SUMMARY AND SUGGESTION

Tourism is the fastest growing industry of the world and has tremendous potential for earning foreign exchange, yielding tax revenue, providing employment, growth of ancillary industries and development of industrially backward regions.

Tourism does however not provide only material and monetary gains but also an opportunity to the people of different culture and backgrounds to interact at desired frequency.

It is sight fully said that man is a born tourist. It is our tourist spirit only which made is dwell in the remote areas of the world from North Pole to South Pole, from Russia to the Sahara desert man has found his way to visit, survive and even settle in those areas.

The once pastime activity has now become an important economic activity. As an industry, tourism requires less capital but unlike other high capital requiring industries yields foreign exchange in a short time. It also leads to greater understanding and mutual appreciation. Travel always enabled man to broaden his mental horizons when people travel to neighbouring lands they gain an insight in to the customs and traditions.

In the present study, the social audit tourism in India has been confined only to three development corporations via: RTDC, HPTDC, and MPTDC. The study is from 2000-2011 data for the present study have been obtained mainly from the annual reports of the selected state tourism
development corporation ministry of tourism (state and central) and other published reports and publications of corporations and ministry of tourism.

Social Audit

Bowen first initiated social audit in 1253 as a report of social performance was to voluntarily undertaken by the concern itself. Its basic purpose was to serve for the satisfaction for society. Social audit is related with the examination of company’s social activities it analysis various social costs and social benefits. This audit tries to appraise the performance of a business concern from the social angle. The resource put at the disposal of business concern. In fact belong to the society and as such must be used for the optimal social good conceptually, social audit is a scientific and sophisticated technique of testing the truth of social performance of tourism industry with reference to its objectives and means by an independent authority.

The objective of social audit is to analyzing and evaluating the social performance and to evaluate and disclosure the cost and benefits to society created by the production related activities of industry more precisely and to suggest ways and means to provide better facilities and amenities to the consumers.

There is legal requirements of social Audit in tourism corporation to meet the social objects of industry of tourism in India Audit of social performance of tourism in India will be done to access the effectiveness of the companies under study. The social effectiveness and efficiency of tourism and its units in reporting will the reviewed for the study.
Origin & Growth of state tourism development corporations in India

Tourism wields unique multiple effect in national economy. It is largely a service-oriented industry, which vitally effect India’s economic development.

The growth of religious movements gave birth to domestic tourism, which is the backbone of Indian tourism; Shankaracharya laid the foundation of domestic tourism by establishing four maths at the four corner of the country.

The first step towards the development of tourism industry in India was taken in the year 1948 when a small tourist traffic branch was set up in the ministry of transport. The government of India set up in October 1968 a public sector undertaking namely the Indian tourism development corporation (ITDC) in Delhi under the auspices of the department of tourism. The main functions of the ITDC are to contract and manage hotels in the public sectors, to produce materials for tourist publicity and to provide transport facility to tourist.

After the year, 1970 to cater to the needs of tourists (both foreign and domestic) at the state level, the state tourism development corporations (STDC’s) were established. These corporations are working on the pattern of the Indian tourism development corporations and facing stiff competition in the fields of transportation, board and lodging from the operators in the private sector. These corporations also promote cultural tourism and play an important role in increasing national as well as
international goodwill and understanding. These corporations give firsthand knowledge of India’s glorious traditions and rich cultural heritage Rajasthan, Himachal Pradesh and Madhya Pradesh states have great opportunities and avenues for the development of tourist trade.

Rajasthan

Rajasthan is the biggest state in population in India and has a very old history. Between 7 & 11 century AD several dynasties, arose, Rajputs, Mughals are the emperors of the state. Rajasthan is famous for their forts, lakes, temples and more due to his great history, Rajasthan is play main leading role in Indian tourism Rajasthan has several tourists sights, especially in ancient and medieval architecture places of interest in Rajasthan are Jaipur, Jodhpur, Jaisalmer, Ajmer, Pushkar, Udaipur, Mount Abu, Bharatpur, Bikaner and more.

Rajasthan Tourism Development Corporations

To promote tourism in Rajasthan Government incorporates Rajasthan tourism development corporations in 1978 with an authorized capital of 2.5 crores and object of this is to make suitable arrangements of accommodation, transportation, catering etc. facilities to tourist.

Table 2.1 shows that the total number of tourists visited Rajasthan is continues increase during the period 2000 to 2010 the growth of the tourist is increased year by year.
Foreign tourists are also increasing from 2000 to 2010 but its decrease in the year 2002 and 2009. Main reasons of decreasing foreign tourist arrival in Rajasthan are some political changes in country availability of services and facilities are poor.

**Madhya Pradesh**

Madhya Pradesh in situated at the heart of India so it is called Madhya Pradesh, the magic of Madhya Pradesh lies in its exquisitely carved temples, fortresses and variety of wildlife. History of Madhya Pradesh starts from 300-550 AD with great Ashoka in the eleventh century Muslims entered central India. Some great women Rani Ahilya bai Holker, Rani Kamla Devi & Rani Durgawati have carved a nick for them in history. When India becomes independent in 1947, the British Indian province of Central Provinces and Berar formed Madhya Pradesh. Boundary changes followed, the state of Chhattisgarh was carved out of Madhya Pradesh.

Khajuraho, the world fame temple the embodiment of the great artistic activity of the 9th to the 12th century, Ujjain where Kumbha Mela is held every 12th year, sanchi with ancient Buddhist monuments. Bhopal the lakeside capital city, Jabalpur, famous for marble rocks and Gwalior with beautiful forts, panchamarhi, the hill station, mandu the historical town and kanha national park near Jabalpur is one of the most beautiful wildlife sanctuaries in India.


**Madhya Pradesh Tourism Development Corporation**

To promote tourism in Madhya Pradesh governments incorporates Madhya Pradesh Tourism Development Corporation with the Object Of to make suitable arrangements of accommodation, transportation, catering etc. facilities to the tourists.

Table 2.2 shows that the number of tourist is continue increase during 2000 to 2003 than its decrease during 2004 again its increase and reach to highest number in 2010 and reach to 383.299 lacks.

Number of domestic & total tourist arrival in Madhya Pradesh has a mix flow sometime upward & sometime downward but foreign tourist arrival at M.P is continuous increasing. However, in 2002 and 2006 on the other hand when we compare tourist arrival in Madhya Pradesh we find that after 2000 there is a drastic change occurs in Madhya Pradesh and the Number of tourist arrival is more than the other two states.

**Himachal Pradesh**

Himachal the land of eternal snow peaks is a charming mountain state. Blessing with charming crystal lakes, pretty flowers, ancient shrines and beautiful people, in other word Himachal is one of the loveliest states in India.

The earliest known inhabitants of this region were tribal called Dasas, who entered the hills from the gangetic plains, between the third & second millennium B.C. The close 10th century saw the British followed the entry of the Muslim rules and then Muslim.
Shimla, Manali, Dharamshala, Palampur, Kullu, Dalhousie, Temples at Bhima kali, Sarahan, Hatkoti, Jwalajee, Chamunda devi, Chintapurni, Deoth siddh and Naina Devi are major attractions of Himachal, Hand Gliding competitions are held in kangra valley, Solong Nallah slopes are getting popular for winter sports. The beautiful tourist’s resort of khajjiar in chamba district has been christened as the Switzerland of Himachal Pradesh.

Himachal Pradesh Tourism Development Corporation:-

Himachal Pradesh government was very much conscious for tourism in the state from the very first day. Initially the forest department of H.P. Government managed ‘tourism’ under the name of “Tourism Traffic”. In September 1966 a separate department of tourism with separate directorate came into existence and in 1972 apart from promoting tourism in Himachal, a company was incorporated in the name of HPTDC.

Object of establish the corporation are the same, to make the suitable arrangements of accommodation, transportation, catering, bar and entertainment facilities for the tourist at various tourist attraction places in the state.

Table No. 2.2 shows the total number of tourism visited Himachal Pradesh in continue increase during the period 2000-2010 and reach to the highest number of 150 lacks in 2010.
Himachal has a lot of tourism opportunity to see that it is necessary to improve tourism facility so tourist arrival at Himachal will increase. Result for last four years in better but the state needs more improvement in tourism facility to attract more & more tourist.

**Social Audit & Similar Provisions under Indian Companies ACT**

Social Audit is a logical response to the concept of social responsibility of business. Therefore, social audit provides an adjective assessment as to how an economic entity has been able to discharge its social obligations in the course of its operations. It is an answer to social accountability rather than providing a system of audit of social accounts.

The social audit is neither statutory audit nor performance audit, but it is the mixture of both so in nutshell, the social audit is more than such are traditional audits and new emerging dimensions in audit literature.

Similar provisions of social audit under sec 227 (4A) relating to manufacturing and other companies and matters to be included in case of service company and trading company and also describe the audit under section 233 (b) relating to cost Audit and applications which is required in the above audit principle.

**Social benefits and amenities**

Social performance reflects the impact of corporate activates on society. In other words, it is called corporate social Responsibility (C.S.R.). This
means the performance of its economic function and other actions taken to contribute to the quality of life. It is measured through social benefits.

Desirability of investment division in public sector in terms of natural objective is the main concern of social benefit. Social benefits are concerned with net utility gain to society from the public works of public utility concerned like tourism.

**Accommodation facility:**

Various government, department, semi government bodies and public agencies along with charitable trusts etc have created this facility. This activity is the main activity of several STDC’s. The corporation puts emphasis on providing tourist accommodation at reasonable tariff to suit every body’s pocket.

Rajasthan Tourism Development corporation have total 44 units for accommodation in which some are hotels, motels, Bungalows, cottages, and lodges all these covers entire Rajasthan and specially all tourism centers.

HPTDC provides a complete package of tourism services including accommodation activate having the largest chain of finest hotel and restaurants in the state with 57 hotels having 1070 rooms. HPTDC also runs 60 restaurants and cafes scanning a varied cuisine, including Himachal delicacies.
Madhya Pradesh Tourism Development Corporation has also provided accommodation facility to their tourist centers.

**Transportation facility:**

All these three states have a big network of road & rail transportation. Rajasthan & Madhya Pradesh has also a big network of Air Transportation but Himachal Pradesh does not have a big network of Air Transportation.

Not all these STDC’s deals in air transport but on the other hand, all are participating in road transportation. Railway & RTDC jointly operate a tourist train “palace on wheels” which plays an important role in the working of RTDC.

Transportation is one of big part of total revenue generate by RTDC for transportation RTDC provide package tours Tariff of each tour in previously decided.

HPTDC bus coaches are mainly located at Shimla, Manali, Dharamshala, Chandigarh and Delhi from where beside local sightseeing tours; it organizes package tours to Himachal Pradesh, as well as other places of tourist interest in the country.

As well as Rajasthan & Himachal Pradesh, Madhya Pradesh state tourism development corporation also provide package tour and transportation facility they are also operating buses and coaches and providing cars facility from Bhopal, Gwalior, Indore, Jabalpur and Gipsy from Bandhavgarh National Park, Kanha National Park and panchamarhi.
Catering facility:-

Rajasthan is famous for his hospitality and its foods RTDC operates several restaurants and provide catering facility in his Hotels, Motels and tourist Midways and Restaurants on the some highways crossing Rajasthan.

HPTDC has statewide network of catering services to the tourists of different taste, categories and classes visiting various part of state. There is action of restaurants, cafés and fast food counters/corners, coffee shops, and softy corners serving continental foods the corporation in all of its complexes/units. Generally provides these facilities also 30 café’s have been opened in places like waysides, tourists spots and towns for the convenience of tourists in addition to these, H.P.T.D.C. in also operating subsidized canteens in Himachal Pradesh secretariat complex and at Himachal Bhawan New Delhi.

MPTDC operate canteen and restaurants in all their Hotels, Motels tourist Bungalows and tourist villages.

MPTDC also provide lunch facility with the booking of conference room and manage parties.

Other facilities:-

Transportation, catering and accommodation are the main activities of RTDC, which it is done as compare to other tourism development corporations. Besides this beer trade and beer bar are the activities, which is more revenue generating and profitable activity of RTDC
sightseeing facility, boating facility and organization of fair & festival are the activities from which some revenue are generated by RTDC.

The HPTDC has pioneered the development of adventure activities and winter sports in the country. These activities have helped in imparting Himachal a favourable image of sports cum adventure destination. The corporation has promoted and developed tracking, hand gliding, skiing, golfing etc.

Transportation, catering and accommodation are the main activities of MPTDC which it is done as compare to other tourism development corporations, besides this some other activity in also done by MPTDC but in a very small level.

Sightseeing facility, boating facility and organization of fair & festival are the activities from which some revenue is generated by MPTDC.

**Benefits provided to employees:-**

Tourism recruitment policy provides a very good channel for prospective job seekers, recruitment criteria, tourism industry. It offers brilliant placement services in various travels & tourism agencies job in the travel & tourism industry offers lucrative pay and great career growth.

**Employment:-**

Tourism has emerged as one of the largest industry both in terms of gross domestic products (G.D.P.) and employment in the world today. It
generates exports, boosting taxes and stimulating capital investment currently. It employs more than 260 million people (100 million of whom work directly in the industry) or 8.78% of total employment and generates 9.1% of global G.D.P in 2011. Table 4.1 shows the figures of employment.

Tourism industry also provides the facility of promotion and training to the employees of the industry.

**Salary:**

Range of typical salary starting from 17000 to 18000 (2008) a typical salary for a managerial post is around 20000-30000, the tourism industry also provide bonus to employees table 4.2 reveals that salary and bonus given to employees is increased year by year and reached to 1177.25 lacks in 2007.08.

**Provident Fund**

The term of government contribution were modified and the tourism administration contributed every month an amount equal to the employee’s contribution at the time of retirement. An employee also received special contribution to the provident fund for good and efficient services. Table 4.3 shows the increase in contribution to
provident fund during 2001-02 to 2007-08 and reached to 37.14 lacks in unit (A) and 140.71 lacks in unit (B).

Also, provide family welfare activities and staff welfare activities.

**Socio-Cultural and Environmental Impacts**

Tourism provides employment and develops the society. Tourism generally termed as the positive social impact of tourism, which can be described in terms of friendship learning from others and better understanding among people.

There is also a negative impact of tourism on environment due to water pollution, air pollution and waste disposal problems. Economic impact of tourism and benefits of tourism provide export earnings, employment, rural opportunities, tax revenues etc. the direct employment generated by the tourism industry has been projected at the rate of 8% from 19-08-99 with 1997-98 as the base year according to W.T.T.C tourism supports 9.3 million direct jobs in India. By 2010, this is expected to rise to 12.9 million jobs.

Tourism is the world largest export industry. Tourism provides a major contribution to foreign exchange earnings of several developing and even developed countries in the world tourism. Generates 16% of world G.N.P. domestic tourism is assumed nine times greater than international tourism. In table no. 5.1 shows that the increase in foreign exchange income in crore and increase year-by-year and reached to 8870 crores in December 2011.
Foreign exchange earning in (US & Million) reached to 1688 US & Million in December 2011 shows in table 5.2.

Table 5.3 also shows year-by-year income in foreign exchange earnings and it becomes 77591 crores in 2011 from 14238 crores in 2000.

The political dimensions of tourism are many. The increasing by global nature of tourism patterns and tourism related enterprises in bringing tourism into the realm of global politics.

**Disclosure of Audit Reports**

Disclosure means to provide of all the information by a company in accordance with the requirements of a regulatory. The reliving information of the invention enabling a person skilled in the art to carry it out and forming the subject matter of the applications showing a fact or condition on balance sheet or other financial statements, in side heads, in foot notes or in the text of an audit report. It means the giving out of information either voluntarily or in compliance with legal regulations or work place units. It is a process of divulging accounting information, so that the content of financial statements is understood. Disclosure involves the release of information to anyone or any entity, outside of the covered entity. It is a speech act of making something evident.
Tourism Policy and Planning in India

The ministry of tourism formulated and regulates the national policies for the promotion of the tourism sector, it collaborates with various central agencies, and programmes for the tourism sector.

Tourism planning in India has increased by leaps and bounds in the last few years and the government and department of tourism needs to make continuous efforts to ensure that tourism planning in India takes the tourism sector of the country to greater heights on a sustainable basis.

Different segments of the industry also have their own organizations to defend and promote their rights like the travel agents association or tourist guides associations.

Other organization are is IATA (International Air Transport Association) and UFTAA (Universal federation of travel agents association) was founded in 1966 private sector organization in our India there are many private sector organization and there are three most prominent organizations of private sector in tourism are IATO, TAAI, FHRAI.

The eighth plan document makes a special mention that the future expansion of tourism should be achieved mainly by private sector participation. The thrust areas as enumerated in the plan include development of selected tourist places. Diversification from cultural related tourism to holiday and leisure tourism development of braking winter sports, building and breach sea resort tourism, exploring new
source markets restoration of national heritage projects launching of national image building etc.

**Some suggestions for RTDC:-**

Rajasthan is a historical state and tourist’s arrival in Rajasthan is higher than Madhya Pradesh and Himachal Pradesh. Growth of tourist arrival in Rajasthan is continuous increasing and for maintain an increase year-by-year RTDC have to provide better facilities to tourists.

Provide better facilities to employees, also, it will increase the social performance of the industry.

**Some suggestions for HPTDC:-**

Attraction of Himachal is continuous increasing between foreign tourists as well as Indians so HPTDC requires maintain and promoting the tourism facilities to the tourists.

Himachal has a lot of tourist places due to its natural climate and today when Jammu & Kashmir is disturb due to terrorism from such a long time so the tourists are divert to Himachal and tourists arrival at Himachal continuous increasing.

Provide better facilities to employees and tourists of the state so that the development of society in maintained.
Some suggestions for MPTDC:-

Tourist arrival at Madhya Pradesh is high compare to Himachal & Rajasthan so for maintaining this increase MPTDC has to provide letter facilities to tourist & employees.

Some suggestion for tourism industry:-

Tourism has to provide employment facility and other benefits to employee and provide better facilities to tourist from social point of view.

Tourism industry has to focus on improvement in Domestic tourism, it can prove to be a helpful initiative as tourist arrival will increase which would lead to revenue generation, which would finally lead to increase the turnover of the tourism industry.

Tourism industry has also pay attention on rural tourism because in present days foreign tourists include many persons who want to see real things and giving rise in rural tourism, village tourism and festival tourism, it also helps in generating income.

Medical tourism has today come a long way from healing by minerals and hot spring to today’s healthcare institutions, which offer treatment for myriad of disorder spanning life style diseases like Heart Attacks, Diabetes to eye orders like cataract. Medical tourism has today led foreigners to travel abroad in search of low cost, world-class medical treatment in countries like India are gaining popularity in this field.
Moreover, medical tourism encompasses rejuvenation, clinical, critical health care and alternate medicine with long stays.

So, that with an increasing number of foreign patients flocking to India for treatment, the country could earn Rs. 100 billion through Medical tourism by 2012, that’s why tourism industry has to attention on facilities regarding Medical tourism, it will give rise to revenue of the Industry, which increase the turnover of the industry.

Tourism industry should take steps like special marketing strategy, developing tourism circuits and scrutinizing religious trust to boost religious tourism in the country. There is a need to develop integrated development and improving connectivity to specific Religious tourism in endemic to a given geography, the local population who are earning their livelihood from such type tourism should be trained in a better way.

Establish many tourists’ information centers in different places to explain and to motivate tourists to visit other sites.

Provide free tourist brochures that illustrate the provided tourism services and tourism packages in different religious tourism sites. In addition, tourism brochures should provide information that is related to the cultural and historical background of the tourist cities. In addition, it should illustrate tourist attractions such as worship places, and archaeological sites. It should also include information about restaurants and shopping malls, hotels, natural places, and parks in each tourist site. Finally, it should include information that is related to transportation, communications and motilities services.
Provide the basic tourism infrastructure, such as accommodations and transportation system.

Establish tourism educational institutions to provide training and educated workforces.

All the impacts of tourism are positive but only in environmental impact. There is some kind of negativity related to Air pollutions and water pollution, so for improvement of this negative impact tourism has to work over the removal of air pollution and water pollution and disposal of garbage to make the city clean and pure from environmental point of view.

Thus, the hypothesis is accepted in this research work.