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# Tirumala Tirupati Devasthanam: Sacred Heritage and Development Strategy

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## Abstract

*Sacred heritage can refer to religious properties and places. It reflects and transmits ancient and cultural values. The Tirumala Tirupati Devasthanam (TTD) symbolises India's religious heritage and Sanatana Dharma (the eternal order of Hinduism). The temples, sculptures, paintings, musical literature, dances, and other art forms that belong to the TTD are marked for prosperity and well-being. The TTD trust is located in Tirupati, Andhra Pradesh, India. It is one of the major religious trusts that focuses on social development perspectives. In this study, the author explored the cultural importance, governance, and social contribution of the TTD. A qualitative case study leveraging secondary data and interviews of the TTD was conducted to examine its activities for community development in the Tirumala and Tirupati areas. The results indicated that the trust's income has increased owing to the excellent management and utilisation of information technology. Following the increase in its properties, the trust has started to invest capital into three major sectors: (i) employment opportunities, (ii) infrastructure and corporate social responsibility activities, and (iii) environmental protection. The TTD is a compelling example of sustainable management, and other religious trusts can also adopt its strategies.*

## Introduction

Heritage provides knowledge about the past and present of a place (Kumar and Singh 2017). Sacred heritage shows and maintains the relationship between our memories for a better future consequences. Heritage refers to the fixed material legacy of history, pilgrimage sites, sculptures, paintings, musical literature, dance, archaeology, material culture, mediaeval beliefs, landscapes, etc. (Gilchrist 2020; Kumar and Singh 2017; White et al. 2010). Tangible assets (such as the natural and cultural environment, landscape, historical places, and the human-made environment) and intangible assets (such as past and continuing cultural practices, collections of antique things, knowledge, and living experiences) are heritage concepts (Kumar and Singh 2017).

The sustainable management of sacred heritage is associated with various religious attributes. Religious norms, values, and networks generate social capital, which impacts socioeconomic development (Hughes, Bond, and Ballantyne 2013; Iyer 2016; Shah, Jalil, and Shah 2020). Religious sites such as cathedrals, temples, and mosques are increasingly attracting visitors worldwide, both for their spiritual value and for recreational, educational, and cultural purposes (McManus 2005). Religious institutions can act as conflicting parties, bystanders, peacemakers, or peacebuilders (Reychler 1997; Wang 2014). Sacred heritage can be helpful in creating networks to address current poverty alleviation challenges and building new identity (Ruben 2011).

Heritage development covers aesthetic effects and conservation and promotes sustainable development, cleanliness, planning, livelihood, and the economy of the entire city (Kumar and Singh 2017). In India, many heritage sites are managed by religious trusts and promoted by the government. The national campaign called Heritage City Development and Augmentation Yojana aims to conserve and preserve the sacred heritage's unique characteristics (Ministry of Urban Development 2015). Another campaign, the Pilgrimage Rejuvenation and Spiritual Augmentation Drive, also promotes heritage sites and centres (Ministry of Tourism 2015). Both have maintained their heritage traditions and acted as a tool for sustainable development and ecological renewal.

India's rich sacred heritage is a *Sangam* (junction) of religions, traditions, and customs (Ministry of Tourism 2015; Singh Jaswal 2014). Most Indians (~80%) follow Hinduism, hence, more Hindu trusts among Indian religious institutions are expected. Most religious institutions are managed by public charitable trusts. These religious trusts are essential stakeholders for sacred heritage and social development. The TTD in Tirupati, Andhra Pradesh, is one such trust focusing on heritage preservation and social development.

The TTD administers Sri Venkateshwara's shrine and its sub-shrines in the Tirumala hills, a pilgrimage site in southern India established under the TTD Act, 1932. Until that time, managing the temple's daily affairs was complicated (Kumar 2015). The establishment of the TTD brought financial prosperity and robust management to the temple. It started pricing religious objects, making changes in marketing policies, developing revenue diversification strategies, and advertising (books, religious paper, radio, television), among others. The

TTD also extended its promotion to distant people and forged a religious market around the world using information technology (IT). Currently, the TTD manages approximately 70,000 pilgrims in a single day (Mahalakshmi 2018; Rao 2011). It has now become the most significant pilgrimage site in the world.

The TTD is conscious of the local community's social, economic, religious, and environmental needs, implementing several activities and schemes in Tirumala and Tirupati (TTD 2021). It has invested capital in three major sectors: (i) employment creation (employing approximately 14,000 persons for daily ritual and other human welfare programmes); (ii) infrastructure and corporate social responsibility (CSR) (train, road, drinking water, schools, universities, hospitals, accommodation to stay for pilgrims); and (iii) environmental protection (afforestation in abandoned land, proper garbage disposal, and assistance toward a soil conservation programme). With excellent management and public belief, the TTD to develop an eclectic non-denominational trust. As well as the TTT example demonstrates how faith-based legitimacy fosters donor engagement and voluntary participation, thereby facilitating the sustainability of socio-economic initiatives. This illustrates a cyclical reinforcement mechanism wherein religious or spiritual conviction enhances resource mobilization, which in turn sustains community-driven development efforts.

Previous TTD studies have focused on the nature and importance of the temple's history, rituals, temple servants (employees), worshipers, trustees, other religious functions, dress code regulations, ceremonies, daily schedules, and accommodation (Gautam 2020; Kumar 2015; Rao 1998). Only a few studies are related to the business administration and economic growth of TTD and other religious trusts (Kumar 2015, 2018; Ramanathan and Inbaparanjothi 2014; Shah et al. 2020). Despite the exciting impact of religious trusts such as the TTD on heritage preservation and social development, the lack of studies is attributed to (i) the conflict between science and religion (Fitzgerald 2015); (ii) lack of good thought about religions and their progress (in some countries); (iii) difficulties in collecting data from religious institutions or trusts; and (iv) data privacy, which makes data reliability questionable.

This paper presents the contribution of religious institutions and charitable trusts to sacred heritage and social development, using the TTD as an example. A case study conducted by the author explains the governance and increased revenue of the TTD.

**Review of literature**

Religious trusts play a significant role in the preservation, promotion, and development of sacred heritage. According to the United Nations World Tourism Organisation (UNWTO), about 60% of the world's population practices a religion (UNWTO 2012). The UNWTO estimates that 300 to 330 million religious tourists visit the world's main religious sites every year (UNWTO 2014). Religious tourism involves large-scale movements of people, capital, material, and information throughout the world (Collins-Kreiner 2010). Today, religious tourism is closely related to holidays and cultural tourism. In organised pilgrimages, a free day is often included in the programme for the participants to go on day trips in the surrounding area (Rinschede 1992). Sacred heritage centres and pilgrimage centres can serve as catalysts for the inclusive Sustainable

Development Goals (introduced by the United Nations) that emphasise efforts to protect and promote the world's cultural and natural heritage (Kunwar and Ghimire 2012; Singh and Rana 2021). World heritage sites and ancient temples were managed by the government through the establishment of foundations and religious trusts. Too few or too many movements, wrong types of movements, and untimely movements have important implications for organisations, governments, and many local people's lives (Collins-Kreiner 2010; Eade 1992; Hannam, Sheller, and Urry 2006). Religious trusts play a significant role in managing these issues.

In India, there are many public trusts due to the ease of compliance. There are few central laws regulating religious trust activities, and state-level enactments are considered more significant. Most states have legislative instruments derived from the Public Trust Act (1920) and Societies Registration Act (1976) (Shah 1982; Shinde 2011). The Public Trust Act identified two kinds of trusts: 'charitable' and 'religious purpose'. A charitable trust refers to a public entity set up to serve the general interest of the community; it relies on donations to pursue activities for public benefit. In contrast, a religious purpose trust is both public and private (Shah 1982; Shinde 2011). The TTD is related to a public trust. The government provides incentives for individuals and businesses to donate money to these entities through the Income Tax Act of 1961. Under the Act's rules, registered religious trusts are exempt from paying income tax. Donors can claim deductions on the amounts donated to registered charities or religious trusts. Such legislative arrangements help trusts generate funds to pursue their goals (Shinde 2011). Overall, the influence of governmental bodies on religious tourism depends on the government's link, political culture, and religion (Henderson 2011).

On the one hand, the cultural past of India's religious identities is reflected in its cultural heritage and architectural splendour. Moreover, sacred heritage sites are the major tourist attractions that are intensely visited and incessantly promoted (Bandyopadhyay, Morais, and Chick 2008). On the other hand, in Western society, dimensions of tourism and religious heritage are reflected in a fairly recent Christian faith founded in North America, the Church of Jesus Christ of Latter-day Saints. This site does not require formal pilgrimage, but members travel extensively to historical and sacred sites to learn about their heritage and receive inspiration from history and present spiritual consciousness (Timothy 2002). Even though all religious sites are part of a heritage environment, not all heritage sites are religious sites (Timothy and Olsen 2015). In Europe, there are half a million religious buildings (churches, temples, mosques, synagogues, etc.), most of which have a long history, high-value heritage, and rich artistic content (Aulet and Vidal 2018). The heritage sites have resulted in high tax revenues in the region and they play a major role in the employment of locals.

The TTD has become the greatest earner and spender and has become an economic unit of considerable significance. The income and expenditure of the TTD have grown rapidly in recent years. Furthermore, it has made various contributions to society (Kumar 2015). Religious trusts make a great contribution to society by protecting various sacred heritage sites. Similarly, visitors from different countries contribute to the development of temples and various sacred heritage sites. However, the TTD also creates multiple problems in local culture and livelihood by imitating foreign culture and lifestyle (Woodward 2004). According

to (Terzidou, Stylidis and Szivas, 2008), a pilgrimage site is connected to the non-sacred world, and it also impacts the local community positively, negatively, or both. Even if different cultures have adverse effects, heritage commonly provides a significant benefit to society. In the context of the town of Tirumala upholds its sanctity by enforcing strict vegetarianism and prohibiting the consumption or smuggling of non-vegetarian food, alcohol, and tobacco—violations of which are treated as serious offences. These practices, along with the customary attire of Dhotis and Sarees among pilgrims and residents, reflect the deep-rooted cultural and religious ethos that shapes the town's identity.

## Methodology

This study aimed to find out the revenue status of the TTD and its contribution to social development, based on secondary data. Both findings were mainly obtained from books, the Internet, research articles, budget copies, financial statements of the TTD, newspapers, online news, advertisements, and some published and unpublished literature. To supplement secondary findings, primary data were obtained through structured, in-person interviews conducted in 2018 with key stakeholders, including local residents, university students, and visiting pilgrims, ensuring a multidimensional perspective on the TTD's societal impact. Although there are various approaches to reviewing literature, the author followed mixed methodologies with both qualitative and quantitative approaches (Kunwar and Chand 2016; Terzidou et al. 2008). In mixed-methods research, both quantitative and qualitative data are collected and analysed in a single study (Carrie 2018; Johnson and Onwuegbuzie 2004; Kunwar and Chand 2016; Tashakkori and Creswell 2007).

Pilgrimage and environmental management and the development at the TTD are important for the pilgrim's experience. Discussions were held with local students, and subsequent interviews were conducted with residents within the age group of 30-50 years to represent the local voices. The author used the revenue and expenditure data up to 2011 because the TTD administration does not publish internal data. Regarding budget data, the author used the budget data for 2016 and 2017. While the protocol of the trust posed some challenges in collecting detailed primary information, the author made every effort to gather as much data as possible through available and accessible sources.Historical Heritage of the Tirumala Tirupati Devasthanam

Religious heritage acts as an ancient value transmitter linked to the territory's identity, reflecting the relationship between the religious and the monumental values of the place (Aulet and Vidal 2018). It is an irreplaceable resource, and conservation is therefore an essential element of the tourism industry (Gautam 2023; Ghimire et al. 2022; Nyaupane 2019). In the Indian context, religion played a role in controlling the power of ancient Indian monarchies. Religion also played a role in forming the religious nationalism and unique identity of religious heritage through the common use of processions, pilgrimages, and religious gatherings (Kumar and Singh 2017).

The TTD's temple symbolises the sacred heritage of India and *Sanatana Dharma.* The temple, a place for sculptures, paintings, musical literature, dance, and other art forms, is

built for prosperity and well-being (TTD 2021). The history of the TTD was managed by four different management practices in different periods, which are categorised as follows: first, by kings and rulers; second, by the East India Company; third, by *Mahants*; and fourth, by the Government of India (Kumar 2015). In this study, the author analysed the history of a documented period since 1932. The TTD has launched the 'Sri Venkateswara Heritage Preservation Trust' to preserve such heritage. The history of this sacred place evolved as shown in Table 1.

**Table 1. Chronological history of Tirumala and Tirupati temples**

| Period | The administrator of the temples in Tirumala and Tirupati |
|---|---|
| 78-102 AD | The Andhra Satavahana Period |
| 102-260 AD | The Nagas Period |
| 260-900 AD | The Pallava Period |
| 900-1250 AD | The Chola Period |
| 1251-1275 AD | The Telugu Pallavas and Pandyas |
| 1260-1360 AD | The Transition Period / The Yadavarayas |
| 1336-1680 AD | The Vijayanagara Period |
| 1650-1800 AD | The Muslim Rulers |
| 1801-1843 AD | The East India Company |
| 1843-1933 AD | Mahants (the chief priest of a temple) |
| 1933-present | The Tirumala Tirupati Devasthanams (TTD) |

*Source: Compiled by the author*

Kings and emperors of different regimes directly and continuously ruled the temples in Tirumala and Tirupati. Various studies have shown that the Tirupati Balaji temple was constructed in 300 AD, during the Pallava period (Punjabi 2019). Next, in the Chola period, the Chola kings continued to develop the temple. Eventually, the TTD was established in 1933 to manage the temple and other shrines.

**Governance of the Tirumala Tirupati Devasthanam after 1933**

After the enactment of the Madras Act, 19 of 1933, the management of the TTD and their properties were taken away from the *Mahants* and vested in the TTD. A board of trustees was formed by the provincial government of Madras (Ramanathan and Inbaparanjothi 2014). This board was constituted as a corporate body with perpetual succession and a common seal. The TTD was administered through a commissioner appointed by the government (Bhaskara Rao 1992). The administration was assigned to a board of trustees and an executive officer appointed by the state government to implement the board's policies and control. The Act of 1933 undoubtedly placed the temple's actual management under the Commissioner, who was more suitable for the task than the *Mahants*. However, the Act itself had some limitations in terms of the fundraising process. Farmers were more interested in acquiring and using funds for secular purposes than investigating these revenues and the original purposes of the donors.

After the State of Andhra Pradesh was established in 1953, the Government of Andhra Pradesh adopted the Hindu Religious and Charitable Endowments Act of 1951, then replaced it with a comprehensive enactment called 'The Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act, 1966 (Act 17 of 1996)', which came into force on 26 January, 1967. Chapter 14 of the 1966 Act dealt with the administration of the TTD (Anirvinna 1998). The other general provisions of the Act and the rules framed under Act 19 of 1951. The Act was made applicable to the TTD, wherever relevant rules were not framed under the 1966 Act (Bhaskara Rao 1992).

The TTD management structure of the 1950s and the 1960s was not as massive as it is now. The revenue at that time was hardly 10 percent of its current revenue.At that time, single-entry bookkeeping was adopted, as the administration did not yet comprise multiple departments or offices. The consolidated statement of profit and loss and the balance sheet were prepared every year as part of the accounting requirement. There was no scientific system for preparing detailed budgets.

Fig. 1 shows the structure of the TTD after 1966. The TTD has grown as a financially successful institution in recent years while governance reform, and since 1987, there has been no change in the trust structure, and it is ongoing until now.

**Fig.1 Governance reformation of the TTD**
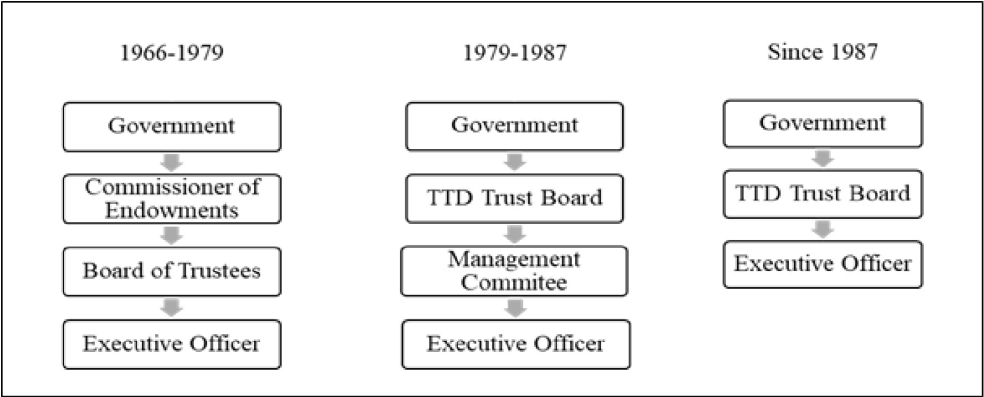


*Source: compiled by the author*

From 1966 to 1979, Act 1966, Section 86 stipulated the constitution of the board of trustees by the government, which consisted of not more than 11 persons. The government appointed the Chief Executive of the TTD, who had to profess Hindu religion. All properties of the TTD were vested in the board of trustees according to the provisions of the Act (Kumar 2015). It had to manage the properties of the TTD and apply their funds through the provisions of the Act. The TTD adopted a new double-entry accounting system for transparency in 1974 (Kumar 2015). The board of trustees was empowered to exercise all powers for the betterment of the administration of the TTD. The Act stipulated the constitution of a civic committee for the Tirumala hill area (Anirvinna 1998).

From 1979 to 1987, the government changed the governance of the TTD for the following reasons: (i) the TTD became a major religious institution in the state with enormous resources and large properties, (ii) the provisions of the Act of 1966 were insufficient in terms of administration to make quick decisions, (iii) There were considerable problems in managing and supervising the Commissioner of Endowments (Kumar 2015). In this period, the TTD management focused on infrastructure development and the CSR of the local society (Bhaskara Rao 1992).

Since 1987 to date, the government controls the TTD. The newly abbreviated governance structure is based on the TTD Act of 1987. At that time, the accounting system was maintained by the local funds department of the Andhra Pradesh state government. The accounting system was divided into seven separate groups, with about 65 independent units and departments functioning under 31 accounting units. Each accounting unit was required to maintain a different book of accounts, and the related records had a separate bank account (Anirvinna 1998). The new accounting scheme was also designed to reflect the financial situation and working results at a particular time.

As a result of the new accounting system, the TTD funds were pooled and deposited in savings bank accounts to earn interest. The new system has also facilitated surpluses in long-term bank deposits, popularly known as fixed deposit receipts (FDRs). Long-term deposits help to maximise interest earnings on surplus funds. The new system has significantly expanded TTD's investment portfolio, enabling greater diversification opportunities. The TTD Act of 1987 also instructs that the financial adviser and chief accounting officer of the TTD keep regular accounts of all receipts and expenditures of each fiscal year separately in the prescribed form. Further, the Act stipulates that auditors approved by the government must audit the accounts and submit a report to the Government of Andhra Pradesh annually. In this way, the TTD is developing and growing.

**Revenue of Tirumala Tirupati Devasthanam**

Strategic management states the managerial process of formulating, implementing, and assessing cross-functional decisions that will enable an organisation to achieve its goals and objectives (Sourkouhi et al. 2013). In a religious organisation, strategic management refers to the anticipation of demand, optimisation of availability and pricing, achievement of the best possible financial result, and management of revenue (Said et al. 2013). Further, it utilises a series of levers, namely pricing, inventory, marketing, and distribution channels, to maximise revenue (McGill and Van Ryzin 1999). In pilgrimage tourism, the revenue sources are entrance fees, toll-tax, rental services for religious activities, etc. during the pilgrimage's arrival at a particular temple or sacred religious place. The management of these revenues for the profit maximisation of a religious place is the revenue management of that pilgrimage destination. Therefore, revenue management is an important area of management, even in pilgrimage destinations and sacred heritage sites such as the TTD.

The main revenue of the TTD comes from *Arjitham* (*Darshan* or *Sevas* fee of the Lord), whose fee is fixed by the temple's management; the sale of *prasadams* (a material substance of vegetarian foods); *laddu* and *vada* (sweets from the Indian continent); *Kalyanamandapams*

(wedding halls) and *choultries* (a resting place, an inn, or caravansary for pilgrims); special *darshan* receipts; *Kalyanakatta* (tonsuring service); the sale of human hair; canteen sales; grants receipts; *Hundi* receipts (a type of remittance); fees collected by educational institutions; toll-gate receipts; and income from investments or interest on fixed deposits (TTD 2016).

Revenue from different sources has increased rapidly over the last four decades; not all revenue sources have grown at the same rate and at the same time. Primary sources of revenue have increased significantly due to the improvements in management control and IT. As a result, the TTD has become a rich Hindu temple worldwide. The annual budget of the trust is higher than the total budget allocation for the tourism sector (Ministry of Tourism 2020). The TTD's budget for the fiscal year 2020-2021 was 3,310 crore Indian Rupees (INR) (Standard Business 2020). The tourism sector's budgeted revenue for the same period was 2,499.83 crore Indian Rupees (INR) (Ministry of Tourism 2020).

**Table 2. Number of pilgrims and income of the TTD (1951-2012). Unit: Indian thousand rupees**

| Year | Number of pilgrims | Hundi collections | Total Receipts | Total expenditure | Total profit |
|---|---|---|---|---|---|
| 1951-1952 | 226,000 | 1,200 | 3,300 | 4,100 | -800 |
| 1961-1962 | 1,167,000 | 6,200 | 24,300 | 30,200 | -5,900 |
| 1971-1972 | 3,394,000 | 26,000 | 65,900 | 60,900 | 5,000 |
| 1981-1982 | 7,952,000 | 90,900 | 264,200 | 241,800 | 22,400 |
| 1991-1992 | 11,801,000 | 406,500 | 1,214,900 | 905,400 | 309,500 |
| 2001-2002 | 23,725,000 | 2,243,000 | 4,877,500 | 3,998,400 | 879,100 |
| 2011-2012 | 25,550,000 | N/A | 16,323,874 | 11,761,117 | 4,562,756 |

*Source: Compiled by the author*

The increase in the number of pilgrim visits to the TTD is shown in Table 2. An average of 226,000 pilgrims visited the temple in 1951-1952. The number increased to 7,952,000 in 1980-1981 and to 23,725,000 in 2001-2002. In 2011-2012, about 60,000 to 75,000 pilgrims visit the temple per day (Rao 2011). Currently, more than 70,000 (25,550,000 in 2018) pilgrims visit the TTD per day (Mahalakshmi 2018; Rao 2011). This dramatic increase continued from 1971 to 2019. In 2020, the number of TTD pilgrims gradually declined due to COVID-19.

As a result of the increase in the number of pilgrims, the TTD's receipts and expenditures registered a remarkable increase. The total revenue increased from Rs. 3,300,000 in 1951-1952 to Rs. 16,323,874,022 in 2011-2012. During peak days, such as *Brahmotsavams* (festival), New Year's Day, *Vaikunta Ekadashi,* and *Radhasapthami* (festival), more than one million devotees visit the temple per day (Kumar 2015). There is a near-houseful situation in the Tirumala area.

**Utilization of information technology by the Tirumala Tirupati Devasthanam**

The TTD has used IT for a long time for development of the trust. As the TTD 's size is growing, the use of IT has become necessary for managing the trust, managing pilgrims, and employee

supervision. Bio-metric counters have been established to verify the identity of pilgrims in the TTD (even on the footpaths and roadways). Registration on the TTD website is mandatory for booking *Srivari Seva* (voluntary service) and accommodation, where a pilgrim is provided with a username and password. Only one *Seva* can be selected for one registered user within 180 days of quota availability, and only one accommodation place can be selected for one registered user within 90 days of quota availability. After a successful booking by a pilgrim, the pilgrim's booking details and confirmation are generated and e-mailed to the pilgrim (TTD 2021). E-Darsan counters have been installed at 81 locations throughout India (India Fascinates 2007). The TTD promotes itself by broadcasting on TV channels, mobile terminal apps, radio stations, etc. In recent years, the TTD has used IT to collect donations and pay for services using e-payment by facilitating easier donations and service payments from a wider audience (TTD 2021). Such activities also lead to the growth of the trust. As (Salehi and Farahbakhsh, 2014)(2014) mentioned, advertisements play a vital role in increasing tourist numbers at hosting destinations. As a result of IT, the management and number of pilgrims in the TTD has improved significantly.

### Contribution of TTD to social development

Religious trusts in India have also served as a potential factor in the nation's social, educational, and economic progress (Ramanathan and Inbaparanjothi 2014). The TTD provides various services for pilgrims to Tirumala and Tirupati, as well as for the local community. These types of mass tourism offer benefits to local communities, which provide the most significant opportunity for tourism employment and revenue generation (Walpole and Goodwin 2000). Most studies that have measured the impact of religious tourism agree that sacred destinations are strongly affected by religious tourists (Collins-Kreiner et al. 2006; Terzidou et al. 2008; Walpole and Goodwin 2000). According to Shinde (2011), the role of religious institutions and charitable trusts in India's religious tourism industry involves more than 100 million tours to pilgrimage sites every year. Spirituality-related businesses are predominantly concentrated in those places and the visitor influx is sustained partly due to charitable trusts.

In the Indian context, Tirupati has grown phenomenally from a small town of 25,000 people in 1951 to an urban centre with 230,000 people in 2001. The population has increased almost ten times (Shinde 2007). After accepting Tirumala's residents in 1981, a dramatic increase in the population was seen as a part of the relocation drive. Since then, more than 42% of the net increase in 1981-1991 was due to migration from Tirupati following the establishment of social infrastructure (schools, hospitals, universities, etc.) by the TTD, the local production market opportunity, and recently, the opening of a new industrial park near Tirupati (Shinde 2007).

### Employment opportunities

As mentioned above, the TTD is a public charitable trust that contributes to the local society through direct and indirect employment opportunities. The influence of visitor flows is reflected in the high proportion of local occupations in the tertiary sector, which increased from 70% in 1971 to more than 80% in 1991. The TTD directly employs more than 14,000

people in its institutions (TTD 2021) and indirectly employs about 23,000 people through its social institutions and investment in developing facilities and amenities for pilgrims. These people are engaged in commerce, trade, and personal services for pilgrim activities.

They provide various services for pilgrims to Tirumala and Tirupati. The TTD provides buses and jeeps between Tirumala and Tirupati every minute (Shinde 2007). There is regular movement of trucks that carry construction materials for building new facilities for pilgrims. It also has package tours to holy temples and sacred heritage sites from Tirumala and Tirupati. The TTD offers free and paid accommodation in Tirumala and Tirupati and provides free meals, although donors can contribute. Currently, the canteen can feed 20,000 pilgrims per day (Tirupati Balaji Darshan 2013). The trust has also built the Vaikuntham Queue Complex and recently rolled out the queue management system to ensure pilgrims' smooth movement, and it maintains the walkway between Tirupati and Tirumala (Alipiri route) and *Kalyanakatta* (tonsure) services, where pilgrims fulfil their vow of tonsure. *Laddu* (small and big sweets), *Vada* (food), and varieties of rice are offered to pilgrims (Gautam 2020; Kumar 2015). The TTD has set up information centres in the major towns and cities of Andhra Pradesh and other major Indian cities, including New Delhi, Chennai, Bangalore, Mumbai, and Kolkata (Tirupati Balaji Darshan 2013). These activities directly and indirectly contribute to employment opportunities for local people and others. According to interviews with locals, the TTD always thinks about pilgrims.

**Investment in infrastructure and corporate social responsibility activities**

From 1979 to 1987, the TTD management focused on infrastructure development and CSR activities for the local society. In 1944, a pucca surface road was built and maintained by the TTD. In addition, the main CSR activities of the trust are as follows: (1) constructing shelter houses and hospitals to provide relief for ailing and sick people; (2) establishing various colleges and schools in several places, including Tirupati and Tirumala, and offering good educational facilities; (3) constructing prayer halls and marriage halls in several areas of Andhra Pradesh; (4) providing encouragement and assistance to propagate Indian culture, heritage, and Hindu religion; (5) publicising information about the pilgrimage to various shrines and publishing mythological and spiritual books; (6) adopting certain villages near Tirupati for development; (7) providing welfare services such as water facilities, medical facilities, and employee accommodation to the TTD staff; (8) providing statutory contributions to state governments and participating in nation-building activities; (9) providing all the required facilities to the pilgrims of Tirumala and Tirupati; and (10) providing a platform, for various religious conferences and encouraging artists in several fields (Bhaskara Rao 1992; Gautam 2020; Kumar 2015). Moreover, in recent years, retirement pension plans and various low-interest-rate loans have been prepared for TTD employees (Kumar and Guglothh 2017).

Protecting sacred heritage and such religious trusts provides an opportunity for local residents to receive infrastructure services directly. With infrastructure construction, local communities and trusts like the TTD are bringing win-win and close relationships.

**Contribution to environmental protection**

The TTD has also noticed the destruction of nature on the Tirumala hills and has taken action to protect it. The TTD recognises its responsibility to cure some of the damage caused by expanding the facilities for pilgrims. In collaboration with the forest department, the TTD has introduced many environmental initiatives, including various afforestation programmes (Shinde 2007). The TTD has taken up a massive afforestation programme and soil and moisture conservation works under a bio-aesthetic scheme as a sacred task for greening the holy hills. Since 1981, a project has been implemented to restore vegetation on the Tirumala hills. As a result, more than 4.4 million trees planted under the programme have helped decrease the temperature by an average of 1.5 degrees (Krishnaiah and Venkatramaiah 2003; Ministry of Environment Forests and Climate Change 2016). In 2000, the government launched the 'Haritha' (greenery) project for afforestation, soil, and water conservation, covering an area of 2.95 km2 in Tirumala hills (Ministry of Environment Forests and Climate Change 2016).

The state government conducts programmes such as the *Janambhoomi* (Land of Birth) to distribute plants and the 'Water Conservation Program' in the hills. The TTD plays a significant role in environmental awareness, especially by sponsoring eco-clubs that explain the importance of forests, the environment, pollution, and nature in the local language. The TTD also provides free mineral water through pipelines and banned plastic bottles . A few *ashrams* (religious retreats) in Tirumala have begun to take an interest in managing solid waste. They have joined hotels to pay a contractor to collect and transport their garbage to the landfill site (Shinde 2007). Some non-governmental organisations (NGOs) are already working in the region, focusing on watershed management, rural development, and the sustainability of sacred heritage.

**Conclusion**

The present case study examined the TTD (a religious trust in India) to assess the contribution of religious trusts to social development. The author concludes that the management of the TTD is simple, quick, and straightforward, based on the present advancement of the trust. The TTD's quick performance can be seen through appropriate governance, revenue management, and the use of IT (for online reservation, online Hundi, biometric counters, management of employees, management of pilgrim, and management of the whole trust). Moreover, the trust's revenue is gradually increasing owing to better management control. The data since 1971 sows that the TTD has become increasingly profitable. The TTD plays a vital role in supporting such types of pilgrim services. Increasing revenue and capital are directly related to the sustainability of religious trusts. Consequently, they can significantly contribute to social development.

The TTD contributes to social development, and it can be viewed as an example for other institutions and countries. It also contributes significantly to the development of pilgrimage tourism by protecting sacred heritage, and this type of tourism is possible through such religious trusts. Religious institutions contribute to social development, both directly and indirectly. A management model such as that of the TTD can help provide employment opportunities,

create a local market, provide education opportunities, provide health opportunities, ensure the preservation of culture, and provide many other services for the local people. This can be beneficial for countries such as India.

The effectiveness of promotion (using IT) has led to an increase in the number of pilgrims. Finally, the increasing number of pilgrims in the TTD has a substantial economic impact on the local community. The population of the Tirupati has also increased. In this paper, the author clarified and summarised the social contribution and development of the TTD with regard to sacred heritage. This study did not consider the future plans of the TTD.

Although this study is related to Hinduism, pilgrimage, and sacred heritage, the author declares that it does not discriminate against any other religions.

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