# NATIONAL HEALTH MISSION TAMIL NADU

# ACCOUNTS

2023- 24

## INDEPENDENT AUDITOR'S REPORT

**To**

**THE MISSION DIRECTOR,**
**NATIONAL HEALTH MISSION – TAMIL NADU,**
**STATE HEALTH SOCIETY TAMIL NADU,**
No.359, Anna Salai, DMS Complex,
Teynampet, Chennai – 600006

**Report on the Audit of the Financial Statements of National Health Mission, Tamil Nadu**

**Opinion**

We have audited the Balance Sheet and the accompanying Consolidated Financial Statements (hereinafter referred to as "Financial Statements") of **National Health Mission Tamil Nadu / State Health Society Tamil Nadu** ("the Society"). These Financial statements comprise the audited Balance Sheet as at 31st March 2024, the Income & Expenditure Account and Receipts & Payments Account for the period then ended, and other explanatory information & Notes to these Financial Statements, including a summary of Key Accounting Policies & Disclosures of the respective accounting units (a) State Health Society (SHS), (b) District Health Societies (DHS & HUDs) and (c) NHM funding agencies of State level & District level for various programmes of RCH Phase-II, Routine Immunization, Pulse Polio Immunization, & additionalities under NHM including National Rural Health Mission (NRHM) & National Urban Health Mission (NUHM), and all the National Disease Control Programmes (NDCPs) implemented through the National Health Mission, Tamil Nadu / State Health Society Tamil Nadu ("the Society").

In our opinion and to the best of the information explanations given to us, the accompanying Consolidated Financial Statements (CFS) of the Society give the information in the manner required and give a true and fair view of the financial position of the Mission as on 31st March 2024,

a) In the case of the Balance Sheet - of the state of affairs of the Society as at 31st March, 2024.

b) In the case of the Income and Expenditure Account – of the excess of income over expenditure for the year ended on that date.

c) In case of Receipts and Payments Account – of the receipts and payments during the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from any material misstatement. Our responsibility is to express an opinion on these Financial Statements based on our audit. We have considered the guidelines prescribed, the accounting and auditing standards and matters which are required to be included in the audit report. We are independent of the Society in accordance with the Code of Ethics issued by the ICAI and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statements, and also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Financial Statement presentation. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

**Emphasis of Matter**

We draw attention to the "Key Accounting Policies, Disclosures and Notes to Accounts" on Financial Statements and account closing procedures / formats & annexure as specified:

- As highlighted in the "1.0 Key Accounting Policies and Disclosures", there are deviations from the Accounting Standards (AS) prescribed by the Accounting Standards Board (ASB) of the Institute of Chartered Accountants of India (ICAI) on following the policies stated in the Operational Guidelines for Financial Management.
- As highlighted in the "2.0 Notes to Accounts", there are deviations in the preparation of the Financial Statements from the 'Framework for the Preparation and Presentation of Financial Statements' issued by the Accounting Standards Board (ASB) of the Institute of Chartered Accountants of India on following the policies stated in the Operational Guidelines for Financial Management.
- Pending paras of compliance on C&AG audit observations
- We draw attention to the "Letter to Management" annexed to this Report.

603, Aren Heights, PU-3, Scheme No. 54, Opp. Malhar Mega Mall, A.B. Road, Indore - 452 010 (M.P.) India
Tel : +91-731-3019040, +91-89240-99777 | Fax : +91-731-4067999, Email : info@mcsca.com | Web : www.mcsca.com

**Responsibilities of Management**

The Society's Management are responsible for the preparation and presentation of the Financial Statements that give a true and fair view of the financial position & financial performance and Receipts & Payments Account in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls, that were operating effectively to ensure the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. The Society's Management as the implementing agency is responsible for overseeing the Society's financial reporting process.

**Auditor's Responsibilities for Audit of the Financial Statements**

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Society's preparation of the Financial Statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Society's Management as the implementing agency, as well as evaluating the overall presentation of the Financial Statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

As part of an audit in accordance with SAs, we exercised professional judgement and maintained professional skepticism throughout the audit.

We also,

- Identify and assess the risks of material misstatements in the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. We are also responsible for expressing our opinion on whether the Society has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work, and (ii) evaluating the effect of any identified misstatements in the financials.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the current period and we describe these matters in our Auditor's Report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our Report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest / benefits of such communication.

**Report on Other Legal and Regulatory Requirements**

Further to our opinion on the Financial Statement we further report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

b. In our opinion, proper books of accounts have been kept by the implementing agency for Project purposes so far as appears from our examination of those books;

c. The Financial Statements dealt with by this Report is in agreement with the books of accounts;

d. The expenditures so claimed are eligible for financing under the credit agreement;

e. Procurement of goods and services have been carried out as per the Procurement Manual by the concerned division of the Govt. of India.

The accompanying Financial Statements dealing with this report include funds received from the Asian Development Bank under "Supporting National Urban Health Mission – Results Based Lending", Loan #3257 dated July 28, 2015", and amounts claimed under the loan are eligible for financing under the credit arrangements.

The Project has an adequate internal financial control system, and such controls were operating effectively as of March 31, 2024, except as stated in the ***"Emphasis of Matter"*** and the Project complies with the provisions on financial management contained in the Operational Guidelines for Financial Management, in all material aspects.

For **Mahesh C Solanki & Co.,**
Chartered Accountants
FRN: 006228C

**CA Vinay Kumar Jain**
Partner
Membership No: 232058
UDIN: 24232058BKCZXF4658

Place: Chennai
Date: 27-09-2024

## NATIONAL HEALTH MISSION - TAMIL NADU

### Balance Sheet as on 31-03-2024

Amount in Rupees

| Previous Yr. At 31-03-23 | Liabilities | Sch. Ref. | Current Yr. At 31-03-24 | Previous Yr. At 31-03-23 | Assets | Sch. Ref. | Current Yr. At 31-03-24 |
|---|---|---|---|---|---|---|---|
| | **Reserve & Surplus** | | | | | | |
| 23,09,17,611 | Opening Balance (Surplus) | I | - | 41,55,08,366 | **Fixed Assets** | II-A | 41,99,63,575 |
| (23,09,17,611) | Add :Transfer/Refund to Govt. | I | - | | | | |
| - | | | - | | | | |
| | **Unspent Grant** | | | | **Loan & Advances** | | |
| - | RCH-I | I-A | - | | RCH-I | IV-A | |
| | **NHM Flexible Pool** | | | | **NRHM-RCH Flexible Pool** | | |
| 6,09,99,91,192 | Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission | I-B | 3,78,18,34,594 | - | Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission | IV-B | 89,05,767 |
| | EC SIP | I-D | | | EC SIP | IV-C | |
| | **Non-NHM Funds** | I-C | | | **Non-NHM Funds** | IV-D | |
| 1,01,55,58,674 | ECRP COVID-19 - II | | 68,36,34,730 | 1,01,55,58,674 | ECRP COVID-19 - II | | 68,36,34,730 |
| 61,11,66,334 | TN-ABHIM | | 1,00,10,33,335 | 61,11,66,334 | TN-ABHIM | | 1,00,10,33,335 |
| - | Leptospirosis | | - | - | Leptospirosis | | - |
| - | Anti Rabies | | - | - | Anti Rabies | | - |
| 41,55,08,366 | **Fixed Assets Reserves Fund A/C** | II | 41,99,63,575 | 1,27,64,500 | Other Current Assets | V | 1,61,21,358 |
| | | | | | **Closing Balances :** | | |
| - | **Current Liabilities** | III | 6,82,383 | - | Cash in Hand | VI | - |
| | | | | 6,08,72,24,602 | Bank Balance | VI | 2,75,75,08,617 |
| | | | | | Cheques/Draft in Hand | VII | |
| **8,14,22,34,466** | **Total** | | **5,88,67,68,617** | **8,14,22,34,466** | **Total** | | **5,88,67,68,617** |

**For Mahesh C. Solanki & Co.,**
**Chartered Accountants**
**Firm Regn. No.006228C**

As Per our report on even date
Place : Chennai
Date :27.09.2024

**Vinay Kumar Jain**
**Partner, M.No.232058**

**Financial Advisor & Chief Accounts Officer**

**Mission Director**

**Additional Chief Secretary to Govt., H&FW Dept.**

Additional Chief Secretary to Government
Health and Family Welfare Department,
Secretariat, Chennai - 600 009.

## NATIONAL HEALTH MISSION - TAMIL NADU

### Income & Expenditure For The Year Ending 31-03-2024

*Amount in Rupees*

| Previous Yr. At 31-03-23 | Expenditure | Sch. Ref. | Current Yr. At 31-03-24 | Previous Yr. At 31-03-23 | Income | Sch. Ref. | Current Yr. At 31-03-24 |
|---|---|---|---|---|---|---|---|
| | RCH-I | I-A | | | **Grant Received** RCH-I | I-A | |
| | **NHM Flexible Pool** | | | | **NHM Flexible Pool** | | |
| 25,97,14,76,556 | Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission | I-B | 21,42,74,29,651 | 25,97,14,76,556 | Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission | I-B | 21,42,74,29,651 |
| | EC SIP | I-D | | | EC SIP | I-D | |
| | **Non-NHM Funds** | I-C | | | **Non-NHM Funds** | I C | |
| 1,82,41,49,376 | ECRP COVID-19 - II | | 33,19,23,944 | 1,82,41,49,376 | ECRP COVID-19 - II | | 33,19,23,944 |
| 1,83,35,00,000 | PM-ABHIM | | 3,89,36,66,665 | 1,83,35,00,000 | PM ABHIM | | 3,89,36,66,665 |
| | **Others (Please specify)** | | | 34,55,69,811 | **Interest Earned** | VIII | 14,86,58,117 |
| 34,55,69,811 | **Income Over Expenditure (Surplus)** | | 14,86,58,117 | | | | |
| | | | | | **Expenditure Over Income (Deficit)** | | |
| **29,77,47,13,743** | **Total** | | **25,80,16,78,377** | **29,77,47,15,743** | **Total** | | **25,80,16,78,377** |

**For Mahesh C. Solanki & Co.,**
**Chartered Accountants**
**Firm Regn. No.006228C**

As Per our report on even date
Place : Chennai
Date : 27.09.2024

**Vinay Kumar Jain**
**Partner, M.No.232058**

**Financial Advisor & Chief Accounts Officer**

**Mission Director**

**Additional Chief Secretary to Govt, H&FW Dept.**
Additional Chief Secretary to Government
Health and Family Welfare Department,
Secretariat, Chennai - 600 009.

NATIONAL HEALTH MISSION - TAMIL NADU

Receipts & Payments Account for the Year Ended 31.03.2024

Amount in Rupees

RECEIPTS

| Sl. No. | Name of the district | Opening Balance: Cash | Opening Balance: Bank | Sub-Total | Grant-in-aid received during the year (including cheques received or to be received from GOI) | Other Grants | State Contribution | Misc. Receipts (Includes refund of EMD/SD) | Amount of Advances refunded/adjusted against expenditure during the year | Interest | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | 8 | 9 | 10 | 11 |
| State Level | | - | 6,08,72,24,693 | 6,08,72,24,693 | 13,55,61,19,230 | 12,79,29,036 | - | 2,82,07,37,107 | 1,24,30,87,878 | 14,86,58,117 | 34,47,37,11,059 |
| District Level | | | | | | | | | | | |
| 1 | Ariyalur | - | - | - | 1,45,60,503 | - | - | - | 1,33,417 | - | 1,46,93,920 |
| 2 | Chennai | - | - | - | 15,27,17,000 | - | - | - | 2,74,048 | - | 15,29,91,048 |
| 3 | Coimbatore | - | - | - | 31,93,62,223 | - | - | 33,000 | 3,48,371 | - | 31,97,43,594 |
| 4 | Cuddalore | - | - | - | 24,93,19,913 | - | - | - | 1,99,244 | - | 24,95,19,157 |
| 5 | Dindigul | - | - | - | 21,93,86,461 | - | - | 80,000 | 3,08,860 | - | 22,77,75,321 |
| 6 | Dharmapuri | - | 18,208 | 18,208 | 33,39,60,091 | - | - | - | 5,89,031 | - | 33,45,67,330 |
| 7 | Erode | - | - | - | 31,04,46,028 | - | - | 12,732 | 1,90,861 | - | 31,06,49,621 |
| 8 | Kanchipuram | - | 2,200 | 2,200 | 17,30,21,733 | - | - | 8,000 | 1,83,213 | - | 17,32,15,146 |
| 9 | Kanniyakumari | - | - | - | 8,16,72,855 | - | - | - | 1,41,745 | - | 8,18,14,600 |
| 10 | Karaikudi | - | - | - | 29,13,12,849 | - | - | 2,350 | 3,18,207 | - | 29,16,33,406 |
| 11 | Madurai | - | - | - | 41,31,96,916 | - | - | 59,811 | 4,81,731 | - | 41,37,38,458 |
| 12 | Nagapattinam | 1,501 | 1,501 | 3,002 | 11,51,83,447 | - | - | 1,784 | 97,994 | - | 11,53,86,227 |
| 13 | Namakkal | 1,000 | 1,000 | 2,000 | 23,36,11,895 | - | - | 140 | 1,88,227 | - | 23,38,01,262 |
| 14 | Nandalur | - | - | - | 28,01,21,253 | - | - | - | 3,81,185 | - | 28,05,02,438 |
| 15 | Perambalur | - | - | - | 11,71,80,231 | - | - | - | 2,12,802 | - | 11,73,93,033 |
| 16 | Pudukottai | - | - | - | 38,11,40,901 | - | - | 7,851 | 3,91,284 | - | 38,15,40,036 |
| 17 | Ramanathapuram | - | - | - | 20,19,89,643 | - | - | 2,47,750 | 2,01,385 | - | 20,24,38,778 |
| 18 | Salem | - | - | - | 49,73,82,277 | - | - | 20,630 | 5,84,173 | - | 49,79,87,080 |
| 19 | Sivaganga | - | - | - | 25,24,22,983 | - | - | 90,010 | 2,47,147 | - | 25,27,60,140 |
| 20 | Tanjavur | - | - | - | 36,72,87,451 | - | - | 63,201 | 4,20,180 | - | 36,77,70,832 |
| 21 | Theni | - | - | - | 19,19,48,873 | - | - | - | 3,07,228 | - | 19,22,56,101 |
| 22 | Tiruvallur | - | - | - | 29,01,37,503 | - | - | 6,860 | 4,80,536 | - | 29,06,24,899 |
| 23 | Tiruvarur | - | 700 | 700 | 14,71,32,585 | - | - | - | 1,87,873 | - | 14,73,21,158 |
| 24 | Tiruchirappalli | - | - | - | 39,13,35,423 | - | - | - | 83,333 | - | 39,14,18,756 |
| 25 | Tirunelveli | - | - | - | 23,24,67,209 | - | - | 1,000 | 1,42,881 | - | 23,26,91,090 |
| 26 | Tiruppur | - | - | - | 31,99,85,776 | - | - | 1,200 | 2,86,685 | - | 32,02,73,661 |
| 27 | Tiruvallur | - | - | - | 36,41,55,420 | - | - | - | 86,287 | - | 36,42,41,707 |
| 28 | Udhagamandalam | - | - | - | 19,32,74,410 | - | - | - | 1,39,946 | - | 19,34,14,356 |
| 29 | Vellore | - | - | - | 35,13,08,433 | - | - | 19,600 | 98,318 | - | 35,14,26,351 |
| 30 | Viluppuram | - | - | - | 39,07,73,893 | - | - | 22,470 | 1,33,578 | - | 39,09,29,941 |
| 31 | Virudhunagar | - | - | - | 23,65,83,073 | - | - | 750 | 1,33,352 | - | 23,68,17,175 |
| 32 | Thoothukudi | - | - | - | 30,09,41,286 | - | - | 19,964 | 99,936 | - | 30,10,01,186 |
| 33 | Mayiladuthurai | - | - | - | 11,04,33,502 | - | - | - | 11,796 | - | 11,04,45,298 |
| 34 | Kallakurichi | - | - | - | 15,13,05,525 | - | - | 2,000 | 1,27,937 | - | 15,16,35,462 |
| 35 | Chennai | - | - | - | 17,44,81,286 | - | - | - | 1,71,720 | - | 17,46,53,006 |
| 36 | Tenkasi | - | - | - | 14,58,38,114 | - | - | 200 | 1,21,999 | - | 14,59,60,313 |
| 37 | Tirupattur | - | - | - | 10,03,13,304 | - | - | - | 79,989 | - | 10,03,93,293 |
| 38 | Chengalpattu | - | - | - | 18,38,91,515 | - | - | - | 2,07,891 | - | 18,41,01,406 |
| 39 | Ranipet | - | - | - | 11,34,20,820 | - | - | 2,27,893 | 98,033 | - | 11,37,46,746 |
| 40 | Tirupathur | - | - | - | 6,33,85,213 | - | - | 1,03,847 | 71,630 | - | 6,35,60,690 |
| | Grand Total | - | 6,08,72,24,693 | 6,08,73,24,693 | 23,36,27,73,213 | 12,79,29,036 | - | 2,82,07,37,107 | 1,24,30,87,878 | 14,86,58,117 | 34,47,37,11,059 |

For Mahesh C. Solanki & Co.,
Chartered Accountants
Firm Regn. No.000228C

Vinay Kumar Jain
Partner, M.No.231058

MAHESH C. SOLANKI & CO. FRN. 000228C CHENNAI 600 112

Financial Advisor & Chief Accounts Officer

Mission Director

As Per our report on even date
Place : Chennai
Date :27.09.2024

Additional Chief Secretary to Govt, H&FW Dept.
Agricultural Chief Secretary to Government
Health and Family Welfare Department,
Secretariat, Chennai - 600 009.

NATIONAL HEALTH MISSION - TAMIL NADU

Receipts & Payments Account for the Year Ended 31-03-2024

Amount in Rupees

| | | PAYMENTS | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Closing Balance | | | |
| Sl. No. | Name of the district | Funds utilised/expenses during the year (other than fixed assets) as shown in the Income & Expenditure a/c | Purchase of fixed assets | Advances given during the year | Refund of EMD/SD | Grant Refunded to GOI/GOTN | Others | Cash | Bank | Funds in Transit | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| State Level | | 1,83,11,46,196 | - | 1,09,79,87,900 | - | 1,26,05,51,210 | 14,35,38,405 | - | 3,58,56,13,017 | 22,30,96,000 | 4,03,46,85,196 |
| District Level | | | | | | | | | | | |
| 1 | Ariyalur | 15,44,85,491 | - | 1,13,011 | - | 1,18,819 | - | - | - | - | 16,46,76,500 |
| 2 | Chennai | 15,01,97,291 | - | 1,79,095 | - | 1,76,888 | - | - | - | - | 16,03,53,274 |
| 3 | Coimbatore | 21,83,03,928 | - | 3,03,015 | - | 3,13,415 | - | - | - | - | 21,89,47,258 |
| 4 | Cuddalore | 36,43,51,725 | - | 3,98,246 | - | 3,98,246 | - | - | - | - | 36,53,18,221 |
| 5 | Dindigul | 21,24,66,467 | - | 6,89,000 | - | 6,78,997 | - | - | - | - | 21,47,66,464 |
| 6 | Dharmapuri | 15,28,81,488 | - | 3,83,431 | - | 3,31,831 | - | - | - | - | 15,30,80,000 |
| 7 | Erode | 21,68,81,289 | - | 1,89,015 | - | 1,84,316 | - | - | - | - | 21,69,83,000 |
| 8 | Kanchipuram | 12,26,81,579 | - | 1,84,519 | - | 1,13,574 | - | - | - | - | 12,30,13,100 |
| 9 | Kanniyakumari | 15,24,80,240 | - | 1,77,600 | - | 1,78,700 | - | - | - | - | 15,27,99,139 |
| 10 | Karaikudi | 36,38,27,818 | - | 3,99,600 | - | 3,86,727 | - | - | - | - | 36,42,53,100 |
| 11 | Karur | 12,81,63,410 | - | 3,52,200 | - | 3,33,527 | - | - | - | - | 12,11,39,457 |
| 12 | Krishnagiri | 15,13,01,063 | - | 59,775 | - | 58,350 | - | - | - | - | 15,13,14,717 |
| 13 | Madurai | 21,34,80,101 | - | 1,36,700 | - | 1,18,961 | - | - | - | - | 21,37,37,840 |
| 14 | Nagapattinam | 18,82,17,720 | - | 1,80,148 | - | 1,13,140 | - | - | - | - | 18,84,84,728 |
| 15 | Namakkal | 14,57,87,196 | - | 4,65,493 | - | 1,12,669 | 6,38,111 | - | - | - | 14,59,83,469 |
| 16 | Perambalur | 20,40,70,210 | - | 1,63,340 | - | 1,27,580 | - | - | - | - | 20,43,26,830 |
| 17 | Pudukkottai | 25,77,69,680 | - | 1,05,378 | - | 1,73,878 | - | - | - | - | 25,77,97,136 |
| 18 | Ramanathapuram | 16,10,71,681 | - | 7,15,862 | - | 5,97,630 | - | - | - | - | 16,17,89,693 |
| 19 | Ranipet | 14,31,60,505 | - | 3,44,047 | - | 3,05,190 | - | - | - | - | 14,31,99,362 |
| 20 | Salem | 30,70,68,826 | - | 1,06,678 | - | 1,99,771 | - | - | - | - | 30,80,63,675 |
| 21 | Sivagangai | 20,05,38,809 | - | 3,87,374 | - | 3,87,374 | - | - | - | - | 20,09,83,183 |
| 22 | Tenkasi | 19,69,71,250 | - | 4,06,121 | - | 3,66,871 | - | - | - | - | 19,69,43,500 |
| 23 | Thanjavur | 33,70,60,134 | - | 3,81,873 | - | 4,17,603 | - | - | - | - | 33,84,36,610 |
| 24 | Theni | 19,01,93,680 | - | 82,322 | - | 82,322 | - | - | - | - | 19,03,57,726 |
| 25 | Thoothukudi | 13,93,20,616 | - | 1,14,881 | - | 1,11,881 | - | - | - | - | 13,95,04,087 |
| 26 | Tiruchirappalli | 23,50,79,831 | - | 3,82,083 | - | 3,64,504 | - | - | - | - | 23,82,62,836 |
| 27 | Tirunelveli | 28,89,65,715 | - | 96,187 | - | 96,350 | - | - | - | - | 28,57,41,947 |
| 28 | Tiruppur | 19,21,70,630 | - | 1,20,963 | - | 98,724 | - | - | - | - | 19,33,00,790 |
| 29 | Trichy | 22,15,99,619 | - | 82,078 | - | 1,05,078 | - | - | - | - | 22,99,80,117 |
| 30 | Tiruvallur | 28,60,24,495 | - | 1,24,031 | - | 3,38,636 | - | - | - | - | 28,84,20,170 |
| 31 | Tiruvannamalai | 21,66,24,736 | - | 1,64,383 | - | 1,56,800 | - | - | - | - | 21,68,30,121 |
| 32 | Vellore | 25,75,24,938 | - | 33,64,236 | - | 96,871 | - | - | - | - | 26,09,83,045 |
| 33 | Viluppuram | 21,88,86,720 | - | 41,893 | - | 41,295 | - | - | - | - | 21,88,91,317 |
| 34 | Virudhunagar | 25,30,45,717 | - | 3,31,937 | - | 3,38,598 | - | - | - | - | 25,30,81,056 |
| 35 | Yadgir | 12,63,67,594 | - | 1,21,723 | - | 1,35,581 | - | - | - | - | 12,69,53,708 |
| 36 | Ariyalur | 13,90,66,635 | - | 1,73,650 | - | 1,72,694 | - | - | - | - | 13,92,12,085 |
| 37 | Chengalpattu | 25,61,95,863 | - | 73,032 | - | 83,580 | - | - | - | - | 25,62,85,125 |
| 38 | Chengalpattu | 19,56,81,342 | - | 1,87,881 | - | 1,78,668 | - | - | - | - | 19,58,91,404 |
| 39 | Chengalpattu | 40,12,80,131 | - | 3,87,881 | - | 1,44,381 | - | - | - | - | 44,15,70,700 |
| 40 | Chengalpattu | 9,53,09,417 | - | 1,94,035 | - | 2,53,206 | - | - | - | - | 9,49,49,658 |
| Grand Total | | 28,66,90,00,260 | - | 2,71,13,28,762 | - | 1,31,15,04,098 | 14,63,48,133 | - | 3,58,56,13,017 | 22,30,96,000 | 24,47,97,11,098 |

For Mahesh C. Solanki & Co.,
Chartered Accountants
Firm Regn. No.006228C

Vinay Kumar Jain
Partner, M.No.232058

As Per our report on even date
Place : Chennai
Date :27.09.2024

Financial Advisor & Chief Accounts Officer

Mission Director

Additional Chief Secretary to Govt, H&FW Dept

Additional Chief Secretary to Government
Health and Family Welfare Department