

CHAPTER VIII
REVENUE
(Endowments)
DEPARTMENT

CHAPTER VIII REVENUE DEPARTMENT

EXECUTIVE SUMMARY

Background

Activities relating to administration and governance of Hindu religious institutions, management of properties and utilization of funds etc are governed by the Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments (APCHRIE) Act, 1966 which was replaced by APCHRIE Amendment Act 1987. The main source of revenue for the temples is by way of *hundial* collections, sale of tickets for darshan, prasadam, accommodation of pilgrims etc.

The expenditure of department is initially met out of the Consolidated Fund of the state and later recouped from the Endowment Administration Fund. A theme based compliance audit on 'Monitoring and Administration by Endowments Department' was conducted to check maintenance of temple funds/property etc. Audit covered the office of the Commissioner of Endowments and offices of the Executive Officers of seven major temples which were selected on the basis of their income during the period from 2010-11 to 2012-13.

The major audit findings are given below:

Major Audit Findings

- Audit observed that in five out of seven temples though gold accumulations exceeded prescribed limit of one kg, the excess gold was not deposited under the schemes prescribed. Interest earnings on gold deposits offered by banks were thus forgone.
 - Demand, Collection and Balance (DCB) statements of all items of revenue, decree income, (both cash and in kind) which were to be prepared annually were not prepared. In six of the temples, audit observed that an amount of ₹ 7.61 crore was pending collection to the end of March 2013 towards lease rents from shops and bid amounts for license rights.
 - It was noticed that out of sale proceeds of temple lands valuing ₹ 9.91 crore sold to District Revenue authorities an amount of only ₹ 7.93 crore was realized (November 2012) leaving a balance of ₹ 1.98 crore.
-

- Audit observed that statutory contributions like Endowment Administration Fund (EAF), Audit fee (AF), Common Good Fund (CGF) and Archaka Welfare Fund (AWF) were in arrears to the tune of ₹ 178.94 crore.
- It was noticed that in five of the temples selected for audit, bank balances were not reconciled with cash book balance. The difference in the balances ranged between ₹ 50.72 lakh to ₹ 1.94 crore.
- An amount of ₹ 5.34 crore was drawn (between March 2003 and January 2011) on Abstract Contingent (AC) bills in the Commissioner's office. The amounts were to be settled within three months of drawal by submission of Detailed Contingent (DC) bills. However, this was not done.

Major Recommendations

- As custodians of temple funds, Executive officers of the temples have to ensure proper accounting of funds and its judicious utilization.
- Proper mechanism is to be devised to ensure proper investment of temple funds for optimal returns.
- Donations received in foreign currencies are to be credited to temple funds after exchange without any delay.

8.1 Monitoring and Administration by Endowments Department

8.1.1 Introduction

The Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments (APCHRIE) Act 1966 (which was repealed and replaced by the APCHRIE Amendment Act, 1987) was enacted after formation of the Andhra Pradesh. The objectives of the Act are to consolidate/amend the laws relating to administration and governance of Charitable and Hindu Religious Institutions and Endowments in the State of Andhra Pradesh, to abolish all hereditary rights of *Archakas*²¹¹ and other servants and to ensure better management of properties and utilisation of funds. The Act was enacted to facilitate resumption of lands from existing tenants. Section 3 of the Act provides for appointment of a Commissioner by the Government for the purpose of exercising the powers and performing the functions under this Act. Section 8(1) empowers Commissioner to pass any order which may be deemed necessary to ensure proper administration of temples and accounting of their income.

8.1.2 Organisational setup

The Endowments Department is headed by the Principal Secretary, Revenue (Endowments) Department at Government level, and by the Commissioner of Endowments who is assisted by three Additional Commissioners, one Joint Commissioner and a Vigilance Officer at the State level, Regional Joint Commissioners at Regional level; Deputy Commissioners at Zonal level; and Assistant Commissioners at District level and Inspectors at the Revenue Division level. There is an Engineering Wing headed by the Chief Engineer with supporting staff and also a *Silpi* Wing being headed by the *Sthapathi*²¹².

As per Section 15 of the APCHRIE Act, every religious institution/charitable institution or endowment, shall have a Board of Trustees. In the case of institutions governed by Section 6(a) of the Act, Government has to constitute the Board of Trustees consisting of nine persons appointed by it.

Based on their annual income, the temples are administered by the officers at various grades of the Endowment Department, called Executive Officers (EOs) in this Report, as detailed in the following table:

Rank of Executive Officers	Annual income of temples
Regional Joint Commissioners (RJs)	Above ₹ 1 crore
Deputy Commissioners (DCs)	Between ₹ 50 lakh and ₹ 1 crore
Assistant Commissioners (ACs)	Between ₹ 15 lakh and ₹ 50 lakh
Executive Officers Grade-I, II, III	Between ₹ 2 lakh and ₹ 15 lakh

²¹¹ *Archaka* includes a pujari, a panda, an Archakatwam Mirasidar (Descendent or other person who personally performs or conducts any archana, pooja or other ritual).

²¹² *Sthapathi* is a religious representative construction and maintenance of the temples and related buildings.

A total of 37,419 temples were in the State categorized under Section 6 of the Act as shown in the following table:

Sl. No.	Category of the temple	No. of temples
1.	6 (a) institutions whose annual income is ₹ 25 lakh and above	148
2.	6 (b) institutions whose annual income is ₹ 2 lakh to ₹ 25 lakh	1,141
3.	6 (c) institutions whose annual income is below ₹ 2 lakh	36,130
Total		37,419

Under Section 29(3) of APCHRIE Act, 1987 the Executive Officer shall

- (i) be responsible for proper maintenance and custody of all the records, accounts and other documents and of all the jewels, valuables, money, funds and other properties of the Institution or Endowment;
- (ii) arrange for the proper collection of income and for incurring of expenditure;
- (iii) sue or be sued in the name of the institution or Endowment in all legal proceedings;
- (iv) deposit money received by the institution or Endowment in such Bank or treasury as may be prescribed and be entitled to sign all orders or cheques against such moneys;
- (v) have power in cases of emergency to direct the execution of any work or doing of any act, which is provided for in the budget for the year or the immediate execution or the doing of which is in his opinion necessary for the preservation of the properties of the institution or endowment or for the service or safety of pilgrims resorting thereto and to direct that the expenses of executing such work or the doing of such work or the doing of such act shall be paid from the funds of the institution or endowment.

The overall performance and functioning of the temples is monitored by the Commissioner of Endowments (COE), Andhra Pradesh, Hyderabad.

8.1.3 Financial management

The main source of revenue for the temples is receipts by way of sale of tickets for *darshan*, *prasadam*s, accommodation to pilgrims, *kesakhandana* besides daily *hundial*²¹³-collections and other offerings and donations given for *Annadanam*, *Saswathapujalu*, etc. Although every item of expenditure is met from the funds of the temples, administrative sanction is obtained from the COE.

According to provisions of APCHRIE (Amendment) Act 2007, every temple/Hindu religious institution in the State shall contribute certain sums to the Endowments Department every year towards Endowment Administration

²¹³ *Hundial* collections are the money and ornaments put in the *hundials* by the devotees.

Fund (EAF), Audit Fee, Common Good Fund, and Archaka Welfare Fund as detailed in the following table:

Sl. No.	Name of the Fund	Section of the Act	Annual Contribution
1	Endowment Administration Fund (EAF)	65 (1)	12 <i>per cent</i> of assessable income if annual income exceeded ₹ 50,000
2	Audit Fee (AF)	65 (4)	1.5 <i>per cent</i> of the annual income if annual income exceeded ₹ 50,000
3	Common Good Fund (CGF)	70 (1)	5 <i>per cent</i> of assessable income if annual income exceeded ₹ 50,000
4	Archaka Welfare Fund (AWF)	161 (1)	3 <i>per cent</i> of the income if annual income exceeded ₹ 20 lakh

According to Section 65 (2) of the Act, the Tirumala Tirupathi Devasthanam (TTD) shall be liable to pay to the Endowment Department/State Government annually from the income derived by it, a contribution of seven *per cent* of such annual income or ₹ 50 lakh in lumpsum whichever is higher in addition to five *per cent* contribution to CGF.

The accounts of these contributions are maintained at Commissionerate. The salaries and other allowances of the staff of the Department are met from the EAF for the services rendered by them to the temples.

The expenditure of Endowments Department is initially met out of the Consolidated Fund of the state (through MH 2250-102-01) and later recouped from the EAF held as a public deposit (8235-103-01: General and other Reserve Fund-Hindu Religious and Charitable Endowment Account Fund Main) with the state. The contributions made by the endowments institutions towards EAF are remitted to the public deposit head.

8.1.4 Audit Objectives

The audit was conducted to ascertain whether the Executive Officers, being the representatives of the Government were performing their duties in administration of the temples as per the provisions of APCHRIE Act, 1966 and other Government orders issued from time to time in monitoring various activities of the temples and protection of temple properties/assets. Audit test checked the temple records to see:

- Whether collections from Hundis²¹⁴ and donations received from general public or philanthropists were being accounted for properly and transparently;
- Whether jewellery items were properly secured and sufficient system of security existed in the temples;
- Whether the provisions of the Act for leasing/renting of commercial establishments and lands were complied with and lease fee/rent was collected in time;

²¹⁴ Hundi is a metal box kept in which devotees put their offerings.

- Whether temple lands were protected against encroachments by proper monitoring; and
- Whether temple funds were invested and accounted for in accordance with extant rules/provisions.

8.1.5 Audit Scope & Methodology

Audit was conducted covering Office of the Commissioner of Endowments, Hyderabad and seven major temples headed by Executive Officers of Regional Joint Commissioner grade. These were selected on the basis of their income during the last three years i.e., 2010-11 to 2012-13.

Field study conducted between February and May 2013, involved scrutiny of records of Commissionerate and seven major temples viz., Sri Bhramaramba Mallikarjuna Swamy Devasthanam (SBMSD), Srisailam; Sri Durga Malleswara Swamy Varla Devasthanam (SDMSVD), Vijayawada; Sri Lakshmi Narsamiha Swamy Devasthanam (SLNSD), Yadagirigutta; Sri Raja Rajeswara Swamy Devasthanam (SRRSD), Vemulavada; Sri Tirupathamma Ammavari Devasthanam (STAVD), Penuganchiprolu; Sri Varaha Lakshminarasimha Swamy Devasthanam (SVLNSD), Simhachalam; and Sri Varasiddi Vinayaka Swamy Devasthanam (SVVSD), Kanipakam.

8.1.6 Budgetary Position

The following are the details of budget allotted, expenditure incurred by the Department and contribution to EAF made by the temples during 2010-11 to 2012-13.

(₹ in lakh)

Year	Budget Allotted	Actual Expenditure	Annual contributions remitted to the EAF	Difference between Annual Contribution and Expenditure
2010-11	3,815.37	3,530.97	4,613.03	1,082.06
2011-12	4,613.20	3,761.76	5,035.49	1,273.73
2012-13	5,160.64	4,306.94	6,470.95	2,164.01

Audit findings

8.1.7 Management of Hundis in Temples

As per Section 29 (3)(b)(iv) of Act, the Executive Officer shall be responsible to deposit money received by the institution or endowment in such bank or treasury as may be prescribed and shall be entitled to sign all orders or cheques against such moneys. However no specific provisions exist in the Act regarding treatment to be given to the foreign currencies found in the hundis.

8.1.8 Hundial collection in Foreign currency

As per the Circular²¹⁵ issued by the COE, the currency received from *hundis* was to be sent to bankers and challans were to be given by the bank officers on the spot. It was noticed in four temples²¹⁶ that the foreign currency collected

²¹⁵ Circular No.7 in Rc.No.DP (I)/16729/2010 dated 21 April 2010.

²¹⁶ Kanipakam, Srisailam, Vemulavada, Yadagirigutta.

in *hundials* sent for exchange was returned in the same form by the bankers without assigning any reason. In the absence of any specific provisions/orders, the Executive Officers (EOs) did not take any alternative action for their disposal.

Although, in response EOs assured to take action but Audit recommends that the Department may consider introducing specific provisions for management of foreign currency collected in *hundials*.

8.1.9 Non-compliance with instructions to deposit Gold in banks

COE in December 2009 permitted²¹⁷ the EOs of all temples to deposit the unused gold (not used in the form of deities' ornaments etc.) in SBI Gold Deposit Bond Scheme whenever more than one kilogram of gold accumulated with the temples. The precious stones were also to be sold off and cash so obtained was to be invested as per the Depositing and Investment of Moneys Rules, 1989.

It was noticed (February-May 2013) that though gold accumulations exceeded the prescribed limit of one kilogram in five out of seven selected temples viz., SLNSD Yadgirigutta (three kg); SVLNSD Simhachalam (three kg); SRRSD Vemulavada (nine kg); SDMSVD Vijayawada (eight kg); and SBMSD Srisailam (nine kg), the excess gold was not deposited under the scheme. Interest on the gold deposits offered by the banks was thus foregone by the institutions. On this being pointed out, EOs of the temples promised compliance.

At SBMSD Srisailam, precious stones extracted out of the jewellery weighing more than two kilograms were not disposed of and value thereof was also not accounted for in the records.

8.1.10 Improper accounting of donations

Following deficiencies in accounting of donations were noticed in the test checked temples:

- In every temple the devotees contribute donations towards *Nitya Annadanam*, *Saswatha Pujalu* and different *Arjita Sevas*. At SLNSD Yadgirigutta, it was noticed during test check of counterfoils of receipt books of donations, that the amounts of donations received for *Nitya Annadanam* and *Saswatha Pujalu* were not recorded in the counterfoils of the receipt books, giving scope for mismanagement of public donations. The EO assured to take care of it in future.
- At SRRSD Vemulavada, 3.951 kg of silver received from donors in September-October 2009 though recorded in the *Kanukala* (offerings) register, was not taken to the Register of Assets (April 2013). EO accepted the audit observation.

²¹⁷ Memo No: J3/24483/2009 dated 14 December 2009.

8.1.11 Deficiencies in security arrangements/equipments

As per COE's Circular²¹⁸ (March 1974) read with the Commissioner Review Proceedings dated 16 April 2010, adequate security measures/ fool proof arrangements are to be ensured not only for the temple but also for jewellery kept in the temple. At every temple, the local Intelligence Wing of Police Department is to conduct security audit periodically and submit the reports for strengthening the security measures.

It was noticed from the security audit reports and stock register of security devices maintained by the temples that the security measures at all the temples were inadequate. There was shortage of security devices like Jammers, CCTV Cameras, Metal detectors, VHF sets, Scanners, Dragon lights, fire fighting equipments, Alarm systems etc., besides insufficient security personnel as mentioned in the following cases:

- At SBMSD Srisailam, as per the recommendations made in the Joint Security Survey report (January 2012) by the A.P. Special Protection Force with Local Police and Chief Security Officer of the Devasthanam, the security measures at the temple premises and at toll gate needed to be revamped and further strengthened to avoid any untoward incident. No fire fighting equipment was installed at the Very Very Important Persons (VVIP) guest houses named as Bramarambika Sadanor at the newly constructed *Annadanam* and administrative buildings of the temple. No action in this regard was taken till the date of audit (April 2013).
- At SVLNSD Simhachalam, it was noticed that out of seven metal detectors installed, three metal detectors (purchased in July 2008) were not in working condition since July 2009.
- Similarly, at SDMSVD Vijayawada, 19 CCTV cameras purchased between 2010 and 2011 at a cost of ₹ 4.76 lakh had developed faults but were not repaired and were lying idle since 2011. Further, no steps were taken for repairing three metal detectors which were not in working condition. EO promised that action would be taken to repair the CC Cameras.
- At STAVD Penuganchiprolu, eight out of 44 CCTV cameras purchased between 2010 and 2012 at a cost of ₹ 6.60 lakh were lying idle for want of repairs. Further, no steps were taken for repairs of two metal detectors. The EO promised to get the security devices repaired and put to use.

Audit recommends conducting regular inspections of the security/ safety equipment and taking action on the recommendations made in the survey report.

²¹⁸ Cr. No.8/74 dated 16 March 1974

8.1.12 Management of temple properties and service rights

As per Section 29(3)(ii) of the Act, the Executive Officer of the temple concerned shall be responsible for proper collection of income and for incurring of expenditure.

Apart from *hundial* collections, receipts towards rents and leases on temple properties and licenses of service rights²¹⁹ are also the major source of income of temples. Renting and leasing of temple properties are governed by The APCHRIE's Immovable Properties (Other than agricultural lands) Lease Rules, 1982 and Lease of Agricultural Lands Rules, 2003.

8.1.13 Arrears of shop rents and bid amounts on the licences of service rights

As per Government Order²²⁰ dated 30 June 1989, a statement of Demand, Collection and Balance (DCB) of all items of revenue or income of decrees, both arrears and current, outstanding amounts along with the names of tenants or other persons from whom the arrears are due with details of years for which they are due shall be prepared at the end of the financial year by the EOs. However, the EOs did not mention the complete details in the DCB statements during 2010-13 at six selected temples. An amount of ₹ 7.61 crore²²¹ was outstanding towards rent of leased shops and bid amounts for licences issued for various service rights till the end of March 2013.

Some of the deficiencies noticed in collection of shop rents and bid amounts by the temples are discussed in subsequent paras.

8.1.14 Ineffective collection of dues

It was noticed that at SDMSVD Vijayawada, even after expiry of contract period, the shop rent of ₹ 10.02 lakh for the cloak room and toll gate bid amount of ₹ 25.34 lakh for the year 2010-11 were not collected from the bidders. EO had not obtained any bank guarantee from the bidders though collection of bank guarantee was stipulated in the tender conditions. The EO replied that the matter was being pursued and that EMD and bank guarantee would be collected in all future contracts.

Similarly, at SRRSD Vemulavada, the license fee amounting to ₹ 8.16 lakh relating to two licence rights (lifting of coconut halves and *kanaka daralu* & *pusala dandalu*) issued for the period 2009-11 was not recovered even after a lapse of two years. The EO replied that the matter was under pursuance.

²¹⁹ Service rights of collection of human hair, coconut halves, sarees etc.

²²⁰ G.O.Ms.No.635 of Revenue (Endowment-1) Department dated 30 June 1989

²²¹ ₹ 26.74 lakh at Yadagirigutta, ₹ 57.17 lakh at Vemulavada, ₹ 59.90 lakh at Penuganchiprolu, ₹ 131.21 lakh at Kanipakam, ₹ 195.69 lakh at Srisailam and ₹ 289.89 lakh at Simhachalam.

8.1.15 Non-realisation of land cost on sale of temple lands

It was noticed that land admeasuring 51.09 acres belonging to Sri Venugopala and Sri Sitaramachandra Swamy temple at Huzurnagar was sold (November 2012) to Nalgonda District Revenue authorities. As against the land value of ₹ 9.92 crore (which was to be paid in lump sum to the Endowments Department) realizable from Revenue Authorities, an amount of ₹ 7.93 crore was collected on 1 November 2012 leaving a balance of ₹ 1.98 crore. COE replied (May 2013) that the matter was being pursued for collection of dues.

At SBMSD Srisailam, four acres of temple land was sold to APSRTC in 1989 for ₹ eight lakh. APSRTC paid ₹ five lakh on 05 June 1990 and the remaining amount of ₹ three lakh remained unpaid. EO did not take any action for realisation of this amount even after lapse of more than two decades. No specific reply was furnished.

8.1.16 Temples lands not mutated in Revenue Records

At SRRSD Vemulavada a total extent of 2.38 acres of land gifted / purchased in Vemulavada (V) was not updated in the revenue records in favour of the Devasthanam. Further, though Devasthanam purchased 0.03 guntas in Sy.No.1018 of Vemulavada (V) for ₹ 2.12 lakh, no registered sale deed was executed. Both lands are prone to encroachment. The EO promised to take necessary action in this regard.

It was also noticed that Pattadar Pass Books (PPBs)²²² were obtained only for 3.213 acres as against a total extent of 4.953 acres owned by the SVVSD, in five villages viz., Kanipakam, Punyasamudram, Kothapalli, Patnam and T.Puttur. Similarly, title deeds/PPBs were not obtained by the temple for 41.135 acres of land acquired between 2003 and 2005 in Kanipakam and Punyasamudram villages giving scope for encroachment. The EO promised to take necessary action in this regard.

In another case, though 1.325 acres of land in Sy.No.254/B, 306/1A and 306/1C of Yerlampalle (V), Irala (M) of Chittoor District; and 113 sq.yds., in Sy.No.122 of Boddapadu (V) of Krishna District were gifted by devotees in December 2012 and October 2012, respectively, necessary mutations were not made in village accounts in favour of Devasthanam to guard against encroachment. The EO promised to take early action in this regard.

²²² Pattadar Pass Book is the record of Title (in the form of a book given by the Mandal Revenue Officer) which contains details like survey number, extent and village etc., belonging to a particular person/entity/authority.

Investment and accounting of temple funds

8.1.17 Non-realisation of statutory contributions

It was noticed that there were arrears of statutory contributions like EAF, Audit Fee (AF), CGF and Archaka Welfare Fund (AWF) from endowment institutions other than TTD in the State to the tune of ₹ 17,894 lakh as shown below.

(₹ in lakh)		
Sl. No.	Name of the Fund	Balance
1	Endowment Administration Fund (EAF)	8,340.99
2	Audit Fee (AF)	2,460.62
3	Common Good Fund (CGF)	2,759.27
4	Archaka Welfare Fund (AWF)	4,332.79
	Total	17,893.67

It was also noticed that that contributions towards Endowment Administration Fund (EAF) of ₹ 38,792 lakh and Common Good Fund (CGF) of ₹ 18,861 lakh were due from TTD relating to the period from 2003-04 to 2012-13.

As per Section 69 of APCHRIE Act, 1987 the EAF contributory fund shall vest in the Commissioner. The same was deposited with the Government every year under the account (HOA 8235-103-01). It was noticed that the annual EAF contribution receipts were not properly accounted for and consolidated at the Commissionerate level and that the DCB statements do not reflect the true picture. The Deputy Commissioners have not watched the demands for contribution. It was further noticed that no internal audit of the Endowments Commissionerate was conducted as there was no such wing in the Commissionerate.

COE replied that the matter was being pursued with the TTD and other endowment institutions and promised to take necessary action to ensure proper accounting of statutory dues.

8.1.18 Non-investment / Improper investment of funds

Temple funds were invested in the banks that offer lesser interest at the temples viz., SVLNSD, Simhachalam (₹ 5.6 lakh); SLNSD, Yadagirigutta (₹ 5.54 lakh); and SVSD, Kanipakam (₹ 10.26 lakh). The EO, SVLNSD, Simhachalam promised compliance. The EO, SLNSD, Yadagirigutta replied that as per Commissioner's Instructions (April 2007), the amounts were re-invested in the same banks with latest rate of interests and no loss was caused to the temple funds on the above transactions. However, subsequent to issue of above orders, there were several cases of investment of funds in banks which offered less interest. The EO SVVSD, Kanipakam promised compliance.

8.1.19 Non-reimbursement of amounts advanced

As per Section 70 of the APCHRIE Act, 1987, the common good fund shall be utilised for the purposes like preservation and maintenance including payment

of salaries to archakas etc. However, it was noticed in COE that ₹ 50 lakh diverted between 2011 and 2013 from CGF account for State Institute of Temple Administration (SITA), a training institute of the Department, was pending recoupment (May 2013).

The COE promised to reimburse the amount as and when separate budget was provided.

At SDMSVD, Vijayawada, an amount of ₹ 50 lakh advanced to Vijayawada Municipal Corporation (VMC) towards road widening work on reimbursement basis, was pending realization from 2008. The EO promised to take action in this regard.

8.1.20 Non-Reconciliation of cash book balances with banks

It was noticed that in all the selected temples, except Vemulavada and Penuganchiprolu temples, the cash book balances were not reconciled with the banks as shown below:

(Amount in ₹)

Name of the temple	Balance (as on 31 March 2013)		Difference	No. of accounts
	As per Pass book/Bank statements	As per Cash book		
Vijayawada	8,49,71,867	6,64,99,590	1,84,72,277	11
Srisailem	1,89,63,378	1,38,91,776	50,71,602	2
Kanipakam	2,24,15,307	1,42,90,328	81,24,979	18
Yadagirigutta	5,04,32,210	3,09,93,725	1,94,38,485	5
Simhachalam	1,91,14,239	1,31,47,848	59,66,391	10

The EOs promised to take immediate action for reconciliation of the balances with banks.

Other points of interest

8.1.21 Non-submission of DC Bills for AC Bills drawn

According to Government Orders²²³, amounts drawn on Abstract Contingent (AC) bills shall be settled within three months from the date of their drawal by submitting respective Detailed Contingent (DC) bills. However, it was noticed in the office of COE that the DC bills were not submitted for the AC bills drawn, as shown in the following table:

²²³ G.O.Ms.No.507 of Finance (TFR) Department dated 10 April 2002.

(₹ in lakh)

Period of AC Bill	Purpose of drawal	Amount drawn	Expenditure incurred	Remarks
March 2003	Renovation of CCLA Building.	85.00	85.00	Amount was spent from the Consolidated Fund of the state.
November 2008	Tungabhadra Pushkarams	249.00	74.80	Amount was spent from the Endowments Administration Fund (EAF). A vehicle for ₹ 12.79 lakh was purchased without proper sanction. Unspent amount may be remitted to the Head of Account from which it was withdrawn.
January 2011	Pranahita Pushkarams	200.00	114.04	Amount was spent from the Endowments Administration Fund (EAF). Unspent amount may be remitted to the Head of Account from which it was withdrawn.
	Total	534.00	273.84	

The COE replied that the DC bills were being sent to the PAO, Hyderabad duly remitting the unspent balances and compliance reported to audit.

8.1.22 Conclusion

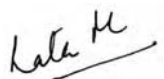
Management of *Hundis* had deficiencies. In many cases, action to exchange foreign currency with the bankers was not taken. Contrary to Commissioner's instructions, unused gold was not deposited in the Gold Bond Scheme. Improper accounting of donations received for specific purposes was noticed. Security measures in the temples were not adequate. The monitoring system for protection of temple lands was found to be ineffective. Accounting and investment of temple funds was also found to be improper.

8.1.23 Summary of Recommendations

- The temple funds should be spent judiciously. The Executive Officers of the temples, being the custodians of the funds are responsible for ensuring proper accounting of such funds and for taking due care of their utilization.
- Effective measures to be taken to protect the temple lands from encroachments.
- Proper mechanism to be devised to ensure the investment of temple funds appropriately to optimise the returns for the temples.


- Donations received in foreign currencies need to be credited to the temple funds after exchange without delay.
- Protective measures should be in place for safety of the gold, jewellery and other valuables.
- Security measures in and around temples need to be further strengthened.

Hyderabad
The 2 May, 2013


(Lata Mallikarjuna)
Accountant General (Economic &
Revenue Sector Audit)
Andhra Pradesh

Countersigned

New Delhi
The 6 May, 2013


(Shashi Kant Sharma)
Comptroller and Auditor General of India