# CHAPTER - III

## SSCA on Coastal Tourism focusing on beach/mangrove forest, and sustainable eco-tourism

# CHAPTER-III

# TOURISM, URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS, FOREST AND ENVIRONMENT DEPARTMENT

## 3 Subject Specific Compliance Audit on Coastal Tourism focusing on beach/ mangrove forest and sustainable eco-tourism

### 3.1 Introduction

The World Bank defines Blue Economy as the sustainable use of ocean resources for economic growth, improved livelihoods and jobs while preserving the health of ocean ecosystems. In 2015, the United Nation General Assembly adopted the Agenda 2030, wherein 17 Sustainable Development Goals (SDGs) were defined. Of these, several SDGs explicitly focus on coastal and maritime tourism, including SDG-12 which talks of sustainable consumption and production and SDG-14 (Life below water). Building on these SDGs that call for conservation and eco-friendly use of natural resources, Blue Economy in India encompasses sustainable development in a wide range of sectors *viz.* shipping, tourism, fishing *etc.*, along the coastline areas.

In the State of West Bengal, the coastal area is mainly spread over three districts *viz.* (1) East Midnapur, (2) South 24 Parganas and (3) North 24 Parganas (*Hingalganj* area only). The State has a coastline of 158 kms (measured as per baseline), and this figure goes up to 534 kms counting the numerous crisscrossing islets. The coastal map of the State is shown in **Figure 3.1**.

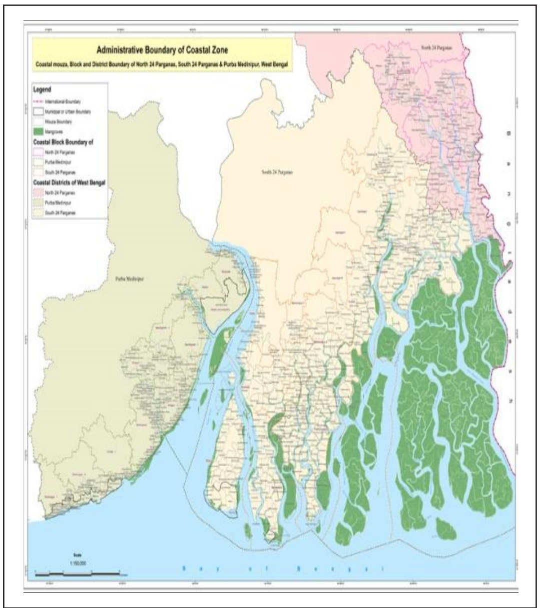



***Figure 3.1: Map of Coastal area, West Bengal***

*(Source: website of IESWM)*

The coastal area of the State has a diversified environment starting from the unique mangrove ecosystem of the Sundarbans and the beaches of *Bakkhali* and *Frazerganj* in South 24 Parganas as well as beaches of *Digha*, *Mandarmani*, *Tajpur* and *Sankarpur* in East Midnapur.

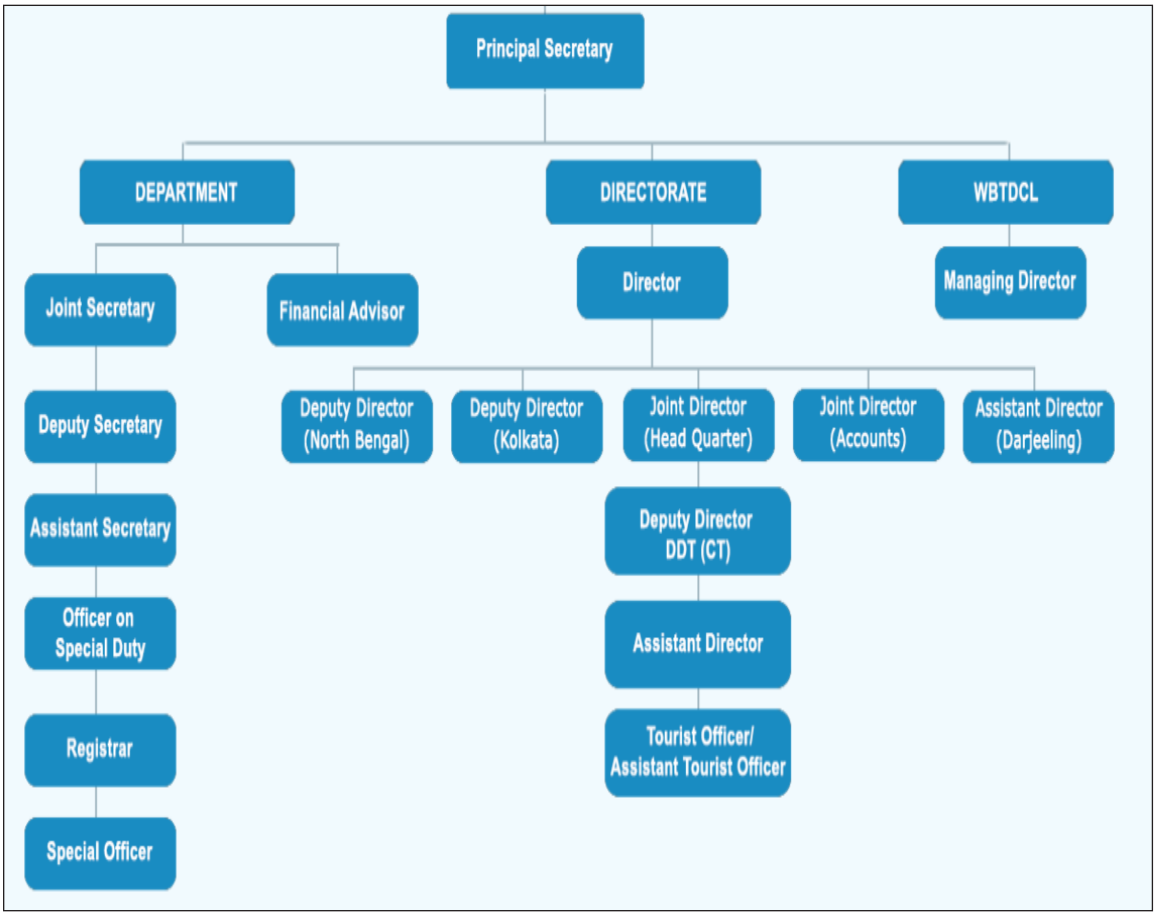
Given the significant stretch of its coastline, the State generates employment and earns revenue from coastal tourism. According to the West Bengal Tourism Policy, 2016, two tourism circuits *viz* Coastal Tourism Circuit and Sundarbans Tourism Circuit were framed for development and promotion of coastal tourism in the State. The Tourism Department of the Government of West Bengal (GoWB) implements a number of related schemes in the coastal districts of East Midnapur, South 24 Parganas and North 24 Parganas. In addition to this, the Digha Sankarpur Development Authority (DSDA) and the Gangasagar Bakkhali Development Authority (GBDA) under the Urban Development and Municipal Affairs Department (UD&MAD) as well as the Forest Department (FD) and its parastatals[99] implement developmental project in the coastal districts of the State.

## 3.2 Organisational Set up

### 3.2.1 Department of Tourism

The Tourism Department (Department), GoWB is the nodal department for promotion of coastal tourism in the State. The Principal Secretary is the administrative head of the Department and is assisted in policy formulation, planning and implementation, *etc.*, by the Joint Secretaries and the Financial Advisor. The Directorate of Tourism is headed by the Director and is assisted in development of infrastructure, *etc.*, by the Joint Directors and Deputy Directors. The management of hotels established by the Department and other commercial tourism activities are carried out by the West Bengal Tourism Development Corporation Limited (WBTDCL). The organisational chart of the Department is shown in ***Chart-3.1***.

**Chart 3.1: The organisational Chart of the Department**




Besides the above, at the district level, the District Tourism Development Committee (DTDC) was set up by GoWB in May 2017 to (i) examine proposals for development of tourism originating within the district, (ii) identify areas

[99] *Divisional Forest Offices (DFO), Sundarbans Biosphere Reserve (SBR) and Sundarbans Tiger Reserve (STR).*

having tourism potential and requirements for their development therein, (iii) monitor existing tourist sites with regard to hygiene and security, (iv) monitor and co-ordinate any on-going projects. The DTDC was formed under the chairmanship of District Magistrates of respective districts or their nominees; not below the rank of Additional District Magistrate (ADM). The ADM in-charge of development, the Divisional Forest Officer (DFO) and the senior-most engineer of the Public Works Department (PWD) in the district are members of the Committee. The Committee also includes officers who are relevant for resolving related issues *e.g.* power supply, transport, irrigation, water supply *etc.*, and included prominent residents with knowledge of history and culture of the district. The District Information and Cultural Officer (DICO) is the Member Secretary and convenor of the Committee.

Further, a Project Clearance Committee (PCC) was constituted (June 2021) and later re-constituted (August 2023) at the Department level under the chairmanship of Secretary, Tourism Department with other members including the Managing Director - WBTDCL; Financial Advisor - Tourism Department; Joint Director - Directorate of Tourism; ADM in charge of Tourism of the concerned District (for District Project), Superintendent Engineer (North) - WBTDCL; Executive Engineer - WBTDCL and invited members as deemed fit. The Deputy Secretary - (WBTDCL Project Cell) is the Member Convener of the Committee. The Committee was set up to scrutinise all projects and recommend the most suitable among them for consideration of the Tourism Department keeping in view available Budget.

## 3.3 Audit Objectives

SSCA was undertaken to examine whether

(a) *there was any Action Plan/Master Plan in place for development of coastal tourism including identification of new/prospective sites and development/ maintenance of existing ones.*

(b) *the implementation, execution and management of coastal tourism projects was effective, economical and efficient and in compliance with coastal regulations/guidelines.*

(c) *Effective measures are in place to encourage PPP investment in coastal tourism circuit.*

(d) *Local communities of the coastal tourism circuit were effectively engaged in tourism activities through proper training and self-employment.*

(e) *Monitoring and internal control mechanism was effective in achieving targets of sustainable development of the coastal zone in West Bengal.*

## 3.4 Scope and Methodology of Audit

The SSCA covered the period from 2019-20 to 2023-24 wherein efforts of the Tourism Department, UD&MAD, Forest Department and the Environment Department of the GoWB towards development of coastal tourism, as well as sustainable eco-tourism were examined.

Steps taken to promote coastal tourism specifically in the Coastal Tourism Circuit and the Sundarbans Tourism Circuit were examined in the SSCA. The coastal districts of East Midnapur, North 24 Parganas (Hingalganj area only) and South 24 Parganas were covered in the SSCA as the State-financed Projects related to coastal tourism were mainly concentrated in these three districts.

Audit methodology involved an Entry Conference (03 December 2024) with the Departments followed by analysis of records maintained in the Tourism Department, WBTDCL and other projects implementing units/ offices like the offices of the District Magistrates of East Midnapur, North and South 24 Parganas (Tourism Section), DSDA, GBDA, Sundarbans Biosphere Reserve (SBR) and Sundarbans Tiger Reserve (STR) by means of issue of audit requisitions/audit enquiries/audit observations, utilisation of photographic evidence and conduct of joint physical inspection. Replies to the audit observations and response of the Department to the Report were given due cognizance before finalisation of the report. An Exit Conference was held with the Department on 13 May 2025 before conclusion of the SSCA.

## 3.5 Audit Criteria

The Audit criteria for the SSCA was derived from the following:

a) West Bengal Tourism Policy 2016 and 2019;

b) Coastal Regulation Zone (CRZ) Notifications 2011 and 2019 and Integrated Coastal Zone Management (ICZM) norms along with Coastal Zone Management Plan (CZMP) of GoWB;

c) Environment Protection Rules, 1986;

d) Swadesh Darshan Guidelines 2.0;

e) Water (Prevention and Control of Pollution) Act, 1974;

f) Plastic Waste Management Rules, 2016 and its subsequent amendments in 2018, 2021 and 2022;

g) West Bengal Homestay Tourism Policy 2017 and 2022;

h) Government orders and Notifications issued from time to time; and

i) National Green Tribunal (NGT)/Court orders, if any

## Audit Findings

The findings of SSCA are discussed in the succeeding paragraphs:

## 3.6 Share of tourist traffic

During 2020-24, West Bengal's share of tourist traffic in the coastal area decreased from 22.82 *per cent* in 2020 to 14.31 *per cent* in 2024. Further, it was also observed that growth in foreign tourist traffic to the coastal areas of West Bengal has remained negligible since 2020, which limits the foreign exchange earning potential of the State from this sector. The detailed status of tourist inflow in the State during the period 2019-2024 is given in the following **Table 3.1**.

**Table 3.1: Share of tourist traffic in India and West Bengal**

| Year | Tourist traffic (in lakh) | | | | | | | Share of Coastal traffic *(per cent)* | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | West Bengal | | | Coastal area[100] of West Bengal | | | | | | | |
| | Dom. | Foreign | Total | Dom. | Foreign | Total | % of decrease (-) /increase (+) of tourist | Dom. | Foreign | Total | decrease (-) / increase (+) of tourist |
| 2019 | 923.7 | 16.6 | 940.2 | 270.4 | 1.2 | 271.6 | ---- | 29.28 | 7.10 | 28.89 | ---- |
| 2020 | 289.8 | 4.6 | 294.4 | 66.9 | 3.3 | 67.2 | (-) 75.26 | 23.09 | 6.13 | 22.82 | (-)21.01 |
| 2021 | 243.1 | 0.3 | 243.5 | 60.1 | 0.0 | 60.1 | (-) 10.56 | 24.72 | 1.68 | 24.69 | (+)8.19 |
| 2022 | 879.8 | 10.4 | 890.2 | 187.9 | 0.0 | 187.9 | (+) 212.64 | 21.35 | 0.10 | 21.11 | (-)14.50 |
| 2023 | 1,456.7 | 27.1 | 1,483.8 | 218.5 | 0.4 | 218.9 | (+) 16.50 | 15.00 | 1.54 | 14.76 | (-)30.08 |
| 2024 | 1,844.8 | 31.2 | 1,876.0 | 268.5 | 0.03 | 268.5 | (+) 22.66 | 14.55 | 0.10 | 14.31 | (-) 3.05 |

*(Source: Data furnished by Tourism Department, GoWB)*

## 3.7 Planning

The three coastal districts – East Midnapur, South 24 Parganas and North 24 Parganas (Hingalganj area) have varied coastal ecology, livelihoods and prospects of coastal development. Any development strategy in these areas needs to balance socio-economic aspirations of local communities with sustainability imperatives. Any threat to coastal stability and sustainability from unplanned/indiscrete economic development would adversely affect the coastal populations, especially their livelihoods. Thus, planning is an essential part of the process, and efficient planning is required to help identify risks in project implementation and ensure their completion within stipulated timelines. Audit observations related to planning of coastal tourism have been discussed in succeeding paragraphs.

### 3.7.1 Revision of Coastal Regulation Zone Plan

The Ministry of Environment, Forest and Climate Change, Government of India (MoEF&CC, GoI), issued notification in January 2011, u/s 3 of the Environment (Protection) Act, 1986, declaring certain coastal stretches as part of the Coastal Regulation Zone (CRZ). Further, this was followed by the Coastal Regulation Zone of January 2019 of MoEF&CC which also sought to conserve and protect the coastal environment/marine areas, as well as to promote scientific sustainable development. Accordingly, as per CRZ of 2019 the coastal zones were classified under the following four main categories and the economic activities permissible therein were specified:

- **CRZ-I** is environmentally the most critical area. This is further classified as CRZ-IA which constitutes mangroves, sand dunes *etc.* and CRZ-IB which constitutes inter-tidal areas between Low Tide Line (LTL) and High Tide Line (HTL).
- **CRZ-II** includes the developed land areas, which are close to the shoreline, within the existing municipal limits or in other existing legally designated urban areas.
- **CRZ-III**: which is the relatively undisturbed land area (*viz.* rural area) and those which are not under CRZ-II. This is further classified CRZ-IIIA

[100] *This includes tourist data of East Midnapur, North 24 Parganas and South 24 Parganas.*

and CRZ-IIIB depending on population density greater than or less than a population of 2,161 per sq km respectively as per 2011 census base.

- **CRZ-IV** was to constitute of the water area & seabed, which was further bifurcated into CRZ-IVA[101] and CRZ-IVB[102].

Before taking up economic activities in the CRZ areas, necessary studies to mitigate the adverse environmental impact of such activities had to be carried out and thereafter, prior approval of the MoEF&CC, GoI, as well the Environment Department of the State had to be obtained.

Based on CRZ 2011, a Coastal Zone Management Plan (CZMP) for West Bengal had been prepared by the State and approved by MoEF&CC, GoI in October 2018.

Further, as per the provisions contained in the revised CRZ of 2019, MoEF&CC in June 2019 directed all coastal States to revise/ update their CZMP and submit the same to the GoI for approval by December 2019. The notification aimed to encourage construction of buildings and launch tourism activities in areas that were closer to the HTL.

The Environment Department, GoWB updated the CZMP in March 2020, as per the provisions of the CRZ Notification, 2019 and submitted it to MoEF&CC for approval in October 2024. However, the updation has not been approved (May 2025) due to delay in responding to the technical queries raised by MoEF&CC in January 2025. Resultantly, GoWB was unable to utilise the relaxation of norms for development of tourism as well as other infrastructure in the coastal area beyond reduced 'No Development Zone'[103] earmarked under CRZ Notification 2019.

### 3.7.2 Preparation of Land Use & Development Control Plan

Land Use and Development Control Plan (LUDCP) was a planning document used by Development Authorities of West Bengal to guide land development and control construction in a systematic manner by identifying growth centres to manage future growth. LUDCP helps in formulating policy and general proposals including maps of the Planning Authority/Development Authority for development and general use of land in a prescribed manner[104].

As per section 31 of the West Bengal Town and Country (Planning and Development) Act, 1979 (WBTCP Act), every development authority shall, within two years of declaration of a planning area[105], prepare LUDCP and get approval of the same from the UD&MAD, GoWB under section 37 of the Act.

[101] *The water area and sea bed from the LTL upto 12 nautical miles seaward.*

[102] *The water area of the tidal-influenced water bodies upto the LTL on both banks.*

[103] *As per CRZ Notification 2011, no development zone was 200 mtr from HTL in all rural areas which was reduced to 50 mtr from HTL for densely populated rural areas under CRZ Notification 2019.*

[104] *Such as residential, industrial, commercial, agriculture, natural scenic beauty, forest, wild life, natural resources, fishery, landscaping for public and semi-public open space, parks, playgrounds, water bodies, etc.*

[105] *Under the West Bengal Town and Country (Planning and Development) Act, 1979, a "planning area" is any part of the state that the government officially designates for planned development. The Act was created to control unplanned growth in both rural and urban areas by implementing land-use zoning regulations within these declared planning areas.*

It was observed that out of total 51 *mouzas* of land under the planning area of DSDA, UD&MAD had approved (March 2015) LUDCPs of 42 *mouzas* (8,752.62 acre) for development and general use with considerable delay of 20 years from the designated month for preparation of LUDCP[106] (November 1993). Further, the LUDCPs for the remaining nine *mouzas*[107] (8,462.42 acre) were not prepared (May 2025). Non-preparation of LUDCPs led to unplanned and environmentally unsafe development, violating CRZ norms and exposing coastal areas to ecological and infrastructural risks.

According to the guidelines for preparation of the CZMP under CRZ Notification 2011, local level CZM maps shall be prepared in accordance with the CZM maps approved by the MoEF&CC, GoI containing demarcation of HTL and LTL which are required to be used by the local bodies for determination of CRZ area. Annexures I and IV to the CRZ Notification 2011 clearly stated that CZM maps shall be prepared in accordance with the demarcation of CRZ I, II, III and IV areas. The Hazard Line (HL)[108] shall also be mapped and considered while preparing the land use plan of a coastal area. Thus, land use plans or LUDCPs for coastal planning areas are required to be prepared in conformity with the CRZ Notification 2011 as they must include the demarcation of HTL, LTL, HL and CRZ categories (CRZ-I, II, III and IV) to ensure that land use and development proposals comply with coastal zone regulations.

Scrutiny of approved LUDCPs (approved in March 2015) of 42 *mouzas* revealed that the maps prepared (October 2013) by DSDA were not in accordance with CRZ Notification 2011 as demarcation of HTL was considered but demarcation for LTL, HL and different CRZ areas (CRZ-1, CRZ-II, CRZ-III and CRZ-IV) were absent as shown in **Figure 3.2**.

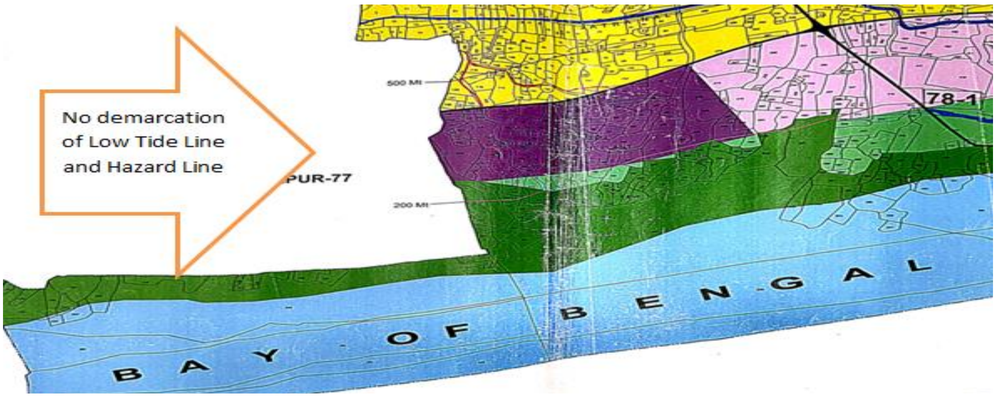



***Figure 3.2: Map of Planning area of DSDA***

*(Source: LUDCP Map of DSDA)*

Thus, due to preparation of LUDCPs not in accordance with CRZ Regulations, assessment and identification of areas available for various development works could not be done correctly leading to risk of unplanned growth violating CRZ norms and exposing coastal areas to ecological and infrastructural risks.

[106] *Planning area of 42 mouzas were notified by DSDA in 1991.*

[107] *Mandarmani, Silampur, Patharmui, Baichbania, Dadanpatra, Mania, Dakshin Purushottampur, Tajpur and Berakhana.*

[108] *It shows extent of the flooding on the land area due to water level fluctuations, sea level rise and shoreline changes.*

### 3.7.3 Preparation of Land Use Map Register

A Land Use Map Register (LUMR) is a legally mandated document in the context of urban and regional planning, particularly in West Bengal, that combines a detailed land use map with a corresponding register. It categorizes and documents the existing land use and development control parameters within a specific planning area, for monitoring land use changes and guiding future development in accordance with the West Bengal Town & Country (Planning & Development) Act, 1979.

Under section 28 of the WBT&CP Act, 1979, a development authority shall, within one year of its constitution, prepare a LUMR indicating the present use of land under its planning area.

GBDA had 23 *mouzas* under its planning area[109]. Out of these, LUMRs of 10 *mouzas* were prepared in 2018 by the State. Further, the Indian Institute of Engineering Science and Technology, Shibpur (IIEST) was selected (June 2020) by the UD&MAD, GoWB for preparation of LUMRs of the remaining 13 *mouzas* (8,349.66 hectares) within a stipulated timeline of seven months (by January 2021). As per approved payment terms, IIEST was to receive 25% of the consultancy fees in advance. However, subsequently IIEST demanded (October 2022) 60% of the consultancy fees in advance, which was not accepted by GBDA. As a result, GBDA sent a cancellation letter to IIEST (August 2023) and floated another fresh EOI for the work after a delay of 17 months (February 2025). However, the same has not been finalised, as of April 2025.

Thus, delay in finalisation of tender by GBDA hindered the assessment, identification and monitoring of the existing land use under the planning area of GBDA which adversely affected the coastal ecosystem with a risk of unplanned development.

> ***Recommendation 1: The State Government should expedite the finalisation of the Coastal Regulation Zone Management Plan-2019 and LUDCP/ LUMR maps in conformity with CRZ notifications to ensure sustainable development and promotion of coastal tourism in the State.***

## 3.8 Implementation

Tourism Department released funds under the State Development Scheme (SDS) for creation of new tourism attractions, development of projects and expansion/ improvement of tourist infrastructure. Development Authorities under the administrative control of UD&MA Department along with district authorities, Forest Department and Tourist Department undertake various projects as the implementing agency, including for promotion of tourism in the State.

In this context, Audit examined the following project works and the findings therein are as follows:

### 3.8.1 Non-operationalisation of the eco-tourism project at Jambudwip/Jambu Island

The GBDA had taken up an eco-tourism project at Jambudwip island in July 2016 at a total cost of ₹ 1.42 crore. The scope of work included construction of

[109] *Date of notification was 12 December 2018.*

a Nature Trail and other ancillary infrastructure like wooden bridges, earthen road, sitting arrangement, solid waste management *etc.*

In March 2017, a revised administrative approval for 'Construction of R.C.C. piled jetty including wooden ramp as approach at Jambu island' at an estimated cost of ₹ 2.74 crore was accorded by UD&MAD to GBDA. Out of ₹ 2.74 crore, an amount of ₹ 1.36 crore was released to GBDA by UD&MAD in two instalments (August 2016: ₹ 68.00 lakh and March 2017: ₹ 68.19 lakh). It was noted that the RCC piled jetty was an integral part of the eco-tourism project that would enable easy facilitation or access for tourists to the Jambu Island.

The project was allotted to the West Bengal Wasteland Development Corporation Limited (WBWDCL) an undertaking under Forests Department, GoWB which was to be the executing authority as per the administrative approval given by GBDA in July 2016.

Audit noticed that the construction of R.C.C piled jetty required clearance from both the Environment Department, GoWB as well as the Forest Department, before the project could be taken up. The Application for the NOC for the project was accordingly submitted in September 2016. However, before the required approval could be obtained, GBDA released (December 2016) ₹ 73.17 lakh to WBWDCL for development work under the project for the construction of the R.C.C piled jetty. It was observed that the said clearance from the Environment Department could not be obtained, due to which GBDA surrendered the amount of ₹ 1.36 crore to UD&MAD in January 2017 and decided to abandon the jetty project (June 2018).

Due to abandonment of the R.C.C piled jetty construction, which was the main component of the project, other components like the Nature trail & ancillary infrastructure also could not be completed, leading to wasteful expenditure of ₹ 73.17 lakh.

Thus, there was lack of proper planning on the part of GBDA as it could not ensure that all required clearances were in place before allocating the work to WBWDCL, due to which, the eco-tourism project of Jambu island could not become operational, and the aim of developing tourist footfall in the area remained unachieved.

While accepting the Audit observation, UD&MA Department stated (April 2025) that the project was abandoned due to CRZ issue.

### 3.8.2 Taking up project without ensuring encumbrance free land - *Marine Drive Project*

In order to avoid time and cost over-run, delay in completion of work, litigations *etc.*, the Public Works (Roads) Department, GoWB decided (August 2011) that no tender shall be invited for any proposed construction or improvement before substantial completion of pre-construction works including land acquisition and physical possession thereof.

With the objective of establishing smooth transportation linkage between Digha and its surroundings, DSDA invited a tender (January 2019) for a project of Bituminous Road (Marine Drive) from *Dadanpatrabar* to *Soula* Canal (chainage 0.0 Km to 5.0 Km) at Mandarmani so that every type of tourist vehicle and other heavy vehicles could easily access the road. Phase A of the Project[110] was awarded (February 2019) to a private agency at a cost of ₹ 16.05 crore with February 2021 as the scheduled date of completion.

Audit noticed that after incurring expenditure of ₹ 4.54 crore, the work was still (January 2025) not completed (only 1,900 m of the road was constructed against the proposed length of 2,500 m) as DSDA did not provide encumbrance free worksite for the construction. The Agency had informed DSDA regarding unauthorized occupants in the construction area (600 m stretch), but despite repeated requests (November 2021, January 2022 and November 2022) no action was taken by DSDA.

It was noted that after payment of ₹ 4.53 crore, DSDA cancelled the contract stating that the agency showed no positive intent to complete the work. However, during Joint Physical Verification (January 2025), Audit observed that the stretch of incomplete road was still under encroachment (Refer **Figure 3.3**) and no action had been taken to remove the same, as had also been requested for by the agency. Thus, there was significance lacunae on the part of DSDA to provide encumbrance free land for the road link project.

Since this project was directly related to the development of transport links to popular coastal tourist sites in Digha, Tajpur, Sankarpur and Mandarmani, it had a direct impact on tourist footfall to these areas. Non-completion of the Project in time clearly affected the objective of ensuring smooth connectivity for tourism promotion in the coastal tourism circuit around Digha.

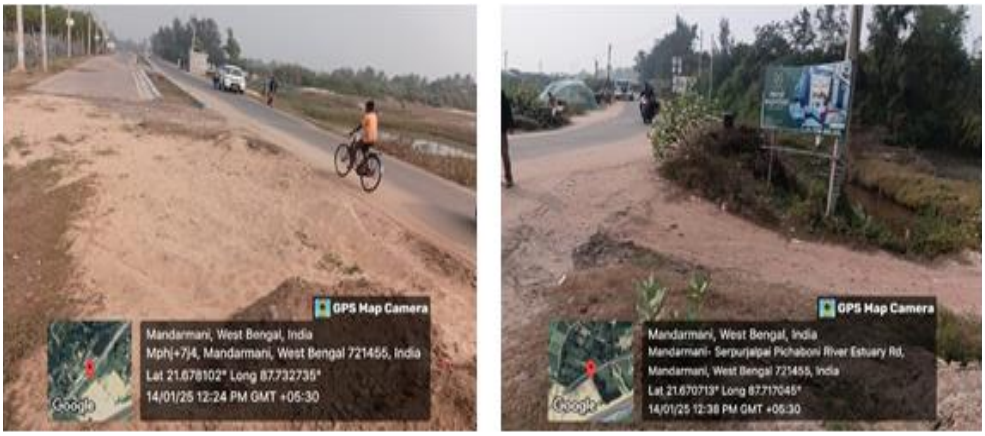



***Figure 3.3: Under construction bituminous road from Dadanpatrabar to Soula Canal***

*(Source: Picture was taken during joint physical verification in January 2025)*

UD&MA Department stated (April 2025) that a fresh tender would be awarded shortly for balance works. However, the fact remains that the work was still not completed even after four years of scheduled completion and payment of ₹ 4.53 crore to the contractor.

### 3.8.3 Blockage of investment in an incomplete project

In order to help tourists and passengers easily access Mandarmani beach and to allow for smooth traffic movement towards the beach, DSDA undertook (March 2017) the work of strengthening of Bituminous Road from *Sapua* to

[110] *Project divided into Phase A (0.000 Km to 2.500 Km) and Phase B (2.500 Km to 5.000 Km).*

*Mandarmani* by-pass way at a cost of ₹ 18.57 crore. DSDA awarded (May 2017) the work to a contractor at a tendered cost of ₹ 18.56 crore, with May 2019 as the scheduled date of completion. It was noted that the contract was foreclosed (November 2020) by DSDA after incurring an expenditure of ₹ 17.53 crore[111].

Audit further noted that the road remained untiled due to the non-commencement of work related to intermediate bridge over the river Tarasia, which was to connect both ends of the by-pass road. This bridge was also being implemented by DSDA but as a separate project, with PWD as the executing agency. DSDA paid ₹ 20 lakh (June 2019) to PWD for the preparation of the DPR of the bridge but the same was not submitted (as of April 2025). Due to this, the work of the bridge could not be started (April 2025). The map is shown in **Figure 3.4**.

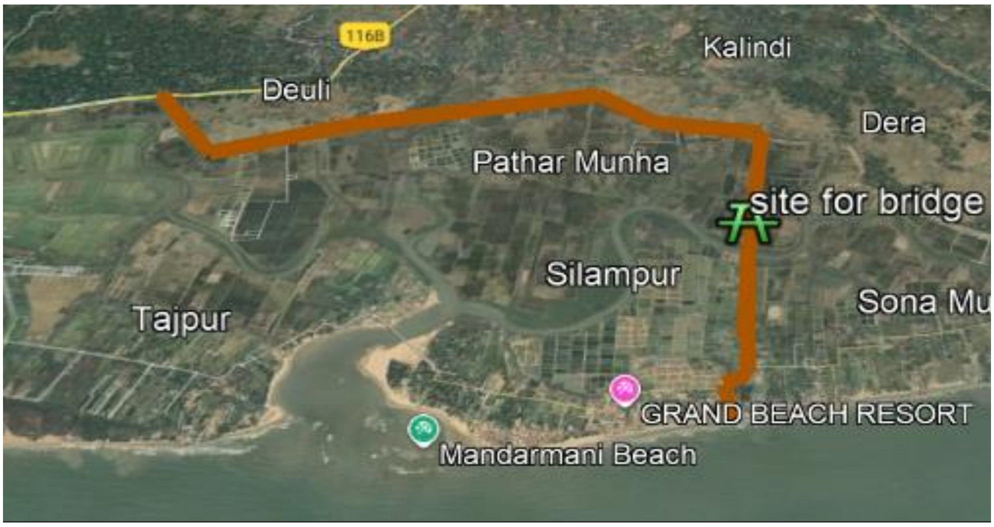



***Figure 3.4: Bituminous Road from Sapua to Mandarmani Bye-Pass way***

*(Source: Picture from Google Earth)*

Due to non-completion of the Tarasia bridge, the bituminous road works from *Sapua to Mandarmani* could not be used. This also resulted in blockage of fund of ₹ 17.53 crore that had already been incurred on the road, besides non-achievement of the objective of easing tourist access to Mandamani.

UD&MA Department stated (April 2025) that the responsibility of DPR preparation for construction of the said bridge was given to PWD which was not received. However, the fact remains that non completion of the DPR had a cascading effect not just on the Tarasia bridge project but also on the *Sapua* to *Mandarmani* road works, affecting future tourist inflow to the areas.

### 3.8.4 Installation of LED Street Light under the Green City Mission

The Standing Committee of the Cabinet on Industry, Infrastructure and Employment, in its meeting held on 04 July 2016, approved the concept of Green City Mission proposed by the Urban Development and Municipal Affairs Department (UD&MAD), GoWB which encouraged city administrations to come up with schemes to increase green areas, conserve water bodies and beautify public spaces.

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[111] *Upto 10th RA Bill.*

Accordingly, UD&MAD, GoWB accorded (December 2021) administrative approval of ₹ 56.65 lakh for the installation of LED Street lights from Dadanpatrabar to Mandarmani under the Green City Mission during 2021-22. DSDA issued work order to the agency[112] in March 2022 and the work was scheduled to be completed by May 2022.

Audit noted that the work however, could not be taken up as the West Bengal State Electricity Development Company Limited (WBSEDCL) installed overhead High-Tension Line on both sides of the aforesaid road and no alternative route was available for carrying out the work of installation of LED lights. As a result, beautification of public places in the coastal tourism circuit of Dadanpatrabar to Mandarmani in alignment of Green City Mission objectives, as well as energy efficiency goals could not be met.

Thus, the Project could not be completed due to lack of co-ordination between WBSEDCL and DSDA which frustrated the objective of Green City Mission to make development sustainable, resilient, and environment friendly.

Accepting the Audit observation UD&MA Department stated (April 2025) that the project was abandoned due to presence of overhead high tension line of WBSEDCL on both sides of the road.

### 3.8.5 Taking up projects in CRZ area led to wasteful expenditure

CRZ notification, 2011 declared sand dunes as CRZ IA areas and dressing or altering these sand dunes for beautification, recreation was declared as prohibited activities. However, DSDA decided to execute the work of beach beautifications in the sand dune areas of Old Digha and invited tender (August 2020) for the related construction work. The scope of work included construction of proposed tourist amenities centre, restaurant, parking facility, toilet block, paved pathway, seating arrangement, landscaped garden, wooden gazebo, illumination with high mast lightening[113] *etc.*, at an estimated cost of ₹ 11.35 crore. Accordingly, DSDA issued (September 2020) a work order at a cost of ₹ 11.34 crore with March 2022 as the scheduled date of completion.

Scrutiny of records revealed that DSDA incurred ₹ 3.33 crore towards construction of three storied amenity hall-cum-restaurant, parking lot, landscaping and beautification work *etc.* However, DSDA could not complete the project as the area was located under CRZ-I A, and therefore such activities were prohibited. As a result, the contractor could complete only 44 *per cent* of the work and was paid ₹ 3.33 crore by March 2025. Subsequently, the contract was terminated (September 2024) by DSDA. Audit noted that the work was lying incomplete since then (as of January 2025). The under construction amenities centre and food court is shown in **Figure 3.5**.

[112] *M/S Jupiter Engineering Construction.*

[113] *High mast lighting refers to a lighting system that utilizes a tall pole to mount powerful luminaires high above ground level.*


***Figure 3.5: Under construction of amenities centre and food court under CRZ area***

*(Source: Picture was taken during joint physical verification in December 2024)*

Thus, violation of stipulations prescribed under the CRZ regulations that prohibited such activities in the sand dunes areas, led to wasteful expenditure of ₹ 3.33 crore.

UD & MA Department stated (April 2025) that the work was stopped due to pending court case regarding constructions in CRZ-IA area. However, the fact remains that DSDA initiated the project on the sand dune area which is under CRZ-IA where such activity was prohibited.

***Recommendation 2: The State Government should ensure availability of encumbrance free land and obtain necessary environment clearances before taking up projects, in order to ensure their timely completion and operationalisation.***

## 3.9 Monitoring and Control

To execute the projects economically and efficiently as well as to ensure timely completion of projects and schemes, an effective monitoring system is a pre-requisite. During Joint inspection, instances of poor monitoring, wasteful/ unfruitful expenditure, absence of sustainable model for operation and maintenance of created properties *etc.,* were noticed as discussed in the succeeding paragraphs:

### 3.9.1 Commencement of Cruise Services under PPP Model

West Bengal Tourism Policy 2016 encourages Public Private Partnership (PPP) mode that involves collaboration between Government and private sector to build up a project that would ultimately lead to the development of an area. The Tourism Department was to identify new locations and different segment of tourism in the State where this model could be replicated.

Under the PPP mode, DSDA invited (September 2023) an Expression of Interest (EoI) for the selection of an operator for operation and maintenance of a cruise service in the *Champa* River adjacent to the Nayakali Temple. Cost of other facilities like Cruise vessel and Jetty for operation of the cruise service was to be borne by the DSDA.

DSDA entered into an agreement (October 2023) with a private agency for the operation and maintenance of the cruise service. Agreement, *inter alia*, included that (i) the agency would deposit ₹ 50.36 lakh in advance as one-year license fee (in two instalments), (ii) DSDA would provide the cruise vessel to the agency and (iii) agency shall operate the cruise as per regulations of the Transport Department, GoWB.

Accordingly, DSDA arranged (April 2023) a cruise vessel[114] from the West Bengal Surface Transport Corporation Limited (WBSTCL) for a two-year period at a license fee of ₹ 7,500/- per month for operating the cruise line. A license fee of ₹ 1.15 lakh including GST was paid by DSDA to WBSTCL for the period from April 2023 to May 2024 (13 months). The private agency paid ₹ 36.77 lakh[115] for operating the cruise service to DSDA (October 2023).

Audit observed that as per the Joint Physical Verification Report (December 2023) of the officials of DSDA and Irrigation Department, GoWB, the site selected in the *Champa* river for the purpose of the cruise was not suitable for rendering the service as the condition of the jetty structure was not up to the mark and required thorough maintenance. Audit also observed that:

- the jetty and its approach road were in a damaged condition; and
- fitness certificate of the vessel that had been hired from WBSTCL for operating the cruise, had not yet been provided by the Transport Department (as of January 2025).
- Although the private agency requested DSDA (January 2024) to construct the jetty and other infrastructure, DSDA did not undertake this construction to start the Cruise Services. As such, the cruise services could not be operationalised (as of May 2025).

Thus, despite the funds being expended to obtain the cruise boat from WBSTCL and even after an agreement being finalised, the cruise service at *Champa* river could not be made operational due to non-availability of basic infrastructure such as jetty, dockyard and approach facilities. This not only resulted in idling of assets and blocking of funds but also deprived the region of potential tourism growth, employment generation, and associated economic benefits envisaged under the PPP initiative.

Accepting the audit observation, the Department stated (April 2025) that the cruise service would be operational after receiving the Dry Dock Certificate[116] from the Inland Waterways Transport Department. The Department's reply is not acceptable as it does not address the core issue of non-provision of essential infrastructure, which remains a critical impediment to operationalising the cruise service.

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[114] *MV NIVEDITA.*

[115] *₹ 25.18 lakh being first instalment and ₹ 11.59 lakh as Security Deposit.*

[116] *A dry dock certificate is proof a vessel has successfully passed its mandatory dry dock safety survey, confirming its hull, underwater components, and machinery are in a safe and operational condition.*

### 3.9.2 Operationalisation of newly constructed Memorial and Museum at Pichaboni

A proposal for setting up a Memorial and Museum at *Pichaboni* under Contai-1 Block, East Midnapur, in memory of freedom-fighters was initiated (October 2019) by the District Magistrate, East Midnapur. Accordingly, the District Magistrate, East Midnapur sent a proposal (December 2019) to the Tourism Department to construct the Memorial and Museum, along with justification indicating potential tourist footfall of 12,000 per month and net monthly income of ₹ 30,000[117] , along with employment generation. The Project was given (November 2020) administrative approval of ₹ 2.54 crore from the Tourism Department with a scheduled date of completion of September 2022. The work was completed (July 2023) by the Executive Engineer, PWD, East Midnapur at a cost of ₹ 2.18 crore after a delay of 10 months.

Audit observed (December 2024) that the Memorial and Museum were constructed without any provision for display items, statue and beautification materials *etc.,* to attract tourists. It was only after completion of the museum in July 2023, that the District Magistrate sought guidance from the Tourism Department for operationalizing the Museum (July 2024).

Thus, the Museum could not be made operational even after an expenditure of ₹ 2.18 crore and remained idle for nearly two years (up to May 2025) since completion (July 2023). As a result of this, neither probable revenue earnings as projected in the project proposal could be achieved, nor could employment be generated. Non-operational newly constructed Memorial and Museum at Pichaboni is shown in **Figure 3.6**.


***Figure 3.6: Non operation of newly constructed Memorial and Museum at Pichaboni***

*(Source: Picture was taken during joint physical verification in December 2024)*

Accepting the Audit observation, the Tourism Department stated (April 2025) that the district administration has been requested (April 2025) to resolve the issue and make the museum operational at the earliest.

[117] *Total monthly earning, expenditure and income were estimated ₹ 1,30,000/-, ₹ 1,00,000/-and ₹ 30,000/- respectively.*

## 3.10 Waste Management and disturbance of coastal eco system

### 3.10.1 Pollution caused by discharging of untreated effluents

A clean environment promotes tourism by enhancing tourist experience, protecting natural and cultural sites, and boosting a destination's reputation. Tourists are more likely to visit clean and well-maintained areas, which encourage repeat visits and positive word-of-mouth recommendations.

As per para 3(vi) of CRZ Notification, 2011, discharge of untreated waste and effluents from industries, cities or towns is harmful for the ecosystem and is therefore prohibited. Accordingly, the Public Health Engineering Directorate (PHED) constructed (September 2016) a Sewerage Treatment Plant (STP) at a cost of ₹ 28.87 crore under the project, "Renovation of Sanitary Sewerage Scheme at Digha" as a sub-component of the Integrated Coastal Zone Management Plan (ICZMP). The STP had a capacity of 6.7 Million Liter per Day (MLD), designed to cater to the projected sewage load from 678 hotels up to the year 2025.

During joint physical verification (January 2025) by Audit with officials of DSDA, Audit observed that the actual utilisation of the functional STP was only 3.00 MLD *i.e.*, 44.78 *per cent* of the total capacity. Thus, there was an unutilised capacity of 3.7 MLD (Capacity: 6.7 MLD – Utilisation: 3.0 MLD) in the sewage treatment system in Digha.

Audit noted that this low utilisation was due to non-inclusion of Old Digha under the operational zones of the existing sewerage system of Digha. PHED was unable to connect the sewer lines of Old Digha to the STP, due to which untreated sewage continued to discharge into the sea near Jatranala (New Digha) and Mohana (Old Digha). This had an adverse impact on the aquatic life and ecosystem of the Digha area as could be seen from the water quality test reports of the West Bengal Pollution Control Board (WBPCB). It was observed that the Total Suspended Solids (TSS) and Fecal Coliform levels in sample water collection as per the WBPCB Reports dated September 2024 were 72 mg/l and 3,300 MPN/100 ml respectively, exceeding the permissible limits[118]. **Figure 3.7** shows the discharge of polluted water into the sea.


***Figure 3.7: Discharging of polluted water into sea without treatment at Jatranala, New Digha and Mohana, Old Digha***

*(Source: Picture was taken during joint physical verification in January 2025)*

[118] *TSS include particles suspended in water, which will pass through the filter. For clear water TSS< 20 mg./ lt., For cloudy water, TSS between 40 and 80 mg./ lt. For dirty water, TSS >150 mg/lt and for Fecal Coliform, the average value not exceeding 200/100 ml. in 20 per cent of samples in the year and in three consecutive samples in monsoon months.*

Further, in Mandarmani and adjoining areas, it was noted that polluted water was discharging into the sea without treatment as no sewerage scheme had been prepared and implemented for these areas till date (January 2025).

Audit noted that a total of 98 hotels were operational in the Mandarmani sea beach area and were discharging sewerage directly into the sea, without any treatment as shown in **Figure 3.8**. The National Green Tribunal (NGT) vide its order dated 02 May 2022, had directed that hotels, restaurants and resorts violating CRZ notification and Water Act 1974 may be closed by the State Pollution Control Board in accordance with law.

Further, in compliance with the NGT's directions, DSDA was required to ensure that all hotels and commercial establishments were connected to functional sewerage network leading to a STP, to prevent discharge of untreated effluents. However, DSDA did not to undertake these measures, resulting in continued discharge of untreated sewage into the sea in Mandarmani area. This not only violated CRZ norms and NGT directives but also adversely impacted the coastal environment and posed a serious risk to sustainable tourism initiatives, as the same is largely dependent on the existence of clean beaches and marine water quality.


***Figure 3.8: Discharging of polluted water into sea without treatment at Mandarmani***

*(Source: Picture was taken during joint physical verification in January 2025)*

### 3.10.2 Flattening/destruction of Sand Dunes at Digha

A coastal sand dune is a mount, hill or ridge of sand formed mainly by Aeolian action that lies behind the beach affected by tides. They provide natural coastal protection against storm surge and high waves, prevent coastal flooding and structural damage, as well as provide an important ecological habitat. The Coastal Regulation Zone, 2019 declared sand dunes as CRZ- IA areas and dressing or, altering of sand dunes for beautification, recreation was declared as prohibited activities within the CRZ.

Audit observed during joint physical verification (January 2025) that sand dunes along the coastal stretches from Jagannath Dham Ghat to Aprajita Ghat were being used as horse stables by the local people without any permission from DSDA. Construction and operation of horse stables on sand dunes led to physical disturbance and loss of dune vegetation due to trampling, compaction of sand, and nutrient pollution from manure. These activities destabilized the sand dunes, causing erosion and degradation of the natural barrier that protects the coastline and supports coastal tourism.

As per CRZ Notification 2011, the area was demarcated as CRZ-IA but despite this, DSDA did not take any action for the protection of sand dunes.

No reply on this issue has been furnished by DSDA or UD&MAD (January 2025).

***Recommendation 3: The Department should ensure full utilisation of existing STP capacity by connecting all sewer lines and take immediate measures to prevent discharge of untreated effluents into the sea and protect coastal sand dunes in compliance with CRZ and NGT directives.***

## 3.11 Homestay scheme

To up-grade the livelihood of local people and enhance employment generation, economic growth as well as increase tourist footfall, the Tourism Department formulated (May 2017) a comprehensive Home Stay Policy-2017 which encompassed all the aspects of ownership, scale, size, registration, promotion and booking facility *etc.*, of these homestays.

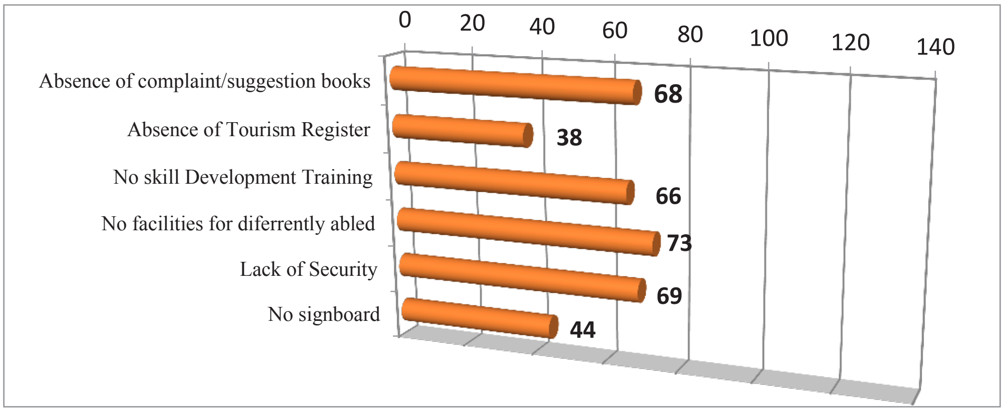
According to the Policy, the Homestay owners were required to register with the respective District Magistrates and the registration would be valid for a period of three years. GoWB would provide financial assistance of ₹ 1.50 lakh payable in three equal instalments, to the eligible Homestay owners for promotion of Homestay tourism encompassing extension, expansion, modernization and/or diversification of Homestays[119]. Tourism Department also prescribed different guidelines[120] to be followed by the Homestay owners for running the Homestay Units (HSUs) in an effective and professional manner. The operation of these HSUs were to be monitored and certified by the concerned district administration before release of financial assistance.

The Tourism Department registered 282 HSUs (between July 2020 and September 2024) in three coastal districts (East Midnapur, North 24 Parganas and South 24 Parganas). Out of 282 HSUs, audit conducted joint physical verification (January 2025) of 74 HSUs with the officials of Tourism Department. Non-fulfilment of prescribed guidelines of the Tourism Department, as noticed during joint physical verification of these 74 test checked HSUs, are shown in the following ***Chart-3.2***.

[119] *Memo No. 1179-TW/TM/14011(11)/216/2018 dt. 14.06.2019.*

[120] *Maintenance of Tourist Register, Suggestion/Complaint Book, Display of signboard, Proper security arrangements, Eco-friendly measures like waste management and water conservation etc.*

**Chart 3.2: Non-fulfilment of prescribed guidelines (in Nos.)**




Audit noticed that 38 out of 74 HSUs did not maintain any Tourist Registers during 2019-20 to 2023-24 and in 15 out of remaining 36 HSUs[121] who maintained Tourist Registers. It was also noted that no tourists arrived during the period. Tourist footfall was noticed in 21 HSUs[122] out of 36 HSUs only, which increased from 599 tourists (in 2021-22) to 3,011 tourists (in 2023-24).

## 3.11.1 Absence of skill development training

As per WB Homestay policy 2022, the Tourism Department would assist the owners (individual or groups) in skill and capacity building, in collaboration with the Department of Technical Education and Training, in relevant areas like hospitality, food and beverages, housekeeping and hygiene, general etiquettes and language, solid waste management *etc.*, in order to run and operate the Homestays professionally.

During joint physical verification (January 2025) by Audit along with officials from Tourism Department, Audit observed that 66 out of 74 HSUs were not imparted any training since their Registration.

The Tourism Department accepted the audit observation and stated (April 2025) that it was committed to finalising and implementing a comprehensive training plan for all owners in line with the Homestay Policy 2022.

## 3.11.2 Non-monitoring of Homestay scheme

As per Homestay Policy 2022, HSUs should maintain Tourist Registers, Suggestion/Complaint Book, display signboards, have proper security arrangement, waste management facilities *etc.* The Tourism Department or concerned District Magistrate may cause inspection of the registered tourism units by their authorised representatives any time without prior intimation. In case of any violation of any regulation stipulated, the Department was free to take any action against the concerned HSU including cancellation of the registration.

During joint physical verification (January 2025) by Audit along with officials of the Tourism Department, it was observed that 30 out of 74 HSUs did not have access to proper approach roads and street lights. Audit further noticed that 10 out of these 30 HSUs did not have any signboards, Tourist Registers,

[121] *36 = 74 minus 38.*

[122] *21 = 36 minus 15.*

Complaint/Suggestion Registers, CCTV and security arrangement, waste management system, facilities for senior citizens and differently abled persons. Further, two of these 10 HSUs were found in very poor physical condition and thus unsuitable for being used as an HSU for tourist accommodation as depicted in **Figure 3.9**.


***Figure 3.9: Homestay Units in worse physical condition***

*(Source: Picture was taken during joint physical verification in January 2025)*

Thus, physical monitoring of the HSUs at regular interval by the Tourism Department was required to improve the situation. The objective of up-liftment of livelihood of the people associated with HSUs could not be fulfilled due to non-monitoring of the Scheme.

Accepting the Audit observations, Tourism Department stated (April 2025) that initiatives are being taken to address the issues raised in Audit.

***Recommendation 4: The Tourism Department should strengthen monitoring of registered Homestay Units through periodic inspections, ensure compliance with policy guidelines and implement structured skill development and capacity-building programmes for all Homestay owners to enhance service quality and achieve the intended objective of livelihood improvement and sustainable rural tourism.***