-0.80 ^{NS}	13.58 (1.82)	8.80 (1.03)	8.32 (0.81)	10.84 (0.83)	13.41 (0.82)	
Editor	4.64 (0.73)	6.21 (0.92)	7.92 (1.01)	11.51 (1.26)	11.32 (1.08)	8.32 (1.02)	36.72	24.01	6.45*	5.41 (0.73)	7.83 (0.92)	10.36 (1.01)	16.50 (1.26)	17.67 (1.08)	
Forest	5.41 (0.85)	6.50 (0.96)	10.54 (1.34)	6.41 (0.70)	6.62 (0.63)	7.10 (0.87)	27.97	3.90	0.32 ^{NS}	6.31 (0.85)	8.19 (0.96)	13.79 (1.34)	9.19 (0.70)	10.33 (0.63)	
Information	19.52 (3.05)	4.12 (0.61)	4.47 (0.57)	4.70 (0.52)	5.57 (0.53)	7.68 (0.94)	86.54	-23.76	-1.48 ^{NS}	22.77 (3.05)	5.19 (0.61)	5.85 (0.57)	6.73 (0.52)	8.69 (0.53)	
SV Gosamrakashanasala	3.27 (0.50)	5.09 (0.75)	5.35 (0.68)	5.32 (0.58)	8.53 (0.81)	5.51 (0.68)	34.39	19.62	3.50**	3.81 (0.50)	6.41 (0.75)	7.00 (0.68)	7.63 (0.58)	13.32 (0.81)	
Museum	0.68 (0.11)	0.71 (0.11)	0.76 (0.10)	0.87 (0.10)	0.77 (0.07)	0.76 (0.09)	9.58	4.52	1.90 ^{NS}	0.79 (0.11)	0.89 (0.11)	0.99 (0.10)	1.25 (0.10)	1.21 (0.07)	
Panchayat	0.36 (0.06)	0.44 (0.07)	0.56 (0.07)	1.20 (0.13)	0.65 (0.06)	0.64 (0.08)	51.57	21.85	1.44 ^{NS}	0.42 (0.06)	0.56 (0.07)	0.73 (0.07)	1.72 (0.13)	1.02 (0.06)	
Revenue	0.27 (0.04)	0.33 (0.05)	0.26 (0.03)	0.30 (0.03)	0.38 (0.04)	0.31 (0.04)	15.81	5.88	1.35 ^{NS}	0.31 (0.04)	0.41 (0.05)	0.34 (0.03)	0.43 (0.03)	0.60 (0.04)	

Notes : Figures in parentheses indicate the percentage to total at 5 per cent level
 ** Indicates significant at one per cent level
 * Indicates significant at five per cent level
 NS : Not significant
 ** Indicates significant

Source: As in Table 1



Table 8: Surplus of the TTD during 2007-12 (Rs. crore)

Year	Income		Expenditure		Surplus		% of change (col 6) over Previous Year
	Constant Prices	Current Prices	Constant Prices	Current Prices	Constant Prices	Current Prices	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2007-08	1196.15	1395.07	639.53	745.88	556.62	649.19	-
2008-09	1069.53	1347.82	675.78	851.62	393.75	496.20	-29.26
2009-10	1325.75	1734.22	785.45	1027.45	540.30	706.77	37.22
2010-11	1350.54	1935.60	912.58	1307.91	437.96	627.69	-18.94
2011-12	1443.69	2254.03	1052.50	1643.27	391.19	610.76	-10.68

Source: As in Table 1

V. Conclusion:

The expenditure of the TTD, in terms of constant prices, had increased gradually from Rs.639.53 crores during 2007-08 to Rs.1052.50 crores during 2011-12, recording a CGR of 12.97 per cent, which is significant at one per cent level. In the total expenditure of the TTD, the revenue expenditure constitutes 74.78 per cent and the remaining, capital expenditure. In the total expenditure of the TTD, temple expenditure accounted for 21.56 per cent and the rest, non-temple related expenditure. The religious expenditure accounted for 28.67 per cent of the total expenditure of the TTD and the remaining, non-religious expenditure. The share of pilgrim expenditure formed 47.72 per cent in the total expenditure of the TTD and the rest, non-pilgrim related expenditure. Among the head-wise expenditure of the TTD, engineering division ranked first while service department for temples last. Of all the departments of the TTD, the engineering department ranked first while revenue last. Three departments, namely, engineering, general

administration and temples accounted for 77.23 per cent of the total expenditure of the TTD. In the entire study period, income surpassed expenditure and thus resulted in surplus.

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