Chapter VI

CONCLUSION AND SUGGESTIONS

On the basis of the analysis carried out in the first-five chapters, some main findings and Conclusions have been drawn and Summarized in this chapter. In the light of these findings and conclusions, appropriate suggestions having policy Implications have been chalked out and recommended in this chapter.

It is beyond doubt that due to the changing life style of the people all over the world tourism, has rapidly won considerable recognition as an activity generating a number of social and economic benefits like promotion of national integration and International understanding, creation of employment opportunities, removal of regional imbalance, opening up of new growth Centres in the Interior areas and augmentation of earning including that of foreign exchange. Its impact are felt not only on the economy, but society, culture and environment. Tourism is not a single industry, but comprises of a gamut of industries like Accommodation, Catering, Transport, Air, Sea, Rail, Road, Tourist attraction, Peripheral services, Entertainment/ recreation, Travel, Tour operators, Guides and Escorts etc.

India has not been able to harness its abundant tourist potential despite the vastness variety and richness of the tourist destination found here. This is evident from the fact that India's share in the total international tourist arrival is a meager 0.04% and 0.07% of the total receipts as per the report of World Tourism Organization. Apart from the low
International market share, India also faces the problem of having only a few popular tourist destinations and circuits. It has not been able to popularise its lesser known tourist destinations. Among its popular tourist destinations, Kashmir has been on the top of the preference list of the domestic as well as international tourists. Tourism has been synonymous with J & K over a hundred years. Its economic growth is strongly linked with the flow of tourist traffic and purchases made of its handicrafts. It would not be an exaggeration to say that after Agriculture and Horticulture, Tourism had become the 3rd largest sector of the economy holding great potential for economic growth and employment in the State of J&K. A number of investors from outside the State had started collaboration with local entrepreneurs to set-up hotels and other connected infrastructure. However, all this activity came to a stand still due to disturbed conditions particularly in the Valley. The entire work force in tourism was thrown out of jobs and the infrastructure which had been created over last 40 years started disintegrating.

Inspite of a bleak tourism picture in the valley we were able to maintain the tourist flow to Jammu in the form of pilgrims and to Ladak from the foreign market. In the post militancy era beginning from the year 1990 on words, steps are being taken to promote Jammu as an independent tourist destination offering multiple tourist resorts and pilgrims centres as not just as a Gate way to Kashmir or a Base Camp for Mata VaishnuDevi. Jammu and Kashmir Tourism Development Corporation limited, came in to existence in 1970, with its registered office at Srinagar. The motive behind creating this full fledged independent organization was to
develop tourism on commercial basis in the State, with the support from J & K tourism. Despite the fact that the JKTDC has grown in size and capital, yet it is making huge losses. There has been a severe set back to the Corporation on account of terrorism in Kashmir resulting in Nose-Diving of the tourist traffic and damage and destruction caused to its property. Thus, the corporation has felt the need to have a special thrust on Jammu Division. Over these years it has not only grown in terms of units established, but also in terms of the size of the units and facilities offered in these units. Considering the development of Tourism Development Corporation in the state and the efforts made by the Govt. it can be said that the Corporation has passed its introductory stage of life and has made a lot of development during that time. The corporation is now marching towards a well developed corporation but the corporation is making huge losses from last so many years which is because of the problems faced by the Corporation. The corporation has received fillip under five year plans, but the development made up to now is giving a discouraging figure of foreign as well as domestic tourists. It is really shocking that the state attracts only a small percentage of foreign tourists as compared to many other states of India. it is therefore evident that something wrong lies in the corporation, which hinders it in doing so.

JKTDC, LTD is a typical public sector enterprise which evolved as a result of the partial metamorphosis of J & K tourism. The company is a pure traditionally financed public sector enterprise. The basic aim of the company for which it has been established makes its plans and operations on long term as well as on short term basis and constantly considers
the cost benefit alternatives and makes constant effort to integrate the programmes of action to achieve specified goals efficiently. Although there is no use of techniques like Market Survey or Mathematical Model to predict the future business while planning but the personnel promotional trips to aboard where from the business comes in only given due consideration. Rate of innovation is very high in respect of developing product as well as modifying the existing product in a sense that the Corporation keeps on introducing the new concept in tourism and tries to offer its services to every tour in new way by making it different from the usual tour.

The Corporation operates under the direct and total control of the State Government as the whole lot of the company's Top Management (From Managing Director to Financial Advisor) is employed exclusively by the State Government. The Board of Directors of the company has no member who could take decisions independent of the State Government. State Govt. is the ultimate authority to Fix, Revise and approve the required authorised capital. In today's business environment it is the Corporate Management (Men working in and Managing the Company) which is the best judge of the needs, objectives and policy frame work of a company.

It has also been revealed that placement of Political leader and Retired civil servant on the Board of Directions is not desirable. Because their experience does not cope with the needs of the industry. Neither they posses the Necessary business wisdom nor are they indeed acquainted with the principles and practices of management. Also, they do not have any back ground knowledge of Commerce, Industry and
Trade and therefore, fail to understand even the basic problems of the industry. To presume that their competency and efficiency in management affairs will increase in proportion to an increase in their stock-holdings is a misconception because unless they possess the necessary business wisdom and sagacity large stock holdings would make little influence on their efficiency. Organizationally the company is centralized at policy making level and completely decentralized at the operational level. The fact is conformed by two further investigation on delegation of authority and the functioning of organization it works on departmentation basis and the Services are offered territory wise. More over the present system of organizing the activities is very much flexible. The system of recruitment and selection is also very usual one. It does not conduct a written test because of the fact that the company does not need such a large number of persons at a time. As and when a vacancy arises, it in almost filled in by personnel recommendation. The company also provides with many financial and non-financial incentives to the employees. Training provided at various levels in the company can be divided in to Operative training, Supervisory, and Management training. The company does not have any institute of its own for this purpose. The workmen in the different departments of the company are given on the job. For the Supervisory Personnel there is no specific training programmes. But the company encourages and sponsors the supervisors to attend refresher courses arranged by outside training organizations. For the Higher Managerial and Technical Personnel too no development programmes have been designed and implemented by the company. However, company encourages persons to attend the courses, seminars,
conferences at its own expenses organized by the management institutes. From Performance appraisal & Promotion it differs from individual to individual.

The study also revealed that the Revision of the Authorized Capital from existing Rs. 5.00 crores (last revised in 1980-81) to Rs. 10.00 crores was submitted for the approval of the State Government in 1993. The approval is yet to be accorded with the Corporation completing first half of the financial year 1999-2000. The Corporation has been lingeringly functioning with Rs.5.00 crore (authorized capital) over the last two decades. It has also been revealed that earning through revenue receipts are no doubt increasing yearly but only in figures. The net effect has been abysmal. It is very important to find that the only major source of revenue for the corporation is an accommodation services tariff which contributes more than 60% of the total revenue. The problem with JKTDC is that the decade long turbulence has rendered its accommodation sector redundant. Most of the units are occupied by the Security and Secretariate personnel's. Which have been paying well below the normal tariff. The result is that while the company is looking healthy is occupancy terms. It is loosing badly on profitability. It has been observed that in the decade long tourist decadence, The earnings of JKTDC were never expected to arise above X-axis. Why?. Because No work no income! However, neither was this expected that net profit would take a reverse direction, because no work, no expenses, no cost! Then, where did the shoes pinch? Salary of the idle bloated staff. It is pathetic to see that about 60% of the total revenue expenditure is taken away by the employees as "pay and allowances" worsening the already grim conditions.
is the over staffing which has been continuously eating in to the vitals of the Corporation.

All the above findings also confirm the fact that the organization seems lagging behind so far as the control part is concerned. There is no periodic review of the performance in any of the functional areas of management. It is only at the end of the year that expenditure is matched with the turnover, which cannot be called a very tight control system. The legacy of two centres of administration in J & K can be in almost every state enterprise and hence in JKTDC. JKTDC have a dual headquarter positioned at Jammu as well as at Srinagar. The head quarter is shifted from Srinagar to Jammu for 6 winter months every year. In such a fragmented organizational frame work what is the channel of communication or information system? One is discouraged to observe that company still practices the traditional mode of information system. All accounts in head offices as well as branch offices are endorsed and maintained in manual books of accounts. The transfer of accounts from Jammu to Srinagar and Vice versa, Flow of information like Decisions, Orders, Instructions, Requisitions in with the organizational network is almost traditional. This has resulted in overstaffing within the organization, Lack of efficient communication within the organization. Degradation in the accuracy authenticity and quality of various operations of technical nature, Slow and lethargic Pace of work, and above all high maintenance and operating costs.

It is further confirmed by the fact that the Financial appraisal system of the Corporation is the outcome of the horizontal analysis of the balance sheet of the company, profit
& loss account of the company and the cash flow statement of 
the company. It is beyond one's cognition, that when all 
corporations consider & adopt "Ratio analysis" as the most 
accurate pragmatic and essential tool of Financial appraisal, 
why it remains alien to the financial think tank of JKTDC ?.

Moreover, the Corporation does not seem to be 
monitoring the flow of working capital and is therefore 
suffering from the in-adequacy of working capital no 
statements like Funds Flow Statement, Common Size Balance 
Sheet could be traced in the Financial Work Sheets or Reports 
of the Corporation.

Today the Government is trying its utmost for bringing 
industrial and economic development in the state and in this 
connection, It is trying to improve each and every activity so 
as to improve the economic social and cultural welfare of the 
society and thereby to remove the economic backwardness in 
the State. Since the tourist industry is the only industry in the 
State where from we expect more returns than we can expect 
in any other sectors and that is why the State Government has 
established a separate Corporation i.e. Jammu and Kashmir 
Tourism Development Corporation for the proper and effective 
development of the state. But the Corporation is facing lot of 
problems, discussed earlier which do not permit it to show the 
expected better results so as to enable it to play vital role in 
the economic development of the state. Therefore, it becomes 
very much essential on the part of the Government to pay due 
and immediate attention towards the problems of the 
Corporation and should come out certain plans and 
programmes to remedy these problems.
In the light of the board conclusions emerging out of the present study, the scholar has made a modest attempt to offer a few suggestions for the treatment of the existing ailments as well as for the speedy growth of the Corporation so that the expectations of desired yield can be made. Here are a few suggestions which need the consideration of the authorities and implementations.

(1) STRENGTHENING OF ORGANISATIONAL SET-UP:

The Jammu and Kashmir Tourism Development Corporation limited operates under the direct and total control of the State Govt. as the whole lot of the company top management exclusively from Managing Director to Financial Advisor) is employed by the State Govt. The Board of Directors of the company has no member who could take decisions independent of the State Govt. State Govt. is the ultimate authority to fix, revise and approve the required authorized capital. Under such an authoritarian administration how can we expect a commercial organization to work independently according to the demands of the market. It is therefore suggested that company's top management be unshackled from the authoritarian decision making of the State Govt. Gradual-disinvestments should be initiated and the company's management be offered share in the company's assets. This will create new sources of finance for the company, which often suffers from tight financial position because of the total reliance on the State Govt. for the approval of the revision of authorized capital.

Another important reason attributed by Miss-management of JKTDC, LTD. is the placement of Political leaders and
Retired civil servants on the Board of Directors. A balanced board should consist of persons drawn from various Institutes of industry, Commerce, Technology and even from learned professionals like Commerce and Management teachers of the Universities. The persons will bring in to industry a variety of points of view and a diversity of experience. It is also desirable that critical Directors should be kept on the Board of Directors who should act as "Managements auditors". However, it is necessary that a proper ratio should be maintained between the whole-time, functional and non-functional directors as well as part-time external or critical directors.

(2) FINANCIAL ASPECT OF THE CORPORATION:

Since the finances of the Corporation have dried up on account of continuous losses or insufficient profits during the past several years. The position of the industry has been undermined and its capacity to finance rehabilitation and modernization programmes has been very much reduced. Although JKTDC LTD, in spite of their weak financial position invested about Rs. 1100.00 lakhs during the 1998-99 on modernization, Renovation and expansion. The position of the industry continues to lag behind other corporation of the country. If the Corporation is to survive at all, it must muster its resources both internal and external to bring about a reasonable degree of modernization, Thus enabling it to stand in competition with other Centres. The terms and conditions on which agencies like SIDCO and J & K bank grant financial assistant are so stringent that the corporation can not fulfill these conditions, Particularly regarding the nature and quantum of security demanded. In the absence of capital
market, therefore, the only resource left with the JKTDC LTD, is to depend inevitably on banks for leave. But the corporation which are incurring heavy losses for the last few years are put to still greater difficulty in matters of financial assistance from the banks because apart from stocks, their immovable property and other fixed assets are already mortgaged with the bank against current advances.

In the interest of industry, it is suggested that the conditions for the grant of assistance by the financial institutions should be liberalized. The State Govt. should also make financial assistance more easily available directly or through the financial institutions owned or controlled by it. It would be better if the State Govt. create a special fund for granting assistance in deserving cases. It is also suggested that it would be of no harm if the financial institutions grant loans to the Corporation even on a second mortgage of their fixed assets.

(3) Financing of Tourism Projects:

Finance is the life blood of a business organization. But in receding economy like J & K, which is trying to recover under austerity, Government can not be financially generous for every project. Tourism being capital intensive, require heavy investment, which also do not start yielding revenues immediately because of its long gestation period. As the Government can not be of much help because of its financial constraints. The tourism enterprise should know how to stand on their own feet.

Financially starved tourism organization can do so by taking the following measures.
(1) Private participation in the capital formation of public sector tourism companies should be allowed to avoid heavy dependence on the Government.

(2) Interest rates offered by the commercial banks on deposits are quite low in the State. The tourism enterprise can mobilize the rural and urban savings by offering higher interest on their debentures than the banks deposits.

(3) Again in the presence of foreign exchange difficulties, it would be still better if modernisation programme is carried out in collaboration with foreign concerns of repute, fame and financial stability. This will solve not only the financial problems of the corporation but will also bring technical known-how into the Corporation.

(4) **SURVEY, STATISTICS & CONSULTANCY:**

It has been observed that most of the schemes in tourism in earlier plans have been implemented on adhoc-basis without prior survey or without any future feedback. During the present times all tourism activities are undertaken in a planned and scientific manner. For this purpose it is essential to have basic Surveys and Research to obtain proper data-base of future perspectives and to involve a number of Consultants and Market Research Specialists for preparing proper perspective and action plans. It has also been felt necessary to engage services of some specialized agencies such as Indian Market Research Bureau to determine the requirements of various schemes of the tourist market in different resorts so as to get suitable infrastructure. It is also essential to monitor
the implementation of schemes and to get the feedback from the potential clientele about the facilities provided by the departments.

(5) ORGANISE FAMILIARIZATION TOURS:

Travel writers, Journalists, Travel Agents, and Tour Operators greatly influence tourists' decisions. Many tourists choose destinations based on the advice extended by the such professionals. Hence it is worthwhile for a destination to host selected opinion leaders to provide them an opportunity to enjoy and experience the destinations' tourist attractions for themselves. Such trips help correct misconceptions and misinformation. The many segments of a destination's travel industry (e.g., Transportation Companies, Hotels, Restaurants, Amusement Complexes) should cooperate with the Government Agencies or Chamber of Commerce sponsoring the familiarization visit. Upon their return, these opinion influencers may write realistic articles and extend first-hand advice to their clients.

(6) PRINCIPLES OF CORPORATE GOVERNANCE:

A good Corporate Governance will include the following principles

1. REVIEW OF OPERATIONS

There should be a review of operation of the company at a regular interval. It may include comparison of monthly/quarterly sales targets with actual astrals, cash flow analysis.
2. APPOINT OF VARIOUS COMMITTEES

There should be appointment of various committees to look after different matters. There can be following committees

(a) AUDIT COMMITTEE

The audit committee should meet periodically to review the effectiveness of the system of internal controls and reports to shareholders.

(b) Grievance Committee

It will look after the grievances from Customers, Suppliers, Creditors in respect of prices, quality, discount etc. It will also look after the problems of executives/employees of the organization.

(C) REMUNERATION COMMITTEE

Its role is to fix remuneration of non-executive directors. It may be fixed in relation to company performance.

(D) INVESTMENT COMMITTEE

Investment committee will look after the investment decisions. It should be in accordance with guidelines approved by the board. Shareholders expect that investment decisions are judicious and do not suffer from any infirmities which effect shareholders interest.

(7) INFORMATION SYSTEM MANAGEMENT

A well-designed information system can benefit all of a business units functional areas. A computer based decision
support system can permit each functional area to access the information it needs and to communicate electronically with the other functional departments to enhance inter-departmental coordination. Computerization of main offices is the right choice for today's business believes in right action at the right time. Enact today's decision in today's environment to survive in the business tomorrow.

(8) HUMAN RESOURCES DEVELOPMENT:

Tourism is fast growing and it is necessary to make provision for specialized training and education to give it a competitive advantage. Introduction of new facilities in to new Areas, Expansion, Diversification, Technological Invocations, Sophistication, and Upgrading of existing facilities and Standards, call for the recruitment of better, qualified and highly trained personnel in to the tourism corporation. The need for education and training in tourism, therefore, becomes apparent and concerted systematic efforts by the corporation are required to meet the situation. It is imperative that all those engaged in the tourism corporation at any level should be well familiar with the tourism potential and available facilities in the State and also with the various procedural formalities to be observed. Since the human touch has to win the good will of the tourists, therefore, those having dealings with the tourists must have, in addition to technical knowledge, certain professional attributes, such as Amiability, Quick initiation, Tact, Self control, Distinguished listening manners, Effective conversation and a Knowledge of customs, habits and taste of the tourists. This needs establishment of an institute of tourism that would train the professionals who intend to join tourism industry.
EMERGENCE OF MANAGEMENT ACCOUNTING:

Management accounting is the study of managerial aspect of accounting. The emphasis of management accounting is to redesign accounting in such a way that is helpful to the management in formation of policy, control of execution and appreciation of effectiveness. It is that system of accounting by which information useful for decisions are developed. There is a much belated recognition of such an important objective of accounting. The unpalatable truth is that executives of the concerned departments are yet to be aware of this objective. This awareness will go a long way in solving most of the management problems and this is possible only when a proper Management accounting system is introduced in the Corporation. In order to achieve these objectives fully the Management accounting takes the help of following tools & techniques.

(i) Analysis and Interpretation of Financial Statements.

(ii) Ratio Analysis

(iii) Funds Flow Analysis.

(iv) Common Size Statement.
All the above tools and techniques of management accounting system are still underdeveloped in the state of Jammu and Kashmir, particularly in case of JKTDC, Ltd. Though the executive of the Corporation whom the scholar met expressed the opinion that increased business complexities and volume of transactions in Corporation called for step by step introduction of management accounting system. But the system has not been introduced in the corporation. The main reason for this as appear to be:

(1) Lack of professionally qualified accountants in the Corporation.

(2) High cost of enforcing this system.

However, the scholar suggests that Management accounting system should be adopted by the Corporation so as to enable it to assist management with useful guidelines for making, revising and modifying their plans and thus, improve their financial and operating affairs and with the help of above mentioned tools and techniques of Management accounting it will enable the management to pursue sound financial policies and evaluate periodically the status of investment and change in working capital in the corporation.

(10) **STRENGTHENING COMMUNICATION NETWORK:**

Communication system in J&K, especially at tourist destinations is not up to the international standards. Satellite
Communication network needs to be established which would interconnect all major tourist destinations.

Making use of internet

Internet has come up as the latest tool of instantaneous communication between Industry and Customer particularly in tourism. Internet has brought about information explosion. Companies which know the effective use of internet get added advantage in the market. It is very essential for the Corporation to shun the outdated approaches of promoting J&K as a tourist destination. Squeezing free time can hardly allow today's clientele to avail outdated modes. Internet can go to great extent help in the projection of J & K as an international tourist destination. It is therefore suggested that a Website be launched on internet which can project the J & K tourist product. Moreover update information about tourists preferences, climate, accommodation and other facilities will certainly play a phenomenal in the revival of tourism in the state. It is further suggested that instantaneous as well as advanced reservation system be facilitated on internet. Visa procedures should be computerized. It would be even more fruitful for senior administration to establish on-line communication with international travel agencies within the country and abroad as well as keeping them in constant touch with the changing scenario of Kashmir tourism.

(11) POLICING TOURISM:

Enforcement of tourism trade act to safeguard the interests of tourists. Checking malpractices by tourism services providers looking into the matters of cheating, overcharging, harassment, pestering, touting etc. all these
cases in Kashmir are settled by Special Enforcement Agency of J&K tourism, Tourism Enforcement or Tourism police. It is however disheartening to find tourism police is total dismay and quite unfit to exercise the job. Personal from J & K police deputed to do the job of tourism monitoring have made a mess of it. The noxious nexus between tourism police and local touts have alarmingly deteriorated the quality of tourism practices in Kashmir. Therefore it is suggested that an altogether new enforcement staff be recruited who are specially trained to do the job. They have to be acquainted with the nature of tourism business, preferences and promises that are to be kept in tourism business. Employees who are working in the tourism department should be preferred for this purpose.

(12) NEED FOR STRENGTHENING INFRASTRUCTURE:

Tourism is one industry which can lend. Strength and vitality to the economy of the J & K State. JKTDC is playing a vital role is providing basic facilities to tourists.

The infrastructure, which was built from the resources of the State Govt. and also at certain places with the assistance of the Central Govt. during past 10-12 years, has crumbled down due to militancy. Most of the properties of JKTDC in Kashmir Division have been damaged either party or fully. The properties at different tourist resorts which remained in disuse or were occupied by security/ paramilitary forces have also got extensively damaged due to lack of maintenance and intensive occupancy. Substantial investment is required to get the infrastructure to its original shape. Approach with a sense of urgency our infrastructure will have to be increased to
double the present capacity in terms of Hotel rooms, Air ports, Air line Seats, Island transport, and Tele-communications. Time has come to take a realistic view of the prevailing situation and drawn a time bound plan for bringing improvement in the infrastructure, as the gap, between what is required and what is existing is growing every day.

For the proper and effective functioning and accelerating the speed of the Development of the J&K Tourism Development Corporation. The Corporation must provide adequate transport facilities to the tourist so that they may be able to see each and every health resort and other things of the state. Besides improving and increasing the adequate transport facilities by the Corporation, the Corporation must provide better and adequate accommodation facilities to the tourist in order to enjoy with the fruits of prosperity. While construction new accommodation for the tourists by the Corporation, the Govt. should also encourage private sectors to invest more in the field of constructing these accommodation. They should be also provide with incentives, better sites, finances and other requisite things in this connection. A sound infrastructure and superstructure is essential for the Growth of Tourism Corporation. Appropriate steps should be taken to improve the infrastructure.

➢ The State must prepare a master plan for the development of budget accommodation.

➢ The State must develop modern Shopping Complex of International Standard—a place where tourist get all variety of India.
At least one International Standard Convention Centre to be established in the State.

Improvement of the National high ways and those State highways linking tourists destinations.

There is also need for paying attention to other infrastructure aspects such as development and modernization of Air ports and Air trips, Electricity, Water supply and other amenities.

Steps are also required to develop more attractive tourists destinations for which adequate potential exist in the State.

(13) Ensuring Political Stability:

Since in the last few years, There has been uncertain and unpredictable changes of Government in the State, which had ruined over tourist prospects enormously. To add fuel to the fire, The present militancy, emanating from the political indetermination has reduced the whole edifice of the State tourism to rambles.

"All our efforts, success and future depend on the law and order situation in the valley". Every senior executive shrugs shoulders with these words on his lips, showing their unwillingness to discuss the problem and shoulder the responsibility of addressing it.

A change in the mind set of the senior administration is very essential. Starting with a positive attitude towards the solution of the problem of instability in the State, both at State and the Central level things can be molded into a healthy
and calm shape. Without wasting any extra energy in futile discussions and debates it is appropriate that both governments, States as well Central join hands is the healing process. It is time to address the problem of the local population, listening to their grievances they have piled up in their minds and hearts and then trying to address them sincerely. That will go a long way in creating a sense of confidence in the people and bring peace to the State a prerequisite to smooth functioning of Tourism Corporation in the State.

(14) **STEMMING POLITICAL INTERFERENCE IN THE CORPORATION:**

In the smooth running of any Corporation, Political interference is the biggest obstacle. In the J&K State, tourism sector suffers from the highest degree of political interference. Which can be appropriately highlighted by the fact that during the last few years eighteen Managing Directors were transferred. This unjust and unrealistic interference of political and government elements tells upon the corporation in a large way. Hence Government should take minimum possible interference in the management and administration of this corporation. If it wants to see that the corporation should fully develop and contribute towards the economy of the state.

The main findings of the whole study compels here to say that it is the severe need of the time that the Government in collaboration with the private sector should focus attention in finding out the possibilities of developing and expanding the tourism Corporation in order to boost the problems of the
Corporation and to enjoy the state with its potentialities of the tourism. So whatever has been suggested for overcoming the problems faced by the corporation, must be implemented without any delay and negligence. The Corporation itself must take an active participation in this respect and should take an initiative in achieving its objects as laid down in "Memorandum of Association". It should realize that it is the sole agency for performing all the duties for the tourism promotion and for carrying on the business of tourism. Thus it must prepare valuable and modern programmes and pay due attention in making publicity of tourism so that this down trodden part of the county, which to a large extent depends upon the inflow of tourists, may become in a position to improve the standard of state economy by the exploitation of its tourist resources. Unless the Corporation is not developed to its full extent, the economic backwardness of the State cannot be improved because directly or indirectly the State economy and its development to a large extent depends on the development of tourist trade.