

APPENDICES

Appendix 1.1

(Reference: Paragraph 1.5.2; Page 3)

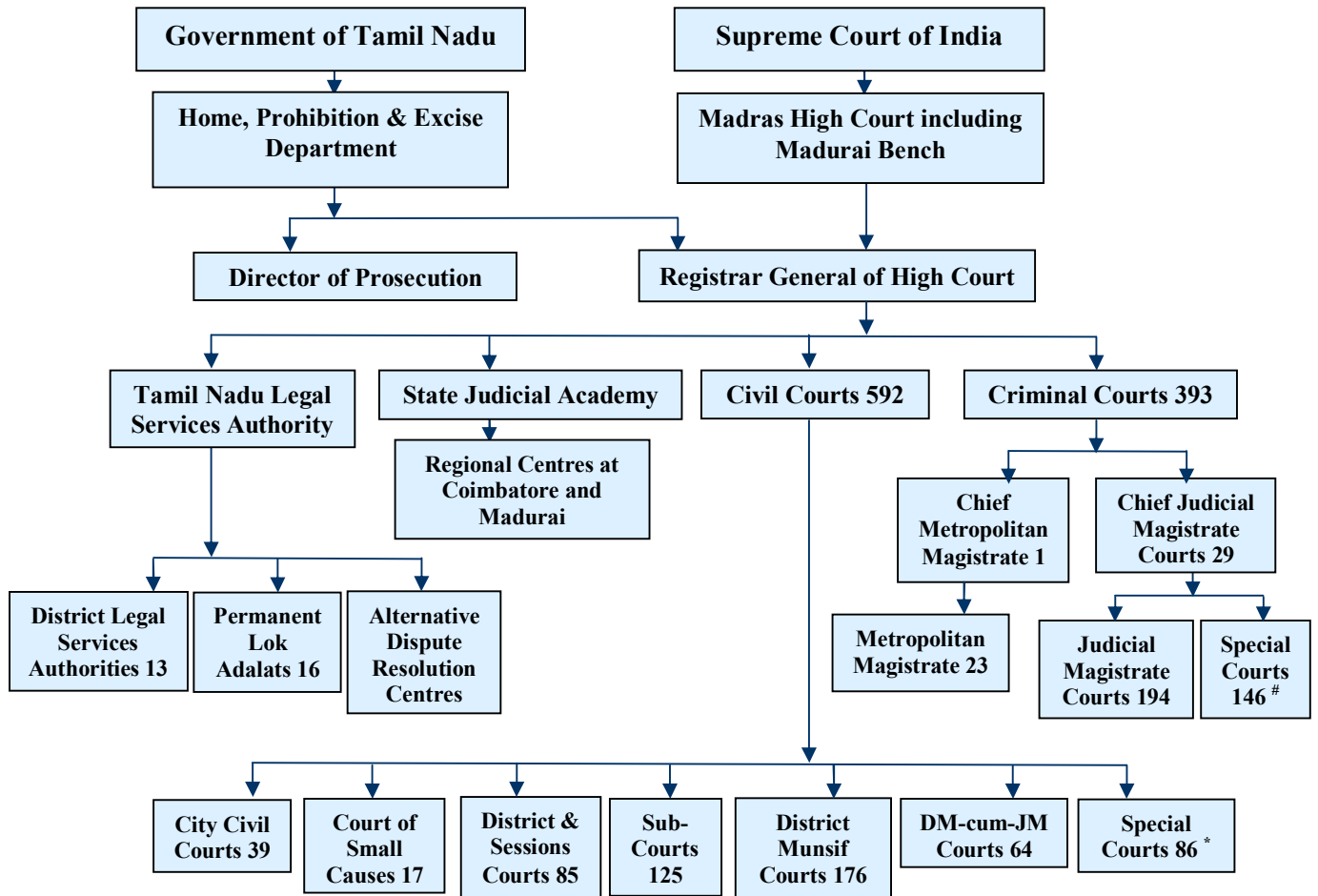
Department-wise details of Inspection Reports and Paragraphs pending

Sl. No.	Name of the Department	Number of Outstanding	
		Inspection Reports	Audit Observations
1	Adi-Dravidar and Tribal Welfare	204	1,269
2	Backward Classes, Most Backward Classes and Minorities Welfare	111	426
3	Co-operation, Food and Consumer Protection	140	362
4	Finance	51	98
5	Health and Family Welfare	776	3,509
6	Higher Education	361	1,459
7	Home, Prohibition and Excise	304	977
8	Housing and Urban Development	47	151
9	Labour and Employment	89	188
10	Law	82	219
11	Municipal Administration and Water Supply	167	398
12	Personnel and Administrative Reforms	7	20
13	Planning, Development and Special Initiatives	17	55
14	Public	16	32
15	Revenue	1,340	4,573
16	Rural Development and Panchayat Raj	74	246
17	School Education	525	1,666
18	Social Welfare and Nutritious Meal Programme	217	770
19	Tamil Development and Information	36	97
20	Tourism, Culture and Religious Endowments	40	152
21	Welfare of Differently Abled Persons	83	332
22	Youth Welfare and Sports Development	37	95
	Total	4,724	17,094

Appendix 2.1

(Reference: Paragraph 2.1.2; Page 11)

Organisational hierarchy of the Judiciary in Tamil Nadu



* Special Courts - Civil includes	Labour Courts	12
	Family Courts	22
	Tribunals	18
	Motor Accident Claim Original Petition cases Courts	28
	Land Acquisition Original Petition cases Courts	6
	Total	86
# Special Courts - Criminal includes	Protection of Civil Rights Act 1955/Scheduled Castes & Scheduled Tribes (Prevention of Atrocities) Act 1989 cases Courts	6
	Bomb blast/ Communal Clashes cases Courts	3
	Essential Commodities Act/ Narcotic Drugs and Psychotropic Substances Act 1985 cases Courts	10
	Central Bureau of Investigation Courts/ Tamil Nadu Protection of Interest of Depositors Act 1997 cases Courts	5
	Mahaleer Neethimandrams (Mahila Courts)	32
	Prevention of Corruption cases Courts	8
	Fast Track/Additional Mahaleer Neethimandrams	47
	Land Grabbing Cases Courts	23
	Mobile Courts	12
	Total	146

Appendix 2.2

(Reference: Paragraph 2.1.8.2; Page 21)

Non-constitution of additional courts

Sl. No.	Name of the court	Name of the Additional Court proposed and the period in which proposal was made	Number of cases pending in the years					
			2011	2012	2013	2014	2015	2016
1	District Munsif Court, Palani	Additional District Munsif Court at Palani (05/11/2015)	1,158	1,192	1,233	1,429	1,367	1,253
2	Sub-Court, Palani	Additional Sub-Court at Palani (27/08/2014)	3,477	4,975	6,852	8,474	10,757	11,357
3	Fast Track Court (Magisterial Level), Palani	Conversion as Judicial Magistrate Court – II, Palani (21/07/2015)	266	119	211	308	259	345
4	Mahila Court (Fast Track Mahila Court) Erode	Additional Mahila Court, Erode (19/09/2013)	---	---	55	61	45	45
5	Sub-Court, Kancheepuram	Additional Sub-Court at Kancheepuram (21/08/2015)	7,988	8,791	9,245	8,221	8,923	9,069
6	Judicial Magistrate Court, Alandur	Additional Mahila Court, Alandur (21/03/2014)	4,763	5,248	5,331	5,507	4,686	4,168
7	Judicial Magistrate Court, Madurantagam	Additional Judicial Magistrate Court at Madurantagam (12/01/2012)	1,631	1,474	1,111	1,312	1,388	1,182
8	District Court No.II, Kancheepuram	Additional District Court (Fast Track Court) Kancheepuram (16/10/2014)	1,312	1,399	1,061	1,075	1,580	1,479
9	District Munsif Court, Chengalpattu	Additional District Munsif Court, Chengalpattu (11/12/2009)	1,883	1,850	2,062	2,154	2,003	1,891
10	Judicial Magistrate Court, Alandur	Additional Judicial Magistrate Court, Alandur (28/09/2011)	4,763	5,248	5,331	5,507	4,686	4,168
11	Judicial Magistrate Court, Tambaram	Additional Judicial Magistrate Court, Tambaram (06/02/2014)	3,574	4,503	4,852	5,568	5,532	5,458
12	Principal District Court, Chengalpattu	Fast Track Court (District Judge), Tambaram (12/06/2009)	1,926	1,587	1,971	2,417	2,021	1,849
13	Principal District Munsif Court, Madurai	Three Additional District Munsif Courts at Madurai (01/08/2014)	1,671	1,588	1,550	1,450	1,508	1,696
14	Additional District Munsif, Madurai		3,585	3,677	3,849	3,788	4,149	4,208
15	District Munsif, Madurai Taluk		882	890	949	952	1,042	1,069
16	District Munsif, Tirumangalam	Additional District Munsif Court at Tirumangalam (March 2014)	2,549	3,006	3,183	2,898	2,710	2,752
Total			41,428	45,547	48,846	51,121	52,656	51,989

Appendix 2.3

(Reference: Paragraph 2.1.8.7; Page 26)

Details of number of works taken up, works in progress and works completed by PWD during 2011-12 to 2015-16

Sl. No.	Name of the Scheme	Year	No. of works sanctioned	No. of works taken up	No. of works completed	No. of works in progress	Number of works not taken up	Status as of October 2016
1	CSS	2012-13	5	5	5	Nil	Nil	All works taken up.
		2013-14	15	14	7	7	1	Construction of Quarters for Judicial Officers at Karur - Alternative site selected in old court campus at Karur. Pending with Hon'ble Building Committee, High Court.
(For the years 2011-12, 2014-15 and 2015-16, GoI funds not sanctioned)								
2	13 th FC	2011-12	30	30	28	2	Nil	All works taken up.
3	State Fund	2011-12	5	5	5	Nil	Nil	All works taken up.
		2012-13	7	7	6	1	Nil	All works taken up.
		2013-14	10	9	8	1	1	Preservation and maintenance of Heritage Court Building at Egmore – Work to be taken up after shifting of the court
		2014-15	6	5	4	1	1	Nagapattinam: Court work: Alternative site to be identified. Quarters work completed
		2015-16	17	11	1	10	6	<p>Construction of court building</p> <p>1. Ambasamudram - High Court issued (November 2016) orders to the Principal District Judge, Tirunelveli, to take necessary steps for construction of Combined Court Building after demolition of the existing court buildings.</p> <p>2. Orathanadu - Tender approved, work to be started</p> <p>Construction of Court building and quarters</p> <p>1. Natham – Tender approved, work to be started</p> <p>2. Nanguneri – Tender under scrutiny</p> <p>Construction of quarters</p> <p>1. Panruti – Tender approved, work to be started</p> <p>2. Tirunelveli – Tender under scrutiny</p>
Total			95	86	64	22	9	

Appendix 2.4

(Reference: Paragraph 2.2.8.1 (i); Page 43)

Details of submission of AAP by GoTN and release and utilisation of funds under MPF during 2010-16

(₹ in crore)

Year	Due date for		Date of		Date of Fund released by GoI	Date of issue of GO	Period of delay in days				Total funds released	Funds Utilised	Unspent balance as on 31st March 2016
	Submission to GoI	Approval by GoI	Submission to GoI	Approval by GoI			Submission to GoI	Approval by GoI	Release of fund by GoI from AAP approved date	Issue of GO by GoTN after receipt of fund from GoI			
2010-11	31-12-2009	31-03-2010	08-01-2010	21-06-2010	29-07-2010	23-09-2010	8	82	38	56	123.21	109.42	13.79
					11-01-2011	19-08-2011			204	220			
					10-03-2011	16-11-2011			262	251			
2011-12	31-12-2010	31-03-2011	09-05-2011	22-12-2011	22-12-2011	10-05-2012	129	266	0	140	57.43	55.61	1.82
					21-03-2012	01-11-2012			90	225			
2012-13	31-12-2011	31-03-2012	12-07-2012	27-02-2013	27-02-2013	11-07-2013	194	333	0	134	29.50	29.16	0.34
2013-14	31-12-2012	30-04-2013	24-05-2013	26-07-2013	24-09-2013	11-12-2013	144	87	60	78	113.09	113.09	Nil
2014-15	15-01-2014	30-04-2014	23-05-2014	09-06-2014	19-06-2014	03-12-2014	128	40	10	167	143.32	117.90	25.42
					29-10-2014	25-02-2015			142	119			
2015-16	15-01-2015	30-04-2015	28-04-2015	06-07-2015	09-07-2015	07-12-2015	103	67	3	151	103.60	21.18	82.42
					07-09-2015	07-12-2015			63	91			
Total										570.15	446.36	123.79	

Appendix 3.1

(Reference: Paragraph 3.2.1; Page 100)

Details of avoidable excess expenditure

(in ₹)

Item of saree/ dhoti supplied	Quantity supplied to CRA (in Nos.)	Rate fixed by Co-optex	Amount	Rate fixed by HHTK Department	Amount payable at HHTK Rate	Excess expenditure
	(1)	(2)	(3)	(4)	(5)	(6) = (3)-(5)
Pongal 2013						
Handloom polycot saree	2,01,180	227	4,56,67,860	209.68	4,21,83,422.40	34,84,437.60
Handloom polycot dhoti	1,47,570	180	2,65,62,600	156.14	2,30,41,579.80	35,21,020.20
Powerloom polycot saree	15,69,626	156	24,48,61,656	131.51	20,64,21,515.26	3,84,40,140.74
Powerloom polycot dhoti	5,82,368	115	6,69,72,320	96.29	5,60,76,214.72	1,08,96,105.28
Pedal loom polycot saree	1,72,404	196	3,37,91,184	184.16	3,17,49,920.64	20,41,263.36
			41,78,55,620		35,94,72,652.82	5,83,82,967.18
Less Handling and other charges @ 1.5% of Column (5) recommended by the Committee for fixing the Handling charges constituted by the GoTN						53,92,089.79
Total						5,29,90,877.39
Deepavali 2013						
Handloom polycot saree	7,888	254	20,03,552	228.39	18,01,540.32	2,02,011.68
Powerloom polycot dhoti	8,51,234	125	10,64,04,250	103.63	8,82,13,379.42	1,81,90,870.58
Pedal loom polycot saree	6,82,893	223	15,22,85,139	200.30	13,67,83,467.90	1,55,01,671.10
			26,06,92,941		22,67,98,387.64	3,38,94,553.36
Less Handling and other charges @ 1.5% of Column (5) recommended by the Committee for fixing the Handling charges constituted by the GoTN						34,01,975.81
Total						3,04,92,577.55
Pongal 2014						
Handloom polycot saree	71,046	254	1,80,45,684	228.39	1,62,26,195.94	18,19,488.06
Handloom polycot dhoti	2,98,002	190	5,66,20,380	169.97	5,06,51,399.94	59,68,980.06
Powerloom polycot saree	6,45,154	200	12,90,30,800	177.19	11,43,14,837.26	1,47,15,962.74
Powerloom polycot dhoti	4,14,533	125	5,18,16,625	103.63	4,29,58,054.79	88,58,570.21
Pedal loom polycot saree	7,647	223	17,05,281	200.30	15,31,694.10	1,73,586.90
Pedal loom polycot dhoti	61,291	163	99,90,433	146.09	89,54,002.19	10,36,430.81
	34,365	164	56,35,860	146.09	50,20,382.85	6,15,477.15
PL Cot Look sarees *	5,00,520	200	10,01,04,000	177.19	8,86,87,138.80	1,14,16,861.20
PL Cot Look sarees *	7,88,447	200	15,76,89,400	177.19	13,97,04,923.93	1,79,84,476.07
W PL sarees *	14,516	195	28,30,620	177.19	25,72,090.04	2,58,529.96
			53,34,69,083		47,06,20,719.84	6,28,48,363.16
Less Handling and other charges @ 1.5% of Column (5) recommended by the Committee for fixing the Handling charges constituted by the GoTN						70,59,310.80
Total						5,57,89,052.36

Item of saree/ dhoti supplied	Quantity supplied to CRA (in Nos.)	Rate fixed by Co-optex	Amount	Rate fixed by HHTK Department	Amount payable at HHTK Rate	Excess expenditure
	(1)	(2)	(3)	(4)	(5)	(6) = (3)-(5)
Deepavali 2014						
Handloom polycot saree	7,962	254	20,22,348	225.50	17,95,431.00	2,26,917.00
Handloom polycot dhoti	4,447	190	8,44,930	171.20	7,61,326.40	83,603.60
	500	195	97,500	171.20	85,600.00	11,900.00
Powerloom polycot saree	20,05,013	200	40,10,02,600	174.50	34,98,74,768.50	5,11,27,831.50
Powerloom polycot dhoti	7,23,537	125	9,04,42,125	97.90	7,08,34,272.30	1,96,07,852.70
Pedal loom polycot saree	32	254	8,128	196.00	6,272.00	1,856.00
W PL Sarees *	13,554	195	26,43,030	174.50	23,65,173.00	2,77,857.00
Pedal loom dhoti	43,429	164	71,22,356	146.15	63,47,148.35	7,75,207.65
			50,41,83,017		43,20,69,991.55	7,21,13,025.45
Less Handling and other charges @ 1.5% of Column (5) recommended by the Committee for fixing the Handling charges constituted by the GoTN						64,81,049.87
Total						6,56,31,975.58
Pongal 2015						
Handloom polycot dhoti	22,267	190	42,30,730	171.20	38,12,110.40	4,18,619.60
Powerloom polycot saree	20,17,722	200	40,35,44,400	174.50	35,20,92,489.00	5,14,51,911.00
Powerloom polycot dhoti	7,70,471	125	9,63,08,875	97.90	7,54,29,110.90	2,08,79,764.10
Pedal loom polycot saree	54	254	13,716	196.00	10,584.00	3,132.00
W PL sarees *	21,728	195	42,36,960	174.50	37,91,536.00	4,45,424.00
Pedal loom dhoti	197	164	32,308	146.15	28,791.55	3,516.45
			50,83,66,989		43,51,64,621.85	7,32,02,367.15
Less Administrative expenditure @ 0.81% of Column (5) sanctioned to DHT						35,24,833.44
Total						6,96,77,533.71
Deepavali 2015						
Powerloom polycot saree	19,81,984	200	39,63,96,800	169.45	33,58,47,188.80	6,05,49,611.20
Powerloom polycot dhoti	7,16,893	125	8,96,11,625	92.70	6,64,55,981.10	2,31,55,643.90
W PL sarees *	21,704	195	42,32,280	169.45	36,77,742.80	5,54,537.20
			49,02,40,705		40,59,80,912.70	8,42,59,792.30
Less Administrative expenditure @ 0.81% of Column (5) sanctioned to DHT						32,88,445.39
Total						8,09,71,346.91

Audit Report (General and Social Sector) for the year ended 31 March 2016

Item of saree/ dhoti supplied	Quantity supplied to CRA (in Nos.)	Rate fixed by Co-optex	Amount	Rate fixed by HHTK Department	Amount payable at HHTK Rate	Excess expenditure
	(1)	(2)	(3)	(4)	(5)	(6) = (3)-(5)
Pongal 2016						
Handloom polycot saree	586	254	1,48,844	231.20	1,35,483.20	13,360.80
Powerloom polycot saree	20,22,241	200	40,44,48,200	169.45	34,26,68,737.45	6,17,79,462.55
Powerloom polycot dhoti	7,94,208	125	9,92,76,000	92.70	7,36,23,081.60	2,56,52,918.40
W PL sarees *	16,287	195	31,75,965	169.45	27,59,832.15	4,16,132.85
			50,70,49,009		41,91,87,134.40	8,78,61,874.60
Less Administrative expenditure @ 0.96 % of Column (5) sanctioned to DHT						40,24,196.49
Total						8,38,37,678.11
Grand Total						43,93,91,041.61

* For want of rate for PL Cot look saree & W PL Saree, rates for Powerloom saree adopted

- Note: (i) In respect of seven items relating to Deepavali 2013 (one item), Pongal 2014 (five items) and Deepavali 2015 (one item), the rates adopted for Free supply of Dhoties/Sarees to OAPs' were lesser than the other scheme, involving an amount of ₹ 3.87 crore.
- (ii) In respect of 'Scheme of distribution of priceless sarees and dhoties', the subsequent Pongal rate, adopted for Deepavali 2013, 2014 and 2015.
- (iii) For Pongal 2013 and 2014 and Deepavali 2013 and 2014, 1.5 per cent of total value of procurement allowed as handling and other charges based on the recommendation of Committee for fixing the Handling charges constituted by the GoTN. For Pongal 2015 and 2016 and Deepavali 2015, the percentage of Administrative expenditure has been arrived at based on expenditure incurred by DHT towards handling and other charges.

(Source: Details furnished by Revenue Department, HHTK Department, DHT and Co-optex)

Appendix 3.2
(Reference: Paragraph 3.2.2; Page 102)

Avoidable payment of godown rent

Year	Term	Godown Rent paid by DSE	Godown Rent paid by DEE	Total Rent paid
		(Amount in ₹)		
2012-13	I	53,06,115	53,06,115	1,06,12,230
	II	Nil	53,06,115	53,06,115
	III	Nil	53,06,115	53,06,115
2013-14	I	63,07,128	63,07,128	1,26,14,256
	II	31,53,564	31,53,564	63,07,128
	III	31,53,564	31,53,564	63,07,128
2014-15	I	84,57,255	84,57,255	1,69,14,510
	II	50,86,015	50,86,015	1,01,72,030
	III	33,90,677	33,90,677	67,81,354
2015-16	I	1,53,74,182	1,53,74,182	3,07,48,364
	II	65,71,856	65,71,856	1,31,43,712
	III	47,35,698*	47,35,698	94,71,396
Total		6,15,36,054	7,21,48,284	13,36,84,338

* Not paid for want of Government orders

Appendix 3.3

(Reference: Paragraph 3.2.3; Page 104)

Details of avoidable expenditure due to non-reduction of contracted maximum demand and payment of Belated Payment Surcharge (BPSC)

Sl. No.	Month and year	Number of months	Contracted Maximum Demand (CMD) charged (90 per cent of CMD i.e. 6000 KVA)	Demand charges per KVA	Demand charges levied and paid (col. 3x4x5)	CMD if got reduced	Reduced CMD chargeable (i.e. 90 per cent of col.7)	Demand charges for reduced CMD (col. 3x5x8)	Avoidable expenditure towards CMD (col.6 - col.9)
			(KVA)	(₹)	(₹)	(KVA)	(KVA)	(₹)	(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	September 2011 to January 2014	29	5,400	300	4,69,80,000	2,000	1,800	1,56,60,000	3,13,20,000
2	February 2014 to November 2014	10	5,400	300	1,62,00,000	3,600 [@]	3,240	97,20,000	64,80,000
3	December 2014 to October 2016	23	5,400	350	4,33,35,000*	3,600 [@]	3,240	2,60,01,000*	1,73,34,000
		62			10,65,15,000			5,13,81,000	5,51,34,000
Add: Avoidable expenditure due to payment of BPSC for the period September 2011 to January 2016									2,46,00,000
Total avoidable expenditure									7,97,34,000

[@] Adopting the reduction in CMD sought (August 2016) by the Department.

* For December 2014, demand charges were collected at the rate of ₹ 300 for the first 15 days and at the rate of ₹ 350 for the subsequent days of the month.

Glossary of abbreviations

Abbreviations	Full Form
13 th FC	13 th Finance Commission
AAP	Annual Action Plan
AC	Assistant Commissioner
ACS	Additional Chief Secretary
AD&TW	Adi-Dravidar and Tribal Welfare
ADGP	Additional Director General of Police
ADR	Alternative Disputes Resolution
AEE	Assistant Executive Engineer
AMC	Annual Maintenance Contract
BC	Backward Classes
BCMBC&MW	Backward Classes, Most Backward Classes and Minorities Welfare
BDO	Block Development Officer
BPRD	Bureau of Police Research and Development
BPSC	Belated Payment Surcharge
BSNL	Bharat Sanchar Nigam Limited
CAG	Comptroller and Auditor General of India
CAN	Citizen Account Number
CCTV	Closed Circuit Television
CEmONC	Comprehensive Emergency Obstetric and Newborn care
Centre	National Centre for Nanosciences and Nano technology
CHC	Community Health Centres
CLA	Commissioner of Land Administration
CMD	Contracted Maximum Demand
CMDA	Chennai Metropolitan Development Authority
CoP	Commissioner of Police
Co-optex	Tamil Nadu Handloom Weavers' Co-operative Society Limited
CRA	Commissioner of Revenue Administration
CSCs	Common Service Centers
CSS	Centrally Sponsored Scheme
DADWO	District Adi-Dravidar and Tribal Welfare Officer
DBCWMO	District Backward Classes and Minorities Welfare Officer
DEE	Directorate of Elementary Education
DEEOs	District Elementary Educational Officers

Abbreviations	Full Form
DEOs	District Educational Officers
DPs	Draft Paragraphs
DGP	Director General of Police
DGS&D	Director General of Supplies and Disposals
DGUs	District Geriatric Units
DHT	Director of Handlooms and Textiles
DL	Decision to Grant License letters
DME	Director of Medical Education
DNA	Deoxyribo Nucleic Acid
DNC	De-notified Communities
DPR	Detailed Project Report
DR	Disaster Recovery
DSE	Directorate of School Education
DSWO	District Social Welfare Officer
DVD	Digital Versatile Disc
DVR	Digital Video Recorder
ECS	Electronic Clearance System
EMS	Enterprise Management Server
EO	Extension Officer
FRUs	First Referral Units
FSD	Forensic Science Department
GFR	General Financial Rules
GMSSH	Government Multi Super Speciality Hospital
GoI	Government of India
GoTN	Government of Tamil Nadu
H&FW	Health and Family Welfare
HHTK	Handlooms, Handicrafts, Textiles and Khadi
HLMC	High Level Monitoring Committee
HPC	High Powered Committee
HT	High Tension
ICT	Information and Communication Technology
IPHS	Indian Public Health Standards
IRs	Inspection Reports
IS	Indian Standard

Abbreviations	Full Form
IT	Information Technology
JC	Joint Committee
KVA	Kilo Volt Ampere
LAN	Local Area Network
LCD	Liquid-Crystal-Display
MBC	Most Backward Classes
MCC	Madras Cricket Club
MD	Mission Director, State Health Society
MEC	Monitoring and Evaluation Cell
MHA	Ministry of Home Affairs
MIS	Management Information System
MMPs	Mission Mode Projects
MPF	Modernisation of Police Force
MT	Metric Tonne
NCD	Non-Communicable Diseases
NCMS	National Court Management Systems
NeGP	National e-Governance Plan
NIC	National Informatics Centre
NJIP	National Judicial Infrastructure Plan
NOC	No Objection Certificate
NPHCE	National Programme for Health Care of the Elderly
NRHM	National Rural Health Mission
PAs	Performance Audits
PAC	Committee on Public Accounts
PD	Personal Deposit
PHC	Primary Health Centre
PwC	M/s PricewaterhouseCoopers
PWD	Public Works Department
PwD Act	Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act
RFP	Request For Proposal
RFSL	Regional Forensic Science Laboratory
RIs	Revenue Inspectors
RSO	Revenue Standing Order
SAC	State Apex Committee

Abbreviations	Full Form
SB	Savings Bank
SCA	Special Central Assistance
SCPs	Special Component Plans
SCRB	State Crime Record Bureau
SDC	State Data Centre
SHS	State Health Society
SI	System Integrator
SLEC	State Level Empowered Committee
SoE	Statement of Expenditure
SP	Superintendent of Police
SPMU	State Project Monitoring Unit
SRS	Software Requirement Specification
SSP	Social Security Pension
SW&NMP	Social Welfare and Nutritious Meal Programme
TAHDCO	Tamil Nadu Adi-Dravidar Housing and Development Corporation Limited
TANGEDCO	Tamil Nadu Generation and Distribution Corporation Limited
TETRA	Terrestrial Trunked Radio
TNCA	Tamil Nadu Cricket Association
TNeGA	Tamil Nadu e-Governance Agency
TNESC	Tamil Nadu Electricity Supply Code
TNHSP	Tamil Nadu Health Systems Project
TNPHC	Tamil Nadu Police Housing Corporation
TNPL	Tamil Nadu Newsprint and Papers Limited
TNPSC	Tamil Nadu Public Service Commission
TNSWAN	Tamil Nadu State Wide Area Network
TNTESSC	Tamil Nadu Textbook and Educational Services Corporation
TNUSRB	Tamil Nadu Uniformed Service Recruitment Board
TRMS	Traffic Regulatory Management System
TSP	Tamil Nadu Special Police
UC	Utilisation Certificate
USSE	Uniform System of School Education
VAOs	Village Administrative Officers
VAT	Value Added Tax

Abbreviations	Full Form
VHF	Very High Frequency
VPN	Virtual Private Network
WOL	Wireless Operating Licenses
WPC	Wireless Planning and Coordination Wing
ZDT	Zonal Deputy Tahsildar