



Analysis of Shree Jagannath Temple Budget

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The Temple Budget

The present system of preparation and presentation of the budget is an offshoot of a comprehensive Special Act called “Shri Jagannath Temple Act” enacted in the year 1954 in view of Chronic Mismanagement of the temple. However this Act could not be enforced on the same because it was challenged by the Raja in the Orissa High Court and subsequently in the Supreme Court. The court held the view that the Jagannath Temple being a national monument a special legislation is necessary. Though the Gajapati Kings are the founder of the temple, they have relinquished all their personal authority and reduced themselves to a Servitor or Adya Sevak (Prime Server) and took of the services of a sweeper of the chariots during the car-festival.

In pursuance of such decision of the Supreme Court, the Act was enforced on 27.10.1960 and the first managing committee was formed on the said day. According to the provision contained in Sec-5 of the said act the administration and the Governance of the temple and its endowment shall vest in a committee called ‘Shri Jagannath Temple Managing Committee’ constituted as such by the state government and it shall have the rights and privileges in respect

thereof as provided in Sec-33. It shall be a body corporate having perpetual succession and a common seal and may, by the said name, sue and be sued. The power of the managing committee shall vest in an administrator to be appointed by the state government as the Chief Executive of the temple and Secretary of the Managing Committee who shall prepare and present the budget in the managing committee. The system started working in the year 1960. According to Sec-25(1) of the said Act the administrator shall, every year, prepare in the prescribed manner and form of a budget estimate of the receipts and expenditure of the temple and its endowments for the following year and place it before the committee which may approve it without modification as it deems fit. After the approval of the committee the budget shall be submitted to the state government in Law Department for sanction.

Analysis of Temple Budget (1996-97 to 2009-10)

Now we have analysed last 14 years (1996-97 to 2009-10) of actual budget and last 2 years of estimated budget (2010-11 to 2011-12), deficit and surplus of the temple. We have also shown the trend lines of income and expenditures of 14 years.

**Trend in Income :-**

Trend in income means either income raises or falls during the different years. If we can study the temple budget then we know about the trend in income of Shri Jagannath Temple. It is known from the following Table-1.

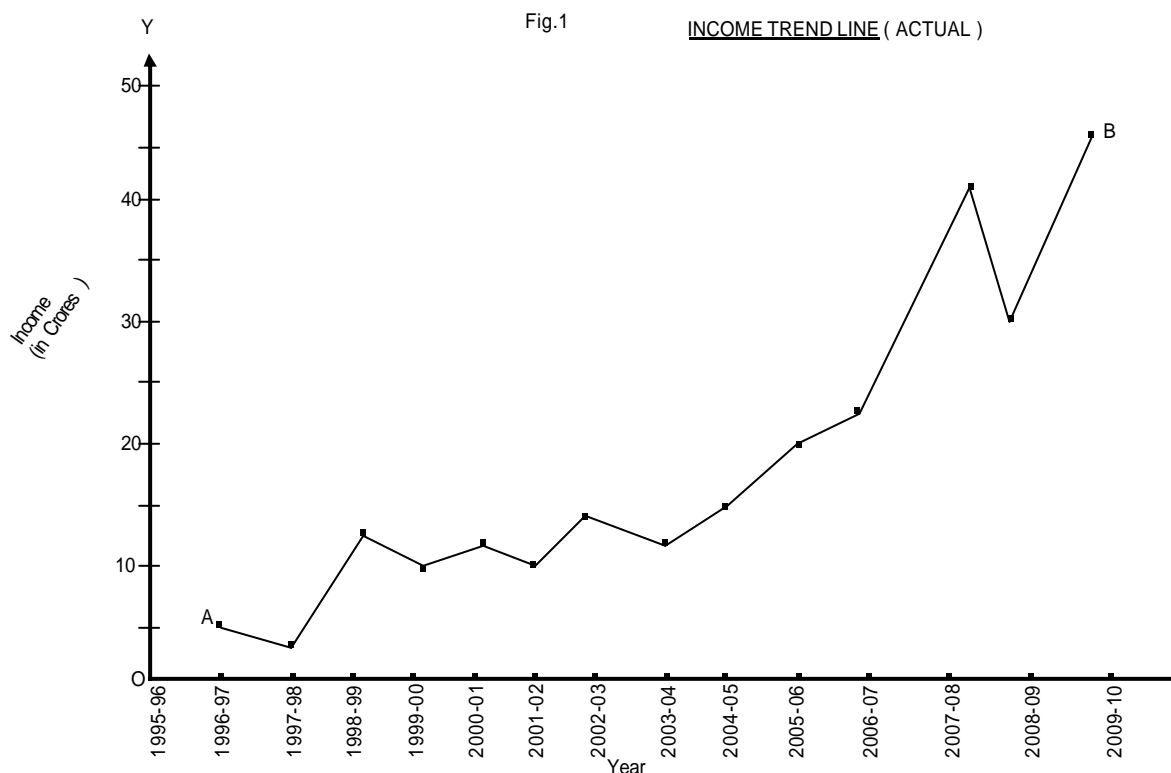
Table - 1

Shri Jagannath Temple Income (Actual in Rs.)

<u>Year</u>	<u>Income (Actual in Rs.)</u>
1996-97	3,5115,785.88
1997-98	2,28,83,226.00
1998-99	12,17,93,043.10

1999-00	7,68,34,226.00
2000-01	10,98,07,537.00
2001-02	8,18,29,851.00
2002-03	15,58,43,515.00
2003-04	13,60,76,712.00
2004-05	13,95,35,404.00
2005-06	19,75,70,020.00
2006-07	21,00,26,104.00
2007-08	41,72,08,162.00
2008-09	32,69,00,413.00
2009-10	40,34,93,715.00

Source: Shri Jagannath Temple Budget



The above Fig.1 the OX axis measures Time Period and OY axis measures income. AB is the trend line. This trend line shows that since 1996-97 to 2003-04 the actual income of the temple falls and raises. But from the year 2004-05 – 2007-08 there is increasing trend line. Further the trend line falls and raises in 2008-09 and 2009-10.



Detailed Analysis of Income

Now the temple income consists of (1) Land Revenue (2) Other Revenue (3) Temple Revenue (4) Grants and (5) Deposits. These five items constitute income of Sri Jagannath Temple. Following points clarify income trend from different heads of the temple and it is estimated on actual basis.

Land Revenue :

Land revenue consists of (a) Rajbhoga, sale proceeds from paddy & other crops, (b) Sale of coconuts (c) Forest & orchards (d) Quarries (e) Annuity P.A.P.O (f) Certificate dues (g) Collection from Bagha & Gopinathpur Docchian Farm (h) Land acquisition compensation (i) Sale of lands (j) Misc. Revenue Collection.

Other Revenue :

Another kind of revenue of Shri Jagannath Temple is called other revenue which include Bajmahal, shop-rent, sale of books, magazine, Sri Mandir Patrika and photos, general donations, Amruta Manohi donation, corpus fund, Foundation Fund, interest from S.B. Account, and collection from truck hire etc.

Temple Revenue :

Temple revenue is one sources of income of Jagannath Temple which consists of Pindika, Parimanik Ticket collection, Dhawaja, name plate and marble plaque, shradha, sadhibandha and lagi fees, donation box and Bheta box, Hundi, Bhitara Katha Darshani, Chanda Dakhina, Parimanik collection during Ratha Jatra, Misc. collection, court fees, certificate dues fees and Khuntia Mekap Nijog dues, Khua-Monda, Annadan Bhoga and sale of ghee for Dipa shop.

Grants

Grants are given by the government for different purposes of the temple. These purposes are:- Festival, Temple Administration, Remuneration to Temple Employees, Energy Charges, Chairman Allowances etc.

Deposit

Deposits consist of security deposit, Korakh of Prapya Pauna and Khei of Sevakas, C.P.F share of temple employees/G.P.F Fund, L.I.C of temple employees, Cent Buy scheme, loan recovery, super cyclone House Building loan recovery, Pension and Gratuity and Professional Tax.

ANALYSIS OF EXPENDITURE

Expenditure plays an important role in the temple finance .Temple expenditure consists of (1) Niti, (2) Administration, (3) Establishment, (4) Welfare of Sevaks, (5)Works, (6) Contingencies, (7) General & misc, (8) Corpus & other capital fund. These different items are discussed below.

1. Niti

Niti consists of daily worship expenses, Bhogmandap and other contingent expenditure, Ratha Jatra, Chandan Jatra, Aswina Sola Puja, Jhulana Jatra, Dola Jatras other festivals, payment to Biman Badu Sevaks, repairing of ornaments, Chanda Dakhina, Pachha Bhog Mandap, Dhawaja Pauna to Sevaks and distribution of Parimanika.

2. Administration

In temple administration expenditure of three items are included like (a) Chairman Allowance (b) Member Sitting Allowance and (c) Travelling Allowances of Members & Meeting Expenses form the year 1996-97 to 2004-05. But from the year 2005-06 other items like



Stationery, Postage, Telephone, Electric charges and Maintenance, Liveries, Law charges, Tax and Revenue, Fuel Oil and Vehicle hire charges and Sanitary Materials are included. Printing of office stationery, repair and machine of vehicle, electrical goods and computer are included since 2007-08.

3. Establishment

Temple establishment expenditure consists of Sadar, Temple Police, Charcha, Sanitary, Tahasil, Garden, Culture and Publicity, Daily Wages and Payment to Labour contractor, Pension and Gratuity, Travelling allowance, Surrender leave, Payment towards VRS, CPF and GPF, Payment of P.F to RPFC, L.I.C and area salaries.

4. Welfare of Sevakas

Sevakas are considered as the pilot of the Temple just like a ship can not move without a pilot. Similarly the rituals of Gods cannot be done without Sevakas. They save the God as per the rule of the temple. So welfare of Sevakas is necessary for the temple management. The expenditure of welfare of Sevakas of the temple consists of (1).(a) Daily Honorarium to Palia Sevakas and (b) Incentive award to Palia Sevakas (2) Special reward to Sevakas (3) Financial help to Sevakas (4) Medicine for Sevaka welfare dispensary (5) Old age pension to Sevakas and (6) Education & Training facilities for Sevakas.

5. Works

Works for the temple is essential to exist and it is also for the devotees to come to see the Gods. Works are also necessary to exist for protecting the old monuments of the temple.

Contingencies

The expenditure for contingencies consist of (a) Furniture and billing machine

(b) Maintenance of office machinery and purchase of equipments for security arrangement (c) Stationery articles (d) Postage charges (e) Telephone (f) Electricity charges and maintenance (g) Liveries (h) Hundi expenditure (i) Misc. contingencies (j) Hundi share to Khuntia Kekap Nijog and (k) Payment to Puspalak Nijog from Bheta Boxes.

General and Misc. Expenditure

General & miscellaneous expenditure consist of law charges, Refund of Security Deposit, Tax & Land Revenue, Sanitation, Cultural Affairs, Library & Other Advertisement expenses, Printing of Books & Photos, Printing of Srimandir Magazine & Samachar, Office Vehicle, Expenses for Amruta Manohi Bhog, Donation Scheme & Specific Donation Scheme, Electrical goods, Mini Truck, Printing of Receipt Book, Nilachal Upaban, Koili Baikuntha and Narendra Garden, Discretionary Grants, Installation of Computer, Purchase of Ghee for Dipa Shop and Elephant Feeding.

Corpus & Other Capital Fund

Corpus and other capital fund expenditure consists of Amruta Manohi Donation Scheme, Corpus Fund General Donation, Corpus Fund M.O, Corpus Fund Land Sale, Corpus Fund PAPO, Corpus Fund Special Grant & other savings, Corpus Fund own source Kotha Bhog Dana Yojana and Corpus from land acquisition compensation.

Shri Jagannath Temple Expenditure (Actual)

Year	Expenditure (Actual Rs.)
1996-1997	3,39,88,988.00
1997-1998	3,01,85,585.00
1998-1999	10,14,91,503.20
1999-2000	8,45,96,101.00
2000-2001	10,34,62,725.00

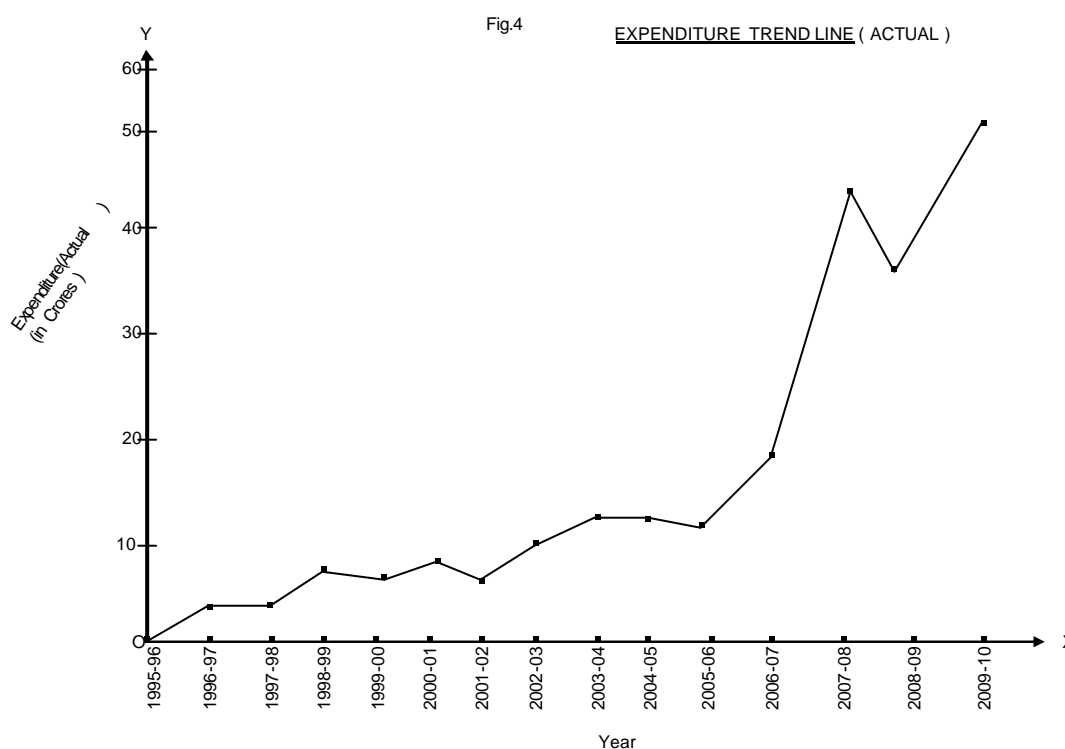


2001-2002	8,12,81,947.00
2002-2003	15,43,04,395.00
2003-2004	14,09,02,623.00
2004-2005	12,87,80,423.00
2005-2006	15,45,38,678.00
2006-2007	20,99,04,440.00
2007-2008	45,69,98,840.00
2008-2009	31,18,94,235.00
2009-2010	34,63,85,397.00

Deficit / Surplus

Though temple has adequate land resources, yet income can not be generated properly. For maintenance of temple expenditure government has given different grants from time to time to fill up the deficit. After analysis of last 14 years of temple budget we can know that whether temple has deficit or surplus. The following table clarifies the same.

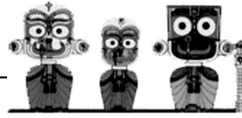
Source: Shri Jagannath Temple Budget.



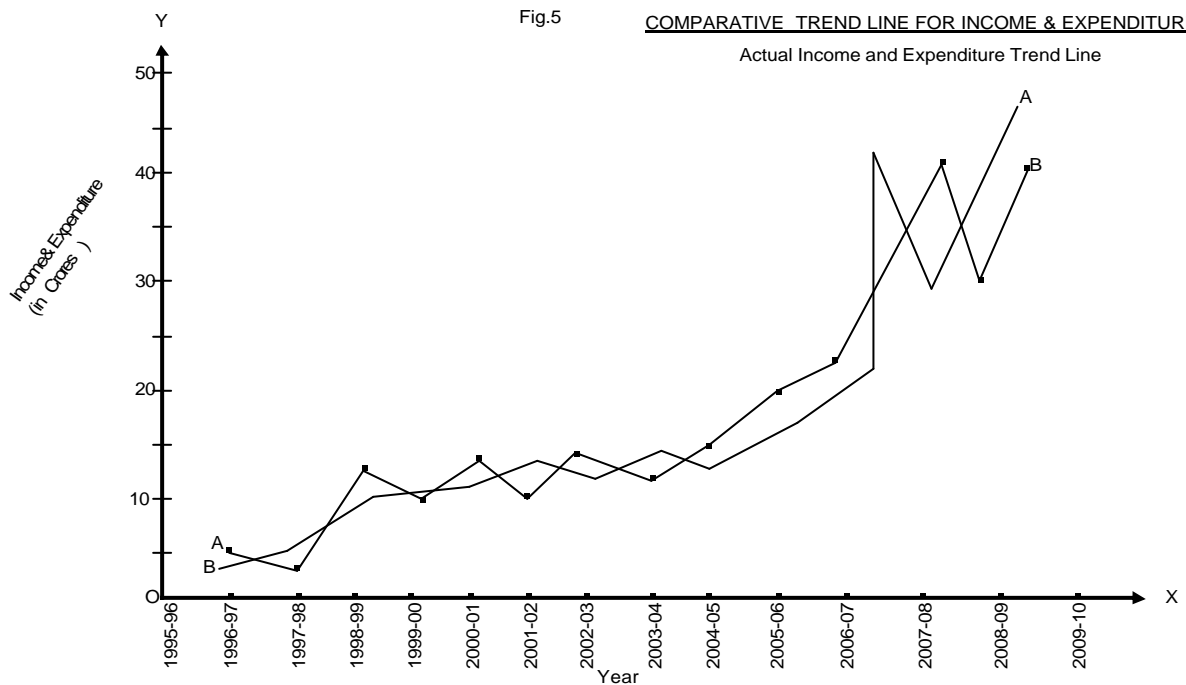
TABLE

Comparative Statement of Temple Income & Expenditure

YEAR	Actual INCOME (In Rs.)	Actual EXPENDITURE(In Rs.)	DEFICIT/SURPLUS
1996-1997	35965785.00	33988988.00	(+) 1976797.00
1997-1998	22890563.00	30185585.00	(-) 7295022.00



1998-1999	121793043.00	101491503.00	(+)	2030154.00
1999-2000	76865976.00	84596101.00	(-)	7730125.00
2000-2001	109808097.00	103462725.00	(+)	6345372.00
2001-2002	81829851.00	81281947.00	(+)	547904.00
2002-2003	155861197.00	154304395.00	(-)	1556802.00
2003-2004	136076712.00	140902625.00	(+)	5174089.00
2004-2005	139535404.00	128780423.00	(+)	10754981.00
2005-2006	197570020.00	154538678.00	(+)	43031442.00
2006-2007	210026104.00	209440303.00	(+)	585801.00
2007-2008	417208162.00	456998840.00	(-)	39790678.00
2008-2009	326900413.00	311894235.00	(+)	15006178.00
2009-2010	403493715.00	346385397.00	(+)	57108318.00



In the above diagram horizontal axis measures year and vertical axis measures income and expenditure of the temple. A line indicates actual income trend line and B B line indicates actual expenditure trend line.



Analysis of comparative study of Income and Expenditure

The above table shows that during the year 1996-97 the actual income of the temple was Rs.35965785.00 and the actual expenditure was Rs.33988988.00. The surplus was Rs.1916797.00. In the year 1997-98 the actual income was Rs.22890563.00 and the actual expenditure was Rs.30185585.00. Then the deficit was Rs.7295022.00. During the year 1998-99 the actual income was Rs.121793043.00 and the actual expenditure was Rs.101491503.00. Then surplus income was Rs.2030154.00. In the year 1999-2000 the actual income was Rs.76865976.00 and the actual expenditure was Rs.84596101.00 then the deficit was Rs.7730125.00. During the year 2000-2001 the temple got surplus income Rs.6345372.00, Rs.547904.00 and Rs.1556802.00 respectively. But during the year 2003-04 the temple had deficit Rs.5174089.00. The temple also got surplus income during the year 2004-05 to 2006-07 as Rs.10754981.00, Rs.43031442.00 & Rs.585801.00 respectively. But during the year 2007-08 the temple got deficit Rs.39790678.00. During the year 2008-09 and 2009-10 the temple had also surplus income of Rs.15806178.00 and Rs.57108318.00 respectively.

Conclusion:

Thus the expenditure of the temple is mounting but the income is not increasing to the same extent as a result of which the deficit is increasing day by day. The temple is not self supported like Tirupati Temple. The temple has to depend on the Government Grant to meet its expenses. There is proposal to erect funds by selling the properties of Lord Jagannath. But it is not complete. It is also not suggested as the lands are appreciating value day by day during the period of inflation. Hence it is suggested that the Government should take over the property of the temple and place fund in lieu of that for the smooth management of the temple. Steps should be taken to control the leakages from the collection of devotees, so that a major portion of the revenue from devotees which are going to private hands may be diverted to temple funds.

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