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**AUDIT OF
BANGLADESH GOVERNMENT
VOLUNTARY STERILIZATION
PROGRAM**

Audit Report for
April-June Quarter, **1984**



M. A. QUASEM & CO.

14 (New) Sir Syed Ahmed Rd. Mohammadpur
Dhaka, Bangladesh

C O N T E N T S

	Page
1. INTRODUCTION	1
1.1. Background information	1
1.2. Objectives of auditing	2
1.3. Methodology of auditing	3
1.4. Previous audit works	5
1.5. The current report	5
2. IMPLEMENTATION OF THE AUDIT WORK	6
2.1. Audit sample	6
2.1.1. Upazila sample	6
2.1.2. Client sample	6
2.1.3. Service provider (physician and clinic staff)/referrer sample	9
2.2. Field work	11
2.3. Data processing	11
3. RESULTS OF BOOKS AND ACCOUNTS AUDITING	12
3.1. Audit tasks	12
3.2. Payments to clients	12
3.3. Payments to service providers/referrers	13
3.4. Distribution of surgical apparel	15
3.5. Consent forms	15
3.6. Signing of consent forms	16
3.7. General routine checking	17
4. RESULTS OF THE FIELD SURVEY	20
4.1. Located clients	20
4.2. Interviewed clients	21
4.3. Reasons for comparatively large number of non-response cases	22
4.4. Whether sterilized	23
4.5. Reported clinic	24

	Page	
4.6.	Reported referrer	25
4.7.	Date of sterilization	27
4.8.	Amounts received	28
4.8.1.	Tubectomy clients	28
4.8.2.	Vasectomy clients	29
4.8.3.	Reason for less payments	30
4.9.	Surgical apparel	33
4.10.	Informed consent forms	34
4.11.	Physical verification	34
4.12.	Interviewed service providers/referrers	36
4.13.	Exceptional cases	38
4.13.1.	Clients reporting other than the recorded clinic	38
4.13.2.	Clients reporting other than the recorded referrer	38
5.	MATCHING OF AUDIT STATISTICS	40
5.1.	Payments to clients	40
5.2.	Payments to service providers/referrers	40
5.3.	Surgical apparel	40
5.4.	Signing of the consent form	43
5.5.	Age of clients	44
5.6.	Number of living children	44
6.	COMPARISON OF AUDIT AND MIS DATA	48
6.1.	Audit performance data	48
6.2.	MIS performance data	49
6.3.	Differences among audit data, district data, and MIS data	50
6.4.	Estimates of BDG component ratios of audit data and MIS data	83
6.5.	Reported and estimated national, BDG, and NGO performance	85
7.	DERIVED AUDIT RESULTS	97
7.1.	Estimated proportion of clients actually sterilized	97

	Page
7.2. Estimated overreporting/underreporting of the total BDG performance in the MIS data	97
7.3. Estimated average amount paid to clients actually sterilized	98
7.4. Estimated average amount paid to service providers/referrers	98
7.5. Estimated proportion of clients who did not receive sarees or lungis	99
7.6. Estimated proportion of clients whose informed consent forms were not USAID approved	99
7.7. Proportion of clients who did not sign or put thumb impression on the informed consent form	99
8. CONCLUSION	100
Appendix-A Interviewing schedules for clients and audit forms	
Appendix-B Interviewing schedules for service providers (physicians and clinic staff)/referrers	
Appendix-C List of project personnel	
Appendix-D List of number of consent forms not signed by the clients and not USAID approved	

- 1 -

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		
Transportation		
Wage-loss compensation	175.00	175.00
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 of the Bangladesh Government Voluntary Sterilization Program. The purpose of the 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 over-payments 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 BDG 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 the district level.

1.3. Methodology of auditing:

To meet the contract objectives, personal interviews with sterilized clients, with service providers, and with field workers (referrers) are 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; (e) collection of reports filed by the district level Deputy Director to the MIS.

Field survey of clients shall be 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 shall be 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) shall be 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 shall be done to verify that expenditures shown against sterilized clients are recorded as per the prescribed rules; that expenditures recorded 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 will be obtained. Similarly, the records of lungis and sarees distributed and received by clients will be 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 upazilas will be collected to ascertain whether there is any discrepancy among these three data sources.

The field survey and the books and accounts auditing shall be carried out for each 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, and the 1984 January-March quarter audit. Official reports have been filed with USAID and the BDG.

1.5. The current report:

The 1984 April-June quarter audit is the fifth quarterly audit of the Bangladesh Government Voluntary Sterilization Program. It was conducted following the procedures used in the fourth quarterly audit, that is, the 1984 January-March 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 January-March 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 the quarter, 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 January-March, 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, April-June, 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 January-March quarter. The client sample was selected using 0.010052541 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 1117 recorded sterilization clients instead of 1500 clients. This was due to two reasons. First, two selected upazilas (Bakshiganj and Madarganj) of Jamalpur district were not covered in the audit work due to flood at the time of the field work. Second, a constant sampling fraction was used in drawing the ultimate client sample for the reporting audit quarter. The constant sampling fraction was used by means of predetermined clusters. The number of predetermined clusters to be formed in the selected upazilas for the reporting audit quarter was calculated on the basis of their preceding quarters' total BDG sterilization performance. The sterilization performances for each selected upazila, irrespective of within and outside upazila cases, were taken from MIS computer printouts. On the other hand, while the client sample was drawn for the reporting audit quarter, the BDG performance of the reporting quarter, excluding outside cases, was taken from upazila records. Outside cases, being those sterilized clients who were reported as having been sterilized in other than the upazila of their usual residence, were not considered in the audit sample.

In this situation, had there been no outside cases and had the two quarters' (the reporting quarter and the preceding quarter) performances been the same, there would have been around 1500 cases selected in the audit sample for the reporting quarter. But as the outside cases of the audited upazilas constituted 23.1 percent of the total recorded performance and also, as the total

performance of the reporting quarter was found to be smaller than that of the preceding quarter, the ultimate client sample for the current audit quarter was 1117 sterilized clients.

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

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

District ¹	Number of selgcted upazilas ²	Sample size
Dinajpur	3	57
Rangpur	6	71
Bogra	1	13
Rajshahi	5	64
Pabna	2	9
Kushtia	1	14
Patuakhali	1	40
Barisal	2	113
Faridpur	2	133
Dhaka	4	63
Tangail	2	21
Mymensingh	7	138
Sylhet	1	10
Comilla	3	49
Noakhali	1	6
Chittagong	1	34
Chittagong Hill Tracts	1	20
Jessore	2	63
Khulna	3	199
Total	48	1117

¹Former district administrative units.

²Two upazilas of Jamalpur district were not covered due to flood.

Shown in Table-2 is the distribution of sterilization clients by quarterly audits and recorded residence. The table shows that outside cases were 18.4 percent of the total sterilization performance done in the 1983 April-June quarter, while they constituted 12.0 percent in the 1983 July-September audit quarter, 17.4 percent in the 1983 October-December audit quarter, 26.7 percent in the 1984 January-March audit quarter, and 23.1 percent in the 1984 April-June audit quarter. On the whole, 21.1 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 June 1984. Given the audit methodology, it was not possible to verify these cases.

Table-2: Distribution of the sterilized cases in selected upazilas by quarterly audits and recorded residence¹

Recorded residence of clients	Audit quarters					Overall
	April-June, 1983	July-Sep-tember, 1983	October-, December, 1983	January, March, 1984	April-, June, 1984	
Within the upazila	6983 (81.6)	6494 (88.0)	17602 (82.6)	17859 (73.3)	12521 (76.9)	61459 (78.9)
Outside the upazila	1575 (18.4)	884 (12.0)	3699 (17.4)	6503 (26.7)	3763 (23.1)	16424 (21.1)

¹ 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, April-June, 1984, included 104 physicians, 101 clinic staff, and 200 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
Kushtia	1	1	2	3
Pabna	2	2	2	2
Rangpur	6	10	15	17
Dinajpur	3	9	5	12
Rajshahi	5	11	11	15
Bogra	1	2	2	2
Tangail	2	3	3	3
Comilla	3	7	7	12
Mymensingh	7	21	18	29
Noakhali	1	1	1	2
Barisal	2	8	7	12
Patuakhali	1	1	2	7
Khulna	3	7	7	32
Jessore	2	5	3	9
Sylhet	1	1	1	2
Faridpur	2	5	6	19
Dhaka	4	6	7	12
Chittagonh	1	3	1	6
Chittagong Hill Tracts	1	1	1	4
Total	48	104	101	200

2.2. Field work:

The field work for the 1984 April-June audit quarter was carried out during June and July 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.

The auditors could not verify records/books in two sample upazilas, Bakshiganj and Madarganj, in Jamalpur district. These two Family Planning Offices were closed due to the opening of flood relief camp. The concerned officials were also engaged in the flood relief work. So, they could not make the records/books available to the audit team.

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

Items	Amount	Categories of clients		
		Tubectomy	Vasectomy	All
Food				
Transportation	175/-	637	480	1117
Wage-loss compensation				
	Total	637	480	1117

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 two referrers 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/-	157	146	303
Family Planning Worker	15/-	291	129	420
Other than Family Planning Worker and Dai	35/-	187	205	392
	No payment	2	-	2
	Total	637	480	1117

The payment to the operating physicians was recorded as having been made for 1074 out of the 1117 verified, selected clients or 96.2 percent. The percentage by method was 96.5 percent for tubectomy and 95.6 percent for vasectomy. It was thus found that the physician payment was not made for 3.8 percent of the recorded sterilized clients, with the percentage being 3.5 percent for tubectomy and 4.4 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/-	615	459	1074
	No payment	22	21	43
	Total	637	480	1117
Clinic staff	15/-	626	-	626
	2/-	-	461	461
	No payment	11	19	30
	Total	637	480	1117

The payments to the clinic staff were found to have not been made to 30 verified, selected clients, of whom 11 were tubectomy cases and 19 vasectomy cases. It was thus found that the clinic staff payment was made only for 97.3 percent of all verified, selected clients, 98.3 percent for tubectomy and 96.0 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 non-payments to the physicians and clinic staff were due to the non-submission 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 to have been given to all of the verified, selected clients.

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	637	480	1117
Not given	-	-	-
Total	637	480	1117

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 90.5 percent of the verified, selected clients and the BDG form with stamp for 2.2 percent. It was thus found that a USAID-approved form was not used for 7.3 percent of the sterilized clients; 3.6 percent for tubectomy and 12.1 percent for vasectomy.

Table-7: Uses of consent forms by categories of clients¹

Type of consent forms	Categories of clients		
	Tubectomy	Vasectomy	All
A. <u>USAID-Approved</u>	614 (96.4)	422 (87.9)	1036 (92.7)
Newly printed form	594 (93.3)	417 (86.9)	1011 (90.5)
BDG form with stamp	20 (3.1)	5 (1.0)	25 (2.2)
B. <u>Not USAID-Approved</u>	23 (3.6)	58 (12.1)	81 (7.3)
BDG form without stamp	20 (3.1)	8 (1.7)	28 (2.5)
Others	3 (0.5)	50 (10.4)	53 (4.7)
Total	637 (100.0)	480 (100.0)	1117 (100.0)

¹ 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 1.5 percent of the forms verified did not have the clients' signature/thumb impression, with the percentage being higher for tubectomy (2.2 percent) than for vasectomy (0.6 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 7.5 percent while that not signed by witnesses was as high as 16.5 percent. When analysed by categories of clients, the proportion

not signed by physicians was found to be higher for tubectomy (9.3 percent) than for vasectomy (5.2 percent). The proportion of the verified forms not signed by witnesses was 10.8 percent for tubectomy and 24.0 percent for vasectomy.

Table-8: Signing of consent forms by categories of clients^{1,2}

Signed	Categories of clients		
	Tubectomy	Vasectomy	All
Clients	623 (97.8)	477 (99.4)	1100 (98.5)
Physicians	578 (90.7)	455 (94.8)	1033 (92.5)
Witnesses	568 (89.2)	365 (76.0)	933 (83.5)

¹ Total number of forms verified was 1117; 637 of tubectomy clients and 480 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 Bandar upazila of Dhaka district, Kalmakanda and Haluaghat upazilas of Mymensingh district, and Natore and Bagmara upazilas of Rajshahi district, and in the case of physical verification of surgical apparel for two sample upazilas, which were Kalmakanda and Haluaghat 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 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.

Shown in Table-9(b) are the discrepancies found in stocks of surgical apparel in the two upazilas mentioned above. The discrepancy was due to the shortage of 6 sarees for Kalmakanda upazila

and 9 sarees and 2 lungis for Haluaghat upazila. The concerned upazila officers could not give any satisfactory explanation for the discrepancies. It may be mentioned here that cash discrepancies were also noted in these 2 upazilas (Table-9(a)).

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>Dhaka</u>				
Bandar	August 13, 1984	2,855.00	2,755.00	100.00
<u>Mymensingh</u>				
Kalmakanda	July 15, 1984	4,995.00	4,550.00	445.00
Haluaghat	July 22, 1984	10,568.65	10,180.00	388.65
<u>Rajshahi</u>				
Natore	June 11, 1984	11,896.30	10,530.00	1,366.30
Bagmara	June 16, 1984	5,355.70	3,935.75	1,419.95

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>Mymensingh</u>							
Kalmakanda	July 16, 1984	174	0	168	0	6	0
Haluaghat	July 22, 1984	180	96	171	94	9	2

4. RESULTS OF THE FIELD SURVEY

4.1. Located clients (Table-10):

Interviewers made similar attempts to locate and interview 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 1117 selected clients in the audit sample, 84.5 percent (944) could be located in the field, which included 86.5 percent of the tubectomy clients and 81.9 percent of the vasectomy clients. Thus, the proportion of not located clients was 15.5 percent with 13.5 percent of tubectomy clients and 18.1 percent of vasectomy clients.

The proportion (15.5 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 flood and transportation problems.

Of the overall 15.5 percent not located clients in the sample, 'address not found' group constituted 9.9 percentage points, 'left the address' group, 1.5 percentage points, 'visitor' group, 2.3 percentage points, and 'address not accessible' group, 1.8 percentage points.

Table-10: Results of attempts to locate
by categories of clients¹

Results	Categories of clients		
	Tubectomy	Vasectomy	All
<u>Located</u>	551 (86.5)	393 (81.9)	944 (84.5)
<u>Not located</u>	86 (13.5)	87 (18.1)	173 (15.5)
Address not found ²	32 (5.0)	79 (16.5)	111 (9.9)
Left the address	14 (2.2)	2 (0.4)	16 (1.5)
Visitor	23 (3.6)	3 (0.6)	26 (2.3)
Address not accessible	17 (2.7)	3 (0.6)	20 (1.8)
<u>Total³</u>	<u>637</u> (100.0)	<u>480</u> (100.0)	<u>1117</u> (100.0)

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

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

³ Total in this table is the number of selected recorded clients.

4.2. Interviewed clients (Table-11):

Among the 944 located clients, interviews were conducted with 844 clients (89.4 percent) comprising 513 tubectomy clients and 331 vasectomy clients. The remaining 100 clients (10.6 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 (15.8 percent) than for tubectomy (6.9 percent).

Table-11: Results of interviewing attempts by categories of clients¹

Results	Categories of clients		
	Tubectomy	Vasectomy	All
Interviewed	513 (93.1)	331 (84.2)	844 (89.4)
Not interviewed	38 (6.9)	62 (15.8)	100 (10.6)
Total 2	551 (100.0)	393 (100.0)	944 (100.0)

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

² Total in this table is the number of located clients.

4.3. Reasons for comparatively large number of non-response cases:

As can be seen from Table-10, the percentage of not-located clients during the audit quarter under reference was 15.5 as compared to 9.2 in the January-March 1984 audit quarter. Furthermore, the percentage of clients who were located but not interviewed during this audit quarter was 10.6 compared to 6.4 in the previous audit quarter. The reasons for not locating and not-interviewing the comparatively large number of sterilized clients during the current audit quarter can be ascribed to the early monsoon which disrupted communication and the ensuing floods dislocating the normal life. The conducting

of test relief and food for works projects in the flood affected areas also attracted the people to the project sites for seasonal work. The movement of the males from their place of residence to the project site was more pronounced than the females. It is supported by the evidence that among the 173 not-located clients 87 were vasectomy cases and among the 100 not interviewed clients 62 were vasectomy cases.

The interviewers however made all possible attempts to locate and interview clients included in the audit sample. Assistance of the villagers and the local family planning fieldworkers and referrers were sought as usual during the first two attempts. When the clients could not finally be located, certificates were obtained from the local chairman or member of the Union Parishad or the referrers of the clients to the effect that the client could not be located. In the case of the located clients, five visits were made to the clients' house at regular intervals to interview them. In case all the attempts failed to lead to interview the clients, the referrers were asked to find the clients out for the interview. Therefore, it may be seen from the facts stated above that the interviewers took all possible measures to locate and interview the clients.

4.4. Whether sterilized (Table-12):

Each of the interviewed (844) clients was asked a set of indirect questions to ascertain whether (s)he was actually sterilized. Replying to these questions, all the clients except two reported that they had the sterilization operation. The two not sterilized clients were reported vasectomy clients. These clients have not been included in the subsequent tables. Thus, reportedly, 100 percent of the recorded tubectomy clients who were located and 99.4 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 clients¹

Status	Categories of clients		
	Tubectomy	Vasectomy	All
Sterilized	513 (100.0)	329 (99.4)	842 (99.8)
Not sterilized	-	2 (0.6)	2 (0.2)
Total ²	513 (100.0)	331 (100.0)	844 (100.0)

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

² Total in this table is the number of interviewed clients.

4.5. 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 tubectomy cases. The cases of these 5 clients will be dealt within section 4.13, "Exceptional Cases".

Table-13: Reported clinic by categories of
clients

Reported clinic	Categories of clients		
	Tubectomy	Vasectomy	All
Recorded clinic	507 (99.0)	329 (100.0)	836 (99.4)
Other than recorded clinic	5 (1.0)	-	5 (0.6)
Total ²	512 ^a (100.0)	329 (100.0)	841 (100.0)

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

² Total in this table is the number of reportedly sterilized clients excluding reportedly not sterilized clients, if any and NS (Not stated) cases, if any, for the question about reported clinic.

^a NS case for this group was one.

4.6. 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, 15.8 percent of the clients reported the name of other than the recorded referrer. The percentage was higher for vasectomy

(22.2 percent) than for tubectomy (11.7 percent). Another 14 clients, comprising 3 tubectomy and 11 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 family planning workers, while for 11 vasectomy clients it was recorded in the name of 5 family planning workers, 2 dais, and 4 members of the general public respectively. Another 0.7 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 within section 4.13, "Exceptional Cases".

Table-14: Reported referrer by categories of clients¹

Reported referrer	Categories of clients		
	Tubectomy	Vasectomy	All
Recorded referrer	1119 (87.5)	240 (72.9)	689 (81.8)
Other than recorded referrer	60 (11.7)	73 (22.2)	133 (15.8)
Does not know the referrer	1 (0.2)	5 (1.5)	6 (0.7)
Went alone	3 (0.6)	11 (3.4)	14 (1.7)
Total ²	513 (100.0)	329 (100.0)	842 (100.0)

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

² Total in this table is the number of interviewed clients excluding not sterilized clients.

4.7. Date of sterilization (Table-15):

Since all clients included in the current audit work were those who were sterilized within the quarter, April-June, 1984, the date of operation for any of them must fall within that quarter. If the reported date falls outside the quarter, the client might be a false case of sterilization, being recorded twice in sterilization records or had been sterilized twice--once, within the quarter and once, outside the quarter.

All but 15 of the interviewed clients were genuine cases of sterilization during the audit quarter, being operated within April-June, 1984. Of the 15 clients, 12 reported the date of operation falling before the audit quarter. The remaining 3 clients were duplicate cases of sterilization, reporting the first operation before the quarter and the second operation within the quarter.

Table-15: Date of sterilization by categories
of clients¹

Date of sterilization	Categories of clients		
	Tubectomy	Vasectomy	All
Within the quarter	502 (97.9)	325 (98.8)	827 (98.2)
Before the quarter	11 (2.1)	1 (0.3)	12 (1.4)
<u>Sterilized twice</u>	0 (0.0)	3 (0.9)	3 (0.4)
1st operation before the quarter and 2nd operation within the quarter	0 (0.0)	3 (0.9)	3 (0.4)
Total ²	513 (100.0)	329 (100.0)	842 (100.0)

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

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

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.

Table-16: Amount reportedly received by
tubectomy clients

Amount reportedly received in Taka	Number of clients	Percentage
40.00	1	0.2
52.00	1	0.2
60.00	1	0.2
100.00	1	0.2
102.00	1	0.2
108.00	4	0.8
120.00-130.00	2	0.4
140.00-160.00	15	2.9
165.00-173.00	9	1.8
175.00	478	93.1
Total ¹	513	100.0

Average: Tk. 172.10^a

¹ Total in this table is the total number of interviewed clients reportedly tubectomized within the quarter.

^a The estimate has been derived from the complete distribution.

Of the interviewed 513 tubectomy clients, 478 (93.1 percent) reported that they had received the approved amount of Tk. 175/-; the remaining 35 (6.9 percent) reported receiving less than the approved amount. Among those (reportedly) receiving less were

nine mentioning the amount in the range of Tk. 165.00 to Tk. 173.00; fifteen, Tk. 140.00 to Tk. 160.00; two, Tk. 120.00 to Tk. 130.00; four, Tk. 108.00; and the remaining 6 clients, reported to have received Tk. 102.00, Tk. 100.00, Tk. 60.00, Tk. 52.00, and Tk. 40.00 respectively. Thus, on average, the amount that a tubectomy client reported to have received was found to be Tk. 172.10.

4.8.2. Vasectomy clients (Table-17):

Table-17 shows the distribution of vasectomy clients by amount reportedly received. Of the interviewed 329 vasectomy clients, 317 (96.4 percent) reported that they had received the approved amount of Tk. 175/-; while the remaining twelve reported receiving less than the approved amount. Thus, on average, the amount that a vasectomy client reported to have received was found to be Tk. 172.71.

Table-17: Amount reportedly received by
vasectomy clients

Amount reportedly received in Taka	Number of clients	Percentage
50.00	1	0.3
60.00	1	0.3
95.00	1	0.3
100.00	2	0.6
125.00	1	0.3
150.00	2	0.6
165.00	1	0.3
170.00	3	0.9
175.00	317	96.4
Total ¹	329	100.0

Average: Tk. 172.71^a

¹ Total in this table is the total number of interviewed clients reportedly vasectomized within the quarter.

^a The estimate has been derived from the complete distribution.

4.8.3. Reason 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 35 underpaid tubectomy clients, five (14.3 percent) said that they were given neither food nor transport, and therefore, no reason was found why these 5 clients were paid less than Tk. 175/-. Among the rest, only food was reportedly given to 5 clients, only transport to 3 clients, and both food and transport to 22 clients.

Similarly, Table-19 shows the reasons for less payment to vasectomy clients. Out of the 12 underpaid vasectomy clients, ten (83.4 percent) said that they were given neither food nor transport, and therefore, no reason was found why these 10 clients were paid less than Tk. 175/-. Among the rest, only transport was reportedly given to one client and both food and transport to one client.

As in the case of the last quarter audit report, 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	Trans- port given	Food supplied and transport given	No food and transport given	
173.00	-	-	-	2	2
170.00	1	1	-	-	2
165.00	1	-	3	1	5
160.00	-	-	9	-	9
150.00	-	1	2	2	5
140.00	-	1	-	-	1
130.00	1	-	-	-	1
120.00	-	-	1	-	1
108.00	-	-	4	-	4
102.00	-	-	1	-	1
100.00	-	-	1	-	1
60.00	-	-	1	-	1
50.00	1	-	-	-	1
40.00	1	-	-	-	1
Total ¹	5 (14.3)	3 (8.6)	22 (62.8)	5 (14.3)	35 (100.0)

¹ 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 serviced 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	
170.00	-	-	3	3
165.00	-	-	1	1
150.00	-	1	1	2
125.00	-	-	1	1
100.00	-	-	2	2
95.00	-	-	1	1
60.00	1	-	-	1
50.00	-	-	1	1
Total ¹	1 (8.3)	1 (8.3)	10 (83.4)	12 (100.0)

¹ 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 0.2 percent tubectomy clients and 3.9 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 1.7 percent.

Table-20: Whether surgical apparel received or not, by categories of clients¹

Surgical apparel received	Categories of clients		
	Tubectomy	Vasectomy	All
Yes	512 (99.8)	316 (96.1)	828 (98.3)
No	1 (0.2)	13 (3.9)	14 (1.7)
Total ²	513 (100.0)	329 (100.0)	842 (100.0)

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

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

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 undertaking the sterilization operation. The result is documented in Table-21. It can be seen from the table that all the interviewed 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 in¹

Whether the consent form was filled in	Categories of clients		
	Tubectomy	Vasectomy	All
Yes	513 (100.0)	329 (100.0)	842 (100.0)
No	-	-	-
Total ²	513 (100.0)	329 (100.0)	842 (100.0)

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

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

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.

Six clients--one tubectomy client and five vasectomy clients--did not permit undertaking of the 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 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	512	-	512
	Operation not done	-	-	-
Vasectomy	Operation done	324	-	324
	Operation not done	-	-	-
All	Operation done	836	-	836
	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 93.3 percent of physicians, 93.1 percent of clinic staff, and 90.0 percent of referrers could be located in the field. The remaining 6.7 percent physicians, 6.9 percent clinic staff, and 10.0 percent referrers could not be located in the field.

Among the located physicians, clinic staff, and referrers, interviews were conducted with 86.6 percent of the physicians, 88.3 percent of the clinic staff, and 82.8 percent of the referrers (Table-23(b)). The remaining 13.4 percent physicians, 11.7 percent clinic staff, and 17.2 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 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 referrers¹

Results	Categories of service providers/referrers		
	Physician	Clinic staff	Referrer
Located	97 (93.3)	94 (93.1)	180 (90.0)
Not located	7 (6.7)	7 (6.9)	20 (10.0)
Total	104 (100.0)	101 (100.0)	200 (100.0)

¹ 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/referrers¹

Results	Categories of service providers/referrers		
	Physician	Clinic staff	Referrer
Interviewed	84 (86.6)	83 (88.3)	149 (82.8)
Not interviewed	13 (13.4)	11 (11.7)	31 (17.2)
Total	97 (100.0)	94 (100.0)	180 (100.0)

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 clinic:

It was reported in subsection 4.5. (page-24) that 1.0 percent tubectomy clients mentioned other than the recorded clinic of operation. Upon further questioning of these clients, it was found that they knew the recorded clinic, but they said that they had never visited the clinic. Nevertheless, it could not be established that 1.0 percent tubectomy clients were duplicate cases of sterilization.

4.13.2. Clients reporting other than the recorded referrer:

As reported in subsection 4.6. (page-25), 133 clients (60 tubectomy clients and 73 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, 33.3 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 (5.0 percent) or by a member of the general public (28.3 percent). Similarly, 60.0 percent of the referrers of these tubectomy clients were recorded as dai while survey data found them to be family planning/health worker (6.7 percent) and members of the general public (53.3 percent). Another 6.7 percent of the referrers of tubectomy clients who were recorded as members of the general public reported that they were referred by family planning/health worker (5.0 percent) and dai (1.7 percent). In the case of vasectomy, 37.0 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.

Likewise, 63.0 percent of the referrers were recorded as dais, but were found in the survey to be family planning/health worker (1.4 percent) and members of the general public (61.6 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 worker	Dai	General public	
Tubectomy	Family planning/ health worker	-	4 (6.7)	3 (5.0)	7 (11.7)
	Dai	3 (5.0)	-	1 (1.7)	4 (6.7)
	General public	17 (28.3)	32 (53.3)	-	49 (81.6)
Total		20 (33.3)	36 (60.0)	4 (6.7)	60 (100.0)
Vasectomy	Family planning/ health worker	-	1 (1.4)	-	1 (1.4)
	Dai	-	-	-	-
	General public	27 (37.0)	45 (61.6)	-	72 (98.6)
Total		27 (37.0)	46 (63.0)	-	73 (100.0)
All	Family planning/ health worker	-	5 (3.8)	3 (2.3)	8 (6.0)
	Dai	3 (2.3)	-	1 (0.8)	4 (3.0)
	General public	44 (33.0)	77 (57.9)	-	121 (91.0)
Total		47 (35.3)	82 (61.7)	4 (3.0)	133 (100.0)

5. MATCHING OF AUDIT STATISTICS

5.1. Payments to clients:

In the books, as documented in Table-4, each of the verified, selected 1117 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, only 795 (tubectomy, 478 and vasectomy, 317) out of 842 interviewed sterilized clients reported that they had received the approved amount. The 35 tubectomy clients and 12 vasectomy clients reported receiving less than the approved amount. This disagreement was entirely due to the client' (35 tubectomy clients and 12 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 and the survey data regarding payments to referrers only. In the survey, as shown in Table-24, all the referrers except two reported that they had received the approved amount for their referral services. On the other hand, in the books also, two referrers were shown as having not been paid and having not received the payments for their services. However, no difference was found between the audit data and the survey data regarding payments to physicians and clinic staff.

5.3. Surgical apparel (Table-25):

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

Table-24: Comparison of the audit and survey data regarding payments to service providers/referrers^{1,2}

Categories of service providers/referrers	Survey data	Audit data		Total
		Received	Did not receive	
Physician	Received	84 (100.0)	-	84 (100.0)
	Did not receive	-	-	-
	Total	84 (100.0)	-	84 (100.0)
Clinic staff	Received	83 (100.0)	-	83 (100.0)
	Did not receive	-	-	-
	Total	83 (100.0)	-	83 (100.0)
Referrer	Received	147 (98.7)	-	147 (98.7)
	Did not receive	-	2 (1.3)	2 (1.3)
	Total	147 (98.7)	2 (1.3)	149 (100.0)

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

² 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, only one tubectomy client and 13 vasectomy clients reported in the survey that they did not receive the surgical apparel. Overall, the proportion of clients who did not receive surgical apparel was 1.7 percent according to survey data.

Table-25: Comparison of the audit and survey data regarding distribution of surgical apparel¹

Categories of clients	Survey data	Audit data		Total
		Received	Did not receive	
Tubectomy	Received	512 (99.8)	-	512 (99.8)
	Did not receive	1 (0.2)	-	1 (0.2)
	Total	513 (100.0)	-	513 (100.0)
Vasectomy	Received	316 (96.0)	-	316 (96.0)
	Did not receive	13 (4.0)	-	13 (4.0)
	Total	329 (100.0)	-	329 (100.0)
All	Received	828 (98.3)	-	828 (98.3)
	Did not receive	14 (1.7)	-	14 (1.7)
	Total	842 (100.0)	-	842 (100.0)

¹ 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 and the survey data regarding signing of the consent form. According to the survey data, all the interviewed clients reported that they had signed/put thumb impression on the consent form, while the book audit data showed that 2.7 percent tubectomy clients, 0.6 percent vasectomy clients, and 1.9 percent of 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 form¹

Categories of clients	Survey data	Audit data		Total
		Signed	Did not sign	
Tubectomy	Signed	499 (97.3)	14 (2.7)	513 (100.0)
	Did not sign	-	-	-
	Total	499 (97.3)	14 (2.7)	513 (100.0)
Vasectomy	Signed	327 (99.4)	2 (0.6)	329 (100.0)
	Did not sign	-	-	-
	Total	327 (99.4)	2 (0.6)	329 (100.0)
All	Signed	826 (98.1)	16 (1.9)	842 (100.0)
	Did not sign	-	-	-
	Total	826 (98.1)	16 (1.9)	842 (100.0)

¹ Figures without brackets are the absolute number, while those within brackets are the percentage 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 13 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 500 clients only. There was no discrepancy between the reported age and the recorded age for 58.6 percent of the 500 clients. For another 19.0 percent the reported age was lower than the recorded age, while the reverse was true for another 22.4 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 320 interviewed vasectomy clients only. Out of the 320 interviewed clients, 48.4 percent reported the same age in the survey as recorded in the consent form, while 35.6 percent reported higher than the recorded age and 16.0 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 9 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 79.6 percent of the 504 tubectomy clients included in the comparison. Among the exceptions were the 8.7 percent clients reporting higher than the recorded number of children and another 11.7 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 7 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 68.4 percent of the 322 interviewed clients. For 15.8 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 15.8 percent of the clients.

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

Age reported	Age recorded in the consent form								Not recorded	Total
	15-19	20-24	25-29	30-34	35-39	40-44	45-49	50 +		
15-19										0
20-24		15	32	3	2				1	53
25-29		8	125	42	1	1			6	183
30-34		2	45	122	14				6	189
35-39		1	11	32	29					73
40-44				6	2	2				10
45-49			2	1	2					5
50 +										0
Total	0	26	215	206	50	3	0	0	13	513

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

Age reported	Age recorded in the consent form								Not recorded	Total
	15-19	20-24	25-29	30-34	35-39	40-44	45-49	50 +		
15-19										0
20-24										0
25-29			4	3						7
30-34			1	17	8		1		4	31
35-39			1	14	56	16	3			91
40-44				3	23	31	15			72
45-49					10	18	28	5	3	64
50 +			1		5	13	25	19	1	64
Total	0	0	7	37	102	78	72	24	9	329

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	11				
0				1											1
1		1	5	3											9
2			54	19	3	2	1								79
3			1	119	4	3	2						3		132
4				6	105	9	1						2		123
5				3	8	63	4						1		79
6			2	2	3	5	31	1	1						45
7					1		3	19					3		26
8					2	2		2	7						13
9						2			1	1					4
11							1					1			2
Total	0	1	62	153	126	86	43	22	9	1	1		9		513

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	12			
0															0
1			2	4	3									1	10
2		1	26	8	7	3	1								46
3	1		3	64	8	2	1							2	81
4	2		2	10	50	5	1							2	72
5			1	5	5	31	2	2						1	47
6				2	4	4	28	1		1				1	41
7			1		1	2	2	15							21
8					1	2			5						8
9									1						1
10									1						1
12												1			1
Total	3	1	35	93	79	49	35	20	5	1	0	1	7		329

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 district 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, April-June, 1984. The variation was due to the starting of the audit work from June, 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 performances¹ 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 April-June, 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 April-June 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 almost close to unity, being 0.99. The ratio remained at 0.99 even when it was computed separately for tubectomy and vasectomy. 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 as the ratio of these two sources of data remained at 0.99.

¹ But NGO performance data by organization 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 performances between the MMCP (MIS Monthly Computer Printout) and the MMPR (MIS Monthly Performance Reports) for the quarter April-June, 1984

MIS reports	Categories of clients		
	Tubectomy	Vasectomy	All
MMCP	61,179	62,225	123,404
MMPR	61,002	61,467	122,469
MMPR/MMCP	0.99	0.99	0.99

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 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 districts¹

Upazilas	Audit data	Selected sample size ²	Proportion of actually sterilized cases for the sample ^{3,4}
<u>Kushtia</u>			
Kotwali*	138	14	1.00
<u>Pabna</u>			
Chatmohar*	109	4	1.00
Santhia*	39	4	1.00
<u>Rajshahi</u>			
Naogaon*	88	6	1.00
Patnitala*	80	8	1.00
Bagmara*	101	5	0.80
Natore*	333	5	1.00
Bholahat*	2	0	-
<u>Rangpur</u>			
Gangachara*	11	0	-
Lalmonirhat*	199	12	0.58
Kurigram*	44	5	0.80
Palashbari*	38	6	1.00
Domar*	137	12	0.92
Nilphamari*	163	4	1.00
<u>Dinajpur</u>			
Phulbari*	175	15	0.67
Pirganj*	53	1	1.00
Boda*	102	5	1.00

Table-32 contd.

Upazilas	Audit data	Selected sample size ²	Proportion of actually sterilized cases for the sample ^{3,4}
<u>Bogra</u>			
Kahaloo*	10	0	-
<u>Tangail</u>			
Delduar	39	7	0.86
Ghatail	171	14	1.00
<u>Comilla</u>			
Brahmanbaria	43	2	1.00
Kachua	82	19	1.00
Chuddagram	76	25	0.96
<u>Mymensingh</u>			
Kalmakanda	85	4	1.00
Barhatta	54	1	1.00
Haluaghat	365	10	1.00
Katiadi	288	7	1.00
Kuliarchar	116	7	1.00
Kendua	285	9	1.00
Fulbaria	163	24	1.00
<u>Barisal</u>			
Bakerganj	424	25	0.88
Nazirpur	177	48	1.00
<u>Chittagong</u>			
Bashkhali	80	28	1.00
<u>Chittagong Hill Tracts</u>			
Kowkhali	20	20	1.00

Table-32 contd.

Upazilas	Audit data	Selected sample size ²	Proportion of actually sterilized cases for the sample ^{3,4}
<u>Noakhali</u>			
Sudharam	49	6	1.00
<u>Patuakhali</u>			
Kotwali	370	22	0.73
<u>Khulna</u>			
Kotwali	242	6	1.00
Morrelganj	135	21	0.81
Mongla	16	1	1.00
<u>Jessore</u>			
Harinakunda	118	30	1.00
Magura	195	4	0.75
<u>Faridpur</u>			
Rajoir	417	69	1.00
Sadarpur	343	64	0.98
<u>Dhaka</u>			
Keraniganj	103	13	0.92
Singair	191	15	0.60

Table-32 contd.

Upazilas	Audit data	Selected sample size ²	Proportion of actually sterilized cases for the sample ^{3,4}
<u>Dhaka</u>			
Bandar	106	20	0.70
Tangibari	57	10	1.00
<u>Sylhet</u>			
Srimangal	0	0	0
Total	6,632	637	0.932

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

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

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

⁴ 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 districts¹

Upazilas	Audit data	Selected sample size ²	Proportion of actually sterilized cases for the sample ^{3,4}
<u>Kushtia</u>			
Kotwali*	7	0	-
<u>Pabna</u>			
Chatmohar*	23	1	1.00
Santhia*	0	0	0
<u>Rajshahi</u>			
Naogaon*	393	2	1.00
Patnitala*	78	12	0.92
Bagmara*	208	13	0.77
Natore*	774	6	0.50
Bholahat*	23	7	1.00
<u>Rangpur</u>			
Gangachara*	632	13	0.77
Lalmonirhat*	107	1	0
Kurigram*	2	2	0.50
Palashbari*	15	1	1.00
Domar*	99	8	1.00
Nilphamari*	436	7	1.00
<u>Dinajpur</u>			
Phulbari*	52	1	0
Pirganj*	632	24	1.00
Boda*	366	11	1.00

Table-33 contd.

Upazilas	Audit data	Selected sample size ²	Proportion of actually sterilized cases for the sample ^{3,4}
<u>Bogra</u>			
Kahaloo*	69	13	0.92
<u>Tangail</u>			
Delduar	0	0	0
Ghatail	53	0	-
<u>Comilla</u>			
Brahmanbaria	58	3	1.00
Kachua	2	0	-
Chuddagram	0	0	0
<u>Mymensingh</u>			
Kalmakanda	55	4	1.00
Barhatta	150	9	0.89
Haluaghat	515	10	0.90
Katiadi	1493	29	0.97
Kuliarchar	57	6	1.00
Kendua	133	14	1.00
Fulbaria	60	4	0.75
<u>Barisal</u>			
Bakerganj	112	17	0.94
Nazirpur	118	23	1.00
<u>Chittagong</u>			
Bashkhali	23	6	0.83
<u>Chittagong Hill Tracts</u>			
Kowkhali	0	0	0

Table-33 contd.

Upazilas	Audit data	Selected sample size ²	Proportion of actually sterilized cases for the sample ^{3,4}
<u>Noakhali</u>			
Sudharam	4	0	-
<u>Patuakhali</u>			
Kotwali	100	18	0.83
<u>Khulna</u>			
Kotwali	384	14	0.64
Morrelganj	376	106	0.84
Mongla	620	51	0.35
<u>Jessore</u>			
Harinakunda	1	0	-
Magura	603	29	0.86
<u>Faridpur</u>			
Rajoir	5	0	-
Sadarpur	40	0	-
<u>Dhaka</u>			
Keraniganj	0	0	0
Singair	0	0	0

Table-33 contd.

Upazilas	Audit data	Selected sample size ²	Proportion of actually sterilized cases for the sample
<u>Dhaka</u>			
Bandar	17	5	1.00
Tangibari	0	0	0
<u>Sylhet</u>			
Srimangal	59	10	0.70
Total	8,954	480	0.823

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

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

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

⁴ 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 districts¹

Upazilas	Audit data	Selected sample size ²	Proportion of actually sterilized cases for the sample ^{3,4}
<u>Kushtia</u>			
Kotwali*	145	14	1.00
<u>Pabna</u>			
Chatmohar*	132	5	1.00
Santhia*	39	4	1.00
<u>Rajshahi</u>			
Naogaon*	481	8	1.00
Patnitala*	158	20	0.95
Bagmara*	309	18	0.78
Natore*	1107	11	0.73
Bholahat*	25	7	1.00
<u>Rangpur</u>			
Gangachara*	643	13	0.77
Lalmonirhat*	306	13	0.54
Kurigram*	46	7	0.71
Palashbari*	53	7	1.00
Domar*	236	20	0.95
Nilphamari*	599	11	1.00
<u>Dinajpur</u>			
Phulbari*	227	16	0.63
Pirganj*	685	25	1.00
Boda*	468	16	1.00

Table-34 contd.

Upazilas	Audit data	Selected sample size ²	Proportion of actually sterilized cases for the sample ^{3,4}
<u>Bogra</u>			
Kahaloo*	79	13	0.92
<u>Tangail</u>			
Delduar	39	7	0.86
Ghatail	224	14	1.00
<u>Comilla</u>			
Brahmanbaria	101	5	1.00
Kachua	84	19	1.00
Chuddagram	76	25	0.96
<u>Mymensingh</u>			
Kalmakanda	140	8	1.00
Barhatta	204	10	0.90
Haluaghat	880	20	0.95
Katiadi	1781	36	0.97
Kuliarchar	173	13	1.00
Kendua	418	23	1.00
Fulbaria	223	28	0.96
<u>Barisal</u>			
Bakerganj	536	42	0.90
Nazirpur	295	71	1.00
<u>Chittagong</u>			
Bashkhali	103	34	0.97
<u>Chittagong Hill Tracts</u>			
Kowkhali	20	20	1.00

Table-34 contd.

Upazilas	Audit data	Selected sample size ²	Proportion of actually sterilized cases for the sample ^{3,4}
<u>Noakhali</u>			
Sudharam	53	6	1.00
<u>Patuakhali</u>			
Kotwali	470	40	0.78
<u>Khulna</u>			
Kotwali	626	20	0.75
Morrelganj	511	127	0.83
Mongla	636	52	0.37
<u>Jessore</u>			
Harinakunda	119	30	1.00
Magura	798	33	0.85
<u>Faridpur</u>			
Rajoir	422	69	1.00
Sadarpur	383	64	0.98
<u>Dhaka</u>			
Keraniganj	103	13	0.92
Singair	191	15	0.60

Table-34 contd.

Upazilas	Audit data	Selected sample size ²	Proportion of actually sterilized cases for the sample ^{3,4}
<u>Dhaka</u>			
Bandar	123	25	0.76
Tangibari	57	10	1.00
<u>Sylhet</u>			
Srimangal	59	10	0.70
Total	15,586	1,117	0.885

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

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

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

⁴ 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 districts¹

Upazilas	Audited BDG performance	Upazila reported BDG performance	District reported BDG performance	MIS reported BDG performance on MMCP	Discrepancy between upazila reported data and audit data (6=(col.3-col. 2))	Discrepancy between district reported 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>Kushtia</u>							
Kotwali*	138	138	138	138	0	0	0
<u>Pabna</u>							
Chatmohar*	109	134	134	134	+25	+25	+25
Santhia*	39	67	67	67	+28	+28	+28
<u>Rajshahi</u>							
Naogaon*	88	88	88	88	0	0	0
Patnitala*	80	80	80	80	0	0	0
Bagmara*	101	101	101	101	0	0	0
Natore*	333	333	193	193	0	-140	-140
Bholahat*	2	2	2	2	0	0	0

Table-35 contd.

Upazilas	'Audited BDG 'performance	'Upazila 'reported 'BDG per- 'formance	'District 'reported 'BDG per- 'formance	'MIS reported 'BDG perfor- 'mance on 'MMCP	'Discre- 'pancy 'between 'upazila 'reported 'data and 'audit data '(6=(col.3- 'col. 2))	'Discre- 'pancy 'between 'district 'reported 'data and 'audit data '(7=(col.4- 'col. 2))	'Discre- 'pancy 'between 'MIS data 'and audit 'data '(8=(col.5- 'col. 2))
(1)	(2)	(3)	(4)	(5)			
<u>Rangpur</u>							
Gangachara*	11	11	11	11	0	0	0
Lalmonirhat*	199	215	215	215	+16	+16	+16
Kurigram*	44	44	44	44	0	0	0
Palashbari*	38	38	38	38	0	0	0
Domar*	137	137	137	137	0	0	0
Nilphamari*	163	150	150	150	-13	-13	-13
<u>Dinajpur</u>							
Phulbari*	175	175	175	175	0	0	0
Pirganj*	53	53	53	53	0	0	0
Boda*	102	102	102	102	0	0	0
<u>Bogra</u>							
Kahaloo*	10	10	54	54	0	+44	+44

Table-35 contd.

Upazilas	'Audited BDG 'performance	'Upazila 'reported 'BDG per- 'formance	'District 'reported 'BDG per- 'formance	'MIS reported 'BDG perfor- 'mance on 'MMCP	'Discre- 'pancy 'between 'upazila 'reported 'data and 'audit data '(6=(col.3- 'col. 2))	'Discre- 'pancy 'between 'district 'reported 'data and 'audit data '(7=(col.4- 'col. 2))	'Discre- 'pancy 'between 'MIS data 'and audit 'data '(8=(col.5- 'col. 2))
(1)	(2)	(3)	(4)	(5)			
<u>Tangail</u>							
Delduar	39	39	39	39	0	0	0
Ghatail	171	177	177	177	+6	+6	+6
<u>Comilla</u>							
Brahmanbaria	43	59	283	135	+16	+240	+92
Kachua	82	83	84	84	+1	+2	+2
Chuddagram	76	81	110	110	+5	+34	+34
<u>Mymensingh</u>							
Kalmakanda	85	85	85	85	0	0	0
Barhatta	54	54	54	54	0	0	0
Haluaghat	365	289	289	325	-76	-76	-40
Katiadi	288	288	288	288	0	0	0
Kuliarchar	116	116	116	116	0	0	0
Kendua	285	285	285	285	0	0	0
Fulbaria	163	183	183	183	+20	+20	+20

Table-35 contd.

Upazilas	'Audited BDG 'performance	'Upazila 'reported 'BDG per- 'formance	'District 'reported 'BDG per- 'formance	'MIS reported 'BDG perfor- 'mance on 'MMCP	'Discre- 'pancy 'between 'upazila 'reported 'data and 'audit data '(6=(col.3- 'col. 2))	'Discre- 'pancy 'between 'district 'reported 'data and 'audit data '(7=(col.4- 'col. 2))	'Discre- 'pancy 'between 'MIS data 'and audit 'data '(8=(col.5- 'col. 2))
(1)	(2)	(3)	(4)	(5)			
<u>Barisal</u>							
Bakerganj	424	425	446	446	+1	+22	+22
Nazirpur	177	177	177	177	0	0	0
<u>Chittagong</u>							
Bashkhali	80	80	80	80	0	0	0
<u>Chittagong Hill Tracts</u>							
Kowkhali	20	20	20	20	0	0	0
<u>Noakhali</u>							
Sudharam	49	108	108	108	+59	+59	+59
<u>Patuakhali</u>							
Kotwali	370	370	370	653	0	0	+283

Table-35 contd.

Upazilas	'Audited BDG 'performance	'Upazila 'reported 'BDG per- 'formance	'District 'reported 'BDG per- 'formance	'MIS reported 'BDG perfor- 'mance on 'MMCP	'Discre- 'pancy 'between 'upazila 'reported 'data and 'audit data '(6=(col.3- 'col. 2))	'Discre- 'pancy 'between 'district 'reported 'data and 'audit data '(7=(col.4- 'col. 2))	'Discre- 'pancy 'between 'MIS data 'and audit 'data '(8=(col.5- 'col. 2))
(1)	(2)	(3)	(4)	(5)			
<u>Khulna</u>							
Kotwali	242	141	141	141	-101	-101	-101
Morrelganj	135	149	208	208	+14	+73	+73
Mongla	16	21	57	57	+5	+41	+41
<u>Jessore</u>							
Harinakunda	118	118	118	118	0	0	0
Magura	195	195	195	195	0	0	0
<u>Faridpur</u>							
Rajoir	417	417	417	393	0	0	-24
Sadarpur	343	343	343	239	0	0	-104
<u>Dhaka</u>							
Keraniganj	103	103	251	251	0	+148	+148
Singair	191	229	307	307	+38	+116	+116

Table-35 contd.

Upazilas	'Audited BDG performance	'Upazila 'reported BDG performance	'District 'reported BDG performance	'MIS reported BDG performance on MMCP	'Discrepancy between upazila reported data and audit data (6=(col.3-col. 2))	'Discrepancy between district reported 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>Dhaka</u>							
Bandar	106	114	135	135	+8	+29	+29
Tangibari	57	57	57	57	0	0	0
<u>Sylhet</u>							
Srimangal	0	65	65	65	+65	+65	+65
Total	6,632	6,749	7,270	7,313			
Total cases overreported					+307	+968	+1103
Total cases underreported					-190	-330	- 422
Balance					+117	+638	+ 681

¹ Upazila marked by single 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 districts¹

Upazilas	'Audited BDG performance	'Upazila reported BDG performance	'District reported BDG performance	'MIS reported BDG performance on MMCP	'Discrepancy between upazila reported data and audit data (6=(col.3-col. 2))	'Discrepancy between district reported 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>Kushtia</u>							
Kotwali*	7	7	7	7	0	0	0
<u>Pabna</u>							
Chatmohar*	23	60	60	60	+37	+37	+37
Santhia*	0	9	9	9	+ 9	+ 9	+ 9
<u>Rajshahi</u>							
Naogaon*	393	393	393	393	0	0	0
Patnitala*	78	78	78	78	0	0	0
Bagmara*	208	208	208	208	0	0	0
Natore*	774	774	609	609	0	-165	-165
Bholahat*	23	23	23	23	0	0	0

Table-36 contd.

Upazilas	'Audited BDG performance	'Upazila reported BDG performance	'District reported BDG performance	'MIS reported BDG performance on MMCP	'Discrepancy between upazila reported data and audit data (6=(col.3-col. 2))	'Discrepancy between district reported 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)			

Rangpur

Gangachara*	632	632	632	632	0	0	0
Lalmonirhat*	107	119	119	119	+12	+12	+12
Kurigram*	2	2	2	2	0	0	0
Palashbari*	15	15	15	15	0	0	0
Domar*	99	99	99	99	0	0	0
Nilphamari*	436	426	426	426	-10	-10	-10

Dinajpur

Phulbari*	52	52	52	52	0	0	0
Pirganj*	632	622	622	622	-10	-10	-10
Boda*	366	366	366	366	0	0	0

Bogra

Kahaloo*	69	69	25	25	0	-44	-44
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Table-36 contd.

Upazilas	'Audited BDG 'performance	'Upazila 'reported 'BDG per- 'formance	'District 'reported 'BDG per- 'formance	'MIS reported 'BDG perfor- 'mance on 'MMCP	'Discre- 'pancy 'between 'upazila 'reported 'data and 'audit data '(6=(col.3- 'col. 2))	'Discre- 'pancy 'between 'district 'reported 'data and 'audit data '(7=(col.4- 'col. 2))	'Discre- 'pancy 'between 'MIS data 'and audit 'data '(8=(col.5- 'col. 2))
(1)	(2)	(3)	(4)	(5)			
<u>Tangail</u>							
Delduar	0	0	0	0	0	0	0
Ghatail	53	48	48	48	-5	-5	-5
<u>Comilla</u>							
Brahmanbaria	58	53	200	100	-5	+142	+42
Kachua	2	1	6	6	-1	+ 4	+ 4
Chuddagram	0	0	100	100	0	+100	+100
<u>Mymensingh</u>							
Kalmakanda	55	55	55	55	0	0	0
Barhatta	150	150	148	148	0	-2	-2
Haluaghat	515	373	373	490	-142	-142	-25
Katiadi	1493	1493	1493	1493	0	0	0
Kuliarchar	57	57	57	57	0	0	0
Kendua	133	133	133	133	0	0	0
Fulbaria	60	96	96	96	+36	+36	+36

Table-36 contd.

Upazilas	'Audited BDG performance	'Upazila reported BDG performance	'District reported BDG performance	'MIS reported BDG performance on MMCP	'Discrepancy between upazila reported data and audit data (6=(col.3-col. 2))	'Discrepancy between district reported 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>Barisal</u>							
Bakerganj	112	118	132	132	+6	+20	+20
Nazirpur	118	118	118	118	0	0	0
<u>Chittagong</u>							
Bashkhali	23	23	23	23	0	0	0
<u>Chittagong Hill Tracts</u>							
Kowkhali	0	0	0	0	0	0	0
<u>Noakhali</u>							
Sudharam	4	374	374	374	+370	+370	+370
<u>Patuakhali</u>							
Kotwali	100	100	100	137	0	0	+37

Table-36 contd.

Upazilas	'Audited BDG 'performance	'Upazila 'reported 'BDG per- 'formance	'District 'reported 'BDG per- 'formance	'MIS reported 'BDG perfor- 'mance on 'MMCP	'Discre- 'pancy 'between 'upazila 'reported 'data and 'audit data '(6=(col.3- 'col. 2))	'Discre- 'pancy 'between 'district 'reported 'data and 'audit data '(7=(col.4- 'col. 2))	'Discre- 'pancy 'between 'MIS data 'and audit 'data '(8=(col.5- 'col. 2))
(1)	(2)	(3)	(4)	(5)			

Khulna

Kotwali	384	388	388	388	+4	+4	+4
Morrelganj	376	383	324	324	+7	-52	-52
Mongla	620	620	580	580	0	-40	-40

Jessore

Harinakunda	1	1	1	1	0	0	0
Magura	603	603	603	603	0	0	0

Faridpur

Rajoir	5	5	5	5	0	0	0
Sadarapur	40	40	40	3	0	0	-37

Dhaka

Keraniganj	0	0	11	11	0	+11	+11
Singair	0	0	0	0	0	0	0

Table-36 contd.

Upazilas	'Audited BDG 'performance	'Upazila 'reported 'BDG per- 'formance	'District 'reported 'BDG per- 'formance	'MIS reported 'BDG perfor- 'mance on 'MMCP	'Discre- 'pancy 'between 'upazila 'reported 'data and 'audit data '(6=(col.3- 'col. 2))	'Discre- 'pancy 'between 'district 'reported 'data and 'audit data '(7=(col.4- 'col. 2))	'Discre- 'pancy 'between 'MIS data 'and audit 'data '(8=(col.5- 'col. 2))
(1)	(2)	(3)	(4)	(5)			
<u>Dhaka</u>							
Bandar	17	26	30	30	+9	+13	+13
Tangibari	0	0	0	0	0	0	0
<u>Sylhet</u>							
Srimangal	59	127	127	127	+68	+68	+68
Total	8,954	9,339	9,310	9,327			
Total cases overreported					+558	+826	+763
Total cases underreported					-173	-470	-390
Balance					+385	+356	+373

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

Table-37: Comparison among actual 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 districts¹

Upazilas	Audited BDG performance	Upazila reported BDG performance	District reported BDG performance	MIS reported BDG performance on MMCP	Discrepancy between upazila reported data and audit data (6=(col.3-col. 2))	Discrepancy between district reported 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>Kushtia</u>							
Kotwali*	145	145	145	145	0	0	0
<u>Pabna</u>							
Chatmohar*	132	194	194	194	+62	+62	+62
Saathia*	39	76	76	76	+37	+37	+37
<u>Rajshahi</u>							
Nagaon*	481	481	481	481	0	0	0
Patnitala*	158	158	158	158	0	0	0
Bagnara*	309	309	309	309	0	0	0
Natore*	1107	1107	802	802	0	-305	-305
Bholahat*	25	25	25	25	0	0	0

Table-37 contd.

Upazilas	'Audited BDG performance	'Upazila 'reported 'BDG per- formance	'District 'reported 'BDG per- formance	'MIS reported 'BDG perfor- mance on 'MMCP	'Discre- pancy 'between 'upazila 'reported 'data and 'audit data	'Discre- pancy 'between 'district 'reported 'data and 'audit data	'Discre- pancy 'between 'MIS data 'and audit 'data
(1)	(2)	(3)	(4)	(5)	'(6=(col.3- col. 2))	'(7=(col.4- col. 2))	'(8=(col.5- col. 2))

Rangpur

Gangachara*	643	643	643	643	0	0	0
Lalmonirhat*	306	334	334	334	+28	+28	+28
Kurigram*	46	46	46	46	0	0	0
Palashbari*	53	53	53	53	0	0	0
Domar*	236	236	236	236	0	0	0
Nilphamari*	599	576	576	576	-23	-23	-23

Dinajpur

Phulbari*	227	227	227	227	0	0	0
Pirganj*	685	675	675	675	-10	-10	-10
Boda*	468	468	468	468	0	0	0

Bogra

Kahaloo*	79	79	79	79	0	0	0
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Table-37 contd.

Upazilas	'Audited BDG performance	'Upazila reported BDG performance	'District reported BDG performance	'MIS reported BDG performance on MMCP	'Discrepancy between upazila reported data and audit data (6=(col.3-col. 2))	'Discrepancy between district reported 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)			

Tangail

Delduar	39	39	39	39	0	0	0
Ghatail	224	225	225	225	+1	+1	+1

Comilla

Brahmanbaria	101	112	483	235	+11	+382	+134
Kachua	84	84	90	90	0	+6	+6
Chuddagram	76	81	210	210	+5	+134	+134

Mymensingh

Kalmakanda	140	140	140	140	0	0	0
Barhatta	204	204	202	202	0	-2	-2
Haluaghat	880	662	662	815	-218	-218	-65
Katiadi	1781	1781	1781	1781	0	0	0
Kuliarchar	173	173	173	173	0	0	0
Kendua	418	418	418	418	0	0	0
Fulbaria	223	279	279	279	+56	+56	+56

Table-37 contd.

Upazilas	'Audited BDG performance	'Upazila reported BDG performance	'District reported BDG performance	'MIS reported BDG performance on MMCP	'Discrepancy between upazila reported data and audit data (6=(col.3-col. 2))	'Discrepancy between district reported 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)			

Barisal

Bakerganj	536	543	578	578	+7	+42	+42
Nazirpur	295	295	295	295	0	0	0

Chittagong

Bashkhali	103	103	103	103	0	0	0
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Chittagong Hill Tracts

Kowkhali	20	20	20	20	0	0	0
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Noakhali

Sudharam	53	482	482	482	+429	+429	+429
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Patuakhali

Kotwali	470	470	470	790	0	0	+
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Table-37 contd.

Upazilas	'Audited BDG 'performance	'Upazila 'reported 'BDG per- 'formance	'District 'reported 'BDG per- 'formance	'MIS reported 'BDG perfor- 'mance on 'MMCP	'Discre- 'pancy 'between 'upazila 'reported 'data and 'audit data '(6=(col.3- 'col. 2))	'Discre- 'pancy 'between 'district 'reported 'data and 'audit data '(7=(col.4- 'col. 2))	'Discre- 'pancy 'between 'MIS data 'and audit 'data '(8=(col.5- 'col. 2))
(1)	(2)	(3)	(4)	(5)			
<u>Khulna</u>							
Kotwali	626	529	529	529	-97	-97	-97
Morrelganj	511	532	532	532	+21	+21	+21
Mongla	636	641	637	637	+5	+1	+1
<u>Jessore</u>							
Harinakunda	119	119	119	119	0	0	0
Magura	798	798	798	798	0	0	0
<u>Faridpur</u>							
Rajoir	422	422	422	398	0	0	-24
Sadarpur	383	383	383	242	0	0	-141
<u>Dhaka</u>							
Keraniganj	103	103	262	262	0	+159	+159
Singair	191	229	307	307	+38	+116	+116

Table-37 contd.

Upazilas	Audited BDG performance	Upazila reported BDG performance	District reported BDG performance	MIS reported BDG performance on MMCP	Discrepancy between upazila reported data and audit data (6=(col.3-col.2))	Discrepancy between district reported 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>Dhaka</u>							
Bandar	123	140	165	165	+17	+42	+42
Tangibari	57	57	57	57	0	0	0
<u>Sylhet</u>							
Srimangal	59	192	192	192	+133	+133	+133
Total	15,586	16,088	16,580	16,640			
Total cases overreported					+850	+1649	+1721
Total cases underreported					-348	-655	-667
Balance					+502	+994	+1054

¹ Upazilas 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 48 sample upazilas, BDG sterilization performances were higher by an average of 6.8 percent in the MIS-reported data (MMCP) than in the audit data. The BDG sterilization performances were higher by 3.2 percent in the upazila reported data and 6.4 percent in the district reported data than in the audit data. In the case of tubectomy, the MIS-reported data were 10.3 percent higher than the audit data, 1.8 percent higher in the upazila and 9.6 percent higher in the district reports in comparison to the audit data. In the case of vasectomy, the MIS-reported data were 4.2 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 April-June, 1984¹

Reporting difference	Categories of clients		
	Tubectomy	Vasectomy	All
Audit data for the selected upazilas	6,632	8,954	15,586
Performance for the selected upazilas according to MMCP	7,313	9,327	16,640
Difference between audit data and upazila reported data (sum of under and overreporting)	+ 117 (1.8)	+ 385 (4.3)	+ 502 (3.2)
Difference between audit data and district reported data (sum of under and overreporting)	+ 638 (9.6)	+ 356 (4.0)	+ 994 (6.4)
Difference between audit data and data on the MMCP (sum of under and overreporting)	+ 681 (10.3)	+ 373 (4.2)	+1054 (6.8)

¹ 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 (April-June, 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 = 48

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

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

- Where N = total number of program upazilas¹ = 497
- \bar{M} = the average performance per program upazila according to the MMCP

¹ Program upazilas are those that are listed in the MMCP for the quarter, April-June, 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 93.7 per 100 MIS reported cases. For tubectomy, it was 90.7 and for vasectomy, it was 96.0. The standard errors of the estimates as found by using formula(2) are 7.6, 7.8, and 10.1 respectively.

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

Estimates	Categories of clients		
	Tubectomy	Vasectomy	All
Ratio ¹	90.7	96.0	93.7
Standard errors	7.8	10.1	7.6

¹
(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 (April-June, 1984), the reported and estimated sterilization performances for the national, the BDG and the NGO program 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 88,830 sterilization operations (46,296 cases of tubectomy and 42,534 cases of vasectomy) indicating overreporting in the MMCP (line 5) of BDG performances for the audit quarter (April-June, 1984) by 4,747 cases of tubectomy and 1,773 cases of vasectomy, and thereby, on the whole, by 6,520 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 28,054 sterilization operations with 10,136 cases of tubectomy and 17,918 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 34,865 sterilization operations with 13,496 cases of tubectomy and 21,369 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 87,604 sterilization operations with 47,506 cases of tubectomy and 40,098 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 3,360 cases (13,496 - 10,136) and for vasectomy, the difference was 3,451 cases (21,369 - 17,918). 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 3,537 cases (51,043 - 47,506) and in the case of vasectomy, the difference was 4,209 cases (44,307 - 40,098). It appears that the BDG performance was overstated in the MMCP by 3,537 cases (7.4 percent) of tubectomy and 4,209 cases (10.5 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	61,002	61,467	122,469
2. Performance of major NGOs on MMPR (from annex) = X_2	13,496	21,369	34,865
3. Estimate of BDG performance on MMPR = $X_3 = X_1 - X_2$	47,506	40,098	87,604
4. National performance on MMCP = X_4	61,179	62,225	123,404
5. BDG performance on MMCP = X_5	51,043	44,307	95,350
6. NGO performance on MMCP = X_6	10,136	17,918	28,054
7. Audit estimate of BDG performance based on upazila level findings and ratio from MMCP = X_7	46,296	42,534	88,830 ^a
8. Audit estimate of BDG performance = $X_8 = \frac{X_3}{X_7}$	1.026	0.943	0.986

^a 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 11 of the 48 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>Rangpur</u>					
Nilphamari	X				
Lalmonirhat				X	
<u>Rajshahi</u>					
Natore	X				
Naogaon	X				
<u>Kushtia</u>					
Kushtia	X	X			
<u>Comilla</u>					
Brahmanbaria	X		X		
<u>Noakhali</u>					
Sudharam	X	X			
<u>Mymensingh</u>					
Haluaghat			X		
<u>Patuakhali</u>					
Kotwali		X			
<u>Khulna</u>					
Kotwali	X	X			
<u>Sylhet</u>					
Srimangal				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 7.1 percent for tubectomy, 2.1 percent for vasectomy, and 4.0 percent for the total. The overall underreporting was 4.2 percent for tubectomy, 4.2 percent for vasectomy, and 4.2 percent for the total. Evidence shows that the underreported NGO performance was included in the BDG performance for both tubectomy and vasectomy in Laimonirhat and Sudharam upazilas. These inclusions were made by the districts in their reports to the MIS. The overall inclusion was 2.9 percent for tubectomy, 9.2 percent for vasectomy, and 6.8 percent for the total of the NGO performance (Column-3).

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 MMR was found to be higher for tubectomy and lower for 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 MMR and that of actual total BDG performance established by the audit. The ratio confirms that there was understating of the total BDG performance in the MIS data, and the extent of underreporting was, overall, 1.4 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 2.6 percent while understating it for vasectomy by 5.7 percent.

Table-42: Comparison between BDG and NGO tubectomy performance statistics by sample upazilas and districts¹

Upazilas	Audited BDG performance	NGO performance collected from the NGOs	Upazila reported performance			District reported performance			BDG performance 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>Rangpur</u>											
Nilphamari*	163	0	150	0	150	150	0	150	150	-13	0
Lalmonirhat*	199	14	215	16	231	215	0	215	215	+16	-14
<u>Rajshahi</u>											
Natore*	333	111	333	111	444	193	111	304	193	-140	0
Naogaon*	88	199	88	0	88	88	199	287	88	0	0
<u>Kushtia</u>											
Kotwali*	138	474	138	161	299	138	474	612	138	0	0
<u>Comilla</u>											
Brahmanbaria	43	167	59	11	70	283	206	489	135	+240	+39
<u>Noakhali</u>											
Sudharam	49	298	108	497	605	108	279	387	108	+59	-19
<u>Mymensingh</u>											
Haluaghat	365	76	289	79	365	289	0	289	325	-76	-76

Table-42 contd.

Upazilas	Audited BDG performance	NGO performance collected from the NGOs	Upazila reported performance			District reported performance			BDG performance 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>Patuakhali</u>											
Kotwali	370	578	370	0	370	370	722	1092	653	0	+144
<u>Khulna</u>											
Kotwali	242	581	141	0	141	141	581	722	141	-101	0
<u>Sylhet</u>											
Srimangal	0	88	65	75	140	65	88	153	65	+65	0
Total	1990	2586	1956	947	2903	2040	2660	4700	2211		
Total cases of NGO performance included in the BDG performance										+ 75	
Total BDG performance underreported										-330	
Total NGO performance overreported											+183
Total NGO performance underreported											-109

¹ Audit data cover the performance for only two months, April-May, 1984 for upazilas marked by asterisk.

Table-43: Comparison between BDG and NGO vasectomy performance statistics by sample upazilas and districts¹

Upazilas	Audited BDG performance	NGO performance collected from the NGOs	Upazila reported performance			District reported performance			BDG performance 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>Rangpur</u>											
Nilphamari*	436	0	426	0	426	426	0	426	426	-10	0
Lalmonirhat*	107	14	119	12	131	119	0	119	119	+12	-14
<u>Rajshahi</u>											
Natore*	774	271	774	271	1045	609	271	880	609	-165	0
Naogaon*	393	677	393	0	393	393	677	1070	393	0	0
<u>Kushtia</u>											
Kotwali*	7	491	7	101	108	7	491	498	7	0	0
<u>Comilla</u>											
Brahmanbaria	58	271	53	0	53	200	279	479	100	+142	+ 8
<u>Noakhali</u>											
Sudharam	4	1327	374	729	1103	374	1309	1683	374	+370	-18
<u>Mymensingh</u>											
Haluaghat	515	142	373	142	515	373	0	373	490	-142	-142

Table-43 contd.

Upazilas	Audited BDG performance	NGO performance collected from the NGOs	Upazila reported performance			District reported performance			BDG performance 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>Patuakhali</u>											
Kotwali	100	108	100	0	100	100	187	287	137	0	+79
<u>Khulna</u>											
Kotwali	384	697	388	0	388	388	697	1085	388	+ 4	0
<u>Sylhet</u>											
Srimangal	59	148	127	111	238	127	148	275	127	+68	0
Total	2837	4146	3134	1366	4500	3116	4059	7175	3170		
Total cases of NGO performance included in the BDG performance										+382	
Total BDG performance underreported										-317	
Total NGO performance overreported											+ 87
Total NGO performance underreported											-174

¹ Audit data cover the performance for only two months, April-May, 1984 for upazilas marked by asterisk.

Table-44: Comparison between BDG and NGO sterilization performance statistics by sample upazilas and districts¹

Upazilas	Audited BDG performance	NGO performance collected from the NGOs	Upazila reported performance			District reported performance			BDG performance 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>Rangpur</u>											
Nilphamari*	599	0	576	0	576	576	0	576	576	-23	0
Lalmonirhat*	306	28	334	28	362	334	0	334	334	+28	-28
<u>Rajshahi</u>											
Natore*	1107	382	1107	382	1489	802	382	1184	802	-305	0
Naogaon*	481	876	481	0	481	481	876	1357	481	0	0
<u>Kushtia</u>											
Kotwali*	145	965	145	262	407	145	965	1110	145	0	0
<u>Comilla</u>											
Brahmanbaria	101	438	112	11	123	483	485	968	235	+382	+47
<u>Noakhali</u>											
Sudharam	53	1625	482	1226	1708	482	1588	2070	482	+429	-37
<u>Mymensingh</u>											
Haluaghat	880	218	662	218	880	662	0	662	815	-218	-218

Table-44 contd.

Upazilas	Audited BDG performance	NGO performance collected from the NGOs	Upazila reported performance			District reported performance			BDG performance 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>Patuakhali</u>											
Kotwali	470	686	470	0	470	470	909	1379	790	0	+223
<u>Khulna</u>											
Kotwali	626	1278	529	0	529	529	1278	1807	529	-97	0
<u>Sylhet</u>											
Srimangal	59	236	192	186	378	192	236	428	192	+133	0
Total	4827	6732	5090	2313	7403	5156	6719	11875	5381		
Total cases of NGO performance included in the BDG performance										+457	
Total BDG performance underreported										-643	
Total NGO performance overreported											+270
Total NGO performance underreported											-283

¹ Audit data cover the performance for only two months, April-May, 1984 for upazilas marked by asterisk.

7. DERIVED AUDIT RESULTS

7.1. Estimated proportion of clients actually sterilized:

All the interviewed tubectomy clients were actually sterilized. Among the actually sterilized cases, there were 11 cases sterilized before the reporting quarter. There were also 32 selected clients who could not be located in the field. The reason for not locating the clients was either that their recorded address was nonexistent or they never lived in the recorded address. These 'address not found' clients are assumed 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 43/637 or 6.8 percent. The standard error¹ of the estimate is 1.7 percent. Thus, the proportion actually tubectomized is estimated at 93.2 percent of the upazila level data.

Vasectomy: Among the vasectomy clients there were 2 not sterilized cases, 79 'address not found' cases, one case done before the quarter, and 3 sterilized twice. It is thus found that the number of false cases among 480 vasectomy clients in the sample was 85 or 17.7 percent. The standard error¹ of the estimate is 2.5 percent. So, the proportion actually vasectomized is estimated at 82.3 percent of the upazila level data.

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 2.6 percent, while for vasectomy, it was underreported by 5.7 percent.

¹The formula used for the calculation of the standard error is

$$V(P) = (1-f) \frac{s^2}{a}$$

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. 174.05 for tubectomy clients and Tk. 173.97 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.

In the case of clients survey data, it was found that 11.7 percent tubectomy clients and 22.2 percent vasectomy clients reported the name of other than the recorded referrer and 0.6 percent tubectomy clients and 3.4 percent vasectomy clients reported that they went alone to the clinic for undergoing the sterilization operation, that is, they had no referrer. Another 0.2 percent tubectomy clients and 1.5 percent vasectomy clients reported that they did not know the referrer. It was thus estimated that 87.5 percent tubectomy clients and 72.9 percent vasectomy clients had actual referrers (that is, both the recorded referrer and the reported referrer were the same).

7.5. Estimated proportion of clients who did not receive sarees or lungis:

According to book audit data, all the interviewed sterilized clients were given the surgical apparel. According to the survey data, the proportion was 98.3 percent: 99.8 percent for tubectomy and 96.0 percent for vasectomy.

7.6. Estimated proportion of clients whose informed consent forms were not USAID approved:

The USAID approved informed consent form was not used for 7.3 percent of the verified, selected clients.

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

According to the survey data, all the interviewed clients reported that they had signed/put thumb impression on the informed consent form, while the book audit data show that 1.9 percent of clients did not sign/put thumb impression on the informed consent form.

8. CONCLUSION

The 1984 April-June quarter audit is the fifth 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, and the fourth audit work was the 1984 January-March quarter.

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

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

Findings	Last quarters				Current quarter (April-June, 1984)
	April-June, 1983	July- September, 1983	October-December, 1983	January- March, 1984	
1. Estimated proportion of clients actually sterilized:					
Tubectomy	97.7%	97.2%	97.8%	97.0%	93.2%
Vasectomy	87.6%	88.1%	91.2%	91.8%	82.3%
2. Estimated overreporting (underreporting) of the total BDG performance in the MIS data:					
Tubectomy	-	-	3.9%	3.2%	2.6%
Vasectomy	-	-	2.5%	(8.4%)	(5.7%)
3. Estimated average amount paid to clients actually sterilized:					
Tubectomy	Tk. 107.75	Tk. 104.48	Tk. 107.34; and Tk. 173.40 (enhanced rate)	Tk. 174.25	Tk. 174.05
Vasectomy	Tk. 95.39	Tk. 94.25	Tk. 94.65; and Tk. 174.56 (enhanced rate)	Tk. 174.23	Tk. 173.97

Findings	Last quarters				Current quarter (April-June, 1984)	
	April-June, 1983	July- September, 1983	October-December, 1983	January- March, 1984		
4. Estimated average amount paid to service providers/referrers:						
Tubectomy	Tk. 38.00	Tk. 38.00	Tk. 38.00; and Tk. 50.00 (enhanced rate)	Tk. 50.00	Tk. 50.00	
Vasectomy	Tk. 36.00	Tk. 36.00	Tk. 36.00; and Tk. 47.00 (enhanced rate)	Tk. 47.00	Tk. 47.00	
5. Estimated proportion of actual referrers:						
Tubectomy	-	-	86.9%	87.4%	87.5%	
Vasectomy	-	-	76.1%	75.4%	72.9%	
6. Estimated proportion of clients who did not receive sarees or lungis:						
Audit	-	-	0.3%	0.1%	-	
Survey	0.6%	0.3%	0.4%	0.8%	Tub. 0.2% Vas. 4.0%	
7. Estimated proportion of clients whose consent form was missing:						
Missing	Tubectomy	0.7%	0.2%	Nil	0.4%	Nil
	Vasectomy	Nil	3.5%	Nil	0.9%	Nil
	Total	0.6%	1.0%	Nil	0.6%	Nil
Not USAID Approved form	Tubectomy	7.5%	0.8%	4.3%	8.7%	3.6%
	Vasectomy	8.3%	0.9%	1.6%	5.4%	12.1%
	Total	7.6%	0.8%	3.5%	7.6%	7.3%

Table-45 contd.

Findings	Last quarters				Current quarter (April-June, 1984)	
	April-June, 1983	July- September, 1983	October-December, 1983	January- March, 1984		
8. Proportion of clients who did not sign or put thumb impression on the consent form:						
	Tubectomy	0.6%	6.2%	4.1%	9.6%	2.2%
Audit	Vasectomy	2.8%	1.0%	9.3%	6.3%	0.6%
	Total	0.9%	5.0%	5.8%	8.6%	1.5%
	Tubectomy	1.3%	1.6%	0.3%	Nil	Nil
Survey	Vasectomy	6.1%	5.7%	0.3%	Nil	Nil
	Total	2.1%	2.5%	0.3%	Nil	Nil
9. Proportion of clients sterilized two or more times:						
	Tubectomy	Nil	Nil	0.1%	Nil	Nil
	Vasectomy	0.9%	3.9%	1.3%	Nil	0.9%
	Total	0.1%	0.9%	0.5%	Nil	0.4%
10. Mean Age of clients (survey data):						
	Tubectomy	29.4 years	29.4 years	29.7 years	29.4 years	30.3 years
	Vasectomy	39.1 years	39.7 years	40.0 years	40.3 years	42.3 years
11. Proportion of clients under 20 years old (survey data):						
	Tubectomy	0.8%	1.4%	0.4%	1.2%	Nil
	Vasectomy	Nil	Nil	0.1%	Nil	Nil

Table-45 contd.

Findings	Last quarters				Current quarter (April-June, 1984)
	April-June, 1983	July- September, 1983	October-December, 1983	January- March, 1984	
12. Proportion of clients over 50 years old:					
Tubectomy	Nil	Nil	0.2%	Nil	Nil
Vasectomy	7.8%	12.6%	10.7%	12.3%	19.5%
13. Mean number of living children (from survey data):					
Tubectomy	3.9	4.2	4.0	3.8	4.0
Vasectomy	3.8	3.9	3.9	3.9	4.1
14. Proportion of clients with 0-1-2 children:					
<u>Tubectomy</u>					
0	Nil	Nil	0.2%	0.5%	0.2%
1	3.0%	3.0%	1.8%	2.6%	1.8%
2	19.3%	16.2%	17.1%	18.4%	15.4%
<u>Vasectomy</u>					
0	Nil	0.9%	Nil	0.4%	Nil
1	3.5%	5.2%	3.9%	3.1%	3.0%
2	18.3%	14.3%	17.2%	22.7%	14.0%

Table-45 contd.

Findings	Last quarters				Current quarter (April-June, 1984)
	April-June, 1983	July- September, 1983	October-December, 1983	January- March, 1984	
15. Proportion of clients referred by (audit data) ^a :					
<u>Tubectomy</u>					
Fieldworker	100.0%	59.9%	38.6%	41.4%	45.7%
Dai		21.4% ^a	29.4%	30.8%	24.6%
General public	-	18.7% ^a	31.8%	27.8%	29.4%
(No payment)	-	-	0.2%	-	0.3%
<u>Vasectomy</u>					
Fieldworker	100.0%	59.7%	29.6%	15.2%	26.9%
Dai		17.6% ^a	27.0%	38.6%	30.4%
General public	-	22.6% ^a	43.3%	46.2%	42.7%
(No payment)	-	-	0.1%	-	-
<u>Total</u>					
Fieldworker	100.0%	59.8%	35.7%	33.3%	37.6%
Dai		20.5%	28.6%	33.2%	27.1%
General public	-	19.6%	35.6%	33.5%	35.1%
(No payment)	-	-	0.1%	-	0.2%

^a Dai payments were introduced in July 1983 and General Public payments in mid August 1983.

Table-45 contd.

Findings	Last quarters				Current quarter (April-June, 1984)
	April-June, 1983	July- September, 1983	October-December, 1983	January- March, 1984	
16. Proportion of clients referred by (survey data) ¹ :					
<u>Tubectomy</u>					
Fieldworker	-	-	-	42.5%	47.4%
Dai	-	-	-	31.0%	21.8%
General public	-	-	-	25.9%	30.0%
Went alone	-	-	-	0.3%	0.6%
Does not know	-	-	-	0.2%	0.2%
<u>Vasectomy</u>					
Fieldworker	-	-	-	14.6%	24.3%
Dai	-	-	-	33.8%	31.0%
General public	-	-	-	45.4%	39.8%
Went alone	-	-	-	5.4%	3.4%
Does not know	-	-	-	0.8%	1.5%
<u>Total</u>					
Fieldworker	-	-	-	34.2%	38.4%
Dai	-	-	-	31.9%	25.4%
General public	-	-	-	31.8%	33.8%
Went alone	-	-	-	1.8%	1.7%
Does not know	-	-	-	0.3%	0.7%

¹ Tables were not prepared for first three audit quarters.

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

SAMPLE IDENTIFICATION

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

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

109

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 ?

1 Heard

2 Did not hear

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

1.11. Have you yourself undergone such operation ?

1 Yes

2 No

1.12. 1 Sterilized

2 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

///

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

Fill-in R.V. Form-II

112

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

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

114

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

115

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

1/6

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

1 Yes

2 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 ?

1 Yes

2 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

118

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)

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 _____

1 Yes

2 No

Fill-in R.V. Form-I

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

1 Yes

2 No

Fill-in R.V. Form-I

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

2.7. (Interviewer: Tick the appropriate box)

1 Sterilized in the recorded clinic

2 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

120

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

121

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 twice ? (recorded clinic) (PROBE)

122

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

123

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

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

125

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)

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

128

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

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

130

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

131

APPENDIX - A.II

Sample
Form-B2

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.

District _____ Quarter _____
Upazila _____

PSU No.

--	--	--

ISU No.

--	--

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

Source _____

Prepared by _____

Date _____

Name(s) _____ Signature _____

135

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 _____

137

APPENDIX - AIII

Audit of Voluntary Sterilization Program
House No. 1^h (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. (ii) Bank statements. (iii) Pass books. (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. (ii) Money receipt (if any) issued. (iii) Bank statements. (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. (ii) Consent forms. (iii) Other relevant supporting documents.</p>	

Contd..

139

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

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

141

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

Starting Date _____

Team No. _____

Completion Date _____

Name(s) _____

Signature _____

Form-A1

Audit of Voluntary Sterilization Program
House No. 1^h (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 _____

1/4/3

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 _____

18/

Form-A3

Audit of Voluntary Sterilization Program
House No. 14 (New) Sir Sved 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 _____

14/5

Form-A4

Audit of Voluntary Sterilization Program
 House No. 14 (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						D i s t r i b u t i o n i n k i n d					
		Field workers (referers)						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 _____

14/6

Form-A5

Audit of Voluntary Steriization Program
House No.1¹/₄ (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									None signed	Re- marks
		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					
							D	W	C			

Source _____

Prepared by _____

Date _____

Name(s) _____ Signature _____

19/7

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.

148

AUDIT OF VOLUNTARY STERILIZATION PROGRAM
 HOUSE NO. 1^h(NEW) SIR SYED AHMED ROAD
 Mohammadpur, Dhaka-7.

INTERVIEWING SCHEDULE FOR THE PHYSICIAN

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

149

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.

2.

INTERVIEWER: TICK THE APPROPRIATE BOX

Include performing sterilization operation

Do not include performing sterilization operation

(SKIP TO 4)

3. Do you perform sterilization operation ?

Yes

No

(SKIP TO 22)

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

Yes

No

(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

No

(SKIP TO 7)

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

For earning an income

For other reasons

150

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)

152

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.

153

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"/>	<input type="text"/>
Converted No.	<input type="text"/>	<input type="text"/>	<input type="text"/>
PSU No.	<input type="text"/>	<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>				

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 ?

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 ?

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

155

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)

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

151

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 operation
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.

158

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

160

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

161

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

162

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

16

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.

169

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>Dinajpur</u>						
Boda	1	0	0	0	0	0
Nilphamari	0	0	0	0	1	2
<u>Rangpur</u>						
Domar	0	1	0	0	0	0
<u>Kushtia</u>						
Kotwali	3	0	0	0	0	0
<u>Barisal</u>						
Bakerganj	0	0	0	1	0	0
Nazirpur	1	0	0	0	0	0
<u>Faridpur</u>						
Rajoir	3	0	0	0	0	0
<u>Tangail</u>						
Delduar	1	0	0	0	0	0
<u>Mymensingh</u>						
Katiadi	0	0	0	0	2	13
<u>Comilla</u>						
Kachua	0	0	19	0	0	0
<u>Chittagong</u>						
Bashkhali	1	0	0	0	0	0
<u>Khulna</u>						
Morrelganj	0	1	1	7	0	35
<u>Pabna</u>						
Chatmohar	4	1	0	0	0	0
Total	14	3	20	8	3	50