

**AUDIT OF  
BANGLADESH GOVERNMENT  
VOLUNTARY STERILIZATION  
PROGRAM**

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**Audit Report for  
July- September Quarter, 1984**

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## 1. INTRODUCTION

### 1.1. Background information:

Under a grant agreement signed between USAID and the Government of Bangladesh, USAID reimburses the Government of Bangladesh for selected costs of the Voluntary Sterilization (VS) Program. These costs include fees paid to service providers (physicians, clinic staff, and fieldworkers), as well as payments made to clients for food, transportation and wage-loss compensation. USAID also reimburses the costs of sarees and lungis (surgical apparel) at a fixed rate. The following table gives the USAID - approved reimbursement rates for female sterilization (tubectomy) and male sterilization (vasectomy). These rates have been in effect since October 25, 1983.

USAID - reimbursed sterilization  
costs by type of operation

Selected costs	Tubectomy (Taka)	Vasectomy (Taka)
Physician fees	20.00	20.00
Clinic staff	15.00	12.00
Fieldworker compensation for non-routine services	15.00	15.00
Food	175.00	175.00
Transportation		
Wage-loss compensation		
Surgical apparel	To be based on cost, not to exceed current retail market value	

It is the accepted principle of both the USAID and the Government of Bangladesh that any client undergoing sterilization does so voluntarily, being fully informed of the outcome and risks of the operation. To ensure this, it has been made a condition that for each sterilization client, a USAID-approved informed consent form should be completed prior to the operation

The approved costs of the VS program are reimbursed on the basis of sterilization performance statistics provided by the Management Information Systems (MIS) unit of the Ministry of Health and Population Control (MOHPC). These statistics, including both Bangladesh Government (BDG) and Non-government Organization (NGO) performance, are contained in the "MIS Monthly Performance Report" which is usually issued within four weeks of the end of the month.

Under a contract signed between USAID/Dhaka and M/S.M.A. Quasem and Co., M/S.M.A. Quasem and Co. has been appointed auditor to conduct six quarterly audits/evaluations of the Bangladesh Government Voluntary Sterilization Program. The contract period however was extended for a further one quarter for only evaluation of the VS reimbursement program. The purpose of this audit is to examine the genuineness of the quarterly claim placed by the Bangladesh Government to USAID for reimbursement of the approved costs of the VS program.

#### 1.2. Objectives of auditing:

The specific objectives of quarterly audits are as follows:

- A. to estimate the number of clients actually sterilized in a given quarter;
- B. to estimate the average rate paid to actually sterilized clients for wage-loss compensation, food and transport costs; to assess whether there is any consistent and significant pattern of overpayments or underpayments for these client reimbursements;

- C. to estimate the proportion of clients who did not receive sarees and lungis;
- D. to estimate the average rate paid to physicians, clinic staff, and fieldworkers as compensation for their services; to assess whether there is any consistent and significant pattern of overpayments of these fees; and to estimate the proportion of service providers and fieldworkers who did not receive the specified payment;
- E. to estimate the proportion of sterilized clients who did not sign or give their thumb impression on the USAID approved informed consent forms;
- F. to estimate the discrepancy between NGO and BDC performances as reported by the NGOs and upazila level BDG officials and what are reported as NGO and BDG performances by the Deputy Director at the district level.

### 1.3. Methodology of auditing:

To meet the contract objectives, personal interviews with sterilized clients, with service providers, and with fieldworkers (referrers) were required, as well as verifying of books and accounts in upazila level family planning offices. These activities can be categorized under five headings: (a) field survey of clients; (b) field survey of service providers; (c) field survey of fieldworkers (referrers); (d) books and accounts (financial) auditing; and (e) collection of sterilization performance report.

Field survey of clients has been made to check by means of personal interviews with reported sterilized clients whether they were actually sterilized; whether they received money for food, transportation, and wage-loss compensation and if received, what were the amounts; and whether they received surgical apparel.

The field survey of service providers has been made to check by means of personal interviews with recorded service providers if they actually provided services and to determine whether they received specified payments for their services.

The field survey of fieldworkers (referrers) has been made to check by means of personal interviews with recorded fieldworkers (referrers) if they actually referred the clients and to verify whether they received the approved referral fees.

Books and accounts auditing has been done to verify that expenditures shown against the sterilization clients are recorded as per the prescribed rules; that expenditure records therein are genuine as far as supporting papers and documents are concerned, and that there are no differences between the balance shown in the account books and that actually found after physical verification of cash in hand and cash at bank accounts. From this, audit information concerning the fees paid to physicians, clinic staff, and fieldworkers has been obtained. Similarly, the records of lungis and sarees distributed and received by clients have been verified.

Certified copies of BDG and NGO performance reports filed by the UFPO to the district, reports filed by the district level Deputy Director to the MIS, and MIS monthly printout by districts and upazilashave been collected to ascertain whether there is any discrepancy among these three data sources.

All the activities mentioned above have been carried out for the July-September, 1984 quarter independently. The procedures for the field survey and the books and accounts auditing are contained in the project proposal and also in the scope of work, and hence are not repeated here.

1.4. Previous audit works:

Previous audit works undertaken under the contract included the pilot audit survey, the 1983 April-June quarter audit, the 1983 July-September quarter audit, the 1983 October-December quarter audit, the 1984 January-March quarter audit, and the 1984 April-June quarter audit. Official reports have been filed with USAID and the BDG.

1.5. The current report:

The 1984 July-September quarter audit is the sixth quarterly audit of the Bangladesh Government Voluntary Sterilization Program. It was conducted following the procedures used in the fifth quarterly audit, that is, the 1984 April-June quarter audit.

This report has been organized under seven sections in addition to the present one. The sections are:

- Section - 2 Implementation of the audit work.
- Section - 3 Results of books and accounts auditing.
- Section - 4 Results of the field survey.
- Section - 5 Matching of audit statistics.
- Section - 6 Comparison of audit and MIS data.
- Section - 7 Derived audit results.
- Section - 8 Conclusion.

## 2. IMPLEMENTATION OF THE AUDIT WORK

### 2.1. Audit sample:

The audit sample was drawn in two stages following the (sample) design approved in the contract. The first stage sampling comprised selection of the upazila sample and the second stage the client sample. In addition, a subsample was drawn from the client sample for service provider/referrer sample.

#### 2.1.1. Upazila sample:

The MIS monthly computer printout for the 1984 April June quarter was used as the sample frame for the selection of the upazila sample. The MIS printout contains the list of upazilas by districts, showing district and upazila specific sterilization performance of each month, classified as tubectomy, vasectomy, and total.

The upazila sample was made up of 50 upazilas selected with PPES (Probability Proportional to Estimated Size). The estimated size for an upazila was its total number of sterilizations done during the April-June, 1984 quarter.

#### 2.1.2. Client sample:

The client sample was drawn in the following manner. A selected upazila was first divided into a number of equal size clusters of sterilization cases (performances) excluding outside cases recorded for the audit quarter, July-September, 1984. The number of clusters to be formed in an upazila was predetermined keeping the overall sampling fraction constant, so that the audit sample was self-weighting. Thus, the number of clusters was not uniform across all the upazilas, as it was dependent on the estimated size (as measured by number of sterilization cases) that varied by upazilas. One cluster was randomly selected from among those constructed for each selected upazila, and all the recorded

clients belonging to the selected cluster were included in the audit sample. One cluster covered the area usually equivalent to one rural union.

The sampling fraction was worked out on the basis of the total BDG sterilization performance shown in the MIS monthly printout for the last 1984 April-June quarter. The client sample was selected using 0.0157315 as the sampling fraction so that there were 1500 sterilized clients included, as per the audit plan, in the sample. But the selected sample included 1662 recorded sterilization clients instead of 1500 clients. This was due to larger number of sterilization cases done in the reporting audit quarter than those in the last quarter. For example, whereas the number of sterilization cases shown in the MIS quarterly printout for the last quarter was 95,350, that for the reporting quarter was much larger at 123,530.

Table-1 shows the distribution by districts of the number of selected upazilas and of the number of clients included in the audit sample.

Shown in Table-2 is the distribution of sterilization clients by quarterly audits and recorded residence. The table shows that outside cases were 24.7 percent of the total sterilization performance done in the July-September quarter and gives the trend since the initial audit. On the whole, 21.9 percent of the total BDG sterilization cases done in the selected upazilas were from outside the selected upazilas for the audit period from April 1983 to September 1984. In the approved audit methodology, cases coming from outside the upazila were not to be verified because of the distances involved. However, given the increasing trend, outside cases are now being verified for the April-June 1984 quarter, and the results will be presented in a separate report.

Table - 1: The number of selected upazilas and the number of clients included in the sample

District	Number of selected Upazilas	Sample size
Joypurhat	1	9
Panchagar	1	21
Dinajpur	3	58
Thakurgaon	1	23
Rangpur	2	23
Gaibandha	1	12
Nilphamari	2	111
Lalmonirhat	1	65
Natore	1	15
Rajshahi	1	11
Pabna	1	15
Comilla	2	62
Noakhali	1	2
Patuakhali	2	40
Faridpur	2	174
Kushtia	1	36
Barisal	2	178
Jhenaidah	1	29
Jessore	1	45
Kishoreganj	2	12
Tangail	1	22
Jamalpur	1	38
Netrakona	1	7
Mymensingh	3	81
Satkhira	1	29
Bagerhat	2	71
Khulna	2	58
Narsingdi	1	53
Munshiganj	1	46
Dhaka	1	47
Chittagong	1	72
Sylhet	1	30
Chittagong Hill Tracts	1	4
Naogaon	1	15
Barguna	2	61
Pirojpur	1	87
<b>Total</b>	<b>50</b>	<b>1662</b>

<sup>1</sup>In Comilla district, two upazilas were selected and included in the sample. The selection of the upazilas in the sample was made on the basis of the performance done during the previous quarter, i.e., April-June, 1984. Of the two upazilas of Comilla district selected for the July-September, 1984 audit quarter, the BDG performance in the Brammanpara upazila during the quarter was found to be nil.

Table-2: Distribution of the sterilized cases in selected upazilas by quarterly audits and recorded residence <sup>1</sup>

Recorded residence of clients	Audit quarters						Overall
	April-June quarter, 1983	July-September quarter, 1983	October-December quarter, 1983	January-March quarter, 1984	April-June quarter, 1984	July-September quarter, 1984	
Within the upazila	6983 (81.6)	6494 (88.0)	17602 (82.6)	17859 (73.3)	12521 (76.9)	17463 (75.3)	78922 (78.1)
Outside the upazila	1575 (18.4)	884 (12.0)	3699 (17.4)	6503 (26.7)	3763 (23.1)	5732 (24.7)	22156 (21.9)

<sup>1</sup> Figures without brackets are the absolute number, while those within brackets are the percentage of the column total.

2.1.3 Service provider (physician and clinic staff)/referrer sample (Table-3):

The service provider/referrer sample was drawn in the following manner. A subsample of 25 percent of the clients was drawn randomly from the selected client sample for each of the selected upazilas. All the recorded service providers/referrers of the clients in the subsample were taken into service provider/referrer sample. As it is likely that the service providers and the referrers for more than one client might be the same person, the size of the service provider/referrer sample will probably be either smaller or equal to the size of the actual subsample drawn for this purpose.

The service provider/referrer sample for the audit quarter, July-September, 1984, included 109 physicians, 114 clinic staff, and 290 referrers. Table-3 shows the distribution by districts of the number of selected upazilas and of the number of physicians, clinic staff, and referrers included in the service provider/referrer sample.

Table-3: The number of selected upazilas and the number of physicians, clinic staff, and referrers included in the sample

District	Number of selected upazilas	Sample size		
		Physician	Clinic staff	Referrer
Joypurhat	1	3	2	2
Panchagar	1	2	2	3
Dinajpur	3	8	8	11
Thakurgaon	1	2	3	5
Rangpur	2	4	3	14
Gaibandha	1	1	1	3
Nilphamari	2	2	4	7
Lalmonirhat	1	2	2	8
Natore	1	1	2	4
Rajshahi	1	1	2	4
Pabna	1	1	2	3
Comilla <sup>1</sup>	2	3	3	15
Noakhali	1	1	1	1
Patuakhali	2	5	5	6
Faridpur	2	5	6	29
Kushtia	1	3	3	8
Barisal	2	10	8	23
Jhenaidah	1	3	4	6
Jessore	1	2	5	7
Kishoreganj	2	3	3	4
Tangail	1	1	2	6
Jamalpur	1	3	2	6
Netrakona	1	1	2	2
Mymensingh	3	7	7	15
Satkhira	1	2	2	7
Bagerhat	2	6	6	17
Khulna	2	3	4	11
Narsingdi	1	4	2	4
Munshiganj	1	3	3	8
Dhaka	1	1	2	11
Chittagong	1	1	1	1
Sylhet	1	1	1	6
Chittagong Hill Tracts	1	4	1	12
Naogaon	1	1	1	3
Barguna	2	5	5	6
Pirojpur	1	4	4	12
<b>Total</b>	<b>50</b>	<b>109</b>	<b>114</b>	<b>290</b>

<sup>1</sup>As there was no BDG performance in the Brammanpara upazila of Comilla district during the quarter July-September 1984, the question of drawing the service provider/referrer sample for that upazila did not arise.

## 2.2. Field work:

The field work for the 1984 July-September audit quarter was carried out during September and October 1984. Two groups of people were deployed to collect the audit data: an interviewing group and an audit group. The former comprised 6 interviewing teams and the latter had 6 audit teams. Each interviewing team included 6 members - one male supervisor, one female supervisor, one male interviewer, two female interviewers, and one cook /MLSS. Each audit team had two members: one senior auditor and one junior auditor. The interviewing group was assigned the responsibility of interviewing the clients and service providers/referrers included in the audit sample, while the audit group was responsible for : a) verification of sterilization books and accounts, (b) selection of client sample and service provider/referrer sample in each upazila, and (c) collection of NGO performance from upazila family planning offices and from the NGOs, and collection of performance reports, broken down by BDG and NGO, from the district level Deputy Directors.

There were two quality control teams deployed to supervise the work of the interviewing teams. In each quality control team, there were one male Quality Control Officer and one female Quality Control Officer. In addition, there were two audit supervisors to check randomly the auditors' work.

Besides, senior professional staff of the firm also made a number of field visits to ensure the quality of the audit work.

## 2.3. Data processing:

Data were processed manually in the following manner. First, the data from interviews and audit were edited, then coded into specially designed cards called code sheets. After coding was completed, the code sheets were sorted manually to prepare audit tables according to the approved tabulation plan.

### 3. RESULTS OF BOOKS AND ACCOUNTS AUDITING

#### 3.1. Audit tasks:

These tasks were performed through

- (a) cash book checking of :
  - i) receipts of funds to meet the sterilization expenses,
  - ii) payments to selected sterilized clients for food, transport, and wage-loss compensation,
  - iii) payments to service providers in respect of selected sterilized clients ;
- (b) general routine checking ;
- (c) checking of informed consent forms of selected sterilized clients ; and
- (d) checking of distribution of surgical apparel (saree/lungi) among selected sterilized clients.

While doing the above tasks, the auditors strictly followed the instructions contained in work list of auditors given in Appendix-A. The findings of the audit tasks are discussed below.

#### 3.2. Payments to clients (Table - 4) :

The item-wise (food, transportation, and wage-loss compensation) break-ups of client payments are not available. For this reason, the total payments by categories of clients are shown in Table -4. The table shows that in the books each selected client was shown as having been paid the approved amount.

Table+4: Payments by categories of clients

Item	Amount	Categories of clients		
		Tubectomy	Vasectomy	All
Food				
Transportation	175/-	862	800	1662
Wage-loss compensation				
	Total	862	800	1662

3.3. Payments to service providers/referrers (Tables - 5 (a) and (b)):

The rates of payments were Tk. 45/- if the referrer was a Dai, Tk. 15/ - if the referrer was a family planning worker, and Tk. 35/- if the referrer was other than the family planning worker or Dai. According to the books, the referrer payment was duly made for each of the verified, selected clients except one referrer for tubectomy clients.

Table -5 (a): Referrer payments by categories of referrers and clients

Categories of referrers	Amount	Categories of clients		
		Tubectomy	Vasectomy	All
Dai	45/-	222	293	515
Family Planning Worker	15/-	464	176	640
	No payment	1	-	1
Other than Family planning worker and Dai	35/-	175	331	506
	Total	862	800	1662

The payment to the operating physicians was recorded as having been made for 1611 out of the 1662 verified, selected clients or 96.9 percent. The percentage by method was 96.5 percent for tubectomy and 97.4 percent for vasectomy. It was thus found that the physician payment was not made for 3.1 percent of the recorded sterilized clients, with the percentage being 3.5 percent for tubectomy and 2.6 percent for vasectomy.

Table -5(b): Service provider payments by categories  
of clients

Service Providers	Amount	Categories of clients		
		Tubectomy	Vasectomy	All
Operating physician	20/-	832	779	1611
	No payment	30	21	51
Total		862	800	1662
Clinic staff	15/-	832	-	832
	12/-	-	779	779
	No payment	30	21	51
Total		862	800	1662

The payments to the clinic staff were found to have not been made to 51 verified, selected clients; of whom 30 were tubectomy cases and 21 vasectomy cases. It was thus found that the clinic staff payment was made only for 96.9 percent of all verified, selected clients, 96.5 percent for tubectomy and 97.4 percent for vasectomy. The rates of clinic staff payment were Tk.15/- for tubectomy clients and Tk.12/- for vasectomy clients.

As reported by the concerned officials, the observed nonpayments to the physicians and clinic staff were due to the nonsubmission of bills. It should be noted that the service providers are not paid for their service unless they submit proper bills to the concerned authority.

3.4. Distribution of surgical apparel (Table-6):

According to the books, the surgical apparel was found not have been given to 30 of the verified, selected 1662 clients or 1.8 percent.

The figure was 30 out of 800 vasectomy clients or 3.8 percent. One of these vasectomy clients was from Fulpur upazila of Mymensingh district; 4 from Dinajpur Kotwali and 3 from Pirganj upazila of Dinajpur district; and 14 from Daulatpur, 2 from Morrelgonj and 6 from Mongla upazilas of Khulna district. It was recorded in the books that each of them was given a memo saying that the surgical apparel would be provided. On inquiry it was learnt that the reason for not giving the clients their surgical apparel was its shortage in the stores. All the other remaining clients were given the surgical apparel.

Table-6: Distribution of Sarees/Lungis given to the sterilized clients by categories, according to records

Distribution status	Categories of clients		
	Tubectomy	Vasectomy	All
Given	862	770	1632
Not given	-	30	30
Total	862	800	1662

3.5. Consent forms (Table - 7):

Three types of informed consent/client history forms are used for sterilization clients : (i) the newly printed informed consent/client history form; (ii) the BDG form with stamped information; and (iii) the BDG old form without stamp. The newly printed form and the BDG form with stamp are USAID approved. The BDG old form is not USAID-approved. The stamped clause says that no client will be deprived of any other services if (s)he refuses to undertake the sterilization operation.

Table-7 shows the distribution of verified, selected clients by types of consent forms used. As the table shows, the newly printed form was used for 91.0 percent of the verified, selected clients and the BDG form with stamp for 4.8 percent. It was thus found that a USAID-approved form was not used for 4.1 percent of the sterilized clients; 5.6 percent for tubectomy and 2.5 percent for vasectomy. The consent form was found missing for 0.1 percent of the verified, selected clients.

Table-7: Uses of consent forms by categories  
of clients <sup>1</sup>

Type of consent forms	Categories of clients		
	Tubectomy	Vasectomy	All
<u>A. USAID-approved</u>	814 (94.4)	779 (97.4)	1593 (95.8)
Newly printed form	741 (86.0)	772 (96.5)	1513 (91.0)
BDG form with stamp	73 (8.4)	7 (0.9)	80 (4.8)
<u>B. Not USAID-approved</u>	48 (5.6)	20 (2.5)	68 (4.1)
BDG form without stamp	46 (5.3)	7 (0.9)	53 (3.2)
Others	2 (0.3)	13 (1.6)	15 (0.9)
<u>C. Forms missing</u>	-	1 (0.1)	1 (0.1)
<u>Total</u>	862 (100.0)	800 (100.0)	1662 (100.0)

<sup>1</sup> Figures without brackets are the absolute number, while those within brackets are the percentage for the category.

### 3.6. Signing of consent forms (Table - 8):

It is clear from Table-8 that 1.2 percent of the forms verified did not have the clients' signature/thumb impression, in which case the percentage was higher for vasectomy ( 2.1 percent) than for tubectomy (0.3 percent).

The signatures of witnesses were found missing from larger numbers of forms than those of the physicians. The proportion of the verified forms found not signed by physicians was 7.3 percent while that not signed by witnesses was as high as 14.0 percent. When analysed by categories of clients, the proportion not signed by physicians was found to be higher for vasectomy (8.7 percent) than for tubectomy (6.0 percent). The proportion of the verified forms not signed by witnesses was 9.7 percent for tubectomy and 18.6 percent for vasectomy.

Table-8: Signing of consent forms by categories of clients<sup>1,2</sup>

Signed	Categories of clients		
	Tubectomy	Vasectomy	All
Clients	859 (99.7)	783 (98.0)	1642 (98.9)
Physicians	810 (94.0)	730 (91.4)	1540 (92.7)
Witnesses	778 (90.3)	651 (81.5)	1429 (86.0)

1 Total number of forms verified was 1661; 862 of tubectomy clients and 799 of vasectomy clients.

2 Figures without brackets are the number of forms verified, while those within brackets are the percentage for the category.

### 3.7. General routine checking:

This checking covered the following:

- (a) verification of opening and closing fund balances ;

- (b) collection of certificates for closing cash balances from the concerned officials ;
- (c) checking of arithmetical accuracy of the cash books;
- (d) verification of the quarterly statement of receipts and payments;
- (e) reconciliation of bank account(s);
- (f) physical verification of surgical apparel; and
- (g) physical verification of cash balances.

The results of the routine checking were found satisfactory except in the case of physical verification of cash balances for five sample upazilas, which were Kishoregonj upazila of Nilphamari district, Badargonj upazila of Rangpur district, Nazirpur and Gournadi upazilas of Barisal district, and Bhaluka upazila of Mymensingh district, and in the case of physical verification of surgical apparel for five sample upazilas, which were Shibpur upazila of Narsingdi district, Badarganj upazila of Rangpur district, Nazirpur upazila of Barisal district, Katiadi upazila of Kishoregonj district, and Haluaghat upazila of Mymensingh district.

Table - 9 (a) shows the results of physical verification of cash book balances. As can be seen from the table, there were differences between the amount of cash that should have been in hand according to books and the cash actually found in hand. No satisfactory explanation could be given by the concerned upazila officers for the discrepancy in cash. In the light of the above stated facts, this audit report suggests that there may be misuses of sterilization funds in these upazilas, especially in those with large discrepancies.

Sterilization funds are provided by the Government. The physical verification of cash has, therefore, no direct relevance to the USAID auditing of the VS program. Nevertheless, it is done to ascertain if there are any misuses of funds,

because such misuses are likely to affect the authenticity of the reported number of sterilization cases done in an upazila.

Table-9(a): Results of physical verification  
of cash book balances

Upazila	Date of verification	Balance according to cash books	Balance actually found	Differences
<u>Nilphamari</u>				
Kishoregonj	October 21, 1984	11,182.00	9,950.00	1,232.00
<u>Rangpur</u>				
Badargonj	October 30, 1984	19,538.00	14,000.00	5,538.00
<u>Barisal</u>				
Nazirpur	October 2, 1984	5,649.00	5,400.00	249.00
Gournadi	October 9, 1984	1,973.00	1,000.00	973.00
<u>Mymensingh</u>				
Bhaluka	September 15, 1984	3,348.00	2,360.00	988.00

Shown in Table-9 (b) are the discrepancies found in stocks of surgical apparel in the five upazilas mentioned earlier. The discrepancy was due to shortage of sarees and lungis. The reasons for which the concerned upazila officers could not give any satisfactory explanation. It may be mentioned here that cash discrepancies were also noted in 2 upazilas which were Badargonj upazila of Rangpur district and Nazirpur upazila of Barisal district (Table-9 (a)).

Table-9(b): Results of physical verification  
of surgical apparel

Upazila	Date of verification	Balance according to stock registers		Balance actually found		Differences		
		No. of sarees	No. of lungis	No. of sarees	No. of lungis	No. of sarees	No. of lungis	
<u>Narsingdi</u>								
Shibpur	November 11, 1984	-	130	-	122	-	8	
<u>Rangpur</u>								
Badargonj	October 29, 1984	224	-	219	-	5	-	
<u>Barisal</u>								
Nazirpur	October 2, 1984	230	-	226	-	4	-	
<u>Kishoregonj</u>								
Katiadi	September 30, 1984	226	-	223	-	3	-	
<u>Mymensingh</u>								
Haluaghat	October 7, 1984	31	1	22	-	9	1	

#### 4. RESULTS OF THE FIELD SURVEY

##### 4.1. Located clients (Table-10):

Interviewers made similar attempts to locate and interview the clients included in the audit sample of the reporting quarter as they did for the last quarter. They first tried to locate the client by asking villagers. If the first attempt failed, assistance was sought from the local family planning fieldworkers, and from the referrer if not included among the workers and if the workers were unable to assist in locating the client.

Among the 1662 selected clients in the audit sample, 90.1 percent (1498) could be located in the field, which included 92.8 percent of the tubectomy clients and 87.3 percent of the vasectomy clients. Thus, the proportion of not located clients was 9.9 percent with 7.2 percent of tubectomy clients and 12.7 percent of vasectomy clients.

The proportion (9.9 percent) of clients who could not be located consisted of four groups: 'address not found' group, 'left the address' group, 'visitor' group, and 'address not accessible' group. 'Address not found' group was made up of clients who were found having never lived at the locality of the recorded address and who listed addresses that did not exist; 'left the address' group, those who were past but not current residents at their recorded address; 'visitor' group, those clients who reportedly either accepted sterilization while being visitors to their recorded address, or were visitors to their recorded address to accept the method; and 'address not accessible' group, those whose recorded address the interviewer failed to reach because of transportation problem.

Of the overall 9.9 percent not located clients in the sample, 'address not found' group constituted 5.2 percentage points, 'left the address' group, 1.8 percentage points, 'visitor' group, 2.8 percentage points, and 'address not accessible' group, 0.1 percentage points.

Table-10: Results of attempts to locate  
by categories of clients<sup>1</sup>

Results	Categories of clients		
	Tubectomy	Vasectomy	All
<u>Located</u>	800 (92.8)	698 (87.3)	1498 (90.1)
<u>Not located</u>	62 (7.2)	102 (12.7)	164 (9.9)
Address not found <sup>2</sup>	17 (2.0)	70 (8.7)	87 (5.2)
Left the address	9 (1.0)	20 (2.5)	29 (1.8)
Visitor	35 (4.1)	12 (1.5)	47 (2.8)
Address not accessible	1 (0.1)	-	1 (0.1)
<u>Total<sup>3</sup></u>	862 (100.0)	800 (100.0)	1662 (100.0)

<sup>1</sup> Figures without brackets are the absolute number, while those within brackets are the percentage for the category.

<sup>2</sup> 'Address not found' includes both those clients who never lived at the address indicated and clients whose listed addresses did not exist.

<sup>3</sup> Total in this table is the number of selected recorded clients.

4.2 Interviewed clients (Table-11):

Among the 1498 located clients, interviews were conducted with 1351 clients (90.2 percent) comprising 756 tubectomy clients and 595 vasectomy clients. The remaining 147 clients (9.8 percent) could not be interviewed as they were found absent from their given address during the scheduled stay of the interviewing team in their localities. The proportion of not interviewed clients was higher for vasectomy (14.8 percent) than for tubectomy (5.5 percent).

Table-11: Results of interviewing attempts by  
categories of clients<sup>1</sup>

Results	Categories of clients		
	Tubectomy	Vasectomy	All
Interviewed	756 (94.5)	595 (85.2)	1351 (90.2)
Not interviewed	44 (5.5)	103 (14.8)	147 (9.8)
Total <sup>2</sup>	800 (100.0)	698 (100.0)	1498 (100.0)

<sup>1</sup>Figures without brackets are the absolute number, while those within brackets are the percentage for the category.

<sup>2</sup>Total in this table is the number of located clients.

#### 4.3. Whether sterilized (Table-12):

Each of the interviewed (1351) clients was asked a set of indirect questions to ascertain whether (s)he was actually sterilized. Replying to these questions, all the clients except seven reported that they had the sterilization operation. The seven clients who reported that they had not been sterilized were 2 tubectomy and 5 vasectomy clients. These clients have not been included in the subsequent tables. Thus, reportedly, 99.7 percent of the recorded tubectomy clients who were located and 99.2 percent of the recorded vasectomy clients who were located were found to be genuine cases of sterilization.

Table-12: Reported sterilization status by categories of clients

Status	Categories of clients		
	Tubectomy	Vasectomy	All
Sterilized	754 (99.7)	590 (99.2)	1344 (99.5)
Not sterilized	2 (0.3)	5 (0.8)	7 (0.5)
Total <sup>2</sup>	756 (100.0)	595 (100.0)	1351 (100.0)

<sup>1</sup> Figures without brackets are the absolute number, while those within brackets are the percentage for the category.

<sup>2</sup> Total in this table is the number of interviewed clients.

4.4. Reported clinic (Table-13):

All the interviewed clients who reported themselves as having been sterilized were asked to name the clinic in which they had the operation. This was done to ascertain if the client's reported clinic of operation was the same as or different from the clinic in which (s)he had been recorded to have been sterilized. If the reported clinic was found different from the recorded clinic, the client was further questioned to ensure that (s)he was not a duplicate case of sterilization, being recorded in the books of two clinics or had undergone sterilization twice.

The distribution of the interviewed clients by the reported clinic is shown in Table-13. Among the clients included in the table, all but 5 mentioned the recorded clinic as the clinic of their operation. The 5 clients mentioning other than the recorded clinic were all vasectomy cases.

Table-13: Reported clinic by categories of clients<sup>1</sup>

Reported clinic	Categories of clients		
	Tubectomy	Vasectomy	All
Recorded clinic	754 (100.0)	585 (99.2)	1339 (99.6)
Other than recorded clinic	-	5 (0.8)	5 (0.4)
Total <sup>2</sup>	754 (100.0)	590 (100.0)	1344 (100.0)

<sup>1</sup> Figures without brackets are the absolute number, while those within brackets are the percentage for the category.

<sup>2</sup> Total in this table is the number of reportedly sterilized clients excluding reportedly not sterilized clients.

#### 4.5 Reported referrer (Table-14):

Any interviewed client reporting herself/himself as sterilized was questioned to find out if the client was actually referred for sterilization by the referrer shown in sterilization records of the family planning office.

If the reported referrer was found to be other than the recorded referrer, the client was further questioned to ensure that(s)he was not a duplicate case of sterilization, being recorded twice in sterilization books or sterilized twice.

The distribution of the interviewed clients by reported referrers is shown in Table-14. As can be seen from the table, 17.0 percent of the clients reported the name of other than the recorded referrer. The percentage was higher for vasectomy (19.8 percent) than for tubectomy (14.9 percent). Another 46 clients, comprising 3 tubectomy and 43 vasectomy clients, were found having no referrer. These clients reported that they went by themselves to the clinic. But it was found that the referral payment for these 3 tubectomy clients was recorded in the books and accounts in the name of one dai and two family planning workers, while for 43 vasectomy clients it was recorded in the name of 4 family planning worker 24 dais, and 15 members of the general public respectively. Another 1.5 percent clients reported that they did not know the referrer, that is, they did not know the referrers' name and whether the referrer was a family planning worker, dai or member of the general public. The cases of those stating that they were referred by someone other than the recorded referrer will be dealt in section 4.13, "Exceptional Cases".

Table-14: Reported referrer by categories of clients <sup>1</sup>

Reported referrer	Categories of clients		
	Tubectomy	Vasectomy	All
Recorded referrer	633 (83.9)	416 (70.5)	1049 (78.1)
Other than recorded referrer	112 (14.9)	117 (19.8)	229 (17.0)
Does not know the referrer	6 (0.8)	14 (2.4)	20 (1.5)
Went alone	3 (0.4)	43 (7.3)	46 (3.4)
<b>Total<sup>2</sup></b>	<b>754</b> <b>(100.0)</b>	<b>590</b> <b>(100.0)</b>	<b>1344</b> <b>(100.0)</b>

<sup>1</sup> Figures without brackets are the absolute number, while those within brackets are the percentage for the category.

<sup>2</sup> Total in this table is the number of interviewed clients excluding not sterilized clients.

#### 4.6. Date of sterilization ( Table - 15 ):

Since all clients included in the current audit work were those who were sterilized within the quarter, July-September, 1984, the date of operation for any of them must fall within that quarter. If the reported date fell outside the quarter, the client might be a false case of sterilization, either recorded twice in sterilization records or sterilized twice — once within the quarter and once outside the quarter. It may be noted that outside the quarter cases are found to have been done years ago, one of them as earlier as 16 years ago (Table-15).

All but 9 of the interviewed clients were genuine cases of sterilization during the audit quarter, having been operated within July-September, 1984. Of the 9 clients, one tubectomy and 7 vasectomy clients reported the date of operation falling before the audit quarter. The remaining one client was a duplicate case of sterilization, reporting the first operation before the quarter and the second operation within the quarter.

Table-15: Date of sterilization by categories of clients<sup>1</sup>

Date of sterilization	Categories of clients		
	Tubectomy	Vasectomy	All
Within the quarter	753 (99.9)	582 (98.6)	1335 (99.3)
<u>Before the quarter</u>	1 (0.1)	7 (1.2)	8 (0.6)
Before 1 year	-	2 (0.3)	2 (0.1)
" 4 years	1 (0.1)	-	1 (0.1)
" 5 years	-	1 (0.2)	1 (0.1)
" 12 years	-	3 (0.5)	3 (0.2)
" 16 years	-	1 (0.2)	1 (0.1)
<u>Sterilized twice</u>	-	1 (0.2)	1 (0.1)
1st operation before the quarter and second operation within the quarter	-	1 (0.2)	1 (0.1)
<u>Total<sup>2</sup></u>	<u>754</u> (100.0)	<u>590</u> (100.0)	<u>1344</u> (100.0)

<sup>1</sup> Figures without brackets are the absolute number, while those within brackets are the percentage for the category.

<sup>2</sup> Total in this table is the number of interviewed clients excluding reportedly not sterilized clients.

4.7. Matching of data on the reported date of sterilization with the reported clinics (Table-15(a)):

The distribution of the interviewed clients by the reported dates of sterilization and reported clinics is shown in Table-15(a). As can be seen from the table all but 8 clients (1 tubectomy client and 7 vasectomy clients) were sterilized in the recorded clinics during the audit quarter, i.e. July-September, 1984. One tubectomy client reported that she had been sterilized in the recorded clinic, but her reported date of sterilization fell outside the audit quarter. Seven vasectomy clients reported the date of sterilization falling outside the audit quarter, but for 2 of them the reported clinic was the same as the recorded clinic, while for the remaining 5 vasectomy clients their reported clinics were different from the recorded clinics. It is therefore evident that the clients whose reported date of sterilization fell outside the audit quarter were false cases. These clients have therefore been excluded from subsequent discussion and tables.

Table-15(a): Distribution of clients by reported date of sterilization and by reported clinics

Date of sterilization	Categories of clients								
	Tubectomy			Vasectomy			All		
	Recorded clinic	Other than recorded clinic	Total	Recorded clinic	Other than recorded clinic	Total	Recorded clinic	Other than recorded clinic	Total
Within the quarter	753	-	753	582	-	582	1335	-	1335
Before the quarter	1	-	1	2	5	7	3	5	8
Total <sup>1</sup>	754	-	754	584	5	589	1338	5	1343

<sup>1</sup>Total in this table is the number of interviewed clients excluding reportedly not sterilized clients and double operation.

4.8. Amounts received:

4.8.1. Tubectomy clients (Table-16):

The interviewed clients were questioned about payments that they received for undergoing the sterilization operation. Table-16 shows the distribution of interviewed tubectomy clients by amounts that they reported as having received.

Of the interviewed 753 tubectomy clients, 688 (91.4 percent) reported that they had received the approved amount of Tk.175/-; the remaining 65 (8.6 percent) reported receiving less than the approved amount. Among those (reportedly) receiving less were thirty six mentioning the amount in the range of Tk.160.00 to Tk.170.00; twenty two, Tk.130.00 to Tk.150.00; three, Tk.110.00 to Tk. 120.00; one, Tk. 108.00; and three, Tk.100.00. Thus, on average, the amount that a tubectomy client reported to have received was found to be Tk.173.15.

Table-16: Amount reportedly received by tubectomy clients

Amount reportedly received in Taka	Number of clients	Percentage
100.00	3	0.4
108.00	1	0.1
110.00 - 120.00	3	0.4
130.00 - 150.00	22	2.9
160.00 - 170.00	36	4.8
175.00	688	91.4
Total <sup>1</sup>	753	100.0

Average : Tk. 173.15<sup>a</sup>

<sup>1</sup>Total in this table is total number of interviewed clients excluding reportedly not sterilized clients, double operations, and sterilized before the quarter.

<sup>a</sup>The estimate has been derived from the complete distribution.

#### 4.8.2. Vasectomy clients (Table-17):

Table-17 shows the distribution of vasectomy clients by amount reportedly received. Of the interviewed 582 vasectomy clients, 555 (95.4 percent) reported that they had received the approved amount of Tk. 175.00; the remaining 4.4 percent reported receiving less than the approved amount, and 0.2 percent

vasectomy clients reported that they had received more than the approved amount. Thus, on average, the amount that a vasectomy client reported to have received was found to be Tk.172.81.

Table-17: Amount reportedly received by  
vasectomy clients

Amount reportedly received in Taka	Number of clients	Percentage
40.00	1	0.2
50.00	2	0.3
60.00	1	0.2
70.00	1	0.2
100.00 - 110.00	8	1.3
150.00 - 160.00	4	0.7
170.00 - 171.00	9	1.5
175.00	555	95.4
200.00	1	0.2
Don't know	1	0.2
Total <sup>1</sup>	582	100.0

Average : Tk.172.81<sup>a</sup>

<sup>1</sup>Total in this table is the total number of interviewed clients excluding reportedly not sterilized clients, double operation, and sterilized before the quarter.

<sup>a</sup>The estimate has been derived from the complete distribution.

#### 4.8.3. Reasons for less payments (Tables-18 and 19):

where receipt of less than the approved amount was reported, the client was asked whether (s)he was given food during the stay in the clinic or transport for travelling to and from the clinic, or both. The intent of such questioning was to examine if a client was paid less because (s)he was provided with food and/or transport.

Table-18 refers to the payment made to the tubectomy clients. It shows the cross classification of tubectomy clients receiving less than the approved amount by amounts actually received and food and/or transport, if given. Out of the 65 underpaid tubectomy clients, fourteen (21.5 per cent) said that they were given neither food nor transport, and therefore, no reason was found why these 14 clients were paid less than Tk.175/-. Among the rest, only food was reportedly given to 24 clients, only transport to 5 clients, and both food and transport to 22 clients.

Similarly, Table-19 shows the reasons for less payments to vasectomy clients. Out of the 25 underpaid vasectomy clients, twenty three (92.0 percent) said that they were given neither food nor transport, and therefore, no reason was found why these 23 clients were paid less than Tk.175/-. The remaining two clients reported that they were given only transport.

As in the case of the audit report of the last quarter, the current report has been prepared assuming that clients who were given food and/or transport received less than the approved amount because they were paid after deducting the expenses. Under this assumption estimates of the average client-payment that are given in the 'derived audit results' section, have been computed, taking, for the full payment of the approved amount, all the underpaid clients who reported that they were given food and/or transport.

Table-18: Underpaid tubectomy clients by amounts actually received and whether they were given food and/or transport

Amount actually received in Taka	Number of clients				All clients
	Food supplied	Transport given	Food supplied and transport given	No food and transport given	
170.00	8	1	-	9	18
165.00	4	-	1	-	5
160.00	4	2	6	1	13
150.00	4	1	13	2	20
135.00	-	1	-	-	1
130.00	-	-	-	1	1
120.00	-	-	1	-	1
115.00	1	-	-	-	1
110.00	1	-	-	-	1
108.00	1	-	-	-	1
100.00	1	-	1	1	3
Total <sup>1</sup>	24 (37.0)	5 (7.7)	22 (33.8)	14 (21.5)	65 (100.0)

<sup>1</sup>Figures within brackets are the percentage of total reportedly underpaid tubectomy clients.

In the light of the above assumption, one pertinent question may be why the clients getting food and/or transport were then paid different amounts for other reimbursement as shown in Tables-18 and 19. There were no data available that could be used to answer this question of differential payments for food and transport. In the books, each client provided with the service is recorded, as a rule, as having been paid the approved total amount with every reimbursement made at the rate of Tk.175/- for each client of tubectomy or vasectomy. Thus, the books do not show if a client was given free transportation/ food and if given, how much was spent for him/her on that account.

Because of this deficiency in the bookkeeping procedure, it cannot be said with certainty that the clients receiving food/transport were paid different amounts for other reimbursements. On the other hand, the possibility of differential spending on food/transportation for different clients cannot be totally ignored. For example, one client might have required larger quantity of food than another and thereby, caused incurring of larger expenses.

The current audit covers a national sample. It may, therefore, be concluded that the bookkeeping procedure described above operates throughout the entire Population Control Program. If this is true, this report suggests that the procedure should be modified to reflect the actual expenses made for the Voluntary Sterilization Program. For example, the book should show separately the expenses made for food/transportation given to a client and the actual payment made after deducting the expenses.

Table-19: Underpaid vasectomy clients by amounts actually received and whether they were given food and/or transport

Amount actually received in Taka	Number of clients			All Clients
	Transport given	Food and transport given	No food and transport given	
171.00	-	-	1	1
170.00	-	-	8	8
160.00	-	-	1	1
150.00	-	-	2	2
110.00	-	-	1	1
105.00	-	-	1	1
100.00	2	-	4	6
70.00	-	-	1	1
60.00	-	-	1	1
50.00	-	-	2	2
40.00	-	-	1	1
Total <sup>1</sup>	2 (8.0)	-	23 (92.0)	25 (100.0)

<sup>1</sup> Figures within brackets are the percentage of total reportedly underpaid vasectomy clients.

#### 4.9. Surgical apparel (Table-20):

Each interviewed sterilized client was asked whether (s)he had received the surgical apparel for undergoing the sterilization operation. The surgical apparel for the tubectomy client is a saree and that for the vasectomy client, a lungi.

Table-20 shows the distribution of clients by whether they were given the surgical apparel or not. Except 7.0 percent vasectomy clients, all the interviewed clients reported that they were given the surgical apparel. It was thus found that the proportion reportedly not given the surgical apparel was overall 3.3 percent.

Table-20: Whether surgical apparel received or not, by categories of clients

Surgical apparel received	Categories of clients		
	Tubectomy	Vasectomy	All
Yes	753 (100.0)	541 (93.0)	1291 (96.7)
No	-	41 (7.0)	44 (3.3)
Total <sup>2</sup>	753 (100.0)	582 (100.0)	1335 (100.0)

<sup>1</sup> Figures without brackets are the absolute number, while those within brackets are the percentage for the category.

<sup>2</sup> Total in this table is the number of interviewed clients excluding reportedly not sterilized clients, double operations, and sterilized before the quarter.

4.10. Informed consent forms (Table-21):

The data on signing of the informed consent form by the client were collected in the following manner. Each interviewed client was shown the USAID approved informed consent form and then asked if (s)he had signed or put thumb impression on such a form before undergoing the sterilization operation. The result is documented in Table-21. It can be seen from the table that all the interviewed clients except 0.1 percent tubectomy clients and 0.5 percent vasectomy clients, reported to have signed or put thumb impression on the informed consent forms.

Table-21: Distribution of clients according to whether  
consent form was filled in<sup>1</sup>

Whether the consent form was filled in	Categories of clients		
	Tubectomy	Vasectomy	All
Yes	752 (99.9)	579 (99.5)	1331 (99.7)
No	1 (0.1)	3 (0.5)	4 (0.3)
Total <sup>2</sup>	753 (100.0)	582 (100.0)	1335 (100.0)

<sup>1</sup> Figures without brackets are the absolute number, while those within brackets are the percentage for the category.

<sup>2</sup> Total in this table is the number of interviewed clients excluding reportedly not sterilized clients, double operations, and sterilized before the quarter.

4.11. Physical verification (Table-22):

The interviewer was asked to conduct physical verification on each interviewed client irrespective of his/her reporting himself/herself as sterilized or not. The physical verification meant looking for the cut mark of the sterilization operation at the right place of the body, which was, in each case done at the end of the interview, only if permitted by the client.

Eight vasectomy clients did not permit the interviewers to conduct physical verification. These clients have been excluded from the two-way distribution by sterilization status reported and sterilization status found after physical verification that is given in Table-22.

As can be seen from Table-22, there was complete agreement between the reported sterilization status and that found after physical verification confirming that all but one of the interviewed clients were actually sterilized.

Table-22: Reported sterilization status and client status found after physical verification by categories of clients

Subgroup of clients	Found after questioning	Found after physical verification		
		Operation done	Operation not done	Total
Tubectomy	Operation done	752	1	753
	Operation not done	-	-	-
Vasectomy	Operation done	582	-	582
	Operation not done	-	-	-
All	Operation done	1334	1	1335
	Operation not done	-	-	-

4.12. Interviewed service providers/referrers  
(Tables-23(a) and 23(b)).

Table-23(a) shows the results of attempts to locate by categories of physicians, clinic staff, and referrers. It can be seen from the table that 97.2 percent of physicians, 98.2 percent of clinic staff, and 94.5 percent of referrers could be located in the field. The remaining 2.8 percent physicians, 1.8 percent clinic staff, and 5.5 percent referrers could not be located in the field.

Among the located physicians, clinic staff, and referrers, interviews were conducted with 80.2 percent of the physicians, 85.7 percent of the clinic staff, and 85.0 percent of the referrers (Table-23(b)). The remaining 19.8 percent physicians, 14.3 percent clinic staff, and 15.0 percent referrers could not be interviewed.

The reasons for not locating and for not interviewing the physicians and the clinic staff include absence, leave, and transfer; while for the referrers the reason for not interviewing was mainly due to absence from their given address during the scheduled stay of the interviewing team in their locality.

Each of the interviewed service providers/referrers was asked a set of indirect questions to ascertain whether (s)he had received payments for his/her services. The questionnaires for the service providers/referrers are given in Appendix-B. All the interviewed service providers/referrers reported that they had received the approved amount.

Table-23(a): Results of attempts to locate by categories of physicians, clinic staff, and referrers<sup>1</sup>

Results	Categories of service providers/referrers		
	Physician	Clinic staff	Referrer
Located	106 (97.2)	112 (98.2)	274 (94.5)
Not located	3 (2.8)	2 (1.8)	16 (5.5)
Total	109 (100.0)	114 (100.0)	290 (100.0)

<sup>1</sup> Figures without brackets are the absolute number, while those within brackets are the percentage for the category.

Table 23(b): Results of interviewing attempts by categories of service providers/referrers<sup>1</sup>

Results	Categories of service providers/referrers		
	Physician	Clinic staff	Referrer
Interviewed	85 (80.2)	96 (85.7)	233 (85.0)
Not interviewed	21 (19.8)	16 (14.3)	41 (15.0)
Total	106 (100.0)	112 (100.0)	274 (100.0)

<sup>1</sup> Figures without brackets are the absolute number, while those within brackets are the percentage for the category.

4.13. Exceptional cases:

4.13.1. Clients reporting other than the recorded referrer:

As reported in subsection 4.5 (page-26), 229 clients (112 tubectomy clients and 117 vasectomy clients) mentioned that they were referred by someone other than the recorded referrer. It could not be established even after further questioning that any of them was a duplicate case of sterilization, either operated twice or recorded twice in sterilization books. Table-23(c) shows the comparison of the audit and survey data regarding distribution of reported versus recorded referrer. As can be seen from the table, 40.2 percent of the referrers of tubectomy clients were recorded as family planning/health workers although the clients said in the survey interview they were referred by Dai (9.8 percent) or by a member of the general public (30.4 percent). Moreover, 58.0 percent of the referrers of these tubectomy clients were recorded as Dai while survey data found them to be family planning/health worker (21.4 percent) and members of the general public (36.6 percent). In the case of vasectomy, 27.3 percent of the referrers were recorded as family planning/health worker while they were found in the survey to be members of the general public (25.6 percent) and Dai (1.7 percent). Likewise, 64.2 percent of the referrers were recorded as Dais, but were found in the survey to be family planning/health workers (15.4 percent) and members of the general public (48.8 percent).

Table-23(c): Comparison of the audit and survey data regarding distribution of other than the recorded referrer

Categories of clients	Survey data	Audit data			Total
		Family planning/ health workers	Dai	General public	
Tubectomy	Family planning/ health worker	-	24 (21.4)	1 (0.9)	25 (22.3)
	Dai	11 (9.8)	-	1 (0.9)	12 (10.7)
	General public	34 (30.4)	41 (36.6)	-	75 (67.0)
	Total	45 (40.2)	65 (58.0)	2 (1.8)	112 (100.0)
Vasectomy	Family planning/ health worker	-	18 (15.4)	3 (2.6)	21 (18.0)
	Dai	2 (1.7)	-	7 (5.9)	9 (7.6)
	General public	30 (25.6)	57 (48.8)	-	87 (74.4)
	Total	32 (27.3)	75 (64.2)	10 (8.5)	117 (100.0)
All	Family Planning/ health worker	-	42 (18.3)	4 (1.7)	46 (20.1)
	Dai	13 (5.7)	-	8 (3.5)	21 (9.2)
	General public	64 (27.9)	98 (42.8)	-	162 (70.7)
	Total	77 (33.6)	140 (61.1)	12 (5.3)	229 (100.0)

## 5. MATCHING OF AUDIT STATISTIC

### 5.1. Payments to clients:

In the books, as documented in Table-4, each of the verified, selected 1662 clients was shown as having been paid the approved amount of Tk.175/- for both tubectomy and vasectomy cases. In the survey, as derived from Tables-16 and 17, as many as 1243 (tubectomy 688 and vasectomy, 555) out of 1335 interviewed sterilized clients reported that they had received the approved amount. Sixty five tubectomy clients and 26 vasectomy clients reported receiving less than the approved amount while one vasectomy client reported receiving more than the approved amount. This disagreement was entirely due to the clients (65 tubectomy clients and 26 vasectomy clients) reporting receipt of less than the approved amount. Because of this, tables showing the comparison of the two data sets regarding client payments have not been prepared for inclusion in this report.

### 5.2. Payments to service providers/referrers (Table-24):

There were some differences between the book audit data and the survey data regarding payments to service providers (physicians and clinic staff) and referrers. As can be seen from Table-24, all the physicians and clinic staff reported that they had received the approved amount for their services, while the book audit data showed that 8.2 percent physicians and 8.4 percent clinic staff did not receive the payments for their services. In the case of referrers payments, 5 referrers reported that they had not received the approved amount for their referral services. On the other hand, in the books also, one referrer was shown as having not been paid and having not received the payments for his services.

### 5.3. Surgical apparel (Table-25):

There were some differences between the book audit data and the survey data regarding the distribution of surgical apparel.

Table-24: Comparison of the audit data and survey data regarding payments to service providers/referrers<sup>1,2</sup>

Categories of service providers/referrers	Survey data	Audit data		Total
		Received	Did not receive	
Physician	Received	78 (91.8)	7 (8.2)	85 (100.0)
	Did not receive	-	-	-
	Total	78 (91.8)	7 (8.2)	85 (100.0)
Clinic staff	Received	87 (91.6)	8 (8.4)	95 (100.0)
	Did not receive	-	-	-
	Total	87 (91.6)	8 (8.4)	95 (100.0)
Referrer	Received	228 (97.9)	-	228 (97.9)
	Did not receive	4 (1.7)	1 (0.4)	5 (2.1)
	Total	232 (99.6)	1 (0.4)	233 (100.0)

<sup>1</sup> Figures without brackets are the absolute number, while those within brackets are the percentage for the category.

<sup>2</sup> Total in this table is the number of interviewed service providers/referrers.

Among the interviewed clients who were shown in the books as having been given the surgical apparel, 41 vasectomy clients reported in the survey that they did not receive the surgical apparel, while the book audit data showed that 30 (5.2 percent) vasectomy clients did not receive the surgical apparel. Overall, the proportion of clients who did not receive surgical apparel was 3.1 percent according to survey data and 2.3 percent according to audit data.

Table-25: Comparison of the audit and survey data regarding distribution of surgical apparel<sup>1</sup>

Categories of clients	Survey data	Audit data		Total
		Received	Did not receive	
Tubectomy	Received	753 (100.0)	-	753 (100.0)
	Did not receive	-	-	-
	Total	753 (100.0)	-	753 (100.0)
Vasectomy	Received	541 (93.0)	-	541 (93.0)
	Did not receive	11 (1.8)	30 (5.2)	41 (7.0)
	Total	552 (94.8)	30 (5.2)	582 (100.0)
All	Received	1294 (96.9)	-	1294 (96.9)
	Did not receive	11 (0.8)	30 (2.3)	41 (3.1)
	Total	1305 (97.7)	30 (2.3)	1335 (100.0)

<sup>1</sup> Figures without brackets are the absolute number, while those within brackets are the percentage for the category.

5.4. Signing of the consent form (Table-26):

There were some differences between the book audit data and the survey data regarding signing of the consent form. According to the survey data, only one tubectomy client and 3 vasectomy clients reported that they did not sign/put thumb impression on the consent form, while the book audit data showed that 0.4 percent (3) tubectomy clients, 1.2 percent(7) vasectomy clients, and 0.7 percent(10) all sterilized clients did not sign/put thumb impression on the consent form. It may be that the clients recalled signing or putting thumb impression on the client registration form which they might have confused for the consent form.

Table-26: Comparison of the audit and survey data regarding signing of the consent form

Categories of clients	Survey data	Audit data		Total
		Signed	Did not sign	
Tubectomy	Signed	750 (99.6)	2 (0.3)	752 (99.9)
	Did not sign	-	1 (0.1)	1 (0.1)
	Total	750 (99.6)	3 (0.4)	753 (100.0)
Vasectomy	Signed	575 (98.8)	4 (0.7)	579 (99.5)
	Did not sign	-	3 (0.5)	3 (0.5)
	Total	575 (98.8)	7 (1.2)	582 (100.0)
All	Signed	1325 (99.3)	6 (0.4)	1331 (99.7)
	Did not sign	-	4 (0.3)	4 (0.3)
	Total	1325 (99.3)	10 (0.7)	1335 (100.0)

<sup>1</sup> Figures without brackets are the absolute number, while those within brackets are the percentages for the category.

### 5.5. Age of clients (Table-27 and 28):

Table-27 shows the distribution of the interviewed tubectomy clients by age reported in the survey and that recorded in the consent form. The table includes 16 interviewed tubectomy clients whose ages were not recorded in the consent form. These clients are, therefore, excluded from the comparison between the two data sets with respect to ages. Thus, the direct comparison between two data sets had to be confined to 737 clients only. There was no discrepancy between the reported age and the recorded age for 55.9 percent of the 737 clients. For another 18.6 percent the reported age was lower than the recorded age, while the reverse was true for another 25.5 percent.

Similar comparison of age data of the interviewed vasectomy clients is shown in Table-28. Among the vasectomy clients, the age was not recorded in the informed consent form for 9 clients. As a result, here also, direct comparison of the two age data sets had to be done for 573 interviewed vasectomy clients only. Out of the 573 interviewed clients, 48.7 percent reported the same age in the survey as recorded in the consent form, while 38.4 percent reported higher than the recorded age and 12.9 percent lower than the recorded age.

### 5.6. Number of living children (Table-29 and 30):

The distribution of tubectomy clients by the number of living children reported in the survey and that recorded in the consent form is shown in Table-29. The number of children was not recorded for 8 interviewed tubectomy clients. These clients have been excluded from the comparison of the data on living children between the two sources -- informed consent forms and the survey.

There was no discrepancy between the reported number and the recorded number of children for 85.7 percent of the 745 tubectomy clients included in the comparison. Among the exceptions were the 5.8 percent clients reporting higher than the recorded number of children and another 9.1 percent reporting lower than the recorded number of children.

The distribution of vasectomy clients by the number of living children reported in the survey and that recorded in the informed consent form is shown in Table-30. The data on living children were not recorded in the informed consent form for 25 interviewed vasectomy clients. These clients are, therefore, excluded from the comparison between the two data sets with respect to living children. Among the vasectomy clients, the data on the number of children reveal no difference between the survey and the consent form for 69.8 percent of the 557 interviewed clients. For 19.4 percent of the clients, the number of children reported in the survey was lower than the number recorded in the consent form while the reverse was true for the remaining 10.8 percent of the clients.

Table-27: Distribution of tubectomy clients  
by reported and recorded ages

Age reported	Age recorded in the consent form								Not re-corded	Total
	15-19	20-24	25-29	30-34	35-39	40-44	45-49	50+		
15-19	1	1	2							4
20-24		27	40	7					2	76
25-29	1	9	200	64	2	1			10	287
30-34		1	78	136	16				4	235
35-39			19	47	41	3				110
40-44			5	15	8	7	1			36
45-49				2	2	1				5
<b>Total</b>	<b>2</b>	<b>38</b>	<b>344</b>	<b>271</b>	<b>69</b>	<b>12</b>	<b>1</b>		<b>16</b>	<b>753</b>

Table-28: Distribution of vasectomy clients  
by reported and recorded ages

Age reported	Age recorded in the consent form								Not re-corded	Total
	15-19	20-24	25-29	30-34	35-39	40-44	45-49	50+		
15-19				1						1
20-24			2							2
25-29		2	10	5	7		1		1	26
30-34			8	47	18		2		1	76
35-39				23	89	13	3	3	4	135
40-44				8	42	49	13	2	1	115
45-49				2	14	27	49	4	2	98
50+					23	38	33	35		129
<b>Total</b>		<b>2</b>	<b>20</b>	<b>86</b>	<b>193</b>	<b>127</b>	<b>101</b>	<b>44</b>	<b>9</b>	<b>582</b>

Table-29: Distribution of tubectomy clients by living children reported in the survey and recorded in the consent form

Reported by the client	Recorded number of living children											Not recorded	Total		
	0	1	2	3	4	5	6	7	8	9	10				
0			1												1
1		1	10	2	1	1									15
2		1	108	18	3	2							2		134
3			6	167	4	2		2					2		183
4			3	8	153	12	2						2		180
5				1	2	113	5						1		122
6			1	1	1	7	53	1	1						65
7					3	4	1	25	1				1		35
8					1	1	1	1	10						14
9											3				3
10												1			1
<b>Total:</b>		2	129	197	168	142	62	29	12	3	1	8			753

Table-30: Distribution of vasectomy clients by living children reported in the survey and recorded in the consent form

Reported by the client	Recorded number of living children											Not recorded	Total		
	0	1	2	3	4	5	6	7	8	9	10				
0			5	3	1								1		10
1		1	6	6	2	1					1		1		18
2			65	21	8	1	1						4		100
3			3	115	17	13							8		156
4			2	12	104	13	2						5		138
5				8	9	46	4						4		71
6				2	6	2	36	3					1		50
7				1	2	4	3	13							23
8							2	2	8						12
9							1				1				2
10							1						1		2
<b>Total:</b>		1	81	168	149	80	50	18	8	2			25		582

## 6. COMPARISON OF AUDIT AND MIS DATA

One of the most important tasks in the quarterly audit of the Voluntary Sterilization Program is to ascertain whether the BDG and the NGO performance data are correctly reflected in the MIS-reported performance. To accomplish this task, data were collected from upazilas, districts, and the NGO offices by the audit teams as well as from the MIS directly. These data were categorized under two broad headings: (i) audit performance data and (ii) MIS performance data.

### 6.1. Audit performance data:

The audit performance data include BDG performance data collected on the basis of upazila monthly expenditure statement, NGO performance data collected from the BDG upazila offices and from the NGO offices, and district level data, broken down by BDG and NGO, collected from the Deputy Directors.

The BDG performance data (as measured by monthly expenditure statements) were collected by using Form-6 (shown in Appendix-A) from each sample upazila after verifying the performances as shown in the monthly expenditure statement. The data were certified by the UFPOs. These BDG performance data are hereinafter referred to as "audit data". The NGO performance data filed by the UFPO to the district were also collected from BDG upazila offices. The NGO performance data were also collected from the NGO offices by the audit teams. The reports, broken down by BDG and NGO, filed by the districts to the MIS were collected from the district headquarters.

The coverage of the audit period among sample upazilas varied from 2 months to 3 months of the audit quarter, July-September, 1984. The variation was due to the starting of the audit work from September, 1984. As a result, obtained audit performance data cover the full 3 months for some upazilas while for others only 2 months are covered.

## 6.2. MIS performance data:

USAID reimburses the Bangladesh Government for selected costs of the VS program on the basis of performance statistics contained in the MIS Monthly Performance Report (MMPR). The MMPR does not show performance statistics by upazilas and does not separate BDG and NGO performances<sup>1</sup> in the main body of the report. As a result, audit performance data of the government program that cover only the sample upazilas cannot be used directly to evaluate the MIS performance data contained in the MMPR of the audit quarter. Because of this, evaluation of the MIS data had to be done using the MIS Monthly Computer Printout (MMCP) for the audit quarter July-September, 1984. This report contains BDG performance data by upazilas and categories of clients -- tubectomy, vasectomy, and total. It also contains a summary of NGO performance by districts (not by upazilas).

Table-31 compares total performances reported in the MMCP for the 1984 July-September quarter with those obtained from the MMPR for the same period. It can be seen from the table that there were some differences between these two data sources with respect to the total sterilization performance, although the ratio of the total sterilization performance of all types of sterilization in the MMPR to that shown in the MMCP was the same, being 1.00. The ratio went close to unity even when it was computed separately for tubectomy (0.99) or vasectomy (1.00). Therefore, no error was committed in using the MMCP rather than the MMPR in the evaluation of MIS reported total national performance for the audit quarter.

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<sup>1</sup> But NGO performance data by organizations and by categories of clients (tubectomy, vasectomy, and total) are shown in an annex of the MMPR. (The NGO data in the annex are not given by upazilas and districts .)

Table-31: Comparison of total national performance between the MMCP (MIS Monthly Computer Printout) and the MMPR (MIS Monthly Performance Reports) for the quarter July-September, 1984

MIS reports	Categories of Clients		
	Tubectomy	Vasectomy	All
MMCP	77,011	92,352	169,363
MMPR	77,006	92,357	169,363
MMPR/MMCP	0.99	1.00	1.00

6.3. Differences among audit data, district data, and MIS data:

Tables-32 through 34 show the distributions of BDG performance obtained by the audit, selected sample size, and the proportion of actually sterilized cases for the sample, by sample upazilas and districts. Column-2 of the tables contains data collected from the UFPO for BDG sterilization performance in his upazila. Column-3 contains the selected sample size. The fourth column contains the proportion of that sample which was verified by the audit work as valid cases. It will be noted that in the majority of cases this number is 1.0, indicating that all of the sample cases were actually sterilized. However, there is a significant number of upazilas with some unverified and presumably false cases. This represents one level on which errors in reporting were discovered by the audit.

Table-32: Distribution of actual BDG TUBECTOMY performance estimated by the audit, selected sample size, and the proportion of actually sterilized cases for the sample, by sample upazilas and districts<sup>1</sup>

Upazilas	Audit data	Selected sample size <sup>2</sup>	Proportion of actually sterilized cases for the sample <sup>3,4</sup>
<u>Mymensingh</u>			
Haluaghat*	83	4	1.00
Fulpur*	108	15	0.60
Bhaluka*	99	5	1.00
<u>Netrakona</u>			
Purbodhola*	50	5	1.00
<u>Kishoregonj</u>			
Kishoregonj*	77	2	0.50
Kotiadi*	130	3	1.00
<u>Tangail</u>			
Ghatail*	102	22	1.00
<u>Jamalpur</u>			
Sharishabari*	89	14	1.00
<u>Joypurhat</u>			
Khetlal*	24	6	1.00
<u>Pabna</u>			
Kotwali*	40	5	1.00
<u>Kushtia</u>			
Daulatpur*	75	32	1.00
<u>Jhinaidah</u>			
Sailkupa*	246	28	1.00
<u>Jessore</u>			
Jhikargacha *	115	43	1.00
<u>Natore</u>			
Natore*	320	10	1.00
<u>Rajshahi</u>			
Mohanpur*	21	11	1.00
<u>Naogaon</u>			
Manda*	58	12	1.00

Table - 32 contd.

Upazilas	Audit data	Selected sample size <sup>2</sup>	Proportion of actually sterilized cases for the sample <sup>3,4</sup>
<u>Patuakhali</u>			
Kolapara*	278	3	1.00
Baufhal*	733	19	1.00
<u>Barguna</u>			
Barguna	468	21	0.86
Amtali*	568	14	0.93
<u>Barisal</u>			
Gournadi*	113	99	1.00
Bakergonj*	405	15	1.00
<u>Pirojpur</u>			
Nazirpur*	230	35	0.97
<u>Dinajpur</u>			
Kotwali	396	0	-
Pirgonj	88	1	1.00
Birgonj	108	1	1.00
<u>Thakurgaon</u>			
Thakurgaon	137	5	1.00
<u>Panchagar</u>			
Atwari	86	5	1.00
<u>Rangpur</u>			
Saidpur	81	1	1.00
Kaunia	65	0	-
<u>Lalmonirhat</u>			
Patgram	160	24	1.00
<u>Gaibandha</u>			
Fulcharri	76	12	1.00
<u>Nilphamari</u>			
Kishoregonj	113	14	0.93
Badorgonj	142	12	1.00
<u>Faridpur</u>			
Nagar Kanda	244	54	1.00
Kotalipara	241	71	0.98
<u>Comilla</u>			
Nabinagar	277	59	0.93
Brammanpara	0	-	-

Table - 32 contd.

Upazilas	Audit data	Selected sample size <sup>2</sup>	Proportion of actually sterilized cases for the sample <sup>3,4</sup>
<u>Narsingdi</u>			
Shibpur	56	6	1.00
<u>Munshiganj</u>			
Gozaria	113	46	1.00
<u>Dhaka</u>			
Savar	147	47	0.96
<u>Khulna</u>			
Daulatpur	197	12	1.00
Fultola	38	5	1.00
<u>Satkhira</u>			
Kolaroa	63	5	1.00
<u>Bagerhat</u>			
Mongla	166	11	1.00
Morrelgonj	154	11	1.00
<u>Sylhet</u>			
Jakiganj	0	-	-
<u>Noakhali</u>			
Sudharam	142	2	1.00
<u>Chittagong</u>			
Banskhali	108	31	1.00
<u>Chittagong Hill Tracts</u>			
Chandraghona	8	4	1.00
Total	7838	862	0.977

<sup>1</sup> Upazilas marked by single asterisk show two months' performance and those without asterisk show three months' performance.

<sup>2</sup> The client sample was drawn on the basis of the BDG performance of the reporting audit quarter, excluding outside cases.

<sup>3</sup> From follow-up survey of clients, after evaluation of the reasons for not locating a client, not sterilized clients, operations not done in the quarter, and double operations.

<sup>4</sup> This proportional estimate will not be used to estimate upazila performance because of the small sample size. Instead, the aggregated estimates will be used.

Table - 33: Distribution of actual BDG VASECTOMY performance estimated by the audit, selected sample size, and the proportion of actually sterilized cases for the sample, by sample upazilas and districts<sup>1</sup>

Upazilas	Audit data	Selected Sample size <sup>2</sup>	Proportion of actually sterilized cases for the sample <sup>3,4</sup>
<u>Mymensingh</u>			
Haluaghat*	128	10	1.00
Fulpur*	209	22	0.68
Bhaluka*	637	25	0.84
<u>Netrakona</u>			
Purbodhola*	37	2	1.00
<u>Kishoregonj</u>			
Kishoregonj*	94	3	0.33
Kotiadi*	345	4	0.50
<u>Tangail</u>			
Ghatail*	24	0	-
<u>Jamalpur</u>			
Sharishabari*	68	24	1.00
<u>Joypurhat</u>			
Khetlal*	29	3	1.00
<u>Pabna</u>			
Kotwali*	262	10	0.80
<u>Kushtia</u>			
Daulatpur*	10	4	0.75
<u>Jhenaidah</u>			
Sailkupa*	21	1	1.00
<u>Jessore</u>			
Jhikargacha*	13	2	1.00
<u>Natore</u>			
Natore*	434	5	1.00
<u>Rajshahi</u>			
Mohanpur*	9	0	-
<u>Naogaon</u>			
Manda*	27	3	1.00

Table - 33 Contd.

Upazilas	Audit Data	Selected Sample size <sup>2</sup>	Proportion of actually Sterilized cases for the sample <sup>3,4</sup>
<u>Patuakhali</u>			
Kolapara*	108	17	1.00
Baufhal*	235	1	1.00
<u>Barguna</u>			
Barguna	471	13	0.85
Amtali*	422	13	0.77
<u>Barisal</u>			
Gournadi*	13	24	1.00
Bakerganj*	433	40	0.85
<u>Pirojpur</u>			
Nazirpur*	289	52	0.94
<u>Dinajpur</u>			
Kotwali	1179	13	0.85
Pirganj	839	34	1.00
Birganj	787	9	1.00
<u>Thakurgaon</u>			
Thakurgaon	1241	18	0.50
<u>Panohagar</u>			
Atwari	147	16	1.00
<u>Rangpur</u>			
Saidpur	571	7	0.86
Kaunia	414	15	0.33
<u>Gaibandha</u>			
Fulchari	30	0	-
<u>Nilphamari</u>			
Kishoregonj	194	15	0.80
Badorganj	449	70	0.96
<u>Faridpur</u>			
Nagerkanda	66	32	1.00
Kotalipara	23	17	1.00
<u>Comilla</u>			
Nabinagar	10	3	1.00
Brammanpara	0	-	-
<u>Narsingdi</u>			
Shibpur	128	47	0.98
<u>Lalmonirhat</u>			
Patgram	610	41	0.93

Table - 33 contd.

Upazilas	Audit Data	Selected Sample size <sup>2</sup>	Proportion of actually sterilized cases for the sample <sup>3,4</sup>
<u>Munshiganj</u>			
Gozaria	0	-	-
<u>Dhaka</u>			
Savar	0	-	-
<u>Khulna</u>			
Daulatpur	1207	28	0.93
Fultala	165	13	1.00
<u>Satkhira</u>			
Kolaroa	145	24	0.79
<u>Bagerhat</u>			
Mongla	904	28	0.78
Morrelgonj	311	21	0.81
<u>Sylhet</u>			
Jakiganj	59	30	0.93
<u>Noakhali</u>			
Sudharam	156	0	-
<u>Chittagong</u>			
Banshkhali	188	41	1.00
<u>Chittagong Hill Tracts</u>			
Chandraghona	4	0	-
<b>Total</b>	<b>14145</b>	<b>800</b>	<b>0.896</b>

<sup>1</sup>Upazilas marked by single asterisk show two months' performance and those without asterisk show three months' performance.

<sup>2</sup>The client sample was drawn on the basis of the BDG performance of the reporting audit quarter, excluding outside cases.

<sup>3</sup>From follow-up survey of clients, after evaluation of the reasons for not locating a client, not sterilized clients, operations not done in the quarter, and double operations.

<sup>4</sup>This proportional estimate will not be used to estimate upazila performance because of the small sample size. Instead, the aggregated estimates will be used.

Table-34: Distribution of actual BDG STERILIZATION (Vasectomy and Tubectomy) performance estimated by the audit, selected sample size, and the proportion of actually sterilized cases for the sample, by sample upazilas and districts<sup>1</sup>.

Upazilas	Audit data	Selected sample size <sup>2</sup>	Proportion of actually sterilized cases for the sample <sup>3,4</sup>
<u>Mymensingh</u>			
Haluaghat*	211	14	1.00
Fulpur*	317	37	0.65
Bhaluka*	736	30	0.87
<u>Netrokona</u>			
Purbadhala*	87	7	1.00
<u>Kishoreganj</u>			
Kishoreganj*	171	5	0.40
Kotiadi*	475	7	0.71
<u>Tangail</u>			
Ghatail*	126	22	1.00
<u>Jamalpur</u>			
Sharishabari*	157	38	1.00
<u>Joypurhat</u>			
Khetlal*	53	9	1.00
<u>Pabna</u>			
Kotwali*	302	15	0.87
<u>Kushtia</u>			
Daulatpur*	85	36	0.97
<u>Jhenaidah</u>			
Sailkupa*	267	29	1.00
<u>Jessore</u>			
Jhikargacha*	128	45	1.00

Table-34 contd.

Upazilas	Audit data	Selected sample size <sup>2</sup>	Proportion of actually sterilized cases <sup>3,4</sup> for the sample
<u>Natore</u>			
Natore*	754	15	1.00
<u>Rajshahi</u>			
Mohonpur*	30	11	1.00
<u>Naogaon</u>			
Manda*	85	15	1.00
<u>Patuakhali</u>			
Kolapara*	386	20	1.00
Baufhal*	968	20	1.00
<u>Barguna</u>			
Barguna*	939	34	0.85
Amtali*	990	27	0.85
<u>Barisal</u>			
Gournadi*	126	123	1.00
Bakergonj*	838	55	0.89
<u>Pirojpur</u>			
Nazirpur*	519	87	0.95
<u>Dinajpur</u>			
Kotwali	1575	13	0.85
Pirgonj	927	35	1.00
Birgonj	895	10	1.00
<u>Thakurgaon</u>			
Thakurgaon	1378	23	0.61
<u>Panchagar</u>			
Atwari	233	21	1.00
<u>Rangpur</u>			
Saidpur	652	8	0.88
Kaunia	479	15	0.33
<u>Lalmonirhat</u>			
Patgram	770	65	0.95
<u>Gaibandha</u>			
Fulcharri	106	12	1.00

Table-34 contd.

<u>Upazilas</u>	<u>Audit data</u>	<u>Selected sample size<sup>2</sup></u>	<u>Proportion of actually sterilized<sup>3,4</sup> cases for the sample</u>
<u>Nilphamari</u>			
Kishoregonj	307	29	0.86
Badargonj	591	82	0.96
<u>Faridpur</u>			
Nagorkanda	310	86	1.00
Kotalipara	264	88	0.99
<u>Comilla</u>			
Nabinagar	287	62	0.93
Brammanpara	0	-	-
<u>Narsingdi</u>			
Shibpur	184	53	0.98
<u>Munshigonj</u>			
Gozaria	113	46	1.00
<u>Dhaka</u>			
Savar	147	47	0.96
<u>Khulna</u>			
Daulatpur	1404	40	0.95
Fultala	203	18	1.00
<u>Satkhira</u>			
Kolaroa	208	29	0.83
<u>Bagerhat</u>			
Mongla	1070	39	0.85
Morrelgonj	465	32	0.87
<u>Sylhet</u>			
Jakigonj	59	30	0.93
<u>Noakhali</u>			
Sudharam	298	2	1.00

Table-34 contd.

Upazilas	Audit data	Selected sample size <sup>2</sup>	Proportion of actually sterilized cases <sup>3,4</sup> for the sample
<u>Chittagong</u>			
Banshkhali	296	72	1.00
<u>Chittagong Hill Tracts</u>			
Chandraghona	12	4	1.00
<b>Total</b>	<b>21983</b>	<b>1662</b>	<b>0.938</b>

<sup>1</sup>Upazilas marked by single asterisk show two months' performance and those without asterisk show three months' performance.

<sup>2</sup>The client sample was drawn on the basis of the BDG performance of the reporting audit quarter, excluding outside cases.

<sup>3</sup>From follow-up survey of clients, after evaluation of the reasons for not locating a client, not sterilized clients, operations not done in the quarter, and double operations.

<sup>4</sup>This proportional estimate will not be used to estimate upazila performance because of the small sample size. Instead, the aggregated estimates will be used.

Differences among the audit data, upazila data, district data, and MIS data were examined in several ways. Tables-35 through 37 highlight discrepancies among data from the MMCP, data collected from the UFPO, and data that were collected by the interviewing team in clients interviews. Column-2 of the tables contains the audited BDG performance collected from the UFPO. The upazila reported BDG performance data and the district reported BDG performance data are shown in Column-3 and Column-4 respectively. The fifth column contains the MIS reported BDG performance on the MMCP. The differences between Column-2 and Column-3, between Column-2 and Column-4, and between Column-2 and Column-5 are shown in Column-6, Column-7, and Column-8 respectively. The findings of these tasks are summarized in Table-38 showing the levels of reporting discrepancy.

Table-35: Comparison among actual BDG TUBECTOMY performance estimated by the audit, the upazila reported performance, the district reported performance, and MIS reported performance on MMCP(MIS Monthly Computer Printout) by sample upazilas and districts<sup>1</sup>

Upazilas	Audited BDG per- formance	Upazila reported BDG per- formance	District reported BDG per- formance	MIS re- ported BDG per- formance on MMCP	Discrepancy between upazila reported data and audit data (6=(col.3- col.2))	Discrepancy between dis- trict report- ed data and audit data (7=(col.4- col.2))	Discrepancy between MIS data and audit data (8=(col.5- col.2))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Mymensingh</u>							
Haluaghat*	83	83	83	83	0	0	0
Fulpur*	108	109	109	109	+ 1	+1	+1
Bhaluka*	99	99	99	99	0	0	0
<u>Netrakona</u>							
Purbadhala*	50	50	50	50	0	0	0
<u>Kishoregonj</u>							
Kishoregonj*	77	77	77	77	0	0	0
Kotiadi*	130	127	127	127	-3	-3	-3
<u>Tangail</u>							
Ghatail*	102	102	102	102	0	0	0
<u>Jamalpur</u>							
Sharishabari*	89	89	89	89	0	0	0
<u>Joypurhat</u>							
Khetlal*	24	24	24	24	0	0	0
<u>Pabna</u>							
Kotwali*	40	46	125	125	+6	+85	+85

Upazilas	Audited BDG per- formance	Upazila reported BDG per- formance	District reported BDG per- formance	MIS re- ported BDG per- formance on MMCP	Discrepancy between upa- zila reported data and audit data (6=(col.3- col.2))	Discrepancy between dis- trict report- ed data and audit data (7=(col.4- col.2))	Discrepancy between MIS data and audit data (8=(col.5- col.2))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Kushtia</u>							
Daulatpur*	75	75	75	75	0	0	0
<u>Jhenaidah</u>							
Sailkupa*	246	246	246	246	0	0	0
<u>Jessore</u>							
Jhikargacha*	115	115	115	115	0	0	0
<u>Natore</u>							
Natore*	320	322	164	164	+2	-156	-156
<u>Rajshahi</u>							
Mohonpur*	21	22	24	24	+1	+3	+3
<u>Naogaon</u>							
Manda*	58	51	51	51	-7	-7	-7
<u>Patuakhali</u>							
Kolapara*	278	289	289	289	+11	+11	+11
Baufhal*	733	733	733	733	0	0	0
<u>Barguna</u>							
Barguna	468	470	470	470	+2	+2	+2
Amtali*	568	568	568	568	0	0	0
<u>Barisal</u>							
Gournadi*	113	113	82	82	0	-31	-31
Bakergonj*	405	405	405	405	0	0	0
<u>Pirojpur</u>							
Pirojpur*	230	226	226	226	-4	-4	-4

Table-35 contd.

Upazilas	Audited BDG per- formance	Upazila reported BDG per- formance	District reported BDG per- formance	MIS re- ported BDG per- formance on MMCP	Discrepancy between upa- zila reported data and audit data (6=(col.3- col.2))	Discrepancy between dis- trict report- ed data and audit data (7=(col.4- co.2))	Discrepancy between MIS data and audit data (8=(col.5- col.2))
(1)	(2)	(3)	(4)	(5)			
<u>Dinajpur</u>							
Kotwali	396	396	396	396	0	0	0
Pirgonj	88	88	88	88	0	0	0
Birgonj	108	108	108	108	0	0	0
<u>Thakurgaon</u>							
Thakurgaon	137	137	137	137	0	0	0
<u>Panchagar</u>							
Atwari	86	86	86	65	0	0	-21
<u>Rangpur</u>							
Saidpur	81	85	85	35	+4	+4	+ 4
Kaunia	65	65	61	61	0	-4	-4
<u>Lalmonirhat</u>							
Patgram	160	160	160	160	0	0	0
<u>Gaibandha</u>							
Fulchaari	76	76	76	76	0	0	0
<u>Nilphamari</u>							
Kishoregonj	113	113	85	143	0	-28	+30
Badargonj	142	142	144	144	0	+2	+2

Table-35 contd.

Upazilas	Audited BDG per- formance	Upazila reported BDG per- formance	District reported BDG per- formance	MIS re- ported BDG per- formance on MMCP	Discrepancy between upa- zila reported data and audit data (6=(col.3- col.2))	Discrepancy between dis- trict report- ed data and audit data (7=(col.4- col.2))	Discrepancy between MIS data and audit data (8=(col.5- col.2))
(1)	(2)	(3)	(4)	(5)			
<u>Faridpur</u>							
Nagarkanda	244	244	244	244	0	0	0
Kotalipara	241	241	241	241	0	0	0
<u>Comilla</u>							
Nabinagar	277	278	280	280	+1	+3	+3
Brammanpara	0	40	40	40	+40	+40	+40
<u>Narsingdi</u>							
Shibpur	56	56	56	56	0	0	0
<u>Munshigonj</u>							
Gazaria	113	113	113	113	0	0	0
<u>Dhaka</u>							
Savar	147	147	187	187	0	+40	+40
<u>Khulna</u>							
Daulatpur	197	197	568	568	0	+371	+371
Fultala	38	37	98	98	-1	+60	+60
<u>Satkhira</u>							
Kolarua	63	63	63	63	0	0	0
<u>Bagerhat</u>							
Mongla	166	166	166	166	0	0	0
Morrelgonj	154	173	173	173	+19	+19	+19

Table-35 contd.

Upazilas (1)	Audited BDG per- formance (2)	Upazila reported BDG per- formance (3)	District reported BDG per- formance (4)	MIS re- ported BDG per- formance on MMCP (5)	Discrepancy between upa- zila reported data and audit data (6=(col.3- col.2))	Discrepancy between dis- trict report- ed data and audit data (7=(col.4- col.2))	Discrepancy between MIS data and audit data (8=(col.5- col.2))
<u>Sylhet</u>							
Jakigonj	0	0	0	0	0	0	0
<u>Noakhali</u>							
Sudharam	142	142	142	142	0	0	0
<u>Chittagong</u>							
Banshkhali	108	108	108	108	0	0	0
<u>Chittagong Hill Tracts</u>							
Chandraghona	8	8	37	37	0	+29	+29
Total:	7838	7910	8275	8312			
Total cases overreported					+ 87	+ 670	+ 700
Total cases underreported					- 15	- 233	- 226
BALANCE					+ 72	+ 434	+ 474

<sup>1</sup>Upazila marked by asterisk show two months' performance and those without asterisk show three months' performance.

Table-36: Comparison among actual BDG VASECTOMY performance estimated by the audit, the upazila reported performance, the district reported performance, and MIS reported performance on MMCP (MIS Monthly Computer Printout) by sample upazilas and districts<sup>1</sup>

Upazilas	Audited BDG per- formance	Upazila reported BDG per- formance	District reported BDG per- formance	MIS re- ported BDG per- formance on MMCP	Discrepancy 'between upa- 'zila reported 'data and 'audit data '(6=(col.3 - col.2))	Discrepancy 'between dis- 'trict report- 'ed data and 'audit data '(7=(col.4- col.2))	Discrepancy 'between MIS 'data and 'audit data '(8=(col.5- col.2))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Mymensingh</u>							
Haluaghat*	128	128	128	128	0	0	0
Fulpur*	209	211	211	211	+2	+2	+2
Bhaluka*	637	637	637	637	0	0	0
<u>Netrakona</u>							
Purbadhala*	37	37	37	37	0	0	0
<u>Kishoregonj</u>							
Kishoregonj*	94	94	94	94	0	0	0
Kotiadi*	345	353	353	353	+8	+8	+8
<u>Tangail</u>							
Ghatail*	24	24	24	24	0	0	0
<u>Jamalpur</u>							
Sharishabari*	68	68	68	68	0	0	0
<u>Joypurhat</u>							
Khetlal*	29	29	29	29	0	0	0

Table-36: contd.

Upazilas	Audited BDG per- formance	Upazila reported BDG per- formance	District reported BDG per- formance	MIS re- ported BDG per- formance on MMCP	Discrepancy between upa- zila reported data and audit data (6=(col.3- col.2))	Discrepancy between dis- trict repor- ted data and audit data (7=(col.4- col.2))	Discrepancy between MIS data and audit data (8=(col.5- col.2))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Pabna</u>							
Kotwali*	262	262	337	337	0	+75	+75
<u>Kushtia</u>							
Daulatpur*	10	10	10	10	0	0	0
<u>Jhinaidah</u>							
Sailkupa*	21	21	21	21	0	0	0
<u>Jessore</u>							
Jhekargacha*	13	13	13	13	0	0	0
<u>Natore</u>							
Natore*	434	495	292	292	+61	-142	-142
<u>Rajshahi</u>							
Mohanpur*	9	8	21	21	-1	+12	+12
<u>Naogaon</u>							
Manda*	27	34	34	34	+7	+7	+7
<u>Patuakhali</u>							
Kalapara*	108	97	98	98	-11	-10	-10
Boufhal*	235	235	244	244	0	+9	+9
<u>Barguna</u>							
Barguma	471	438	439	439	-33	-32	-32
Amtali*	422	422	445	445	0	+23	+23

Table-36: contd.

Upazilas	Audited BDG per- formance	Upazila reported BDG per- formance	District reported BDG per- formance	MIS re- ported BDG per- formance on MMCP	Discrepancy 'between upa- zila reported data and audit data (6=(col.3- col.2))	Discrepancy 'between dis- trict repor- ted data and audit data (7=(col.4- col.2))	Discrepancy 'between MIS data and audit data (8=(col.5- col.2))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Barisal</u>							
Gournadi*	13	13	10	10	0	-3	-3
Bakergonj*	433	433	475	475	0	+42	+42
<u>Pirojpur</u>							
Nazirpur*	289	293	293	293	+4	+ 4	+ 4
<u>Dinajpur</u>							
Kotwali	1179	1179	1179	1179	0	0	0
Pirgonj	839	839	839	839	0		0
Birgonj	787	786	786	786	-1	-1	-1
<u>Thakurgaon</u>							
Thakurgaon	1241	1241	1241	1241	0	0	0
<u>Panchagar</u>							
Atwari	147	147	147	61	0	0	-86
<u>Rangpur</u>							
Saidpur	571	582	582	582	+11	+11	+11
Kaunia	414	414	416	416	0	+2	+2
<u>Lalmonirhat</u>							
Patgram	610	610	610	610	0	0	0
<u>Gaibandha</u>							
Fulcharri	30	30	30	30	0	0	0

Table-36: contd.

Upazilas	Audited BDG per- formance	Upazila reported BDG per- formance	District reported BDG per- formance	MIS re- ported BDG per- formance on MMCP	Discrepancy between upa- zila reported data and audit data (6=(col.3- col.2))	Discrepancy between dist- rict repor- ted data and audit data (7=(col.4- col.2))	Discrepancy between MIS data and audit data (8=(col.5- col.2))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Nilphamari</u>							
Kishoregonj	194	194	161	103	0	-33	-91
Badorgonj	449	449	447	447	0	-2	-2
<u>Faridpur</u>							
Nagorkanda	66	67	147	147	+1	+81	+81
Kotalipara	23	23	23	23	0	0	0
<u>Comilla</u>							
Nabinagar	10	9	11	11	-1	+1	+1
Brammanpara	0	9	9	9	+9	+9	+9
<u>Narsingdi</u>							
Shibpur	128	128	128	128	0	0	0
<u>Munshiganj</u>							
Gazaria	0	0	0	0	0	0	0
<u>Dhaka</u>							
Savar	0	0	9	9	0	+9	+9
<u>Khulna</u>							
Daulatpur	1207	1207	1561	1561	0	+354	+354
Fultala	165	166	333	333	+1	+168	+168

Table - 36:contd.

Upazilas	Audited BDG per- formance	Upazila reported BDG per- formance	District reported BDG per- formance	MIS re- ported BDG per- formance on MMCP	Discrepancy 'between upa- 'zila reported 'data and 'audit data '(6=(col.3- col.2) )	Discrepancy 'between dist- 'rict repor- 'ted data and 'audit data '(7=(col.4- col.2) )	Discrepancy 'between MIS 'data and 'audit data '(8=(col.5- col.2))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Satkhira</u>							
Kolarua	145	135	135	142	-10	-10	-3
<u>Bagerhat</u>							
Mongla	904	904	909	909	0	+5	+5
Morrelgonj	311	353	383	383	+42	+72	+72
<u>Sylhet</u>							
Jakigonj	59	59	59	59	0	0	0
<u>Noakhali</u>							
Sudharam	156	156	156	156	0	0	0
<u>Chittagong</u>							
Banskhali	188	188	188	188	0	0	0
<u>Ghittagong Hill Tracts</u>							
Chandraghona	4	4	12	12	0	+8	+8
Total	14145	14234	14814	14677			
Total cases overreported					+146	+902	+ 902
Total cases underreported					- 57	-233	- 370
Balance					+ 89	+669	+ 532

Upazila marked by single asterisk show two months' performance and those without asterisk show three months' performance.

Table-37: Comparison among actually BDG STERILIZATION performance (total) estimated by the audit, the upazila reported performance, the district reported performance, and MIS reported performance on MMCP (MIS Monthly Computer Printout) by sample upazilas and districts.

Upazilas	Audited BDG per- formance	Upazila reported BDG per- formance	District reported BDG per- formance	MIS re- ported BDG per- formance on MMCP	Discrepancy between upa- zila reported data and audit data (6=(col.3- col.2))	Discrepancy between dis- trict report- ed data and audit data (7=(col.4- col.2))	Discrepancy between MIS data and audit data (8=(col.5- col.2))
(1)	(2)	(3)	(4)	(5)			
<u>Mymensingh</u>							
Haluaghat*	211	211	211	211	0	0	0
Fulpur*	317	320	320	320	+3	+3	+3
Bhaluka*	736	736	736	736	0	0	0
<u>Netrakona</u>							
Purbadhala*	87	87	87	87	0	0	0
<u>Kishoregonj</u>							
Kishoregonj*	171	171	171	171	0	0	0
Katiadi*	475	480	480	480	+5	+5	+5
<u>Tangail</u>							
Ghatail*	126	126	126	126	0	0	0
<u>Jamalpur</u>							
Sharishabari*	157	157	157	157	0	0	0
<u>Joypurhat</u>							
Khetlal*	53	53	53	53	0	0	0
<u>Pabna</u>							
Kotwali*	302	308	462	462	+ 6	+160	+160

Table-37 contd.

Upazilas	Audited BDG per- formance	Upazila reported BDG per- formance	District reported BDG per- formance	MIS re- ported BDG per- formance on MMCP (5)	Discrepancy between upa- zila reported data and audit data (6=(col.3- col.2))	Discrepancy between dis- trict report- ed data and audit data (7=(col.4- col.2))	Discrepancy between MIS data and audit data (8=(col.5- col.2))
(1)	(2)	(3)	(4)	(5)	(6=(col.3- col.2))	(7=(col.4- col.2))	(8=(col.5- col.2))
<u>Kushtia</u>							
Daulatpur*	85	85	85	85	0	0	0
<u>Jhenaidah</u>							
Sailkupa*	267	267	267	267	0	0	0
<u>Jessore</u>							
Jhikargacha*	128	128	128	128	0	0	0
<u>Natore</u>							
Natore*	754	817	456	456	+63	-298	-298
<u>Rajshahi</u>							
Mohonpur*	30	30	45	45	0	+15	+15
<u>Naogaon</u>							
Manda*	85	85	85	85	0	0	0
<u>Patuakhali</u>							
Kalapara*	380	380	387	387	0	+1	+1
Baufhal*	968	968	977	977	0	+9	+9
<u>Barguna</u>							
Barguna	939	939	908	909	-31	-30	-30
Amtali*	990	990	1013	1013	0	+23	+23
<u>Barisal</u>							
Gournadi*	126	126	92	92	0	-34	-34
Bakergonj*	838	838	880	880	0	+42	+42
<u>Pirojpur</u>							
Nazirpur*	519	519	519	519	0	0	0

Table-37 contd.

Upazilas	Audited BDG per- formance	Upazila reported EDG per- formance	District reported BDG per- formance	MIS re- ported BDG per- formance on MMCP (5)	Discrepancy between upa- zila reported data and audit data (6=(col.3- col.2))	Discrepancy between dis- trict report- ed data and audit data (7=(col.4- col.2))	Discrepancy between MIS data and audit data (8=(col.5- col.2))
(1)	(2)	(3)	(4)	(5)	(6=(col.3- col.2))	(7=(col.4- col.2))	(8=(col.5- col.2))
<u>Dinajpur</u>							
Kotwali	1575	1575	1575	1575	0	0	0
Pirgonj	927	927	927	927	0	0	0
Birgonj	895	894	894	894	-1	-1	-1
<u>Thakurgaon</u>							
Thakurgaon	1378	1378	1378	1378	0	0	0
<u>Panchagar</u>							
Atwari	233	233	233	126	0	0	-107
<u>Rangpur</u>							
Saidpur	652	667	667	667	+15	+15	+15
Kaunia	479	479	477	477	0	-2	-2
<u>Lalmonirhat</u>							
Patgram	770	770	770	770	0	0	0
<u>Gaibandha</u>							
Fulcharri	106	106	106	106	0	0	0
<u>Nilphamari</u>							
Kishoregonj	307	307	246	246	0	-61	-61
Badargonj	591	591	591	591	0	0	0

Table-37 contd.

Upazilas	Audited BDG per- formance	Upazila reported BDG per- formance	District reported BDG per- formance	MIS re- ported BDG per- formance on MMCP (5)	Discrepancy between upa- zila reported data and audit data (6=(col.3- col.2))	Discrepancy between dis- trict report- ed data and audit data (7=(col.4- col.2))	Discrepancy between MIS data and audit data (8=(col.5- col.2))
(1)	(2)	(3)	(4)	(5)	(6=(col.3- col.2))	(7=(col.4- col.2))	(8=(col.5- col.2))
<u>Faridpur</u>							
Nagarkanda	310	311	391	391	+1	+81	+81
Kotalipara	264	264	264	264	0	0	0
<u>Comilla</u>							
Nabinagar	287	287	291	291	0	+ 4	+ 4
Brammanpara	0	49	49	49	+49	+49	+49
<u>Narsingdi</u>							
Shibpur	184	184	184	184	0	0	0
<u>Munshigonj</u>							
Gazaria	113	113	113	113	0	0	0
<u>Dhaka</u>							
Savar	147	147	196	196	0	+49	+49
<u>Khulna</u>							
Daulatpur	1404	1404	2129	2129	0	+725	+725
Fultala	203	203	431	431	0	+228	+228
<u>Satkhira</u>							
Kolaroa	208	198	198	205	-10	-10	-3

Table-37 contd.

Upazilas	Audited BDG per- formance	Upazila reported BDG per- formance	District reported BDG per- formance	MIS re- ported BDG per- formance on MMCP	Discrepancy between upa- zila reported data and audit data (6=(col.3- col.2))	Discrepancy between dis- trict report- ed data and audit data (7=(col.4- col.2))	Discrepancy between MIS data and audit data (8=(col.5- col.2))
(1)	(2)	(3)	(4)	(5)			
<u>Bagerhat</u>							
Mongla	1070	1070	1075	1075	0	+5	+5
Morrelgonj	465	526	556	556	+61	+91	+91
<u>Sylhet</u>							
Jakigonj	59	59	59	59	0	0	0
<u>Noakhali</u>							
Sudharam	298	298	298	298	0	0	0
<u>Chittagong</u>							
Banshkhali	296	296	296	296	0	0	0
<u>Chittagong Hill Tracts</u>							
Chandraghona	12	12	49	49	0	+37	+37
Total	21,983	22,144	23,089	22,989			
Total cases overreported					+ 203	+1542	+1542
Total cases underreported					- 42	- 436	- 536
BALANCE					+ 161	+1106	+1006

<sup>1</sup>Upazila marked by single asterisk show two months' performance and those without asterisk show three months' performance.

Table-38 clearly shows that there are differences among the audit data, upazila reported data, district reported data, and data on the MMCP. In the 50 sample upazilas, BDG sterilization performances were higher by an average of 4.6 percent in the MIS reported data (MMCP) than in the audit data. The BDG sterilization performances were higher by 0.7 percent in the upazila reported data and 5.0 percent in the district reported data than in the audit data. In the case of tubectomy, the MIS reported data were 6.0 percent higher than the audit data, 0.9 percent higher in the upazila and 5.6 percent higher in the district reports in comparison to the audit data. In the case of vasectomy, the MIS reported data were 3.8 percent higher than the audit data.

Table-38: Summary of reporting differences of BDG performance among audit data, upazila reported data, district reported data, and data on the MMCP for the quarter July-September, 1984<sup>1</sup>.

Reporting difference	Categories of clients		
	Tubectomy	Vasectomy	All
Audit data for the selected upazilas	7,838	14,145	21,983
Performance for the selected upazilas according to MMCP	8,312	14,677	22,989
Difference between audit data and upazila reported data (sum of under and overreporting)	+ 72 (0.9)	+ 89 (0.6)	+ 161 (0.7)
Difference between audit data and district reported data (sum of under and overreporting)	+437 (5.6)	+ 669 (4.7)	+ 1106 (5.0)
Difference between audit data and data on the MMCP (sum of under and overreporting)	+ 474 (6.0)	+ 532 (3.8)	+ 1006 (4.6)

<sup>1</sup> Figures in the brackets are the percentage of the audit data.

It is clearly seen that MIS monthly data on the MMCP do not give an accurate figure of the BDG performance for the audit quarter, although the MMCP states that the upazila statistics include the BDG performance. Therefore, this report makes an attempt below to derive estimates of BDG component ratios of audit and MIS data, and then apply them to calculate the actual BDG performance of the audit quarter (July-September, 1984).

#### 6.4. Estimates of BDG component ratios of audit data and MIS data:

Estimates of the BDG component ratio will be computed by using the formula described below:

$$P = \frac{\sum_{i=1}^n a_i}{\sum_{i=1}^n m_i} \dots\dots\dots (1)$$

where  $a_i$  = the audit data for the  $i$ th sample upazila

$m_i$  = the MIS data from the MMCP for the  $i$ th sample upazila

$p$  = the estimate of the BDG component ratio of audit and MIS data

$n$  = the number of sample upazilas = 50

The variance  $V(P)$  of the estimate will be derived by using the equation

$$V(P) = \frac{(N-n)}{Nn(n-1)} \frac{1}{\bar{M}} \left[ \sum_{i=1}^n a_i^2 + p^2 \sum_{i=1}^n m_i^2 - 2P \sum_{i=1}^n a_i m_i \right] \dots\dots (2)$$

Where  $N$  = total number of program upazilas<sup>1</sup> = 497

$\bar{M}$  = the average performance per program upazila according to the MMCP

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<sup>1</sup> Program upazilas are those that are listed in the MMCP for the quarter, July-September, 1984.

The results of the computation are displayed in Table-39. As can be seen from this table, the ratio of audit data to MMCP data for the BDG component was 95.6 per 100 MIS reported cases. For tubectomy, it was 94.3 and for vasectomy, it was 96.4. The standard errors of the estimates as found by using formula (2) are 6.1, 6.3, and 6.4 respectively.

Table-39: Estimates of BDG component ratios  
of Audit and MIS data

Estimates	Categories of clients		
	Tubectomy	Vasectomy	All
Ratio <sup>1</sup>	94.3	96.4	95.6
Standard errors	6.3	6.4	6.1

<sup>1</sup>(Audit data)/(BDG data in the MMCP)

6.5. Reported and estimated national, BDG, and NGO performances:

Table-40 shows, by tubectomy, vasectomy, and total for the reporting audit quarter (July-September, 1984), the reported and estimated sterilization performances for the national, the BDG and the NGO programs separately, as derived from the MMCP, the MMPR, and the audit data. The performance of the national program (or the national performance) includes both the BDG and NGO performances. The BDG performance is the total performance of the Government Population Control Program, while the NGO performance is the performance of all the non-government organizations engaged in family planning activities.

The audit estimate (line 7) in the table shows that the total BDG performance during the audit quarter was 117,796 sterilization operations (57,793 cases of tubectomy and 60,003 cases of vasectomy) indicating overreporting in the MMCP (line 5) of BDG performances for the audit quarter (July-September, 1984) by 3,493 cases of tubectomy and 2,241 cases of vasectomy, and thereby, on the whole, by 5,734 sterilization operations. The audit estimate was computed by applying the estimated BDG component ratio of the audit and the MIS data to the total of BDG performances shown in the MMCP.

The NGO performance for the audit quarter, as indicated on the MMCP, was 45,833 sterilization operations with 15,725 cases of tubectomy and 30,108 cases of vasectomy (line 6, Table-40). The performance of major NGOs alone during the audit quarter as obtained from the annex of the MMPR was 48,905 sterilization operations with 16,599 cases of tubectomy and 32,306 cases of vasectomy. BAVS (Bangladesh Association for Voluntary Sterilization),

BFPA (Bangladesh Family Planning Association), CHCP (Christian Health Care Project), MFC (Mohammadpur Fertility Clinic), MSC (Metropolitan Satellite Clinic), and the Pathfinder Fund Projects are the major sterilization performing NGOs. Therefore, their total performance, found from the annex of the MMPR for the audit quarter and listed in the second row of Table-40, should be close to the total NGO performances done during the audit quarter, as the performance of other than the above NGOs are likely to be very negligible. Therefore, the reported BDG performance on the MMPR (shown in the 3rd row of Table-40) found by subtracting the performance of the major NGOs from the national performance on the MMPR -- should approximately reflect the true level of BDG performance for the audit quarter. It was thus found that the total reported BDG performance for the audit quarter on the MMPR was approximately 120,458 sterilization operations with 60,407 cases of tubectomy and 60,051 cases of vasectomy.

As can be seen from Table-40, there were differences between the performance of major NGOs (derived from the attachment to the MMPR) and the NGO performances as shown in the MMCP. For tubectomy, the difference was 874 cases (16,599-15,725) and for vasectomy, the difference was 2,198 cases (32,306-30,108). It should be pointed out here that the BDG performance shown in the MMCP should match that in the MMPR. But it is interesting to note that differences also exist between the BDG performance in the MMCP and the MMPR. In the case of tubectomy, the difference was 879 cases (61,286-60,407) and in the case of vasectomy, the difference was 2,193 cases (62,244-60,051). It appears that the BDG performance was overstated in the MMCP by 879 cases (1.5 percent) of tubectomy and 2,193 cases (3.7 percent) of vasectomy, and the NGO performance was understated.

Table-40: Reported, estimated national, BDG, NGO performances as derived from different sources

Performances	Categories of clients		
	Tubectomy	Vasectomy	All
1. National performances as reported by MMPR= $X_1$	77,006	92,357	169,363
2. Performance of major NGOs on MMPR (from annex)= $X_2$	16,599	32,300	48,905
3. Estimate of BDG performance on MMPR= $X_3=X_1-X_2$	60,407	60,057	120,464
4. National performance on MMCP= $X_4$	77,011	92,352	169,363
5. BDG performance on MMCP= $X_5$	61,286	62,244	123,530
6. NGO performance on MMCP= $X_6$	15,725	30,108	45,833
7. Audit estimate of BDG performance based on upazila level findings and ratio from MMCP= $X_7$	57,793	60,003	117,796 <sup>a</sup>
8. Audit estimate of BDG performance $=X_8 = \frac{X_3}{X_7}$	1.045	1.001	1.023

<sup>a</sup> Obtained by adding the corresponding figures of tubectomy and vasectomy.

In addition, the audit teams also collected the NGO performance reports filed by the UFPO to the district and reports filed by the district to the MIS. The NGO performance data were also collected directly from the NGO offices of the selected upazilas. The NGO clinics were found functioning in 7 of the 50 selected upazilas. The list of the NGOs by selected upazilas are shown in Table-41.

Table-41: Distribution of the NGOs by selected upazilas and districts

Districts/ Upazilas	Name of NGOs				
	BAVS	BFPA	CHCP	Pathfinder Fund	Others
<u>Dinajpur</u> Kotwali	x	x			
<u>Rangpur</u> Saidpur				x	
<u>Kishoregonj</u> Kishoregonj	x				
<u>Natore</u> Natore	x				x
<u>Pabna</u> Kotwali	x	x			
<u>Noakhali</u> Sudharam	x	x			
<u>Chittagong H.Tracts</u> Chandroghcna		x	x		

The data collected were presented separately for tubectomy, for vasectomy, and for the total in Table-42, Table-43 and Table-44 respectively, to ascertain whether the BDG performance had been inflated by inclusion of the NGO data. Columns 11 and 12 of Tables 42 through 44 show the difference between the district reported BDG performance and the actual (audited) BDG performance, and the difference between the district reported NGO performance and that collected from the NGO offices respectively.

It can be seen from the tables that the NGO performances in some of the upazilas were overreported and some of the upazilas were underreported by the districts. The overall overreporting was 2.3 percent for tubectomy, 7.9 percent for vasectomy, and 6.2 percent for the total. The overall underreporting was 3.2 percent for tubectomy, 0.9 percent for vasectomy, and 1.7 percent for the total. Evidence shows that the underreported NGO performance was included in the BDG performance for both tubectomy and vasectomy in Chandraghona of Chittagong Hill Tracts. These inclusions were made by the districts in their reports to the MIS.

The upazila reported NGO performances are shown in Column-5 of Tables 42 through 44. Evidently, there are discrepancies between the upazila reported NGO performance (Column-5) and the NGO performance collected by the audit teams from the NGOs (Column-3) for the same upazila. These discrepancies are partially due to the fact that the upazila reported NGO performances refer only to the

clients residing in the said upazila, while the NGOs report the total performance done in their clinics in that upazila irrespective of the fact that some of the clients might be residing outside the upazila.

The audit data collected from the upazilas, however, confirm that the estimated BDG performance on the MMRP was found to be higher for both tubectomy and vasectomy than the audit estimated BDG performance during the audit quarter. The eighth row of Table-40 shows the ratio between the estimate of total reported BDG performance on the MMRP and that of actual total BDG performance established by the audit. The ratio confirms that there was overstating of the total BDG performance in the MIS data, and the extent of overreporting was, overall, 2.3 percent. However, when the ratio was considered separately for tubectomy and vasectomy, it was found that the MIS data exaggerated the BDG performance for tubectomy by 4.5 percent and for vasectomy by 0.1 percent.

Table-42: Comparison between BDG and NGO tubectomy performance statistics by sample upazilas and districts<sup>1</sup>

Upazilas	Audited BDG per- formance	NGO per- formance collected from the NGOs	Upazila reported performance			District reported performance			BDG perfor- mance on MMCP	Difference between district reported performance and actual performance	
			BDG	NGO	Total	BDG	NGO	Total		BDG	NGO
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11=7-2)	(12=8-3)
<u>Dinajpur</u>											
Kotwali	396	344	396	167	563	396	344	740	396	0	0
<u>Rangpur</u>											
Saidpur	81	2	85	2	87	85	0	85	435	+4	-2
<u>Kishoregonj</u>											
Kishoregonj*	77	202	77	156	233	77	202	279	77	0	0
<u>Natore</u>											
Natore	320	275	322	2	324	164	260	424	164	-156	-15
<u>Pabna</u>											
Kotwali*	40	260	46	195	241	125	260	385	125	+85	0
<u>Noakhali</u>											
Sudharam	142	226	142	173	315	142	257	399	142	0	+31
<u>Chittagong Hill Tracts</u>											
Chandroghona	8	26	8	29	37	37	0	37	37	+29	-26
<b>Total</b>	<b>1064</b>	<b>1335</b>	<b>1076</b>	<b>724</b>	<b>1800</b>	<b>1026</b>	<b>1323</b>	<b>2349</b>	<b>1376</b>		
Total BDG performance overreported										+118	
Total BDG performance underreported										-156	
Total NGO performance overreported											+31
Total NGO performance underreported											-43

<sup>1</sup> Audit data cover the performance for only two months, July-August, 1984 for upazilas marked by asterisk.

Table-43: Comparison between BDG and NGO vasectomy performance statistics by sample upazilas and districts<sup>1</sup>

Upazilas	Audited BDG per- formance	NGO per- formance collected from the NGOs	Upazila reported performance			District reported performance			BDG per- formance on MMCP	Difference between district reported performance and actual performance	
			BDG	NGO	Total	BDG	NGO	Total		BDG	NGO
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11=7-2)	(12=8-3)
<u>Dinajpur</u>											
Kotwali	1179	664	1179	454	1633	1179	664	1843	1179	0	0
<u>Rangpur</u>											
Saidpur	571	13	582	13	595	582	0	582	582	+11	-13
<u>Kishoregonj</u>											
Kishoregonj*	94	328	94	308	402	94	428	522	94	0	+100
<u>Natore</u>											
Natore	434	705	495	61	556	292	697	989	292	-142	-8
<u>Pabna</u>											
Kotwali*	262	634	262	444	706	337	634	971	337	+75	0
<u>Noakhali</u>											
Sudharam	156	587	156	423	579	156	720	876	156	0	+133
<u>Chittagong</u>											
<u>Hill Tracts</u>											
Chandroghona	4	8	4	8	12	12	0	12	12	+8	-4
Total	2700	2939	2772	1711	4483	2652	3143	5795	2652		
Total BDG performance overreported										+ 94	
Total BDG performance underreported										-142	
Total NGO performance overreported											+233
Total NGO performance underreported											-25

<sup>1</sup> Audit data cover the performance for only two months, July-August, 1984 for upazilas marked by asterisk.

Table-44: Comparison between BDG and NGO Sterilization performance statistics by sample upazilas and districts<sup>1</sup>

Upazilas	Audited BDG per- formance	NGO per- formance collected from the NGOs	Upazila reported performance			District reported performance			BDG per- formance on MMCP	Difference between district reported performance and actual performance	
			BDG	NGO	Total	BDG	NGO	Total		BDG	NGO
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11=7-2)	(12=8-3)
<u>Dinajpur</u>											
Kotwali	1575	1008	1575	621	2196	1575	1008	2583	1575	0	0
<u>Rangpur</u>											
Saidpur	652	15	667	15	682	667	0	667	667	+15	-15
<u>Kishoregonj</u>											
Kishoregonj*	171	530	171	464	635	171	630	801	171	0	+100
<u>Natore</u>											
Natore	754	980	817	63	880	456	957	1413	456	-298	-23
<u>Pabna</u>											
Kotwali*	302	894	308	639	947	462	894	1356	462	+6	0
<u>Noakhali</u>											
Sudharam	298	813	298	596	894	298	977	1275	298	0	+164
<u>Chittagong</u>											
<u>Hill Tracts</u>											
Chandroghona	12	34	12	37	49	49	0	49	49	+37	-34
Total	3764	4274	3848	2435	6284	3678	4466	8144	3678		
Total BDG performance overreported										+ 58	
Total BDG performance underreported										-298	
Total NGO performance overreported											+264
Total NGO performance underreported											-72

<sup>1</sup> Audit data cover the performance for only two months, July-August, 1984 for the upazilas marked by asterisk.

## 7. DERIVED AUDIT RESULTS

7.1. Estimated proportion of clients actually sterilized:

**Tubectomy:** Among the interviewed tubectomy clients, one client was sterilized before the reporting quarter and two were not sterilized. There were also 17 selected clients who could not be located in the field because their recorded address was nonexistent or they never lived in the recorded address. These 'address not found' clients are unverified and presumed to be false cases of sterilization. It may be, however, due to the fact that the recording of the clients' address was not properly done, leaving no possibility for the audit team to check the authenticity of the performance of the VS program. Under the assumption that 'address not found' cases and those sterilized before the quarter are false cases, the proportion of false cases among recorded tubectomy clients is estimated at 20/862 or 2.3 percent. The standard error<sup>1</sup> of the estimate is 1.4 percent. Thus, the proportion actually tubectomized is estimated at 97.7 percent of the upazila level data.

**Vasectomy:** Among the vasectomy clients there were 5 not sterilized cases, 70 'address not found' cases, 7 cases done before the quarter, and one sterilized twice. It is thus found that the number of false cases among 800 vasectomy clients in the sample was 83 or 10.4 percent. The standard error<sup>1</sup> of the estimate is 2.7 percent. So, the proportion actually vasectomized is estimated at 89.6 percent of the upazila level data.

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<sup>1</sup>The formula used for the calculation of the standard error is  $V(P) = (1-f) \frac{s^2}{a}$

7.2. Estimated overreporting/underreporting of the total BDG performance in the MIS data:

In the case of tubectomy, the overreporting of the total BDG performance in the MIS data is estimated at 4.5 percent, while for vasectomy, it was 0.1 percent.

7.3. Estimated average amount paid to clients actually sterilized:

While calculating the average amount paid to the clients, those reporting receipt of less than the approved amount were assumed to have received the approved amount, if they were given free food and/or transport. The average amount paid, estimated in this way, comes to Tk.174.69 for tubectomy clients and Tk.173.02 for vasectomy clients. Since the differences of the estimated averages from their corresponding approved amounts are very small, the standard errors have not been calculated.

7.4. Estimated average amount paid to service providers/referrers:

Estimation of these statistics is based on book audit data, clients survey data, and service providers/referrers survey data. The book auditing and service providers/referrers survey data show that service providers/referrers were paid the approved amount for each of the sterilized clients. It should be pointed out here that service providers/referrers who have not yet been paid because of non-submission of bills were considered to have been paid. This has been done because their money would always have to be kept reserved to meet their claims as soon as they submit their bills.

7.5. Estimated proportion of actual referrers:

In the case of clients survey data, it was found that 14.9 percent tubectomy clients and 19.8 percent vasectomy clients reported the name of other than the recorded referrer and 0.4 percent tubectomy clients and 7.3 percent vasectomy clients reported that they went alone to the clinic for

undergoing the sterilization operation, that is, they had no referrer. Another 0.8 percent tubectomy clients and 2.4 percent vasectomy clients reported that they did not know the referrer. It was thus estimated that 83.9 percent tubectomy clients and 70.5 percent vasectomy clients had actual referrers (that is, both the recorded referrer and the reported referrer were the same).

7.6. Estimated porportion of actually sterilized clients who did not receive Sarees and Lungis:

According to book audit data, all the interviewed sterilized clients were given the surgical apparel except 30(3.8 percent)vasec-  
tomy cases. According to the survey data, the porportion was 96.7 percent: 100.0 percent for tubectomy and 93.0 percent for vasectomy.

7.7. Estimated proportion of cleints whose informed consent forms were not USAID approved:

Not USAID approved form: The USAID approved informed consent form was not used for 4.1 percent of the verified, selected clients.

Missing form: The proportion of the verified, selected clients whose consent forms were missing was 0.1 percent.

7.8. Proportion of clients who did not sign or put thumb impression on the informed consent form:

According to the survey data, 0.1 percent tubectomy clients and 0.5 percent vasectomy clients reported that they had not signed/put thumb impression on the informed consent form, while the book audit data show that 1.2 percent of clients did not sign/put thumb impression on the informed consent form.

## 8. CONCLUSION

The 1984 July-September quarter audit is the sixth VS audit work undertaken by M.A. Quasem & Co. The first audit work undertaken by the firm was the 1983 April-June quarter, the second audit work was the 1983 July-September quarter, the third audit work was the 1983 October-December quarter, the fourth audit work was the 1984 January-March quarter, and the fifth audit work was the 1984 April-June quarter.

Table-45 compares the audit findings of the current audit quarter (July-September, 1984) with those of the last audit quarters (April-June, 1983; July-September, 1983; October-December, 1983; January-March, 1984; and April-June, 1984).

Table-45: Comparison of audit findings from the current quarter (July-September, 1984) and the last quarters (April-June, 1983, July-September, 1983, October-December, 1983, January-March, 1984 and April-June, 1984).

Findings	L A S T Q U A R T E R S					Current Quarter July-Sept. 1984
	April-June 1983	July-Sept. 1983	Oct.-Dec. 1983	January-March 1984	April-June 1984	
1. Estimated proportion of clients actually sterilized:						
Tubectomy	97.7%	97.2%	97.8%	97.0%	93.2%	97.7%
Vasectomy	87.6%	88.1%	91.2%	91.8%	82.3%	89.6%
2. Estimated overreporting (underreporting) of the total BDG performance in the MIS data:						
Tubectomy	-	-	3.9%	3.2%	2.6%	4.5%
Vasectomy	-	-	2.5%	(8.4%)	(5.7%)	0.1%
3. Estimated average amount paid to clients actually sterilized:						
Tubectomy	Tk.107.75	Tk.104.48	Tk.107.34; & Tk.173.40 (enhanced rate)	Tk.174.25	Tk.174.05	Tk.174.69
Vasectomy	Tk. 95.39	Tk. 94.25	Tk. 94.65; & Tk.174.56 ( enhanced rate)	Tk.174.23	Tk.173.97	Tk.173.02

Table-45 contd.

Findings	L A S T Q U A R T E R S					Current quarter (July-Sept. 1984)	
	April-June 1983	July-Sept. 1983	Oct.-Dec. 1983	Janu-March 1984	April-June 1984		
4. Estimated average amount paid to service providers/referrers:							
Tubectomy	Tk.38.00	Tk.38.00	Tk.38.00; & Tk.50.00 (enhanced rate)	Tk.50.00	Tk.50.00	Tk.50.00	
Vasectomy	Tk.36.00	Tk.36.00	Tk.36.00; & Tk.47.00 (enhanced rate)	Tk.47.00	Tk.47.00	Tk.47.00	
5. Estimated proportion of actual referrers:							
Tubectomy	-	-	86.9%	87.4%	87.5%	83.9%	
Vasectomy	-	-	76.1%	75.4%	72.9%	70.5%	
6. Estimated proportion of clients who did not receive sarees or lungis:							
Audit	-	-	0.3%	0.1%	-	Tub. - Vas. 3.8%	
Survey	0.6%	0.3%	0.4%	0.8%	Tub. 0.2% Vas. 4.0%	Tub. - Vas. 7.0%	
7. Estimated proportion of clients whose consent form was missing:							
Form missing	Tubectomy	0.7%	0.2%	Nil	0.4%	Nil	Nil
	Vasectomy	Nil	3.5%	Nil	0.9%	Nil	0.1%
	Total	0.6%	1.0%	Nil	0.6%	Nil	0.1%
From USAID not approved	Tubectomy	7.5%	0.8%	4.3%	8.7%	3.6%	5.6%
	Vasectomy	8.3%	0.9%	1.6%	5.4%	12.1%	2.5%
	Total	7.6%	0.8%	3.5%	7.6%	7.3%	4.1%

Findings	L A S T Q U A R T E R S					April-June 1984	Current quarter (July- Sept. '84)
	April-June 1983	July-Sept. 1983	Oct.-Dec. 1983	Janu.-March 1984			
8. Proportion of clients who did not sign or put thumb impression on the consent form:							
Audit	Tubectomy	0.6%	6.2%	4.1%	9.6%	2.2%	0.3%
	Vasectomy	2.8%	1.0%	9.3%	6.3%	0.6%	2.1%
	Total	0.9%	5.0%	5.8%	8.6%	1.5%	1.2%
Survey	Tubectomy	1.3%	1.6%	0.3%	Nil	Nil	0.1%
	Vasectomy	6.1%	5.7%	0.3%	Nil	Nil	0.5%
	Total	2.1%	2.5%	0.3%	Nil	Nil	0.3%
9. Proportion of clients sterilized two or more times:							
	Tubectomy	Nil	Nil	0.1%	Nil	Nil	Nil
	Vasectomy	0.9%	3.9%	1.3%	Nil	0.9%	0.2%
	Total	0.1%	0.9%	0.5%	Nil	0.4%	0.1%
10. Mean age of clients (survey data):							
	Tubectomy	29.4 years	29.4 years	29.7 years	29.4 years	30.3 years	30.3 years
	Vasectomy	39.1 years	39.7 years	40.0 years	40.3 years	42.3 years	43.1 years
11. Proportion of clients under 20 years old (survey data):							
	Tubectomy	0.8%	1.4%	0.4%	1.2%	Nil	0.5%
	Vasectomy	Nil	Nil	0.1%	Nil	Nil	0.2%

Table-45 contd.

Findings	L A S T    Q U A R T E R S					Current quarter (July- Sept.'84)
	April-June 1983	July-Sept. 1983	Oct.-Dec. 1983	Janu.-March 1984	April-June 1984	
12. Proportion of clients over 50 years old (from survey data):						
Tubectomy	Nil	Nil	0.2%	Nil	Nil	Nil
Vasectomy	7.8%	12.6%	10.7%	12.3%	19.5%	22.2%
13. Mean number of living children (from survey data):						
Tubectomy	3.9	4.2	4.0	3.8	4.0	3.9
Vasectomy	3.8	3.9	3.9	3.9	4.1	3.8
14. Proportion of clients with 0-1-2 children:						
<u>Tubectomy</u>						
0	Nil	Nil	0.2%	0.5%	0.2%	0.1%
1	3.0%	3.0%	1.8%	2.6%	1.8%	2.0%
2	19.3%	16.2%	17.1%	18.4%	15.4%	17.8%
<u>Vasectomy</u>						
0	Nil	0.9%	Nil	0.4%	Nil	1.7%
1	3.5%	5.2%	3.9%	3.1%	3.0%	3.1%
2	18.3%	14.3%	17.2%	22.7%	14.0%	17.2%

Table-45 contd.

Findings	L A S T Q U A R T E R S					Current quarter (July-Sept. '84)
	April-June 1983	July-Sept. 1983	Oct.-Dec. 1983	Janu.-March 1984	April-June 1984	
15. Proportion of clients referred by (audit data) <sup>a</sup> :						
<u>Tubectomy</u>						
Fieldworker	100.0%	59.9%	38.6%	41.4%	45.7%	53.9%
Dai		21.4% <sup>a</sup>	29.4%	30.8%	24.6%	25.8%
General public	-	18.7% <sup>a</sup>	31.8%	27.8%	29.4%	20.3%
<u>Vasectomy</u>						
Fieldworker	100.0%	59.7%	29.6%	15.2%	26.9%	22.0%
Dai		17.6% <sup>a</sup>	27.0%	38.6%	30.4%	36.6%
General public	-	22.6% <sup>a</sup>	43.3%	46.2%	42.7%	41.4%
<u>Total</u>						
Fieldworker	100.0%	59.8%	35.7%	33.3%	37.6%	38.5%
Dai		20.5%	28.6%	33.2%	27.1%	31.0%
General public	-	19.6%	35.6%	33.5%	35.1%	30.4%

<sup>a</sup>Dai payments were introduced in July 1983 and general public payments in mid August 1983.

Table-45 contd.

Findings	L A S T Q U A R T E R S					Current quarter (July-Sept. 1984)
	April-June 1983	July-Sept. 1983	Oct.-Dec. 1983	Janu.-March 1984	April-June 1984	
16. Proportion of clients referred by (survey data) <sup>1</sup> :						
<u>Tubectomy</u>						
Fieldworker	-	-	-	42.5%	47.4%	55.7%
Dai	-	-	-	31.0%	21.8%	21.7%
General public	-	-	-	25.9%	30.0%	21.4%
Went alone	-	-	-	0.3%	0.6%	0.4%
Does not know	-	-	-	0.2%	0.2%	0.8%
<u>Vasectomy</u>						
Fieldworker	-	-	-	14.6%	24.3%	26.5%
Dai	-	-	-	33.8%	31.0%	37.0%
General public	-	-	-	45.4%	39.8%	32.8%
Went alone	-	-	-	5.4%	3.4%	7.3%
Does not know	-	-	-	0.8%	1.5%	2.4%
<u>Total</u>						
Fieldworker	-	-	-	34.2%	38.4%	40.2%
Dai	-	-	-	31.9%	25.4%	28.4%
General public	-	-	-	31.8%	33.8%	26.4%
Went alone	-	-	-	1.8%	1.7%	3.4%
Does not know	-	-	-	0.3%	0.7%	1.5%

<sup>1</sup> Tables were not prepared for first three audit quarters.

AUDIT OF VOLUNTARY STERILIZATION PROGRAM  
HOUSE NO.14(NEW) SIP SYED AHMED ROAD  
MOHAMMADPUR, DHAKA-7.

SAMPLE IDENTIFICATION

Quarter

  

Converted client No.

   

PSU No.

  

ISU No.

 

Sample

client No.

 

Name of the client : \_\_\_\_\_

Name of the spouse/father : \_\_\_\_\_

Occupation of the spouse/father : \_\_\_\_\_

Address : Village/Block \_\_\_\_\_

Union \_\_\_\_\_

Upazila \_\_\_\_\_

District \_\_\_\_\_

Registration No.

  

INTERVIEW INFORMATION

Interview Call	1	2	3	4
Date				
Result Codes *				

Interviewer Code

 

\* RESULT CODE

Completed	1	Dwelling vacant	5
No competent Respondent	2	Address not found	6
Deferred	3	Address not existing	7
Refused	4	Other (specify) .....	8

1. Reported names of the respondent and those of the respondent's father/husband.

Same as recorded

Respondents reported name is different from the recorded name of the client

(Start the interview)

Respondent's father's/husband's reported name is different from that recorded

Both names are different/could not be traced

2. Interviewer: (a) If any of the boxes containing 2 or 3 is ticked, write here reasons for interviewing the respondent and then start the interview.  
  
(b) If the box containing 4 is ticked, probe and record the reasons clearly and terminate the interview.

Reasons :

---

---

---

---

---

GENERAL VERIFICATION (G.V.) SECTION

1.1. Please tell me your name . \_\_\_\_\_

1.2. Do you have any other names ?

1

Yes

2

No

Go to Q.1.4

1.3. Please tell me all those names . (PROBE)

\_\_\_\_\_  
Client's all other reported names

1.4. What is your husband's/father's name ?

\_\_\_\_\_  
Husband's/father's name

1.5. Does he have any other names ?

1

Yes

2

No

Go to Q.1.7

1.6. Please tell me all his names .

\_\_\_\_\_  
Husband's/father's all other names

1.7. Now I want to ask you some personal questions. Are you now using any family planning method ?

1

Yes

2

No

Go to Q.1.10a.b

1.8. What is the method that you are using now ?

\_\_\_\_\_  
Name of the method

1.9. (Interviewer: If the method mentioned is sterilization, go to Q.1.12 and tick the box labelled sterilized)

1.10a. For female respondent ask this question: Some women have an operation called female sterilization (or tubectomy) in order not to have any more children. Have you ever heard of this method ?

1.10b. For male respondents ask this question : Some men have an operation called male sterilization (or vasectomy) so that their wives will not have any more children. Have you ever heard of this method ?

Heard

Did not hear

Go to Q.1.12 and tick the Box 'not sterilized'

1.11. Have you yourself undergone such operation ?

Yes

No

1.12.

Sterilized

Not sterilized

Go to C.V. Section

Fill in C.V. Form-I

CLINIC VERIFICATION (C.V.) SECTION

2.1. Do you know the name and address of the place/office/  
center/clinic where you were operated for sterilization ?

1

Knows

2

Does not know

Fill-in C.V. Form-II

2.2. Please tell me the name and address of the center.

Name : \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

2.3. (Interviewer: Tick the appropriate box)

1

Sterilized in  
the recorded  
clinic

2

Sterilized in  
different clinic

Go to R.V. Section      Fill-in C.V. Form-III

105

REFERRER VERIFICATION (R.V.) SECTION

3.1. Did you go to the sterilization center alone or with somebody else ?

1 With somebody  2 Alone

Fill-in R.V. Form-II

3.2. With whom did you go ?

Name: :

\_\_\_\_\_

Designation: :

\_\_\_\_\_

\_\_\_\_\_

3.3. (Interviewer: Tick the appropriate box)

1 Recorded referrer  2 Other than the recorded referrer

Go to T.V. Section

Fill-in R.V. Form-III

3 Does not know/remember the referrer

106

TIME VERIFICATION (T.V.) SECTION

4.1. How long ago were you sterilized ? (PROBE)

Date \_\_\_\_\_ Month \_\_\_\_\_

Year \_\_\_\_\_ or \_\_\_\_\_ Ago

4.2. (Interviewer: Tick the appropriate box)

1 Within the  
quarter

2 Before the  
quarter

Go to P.V. Section

Fill-in T.V. Form-II

107

PAYMENT VERIFICATION (P.V.) SECTION

5.1. You have said that you underwent sterilization operation. Did you receive any money for that ?

1

Yes

2

No

Go to P.V. Form-I

5.2. How much money did you receive ? (PROBE)

\_\_\_\_\_ Amount

5.3. (Interviewer: Tick the appropriate box)

1

Received  
correct  
amount

2

Received less  
than the correct  
amount

Go to S.A.V. Section

Fill-in P.V. Form-I

3

Received more than  
the correct amount

Go to S.A.V. Section

103

SURGICAL APPAREL VERIFICATION (S.A.V.) SECTION

6.1. You have said that you underwent sterilization operation. Did you receive any saree (for tubectomy client) or lungi (for vasectomy client) ?

1

Yes

2

No

Go to I.C.F.V. Section

6.2. Did you receive any saree or lungi before the operation ?

1

Yes

2

No

Go to I.C.F.V. Section

Go to I.C.F.V. Section

INFORMED CONSENT FORM VERIFICATION(I.C.F.V.) SECTION

7.1. Did you give your consent before undergoing operation for sterilization ?

1 Yes  2 No

GO to Q.7.3

7.2. Did you sign or put your thumb impression on any paper/form to indicate your consent before undergoing the operation ?

1 Yes  2 No

Go to D.V. Section

7.3. (Interviewer: Please show the I.C. Form and ask)

Do you remember signing (putting your thumb impression) on a form like this before the operation ?

1 Yes  2 No

Go to D.V. Section

Go to D.V. Section

## DIRECT VERIFICATION (D.V.) SECTION

## 8.1. (Interviewer tick appropriate box)

<input type="checkbox"/> 1	Reported names are same as those recorded	<input type="checkbox"/> 2	Client's reported name is different from recorded name
	Go to Q.8.8		Go to Q.8.2
<input type="checkbox"/> 3	Husband's/father's name is different from recorded name	<input type="checkbox"/> 4	Others
	Go to Q.8.3		Specify _____ _____
			Go to Q.8.2

## 8.2. Family planning office records show that you recorded your name as \_\_\_\_\_

Is it true ? i.e. is that correct ? plus, is that your name ?

1 Yes

2 No

Go to Q.8.8

Go to Q.8.4

## 8.3. Family planning record shows that you recorded your husband's/father's name as \_\_\_\_\_

Is it true ?

1 Yes

2 No

Go to Q.8.8

8.4. Family planning records show that you were sterilized in \_\_\_\_\_ on \_\_\_\_\_. These records also recorded clinic \_\_\_\_\_ recorded date \_\_\_\_\_ show that you went to the clinic for sterilization with \_\_\_\_\_. Do you confirm that these records are true ?  
referrer's name

Yes

No

Go to Q.8.6

8.5. It means that you are sterilized. Why did you not tell this first ? (PROBE)

---

---

---

8.6. Perhaps you know that certain payments are made for food, transportation, wage-loss etc. for undergoing sterilization operation. Have you received any such payment ?

Yes

No

Go to Q.8.8

8.7. Could you tell me how much money did you receive ?

\_\_\_\_\_ Amount.

8.8. What is your age ?

\_\_\_\_\_ Age in completed years

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8.9. What is your husband's/wife's age ?

\_\_\_\_\_ Age in completed years \_\_\_\_\_

8.10. How many children do you have ?

Total \_\_\_\_\_ Sons \_\_\_\_\_ Daughters \_\_\_\_\_

8.11. Interviewer: Check 8.4, if 'yes' is ticked, tick the sterilized box, otherwise tick the not sterilized box.

1 Sterilized                       2 Not sterilized

(Terminate the interview)

8.12. Can I see the cut mark of the sterilization operation ?

1 Yes                                       2 No

(Request again. If disagrees, terminate the interview)

8.13. (Interviewer: make the physical verification and write the results below)

1 Sterilized                       2 Not sterilized

(Terminate the interview with thanks)

C.V. Form-I: (For not sterilized clients)

2.4. Do you know or have you ever heard of the name of the following family planning office/hospital/clinic ?

Address of the recorded source \_\_\_\_\_  
\_\_\_\_\_

Yes

No

Fill-in R.V. Form-I

2.5. Have you ever visited that office/hospital/clinic ?

Yes

No

Fill-in R.V. Form-I

2.6. Why did you visit that place ? (PROBE)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2.7. (Interviewer: Tick the appropriate box)

Sterilized in  
the recorded  
clinic

Others

Fill-in R.V. Form-I

2.8. Although you are sterilized, you have mentioned earlier that you were not. Why did you not want to admit that you were sterilized ? (PROBE)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Go to R.V. Section

114

C.V. Form-II: (For reportedly sterilized client who does not know the clinic name)

2.4. Do you know or have you ever heard of the name of the following family planning office/hospital/clinic ?

Address of the recorded source \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1

Yes

2

No

Go to R.V. Section

2.5. Have you ever visited that office/hospital/clinic ?

1

Yes

2

No

Go to R.V. Section

2.6. Why did you visit that place ? (PROBE)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2.7. (Interviewer: Tick the appropriate box)

1

Sterilized in  
the recorded  
clinic

2

For other  
services

Go to R.V. Section

115

C.V. Form-III: (For clients sterilized in clinic other than the recorded clinic)

2.4. Do you know or have you ever heard of the name of the following family planning office/hospital/clinic ?

Address of the recorded source \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1 Yes

2 No

Go to R.V. Section

2.5. Have you ever visited that office/hospital/clinic ?

1 Yes

2 No

Go to R.V. Section

2.6. Why did you visit that place ? (PROBE)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2.7. (Interviewer: Tick the appropriate box)

1 Operated upon twice

2 Operated upon once

Go to R.V. Section

2.8. You have mentioned earlier that you were sterilized in \_\_\_\_\_ now it appears that you had the operation (reported clinic) also in \_\_\_\_\_. Why did you undergo operations (recorded clinic) twice ? (PROBE)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

116

R.V. Form-I: (For not sterilized client)

3.3. Do you know the following person ?

Name and address of the recorded referrer \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1 Yes

2 No

Fill-in T.V. Form-I

3.4. Did he take you to any clinic any time ?

1 Yes

2 No

Fill-in T.V. Form-I

3.5. Why did he take you to the clinic ? (PROBE)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3.6. (Interviewer: Tick the appropriate box)

1 For sterilization

2 For other services

Fill-in T.V. Form-I

3.7. Although you are sterilized, you have mentioned earlier that you were not. Why did you not want to admit that you were sterilized ? (PROBE)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Go to T.V. Section

117

R.V. Form-II: (For sterilization client who went alone to the clinic or who does not remember the referrer)

3.3. Do you know the following person ?

Name and address of the recorded referrer \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1 Yes                       2 No

Go to T.V. Section

3.4. Did he take you to any clinic any time ?

1 Yes                       2 No

Go to T.V. Section

3.5. Why did he take you to the clinic ? (PROBE)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3.6. (Tick the appropriate box)

1 Went with the recorded referrer for sterilization purpose                       2 Other purposes

Go to T.V. Section

118

R.V. Form-III: (Other than the recorded referrer)

3.3. Do you know the following person ?

Name and address of the recorded referrer \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1 Yes

2 No

Go to T.V. Section

3.4. Did he take you to any clinic ?

1 Yes

2 No

Go to T.V. Section

3.5. Why did he take you to the clinic ? (PROBE)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3.6. (Interviewer: Tick the appropriate box)

1 Operated  
upon twice

2 Operated  
upon once

Go to T.V. Section

3.7. Why did you undergo operations twice ?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Go to T.V. Form-III

R.V. Form-IV: (For clients sterilized in two clinics)

3.3. Do you know the following person ?

Name and address of the recorded referrer \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3.4.       1    Yes                       2    No

Go to T.V. Section

3.5. Did he take you any time to the sterilization center for the operation ?

1    Yes                       2    No

Go to T.V. Section

3.6. You had two operations. Did he take you to the center for the first operation or the second operation or both ?

1    First operation               2    Second operation

Fill-in T.V. Form-III              Fill-in T.V. Form-III

3    Both

Fill-in T.V. Form-III

T.V.Form-I:(For not sterilized clients)

4.3. Did you visit any FP clinic any time within last \_\_\_\_\_ month(s) ?

1 Yes

2 No

Go to D.V. Section

4.4. (Interviewer: Tick the appropriate box)

1 Within the quarter

2 Before the quarter

4.5. Why did you visit the center ? (PROBE)

---

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4.6. (Interviewer: Tick the appropriate box)

1 Sterilized

2 Not sterilized

Go to P.V. Section

Go to 8.4(D.V. Section)

T.V. Form-II: (For clients sterilized before the quarter)

4.3. Did you visit sterilization clinic after you had accepted the family planning device ?

 1

Yes

 2

No

4.4. Did you visit any FP clinic any time within the last \_\_\_\_\_ months ?

 1

Yes

 2

No

4.5. (Interviewer: Tick the appropriate box)

 1

Within the quarter

 2

Before the quarter

4.6. Why did you visit the center ? (PROBE)

---

---

---

4.7. (Interviewer: Tick the appropriate box)

 1

For sterilization

 2

Other services

4.8. Did you undergo operations more than once ?

 1

Yes

 2

No

Go to T.V. Form-III

Go to P.V. Section

122

T.V. Form-III: (For clients who underwent operations twice)

4.9. It is evident that you have had two operations. How long ago did you have the first operation and how long ago the second ? (PROBE)

First operation       1      Within the quarter       2      Before the quarter

Second operation       1      Within the quarter       2      Before the quarter

103

P.V. Form-I: (For sterilization client who received less than the correct amount)

5.4. Do you know for what items of expenses you were given the money ?

 1

Yes

 2

No

Go to Q.5.6

5.5. Please tell me what those items of expenses were.

 1

Food charges

 2

Wage-loss compensation

 3

Transportation cost

5.6. Please tell me now how much were you paid for food.

\_\_\_\_\_ Amount.

 1

Does not know

 2

Paid less

 3

Paid more

 4

Paid correct amount

Go to Q.5.10

5.7. Were you served any food in the clinic ?

 1

Yes

 2

No

Go to Q.5.10

5.8. How many times ? \_\_\_\_\_ times.

5.9. Was the food served free of cost or did you have to pay any money for that ?

 1

Free of cost

 2

Paid less

5.10. How much money were you paid as transportation cost ?

\_\_\_\_\_ Amount.

1 Does not know

2 Paid less

3 Paid more

4 Paid correct amount

Go to Q.5.15

5.11. (Interviewer: If the 'R' does not know) how did you go to the clinic and how did you come back from the clinic ?

1 On foot

2 Using some transport

Go to Q.5.14

5.12. Did you pay the fare for the transport yourself or was the fare paid by the office ?

1 Paid by self

2 Paid by office

Paid by other person

5.13. How much money was paid ? \_\_\_\_\_ Amount

1 Does not know

5.14. How much money were you paid for wage-loss ?

\_\_\_\_\_ Amount

1 Does not know

2 Paid less

3 Paid more

4 Paid correct amount

Go to S.A.V. Section

5.15. How many days did you stay in the center ? \_\_\_\_\_ Days

Go to S.A.V. Section

125

APPENDIX - A.II



Sample  
Form-B2

A29

Audit of Voluntary Sterilization Program  
House No. 14(New) Sir Syed Ahmed Road  
Mohammadpur, Dhaka-7.

Sampling frame for selection of clients.

District \_\_\_\_\_ Upazila \_\_\_\_\_

Center \_\_\_\_\_ Quarter \_\_\_\_\_

Number of ISUs \_\_\_\_\_

ISU No.	Specifications	Number of clients	Cumulatives

Source \_\_\_\_\_

Prepared by \_\_\_\_\_

Date \_\_\_\_\_

Name(s) \_\_\_\_\_ Signature \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Audit of Voluntary Sterilization Program  
House No. 14(New) Sir Sved Ahmed Road  
Mohammadpur, Dhaka-7.

List of selected clients.

Quarter \_\_\_\_\_

District \_\_\_\_\_ Upazila \_\_\_\_\_

PSU No. 

--	--	--

ISU No. 

--	--

Registration No.	Name of Union	Name of Village	Name of the clients

Source \_\_\_\_\_

Prepared by \_\_\_\_\_

Date \_\_\_\_\_

Name(s) \_\_\_\_\_ Signature \_\_\_\_\_

\_\_\_\_\_



10. Name of the husband (for female client)/  
father (for male client): \_\_\_\_\_

11. Age of the husband/wife: \_\_\_\_\_

12. Occupation: (a) Male (husband) \_\_\_\_\_

(b) Female (wife) \_\_\_\_\_

13. Address: Bari No. or Bari Name \_\_\_\_\_

Village \_\_\_\_\_

Union \_\_\_\_\_

Upazila \_\_\_\_\_

P.O. \_\_\_\_\_

District \_\_\_\_\_

14. Number of living children:

Total \_\_\_\_\_ Son \_\_\_\_\_ Daughter \_\_\_\_\_

---

Source \_\_\_\_\_

Prepared by \_\_\_\_\_

Date \_\_\_\_\_

Name(s) \_\_\_\_\_

Signature \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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APPENDIX - AIII

Audit of Voluntary Sterilization Program  
House No. 14 (New) Sir Sved Ahmed Road  
Mohammadpur, Dhaka-7.

Books and Accounts Auditing.

District \_\_\_\_\_ Upazila \_\_\_\_\_  
Center \_\_\_\_\_ Quarter \_\_\_\_\_  
PSU No. \_\_\_\_\_ ISU No. \_\_\_\_\_

Work list	Initials
<p>1. CASH BOOK</p> <p>1.1. <u>Check receipts from DFPO with:</u></p> <p style="padding-left: 20px;">(i) Deposite slips.</p> <p style="padding-left: 20px;">(ii) Bank statements.</p> <p style="padding-left: 20px;">(iii) Pass books.</p> <p style="padding-left: 20px;">(iv) Disbursement statement/correspondence of DFPO.</p> <p>1.2. <u>Check special receipts (if any) with:</u></p> <p style="padding-left: 20px;">(i) Deposit slips.</p> <p style="padding-left: 20px;">(ii) Money receipt (if any) issued.</p> <p style="padding-left: 20px;">(iii) Bank statements.</p> <p style="padding-left: 20px;">(iv) Pass books.</p> <p>1.3. <u>Vouch payments to clients:</u></p> <p style="padding-left: 20px;">(a) <u>For food charges with:</u></p> <p style="padding-left: 40px;">(i) Acknowledgement receipt.</p> <p style="padding-left: 40px;">(ii) Consent forms.</p> <p style="padding-left: 40px;">(iii) Other relevant supporting documents.</p>	

Contd..

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Work list	Initials
<p>(b) <u>For transport cost with:</u></p> <ul style="list-style-type: none"> <li>(i) Acknowledgement receipts.</li> <li>(ii) Consent forms.</li> <li>(iii) Other relevant supporting documents.</li> </ul> <p>(c) <u>For wage-loss compensation with:</u></p> <ul style="list-style-type: none"> <li>(i) Acknowledgement receipt.</li> <li>(ii) Consent forms.</li> <li>(iii) Other relevant supporting documents.</li> <li>(</li> </ul> <p>1.4. <u>Vouch payments to field workers (referrers) for non-routine services to tubectomized and vasectomized clients with:</u></p> <ul style="list-style-type: none"> <li>(i) Bills of field workers (referrers)</li> <li>(ii) Acknowledgement receipt.</li> <li>(iii) Doctors certificates.</li> <li>(iv) Clients register.</li> </ul> <p>1.5. <u>Vouch payments to physicians oor operation of tubectomy and vasectomy clients with:</u></p> <ul style="list-style-type: none"> <li>(i) Bills of the physicians.</li> <li>(ii) Acknowledgement receipt.</li> <li>(iii) Consent forms.</li> <li>(iv) Clients register.</li> </ul> <p>1.6. <u>Vouch payments to clinic staff for services rendered to tubectomized and vasectomized clients with:</u></p> <ul style="list-style-type: none"> <li>(i) Bills of the clinical staff.</li> <li>(ii) Acknowledgement receipt.</li> <li>(iii) Physicians certificates.</li> <li>(iv) Consent forms.</li> <li>(v) Clients register.</li> </ul>	

Work list	Initials
<p>1.7. <u>General verifications:</u></p> <ul style="list-style-type: none"> <li>(i) Check opening balance of the cash book with last quarters report/last quarters balance in cash book.</li> <li>(ii) Check closing balance of the cash book.</li> <li>(iii) Carryout surprise cash verification and agree with cash book balances on the date of verification.</li> <li>(iv) Check castings and calculations of the cash book(s).</li> <li>(v) Prepare reconciliation statement of bank account(s), if any.</li> <li>(vi) Verify the quarterly statement of receipts and payments prepared by TFPO.</li> <li>(vii) Obtain cash balance certificate from TFPO.</li> </ul>	
<p>2. INFORMED CONSENT FORMS</p> <p>Verify the consent forms to see that:</p> <ul style="list-style-type: none"> <li>(i) It is signed/thumb impressed by the sterilized clients.</li> <li>(ii) It is signed by the physician.</li> <li>(iii) It is signed by the witnesses.</li> </ul>	
<p>3. DISTRIBUTION OF SAREES AND LUNGIS</p> <ul style="list-style-type: none"> <li>(i) Check opening balances of sarees and lungis with last quarter's balance/report.</li> <li>(ii) Check the receipts of sarees and lungis from DFPO with the copies of stock receipt report(SRR) or DFPO.</li> <li>(iii) Check postings from SRR to unventory control cards maintained at the DFPO.</li> </ul>	

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Work list	Initials
(iv) Check distribution of sarees/lungis to sterilized clients with their acknowledgement of receipt.	
(v) Check distribution of sarees and lungis with inventory control cards.	
(vi) Conduct physical verification of sarees and lungis at the time of visit, and check with the balance of inventory control cards.	
(vii) Obtain a certificate for closing balances of sarees and lungis from TFPO.	
(viii) Obtain a statement of receipt of sarees and lungis from DFPO and distribution of sarees and lungis to the clients for the quarter under audit.	

Starting Date \_\_\_\_\_

Team No. \_\_\_\_\_

Completion Date \_\_\_\_\_

Name(s) \_\_\_\_\_

Signature \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Form-A1

Audit of Voluntary Sterilization Program  
House No. 1<sup>h</sup> (New) Sir Sved Ahmed Road  
Mohammadpur, Dhaka-7.

Audit Information sheet on payments to clients.

District \_\_\_\_\_ Upazila \_\_\_\_\_ Center \_\_\_\_\_ Quarter \_\_\_\_\_

Sample ID No.	Registration No.	P a y m e n t s									
		Tubectomy clients (T)									
		Food charge	Status of payment	Remarks	Transportation cost	Status of payment	Remarks	Wage-loss compensation	Status of payment	Remarks	Total payments

Source \_\_\_\_\_

Prepared by \_\_\_\_\_

Date \_\_\_\_\_

Name(s) \_\_\_\_\_

Signature \_\_\_\_\_

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Form-A2

Audit of Voluntary Sterilization Program  
 House No. 14 (New) Sir Sved Ahmed Road  
Mohammadpur, Dhaka-7.

Audit Information sheet on payments to clients.

District \_\_\_\_\_ Upazila \_\_\_\_\_ Center \_\_\_\_\_ Quarter \_\_\_\_\_

Sample ID No.	Registration No.	P a y m e n t s									
		Vasectomy clients (V)									
		Food charge	Status of payment	Remarks	Transportation cost	Status of payment	Remarks	Wage-loss compensation	Status of payment	Remarks	Total payments

Source \_\_\_\_\_

Prepared by \_\_\_\_\_

Date \_\_\_\_\_

Name(s) \_\_\_\_\_

Signature \_\_\_\_\_

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Form-A3

Audit of Voluntary Sterilization Program  
House No. 14 (New) Sir Syed Ahmed Road  
Mohammadpur, Dhaka-7.

Audit Information sheet on payments to service providers

District \_\_\_\_\_ Upazila \_\_\_\_\_ Center \_\_\_\_\_ Quarter \_\_\_\_\_

Sample ID No.	Regis- tra- tion No.	P a y m e n t s											
		Physician						Clinic staff					
		Tubec- tomy	Status of payment	Re- marks	Vasec- tomy	Status of payment	Re- marks	Tubec- tomy	Status of payment	Re- marks	Vasec- tomy	Status of payment	Re- marks

Source \_\_\_\_\_

Prepared by \_\_\_\_\_

Date \_\_\_\_\_

Name(s) \_\_\_\_\_

Signature \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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Form-A4

Audit of Voluntary Sterilization Program  
House No. 1<sup>h</sup> (New) Sir Syed Ahmed Road  
Mohammadpur, Dhaka-7.

Audit Information sheet on payments to referers and  
supplies of sarees and lungis to clients.

District \_\_\_\_\_ Upazila \_\_\_\_\_ Center \_\_\_\_\_ Quarter \_\_\_\_\_

Sample ID No.	Regis- tra- tion No.	P a y m e n t s						Distribution in kind					
		Field workers (referrers)						Tubectomy clients			Vasectomy clients		
		Tubec- tomy	Status of payment	Re- marks	Vasec- tomy	Status of payment	Re- marks	Sarees	Status of su- pplies	Re- marks	Lungis	Status of su- pplies	Re- marks

Source \_\_\_\_\_

Prepared by \_\_\_\_\_

Date \_\_\_\_\_

Name(s) \_\_\_\_\_

Signature \_\_\_\_\_

14/3

Form-A5

Audit of Voluntary Sterilization Program  
House No.1<sup>1/4</sup> (New) Sir Syed Ahmed Road  
Mohammadpur, Dhaka-7.

Audit Information sheet regarding consent forms.

District \_\_\_\_\_ Upazila \_\_\_\_\_ Center \_\_\_\_\_ Quarter \_\_\_\_\_

Sample ID No.	Registration No.	Completed informed consent forms									
		Type of forms	Signed by Client (C) Doctor (D) Witness (W)	Signed by D + W	Signed by D + C	Signed by W + C	Signed by			None signed	Re-marks
							D	W	C		

Source \_\_\_\_\_

Prepared by \_\_\_\_\_

Date \_\_\_\_\_

Name(s) \_\_\_\_\_

Signature \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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Form - A6

Audit of Voluntary Sterilization Program  
M.A. Quasem & Co.  
Chartered Accountants  
House No. 14 (New)  
Sir Syed Ahmed Road  
Mohammadpur, Dhaka - 7

Performance of Sterilization Cases

Name of the Upazila \_\_\_\_\_ District \_\_\_\_\_

Month	Number of Sterilization cases reported to the district			Number of sterilization cases done by the Government clinic			Number of sterilization cases done by the NGO clinic		
	Tub	Vas	Total	Tub	Vas	Total	Tub	Vas	Total
Total									

Dated:

Signature of the Upazila  
Family Planning Officer  
\_\_\_\_\_ with seal.

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APPENDIX - B

AUDIT OF VOLUNTARY STERILIZATION PROGRAM  
 HOUSE NO. 1<sup>h</sup> (NEW) SIP SYED AHMED ROAD  
 Mohammadpur, Dhaka-7.

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## INTERVIEWING SCHEDULE FOR THE PHYSICIAN

SAMPLE IDENTIFICATION			
Quarter	<input type="text"/>	<input type="text"/>	Converted No.
	<input type="text"/>	<input type="text"/>	<input type="text"/>
PSU No.	<input type="text"/>	ISU No.	Sample client No.
	<input type="text"/>	<input type="text"/>	<input type="text"/>

PHYSICIAN IDENTIFICATION	
Name of the physician:	_____
Address:	_____
	_____
	_____
	_____

CLIENT IDENTIFICATION	
Name of the client :	_____
Name of the husband/father:	_____
Occupation of the husband/father:	_____
Address:	_____
	_____

INTERVIEW INFORMATION				
Interview call	1	2	3	4
Date				
Result codes*				
Interviewer Code <input type="text"/>				
* <u>Result Codes:</u>	Completed	-1	Transfer	-4
	Respondent not available	-2	Others (specify)	-5
	Refused	-3		

1. I would like to ask you some questions concerning your participation in the family planning program. I hope you will extend your cooperation in answering my questions. Please, tell me, what duties you are required to perform in relation to the family planning program.

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---

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2.

INTERVIEWER: TICK THE APPROPRIATE BOX

Include performing sterilization operation  1  
(SKIP TO 4)

Do not include performing sterilization operation  2

3. Do you perform sterilization operation ?

Yes  1

No  2

(SKIP TO 22)

4. Does performing sterilization operation form an obligatory part of your family planning duty ?

Yes  1

No  2

(SKIP TO 6)

5. Would you have continued performing sterilization operation all the same, had it not been an obligatory part of your family planning duty ?

Yes  1

No  2

(SKIP TO 7)

6. Why (then) do you perform sterilization operation/why would you have continued doing that ?

For earning an income  1

For other reasons  2

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13. Do you receive any money for performing sterilization operation ?

Yes  1 No  2

(SKIP TO 22)

14. How much money do you receive for each client you operate ?

\_\_\_\_\_ ( the reported amount)

15. INTERVIEWER: TICK THE APPROPRIATE BOX CHECKING THE RECORDED PAYMENT MADE TO HIM/HER FOR THE SELECTED CLIENT

Same as the recorded amount  1 Different from the recorded amount  2

(SKIP TO 24)

16. INTERVIEWER: TICK THE APPROPRIATE BOX

Same as the approved amount  1 Less than the approved amount  2 More than the approved amount  3

(SKIP TO 24)

17. Do you know the prescribed amount that is paid to the operating physician for a client he/she operates ?

Knows  1 Does not know  2

(SKIP TO 23)

18. What is the prescribed amount ?

\_\_\_\_\_ (the reported prescribed amount)

19.

INTERVIEWER: TICK THE APPROPRIATE BOX

Same as the reported amount  1

Different from the reported amount  2

(SKIP TO 24)

20. Why were you paid less/more than

(the reported prescribed amount)

\_\_\_\_\_

(SKIP TO 23)

21.

INTERVIEWER: CHECK 6 AND TICK THE APPROPRIATE BOX

For earning an income  1

For other reasons  2

(SKIP TO 23)

22. Do you know that there is a fee for the operating physician for each client he/she operates ?

Yes  1

No  2

23. Family planning records show that you operated the following client and received Tk.\_\_\_\_\_. Would you say that the information is false ?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

False  1

Not false  2

24. Thank you very much for your cooperation and for giving me some of your valuable time.

14/8

AUDIT OF VOLUNTARY STERILIZATION PROGRAM  
 HOUSE NO.14 (NEW) SIR SYED AHMED ROAD  
 Mohammadpur, Dhaka-7.

INTERVIEWING SCHEDULE FOR THE CLINIC ASSISTANT

SAMPLE IDENTIFICATION			
Quarter	<input type="text"/>	<input type="text"/>	Converted No.
	<input type="text"/>	<input type="text"/>	<input type="text"/>
PSU No.	<input type="text"/>		Sample clinic Assistant No.
	<input type="text"/>		<input type="text"/>

CLINIC ASSISTANT IDENTIFICATION	
Name of the clinic Assistant:	_____
Address:	_____
	_____
	_____

CLIENT IDENTIFICATION	
Name of the client:	_____
Name of the husband/father:	_____
Occupation of the husband/father:	_____
Address:	_____
	_____

INTERVIEW INFORMATION				
Interview Call	1	2	3	4
Date				
Result Codes*				
Interviewers code <input type="text"/>				
<p>*RESULT CODES: Completed - 1      Refused - 3                      Respondent not available - 2      Left the clinic- 4                      Other (specify).....5</p>				

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1. I would like to ask you some questions concerning your duties pertaining to sterilization operation. Please tell me what duties you are required to perform for sterilization clients ?

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2.

INTERVIEWER: TICK THE APPROPRIATE BOX

Assists in the performance of sterilization operation

Does not assist in the performance of sterilization operation

SKIP TO 4

3. Do you assist in the performance of sterilization operation ?

Yes

No

(SKIP TO 20)

4. What assistance do you usually offer ?

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5. Does offering assistance in the performance of sterilization operation form an obligatory part of your duty ?

Yes

No

SKIP TO 7

6. Would you have continued offering assistance, had it not been an obligatory part of your duty ?

Yes

No

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7. Why (then) do you offer assistance/why would you have continued doing that ?

For earning an income

 1

For other reasons

 2

8. Did you offer any assistance for sterilization operation during the period between \_\_\_\_\_ and \_\_\_\_\_ (or now) ?  
(beginning month) (ending month)

Yes

 1

No

 2

SKIP TO 19

9. In how many operations, did you offer assistance in that period ?

\_\_\_\_\_ ( number )

10.

INTERVIEWER: CHECK 7 AND TICK THE APPROPRIATE BOX

For earning an income

 1

For other reasons

 2

SKIP TO 12

11. Do you receive any money for offering assistance in the performance of sterilization operation ?

Yes

 1

No

 2

SKIP TO 20

12. How much money do you receive for each client ?

\_\_\_\_\_ ( the reported amount )

151

13.

INTERVIEWER: TICK THE APPROPRIATE BOX CHECKING THE RECORDED PAYMENT MADE TO HIM/HER FOR THE SELECTED CLIENT

Same as the recorded amount

Different from the recorded amount

SKIP TO 22

14.

INTERVIEWER: TICK THE APPROPRIATE BOX

Same as the approved amount

Less than the approved amount

More than the approved amount

SKIP TO 22

15. Do you know the prescribed amount that is paid to the person assisting in the performance of sterilization operation ?

Knows

Does not know

SKIP TO 21

16. What is the prescribed amount ?

( the reported prescribed amount )

17.

INTERVIEWER: TICK THE APPROPRIATE BOX

Same as the reported amount

Different from the reported amount

SKIP TO 22

158

18. Why were you paid less/more than \_\_\_\_\_  
(the reported prescribed )  
amount

\_\_\_\_\_  
SKIP TO 21

19.

INTERVIEWER: CHECK AND TICK THE APPROPRIATE BOX

For earning  
an income

For other  
reasons

SKIP TO 21

20. Do you know that there is a fee for the person assisting  
in the performance of sterilization for each client ?

Yes

No

21. Family planning records show that you assisted in the operati  
of the following client and received (the approved amount of)  
Tk. \_\_\_\_\_. Would you say that this record is false ?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

False

Not false

22. Thank you very much for your cooperation and for giving  
me some of your valuable time.

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AUDIT OF VOLUNTARY STERILIZATION PROGRAM  
 HOUSE NO. 14 (NEW) SIR SYED AHMED ROAD  
 Mohammadpur, Dhaka-7.

## INTERVIEWING SCHEDULE FOR THE REFERRER

SAMPLE IDENTIFICATION			
Quarter	<input type="text"/>	<input type="text"/>	Converted No.
	<input type="text"/>	<input type="text"/>	<input type="text"/>
PSU No.	<input type="text"/>	ISU No.	Sample referer No.
	<input type="text"/>	<input type="text"/>	<input type="text"/>

REFERRER IDENTIFICATION	
Name of the referrer	_____
Address:	_____
	_____
	_____
	_____

CLIENT IDENTIFICATION	
Name of the client:	_____
Name of the husband/father:	_____
Occupation of the husband/father:	_____
.Address:	_____
	_____

INTERVIEW INFORMATION				
Interview Call	1	2	3	4
Date				
Result Codes*				
Interviewers code		<input type="text"/>		
*RESULT CODES:	Completed - 1	Address not found - 4		
	Respondent not available - 2	Address not existing - 5		
	Refused - 3	Other(specify) ..... - 6		

1. Please tell me what is your main occupation.

\_\_\_\_\_  
(Occupation)

2.

INTERVIEWER: TICK THE APPROPRIATE BOX

Works in family  
planning  1

Other  
occupation  2

SKIP TO 5

3. Please tell me your duties in the program.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4.

INTERVIEWER: TICK THE APPROPRIATE BOX

Include referring of  
sterilization  
clients  1

Do not include  
referring of  
sterilization  
clients  2

SKIP TO 7

5. Do you refer sterilization clients to the clinic ?

Yes  1

No  2

SKIP TO 25

6.

INTERVIEWER: CHECK 2 AND TICK THE APPROPRIATE BOX

Works in family planning  1

Other  
occupation  2

SKIP TO 10

153

7. Does referring of sterilization clients form an obligatory part of your duty ?

Yes  1 No  2

SKIP TO 10

8. Will it affect your job if you do not refer sterilization clients ?

Yes  1 No  2

SKIP TO 10

9. Would you have continued referring sterilization clients, had it not affected your job ?

Yes  1 No  2

SKIP TO 12

10. Why (then) do you refer sterilization clients/why would you have continued doing that ?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

11.

INTERVIEWER: TICK THE APPROPRIATE BOX

For earning an income  1

For other reasons  2

12. Have you referred any sterilization clients during the period between \_\_\_\_\_ and \_\_\_\_\_ (or now) ?  
(beginning month) (ending month)

Yes  1 No  2

SKIP TO 24

13. How many clients have you referred during that period ?

\_\_\_\_\_  
\_\_\_\_\_  
(Number)

14. Was \_\_\_\_\_ one of your  
( Name of the recorded client )  
clients (or the client) you referred ?

Yes  1

No  2

SKIP TO 24

15.

INTERVIEWER: TICK THE APPROPRIATE BOX

For earning an income  1

For other reasons  2

SKIP TO 17

16. Did you receive any money for referring \_\_\_\_\_ ?  
(Name of the client)

Yes  1

No  2

SKIP TO 25

17. How much did you receive for referring the client ?

\_\_\_\_\_  
(amount)

18.

INTERVIEWER: TICK THE APPROPRIATE BOX

Same as the recorded amount

1

Different from the recorded amount

2

SKIP TO 27

151

19.

INTERVIEWER: TICK THE APPROPRIATE BOX

The approved amount

1

Less than the approved amount

2

More than the approved amount

3

SKIP TO 27

20. Do you know the prescribed amount that is paid to the referrer for a client he/she refers.

Knows

1

Does not know

2

SKIP TO 26

21. What is that amount ?

\_\_\_\_\_ (the reported prescribed amount )

22.

INTERVIEWER: TICK THE APPROPRIATE BOX

Same as the reported amount

1

Different from the reported amount

2

SKIP TO 27

23. Why were you paid more/less than \_\_\_\_\_ ?  
(the reported prescribed amount )

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SKIP TO 26

24.

INTERVIEWER: CHECK AND TICK THE APPROPRIATE BOX

For earning an income

1

For other reasons

2

SKIP TO 26

158

25. Do you know that the referrer of sterilization clients is paid a fee for each client he/she refers ?

Yes

1

No

2

26. (But) Family planning records show that you referred the following client during the month of \_\_\_\_\_, and received Tk. \_\_\_\_\_ for that reason. Would you say that the information is false ?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

False

1

Not false

2

27. Thank you very much for your time.

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APPENDIX - C

Audit/survey staff

Mr. Md. Akbar Hossain  
Mr. K.M. Akram Hossain  
Mr. Md. Shamsul Haque  
Mr. Bijoy Kumar Sarker  
Ms. Sanjida Mansur  
Ms. Saiba Khatun  
Ms. Shahnun Nessa  
Ms. Gul Nahar Begum  
Mr. Md. Aminur Rahman  
Ms. Shirin Afroze  
Ms. Mushfequn Nahar  
Ms. Salma Nazneen  
Ms. Nurun Nahar Begum  
Mr. Kasim Uddin Sheikh  
Mr. Mirza M. Rabiul Haider  
Mr. Md. Habibur Rahman  
Mr. Tarapada Shaha  
Ms. Daulate Jahan  
Ms. Helen Akhter  
Ms. Nurun Nahar  
Ms. Khaleda Akhter  
Ms. Hasina Begum  
Ms. Ayesha Sarker  
Mr. A.K.M. Abdur Rouf  
Mr. Sadek Ahmed  
Mr. Shamsul Karim Bhuiyan  
Mr. Md. Mojibar Rahman  
Mr. Anil Chandra Baroi  
Mr. M.A. Majumdar  
Mr. Mahmudur Rahman  
Mr. A.M. Monowarul Hassan  
Mr. Kamrul Hassan

Mr. Md. Humayun Kabir  
Mr. Shah Alam  
Mr. Abdul Gafur  
Mr. Md. Mujibur Rahman Sarker  
Ms. Mahmuda Khanam  
Ms. H. Farziar Khanam  
Ms. Syeda Dilruba Akhter  
Ms. Maya Roy  
Ms. Tahmina Shahida Akhter  
Ms. Kabita Rani Chanda  
Ms. Khairun Nahar  
Ms. Syeda Nargis Parveen Banu  
Ms. Shirin Akhter  
Ms. Mira Parveen  
Ms. Asma Chowdhury  
Mr. A.M. Alamgir Chowdhury  
Ms. Suraiya Aktar  
Mr. S.A. Rashid  
Mr. Nurul Islam Khan  
Mr. Monir Ahmed  
Mr. Moni Mohan  
Mr. Harun Sikder  
Mr. Abdul Wahab  
Mr. A. Latif Talukder  
Mr. Nazrul Islam Khan  
Mr. M.A. Malek  
Mr. Humayun Kabir

APPENDIX - D

Statement showing number of consent forms not  
signed by clients, number of consent forms  
not USAID approved by selected  
upazilas and districts

Upazilas	Number of consent forms not signed by clients		Number of consent forms not USAID approved			
			BDG forms without stamp		Other types of forms	
	Tub.	Vas.	Tub.	Vas.	Tub.	Vas.
<u>Patuakhali</u>						
Kolapara	0	1	0	0	0	0
Amtali	0	0	2	3	0	0
Bauphal	0	0	8	0	0	0
<u>Barisal</u>						
Gournadi	1	0	0	0	0	0
Nazirpur	2	2	0	0	0	0
<u>Bagerhat</u>						
Morrelgonj	0	9	0	0	0	9
<u>Rangpur</u>						
Badorgonj	0	4	0	0	0	0
<u>Dinajpur</u>						
Kotwali	0	1	0	0	0	0
<u>Natore</u>						
Natore	0	0	0	0	0	1
<u>Naogaon</u>						
Manda	0	0	0	0	2	0
<u>Kishoregonj</u>						
Kishoregonj	0	0	0	0	0	1
Katiadi	0	0	0	0	0	2
<u>Kushtia</u>						
Daulatpur	0	0	32	4	0	0
<u>Chittagong Hill Tracts</u>						
Chandraghona	0	0	4	0	0	0
<b>Total:</b>	<b>3</b>	<b>17</b>	<b>46</b>	<b>7</b>	<b>2</b>	<b>13</b>

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