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## Employee Functions and regulations act in Tirumala Tirupati Devasthanams

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### ABSTRACT

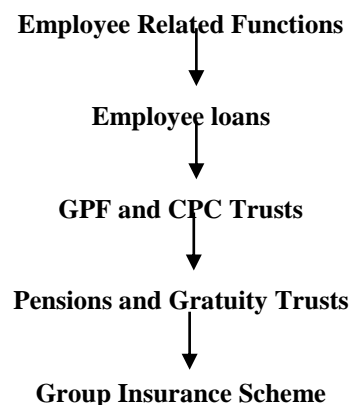
In organization functions and regulations act of employee is a very important role. The fact there is no clear deterred papers of employee function and regulations act of T.T.D in the past. The Present paper gave the clear information employee related functions and regulation in the T.T.D. The employee related functions and regulation in the T.T.D. The employees who render service to the pilgrims are expected to be well informed about all aspects of administration and details of various Sri Vari Seva. Accommodating etc. They must be able to serve the pilgrims with devotion and maintain moral and Spiritual values. So, here the pilgrims should know the employee's functions in T.T.D.

**Keywords:** GPF Funds, Employee Loans, Auditing.

### INTRODUCTION

T.T.D the abode of Lord Venkateswara is the largest temple administration in the country. A board of trustee manages T.T.D since 1933. It is estimated that about 30-40 Million pilgrims Visit the shrine every year and a daily average of more than a lakh. At Present T.T.D employees more than 16,000 people. The employees who render service to the pilgrims are expected to the well informed about all the aspects of administration and details of various Sri Vari Seva. They must be able to serve the pilgrims with devotion and maintain high normal and Spiritual values. Any program that improves the efficiency of the employees with so a long way in making T.T.D one of the best – run temple Organization in the country.

### Employee Related Functions:



### 1. Employees Loans

Like the State Government, TTD to provides various loans at low-interest rates to its eligible employees. Marriage Loan, House Building Loan, House Repair Loans, Vehicle Loans, Computer Loans and festival loans

are in vogue. The Loans Section at the Accounts Section manages these Loans. Most of the activity of this section is already computerized.

## **2. GPF and CPS Trusts**

TTD is maintaining the GPF Funds through an exclusive Trust. GPF related activities are administered in terms of the GPF Act 1935 and Rules issued thereunder. However, applicable Funds are presently invested in Bank Fixed Deposits Only. The TTD Investment Committee has advised exploring the possibility of transfer of Funds to LIC for its administration. Similarly, for all employees joining service after 2004 Contributory Pension Scheme is applied. TTD is maintaining the funds through a separate Trust and as a separate fund.

## **3. Pension and Gratuity Trusts**

All the regular employees who have joined before 2004 are eligible for pensioner benefits subject to their period of service and other conditions through an exclusive Trust. Over the period TTD has built a corpus fund of around Rs.270.00 Crores. The interest from these investments is being used to meet the pension commitment. Further, fund requirements over and above the funds are met from the TTD General Budget. The Pension Act 1980 and other relevant rules are applicable for the administration of Pension.

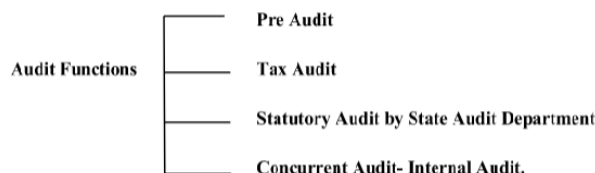
## **4. Pay Bill Centralized Payment**

The entire salary bills of TTD are being processed by the respective HODs and Pre-audited salaries bills are sent to Accounts Department. The centralised payment is made through the Accounts Department.

## **5. Group Insurance Scheme**

In TTD Group Insurance Scheme is maintained in similar lines to that of the Government with the Life Insurance Corporation. The Chief Accounts Officer acts as the co-coordinator of the Scheme.

## **AUDITING FUNCTIONS**



### **1. Pre-Audit**

Any payment made by TTD or its allied Trusts needs to be Pre- checked and approved at the Audit. The pre-audit reviews the payment bills in aspects like Administrative sanctions, financial sanctions, statutory allowability and Commercial Correctness. The pre-audit wing is headed by Audit Officers from the State Government engaged on Deputation Basis. The pre-audit is carried out for Engineering Bills and General Bills separately.

### **2. Tax Audit**

There is no specific provision for Tax Audit like commercial establishment. However, during the courses of certifying for utilisation of Funds, the objective of Tax Audit is being carried out and the Income Tax returns are filed with the Income Tax Department.

### **3. Statutory Audit by State Audit Department**

++Sec 117(2) of the Act requires TTD to get its books of accounts audited by the Government appointed Auditor. Accordingly, the State Audit Department is carrying out the Statutory Audit of TTD. The Audit for the financial year 2010-11 is the complete pending submission of Report to the Govt. by the Auditors and audit of the year, 2011-12 is in progress.

### **4. Concurrent Audit – Internal Audit**

With a great vision to put in place proper operational review mechanism, internal audit, by professional Chartered Accounting Firms has been introduced in the year 2011. Slowly it has been extended across all core areas. The issues raised in the internal audit report are being monitored by the Chief Audit Officer and reviewed periodically by the Internal Audit Committee.

## **NOTES AND REFERENCES**

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10. Ibid.p.454.
11. Ibid.pp.486, 487.
12. Srinivasa Rao, V.N., Tirupati Sri Venkateswara, Balaji (Origin, Significance, and History of the Shrine), op.cit., P.207.
13. Ibid.P.1.
14. TTD Rules, TTD, Tirupati, 1979, p.3.
15. The TTD Act 1979, TTD, Tirupati, 1979, p.4.
16. Ibid.P.4.
17. Dittam means the schedule of articles and other requirements of worship or offering in connection with the daily dupa, deepa, native yam, pachinko, pariarikam and other general special or periodical services, ceremonies of observances in the TTD temples.
18. On the request of the TTD administration, Rajagopalan, an accounts expert and Chief Cost Accounts Officer of the Government of India, had recommended the introduction of double entry system of accounting through the accounts manually prepared by him. The approval of the GOAP was sought for the new accounting system and the sme was given to the TTD by the Revenue Department vide G.O.Ms.No.739 on 24-8-1973. Ultimately, the new accounting system was introduced into the TTD administration from 1-4-1974.
19. TTD Accounts Manual (G.O.Ms.No.1060, Revenue (Endowments-I) Department) dated 24-10-1989 and G.O.Ms.No. 311. Revenue (Endowments-I). 1990.
20. The Andhra Pradesh Charitable and Hindu Religious Institutions & Endowments Act, 1987, AP Gazette first Published on 23-5-1987, TTD, P.97.