PART I

Expenditure Audit

CHAPTER II

TOURISM, CULTURE AND RELIGIOUS ENDOWMENTS DEPARTMENT

2.1 Preservation and conservation of monuments and antiquities by the Department of Archaeology

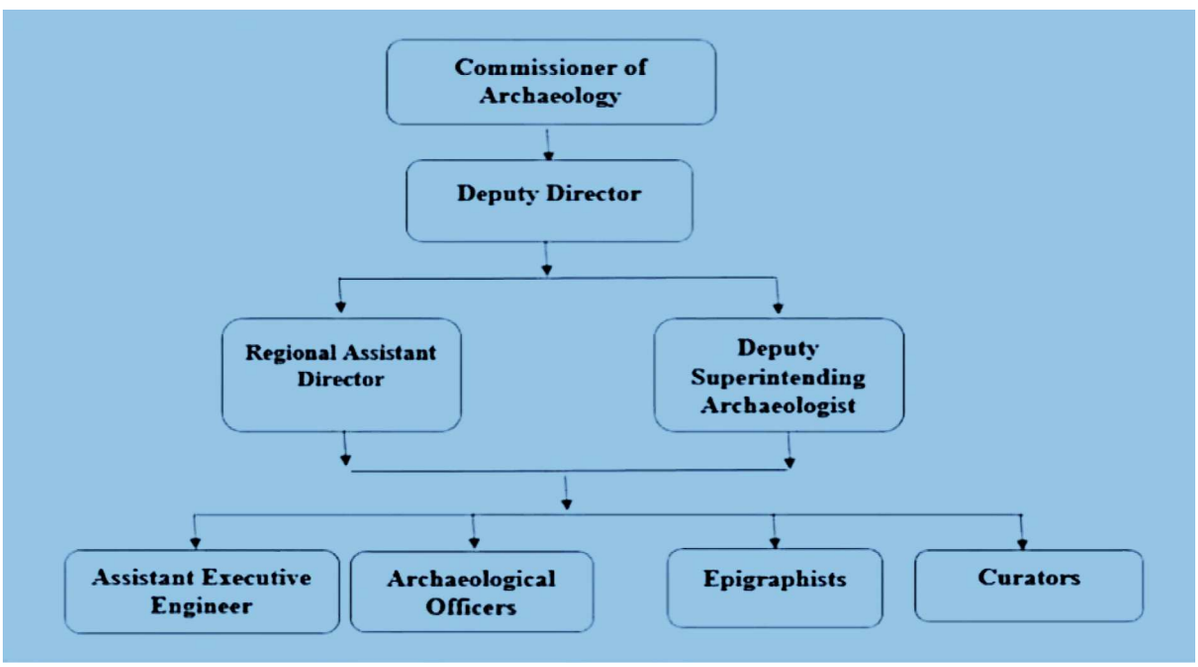
2.1.1 Introduction

The Government of Tamil Nadu (GoTN) established (1961) the Department of Archaeology with the objective to identify, conserve and preserve ancient monuments in the State and to conduct archaeological exploration and excavation at the historically important places. The activities of the Department include establishment of site museums to showcase ancient monuments, copying, deciphering and publishing stone inscriptions and chemical preservation of art objects.

The State Government had declared 92 historical monuments including religious buildings as protected monuments and established 14 site museums, as of March 2020. The Department is also in possession of 13,983 antiquities and artefacts of historical significance found during excavation which include gold coins, metal rings, idols, earthen pots, porcelain articles, *etc*.

2.1.2 Organisational setup

Principal Secretary to Government is the administrative head of the Tourism, Culture and Religious Endowments Department at Government level. The Department of Archaeology is headed by the Commissioner of Archaeology and supported by Deputy Director and other technical staff. The organisational chart of Archaeology Department is depicted below:



2.1.3 Audit objectives

Compliance Audit was conducted for 2017 to 2020 (three financial years) to assess whether:

- Planning process for identification and declaration of ancient monuments was effective and consistent with the Act and Rules and the financial management ensured economical and efficient utilisation of funds;
- Adequate protection and maintenance activities *viz*., preservation, conservation and restoration of ancient monuments were carried out effectively and the archaeological research activities of excavation and epigraphy were carried out efficiently;
- Suitable visitor facilities were available at the monuments to attract and entertain the visitors and monitoring activities relating to protection of monuments was adequate and effective.

2.1.4 Audit Criteria

Audit criteria were sourced from:

- Tamil Nadu Ancient and Historical Monuments and Archaeological sites and Remains Act, 1966, (Act) and its Rules 1971 and the Manual of duties and responsibilities of Tamil Nadu Archaeology Department (1988);
- National Conservation Policy (February 2014);
- Guidelines for Site-Museums issued by Archaeological Survey of India (ASI);
- Tamil Nadu Budget Manual and Treasury Rules.

2.1.5 Audit scope and methodology

The departmental records maintained in the Secretariat, Commissionerate of Archaeology, Regional and District Archaeological Offices and Site Museums were test checked. Further, to assess the present condition of the monuments, a joint inspection of 58[1] out of 92 (63 *per cent*) (**Annexure 2**) protected monuments situated in seven[2] Districts and six[3] out of 14 site museums was conducted along with the officials of the Department. The Entry Conference was held in July 2019 wherein the audit scope, coverage and methodology were discussed with the Principal Secretary to Government. The Exit Conference was held in July 2021 to discuss the audit observations with the Principal Secretary to Government and replies furnished are suitably incorporated.

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[1] Temples (29), Palaces (02), Forts (5), Inscriptions (9), Paintings (03) Sculptures (01), Tanks (01), Pillars (01), Chatrams (02), Tombs (02) and in General (03).

[2] Dindigul, Kancheepuram, Madurai, Tiruchirappalli, Thanjavur, Tuticorin and Villupuram.

[3] Madurai, Thanjavur Maratha, Thanjavur Rajarajan, Poondi, Arcot and Tirukovilur.

2.1.6 Good practices adopted by the Department

The following good practices were adopted by the Department for Archaeological excavations:

- The age of Sangam is usually considered somewhere between 3rd century BCE (Before Common Era) and 3rd century CE (Common Era). Identification of the cultural deposits and subsequent excavation at keeladi in Sivaganga district yielded historical artefacts. The carbon dating of these samples shift the date of Tamil-Brahmi to 6th century BCE in Tamil Nadu.
- Department utilised the latest technology of scientific dating to obtain report for the unearthed artefacts from Beta Analytic Testing Laboratory, Florida. These reports were useful to position the State on the global map of pre-historic to historic cultures.

2.1.7 Planning

2.1.7.1 Identification of ancient monuments

Section 2(a) of the Act defines 'ancient monument' as any structure, erection or monument, cave, rock-sculpture, *etc*., which is of historical, archaeological or artistic interest and which had been in existence for not less than 100 years. GoTN instructions (August 1988) in the Manual of duties and responsibilities of Tamil Nadu Archaeology Department (Manual) envisaged that Archaeological Officers shall undertake village-wise survey to identify ancient monuments and antiques. Identification involves visiting various sites and documenting the potential sites for further action towards notifying them as protected monuments. Commissioner of Archaeology fixed (October 2016) the target for identification of historical monuments by District Archaeological Officers (DAO) as three per year.

Audit observed that DAOs identified only 14 monuments (**Annexure 3**) as against the target of 72 during 2017-2020 and the shortfall was about 80 *per cent*.

Government replied (July 2021) that the reason for non-achievement of target was mainly due to diversion of DAOs to archaeological excavation work. It was assured to undertake comprehensive survey to identify historical monuments.

2.1.7.2 Declaration of ancient monuments

Section 3 of the Act empowered the GoTN to declare[4] any ancient monument and archaeological site as protected monument by giving two months' notice. On the expiry of the said period of two months, the Government may declare by notification, the ancient monument or the archaeological site to be a protected monument or a protected area.

GoTN instructions (November 1988) in the Manual envisaged that Assistant Executive Engineers shall submit list of monuments required to be protected

[4] Other than those which are of national importance and declared by the Law of Parliament and under the control of the Archaeological Survey of India.

to the Commissioner. After collecting the details of survey number, boundary, approach road *etc.*, preliminary notification for declaration shall be issued by Government. After two months from the preliminary notification, final notification needs to be issued after considering the objections, if any received.

GoTN declared 92 monuments as protected monuments between 1972 and 2020 under Section 3 of the Act. These 92 protected monuments are of historical and archaeological importance and they broadly fall under various categories (**Annexure 4**).

Audit observed that the Department has identified 61[5] monuments for notifying as protected monument during 2006-2020. However, the identified monuments were yet to be declared as protected monuments for the reasons detailed below:

- Three proposals were pending with the Government for issue of provisional notification for more than three to 13 years. Out of these three proposals, the proposal of declaration of Bannerman copper plate monument was pending due to issue of provisional notification with wrong survey number.
- 23 reports were pending with the District Collectors for constitution of peace committee meetings, finalisation of revenue boundary.
- Two proposals were pending with the Hindu Religious and Charitable Endowments (HR&CE) Department for issue of No Objection Certificate as the monument is presently under their control.
- 33 reports were pending with the field officials of Archaeology Department for consolidation of village maps, details of monument, *etc.*

Thus, as against the mandated time limit of two months, the delay on the part of the Department in notifying identified monuments as protected monuments ranged between two and 13 years. This indicated that there was inadequate co-ordination with Revenue and other Government Departments to finalise declaration of ancient monuments within the mandated time frame.

Government assured (July 2021) that necessary action would be initiated to co-ordinate with other Departments for early declaration of ancient monuments.

2.1.7.3 Absence of Conservation Plan

Para 4.03 of National Conservation Policy (NCP) stipulated regular and continuous monitoring by developing maintenance plans *viz*., Short-term Plan (upto two years), Mid-term Plan (two to five years) and Long-term Plan (five years and above) to prevent further deterioration of the structure. Para 4.06 also stipulated preparation of Annual Conservation Plan by field offices for prioritising and executing conservation works.

Audit noted that Department did not prepare any periodical maintenance plan or Annual Conservation Plan to conserve the declared monument. Absence of

[5] Temples-32, Inscriptions-14, Pillar-1, Chatram-4, Painting-4, Tomb-1 and others-5.

conservation and maintenance plan is a serious threat to the prolonged existence of the ancient monuments for the benefit of present society.

Government accepted (July 2021) and assured that necessary action would be taken to prepare periodical conservation plans.

2.1.8 Financial Management

Availability of adequate financial resources are critical for success of the efforts of the Department in conserving and preserving ancient monuments. The **Table No.2.1** shows the details of the Budget Estimate; Revised Estimate; Final Modified Appropriation which is finalised during the end of the financial year by re-appropriation or additional grant; and actual expenditure during 2017-2020.

Table No. 2.1: Details of Budget estimate and expenditure

(₹ in lakh)

Year	Budget Estimate	Revised Estimate	Final Modified Appropriation	Expenditure			Surrender
				Expenditure booked in accounts	Amount kept in the bank	Actual expenditure	
2017-18	707.47	760.93	1,115.15	1,028.10	150.87	877.23	87.05
2018-19	899.81	956.78	999.37	990.44	39.08	951.36	8.93
2019-20	1,019.95	1,612.88	1,602.31	1,476.98	151.67	1,325.31	125.33
Total	**2,627.23**	**3,330.59**	**3,716.83**	**3,495.52**	**341.62**	**3,153.90**	**221.31**

(Source: Financial details furnished by the Department)

From the above table it is clear that:

- The Revised Estimates of the Department increased by ₹ 354.22 lakh (47 *per cent*) through Final Modified Appropriation in 2017-18. The surrender of unutilised funds during 2019-20 was ₹ 125.33 lakh. Audit observed that the surrender of funds included 59 *per cent* of funds allocated towards salary component due to non-filling up of vacant posts as discussed in **Paragraph No. 2.1.13.**
- Article 39 of Tamil Nadu Financial Code Volume I stipulates that all appropriations shall lapse at the close of the financial year. The appropriation remaining unexpended during the year should not be drawn from treasury and kept in cash chest or transferred to a deposit, to prevent it from lapsing. Para 140 of the Budget Manual envisages that all savings anticipated by departmental officials shall be promptly reported and no amount of savings should be held as reserve for meeting additional expenditure. It was however noticed that the Department kept ₹ 341.62 lakh in the savings account of Indian Bank, outside the Government account, during 2017-2020 due to receipt of the amount in the last quarter of the financial year. Departmental officials failed to surrender the amount in accordance with the provisions of the Tamil Nadu Financial Code.

Government accepted (July 2021) and assured that the whole amount sanctioned would be utilised in future.

2.1.8.1 Allocation of funds for maintenance of monuments

Adequate financial resources are essential for maintenance of monuments to facilitate showcasing the rich heritage of the State. **Table No.2.2** shows the allocation and expenditure towards maintenance of monuments during 2017-20.

Table No.2.2 Allocation and expenditure for maintenance

(₹ in lakh)

Year	Total		Maintenance		Maintenance Expenditure	Savings
	Budget Estimate	Revised Estimate	Budget Estimate	Revised Estimate		
2017-18	707.47	760.93	12.01	12.01	10.29	1.72
2018-19	899.81	956.78	12.01	118.01	100.02	17.91
2019-20	1,019.95	1,612.88	120.00	120.01	111.97	8.04
Total	**2,627.23**	**3,330.59**	**144.02**	**250.03**	**222.28**	**27.67**

(Source: Financial details furnished by the Department)

Audit noted that during 2017-2020, GoTN allocated only 7.5 *per cent* (₹ 250.03 lakh) of the total Revised Estimates (₹ 3,330.59 lakh) towards the maintenance activities of the ancient monuments in the State. Of this allocation, Department did not utilise ₹ 27.67 lakh (11 *per cent*) towards the maintenance activities. Audit also noted cases of inadequate maintenance of the declared monuments due to lack of adequate financial allocation for same as discussed in **Paragraph No. 2.1.10.**

2.1.8.2 Adjustment Bill

According to Article 99 of the Tamil Nadu Financial Code, the advances should be adjusted by presenting detailed bills and vouchers as soon as possible. The Drawing and Disbursing Officer of Archaeology Department had taken temporary advances for the purpose of meeting contingent expenditure during 2011-12 to 2019-20.

Scrutiny of records (December 2020 to March 2021) revealed that 45 advance payments involving ₹ 6.16 crore drawn by the Department for excavation works and procurement works, were pending adjustment as of March 2021. The **Table No. 2.3** shows the delay in adjustment of advances which ranges from one to eight years.

Table No. 2.3: Details of pending advances drawn by the Department

(Amount in ₹)

Year	Excavation	Procurement	Training, exhibition, *etc.*	Total
2011-12	-	-	28,00,000	28,00,000
2013-14	-	25,99,539	-	25,99,539
2016-17	54,20,000	23,575	80,000	55,23,575
2017-18	55,00,000	15,24,190	45,00,000	1,15,24,190
2018-19	3,00,000	1,35,574	17,45,500	21,81,074
2019-20	2,37,00,000	33,33,595	99,75,000	3,70,08,595
Total	**3,49,20,000**	**76,16,473**	**1,91,00,500**	**6,16,36,973**

(Source: Details furnished by the Department)

As it is clear from the Table, advances drawn towards excavation of sites for identification of ancient remains were not settled for more than four years. Advances drawn for procurement of ticketing machines and Closed Circuit Television (CCTV) cameras remained unadjusted for more than seven years. This indicated imprudent financial management by the Departmental officers.

Government stated (July 2021) that there were technical issues in adjusting the bills in their new software (IFHRMS). Government assured to adjust the advance payments early. The reply was not tenable as the new software was rolled out only in 2019 and 15 advance payments made from 2012 to 2018 were pending adjustment even before the implementation of the software. During Exit Conference (July 2021) Commissioner of Archaeology assured to adjust all the pending advances within two months. However, adjustment of 29 advance payments involving ₹ 4.34 crore was yet to be completed (September 2021).

2.1.9 Protection of ancient monuments

2.1.9.1 Non-acquisition of Rights / Guardianship and absence of Agreements

After a monument is declared as protected, Section 4 (1) of the Act empowers the Department to acquire rights over the structure and the surrounding land by outright purchase, lease, or as gift. When the land in which the protected monument is located did not have an owner, the Department may by notification, assume the guardianship of the monument.

GoTN instructions (November 1988) in the Manual envisaged that field officials of the Department shall ensure that the protected monuments are not damaged or modified by the general public.

Audit, however, found that out of the 92 protected monuments in the State, as of March 2020, the Department had acquired ownership / guardianship in respect of only one protected monument[6]. Further, no ownership / guardianship of protected monument was acquired since 2005. Therefore, 91 monuments (99 *per cent*) for which rights/guardianship were not acquired, were vulnerable to damages or modifications. Audit also noticed that 45 out of 91 monuments were situated in Government lands, despite that no efforts were made to acquire their ownership/ guardianship in favour of the department.

[6] Maligaimedu, Ulkotai village of Ariyalur district in the year 2004.

Some instances of unauthorised modifications to the protected monuments for which guardianship rights were not acquired are detailed below:

- Vishnu Koil, Ulagapuram, a notified protected monument (March 1987) was a stone temple constructed with a unique style and inscriptions of Rajendra Chola I (1012 – 1044 CE) with Sanctum Sanctorum and manadapams. The monument and the adjoining areas were in the name of the temple.

The villagers who were performing daily pooja, commenced construction of an additional super structure with bricks over the top of the protected monument. Field officials of the Department identified (September 2016) the construction only after completion of 15 feet additional structure and stopped (November 2017) the unauthorised construction over the structure with the help of Revenue Department.



(Original structure of Monument)



(Construction of additional structure)

- Within the protected area of Karunguzhi Fort built by the Mohammeddans (17th Century CE), Audit noticed an unauthorised construction of a Sewage Treatment Plant (STP) (August 2016) by the Karunguzhi Town Panchayat. DAO observed (October 2016) that construction activities damaged the monument. Despite efforts of the Department, the construction activities could not be stopped since Department did not have any right over the property as per revenue records. The STP continued to function posing threat to the safety of the protected monument.

Government replied (July 2021) that the matter has been taken to the concerned officials of Revenue Department.

2.1.9.2 Non-registration of monuments/antiquities

National Mission on Monuments and Antiquities (NMMA) was launched in 2007 by Government of India (GOI) to create a National Register on Built Heritage Sites and National Register on Antiquities. The timeline given to document and create the database of heritage sites and antiquities was 2012.

Department sent a proposal to NMMA (March 2010) to enroll the monuments and antiquities of the State in the National Registers and NMMA released (December 2010) ₹ 2.64 lakh. There are 92 declared monuments, and 13,983 antiquities for inclusion in the National Register. However, Department completed documentation of only 54 monuments and 923 antiquities in the

prescribed format by September 2014. Though the project period was extended by GOI till March 2017, no additional monuments and antiquities were included in National Register. Due to partial enrolment in the National Register, opportunity was lost for better publicity for these antiquities at national level.

Government replied (July 2021) that the details were collected from the site museums. The project proposal would be sent to NMMA for financial assistance as early as possible.

2.1.10 Maintenance of protected monuments

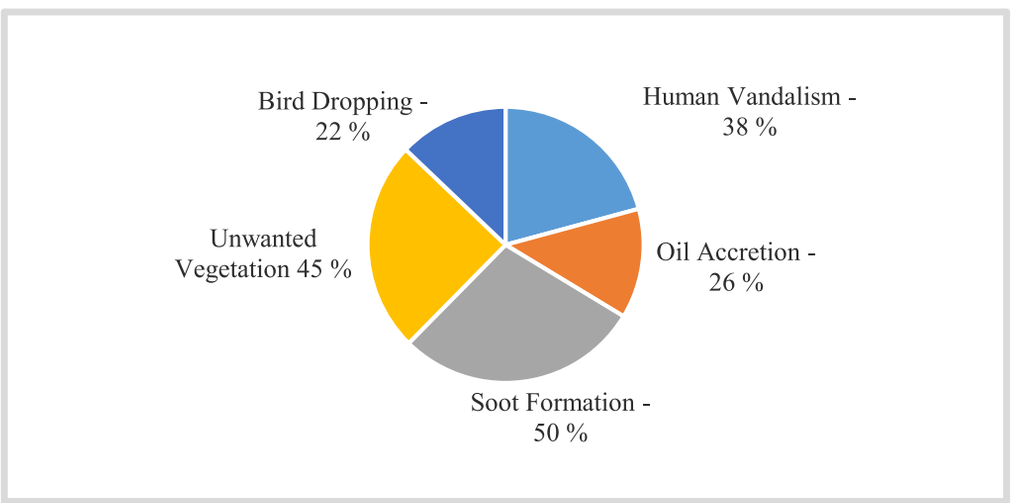
Maintenance activities of protected monuments include Preservation, Conservation and Restoration.

2.1.10.1 Preservation of protected monuments

Preservation means maintaining the status quo of a monument and thereby not allowing any changes, either through deliberate human interventions or due to action of natural agents of decay.

To ascertain the status of the declared Protected Monuments, Audit conducted joint inspection of 58 Monuments and observed the following issues which are summarised in the below **Chart No. 2.1**

Chart No.2.1 Joint Inspection of monuments



(Source: Details collected through joint inspection)

Illustrative instances of inadequate preservation of famous protected monuments observed during the Joint Inspection of Monuments carried during August 2019 and February 2021 are discussed in the subsequent paragraphs:

Thanjavur Palace, Thanjavur

The famous protected monument Thanjavur Maratha palace attracted 7,78,006 visitors during 2017-2020. It was originally constructed by the rulers of Thanjavur Nayak Kingdom (1535 CE). It served as the official residence of the Thanjavur Maratha. The palace is spread over an area of 12.61 hectare and

comprises structures like Arsenal Tower, Bell Tower, Durbar hall and Sarjah Madi[7], There are two Durbar halls containing Mural[8] paintings, Stucco[9] images belonging to Maratha period and portraits of several Maratha rulers.



Faded Mural - Thanjavur Palace

It was noticed that the Mural and Stucco images in the Durbar Hall and Arsenal Tower were faded due to lack of protection / maintenance. The wooden pillars in Sarjah Madi were damaged by termites.

The Department incurred only ₹ 12.96 lakh during 2019-20 for rectification of damages in Bell Tower but no other direct expenditure on preservation was made despite collection of ₹ 87.07 lakh as entry and other fees, from the visitors during 2017-2020.

Ladan Koil, Madurai

This eighth century cave temple was declared as a protected monument in 1993. This temple remains as an evidence for the early Pandiya cave sculptural art. The temple was found to have oil accretion on all walls, indiscriminate scribbling on walls and the entire site remained unprotected.

Monuments in Hillocks

During the joint inspection (between August 2019 and February 2021) of 12 hillock monuments *viz.,* three pre-historic Rock Paintings[10] in Villupuram district (1st and 2nd millennium BCE), eight[11] Jain / Samanar Beds, (1st to 10th century), Bramhi Inscription in Jambai at Villupuram District (1st century BCE), it was noticed that:

- There was no approach road/pathway available for seven hillock monuments *viz.,* Rock-Paintings at Kilvalai, Chettaravai and Alambadi; Jain Beds at Meenashipuram, Thiruvadavur and Solavandipuram; and Bramhi Inscription, Jambai.

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7 The Royal Balcony decorated with wooden carvings, paintings and stucco images of 1823-1824 CE.

8 Mural paintings - paintings or other works of art executed directly on a wall.

9 Stucco images - fine plaster used for coating wall surfaces or mounding into architectural decorations.

10 Rock-Paintings in Kilvalai, Chettaravai and Alambadi.

11 (1) Yanaimalai, (2) Varichiyur, (3) Kongarapuliyankulam, (4) Meenashipuram, (5) Thiruvadavur, (6) Karungalakkudi in Madurai District (7) Chinna Ivar Malai (Dhathanayakanpatti) in Dindugul District and (8) Solavandipuram in Villupuram District.

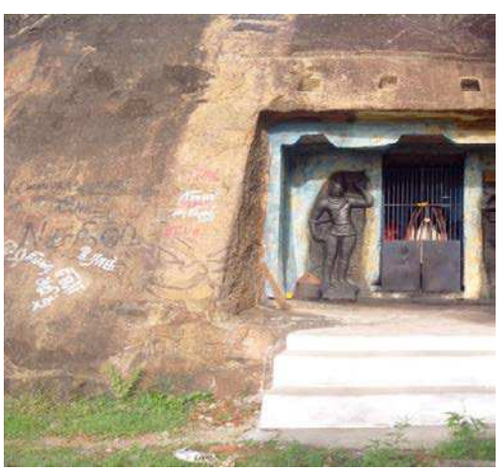


Karunguzhi Fort, without approach road



Rock Paintings, Alambadi without approach road

- Trespassing was noted in four monuments *viz*., Rock-Paintings at Kilvalai, Chettaravai and Alambadi; and Jain Bed at Solavandipuram.
- Soot formation[12] was observed in ancient Rock-Paintings at Kilvalai and Chettaravai and in Jain Beds at Kongarapuliyankulam, Chinna Ivar Malai and Solavandipuram.
- Human Vandalism was seen in five monuments *viz.,* Jain Beds at Yanaimalai, Kongarapuliyankulam, Meenashipuram, Thiruvadavur and Solavandipuram.



Sivan cave temple at Vallam with scribblings



Jain Bed Anaimalai (Hill top)

- Monuments *viz*., Jain Beds at Yanaimalai, Karungalakkudi, Chinna Ivar Malai and Varichiyur and Rock-Paintings at Alambadi were infested with bat / bird droppings.
- Absence of hand rails at staircase in case of four monuments which are very steep to climb.

Thus, Department failed to preserve the declared monuments from decay leading to damages to the ancient monuments. Department also could not provide basic facilities like approach road, hand rail for steep climb, *etc*., to facilitate tourists to reach these monuments.

[12] Soot is a powder-like form of amorphous carbon. Soot forms during incomplete combustion from precursor molecules such as acetylene.

Unauthorised mining and construction in Protected and Prohibited area

Section 18 (1) of the Act stipulates that no person, shall construct any building within the protected area or carry on mining, quarrying, excavating, without the permission of the Government.

GoTN notified (April 2003) that the area up to 100 m and 200 m from the protected limits as prohibited and regulated areas, respectively, for purposes of mining operation and construction.

Rule 34 of the Tamil Nadu Ancient and Historical Monuments and Archaeological sites and Remains Rules, 1971 (Rules) stipulates that mining operation shall be undertaken by Archaeological Officer in prohibited area and authorised licencee in regulated area.

During the joint inspection (between August 2019 and February 2021), Audit noticed that unauthorised mining operations, constructions by persons other than Archaeological Officers or licence holders were undertaken in 19 (33 *per cent*) out of 58 protected or prohibited area. Thus, Department failed to enforce the provisions of the Act and Rules by preventing unauthorised constructions and mining activity to preserve the declared Monuments. Some significant unauthorised activities are as mentioned below:

- A stone crushing mill was functioning within the protected area of the monument, Forty-Four British Soldiers Tomb, Thuthukudi district.



Forty-Four British Soldiers Tomb, Thuthukudi



Fly-over

- Protected monument (1980) Kovalanpattal in Madurai district had burial urns of human bones who lived 1,800 years ago was continued to be utilised as a burial ground by the local people. It was also observed that a fly-over was constructed in the prohibited area without obtaining No Objection Certificate from the Archaeology Department.
- Residential buildings were constructed within the prohibited area of three ancient monuments in Villupuram district *viz.,* Sivan Koil, Ulagapuram; Tirmoolanathar temple; Hill Fort, Thyagadhurgam and one in Chandraprabha Koil (Jain Temple), Kancheepuram district.

Delay in eviction of encroachment

Department identified (August 2012) construction of a hospital within the periphery of 100 meters of the protected monument, Hill Fort, Thyagadhurgam in Villupuram district and issued notice (2012) for eviction of

encroachment through Revenue and Police Department. Despite reminders, no fruitful action was taken to demolish/evict the unauthorised construction in the protected site.



Similarly, unauthorised construction of a private house was identified (January 2017) by the Department in the notified protected monument, Vandavasi Fort. Department addressed (May 2017) District authorities for eviction and the same is pending (March 2021).

Government accepted (July 2021) that necessary action would be initiated to remove unauthorised construction and encroachments.

2.1.10.2 Conservation of protected monuments

As per National Conservation Policy (NCP), Conservation refers to the processes of safeguarding monuments of archaeological importance. The conservation helps to prolong the existence of monuments; prevent its damage and deterioration; and minimise the impact of external agents of decay.

Audit noted that conservation or maintenance works were not taken up in 27 out of 92 monuments *viz*., 14 monuments for the last five years; 07 monuments between five and 10 years; 04 monuments for more than 10 years. The other 02 monuments were not maintained from their declaration as protected monuments (1986 and 1987 respectively). Department installed fencing in five monuments and information/signage board in 15 monuments, during 2017-2020 and no other maintenance work was carried out in these 20 monuments **(Annexure 5).** The meagre allocation of funds and large number of vacancies were the main reasons for inadequate maintenance of monuments, had been discussed in **Paragraph Nos. 2.1.8.1 and 2.1.13**.

2.1.10.3 Restoration of protected monuments

Restoration of a monument means bringing back the monument, to an earlier known state or condition. NCP envisages that reconstruction should be attempted only in rare cases. Reconstruction should be undertaken only when there is sufficient documentation available to accurately reconstruct the monument. As far as possible, the original material of the damaged monument should be salvaged and used for reconstruction purposes.

In-complete Restoration/Reconstruction Work

Arulmigu Naganatha Swamy Temple with inscriptions all around the base platform (Adhistana) of the temple was constructed by the Chola King, the Rajendra-I in 11th Century CE, at Manambadi Village, Thanjavur District. This temple was declared as monument in 2014 and it was in dilapidated condition with plants and shrubs, the idols and sculptures were not taken care of

appropriately as they were found to be strewn all around in temple complex in an unsecured manner.



(Arulmigu Naganatha Swamy Temple original)



(Present condition)

HR&CE Department commenced the conservation work with estimated value of ₹ 32 lakh and dismantled (September 2015) the structure of the temple. In the meantime, as per the Court direction, the UNESCO expert team visited the site and stated that there was no justification or reasoning for demolition of the monuments. The team recommended (July 2017) to prepare Detailed Project Report through experts. However, Audit noted that the Detailed Project Report preparation was pending for more than four years for reasons not available on record.

Government accepted (July 2021) and stated necessary steps would be taken to speed up the works.

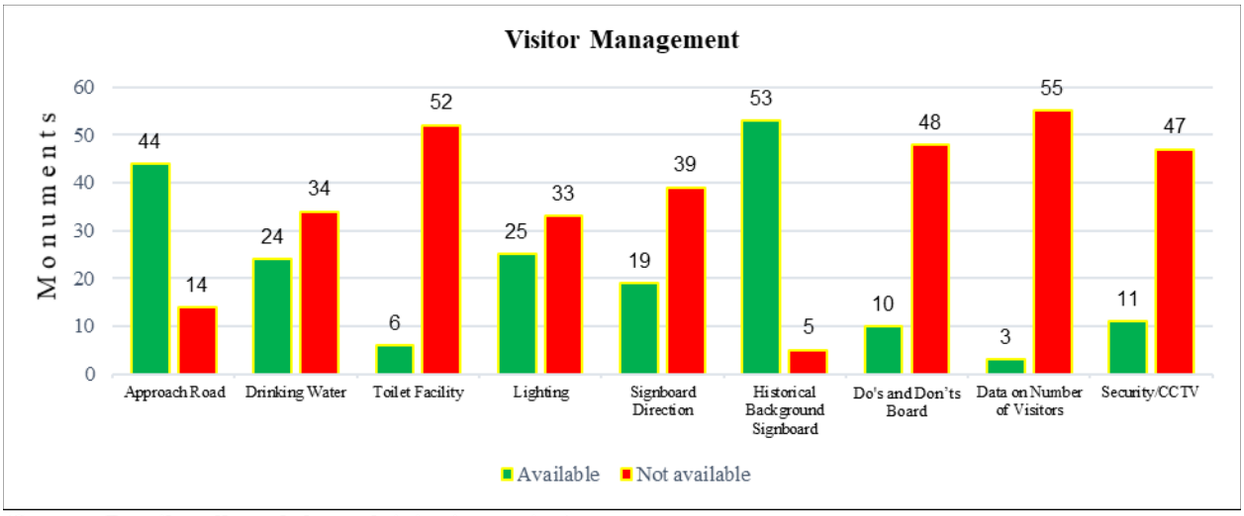
2.1.11 Visitor Management

National Conservation Policy of ASI envisages suitable visitor management procedures to attract and entertain the visitors. Visitor management included:

- Suitable facilities like proper approach road and adequate signage boards to enable the visitors to locate and reach the monuments easily.
- Adequate infrastructure facilities like parking vehicles, toilets, cloak room, drinking water, *etc.,* for the convenience of the visitors.
- Collection of complete data on the number of visitors would enable the Department to identify the most attractive monuments in the view of general public.
- Guidebooks or pamphlets indicating the history of the monument, its architecture and planning, guide facilities to understand the importance of the monument by the tourists.
- Security system including CCTV cameras to watch any damages to the monument besides instructions to the visitors about the various Do's and Don'ts in the protected areas.

Joint physical verification of the sampled 58 monuments disclosed huge shortfalls in provision of visitor amenities. Audit observed that more than 50 out of 58 monuments lacked basic facilities *viz.*, information about historical background of monuments, number of visitors, toilet facilities, *etc*. Status of availability of various amenities are bought out in **Chart 2.2.**

Chart 2.2: Details showing availability of facilities at 58 test checked Monuments



(Source: Details collected through joint inspection)

2.1.12 Archaeological Research

The archaeological research comprises Exploration, Excavation, Epigraphy, Publication, *etc*. Publication of Excavation Report and making it available to public is an integral part of every excavation.

2.1.12.1 Excavation by Department

While exploration comprises the discovery and recording of ancient sites/remains still visible on the surface of the ground, excavation unearths the archaeological remains embedded below the surface of the earth.

Department completed 60 archaeological excavations in 42 sites pertaining to ancient era *viz.*, Iron age, Megalithic, Microlithic, Pre-history, Medieval, *etc.*, during 1968-69 to 2019-20. During 2017-2020, seven[13] archaeological excavations in five[14] sites were conducted. Department recovered 33,426 antiquities from excavations during 2016-17 to 2019-20. Of the same, 26,706 antiquities were kept under the custody of Excavation Director and 6,720 recovered from Keeladi were displayed in World Tamil Sangam, Madurai.

Audit observed that Department, under village to village exploration identified 96 sites (upto 2016-17) in 14 districts for conducting excavation. Of these 96 sites identified by the Department, excavation of only three sites had been taken up during 2017-2020. Further, Department did not undertake any village to village exploration after 2016-17 which was required as per the objective of the Archaeology Department.

Department published final excavation reports for 48 out of 60 completed excavations. The balance 12 reports were pending publication. Audit found that five out of 12 reports were pending publication for which the excavation was completed between 2013-14 to 2015-16.

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13 Keeladi (4th Season), Pattaraiperumbudur, Keeladi (5th Season), Keeladi (6th Season), Kodumanal, Adichanallur and Sivagalai.

14 Keeladi, Pattaraiperumbudur, Kodumanal, Adichanallur and Sivagalai.

Government stated (July 2021) that necessary steps were taken to undertake the exploration, excavation and publication of reports. It was assured to complete publications by September 2021.

2.1.12.2 Excavation by private agencies

Excavations made in an area under Section 20 or Section 21 of the Act, the Archaeological officer or the licencee, is required to examine the antiquities discovered and submit a report to the Government with particulars. Government may issue an order for the compulsory purchase of any such antiquities at the market value.

Department received 18 applications during 2017-2020 from various educational institutions/private persons for excavation and these applications were recommended for approval by Central Advisory Board of Archaeology (CABA) as stipulated in the provisions of the Act. Audit ascertained from the Department that the licences for excavation were directly communicated by CABA to these private agencies/individuals and Department did not possess details of licences granted by CABA to these agencies.

Audit obtained (April 2021) the details of licences granted by CABA, which revealed that 16 out of 18 private agencies recommended by State Government were granted licences during 2017-2020.

Audit found that Department did not monitor the excavation activities carried out by the licencees, as mandated under Rule 19 (j) and Rule 19 (k) of the Act, further, details of the historically important objects excavated were also not available with the Department. The antiquities discovered during excavation were also not acquired from these licencees as mandated under Section 22 of the Act.

Government accepted (July 2021) and assured that necessary action would be taken to collect the excavation report containing the details of antiquities recovered during excavation and the licencees would also be instructed to submit to Government these details every quarter.

Independent verification of the website of Tamil University revealed that they were in possession of 500 Estampages[15] and 5,000 Antiquities which were excavated from the Archaeological Sites of Vallam Periyapattinam Kodumanal, Mayiladumparai, Tandikudi, Nagapattinam and Paliyarpattai. However, Department failed to record and acquire the antiquities for their preservation as per the Act.

Principal Secretary during Exit Conference instructed (July 2021) the Department to identify the system of maintenance of antiquities by the said University under the supervision of the Department.

[15] Alagankulam (Ramanathapuram), Pattaraiperumbudhur (Thiruvallur- Twice), Srirangam (Tiruchirappalli), Ukkirankottai (Tirunelveli).

2.1.12.3 Delay in micro-filming of manuscripts

The Government Oriental Manuscripts Library and Research Centre, functioning under the Department was started in 1869 to preserve and popularise rare paper and palm leaf manuscripts on various subjects written in Tamil, Sanskrit, Marathi, Urdu, Arabic and Persian, *etc*.

In July 2012, GoTN sanctioned a sum of ₹ 3.54 crore, for microfilming of 10,661 bundles (22,37,916 pages) of paper manuscripts and 11,898 bundles of palm leaf manuscripts available in the Government Oriental Manuscripts Library and Research Centre. The work was entrusted to M/s ELCOT, a Public Sector Undertaking, and the entire amount was paid in 2012-13, without stipulating any target date for completion of this work. As of March 2020, micro-filming of 10,98,873 pages of paper manuscripts (49 *per cent*) and 10,946 bundles of palm leaf manuscripts (92 *per cent*) were pending completion even after the expiry of more than seven years from the date of payment of entire amount besides non-achievement of the envisaged objective.

Government replied (July 2021) that instruction had been given to ELCOT to speed up the work at the earliest.

2.1.12.4 Epigraphy

Epigraphy is the study of ancient inscriptions on the rocks, pillars, temples, walls, copper plates and other materials. It deals with the art of writing and provides an instrument for conservation and transmission of historical traditions from generation to generation. Inscriptions are the main source for reconstructing the history and culture of ancient civilisations. The inscriptions should be copied from the boulders, stone pillars, stones, temple walls and copper plates. The copied inscriptions (estampages) are deciphered, edited and published for use by public.

Audit observed that Department was in possession of 25,027 copied inscriptions (March 2020) and out of which 11,083 estampages were pending deciphering and publication.

Government replied (July 2021) that action has been initiated by engaging retired experts on contract basis to make estampages of uncopied inscriptions.

2.1.13 Manpower for protection of monuments

The technical functions envisaged in the Tamil Nadu Ancient and Historical Monument and Archaeological Sites and Remains Act, 1966 are carried out by Regional Assistant Directors, Deputy Superintending Archaeologist, Assistant Executive Engineer, Epigraphists, Curators and Archaeological Officers and their sub-ordinates in the Department of Archaeology. These technical officials are crucial for protection, exploration, research, *etc.*, of archaeological sites. The **Table No.2.4** depicts the sanctioned strength and vacancy position of the technical posts in the Department.

Table No.2.4: Vacancies in technical posts

Post	Sanctioned strength	Filled up	Vacancy (Percentage of vacancies)
Deputy Superintending Archaeologist	2	Nil	2 (100)
Regional Assistant Director - Technical	3	Nil	3 (100)
Assistant Superintending Epigraphist, Assistant Executive Engineer	3	1	2 (66)
District Archaeological Officer	32	12	20 (63)
Others	29	10	19 (66)
Total	**69**	**23**	**46 (66)**

(Source: Compiled from Departmental records)

It is clear from the Table No.2.4 that the vacancy position of various technical posts in the Department ranged from 63 to 100 *per cent.* Audit observed that the Department surrendered ₹ 221.31 lakh which was allocated on account of salary component during 2017-2020.

Government replied (July 2021) that 17 posts were filled up during January 2021 and it was assured that the remaining posts would be filled up early.

2.1.14 Monitoring

2.1.14.1 Tamil Nadu Ancient and Historical Monuments and Archaeological Sites and Remains Act 1966

The Ancient Monuments and Archaeological Sites and Remains Act, 1958 was enacted by GOI covering the ancient monuments of national importance. Simultaneously, State Governments were advised to enact similar law for the State. GoTN enacted The Tamil Nadu Ancient and Historical Monuments and Archaeological Sites and Remains Act, 1966 and framed Rules thereunder.

The Central Act, 1958 was amended (March 2010) *viz*., constitution of Monuments Authority to recommend grading and classifying protected monuments and protected area, enhancement of penalty for construction in prohibited area, conduct of a survey in prohibited areas and regulated areas to prepare detailed site plans; and identification of unauthorised constructions.

Audit observed that the Department did not propose for amending the provisions of the State Act thus leading to non-formation of State Authority for classifying the notified area, ensuring the boundary of protected and prohibited area, absence of penal clauses for violating the Act / Rule.

Government accepted audit observation (July 2021) and stated that a state level committee would be formed in the next year to amend the Act and Rules.

2.1.14.2 Monument Register

GoTN instructions (November 1988) in the Manual envisaged conservation and maintenance of the ancient monuments under the control of the Department to ensure that there is no alteration to the original structure. In this regard, Monuments Register is maintained in the headquarters office to record the details of declared monuments, details of monuments selected for conservation, their historic background etc.

Audit found that the field officials of the Department neither indicated the status of acquiring ownership of the protected area of the declared monument in the existing monument register nor maintained a separate register.

Department stated (October 2021) efforts have been initiated to create district-based database register to record meta data of the monuments and assured that the work would be completed within one month.

2.1.14.3 Accession Register

As per Right to Information Act manual of the Department, accession register should be maintained by the Curators of the site museums. All antiquities in Museums should be properly accounted in Accession Register as soon as received. Each antiquity has a separate unique accession number which also indicates the year of accession. Proper and regular maintenance of the accession register is essential for the safety and security of the Museum objects.

Department of Archaeology established 14 site museums to Preserve, conserve and exhibit the antiquities recovered from the excavations. Audit organised joint inspection of six site museums and it was noticed that five[16] out of six site museums did not maintain Accession Register. In the absence of the same, various important information such as source of the antique, date of receipts, *etc*., were not available / were incomplete.

Government accepted and stated (July 2021) that the newly appointed Archaeological Officers were instructed to complete the work.

2.1.14.4 Annual Physical Verification

As per the State Museum Manual of ASI, the Museum Office should be inspected every year in August by the Competent Authority to check the stock of all the coins in the coin collections and the gold / silver articles and verifies them with the corresponding entries in the stock register.

Test check of six Site-Museums revealed that this annual Physical Verification of the objects (antiquities) had not been conducted in any of the Site-Museums for the period 2017-2020.

Government accepted and stated (July 2021) that the newly appointed Archaeological Officers were instructed to complete the physical verification work.

2.1.14.5 Creation of awareness among the public

The Commissioner instructed (October 2016) DAOs and Curators to conduct monthly awareness campaign to educate general public about the importance of monuments, antiquities and to tie-up arrangements with the other Departments/ Entities/ Private bodies in this regard.

[16] Site Museums at Madurai, Thanjavur Maratha, Thanjavur Rajarajan, Poondi and Arcot.

Audit noted that the field officials conducted only 24 awareness campaign during 2017-2020 as against the target of 792. The percentage of non-achievement ranged between 94 and 99 during the three-year period. The **Table No.2.5** shows the target and achievement of the conduct of awareness camps during 2017-20.

Table No.2.5: Conduct of awareness camps

Year	Awareness campaign planned	Conducted	Shortfall	Percentage of shortfall
2017-18	264	5	259	98
2018-19	264	2	262	99
2019-20	264	17	247	94
Total	**792**	**24**	**768**	**97**

(Source: Details furnished by the Department)

Government replied (July 2021) that due to pre-occupation of Archaeological officer in the excavation works the targets could not be achieved.

2.1.14.6 Delivery of Books to National Libraries

According to Section 3 of the "The Delivery of Books 'and News Papers' (Public Libraries) Act 1954", the publisher of every book shall deliver such publication to the National Library at Kolkata and three public libraries within 30 days of its publication.

State Archaeology Department published 301 books (upto 2018-19) in Tamil and English on Epigraphy, Monuments, Excavation Reports, District Archaeological Guide Books, Museum Guide Books and Temple Monographs. However, it was noticed that the copies of these books were not provided to the various libraries, which did not provide necessary information about the heritage, culture and history of the ancient monuments to the tourists, student and research community.

Government assured (July 2021) that necessary action had been initiated for sending the books to the National Library and Public Libraries.

2.1.15 Conclusion

Department of Archaeology was established with the objective to identify, conserve and preserve ancient monuments in the State and to conduct archaeological exploration and excavation at the historically important places. Compliance Audit on the preservation and conservation of monuments and antiquities by the Department revealed the following:

Department could not undertake comprehensive survey to identify historical monuments for protecting and conserving them. There was inordinate delay in declaring the identified monuments as protected monuments. Further, Department failed to acquire ownership of the 99 *per cent* of the declared protected monuments. There were deficiencies in creation of heritage database of monuments and antiquities available in the State. During Joint inspection of selected monuments, various deficiencies were noted in preservation and maintenance of these protected monuments *viz*., human vandalism, oil

accretion, soot formation, vegetative growth and lack of physical protection. Joint inspection also disclosed huge shortfalls in provision of basic amenities for visitors. There were delays in completion of research activities *viz*., exploration, excavation, epigraphy and publication of excavation reports. Shortage of technical personnel coupled with insignificant budget provisions hindered the protection of monuments and the development activities. There were some gaps in monitoring the activities of the field offices. Thus, these limitations impacted the achievement of the objectives of the Department in preservation and conservation of ancient monuments.

2.1.16 Recommendations

In the light of the Audit observations, GoTN may,

- Declaration of the identified ancient monuments should be completed on priority to enable their maintenance and preservation effectively.
- Ensure provision of adequate funding for maintenance of protected monuments in the State and filling up of vacant technical posts.
- Focus on adequate maintenance of the protected monuments and to create heritage database of monuments in the State to preserve and to educate the rich heritage of the State to new generation.
- Create visitor amenities to facilitate and attract students, researchers and other visitors.
- Strengthen the monitoring mechanism for completion of research activities in time and to publish the results of excavations for the benefit of the intended users.

LAW DEPARTMENT

2.2 Unfruitful expenditure of ₹ 2.76 crore on construction of hostel

Construction of hostel without assessing the requirement of Law College students led to unfruitful expenditure of ₹ 2.76 crore.

The Department of Legal Studies was established (1953) by Government of Tamil Nadu (GoTN) with the object of improving the standard of legal education in the State and all Law Colleges are under its control. While conducting audit during 2019-20 in Government Law College (GLC), Tirunelveli and GLC, Chengalpattu, Audit noted that the men's hostels constructed during April 2010 and March 2016 remained unutilised for more than 10 years and four years respectively.

Government Law College, Tirunelveli

Government of Tamil Nadu sanctioned (May 2007) construction of a men's hostel for ₹ 84.00 lakh by Public Works Department (PWD). Director of Legal Studies, Chennai (DLS) requested to allot 12,000 square meter (sq m) (October 2006) of land at Kulavanigarpuram village, which was 10 km away from College. GoTN acquired the same under Urban Land Ceiling Act, and allotted it to Law Department in July 2007. PWD apprised (October 2007) Principal, GLC, Tirunelveli to suggest alternate site as the proposed site was

far away from the college. However, no efforts were made by the Department to identify an alternate site.

The work was awarded at a cost of ₹ 84 lakh (February 2008) to L1 contactor. A Writ Petition was filed (February 2008) regarding ownership of the land at Hon'ble High Court at Chennai. Hon'ble High Court issued a stay order on this petition in February 2008. However, the work could not commence, hence, the agreement was cancelled. The stay order was vacated in August 2008. Due to revised schedule of rates and increased construction cost of building, PWD deleted provision for furniture, kitchen utensils *etc.,* from the original order to restrict the revised estimate of the work to the original sanction of ₹ 84 lakh. The work was again awarded (March 2009) to the same contractor through tenders. The hostel was constructed at a cost of ₹ 83.64 lakh and was handed over to the Principal, GLC, Tirunelveli (April 2010). The Department purchased furniture for ₹ 14 lakh (November 2012) and completed compound wall at a cost of ₹ 13.68 lakh (July 2014). Therefore, the total expenditure for the hostel was ₹ 1.11 crore.

Audit observed (July 2019) that the hostel was not utilised as it was located more than 10 km from the college; and the students were required to travel by two to three buses every day to reach the college. The commuting time (to and fro) between the Law College and the hostel was about four hours which led to wastage of time for students.

Thus, construction of the men's hostel by the DLS led to unfruitful expenditure of ₹ 1.11 crore due to non-utilisation of the building constructed. Audit also noticed that out of 658 male students enrolled during 2019-20 in the college, 342 students (52 *per cent*) and were native of districts other than Tirunelveli district were staying away from home for pursuing higher education. Thus, these students were deprived of the benefit of hostel facilities due to its poor location and inadequate transport facilities.

The photograph depicting the condition of Law College hostel building at Tirunelveli (12 July 2021)



Growth of vegetation inside the building



Interiors were infested with termites

Government replied (June 2021) that the constructed hostel was handed over (January 2021) to the Principal District Judge, Tirunelveli to house commercial court and commercial appellate court with recommendations to

modify the building as per the need. The fact, however, remains that the building was not utilised till date as observed from the Joint Inspection of the site by audit on 12 July 2021.

Government Law College, Chengalpattu

Based on the proposal of DLS (June 2013), GoTN sanctioned (September 2013) construction of men's hostel in GLC, Chengalpattu by PWD for ₹ 1.72 crore within the college campus. The construction work commenced in July 2014 and was completed in March 2015 by incurring an expenditure of ₹ 1.65 crore. The hostel building with furniture and kitchen equipment were handed over to the Principal, GLC, Chengalpattu (March 2016).

During the construction of the men's hostel, Principal, GLC, Chengalpattu proposed (September 2015) utilising this hostel for female students.

During the Joint Inspection (September 2020), it was noticed that the newly constructed men's hostel was not put to use for more than four years as the male students were not willing to occupy the hostel as their classes were organised in shift system, hence, they preferred to travel every day.

Non-utilised hostel for men at Government Law College, Chengalpattu. The building remained locked without use for more than four years.



After being pointed out in Audit (October 2020), the proposal for conversion of hostel as ladies' hostel was forwarded (December 2020) by DLS to Government and the same was approved in February 2021. PWD prepared (May 2021) an estimate for ₹ 24 lakh to improve basic amenities for converting the hostel. However, the sanction of Government for improving the basic amenities were awaited (July 2021).

Thus, construction of hostel without ascertaining the requirement of male students and delay in utilisation of the constructed building for the benefit of the female students led to blocking on funds of ₹ 1.65 crore for a period of more than four years.

Government replied (June 2021) that the existing hostel would be utilised for the benefit of female students once the pandemic situation eased.

Recommendation: Department may ascertain the requirement and accessibility of hostels prior to their construction to avoid non-utilisation of the infrastructure created from Government funds.

PUBLIC WORKS DEPARTMENT

2.3 Non-adherence to Codal provision led to short collection of lease rent

Non-adherence to Codal provisions and delay in approval of revised lease rent resulted in short collection of ₹ 1.49 crore as lease rent besides un-authorised possession of Government lands without lease agreement.

Tamil Nadu Public Works Departmental (TNPWD) Code (Para 172) states that the period of lease of Public Works Department (PWD) lands needs to be determined with reference to nature of property. The sanction for grant of lease of a property is accorded based on monetary limits *viz.,* the value of property is more than ₹ 50,000 but does not exceed ₹ one lakh[17] by Chief Engineer; the value of the property exceeds ₹ 10,000 but does not exceed ₹ 50,000 by the Superintending Engineer; and the value less than ₹ 10,000 by Executive Engineers. TNPWD Code (Para 172 (x)) states that the renewal of lease can be approved by the authority who granted the lease earlier.

Government of Tamil Nadu (GoTN) issued[18] (November 1987) instructions that PWD land may be leased for three years with annual lease rent at 12 *per cent* on the cost of building / market value of the land and can be renewed thereafter based on current market value.

Scrutiny of lease rent records pertaining to Buildings Division of PWD, Kanchipuram (December 2015 and September 2019) revealed non-adherence to TNPWD Codal provisions (Para 172) in collection of Government dues, non-compliance of Government instructions issued in 1987 in revising of lease rent of Government lands. This also led to non-realisation of Government revenue of ₹ 1.49 crore as detailed below:

Table No: 2.6 Arrears of lease rent at the end of concerned financial year

(₹ in lakh)

Lease Location	31.03.2003	31.03.2006	31.03.2009	31.03.2012	31.03.2015	31.03.2018	31.01.2021
Taluk Office Complex	8.85	19.41	23.46	27.77	84.03	125.83	128.22
Collector Office Complex	0.76	2.21	5.79	9.58	16.17	18.03	20.32
Total	**9.61**	**21.62**	**29.25**	**37.35**	**100.21**	**143.86**	**148.54**

(Source: Details furnished by the Department)

[17] The value of property in excess of ₹ one lakh need to be sanctioned by the Government.

[18] GO.Ms.No. 2160, Public Works Department, dated 3 November 1987.

Executive Engineer (EE) approved (1985 onwards) to lease Government lands in Taluk Office Campus to 32 individuals and in Collector Office Campus to 10 individuals for establishing shops. The lease rent was fixed by the Department during 1985 to 2003 between ₹ 15 and ₹ 631 per month per licencee.

Though Government instructed (1987) for renewal of lease rent once in three years from the commencement of lease, based on the current market value, EE did not revise the lease rent to the licencees based on the current market value till the year 2000. During the year 2001, EE, revised the lease rent based on the prevailing market value but the licencees filed (October 2003) Writ Petition in the Hon'ble High Court at Chennai. The case was decided in favour of the Department during June 2012 by Hon'ble High Court at Chennai to recover the rent due and payable.

EE revised the lease rent payable for 42 shops and sought (July 2013) clarification on the authority for revision of lease rent. Chief Engineer clarified (January 2014) that the renewal and revision of rent would be sanctioned only by the authority who is competent to sanction the lease in the first instance. Despite clarification from Chief Engineer, EE forwarded (June 2015) the revised proposal for enhancement of lease rent to Superintending Engineer (SE) for approval without recording any reasons therefor.

Pending approval by SE, the arrears of lease rent payable was communicated (June and December 2016) to the shop owners. Despite Chief Engineer, clarification (January 2014) regarding authority for approval of revision of lease rent, EE, who himself was competent authority for renewal of lease, again sought (December 2019) the approval of SE to enhance the lease rent based on the latest market value (June 2017). The arrears of lease rent (January 2021) payable by the shop owners worked out to ₹ 1.49 crore.

In this regard, audit observed the following:

- Despite instructions from Government (1987) to revise the lease rent once in three years, EE failed to revise the lease rent periodically on the basis of the market value. Revision of lease rent after a gap of more than 10 years, during 2000 resulted in significant increase of lease rent. Despite case decided in order No. WP 36446 of June 2012 in favour of department, the EE, the competent authority for revision of lease rent, failed to revise the lease rent in accordance with the provisions of the TNPWD code for more than eight years.
- Delay in approval of enhanced lease rent by EE resulted in non-execution of lease agreement with the lessees. This led to short collection of lease rent of ₹ 1.49 crore.

Thus, delay of more than 20 years in approval of revised lease rent and failure to execute the lease agreement with the licencees by EE resulted in short collection of lease rent to the tune of ₹ 1.49 crore besides un-authorised occupation of Government lands without lease agreement.

Government assured (April 2021) that the revised lease rent would be approved early.

Recommendation: In compliance with TNPWD Codal provisions and Government instructions, 1987 Department may revise the lease rent periodically strictly as per codal provision. It is also recommended to fix responsibility on the officials for not complying with the said instructions of the Government.

HIGHWAYS AND MINOR PORTS DEPARTMENT

2.4 Blocking of funds due to non-completion of bridge works

Commencement of works without acquiring land led to foreclosure of bridge works despite an expenditure of ₹ 14.74 crore and non-achievement of the envisaged objectives for 14 years.

Tamil Nadu Highways Manual (Volume IV) Para 176 stipulates that no work should be commenced on land which has not been handed over to Highways Department (HD). Government of Tamil Nadu (GoTN) also ordered[19] (September 2007) that the bridge works should commence after completing the process of Land acquisition (LA). GoTN sanctioned (October 2006) construction of two adjacent bridge works[20] *viz.,* High Level Bridge (HLB) and Road Over Bridge (ROB), with the objective of providing permanent remedy to the people residing in nearby villages who were put to hardship during rainy season and to facilitate movement of heavy vehicles over railway crossing.

Tamil Nadu Highways Manual provisions and GoTN orders emphasised for acquisition of land before starting bridge works. However, Department invited tender (December 2008) for construction of HLB prior to completion of LA process for interconnected bridge work and the work was awarded (February 2009) to L1 tenderer for ₹ 3.51 crore. The work could not be completed due to the legal case[21] filed by land owners. The work was foreclosed after incurring an expenditure of ₹ 1.31 crore (March 2012).

Based on the discussions with the petitioners, Chief Engineer again inspected the construction site of the bridge (February 2015) to assess modification of alignment of ROB for utilising the vacant lands to minimise the requirement of LA. Thereafter Petitioners' withdrew the legal case (April 2015) and revised alignment for ROB was finalised by HD (June 2015). During the process of LA for the revised alignment, new land owners affected by the revised alignment filed Writ Petition (November 2015) in the Hon'ble High Court at Chennai.

In the meantime, Department, without completing the process of LA, invited tender for the balance work of HLB (May 2015) and awarded the work (September 2015). The contractor completed (August 2016) all decks of HLB

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19 G.O. Ms. No. 242, Highways Department, dated 25 September 2007.

20 Construction of High Level Bridge at Km 0/6 of the road from Tirupur – Somanur Road to Chikkanna College Road across Noyyal River for ₹ 2.50 crore and Construction of Road over bridge at Km 1/4 of Tirupur – Somanur Road to Chikkanna College Road in lieu of arch bridge No.29 at Railway Km 445/19-21.

21 WP No.3004/2010 dated 29.12.2010, Hon'ble High Court of Madras.

(expenditure of ₹ 3.73 crore) but the work of approaches was foreclosed due to non-completion of LA (October 2018).

Despite the fact that acquisition of land was pending in the Court since November 2015, the HD invited tenders (August 2016) for the ROB work and awarded the contract (December 2016) to the same contractor (L-1) who undertook HLB work, for ₹ 12.39 crore. The contractor, completed (March 2020) five out of 10 decks of ROB after an expenditure of ₹ 6.52 crore and requested (March 2020) for foreclosure of work citing non-availability of work space due to legal case. Department permitted foreclosure of the work in September 2020. The acquisition of land was still pending (July 2021) due to non-finalisation of court cases.

Partially completed ROB



Completed HLB



Highways Department also remitted ₹ 2.90 crore (between August 2008 and February 2017) to Southern Railway for construction of railway span in ROB work as deposit work. In addition, GoTN sanctioned (January 2017) construction of Minor Bridge as an approach to HLB for ₹ 2.00 crore. This work was awarded (May 2017) to the L1 tenderer for ₹ 1.85 crore and completed (September 2019) at an expenditure of ₹ 1.59 crore, but approaches on Tiruppur Ring road side were not taken up due to delay in completion of HLB.

Delay in completion of LA led to non-completion of ROB and its approaches which had a cascading effect on non-utilisation of constructed HLB and minor bridge even after expiry of four years and one year, respectively from their completion.

Thus, failure of Highways Department to adhere to the Manual provisions and Government instructions regarding commencement of works after completion of LA led to non-achievement of envisaged objectives of the project despite incurring an expenditure of ₹ 14.74 crore.

Government replied (July 2021) that construction activities were delayed due to various court cases. The reply is not acceptable as the Department failed to adhere to the Manual provisions and Government instructions in commencement of works involving LA.

Recommendation: Department to award the works only after acquiring the land required for the work including the land necessary for the approaches.

Department may also consider fixing responsibility on the field officials for their lapses.

2.5 Blocking of funds

Commencement of bridge works without adhering to the manual provisions and Government instructions on acquisition of land resulted in blocking of funds of ₹ 10.85 crore besides non-achievement of envisaged objectives.

Para 176 of Tamil Nadu Highways Manual Volume IV (Manual) stipulates that no work should be commenced on land which has not been handed over to Highways Department (HD). Government of Tamil Nadu (GoTN) also instructed (September 2007) that the bridge works should commence only after completing the Land acquisition (LA) and this would enable completion of the works within the stipulated time. GoTN instructed (September 2007) all Chief Engineers of HD to adhere to the aforesaid procedure. Public Accounts Committee (PAC) also recommended[22] (February 2013) to ensure firming up of land for the project well in advance.

Scrutiny of records in Erode Divisional Office[23] of HD revealed commencement of bridge works before acquiring the required land which resulted in non-utilisation of infrastructure created after incurring an expenditure of ₹ 10.85 crore as detailed below.

GoTN sanctioned (November 2012) ₹ 12.43 crore for construction of bridge with National Agriculture And Rural Development (NABARD) loan assistance[24], across the Amaravathi river to provide connectivity to the nearby villages[25] for transportation of agriculture products to nearby markets and for access to educational, medical activities. The work involved construction of bridge proper along with approaches to the bridge besides formation of approach road to connect to the existing roads.

The approved alignment of the bridge (November 2012) involved LA (approximately 9.41 acre[26]) on both sides of the bridge, to connect the existing Panchayat Road at Koyampalli village and Other District Road at Melapalayam village. During field inspection (May 2013), Chief Engineer (Planning, Design and Investigation) and Chief Engineer (NRR) instructed the Divisional Engineer (DE), Construction and Maintenance (C&M), Karur, to finalise LA for forming the approach to the bridge on both sides.

C&M Wing instead of acquiring land of 9.41 acre exclusively for this project, clubbed the land requirement of this project with other project[27]. Due to this LA requirement for the integrated project increased to 99 acre. C&M wing forwarded Land Plan Schedule (LPS) to District Revenue Officer, Karur for acquiring 99 acre (September 2015). Thereafter, due to filing of four cases in

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22 83rd Report of PAC placed in the 14th Legislative Assembly.

23 NABARD and Rural Roads (NRR) Wing.

24 RIDF Package XVIII for the year 2012-13.

25 Koyampalli, Melapalayam, Somur, Achamapuram and Thirumukkudalur.

26 326m road in Koyampalli side + 520 m in Melapalayam side = 846 m x 45 m (proposed width of Link Road including future expansion) = 3.81 Ha or 9.41 acre.

27 Formation of Ring Road to Karur Town sanctioned in October 2013 and formation of Link Road announced by Government in December 2013 which involved land acquisition of 99 acres.

the Madurai Bench of the Hon'ble High Court of Madras, LA process was pending completion as on July 2021.

In the meantime, without completing the LA, tenders were invited (August 2014) for construction of bridge work in anticipation of completion of LA by the C&M wing. The work was awarded (January 2015) to the tenderer for ₹ 10.41 crore for completion in 18 months (July 2016). The contractor completed the work pertaining to the construction of bridge. However, due to pending completion of LA, the contractor requested (March 2017) for foreclosure of work citing non-availability of workspace for completing approaches. The agreement was foreclosed (March 2017) after incurring of an expenditure of ₹ 10.85 crore towards construction of bridge and preliminary expenses towards advertisement, investigation and shifting of utilities.

The partially completed bridge work is as below:



Koyampalli side



Melapallayam side

In this regard, Audit observed the following:

- Though the initial proposal (November 2012) was to connect the bridge with the existing Panchayat and Other District Road by acquiring lands (9.41 acre), the field officials of HD failed to obtain sanction for the same and clubbed this bridge with other project involving huge LA which delayed the formation of approach road.
- Despite instructions in the Departmental Manual and also by Government and recommendations of PAC, HD commenced construction of bridge works before clear title of land and completion of LA. The objective of providing connectivity to villages for transportation of agriculture products and for access to educational, medical activities remained unachieved. Moreover, the partial infrastructure created resulted in blocking of funds of ₹ 10.85 crore for more than four years.
- As per terms of reference of NABARD loan the rate of interest payable for the loans sanctioned during 2012-13 was 7.50 *per cent per annum*. The Department made the final claim of the loan for an amount of

₹ 10.85 crore in April 2019. Thus, the minimum unfruitful interest liability to Government for the not utilised bridge was ₹ 1.56 crore[28].

- Delay in completion of work also resulted in expiry of 47 out of 60 months of defect liability clause without enforcement for partially executed works for ₹ 10.85 crore, leading to unintended benefit to the contractor.

Thus, non-adherence to the manual provisions, Government instructions, PAC recommendation regarding completion of LA before commencement of work resulted in non-achievement of envisaged objectives besides blocking of funds of ₹ 10.85 crore for four years.

Government replied (July 2021) that the bridge work was commenced in anticipation of completion of land acquisition, but the acquisition of land was delayed due to various court cases. It was assured that further action would be taken on finalisation of court cases. The fact however, remains that the Department failed to adhere to the Manual provisions by commencing the bridge works without finalising the required work space, which resulted in blocking of funds and non-utilisation of created infrastructure by general public.

Recommendation: Department may award contract for bridge works only after acquiring clear title of the land required for bridge work and other approach works. Department to fix responsibility on the field officials for the serious lapses.

[28] From the date of final claim to till date (April 2019 to February 2021) for two years *i.e.,* 2019-20 and 2020-21 (₹ 10.85 crore x 7.5 *per cent*) /12 x 23 months = ₹ 1.56 crore.