

ANNEXURES

Annexure 1

(Referred to in Paragraph 1.8)

Statement showing the details of audits planned and conducted during the year

Sl. No.	Name of the Department	Nature of receipts	Auditable Offices	Offices planned	Offices audited
1	Commercial Taxes and Registration	Sales Tax and other receipts	443	150	150
		Stamp duty and Registration fee	599	18	18
2	Revenue	Urban Land Tax	24	0	0
		Land Revenue	285	30	30
3	Home (Transport)	Taxes on vehicles	95	0	0
4	Home	Motor Vehicle Maintenance Organisation	22	5	5
5	Home (Prohibition and Excise)	State Excise	77	0	1
6	Industries	Mines and minerals	32	0	0
7	Energy	Electricity duty	24	10	10
8	Treasury and Accounts	Asst. Supdt. of Stamps	1	0	0
Total			1,602	213	214

Annexure 2

(Referred to in Paragraph 2.4.3.1)

Issue of acknowledgement, deficiency memo, provisional and final refunds

Sl. No	Particulars	Criteria as per SGST Act/ Rules 2017	Time limit fixed in the SGST Act and Rules	Cases wherein notices/ orders issued after prescribed time limit		Cases wherein notices/ refunds not issued and non-receipt of reply from dealers		Ratio (Out of Total 6,287 applications)
				No. of assessment circles	No. of cases	No. of assessment circles	No. of cases	
1	Issue of Acknowledgement in FORM GST RFD-02	Rule 90(2)	Within 15 days of filing the refund application	37	1,598			25.42
2	Issue of deficiency memo in GST RFD-03	Rule 90(3)	within 15 days of date of filing of refund application	8	26			0.41
3	Non-issue of notice in Form GST RFD-08 to dealers requiring him to furnish a reply in FORM GST-09	Rule 92(3)				20	279	4.43
	Non-receipt of reply from the dealers in FORM GST-09					5	47	
4	Issue of provisional refund in FORM GST RFD-04	Rule 91(2)	Within 7 days from the date of acknowledgement	25	274			4.35
	Delay in Credit of provisional refund	Rule 91(2) and Circular instructions ¹		10	406			6.45
5	Issue of final refund in FORM RFD-06	Section 54(7)	Within 60 days from the date of receipt of application	36	1,006			16.00
	Delay in Credit of final refund	Section 54(7) and Circular instructions		11	167			2.65
	Non-issue of final refund in FORM-RFD-06	Section 54(7)				17	789	12.54

¹ Circular No.79/53/2018-GST dated 31 December 2018 issued by the Central Board of Indirect Taxes and Customs.

Annexure 3
(Referred to in Paragraph 5.6.3)
Department-wise details of Inspection Reports
and Paragraphs pending

Sl. No.	Name of the Department	Number of Outstanding	
		Inspection Reports	Audit Observations
1	Public Works Department (Water Resources)	129	357
	Public Works Department (Buildings)	140	358
2	Highways and Minor Ports	233	715
3	Environment and Forests	138	546
4	State Autonomous Bodies	44	171
5	Agriculture	185	633
6	Animal Husbandry	49	280
	Dairy Development	19	66
	Fisheries	22	79
7	Handlooms and Textiles	48	164
	Khadi and Village Industries	0	0
8	Industries	4	13
9	Micro, Small and Medium Enterprises	49	118
10	Tourism	11	40
11	Information and Technology	0	0
Total		1,071	3,540

**Annexure 4
(Referred to in Paragraph 6.1.6.4)**

Details of students got placement and continued higher studies

Sl. No.	Description	UG Students			PG students		
		2016-17	2017-18	2018-19	2016-17	2017-18	2018-19
1	No. of students registered for placement	897	891	1,130	446	424	464
2	No. of students got placement	198 (22)	190 (21)	213 (19)	192 (43)	131 (31)	121 (26)
2a.	Agro allied industries	111	156	182	103	100	100
2b	Opted for entrepreneur	2	2	10	1	2	0
2c	Government /Public Sector Bank	79	26	18	88	29	21
2d	Global Employment	6	6	3	-	-	-
3	No. of students continued higher studies	210 (23)	240 (27)	238 (21)	136 (31)	105 (25)	96 (21)
3a	Higher Education	203	235	234	132	102	96
3b	Abroad Higher Education	7	5	4	-	-	-
3c.	ARS selections by ASRB	-	-	-	4	3	0
4.	No. of students neither got placement nor pursue the higher studies	489 (55)	461 (52)	679 (60)	118 (26)	188 (44)	247 (53)
	Total (UG Students)	2,918					

ARS - Agricultural Research Scientist, ASRB- Agricultural Scientist Recruitment Board

Annexure- 5

(Referred to in Paragraph 6.1.6.5)

Shortage of Laboratory equipment in test checked colleges

HC &RI, Periyakulam,			
Name of the Lab	Total no. of items/quantity required to be kept in the lab as per Deans committee Report	Total no. of items kept in the lab	Shortages
UG Lab	26/178	7/10	19/168 (73)
Centralized Lab	36/76	0/0	36/76
PG lab	71/263	33/40	38/223 (54)
Post harvest Management Lab	17/11	3/3	14/8 (82)
Vegetables processing and preservation lab	71/120	9/11	62/109 (87)
AEC&RI, Kumulur			
Soil and Water Conservation	8/13	5/8	3/5 (38)
Irrigation and Drainage Engineering	27/97	27/67	0/30
Processing and food Engineering	34/43	17/31	17/12 (50)
Renewable Energy and Engineering	37/37	20/26	17/11 (46)
Basic Engineering and Applied Sciences	60/461	37/267	23//194 (38)
Mechanical Engineering	49/83	28/69	21/14 (43)
Electrical and Electronics Engineering	28/183	24/261	4/0 (14)
Physics and Chemistry	17/23	8/14	9/9 (53)
FC&RI, Mettupalayam			
Silviculture and Agro Forestry and Natural Resources Management	76/178	24/44	52/134 (68)
Forest Product and Tree improvement plus Wild life science	33/183	01/01	32/182 (97)
Forest Biology and Tree	88/262	10/10	78/252 (89)
Basic Social Science	11/31	01/03	10/28 (91)

Annexure 6

(Referred to in Paragraph 6.5)

Details showing the delay in issue of termination order and the action taken for recovery under Revenue Recovery Act

Sl. No	Name of the office	Name of the work	Value of work done / Date of completion (₹ in lakh)	Additional expenditure incurred (₹ in lakh) Date of notice issued for recovery	Delay in issue of termination order (in months)	Date of issue of reminder for recovery	Date of issue of reminder to Bank for renewal of BG	Date of action initiated for recovery under Revenue Recovery Act	Delay in action taken for recovery under Revenue Recovery Act (in months)	Delay in recovery of Government dues from the date of issue of notice (as of March 2020)
1	2	3	4	5	6	7	8	9	10	11
1	EE PWD, Buildings C&M Division, Erode	Construction of 42 class rooms, Laboratory, 04 toilets, etc., in Govt. Hr. Sec. School at Iyyankalipalayam	176.05 20.06.2016	59.96 31.03.2017	9	01.08.2017 07.10.2017 13.08.2018 29.10.2018 10.07.2019	--	21.02.2020	33	36
2	EE PWD, Buildings C&M Division, Coimbatore	Construction of 10 class rooms, Science Laboratory, etc., in Govt. Girls Hr. Sec. School at Kottur	77.06 31.12.2015	24.46 21.06.2016	5	25.07.2016 01.09.2016	21.01.13 10.02.15 19.06.15	10.03.2020	43	45
3		Construction of 12 class rooms, Laboratory, etc., in Govt. Hr. Sec. School at Kannivadi	95.53 29.02.2016	9.15 21.06.2016	3	29.08.2016	--	Recovery proposal was incorrectly forwarded to District Collector, Coimbatore on 22.01.20 instead of Dindigul	Final action yet to be taken	45
4	EE PWD, Buildings C&M Division, Tirunelveli	Construction of 12 class rooms, Laboratory, etc., in Govt. Hr. Sec. School at Pazhavoor	103.10 30.03.2016	38.96 23.12.2016	8	No reminder issued	--	05.12.2017	10	39

5	EE PWD, Buildings C&M Division, Ramanathapuram	Construction of Government Hostel for school girls at R.S. Mangalam	68.13 01.07.2019	30.11 26.02.2020	7	04.05.2020	--	01.09.2020	6	1
6	EE PWD, Buildings C&M Division, Villupuram	Construction of combined Court Building and Quarters for Sub Judge in Court campus at Kallakurichi	108.90 02.06.2016	39.91 05.05.2017	10	23.06.2017 29.11.2017	--	01.11.2018	16	34
7		Construction of 20 class rooms, Science Laboratory, etc., in Govt. Hr. Sec. School at Sitheripattu	88.34 26.08.2016	28.29 5.5.2017	8	13.07.2017 31.08.2017 29.11.2017 18.01.2018	17.12.12 17.03.14 18.05.17 15.06.17 28.07.17	18.02.2020	31	34
Total			717.11	230.84						

Annexure 7
(Referred to in Paragraph 6.5)

Details showing the amount recoverable from the contractor for the terminated works

Sl. No	Name of the office	Name of the work	AS date and Amount RAS and amount	Date of approval of work/ Name of the contractor / Agreement amount	Date of commencement / Scheduled date of completion / period of contract	Date of Termination	Value of work done upto termination (₹ in lakh)	Balance work pending completion (₹ in lakh)	Name of the Contractor / Agreement amount for balance work and date (₹ in lakh)	Value of work done / Date of completion (₹ in lakh)	Additional expenditure incurred (₹ in lakh) Date of notice issued for recovery	Amount recoverable from contractor after deducting payment due to the contractor (₹ in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	EE PWD, Buildings C&M Division, Erode	Construction of 42 class rooms, Laboratory, 04 toilets, etc., in Govt. Hr. Sec. School at Iyyankalipalayam	11.11.2008 ₹ 242.29 lakh / 03.03.2016 ₹ 298.12 lakh	06.07.2010 M/s. A.R.M. Constructions ₹ 217.59 lakh	18.10.2010 / 17.04.2012 18 months	15.10.2013	85.7	189.75	M/s. Arul Nandis Engineering Construction Company / 195.40 / 10.02.2014	176.05 / 20.06.2016	59.96 / 31.03.2017	51.51
2	EE PWD, Buildings C&M Division, Coimbatore	Construction of 10 class rooms, Science Laboratory, etc., in Govt. Girls Hr. Sec. School at Kottur	21.09.2010 ₹ 84.93 lakh / 16.12.2016 ₹ 125.59 lakh	04.02.2011 M/s. Ganesh Construction ₹ 87.24 lakh	04.10.2011 / 03.08.2012 10 months	16.02.2015	12.47	73.47	T. Kumarasamy / 77.06 / 12.06.2015	77.06 / 31.12.2015	24.46 / 21.06.2016	24.46
3		Construction of 12 class rooms, Laboratory, etc., in Govt. Hr. Sec. School at Kannivadi	12.11.2012 ₹ 129.40 lakh / 16.12.2016 ₹ 154.95 lakh	24.01.2013 M/s. S.R.P. Constructions ₹ 129.84 lakh	14.09.2013 / 13.09.2014 12 months	08.04.2015	41.5	91.12	M/s. M. Murugesan & Co / 95.63 / 19.06.2015	95.53 / 29.02.2016	9.15 / 21.06.2016	9.15
4	EE PWD, Buildings C&M Division, Tirunelveli	Construction of 12 class rooms, Laboratory, etc., in Govt. Hr. Sec. School at Pazhavoor	19.01.2010 ₹ 82.29 lakh / 20.04.2015 ₹ 116.55 lakh	30.07.2010 G. Sahayadhas ₹ 79.09 lakh	31.12.2010 / 31.07.2011 7 months	24.06.2013	8.91	104.57	M/s. Ezhil Enterprises / 107.68 / 23.09.2015	103.10 / 30.03.2016	38.96 / 23.12.2016	34.59

1	2	3	4	5	6	7	8	9	10	11	12	13
5	EE PWD, Buildings C&M Division, Ramanathapuram	Construction of Government Hostel for school girls at R.S. Mangalam	17.11.2008 ₹ 54.74 lakh 31.03.2017 ₹ 83.21 lakh	11.08.2010 V. Ukkira- pandian ₹ 47.00 lakh	04.10.2010 / 19.04.2011 195 days	27.03.2013	8.99	64.99	N. Senthil- kumar / 68.18 / 15.09.2017	68.13 01.07.2019	30.11 26.02.2020	28.45
6	EE PWD, Buildings C&M Division, Villupuram	Construction of combined Court Building and Quarters for Sub Judge in Court campus at Kallakurichi	26.08.2009 ₹ 754.22 lakh 08.12.2014 ₹ 799.66 lakh	27.04.2010 M/s. Excellent Constructions ₹ 581.11 lakh	26.02.2011 / 26.02.2012 12 months	11.09.2015	498.58	129.72	M.M. Ravi / 129.39 / 29.12.2015	108.90 02.06.2016	39.91 05.05.2017	13.02
7		Construction of 20 class rooms, Science Laboratory, etc., in Govt. Hr. Sec. School at Sitheripattu	21.09.2010 ₹ 149.98 lakh	11.11.2011 M/s. A.G.R. Engineering Construction ₹ 160.90 lakh	08.02.2012 / 07.02.2013 12 months	03.07.2015	74.5	122.91	M/s. G.R.M. Construction / 122.60 / 12.01.2016	88.34 26.08.2016	28.29 5.5.2017	21.62
		Total	₹ 14.98 crore / ₹ 17.28 crore	₹ 1302.77 lakh or ₹ 13.03 crore			₹ 730.65 lakh or ₹ 7.31 crore	₹ 776.53 lakh or ₹ 7.77 crore	₹ 795.94 lakh or ₹ 7.96 crore	₹ 717.11 lakh or ₹ 7.17 crore	₹ 230.84 lakh or ₹ 2.31 crore	₹ 182.80 lakh or ₹ 1.83 crore

AS: Administrative Sanction; RAS: Revised Administrative Sanction