Chapter 2: Audit Approach

In order to verify the actions following the concern areas reported earlier by Audit and to examine the assurance given by the Ministry/ASI to the Parliamentary Committee, a follow-up audit[4] of the previous Report was undertaken during 2020-21 with audit approach as discussed below:

2.1   Audit Objectives

During the follow-up audit, action taken by the Ministry/ASI on the recommendations made by the PAC were examined to assess whether:

➢   Process followed for identification, documentation, protection, preservation of monuments and antiquities was adequate;

➢   Institutional and implementation mechanism was available for ensuring effective heritage conservation;

➢   Functioning of Museums under the Ministry and site-museums under ASI was efficient; and

➢   Efficient system for financial and human resources, including internal control, mechanisms were available.

2.2   Audit Criteria

The audit criteria for the follow-up audit was derived from:

➢   PAC recommendations and Action Taken Notes (ATN) on observations raised in previous Report;

➢   Acts, Rules, Regulations, Policies and other guidelines issued for the preservation and conservation of monuments, museums, antiquities, exploration activities; and

➢   Government Orders, Rules/Regulations and other Manuals.

2.3   Audit Scope and Selection

Stakeholders covered during the previous audit *viz.* Ministry of Culture, ASI (including its circles and branch offices, site-museums and excavation sites), National Culture Fund, National Monument Authority, National Mission on Monuments and Antiquities were included in the audit scope of follow-up audit. The

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[4] CAG's Performance Auditing Guidelines, 2014, describes follow-up audit as an independent activity where the auditor examines the corrective actions, the audited entity, or another responsible party, had taken on the basis of results of previous performance audits. It is an independent activity that increases the value added by the audit process and is not restricted to the implementation of recommendations but focuses on whether the audited entity has adequately addressed the problem and remedied the underlying conditions after sufficient time was allowed for this process.

period covered was from 2013-14 to 2020-21; however, wherever required, records of earlier period were examined to draw conclusion and information updated.

Based on the observations made in previous Report, seven States *viz.* **Delhi**, **Haryana**, **Karnataka**, **Madhya Pradesh**, **Maharashtra**, **Odisha** and **West Bengal** were selected for examining the monuments and ASI offices at lower levels. Following stakeholders were covered at different levels:

Central Level:	Ministry of Culture, Archaeological Survey of India, National Monument Authority, National Culture Fund, National Mission on Monuments and Antiquities, Central Antiquity Collection, National Museum Institute and Institute of Archaeology.
National Level Museums:	National Museum (Delhi), Victoria Memorial Hall Museum, Asiatic Society, Indian Museum (all in Kolkata), Asiatic Society(Mumbai) and Salarjung Museum (Andhra Pradesh).
States Level:	Circle offices (12), Science Branch, Horticulture Branch, Excavation Branch and Custom Branch, Site-museums (23).

At the time of previous Performance Audit, out of then 3678 CPM, 1655 were selected for joint physical inspection. During the follow-up audit, to assess the preservation and conservation status, 184 CPM were selected for joint physical inspection out of the 1655 CPM selected earlier[5]. The selection, spread over seven States under different categories of monuments, is depicted in **Annexe 2.1**.

2.4 Audit Methodology

The entry conference was held with the representatives of the Ministry and ASI in December 2020 wherein the audit approach was discussed. Draft report containing audit findings, results of joint physical inspection and replies to audit questionnaires was submitted to the Ministry in September 2021. Response furnished by all the stakeholders have been considered and appropriately included in this Report.

2.5 Structure of the Report

The previous Report, divided into 12 chapters, was discussed by the PAC after reorganising observations in four groups' *viz.* Policy, Human Resources, Financial Management and Functional Issues. Accordingly, in the present audit report, Chapters containing issues reported previously and relevant findings from the current audit have been arranged in the same four groups as below:

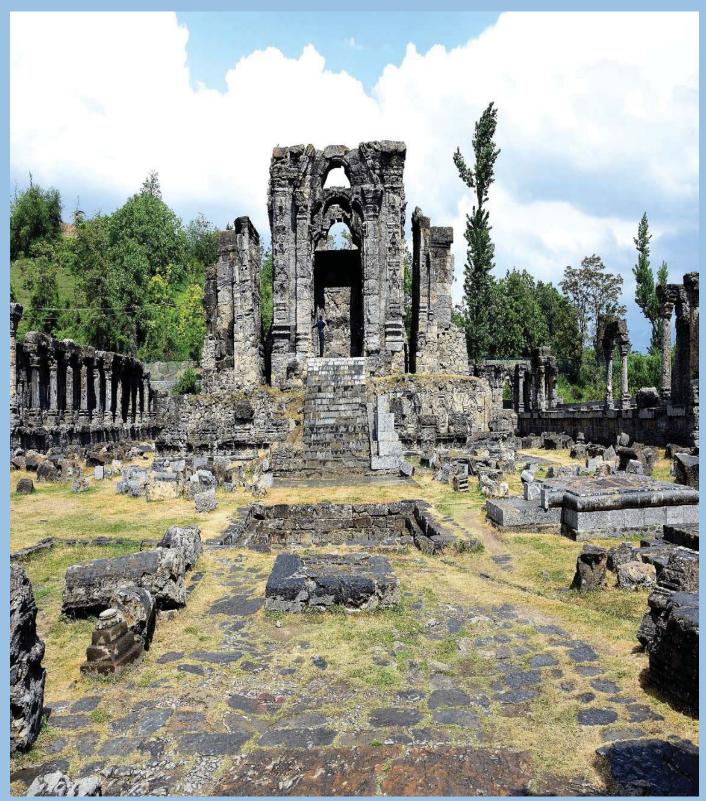[5] As of December 2021, 3693 monuments have been declared by ASI as CPM

A.	Policy Level Issues	Chapter 3- Policy and Regulations
B.	Human Resources Management	Chapter 4- Human Resources Management
C.	Financial Management	Chapter 5- Financial Management
D.	Functional Issues	Chapter 6- Identification and Notification of Monuments and Antiquities Chapter 7- Monuments Management Chapter 8- Antiquities Management Chapter 9- Exploration and Excavation

Chapters one and two provide an overview of the subject and audit approach adopted during the audit process while Chapters 10 and 11 respectively present examples of good practices adopted for heritage management and summary of the report. Despite it being a follow-up audit report, efforts have been made to present the findings as an independent audit report.

2.6   Acknowledgement

Audit acknowledges co-operation and assistance provided by the Ministry of Culture and other stakeholders involved in the audit process for providing information/records. The inputs provided by field level staff during joint physical inspection were also useful in gaining an understanding of the activities related to heritage management.

Policy and Regulations

Martand Sun Temple (Jammu and Kashmir)