



Request for Proposal (RFP)

**For Appointment of Concurrent
Auditors for State Health Society (SHS)
and District Health Societies (DHS) in
Tamil Nadu.**

[2022-23]

Request for proposal for Concurrent Audit for – State/District Health Societies

Background:

State Health Society, Tamil Nadu is a Society registered under Tamil Nadu Societies Registration Act, 1975. The Society functions with the budget of 2,200/- Crore and receives funds from Government of India and State Government of Tamil Nadu in the ratio of 60% and 40% respectively. The main role of the Society is implementation, monitoring of the schemes approved in the Program Implementation plan. Proposal approved by Government of India in Record of Proceedings. The programs are implemented through the State Programme Offices, District Health Societies, City Health Societies and other implementing agencies. For the implementation of programmes at various levels, the Fund is being distributed through the above said agencies. The State Health Society needs a systematic examination of the Financial Transactions done at the District / Block level implementing Units across the State on a regular basis to ensure the accuracy, authenticity, compliance with procedures and guidelines of National Health Mission through a full-fledged Audit covering the functions of Departmental Internal Audit.

The emphasis of the Concurrent Audit is not to have a test checking mechanism, but to be a substantial checking of transactions, to ensure whether the financial management arrangements and physical performance are effectively working, identification of areas to be improved to enhance the efficiency etc. and it would be an ongoing appraisal of the Health Financing. In this background the State Health Society decided to appoint Independent Chartered Accountant Firm to undertake periodical audit and report on vital parameters which would depict the true picture of Financial and Accounting health of the Program.

Funding and Accounting arrangement:

Funds are transferred by the State Health Society to the District Health Societies / City Health Societies under the common pool grant and the funds are further transferred to Medical Colleges / District Hospitals / Sub-District Hospitals / Block P.H.Cs / Health Sub Centres etc. under common pool and the NHM funds are utilised as per the Guidelines and the approved R.O.P of the respective District.

Objectives of Concurrent Audit:

- 1) To ensure Voucher / Evidence based payments to improve transparency.
- 2) To ensure accuracy and timeliness in maintenance of Books of Accounts.
- 3) To ensure timeliness and accuracy of periodical Financial and Physical Performance Statements.
- 4) To improve accuracy and timely financial reporting especially at Sub District / Block level.
- 5) To ensure compliance with laid down systems, procedures and policy.
- 6) To regularly track, follow-up and settle advances on priority basis.
- 7) To assess & improve overall internal control systems.

Scope of Concurrent Audit (District Level)

- 1) The scope of Concurrent Audit covers all activities being implemented by the State Health Society, other Vertical Societies and District Health Societies viz. RCH Flexi pool, Mission Flexi pool (including AYUSH), Routine immunisation, Pulse Polio, M.R. Campaign, National Urban Health Mission (NUHM), Revised National Tuberculosis Control Program (RNTCP), National Leprosy Eradication Program (NLEP), Integrated Disease Surveillance Program (IDSP), National Vector Borne Disease Control Program (NVBDC), National Program for prevention and Control of Cancer, Diabetes, Cardio Vascular diseases and Stroke (NPCDCS), National Program for Health Care of Elderly (NPHCE), National Program for Control of Blindness (NPCB), National Mental Health Program (NMHP), National Program for Control of Deafness (NPCD) etc.
- 2) All the facilities/schemes should be covered in all the months. The Primary Health Centre (PHC), Health Sub-Centre (HSC) & Village Health and Sanitation Committee (VHSC) records shall be verified at Block Level. (100% vouching concurrently)
- 3) Audit, Verification, Review and Certification of monthly Financial Monitoring Report of the District Health Society / City Health Society (In the case of corporations).
- 4) Audit, Verification, Review and Certification of monthly Financial Monitoring Report of the State Health Society / State Level Programme offices / Head of Departments In the case of Chennai Districts.
- 5) Audit, Verification and Certification of Statement of Expenditure / Accrued Bank Interest.

- 6) Audit, Verification and Review and analysis of age wise and implementing Department / Agency wise advances pending month-wise.
- 7) Physical verification of stock, fixed assets (ABC analysis).
- 8) Audit, Verification, Review and verification of Financial Monitoring Report at Medical Colleges / District Head Quarters Hospitals / Sub-District Hospitals / Community Health Centre (B.P.H. Cs)/ Urban Primary Health Centre. Verification shall be done at the respective places.
- 9) Verification of entries posted by the Accounts Assistant / Data Entry Operator in Tally-Erp.9 customised software of National Health Mission at all levels to ensure that component/scheme wise accounting is to be done correctly.
- 10) Verification, Review and Audit of Financial statements of Accounts and Expenditure (Income & expenditure, Balance sheet) of Patient Welfare Society of every Medical College Hospital / Government Hospital/Community Health Centre /Urban Primary Health Centre / Primary Health Centre.
- 11) Review of Action Taken Report on Concurrent Auditor's comments, observations thereon.
- 12) Any other evaluation work as desired by the State / District Audit Committee.
- 13) Concurrent Auditor shall review and help in the preparation of the Financial statements (Bank Reconciliation Statement Income and Expenditure Account, R&P and Balance sheet) of the District.
- 14) The Firm shall submit an monthly Executive summary by specifying major deficiencies, weakness noticed in the internal controls, suggestions to improve the Internal control, extent of non-compliance of State Health Society norms / National Health Mission guidelines and various tax laws (i.e.) Income Tax, G.S.T etc.

Scope of Concurrent Audit (State Level)

1. The scope of Concurrent Audit covers all activities being implemented by the State Health Society, Other state level Vertical Societies, Heads of Department and other implementing Agencies in Chennai viz. RCH Flexi pool, Mission Flexi pool (including AYUSH), Routine immunisation, Pulse Polio, M.R. Campaign, National Urban Health Mission (NUHM), Revised National Tuberculosis Control Program (RNTCP), National Leprosy Eradication Program (NLEP), Integrated Disease Surveillance Program (IDSP), National Vector Borne Disease Control Program (NVBDC), National Program for prevention and Control of Cancer,

Diabetics, Cardio Vascular diseases and Stroke(NPCDCS), National Program for Health Care of Elderly(NPHCE), National Program for Control of Blindness(NPCB), National Mental Health Program(NMHP), National Program for Control of Deafness(NPCD) and COVID-19 Emergency Response and Health Systems Preparedness Project (ERHSPP).

2. All the state level Societies and Heads of Department / Implementing Agencies / Government Medical College Hospitals & all Government General Hospitals where NHM funds are released should be covered in all the months. (100% verification).
3. Verification and certify the monthly consolidated F.M.R to be submitted to Government of India.
4. Audit, Verification and Certification of Statement of Expenditure of State Health Society, Vertical Societies and Other Heads of Department shall be made at respective places.
5. Analysing and reporting of age wise and implementing Department / Agency wise advances pending with State Health Society.
6. Physical verification of stock, fixed assets (ABC analysis).
7. Exclusive verification of entries posted by the Tally Assistant / Data Entry Operator in Tally – ERP.9 customised software of National Health Mission at State Health Society to ensure that component/scheme wise accounting is done correctly.
8. Audit, Verification, Review and Audit of Financial statements of Accounts and Expenditure (Bank Reconciliation Statement, Income & expenditure, Balance sheet) of Patient Welfare Society of every Medical College Hospital / Government Hospital / Urban Primary Health Centre in Chennai.
 - a) Certification of accrued bank account interest in the implementing units in Chennai.
9. Review of Action Taken Report on concurrent Auditor's comments, observations thereon.
10. Any other certification work as assigned by the State Audit Committee.
11. Concurrent Auditor shall review and help in the preparation of the Financial statements (Income and Expenditure Account, R&P and Balance sheet of State Health Society and other State level vertical societies.
12. The State Auditor Firm shall submit an monthly Executive summary effecting major deficiencies, weakness noticed in the internal controls, suggestions to improve the Internal control, extent of non-compliance of Government of India /

National Health Mission guidelines and various tax laws (i.e.) Income Tax, G.S.T etc.

13. The State Auditor Firm will go through the Executive Summary received every month and point out the major deficiencies, weakness noticed in the internal controls, suggestions to improve the Internal control, extent of non-compliance of GOI / NHM guidelines and various tax laws (i.e.) Income Tax, G.S.T etc. and offer remarks.

Frequency of reporting:

District Concurrent Auditor

- 1) Concurrent Audit will have to be carried out on a regular day to day basis and have to be reported monthly basis along with checklist, Executive summary, certified DHS monthly F.M.R & Bank Statement along with Bank Reconciliation Statement for every MCH/GH/CHC/UPHC/PHC/HSC level. The report should reach State Health Society on the 15th of the succeeding month with a copy to respective District Health Society.
- 2) Annual Review in the preparation of Balance sheet, income expenditure statement, R&P and Bank Reconciliation Statement for every facility with a consolidation for District Health Society / City Health Society.
- 3) Monthly debriefing should be given to the Management at District.

State Concurrent Auditor

- 1) Concurrent Audit will have to be carried out on a regular day to day basis in State Health Society. In respect of Heads of Department / Vertical Societies / Other Implementing Agencies/National Urban Health Mission units in Chennai, have to be reported monthly basis along with checklist, Executive summary, certified monthly F.M.R & Bank Reconciliation Statement to State Health Society on the 15th of the succeeding month with a copy to respective Heads of Department / Vertical Societies / Other Implementing Agencies.
- 2) The monthly consolidated and certified Financial Monitoring Report of the State Health Society shall be submitted by 10th working day of succeeding month.

Standards:

The audit should have to be carried out in accordance with Engagement and Quality Control Standards (Audit & Assurance), SIAs issued by the Institute of Chartered Accountants of India. The Auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition, the auditor should specifically consider the risk of material misstatements in Financial Statements resulting from fraud.

State Audit Committee:

A committee established at State Level for monitoring and evaluation of the Concurrent Audit.

District Audit Committee:

A committee established at District Level for monitoring and evaluation of the Concurrent Audit.

Selection and Appointment of Concurrent Auditor:

The appointment of State Level / District Level Concurrent Auditor will be done by the State Audit Committee through the open Tender System.

Guidelines for Submitting the Proposals:

Agencies are required to submit the proposal as per the guidelines and formats detailed out in the following paras:

- i. The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked “**TECHNICAL PROPOSAL**” Similarly, the original Financial Proposal shall be placed in a separate sealed envelope clearly marked “**FINANCIAL PROPOSAL**” followed by the name of the assignment and with a warning “**DONOT OPEN WITH THE TECHNICAL PROPOSAL.**” The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address, reference number and title of the Assignment, and be clearly marked “**DONOT OPEN EXCEPT INPRESENCE OF THE OFFICIAL APPOINTED.**” The Society shall not be responsible for misplacement, loss or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may provide a case for Proposal’s/ bid’s rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this shall constitute grounds for declaring the Proposal non-responsive/ invalid.
- ii. All agencies must comply with the Scope of Service, General Conditions and Format/Requirements for Technical and Financial proposal.
- iii. The Technical Proposal shall be marked “ORIGINAL” or “COPY” as appropriate. All required copies of the Technical Proposal are to be made from the original. If there are discrepancies between the original and the copies of the Technical Proposal, the original governs.
- iv. Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- v. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorised signatory of the firm.
- vii. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.
- viii. **State Health Society (SHS) reserves the right to accept or reject any proposal without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organization.**
- ix. The firm shall give an undertaking that the team members are proficient in the State’s official language (both oral and written). **The auditors must have the H.O. Office in the concerned District. (Form U).**

1) **Eligibility**

For State Audit

- a) Firm must have registration with Institute of Chartered Accountant of India/ICMA as on 01.01.2022 with a minimum period of 10 years of registration.
- b) Firm should have Empanelment with C&AG.
- c) The firm should have “**eligible for Major PSU audit**” as per C&AG approval 2021-22.
- d) The Firm must have its Principal Office in Chennai.
- e) The Firm should have an annual turnover of 20 lakh P.A.
- f) The Firm should have a minimum 10 experience years of internal / concurrent audit of Government funded society / Public Sector undertaking.
- g) The Firm should have sufficient staff strength and able to depute minimum of 10-member team at a time for Audit.
- h) The Audit team must consist of 1 CA/ ICMA Partner / Qualified Assistant, 8 paid Assistants and one CA/ICMA-intermediate.
- i) The Auditors must have proficiency in State Official Language – Tamil – oral & written.
- j) The Firm or any of the partners should not be black listed by any organisation in respect of any assignment (i.e.) Government / Public Sector / any other organisation.

For District Audit

- a) The Firm must have registration with Institute of Chartered Accountant of India / ICMA as on 01.01.2022 with a minimum period of 3 years of registration.
- b) Firm should have Empanelment with C&AG.
- c) The Firm must have its Principal /Branch Office in the District for which the tender is submitted.
- d) The Firm should have an annual turnover of 10 lakh P.A
- e) The Firm should have a minimum 2 experience years of internal / concurrent audit of Government funded society / Public Sector undertaking.
- f) The Firm should have sufficient staff strength and able to depute minimum of 5-member team at a time.
- g) Audit team must consist of 1 CA/ICMA Partner/Qualified Assistant, 4 paid Assistants.
- h) The Auditors must have proficiency in State Official Language – Tamil – oral & written.
- i) The Firm or any of the partners should not be black listed by any organisation in respect of any assignment (i.e.) Government / Public Sector / any other organisation.

Supporting Documents for Eligibility criteria

- Attested copy of the Registration Certificate issued by the Institute of Chartered Accountant of India.
- Attested copy of Empanelment Certificate issued by the C & AG of India.
- e Copy of the approval of the C &AG for eligibility for Major Audit.
- Attested copy of the Registration Certificate issued by the ICAI/ICMA containing detail of Head Office.
- Attested copies of previous appointment orders for auditing of Government / Public Sector Audit.
- List of Partners / Audit staff of the Firm.
- Self-attested affidavit on a stamp paper of a value of Rs.100/- signed by the Principal Partner / authorised partner for T.O.R (1 (f)).
- Copy of the Income Tax return of the Firm for last three Assessment years (i.e.) A.Y 2019 – 20, 2020-21 & 2021-22 and the Balance sheet of the respective Financial Year.

2) Terms of Appointment of Concurrent Auditors:

District Level:

- 1) The concurrent auditor appointed once can be retained / reappointed for a maximum period of two financial years i.e. current and next year.
- 2) However, the contract awarded is for one year at a time and will be renewed next year on the basis of auditor's performance.
- 3) In the case no firm submitted a proposal for a particular district, the State Audit committee have right to allocate to any one of the eligible panel auditor firm selected through this tender system.
- 4) In the case more than one firm applied for a single District with equal financial quote, the selection will be based on the technical qualification/drawing by lot.

State Level:

- 1) The concurrent auditor appointed once can be retained / reappointed for a maximum period of two financial years i.e. current and next year.
- 2) However, the contract awarded is for one year at a time and will be renewed next year on the basis of auditor's performance.

3) Payment of Fees

The concurrent Audit fees after TDS will be released on monthly basis after fulfilment of the following conditions.

1. Submission of monthly Audit Report within the stipulated time.
2. Submission of monthly Executive Summary Report within the stipulated time.
3. Review of Action Taken Report of previous month Audit Report.

4) Penalty clause

1. In the case Concurrent Auditor at District Level fails to complete the work as per the Final contract / M.O.U signed by the Firm or instructions given by the State Audit Committee / District Audit Committee or later on if any major point / Serious irregularities pointed out by the Statutory Auditor / State Level Audit Team which the Concurrent Auditor expected to report in their report, then the **State Level Audit Committee / Mission Director** on suo moto or on recommendation received from the District Audit Committee may decide to cancel the work order.

Technical & Financial Proposal formats:

- i. Letter of Transmittal (Form **T-1**)
- ii. Technical Proposal format (**Form T-2**)
- iii. Financial Bid format (**Form F-1**)
- iv. Undertaking of presence of HO offices in State (**Form U**)
- v. Annexure – 1 – State Level Institution Details
- vi. Annexure – 2 - Vertical Societies / Schemes
- vii. Annexure – 3 – Training institutes
- viii. Annexure – 4- District Details
- ix. Annexure – 5- Indicative Fee Details

Form T-1

Letter of Transmittal

To,
The Mission Director,
State Health Society,
Chennai – 600 006

Sir,

We, the undersigned, offer to provide the audit services for [*Name of State Health Society*] in accordance with your Request for Proposal dated [*Insert Date*]. We are hereby submitting our Proposal, having details about the firm and proposed audit fees.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

The Fees quoted by us is valid till six months from the date of submission of the proposal. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that State Health Society [*Insert Name of the State*] is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of [*Insert Name of the C.A. Firm*] to submit the proposal and to negotiate on its behalf.

Yours faithfully,

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Form T-2
Format for Technical Proposal

S. No.	Particulars	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	
2	Addresses of the Firm:	
	Head Office	Phone No:
		Fax No:
		Mobile No. of Head Office In-charge:
	Date of establishment of the firm	
	Date since when is H.O. at the existing Station	
	Head Office	Phone No: Fax No: Mobile of each Head Office In-charge:
	Mention the date of establishment of each Head offices since when existed at the existing place	
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm Service Tax Registration No.	Attach copy of Registration
5	Firm's Registration No. with ICAI	Attach a copy of certificate downloaded from ICAI Website showing the name & address of H.O. and partners etc.
6	Empanelment No. with C&AG	Attach proof of empanelment with C&AG.
7	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed
8	Turnover of the Firm in last three years	Attach a copy of Balance Sheet and P & L Account of the last three years or a C.A. Certificate give Break-up of Audit Fee and Other Fees Received.
9	Audit Experience of the Firm: 1. Number of Assignments in Commercial/Statutory Audit 2. Number of Assignments of Externally Aided Projects / Social Sector Project (excluding audit of Charitable Org.) Institutions &NGOs 3. Experience in the NHM audit	Copy of the Offer Letter & the Fee Charged for each assignment. (Relevant evidences to be given of the turnover and fee)

10	<p>Details of Partners: Provide following details:</p> <ul style="list-style-type: none"> • Number of Full Time Fellow Partners associated with the firm • Name of each partner • Date of becoming ACA and FCA • Date of joining the firm • Membership No. • Qualification • Experience • Whether the partners is engaged full time or part time with the firm • Their Contact Mobile No., email and full Address (Attested copy of Certificate/letter of ICAI not before 01.01.2019) 	<p>Attested copy of Certificate of ICAI not before 01.01.2019</p>
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Note: The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).

Form F-1

FORMAT FOR FINANCIAL BID

Particulars	Total Amount (in Rupees)
AUDIT FEE	Both in Numeric and in Words.
a. Audit fess----- (Including cost of TA/DA)	Rs. _____/-
b. GST-----	(Rupees
c. Total Fees-----	_____).
Note: Percentage of funds involved shall not be a basis of quoting the Audit Fee	

Note:

- 1) **Separate Quote has to be submitted for each District / State.**
- 2) **In case of change in the rate of GST the revised GST shall be paid.**
- 3) **The fees quoted by the firm should comply with the minimum fees prescribed by the “Institute of Chartered Accountants of India” for Government / Public Sector / Company Audit.**

Form U

(Letter of undertaking for having the local office in the state)

To,
The Mission Director,
State Health Society,
Chennai – 600 006

Sir,

We, the undersigned offer to provide the audit services for [*Name of State Health Society*] in accordance with your Request for Proposal dated [*insert date*].We hereby submit our Proposal, having details about the firm and proposed audit fees.

We hereby declare that our firm is having Head offices in the State of and is situated at address proof (photocopy of letter for incorporation of firm, lease agreement, phone connection, Electric Connection etc.) in regard of this office in the state is enclosed herewith for needful.

We hereby also give an undertaking that the firm's staff deputed for the audit are proficient in State's/U.Ts local language, both in oral and written form.

We, hereby understand that any information given here if found to be false or misleading will be treated as fraud and appropriate action can be taken in this regard.

Yours faithfully

$$\left(\begin{array}{c} \text{ } \end{array} \right)$$

Encl:

1.....

2.....

ANNEXURE-1

STATE LEVEL INSTITUTIONS

S.No.	Name of the Institution
1.	State Health Society
2.	Directorate of Medical Education
3.	Directorate of Medical & Rural Health Services
4.	Directorate of Public Health & Preventive Medicines
5.	Commissionrate of Indian Medicine
6.	Directorate of Family Welfare & Child Health
7.	Tamil Nadu AIDS Control Society
8.	Tamil Nadu Medical Services Corporation
9.	Public Works Department
10.	Government Medical Colleges in Chennai
	Government General Hospitals in Chennai
11	Peripheral Hospitals
12	Training Institutes

ANNEXURE – 2

VERTICAL SOCIETIES

S.No.	Name of the Vertical Society Exists in State / District also
1	Revised National Tuberculosis Control Programme (RNTCP)
2	National Leprosy Eradication Programme (NLEP)
3	Integrated Disease Surveillance Programme (IDSP)
4	National Vector Borne Disease Control Program (NVBDC)
5	National Program for Prevention and Control of Cancer, Diabetics, Cardio Vascular diseases and Stroke (NPCDCS)
6	National Programme for Health Care of Elderly (NPHCE)
7	National Program for Control of Blindness (NPCB)
8	National Mental Health Program (NMHP)
9	National Program for Control of Deafness (NPCD)
10	National Urban Health Mission (NUHM)

ANNEXURE-3

TRAINING INSTITUTES

S.No.	Name of the Institution	District
1	Health & Family Welfare Institute, Egmore, Chennai-8	Chennai
2	Institute of Public Health, Poonamallee	Tiruvallur
3	Health & Family Welfare Institute, Madurai	Madurai
4	HMDI – Salem	Salem
5	HMDI – Villupuram	Villupuram
6	Gandhigram Institute of Rural Health & Family Welfare	Dindigul
7	Regional Training Institute of Public Health - Thiruvarankulam	Pudukottai
8	Nursing Nodal Centre- College of Nursing Chennai.	Chennai
9	ANM Training Centre – Triplicane	Chennai
10	Regional Training Institute - WEZ	Hosur

Annexure -4														
National Health Mission - Tamil Nadu														
S.No.	Name of the District	HQRS	SDH				CHC	Urban CHC	PHC	Urban PHC	Total PHC	HSC	MCH	Total Institutions
			NTK	TK	WOMEN AND CHILDREN	Total SDH								
1	Ariyalur	0	0	3		3	6		31	2	33	117	1	160
2	Chennai	0	0	0		0	0	15	0	144	144	0	4	163
3	Chengalpattu	0	1	6		7	8		29	12	41	221	1	278
4	Coimbatore	1	4	8		12	12		41	36	77	328	2	432
5	Cuddalore	1	1	8		9	13		51	7	58	319	1	401
6	Dharmapuri	1	0	3		3	8		42	1	43	218	1	274
7	Dindigul	0	5	7		12	14		52	7	59	311	1	397
8	Erode	1	2	5		7	14		49	13	62	311	1	396
9	Kallakurichi	0	0	4		4	9		35	1	36	212	1	262
10	Kancheepuram	1	0	3		3	5		18	5	23	143		175
11	Kanniyakumari	1	3	5		8	9		30	8	38	267	1	324
12	Karur	1	2	4		6	8		24	5	29	168	1	213
13	Krishnagiri	0	1	5		6	10		46	5	51	239	1	307
14	Madurai	1	1	5		6	13		41	34	75	314	1	410
15	Mayiladuthurai	0	1	4		5	5		24	2	26	147		183
16	Nagapattinam	0	2	4		6	6		18	3	21	111	1	145
17	Namakkal	0	3	5		8	15		40	8	48	240	1	312
18	Perambalur	1	0	3		3	4		24	1	25	90		123
19	Pudukkottai	1	2	10		12	13		60	3	63	242	1	332
20	Ranipet	1	2	2		4	6		26	4	30	154		195
21	Ramanathapuram	0	2	7		9	11		43	5	48	244	1	313
22	Salem	1	2	9		11	20		67	20	87	398	1	518
23	Sivaganga	1	4	6	6	16	12		36	4	40	275	1	345
24	Tenkasi	1	2	6		8	10		36	6	42	177		238
25	Thanjavur	1	6	7		13	14		55	8	63	309	1	401
26	The Nilgiris	0	0	5		5	4		29	4	33	194	1	237
27	Theni	1	2	3		5	8		27	6	33	162	1	210
28	Thiruvallur	0	2	9		11	14		43	11	54	303	1	383
29	Thirupattur	0	0	4		4	7		25	5	30	122		163
30	Thiruvarur	1	1	5	1	7	10		36	4	40	195	1	254
31	Thoothukkudi	1	2	6		8	12		38	10	48	253	1	323
32	Tiruchirappalli	1	1	8		9	14		50	20	70	307	1	402
33	Tirunelveli	0	5	3		8	9		33	10	43	202	1	263
34	Tiruppur	0	2	7		9	13		33	21	54	242	1	319
35	Tiruvannamalai	1	1	8		9	18		75	6	81	410	1	520
36	Vellore	0	1	3		4	7		26	13	39	178	1	229
37	Villupuram	0	1	6		7	13		49	3	52	345	1	418
38	Virudhunagar	0	2	8		10	11		40	7	47	245	1	314
Grand Total		20	66	204	7	277	385	15	1422	464	1886	8713	36	11332