Introduction
Tourism is a social, cultural and economic phenomenon related to the movement of people to places outside their usual place of residence, pleasure being the usual motivation (IRTS: 2008), which tells us that it is a temporary activity outside his/her usual environment through which we can tell that tourism is a demand based concept and this activity generates additional demand for goods and services, either through imports or enhanced domestic production form the supply side it is fulfilled.

These give raise to several dimensions like motivation for traveling, facilities, transportation, finances and hospitality etc., which are very necessary in compiling statistics on tourism, because it is the key vehicle of socio-economic progress through the revenues earned by exports, employment creation, enterprises and infrastructure development because majority of the destinations are situated in rural area which will improve the standard of living, stop migration to urban town and cities and alleviate poverty in the rural area.

Need for the study
This study is a contemporary development in the field of implementation of Tourism satellite account at the sub-national level which will measure the impact of tourism activity on the state level, where only few countries who have developed during 90’s and who are having sound statistical data, have gone ahead and regionalized their TSA’s. For a country like India it is a new area of study altogether, so it is felt opt and urgent need to improve the state-of-the-art tourism information for the states, which will help to develop the national TSA in a much effective way and guide as a tool to public as well as private policy and business decision-makers to invest as well as prioritize and develop tourism in the state and get maximum benefit/yield out of it in various forms and by adequately nurturing and stimulating tourism at the right time and right place for improving socio-economic condition of the people and sustainable regional economic development. Considering these issues, it is felt a study on the approaches for the development of sub-national level tourism satellite account in India is required to be conducted

objectives
Citing the above A study on the approaches for the development of sub-national level tourism satellite account in India is required to be undertaken with the objectives listed below:

➢ To understand the concepts of Adapting the TSA to sub-national levels as per TSA: RMF 2008
➢ To study the approaches given by Calvin Jones and others 2009
➢ To study the approaches followed by India while regionalizing TSA for two states

Methodology
This study is contemporary in nature, extensive secondary data (literature) were consulted and detailed review as well as descriptive analysis was taken up, for which literature published from various national and international organizations which were retrieved from online as well as printed forms (like Books, Journals, Conference proceedings, Reports and so on.) were made use of. And during the course of time informal discussions was conducted to understand the current situation.

REVIEW OF LITERATURE AND DISCUSSIONS
Further this sector contributes significantly to the nation economy as well as the employment creation. In 2009-10 travel and tourism characteristics industries estimated to have been created 23.4 million jobs with a share of 4.4 percent and additional jobs created indirectly to 54.5 millions (Regional TSA for Kerala and MP: 2012).

Tourism activities are mainly embedded in service activities and are not separately identified in the national or state accounts, where there services occupy or contribute 59.00 percent of GDP at factor cost and dominate the Indian economy. It is consistently growing at around 9 Percent in the last few years. It is noted that the service GDP growth at 9.4 Percent as compared to 6.9 percent growth of overall economy in 2011-12 where tourism is one of the major drivers for the service sector growth.

The Second TSA of India 2009-10 reveals that tourism GDP accounted for 3.7 percent of GDP in terms of direct impact and 6.8 percent of GDP when indirect effects are included. With respect to employment directly it has a share of 4.4 percent and if indirect share is also included it touches upto 10.2 percent. And within the non-agricultural employment it has a share of 9.7 percent and it goes up to 22.6 percent if indirect share included. That means almost every 4th to 5th person employed in non-agricultural activities is directly or indirectly engaged in tourism activities.

But tourism is not a priority area for business as well as policy decision makers because they are not provided with actual picture of its socio-economic benefits on the state and its people (Stakeholders)

The forward and backward linkages of tourism with a host of others sectors in the economy, has made it so difficult for the national or sub-national (state) governments to estimate the
economic significance of tourism. Where ‘Tourism’ is characterized by the nature of the final purchases of goods and services bought (Beynon et al. 2009) and tourism consumption is fragmented across various sectors where quantification becomes so difficult, where, measuring the economic impact of impact of tourism (so potentially sub-national level) is a costly affair and an Herculean task. To address this task the concept of satellite accounts has been developed to specifically solve this kind of quantification problems encountered by various sun-rise sectors like tourism.

TOURISM SATELLITE ACCOUNT
The Tourism Satellite Account Framework has emerged as a viable alternative to overcome the problems faced by adopting traditional methods to measure the economic impact on a comprehensive and consistent way. The framework is provided by UNWTO and it highlights tourism within the national accounting framework and provides a framework for policy analysis of issues related to tourism economics as well as for model building, tourism growth analysis and productivity measurement. The systems of tourism statistics and TSA’s are tools by which the role of tourism in the economy can be better understood and more accurately measured (Laimer: 2012).

According to TSA: RMF 2008 TSA comprises a set of tables which are descriptive in nature. It does not include any measurement of the indirect and induced effects of tourism consumption of tourism to the economy as a whole, but it helps in assessing the size and contribution to the economy.

At regional (Sub-National) level there is no recommended framework for compiling TSA’s but the TSA: RMF 2008 in its Annex: 7 mentions the main topics related to the application of the framework at sub national levels see Box: 1. And has further clarified that there are no standard guidelines for the compiling regional TSA’s. However depending on the extent of information/data availability, ‘Top-down’ or ‘Bottom-up’ approaches are suggested for the adoption at regional levels for tourism.

Box: 1 ADAPTING THE TSA TO SUB-NATIONAL LEVELS

Annex 7
Adapting the TSA to sub-national levels
Tourism in a country is unevenly “localized” in the national territory, from the perspective of both demand and supply. Consequently, it generates additional demand at the different territorial levels that needs to be measured using reliable and suitable tourism statistics for decision-making by public and private stakeholders, within a framework of coherence and compatibility with national and regional statistics.

The territorial localization of tourism is a necessity from both the regional and national perspectives, and consequently, the regional development of the STS of a country is obligatory. Its implementation will depend on the priority that is given to one of the following two approaches: an inter-regional or regionalization approach, or a regional approach.

The IRTS 2008 addresses the specific issues related to establishing tourism statistics covering different geographical environments and the need for definitions and concepts to adjust to such new venues, particularly the usual environment, the definition of the different categories of visitors, and the existence of different procedures to relate tourism statistics at other geographical levels with that of national tourism statistics (IRTS 2008 –chapter 8.C. “Measuring tourism at sub-national levels”).

There are various reasons for encouraging discussion on how TSA can be adapted to sub national levels:
- the worldwide trend towards a certain degree of “decentralization of political power” and, more especially, the “decentralized management” of national resources in federal states, regions, municipalities, etc., which, in order to allocate and monitor those resources effectively, need more and better-integrated regional and local information;
- the multifaceted nature of tourism activities, which can potentially benefit rural areas seeking to diversify, as well as areas overlooked so far as the prevailing production model is concerned;
- the unequal geographical distribution and characteristics of tourism activity within the national territory, from the standpoint of both demand and supply, leading to additional requirements for tourism statistics at the various territorial levels;
- the growing interest of tourism-related businesses in learning about the interrelation of their activity with others and its main determinants and seasonal cycles;
- the necessity of improving the allocation of resources in national and local economies, which can only be achieved by upgrading quantitative references and measuring economic impacts.

There are two possible approaches to this adaptation:
- the interregional approach, which would be common to all the regions of the national territory and based on and intimately linked to the System of National Accounts. It is an approach that relies on the existence of a National TSA and the availability in each region of uniform tourism information for each of the tables and aggregates to be regionalized;
- the regional approach, which would entail the development of a specific TSA for any given region, in which specific situations and differentials may also be identified for important subregional territories, provided there is sufficient information on them.

For either of these approaches, the first thing to note is that no conceptual framework exists at regional level equivalent to that of the System of National Accounts: the SNA93 does not define a specific framework for regional accounting; nor are the general statistical systems of most countries designed for this purpose. When the national accounts speak of regional accounts, they refer to a table or set of aggregates but never to a set of associated accounts developed to a similar degree. This is due not only to observation difficulties, which are many owing to the non-existence of border controls in these territories, but also to the fact that many national accounting concepts are not directly applicable at sub-national level.

Only in the European System of Accounts (the ESA-95 is an adaptation of the SNA93) is there a simplified scheme of regional accounts, which owes its existence to the regional policy applied by the European Union for the distribution of structural and other funds At present, for neither of the two approaches (interregional or strictly regional) nor for each and every region in most countries is it possible to make a strict identification of tourism activity in the terms of the scheme used in the design of the SNA93 and the TSA, whose formal representation is a body of interconnected accounts and accounting aggregates.

There are three main reasons for this:
- not all tourism variables (for instance, trips, residence and forms of tourism) are additive or easily transportable from the national environment to sub national level; the same applies to other variables, such as the export and import of goods and services;
- some activities cannot, strictly speaking, be regionalized (auxiliary activities of multiregional units and central government services related to tourism), and for others, such as the interregional transport of passengers and tour operator and
travel agency services (more specifically, the disaggregation of the tourism package), measurement is even more complicated than at national level;

- the enormous amount of statistical information required because, although officially there are administrative boundaries separating the regions, there is free movement of people, goods, services, capital, etc., which means that no instruments are in place for monitoring flows to and from the region.

Nevertheless, the greatest restrictions occur on the demand side, both because of the requirement to adapt the conceptual framework of the TSA (the definitions of such concepts as usual environment, residence, forms of tourism, trips and purpose of the trip are the most significant examples) and because of the complexity and cost of capturing the corresponding data.

Among statisticians and national accountants in particular, the first option (interregional) corresponds to what is known as the “top-down” approach, whereas the second (regional) is known as the “bottom-up” approach.

It should be noted that the top-down approach provides a set of regional estimates that sum to the national TSA totals and can be interpreted as shares of those totals and are comparable to one another, while the bottom-up approach is likely to produce a set of regional estimates that sum to greater than the national TSA totals and can only fairly be compared to one another.

Box: 1 ADAPTING THE TSA TO SUB-NATIONAL LEVELS

Adapting the TSA to sub-national levels

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Table 1: TSA-R and R-TSA compared.

<table>
<thead>
<tr>
<th>Needs</th>
<th>Benefits</th>
<th>Problems</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSA-R (top down)</td>
<td>Proactively central statistical office</td>
<td>Relatively fast</td>
</tr>
<tr>
<td></td>
<td>Regionally stratified national surveys</td>
<td>Regional results comparable</td>
</tr>
<tr>
<td></td>
<td>Local institutional engagement</td>
<td>Benefits from central expertise</td>
</tr>
<tr>
<td></td>
<td>Technical human capital</td>
<td>Credibility in central government, etc.</td>
</tr>
<tr>
<td>R-TSA (bottom up)</td>
<td>Developed regional account</td>
<td>Flexible to policy need</td>
</tr>
<tr>
<td></td>
<td>Regional tourism consumption data</td>
<td>Complete suite of results</td>
</tr>
<tr>
<td></td>
<td>Local institutional engagement</td>
<td>Detailed understanding of regional tourism economy</td>
</tr>
<tr>
<td></td>
<td>Technical human capital</td>
<td>Base for additional analyses and economic modeling</td>
</tr>
</tbody>
</table>

Source: Jones et. al. 2009

Further approaches followed by different countries for implementing or developing the TSA at respective regional (sub-national) levels is show in table 2: Regional Approaches for TSA this list is not intended to be exhaustive but for representative efforts only

Table 2: Regional Approaches for TSA

Source: Cañada, A. (2013)

FOR COMPILING TWO STATE TSA'S APPROACHES FOLLOWED BY INDIA

After understanding both the approaches which is required for adoption which was mainly depending on the information/data availability required to compile, in the table 3 explains how analysis on the availability of data for compiling Regional TSA's for states of Kerala and Madhya Pradesh according to different approaches.
Table 3: Availability of data for compiling State TSAs according to different approaches

<table>
<thead>
<tr>
<th>Approach</th>
<th>Data requirement</th>
<th>Data availability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regional (bottom-up)</td>
<td>Statistics on expenditures made by visitors on different products within the state</td>
<td>Data is available from the DTS, 2008-09 and IPS, 2010-11 (subject to some assumptions)</td>
</tr>
<tr>
<td></td>
<td>Statistics on supplies from the domestic production and imports (which include</td>
<td>- Data on supplies from domestic production is available</td>
</tr>
<tr>
<td></td>
<td>from other states) to meet these purchases of tourists</td>
<td>- Data on imports at state level is not available</td>
</tr>
<tr>
<td></td>
<td>Confrontation of the two sets of statistics in the national accounting framework</td>
<td>- In the absence of data on imports, it is not possible to compile SUT at state level</td>
</tr>
<tr>
<td></td>
<td>through the supply and use tables so that supplies from domestic production and</td>
<td>- However, SUT can be constructed for domestic supplies and total of capital</td>
</tr>
<tr>
<td></td>
<td>imports match with the expenditures made by tourists</td>
<td>formation and net exports as other final demand in the use table.</td>
</tr>
<tr>
<td></td>
<td>Estimate value added out of the domestic production that is involved in supplying</td>
<td>- This SUT though not suitable for TSA, can be used for estimating indirect effects</td>
</tr>
<tr>
<td></td>
<td>products for tourists’ purchases</td>
<td>of tourism consumption, value added and employment.</td>
</tr>
<tr>
<td>Regionalisation (top-down)</td>
<td>National TSA and tourism ratios by products and industries</td>
<td>Available</td>
</tr>
<tr>
<td></td>
<td>State level tourism consumption</td>
<td>Available</td>
</tr>
<tr>
<td></td>
<td>State level estimates of output and value added by tourism and other industries</td>
<td>Available</td>
</tr>
<tr>
<td></td>
<td>State level estimates of employment by tourism and other industries</td>
<td>Available</td>
</tr>
</tbody>
</table>

Source: Regional Tourism Satellite Account for Kerala and Madhya Pradesh – 2009-10

FINDINGS
With detailed discussion in the form descriptive analysis the following findings were identified, keeping the present context in mind need for a study on the approaches for developing sub-national TSA and the present situation in India.

- Due to non availability of valid information about tourist visits and there expenditure patterns and its socio-economic impact, many states in spite of having good amount of tourist flow both domestic and international not able to develop the TSA tables.
- In India two national levels TSA for 2002-03 and 2009-10 reference periods have been developed but the response and use of these data is not fully explored, we can say it is under utilized because of non availability of regional / state level data.
- The regional TSA for the State of Kerala and Madhya Pradesh which is again developed for 2009-10 reference period under top-down approach is again not useful for business enterprises which are in great demand.
- Many states which import resources from other states (Rest of India) and other countries (Rest of world) other than that particular state in question, for which data is not available which make the TSA compliers to arrive at the Tourism Direct Gross Value Added and Tourism Direct Gross Domestic Product through some assumptions and it is very difficult to accept or rely.
- With the non availability of required data especially on import i.e., consumption made out side the state, in other states (Rest of India) and in other countries (Rest of world) other than that particular state in question, by the Citizens of that state for tourism purpose, which makes difficult to construct Supply and Use Tables.
- As it is cited earlier, while constructing national TSA various problems have been encountered, the major was providing incomplete information about tourists and their expenditure by the states, due to which the authorities have to depend on estimates or guesses, which again has serious impact on the results, so it is better to have a sub-national level TSA, so that while constructing the subsequent TSA table at the national level which will very helpful at arriving the results accurately.

Recommendations
The above cited findings and associated problems can be addressed by recommendations made below:

- Need to develop appropriate strategies / approaches for the implementation of sub-national TSA for individual states, even though in the literature Bottom-up happens to be more comprehensive it needs tested in this part of sub-continent, it is opt to have a self-sustaining approach because implementing first time such an account involves huge amount of resources.
- Need to conduct separate studies especially for the Imports made by citizens i.e., holidays taken outside other the state in question.
- It is better to identify the key user groups (i.e., people those who make use of TSA results) and those people who are suppose to provide information/datasets which is required while constructing sub-national TSA their requirement.
- Need to create awareness across various stakeholders especially service providers about the uses of TSA to them and form forums to collect and pass the same to the TSA compliers.
- Need to create awareness amongst various bureaucratic, administrative officers and politicians in the department of tourism and other departments about the need and importance of sub-national Tourism Satellite Accounts and its uses to vast sectors of the economy.
Conclusions
If conclusions are drawn, all the above cited issues or problems can be addressed by developing suitable strategies for individual states based on conducting detailed analysis on current situations, resources availability, tourism and industrial policies. And state governments will be the major user to provide the right ambient conditions for the tourism sector. In response, elements of the private sector for which tourism activity is important and tourism industry associations should be able to rely on the sub-national TSA data to take informed decisions.

REFERENCES