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**AUDIT OF
BANGLADESH GOVERNMENT
VOLUNTARY STERILIZATION
PROGRAM**

**Audit Report for
April-June Quarter, 1983**



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1. Introduction

1.1. Background Information:

Under a grant agreement signed between USAID and the Government of Bangladesh, USAID reimburses the Government of Bangladesh for selected costs of the Voluntary Sterilization(VS) program. These costs include fees paid to service providers (physicians, clinic staff and field workers), 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 rate for female sterilization (tubectomy) and male sterilization (vasectomy).

USAID-reimbursed sterilization
costs by type of operation

<u>Selected costs</u>	<u>Tubectomy (Taka)</u>	<u>Vasectomy (Taka)</u>
Physician fees	18.00	18.00
Clinic staff	10.00	8.00
Field worker compensation for non-routine services	10.00	10.00
Food	48.00	16.00
Transportation	35.00	30.00
Wage-loss compensation	25.00	50.00
Surgical apparel	50.00	30.00
<u>Total:</u>	<u>196.00</u>	<u>162.00</u>

It is the accepted principle of both USAID and the Government of Bangladesh that any client undergoing sterilization does so voluntarily, being fully informed of the outcome

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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 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 (MHPC). These statistics are contained in the "MIS Monthly Statistical Report" which is usually issued about six weeks after 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 four quarterly audits of the Bangladesh Government Voluntary Sterilization Program. The purpose of this auditing job 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 have been set 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 over-payments for these client reimbursements;
- C. to estimate the proportion of clients who did not receive sarees and lungis;

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- D. to estimate the average rate paid to physicians, clinic staff, and field workers as compensation for their services; to assess whether there is any consistent and significant pattern of over-payments of these fees;
- E. to estimate the proportion of sterilized clients who did not sign or give their thumb impression on the USAID approved informed consent forms.

1.3. Methodology of Auditing:

To meet the contract objectives, both personal interviews with sterilized clients and verifying of books and accounts in family planning offices are needed. These activities can be categorized under two broad headings: (a) Field Survey and (b) Books and Accounts (financial) Auditing.

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

Books and accounts auditing shall be done to verify that expenditure shown against sterilized clients are recorded as per 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 at hand and cash in bank accounts. From this, audit information concerning the fees paid to physicians, clinic staff, and field workers will be obtained. Similarly, the records of lungis and sarees distributed and received by clients will be verified.

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The field survey and the books and accounts auditing shall be carried out during each quarter of the audit year 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. Pilot Survey:

The 1983 April-June quarter audit is the first actual quarterly audit work undertaken, under the contract between USAID and M.A.Quasem and Co. But, a pilot survey was conducted before, covering the 1983 January-March quarter. The objective of the pilot audit survey was to assess the efficacy of the following tools developed to accomplish the quarterly audit work - the sample design, the interviewing schedule, and audit forms. The interviewing schedule and audit forms are given in Appendix-A as reference materials. The pilot survey was also intended to provide some prior experiences about how to go about the actual quarterly audit work.

The pilot survey results were encouraging, providing evidence of the efficacy of the audit tools, and knowledge of how to draw the audit sample, how to administer the field survey and how to verify books and accounts in order to derive the objectives of the quarterly audit. The survey was also useful in developing the tabulation plan for the actual quarterly audit report, which was submitted to, and approved by USAID. The tabulation plan comprises 'dummy' formats of narratives and tables, and was worked out by utilizing the data of the pilot survey.

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1.5. Current Report:

This audit report has been prepared following the approved tabulation plan and organising it (the report) into seven sections including the present one. The following six 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. |

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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 thana sample and the second stage, selection of the client sample from each selected thana.

2.1.1. Thana Sample:

The MIS quarterly computer printout for the 1983 January-March quarter was used as the sample frame for the selection of the thana sample. The MIS quarterly printout contains the list of thanas by districts, showing the number of vasectomy, tubectomy and total of sterilization cases done in each thana during the reporting quarter. Using the computer printout as the frame, 50 thanas were selected with PPES (Probability Proportion to Estimated Size) method. The estimated size of a thana was the number of sterilization cases done in the thana during the quarter, January-March, 1983.

2.1.2. Client Sample:

The client sample from each selected thana was drawn in the following manner. The thana was first divided into a number of equal-sized clusters based on the number of sterilized cases recorded in the audit quarter, April-June, 1983.

The number of clusters to be formed in a thana was pre-determined, keeping the overall sampling fraction constant, so that the audit sample became self weighting. Thus, the number of clusters varied by thanas, depending on the estimated size.

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One cluster was randomly selected from each selected thana, 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 overall sampling fraction was set at $f=.01643$ to have 1500 clients included into the audit sample. The fraction was worked out on the basis of the total national figure of sterilization performances contained in the 1983 January-March quarterly computer printout used as the sampling frame for thana selection. The number of sterilization cases done during the audit quarter April-June, 1983, fell much below that done in the quarter January-March, 1983. Whereas the January-March quarter number was 91,306* cases, the number for the April-June quarter was 54,213* cases only. As a result, the selected client sample included 852 sterilized cases instead of 1500 cases which was the design size of the sample. Table-1 shows the distribution by districts of the number of selected thanas and of the number of clients included in the audit sample.

2.2. Field Work:

Field work for the 1983 April-June quarter audit was carried out during June and July, 1983. Since field work involved interviewing with recorded clients included into the audit sample and verification of sterilization books and accounts in the selected thanas, the field workers were organized into two groups: interviewing group and audit group. Interviewing group was made up of 5 interviewing teams and audit group, 6 audit teams. In each interviewing team, there were 6 members - one male supervisor, one female supervisor,

* Includes the performances of only Bangladesh Government Program.

Table-1. The number of selected thanas and the number of clients included into the sample.

District	Number of selected thanas	Sample size
Dinajpur	4	123
Rangpur	6	160
Bogra	1	7
Rajshahi	6	58
Pabna	3	18
Kushtia	2	43
Jessore	3	66
Khulna	2	56
Patuakhali	1	26
Barisal	2	19
Faridpur	3	47
Dhaka	4	58
Tangail	2	28
Jamalpur	1	13
Mymensingh	4	60
Sylhet	1	13
Comilla	3	28
Noakhali	1	19
Chittagong	1	10
Total:	50	852

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one male interviewer, two female interviewers and one cook/MLSS; while in each audit team there were two members, one senior auditor and one junior auditor. Interviewing group was assigned the responsibility of interviewing the clients included in the audit sample, while the audit group was made responsible for verifying sterilization books and accounts. The audit group was also given the task of selecting the client sample in each thana.

In addition to the above field workers, there were two quality control teams to supervise randomly the work of the interviewing teams. In each quality control team, there was one male quality control officer and one female quality control officer. Beside, there were two audit supervisors for keeping random checks on the auditors' work.

Senior professional staff of the firm did also make a number of field visits to ensure the reliability of the overall audit work.

2.3. Data Processing:

Data were processed manually. First, interviewing and audit data were edited; then coded onto specially designed cards called code sheets, following the code instruction manual developed earlier. After coding was completed, the code sheets were sorted manually to prepare audit tables according to the approved tabulation plan referenced in the introduction section.

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3. Results of Books and Accounts Auditing

3.1. Audit Tasks:

These tasks were performed through

- (a) cash book checking of
 - (i) receipts of fund 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 consent forms of selected sterilized clients
- (d) checking of distribution of surgical apparel (saree/lungi) among selected sterilized clients.

While doing the above tasks, auditors followed strictly the instructions contained in work list of auditors, given at appendix-A. Findings are discussed below.

3.2. Payments to clients (table-2 and 3):

In the books, each selected clients was shown as having been paid the approved amount. It can be seen from table-2 that every reimbursement was made at the prescribed rate: food charge Tk.48/-, cost of transportation Tk.35/-, and wage-loss compensation Tk.25/-, if the client was a tubectomy case; and food charge Tk.16/-, cost of transportation Tk.30/- and wage-loss compensation Tk.50/- if the client was a vasectomy case. Thus, each selected vasectomy client was found to have been given and to have received Tk.96/- and each selected tubectomy client, Tk.108/- (table-3).

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Table-2: Item-wise client payments by categories of clients.

Items	Categories of clients			
	Amounts	Tubec- tomy	Vasec- tomy	All
Food	48/-	707	-	707
	16/-	-	145	145
	Total	707	145	852
Transportation	35/-	707	-	707
	30/-	-	145	145
	Total	707	145	852
Wage loss compensation	25/-	707	-	707
	50/-	-	145	145
	Total	707	145	852

Table-3: Total payment by categories of clients.

Amounts	Categories of clients		
	Tubectomy	Vasectomy	All
108/-	707	-	707
96/-	-	145	145
Total	707	145	852

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3.3. Payments to service providers/referers (table-4):

According to the books, the payment to the referer was correctly made for all the 852 selected clients while the payments to the service providers - the operating physician and the clinic staff were done for 794 clients. As reported by the concerned officials, non-submission of the bills was the reason for not making the payments to the service providers for 58 clients - 51 tubectomy clients and 7 vasectomy clients. It should be noted that the service providers are not paid for their service unless they submit proper bills to the concerned authority.

Table-4: Service provider/referer payments
by categories of clients.

Service provider/ referer	Categories of clients			
	Amounts	Tubec- tomy	Vasec- tomy	All
Operating physician	18/-	656	138	794
	Total	656	138	794
Clinic staff				
Tubectomy	10/-	656	-	656
Vasectomy	8/-	-	138	138
	Total	656	138	794
Referer	10/-	707	145	852
	Total	707	145	852

3.4. Distribution of surgical apparel (table-5):

According to the books, the surgical apparel was given to each of the selected clients. As can be seen from table-5, each selected vasectomy client was shown in the books as having received a lungi and each selected tubectomy client, a saree.

Table-5: Distribution of saree/lungi given to the sterilized clients by categories, according to records.

Saree/lungi	Categories of clients		
	Tubectomy	Vasectomy	All
Given	707	145	852
Not given	-	-	-
Total	707	145	852

3.5. Consent forms (table-6):

Three types of informed consent/client history forms were found being 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.

Shown in table-6 is the distribution of selected clients by types of consent forms used. As the table shows, the newly printed form was used for 80.8 percent of all selected clients and the BDG form with stamp for 11.0 percent. This finding indicates that the USAID approved forms were being used for 91.8 percent of the sterilized clients. The variation in the proportion by vasectomy/tubectomy was almost absent.

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Table-6: Uses of consent forms by categories of clients.

Types of consent forms	Categories of clients		
	Tubec- tomy	Vasec- tomy	All
A. <u>USAID-Approved</u>	649 (91.8)	133 (91.7)	782 (91.8)
Newly printed form	560 (79.2)	128 (88.3)	688 (80.8)
BDG form with stamp	89 (12.6)	5 (3.4)	94 (11.0)
B. <u>Not USAID-Approved</u>	53 (7.5)	12 (8.3)	65 (7.6)
BDG form without stamp	44 (6.2)	6 (4.1)	50 (5.8)
Others	9 (1.3)	6 (4.1)	15 (1.8)
C. <u>Missing</u>	5 (0.7)	-	5 (0.6)
Total	707 (100.0)	145 (100.0)	852 (100.0)

USAID-approved forms were not used for 7.6 percent of all selected clients, with 'without stamped' BDG forms used for 5.8 percent and 'other' forms for 1.8 percent. Other forms included hand-made forms as well as printed forms not belonging to any of the three types specified earlier — the newly printed form, the BDG form with stamp and the BDG form without stamp. Other forms were relatively more used for vasectomy clients (4.1 percent) than for tubectomy clients (1.3 percent).

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The consent form was found missing for 5 (0.7 percent) of the selected tubectomy clients and thereby, for 0.6 percent of all selected sterilized clients. It should be noted, however, that there was none with missing consent form among the selected vasectomy clients.

3.6. Signing of consent forms (table-7):

It is clear from the table that most of the forms verified had the client's signature; only a very small proportion was found not being signed by the client. This finding was approximately equally true for both vasectomy and tubectomy clients.

The signatures of physicians and witnesses were, however, found missing from large numbers of forms. The number found not signed by physicians was 11.9 percent of all forms verified, while that not signed by witnesses was higher at 19.4 percent. When analysed by categories of clients, the proportions were found lower for tubectomy (physicians, 11.0 percent; witnesses, 18.1 percent) than for vasectomy (physicians, 16.6 percent; witnesses, 25.5 percent).

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 as of June 30, 1983, from the concerned officials;
- (c) checking of arithmetical accuracies of the cash book;
- (d) verifying the quarterly statement of receipts and payments;
- (e) reconciliation of bank account(s); and
- (f) physical verification of cash balances.

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Table-7: Signing of consent forms by categories of clients.^{1,2}

Signed by	Categories of clients		
	Tubectomy	Vasectomy	All
Clients	698 (99.4)	141 (97.2)	839 (99.1)
Physicians	625 (89.0)	121 (83.4)	746 (88.1)
Witnesses	575 (81.9)	108 (74.5)	683 (80.6)

¹ Total number of forms verified was 847; 702 of tubectomy clients and 145 of vasectomy clients. The forms of 5 tubectomy clients could not be verified, as were those found missing.

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

Results of the routine checking were found satisfactory except in the case of physical verification of cash balances for the following five of the fifty thanas included in the audit sample: Baliadangi and Haripur thanas of Dinajpur district, Alamdanga thana of Kushtia district, and Mehendiganj and Lalmohan thanas of Barisal district.

For one of the five thanas - which was Alamdanga of Kushtia district, the physical verification could not be done because of the thana officer reporting that he did not have the key of the cash safe. The differences found for the remaining four thanas are shown in table-8.

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The thana officer of Lalmohon thana said that the observed difference of Tk.6,400/- for his thana was due to the amount being stolen from the cash safe. He also informed the auditor that he had filed a police case for the alleged stealing. For the other three thanas, - Baliadangi, Haripur and Mehendiganj, there were no satisfactory explanations found from the concerned thana officers.

In the light of the above stated facts, this audit report assumes that there are misuses of sterilization funds in these thanas, particularly in Haripur, and possibly in Alamdanga.

Table-8: Results of physical verification of cash book balances.

Thanas	Date of verification	Balance according to cash books	Balance actually found	Differences
<u>Dinajpur</u>				
Baliadangi	July 31, 1983	144.00	100.00	44.00
Haripur	July 26, 1983	12,639.80	0	12,639.80
<u>Barisal</u>				
Mehendiganj	July 20, 1983	934.00	924.00	10.00
Lalmohon	July 24, 1983	9,358.50	2,958.50	6,400.00

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 a thana.

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4. Result of the Field Survey

4.1. Located Clients (table-9):

Vigorous efforts were made by interviewers to locate and interview each and every recorded client included in the audit sample. They first tried to locate the client by asking villagers. Where first attempt failed, assistance was sought from local family planning field workers, and from the referer if not included among the workers and if the workers were found unable to assist in locating the client.

Among the 852 selected clients in the audit sample, only 90.0 percent (767) could be located in the field. The proportion was higher for tubectomy (90.9 percent) than for vasectomy (85.5 percent).

The proportion (10.0 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 their recorded address; '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. Of the overall 10.0 percent not located clients in the sample, 'visitor' group constituted 4.6 percentage points, 'address not found' group, 3.8 percentage points; 'left the address' group, 1.3 percentage points and 'not accessible' group, 0.4 percentage points.

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Table-9: Results of locating attempts by categories of clients.¹

Results	Categories of clients		
	Tubectomy	Vasectomy	All
<u>Located</u>	643 (90.9)	124 (85.5)	767 (90.0)
<u>Not located</u>	64 (9.1)	21 (14.5)	85 (10.0)
Address not found ²	16 (2.3)	16 (11.0)	32 (3.8)
Left the address ²	8 (1.1)	3 (2.1)	11 (1.3)
Visitor ²	38 (5.4)	1 (0.7)	39 (4.6)
Address not accessible ²	2 (0.3)	1 (0.7)	3 (0.4)
<u>Total³</u>	<u>707</u> (100.0)	<u>145</u> (100.0)	<u>852</u> (100.0)

- ¹ Figures without brackets are the absolute number, while those within brackets are the percentage for the category.
- ² These are the subgroups of the not located group.
- ³ Total in this table is the number of selected recorded clients.

Not only the proportion not located was higher for vasectomy (14.5 percent) than for tubectomy (9.1 percent) but also there were differences in its composition between the two. For example, the largest group constituting the proportion for vasectomy was the 'address not found' group, while that for tubectomy was the 'visitor' group. 'Address not found' group made up 11.0 percentage points of the 14.5 percent not located vasectomy clients and 'visitor' group did 5.4 percentage points of the 9.1 percent not located tubectomy clients. For purposes of this audit, those

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clients whose recorded address was non-existent or who never lived in their recorded address were assumed to be false cases.

4.2 Interviewed Clients (table-10):

Among the 767 located clients, interviews were conducted with 717 clients (93.5 percent) comprising 602 tubectomy clients and 115 vasectomy clients. The remaining 50 clients (6.5 percent) could not be interviewed as they were found absent from their given addresses during the scheduled stay of the interviewing team in their localities.

There was not much difference in the not interviewed proportion between tubectomy and vasectomy: 6.4 percent for tubectomy and 7.3 percent for vasectomy.

Table-10: Results of interviewing attempts
by categories of clients.¹

Result	Categories of clients		
	Tubectomy	Vasectomy	All
Interviewed	602 (93.6)	115 (92.7)	717 (93.5)
Not interviewed	41 (6.4)	9 (7.3)	50 (6.5)
	643 (100.0)	124 (100.0)	767 (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. Whether Sterilized (table-11):

The interviewed (717) clients were each asked a set of indirect questions to ascertain whether they were actually sterilized. Replying to these questions, all the clients except one reported that they had the sterilization operation. The one client reporting as not being sterilized was a recorded vasectomy case, and is not included in the subsequent tables. Thus, reportedly, 100 percent of recorded tubectomy and 99.1 percent of vasectomy clients were found genuine cases of sterilization.

Table-11: Reported sterilization status by categories of clients.¹

Status	Categories of clients		
	Tubectomy	Vasectomy	All
Sterilized	602 (100.0)	114 (99.1)	716 (99.9)
Not sterilized	-	1 (0.9)	1 (0.1)
Total ²	602 (100.0)	115 (100.0)	717 (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.

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Among the clients included in the table, all but six mentioned the recorded clinic as the clinic of their operation. The 6 clients mentioning other than the recorded clinic were comprised of five tubectomy cases and one vasectomy case. The cases of these 6 clients will be dealt separately under section, exceptional cases.

4.5. Reported Referer (table-13):

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

If the reported referer was found to be other than the recorded referer, the client was further questioned to ensure that he/she was not a duplicate case of sterilization, being recorded twice in sterilization books or sterilized twice. The intent of collecting this information was not, however, to verify payments to referers.

Distribution of the interviewed clients by reported referers is shown in table-13. For 2 tubectomy clients, the referer's name was not recorded in the consent form. These two clients have been excluded from the distribution.

As can be seen from the table, 12.6 percent of the clients reported the name of other than the recorded referer. The percentage was somewhat higher for vasectomy (14.0 percent) than for tubectomy (12.3 percent). Another 19 clients, comprising 15 vasectomy and 4 tubectomy clients, were found having no referer. These clients reported that they went by themselves to the clinic. Thus, the percentage mentioning the name of the recorded referer was found at 84.7 percent for all clients, 87.0 percent for tubectomy clients and 72.8 percent for vasectomy clients. As of the

clients not mentioning the recorded clinic, the cases of those not mentioning the recorded referer will also be dealt in section, exceptional cases.

Table-13: Reported referer by categories of clients.¹

Reported referer	Categories of clients		
	Tubectomy	Vasectomy	All
Recorded referer	522 (87.0)	83 (72.8)	605 (84.7)
Other than recorded referer	74 (12.3)	16 (14.0)	90 (12.6)
Went alone	4 (0.7)	15 (13.2)	19 (2.7)
Total ²	600 ^a (100.0)	114 ^b (100.0)	714 (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 NS(Not Stated) cases, if any, and the reportedly not sterilized case.

^a NS case for this group was two.

^b Reportedly not sterilized client for this group was one.

4.6. Date of Sterilization (table-14):

Since all clients included in the current audit work were those who were sterilized within the quarter, April-June, 1983, the date of operation for any of them must fall within that quarter. If the date falls outside the quarter, the client might be a false case of sterilization, being recorded twice in sterilization records or being sterilized twice - once, within the quarter and once, outside the quarter.

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All but five of the interviewed clients were, reportedly, genuine cases of sterilization of the audit quarter, being operated within May-June, 1983. Among the five clients, four reported the date of operation falling before the quarter. The remaining one client was a duplicate case of sterilization, having undergone the first operation before the quarter and the second operation within the quarter.

Table-14: Date of sterilization by categories of clients.¹

Date of sterilization	Categories of clients		
	Tubectomy	Vasectomy	All
Within the quarter	598 (99.3)	113 (99.1)	711 (99.3)
Before the quarter	4 (0.7)	-	4 (5.6)
<u>Sterilized twice</u>			
Ist operation before the quarter and 2nd operation within the quarter	-	1 (0.9)	1 (0.1)
Total ²	602 (100.0)	114 ^b (100.0)	716 ^a (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, and NS(Not stated) cases, if any, for the quarter about the date of sterilization.

^a NS case for this group was one and reportedly not sterilized client one.

^b Reportedly 'not sterilized case' for this group was one.

4.7. Amounts received:4.7.1. Tubectomy clients (table-15):

Interviewed clients were questioned about payments that they received for undergoing the sterilization operation. Table- 15 shows the distribution of interviewed tubectomy clients by amounts that they reported as having received.

Of the interviewed 602 tubectomy clients, 525 (87.2 percent) reported that they had received the approved amount of Tk.108/-; the rest 77 (12.8 percent), less than the approved amount. Among those (reportedly) receiving less were sixty three clients mentioning the amount in the range of Tk.100/- to Tk. 106/-; ten, Tk.80/- to Tk.99/- and three, Tk.60/- to Tk.79/-. There was one client who said that she was paid only Tk.30/-. Thus, on average, the amount that a tubectomy client reported to have received was found to be Tk.106.87.

Table-15: Amount reportedly received by tubectomy clients.

Amount actually received in Taka	Number of clients	Percentage
30.00 - 59.00	1	0.2
60.00 - 79.00	3	0.5
80.00 - 99.00	10	1.7
100.00-106.00	63	10.4
108.00	525	87.2
Total¹	602	100.0

Average: Taka 106.87^a

¹ Total in this table is the total number of interviewed tubectomy clients.

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

Shown in table-16 is the distribution of interviewed vasectomy clients by amounts that they reported to have received. Out of the 114 vasectomy clients 109 said that they had received the approved amount which for them was Tk.96/-, while the rest five reported receiving less than the approved amount. The average amount reported as having been received, thus, stood at Tk.94.98 for vasectomy clients.

Table-16: Amount reportedly received by vasectomy clients.

Amount actually received (in Taka)	Number of clients	Percentage
50.00	1	0.9
60.00	1	0.9
74.00	1	0.9
90.00	2	1.7
96.00	109	95.6
Total ¹	114	100.0

Average: Taka 94.98^a

¹ Total in this table is the number of interviewed clients excluding the reportedly not sterilized one.

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

4.7.2. Reason for less payments (table-17 and 18):

Where receipt of less than the approved amount was reported, the client was asked whether he/she was given food while staying 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 he/she was provided with food and/or transport.

Table-17 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 77 underpaid tubectomy clients, 11 (14.3 percent) said that they were given neither food nor transport, and therefore, there was no reason found why these 11 clients were paid less than Tk.108/-. Among the rest, only food was reportedly given to 56 clients, only transport to 2 clients and both transport and food to 6 clients.

Table- 17: Underpaid tubectomy clients by amounts actually received and whether they were given food and/or transport

Amount actually received (in Taka)	Number of clients					
	Food supplied	Trans- port given	Food supplied and transport given	Not stated	No food and transport given	All clients
30.00	1	-	-	-	-	1
60.00	1	-	-	-	-	1
70.00	-	-	1	-	-	1
75.00	-	-	1	-	-	1
80.00	2	1	-	-	1	4
84.00	1	-	-	-	-	1
85.00	-	-	1	-	-	1
90.00	1	-	-	1	-	2
93.00	1	-	-	-	-	1
98.00	-	-	-	-	1	1
100.00	43	-	2	1	6	52
103.00	-	1	-	-	-	1
104.00	1	-	-	-	-	1
105.00	2	-	1	-	1	4
106.00	3	-	-	-	2	5
Total ¹	56 (72.7)	2 (2.6)	6 (7.8)	2 (2.6)	11 (14.3)	77 (100.0)

¹ Figures within brackets are the percentage of total reportedly underpaid tubectomy clients.

Table - 18 shows the distribution of vasectomy clients reporting receipt of less than the approved amount by amounts actually received and food and/or transport, if given. Of the five vasectomy clients who reported receipt of less than the approved amount, only one client said that he was given food, while there was no reason found for the underpayment made to the remaining 4 clients who mentioned that they were given neither food nor transport.

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

Amount actually received (In Taka)	Number of clients					
	Food supplied	Trans- port given	Food supplied and transport given	Not stated	No food and trans- port given	All clients
50.00	1	-	-	-	-	1
60.00	-	-	-	-	1	1
74.00	-	-	-	-	1	1
90.00	-	-	-	-	2	2
Total ¹	1 (20.0)	-	-	-	4 (80.0)	5 (100.0)

¹ Figures within brackets are the percentage of the total reportedly underpaid vasectomy clients.

The current audit report has been prepared assuming that clients who were given food and/or transport received less than the approved amount because they were paid deducting the expenses. Under this assumption, estimates of the average client-payment that are given in '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.

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 table-18. There were no data available that could be used to answer this question of differential payments for other reimbursements. 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 prescribed rate - food charge, Tk. 48/-; cost of transportation, Tk. 35/- and wage loss compensation, Tk.25/- if it is a tubectomy case; and food charge, Tk. 16/-; cost of transportation, Tk. 30/- and wage loss compensation, Tk. 50/- if it is a vasectomy case. 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 book-keeping 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 incurred 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 conclusion holds good, this report suggests that the procedure should be modified to reflect the true situation of expenses made for the voluntary sterilization program. For example, the book should show separately the expenses made for food/transport if given to a client and the actual payment made after deducting the expenses

4.8. Surgical apparel (table-19):

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

Table-19 shows the distribution of clients by whether they were given the surgical apparel or not. For one tubectomy client, the information on the surgical apparel was missing due to interviewer's errors. This client has been excluded from the distribution.

Except one tubectomy client and 3 vasectomy clients, all the interviewed clients included in the table reported that they were given the surgical apparel. It was, thus, found that the proportion reportedly not given the surgical apparel was very negligible, 0.2 percent for tubectomy clients and 2.6 percent for vasectomy clients.

Table:19: Whether surgical apparel received or not, by categories of clients.¹

Surgical apparel received	Categories of clients		
	Tubectomy	Vasectomy	All
Yes	600 (99.8)	111 (97.4)	711 (99.4)
No	1 (0.2)	3 (2.6)	4 (0.6)
Total ²	601 ^a (100.0)	114 ^b (100.0)	715 ^{a,b} (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, if any, and NS(Not Stated) cases, if any, for the question about surgical apparel.

^a NS cases for this group was one.

^b Reportedly 'not sterilized case' for this group was one.

4.9. Informed Consent Forms (table-20):

Data on signing by clients of the informed consent form were collected in the following manner. Each interviewed client was shown the USAID approved informed consent form and then asked if he/she had signed or put thumb impression on such a form before undertaking the sterilization operation. The result is documented in table-20. As can be seen from this table, 15 clients (8 tubectomy clients and 7 vasectomy clients) denied having signed or put thumb impression on the informed consent forms. It was thus found that the proportion not signing/putting thumb impression on the consent form was 2.1 percent for all clients, 1.3 percent for tubectomy clients while being higher at 6.1 percent for vasectomy clients.

Table-20: Distribution of clients according to whether consent form was filled in.¹

Whether the consent form was filled in	Categories of clients		
	Tubectomy	Vasectomy	All
Yes	594 (98.7)	107 (93.9)	701 (97.9)
No	8 (1.3)	7 (6.1)	15 (2.1)
Total ²	602 (100.0)	114 ^a (100.0)	716 ^a (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, if any, and NS (Not Stated) cases, if any, for the question about signing of the consent form.

^a Not sterilized client for this group was one.

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4.10. Physical verification (table-21):

The interviewer was asked to conduct physical verification on each interviewed client irrespective of whether 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.

Three clients - 2 tubectomy clients and one vasectomy client - did not permit undertaking of the physical verification. There were another 5 clients whose results of physical verification were missing due to interviewers' error. All 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-21.

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

Table-21: Reported sterilization status and client status found after physical verification by categories of clients.

Sub-group of clients	Found after questioning	Found after physical verification		
		Operation done	Operation not done	Total
Tubectomy	Operation done	596	-	596
	Operation not done	-	-	-
Vasectomy	Operation done	112	-	112
	Operation not done	-	1	1
All	Operation done	708	-	708
	Operation not done	-	1	1

4.11. Exceptional cases:

4.11.1. Clients reporting other than the reported clinic:

It was reported in sub-section 4.4 (page 22) that six clients (five tubectomy clients and one vasectomy client) mentioned other than the recorded clinic of operation. Further questioning these clients, it was found that the vasectomy client was a duplicate case of sterilization operated first time before the quarter and second time within the quarter. This case has also been referred in sub-section 4.6 (page-24).

Of the 5 tubectomy clients, one reported that she did not know the recorded clinic, although the other four mentioned knowing the clinic, but they said that they never visited the clinic. Nevertheless, it could not be established that the five tubectomy clients were duplicate cases of sterilization.

4.11.2. Clients reporting other than the recorded referer:

As reported in sub-section 4.5 (page-23), 108 clients (78 tubectomy clients and 30 vasectomy clients) mentioned the name of other than the recorded referer. But, questioning them further, it could not be established that any of them was the duplicate case of sterilization operated twice or being recorded twice in sterilization books. Nevertheless, the data suggest that the actual referer is often not shown in records.

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5. Matching of Audit Statistics

5.1. Payments to Clients:

In the books, as documented in table-3, each of the selected clients was shown as having been paid and having received the approved amount of Tk.108/- if the client was a tubectomy case, and Tk.96/- if the client was a vasectomy case. On the other hand, in the survey, as shown in the tables-15 and 16, only 634 interviewed clients reported that they had received the approved amount with 77 tubectomy clients reporting receipt of less than Tk.108/- and 5 vasectomy clients less than Tk.96/-. This finding excludes the vasectomy client reporting himself as not sterilized. It is, therefore, obvious that between the two data sets - the audit and the survey data, the disagreement existed and was entirely due to the clients (77 tubectomy clients and 5 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. Surgical apparel:

In the case of the surgical apparel, 4 clients created the disagreement between the audit and survey data by reporting to the interviewer that they did not receive the surgical apparel. Since these clients constitute only 0.6 percent of all interviewed clients, there is little reason to doubt the authenticity of the official records.

5.3. Signing of the consent form (table-22):

There was some differences between the audit and the survey data regarding signing of the consent form. Whereas the audit data show that all the 716 interviewed clients had signed/put

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thumb impression on the consent form, the survey data reveal that 2.1 percent of them did not. The proportion was higher for vasectomy clients than for tubectomy clients, being 6.1 percent and 1.3 percent respectively. It should be noted that this finding excludes the vasectomy client who reported himself as not sterilized.

Table-22: Comparison of the audit and survey data regarding signing of the consent form.¹

Categories of clients	Survey data	Audit data	
		Signed	Did not sign
Tubectomy	Signed	594 (98.7)	-
	Did not sign	8 (1.3)	-
	Total ²	602 (100.0)	-
Vasectomy	Signed	107 (93.9)	-
	Did not sign	7 (6.1)	-
	Total ²	114 ^a (100.0)	-
All	Signed	701 (97.9)	-
	Did not sign	15 (2.1)	-
	Total ²	716 ^a (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 cases', if any.

^a Reportedly 'not sterilized case' for this group was one.

5.4. Age of clients (table-23):

Table-23 shows the distribution of interviewed tubectomy clients by age reported in the survey and that recorded in the consent form. The table includes 22 interviewed tubectomy clients whose ages were not recorded in the consent form and another one client whose age was 'not stated' in the schedule due to the interviewer's error. Thus, the direct comparison between the two data sets had to be confined to 579 clients only. There was no discrepancy between the reported and the recorded age for 58.7 percent (340) of the 579 clients. For another 20.0 percent (116) the reported age was lower than the recorded age, while for another 21.2 percent (123) the reverse was true.

Table-23: Distribution of tubectomy clients by reported and recorded ages.

Age reported	Age recorded in the informed consent form							Not recorded	Total
	20-24	25-29	30-34	35-39	40-44	45-49	50 +		
15-19	1	4							5
20-24	41	47	11					6	105
25-29	14	176	35	4				6	235
30-34	5	50	100	11	1			6	173
35-39	1	18	27	21	1	1		2	71
40-44	1	3	2	1	2			2	11
45-49			1						1
50 +									-
Not stated			1						1
Total	63	298	177	37	4	1		22	602

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Similar comparison for age data of the interviewed vasectomy clients is shown in table-24. Among the vasectomy clients, the age was missing from the informed consent form for 5 clients. As a result, here also, the direct comparison of the two age data sets had to be done for 110 interviewed vasectomy clients only. Out of the 110 interviewed clients 44.5 percent (49) reported the same age in the survey as recorded in the consent form, while 36.4 percent (40) reported higher than the recorded age and 19.1 percent (21) lower than the recorded age.

Table-24: Distribution of vasectomy clients by reported and recorded ages.

Age reported	Age recorded in the informed consent form							Not recorded	Total
	20-24	25-29	30-34	35-39	40-44	45-49	50 +		
15-19									-
20-24			1						1
25-29		6	3	1					10
30-34		4	10	4	1				19
35-39		2	9	12	5		2		30
40-44			3	10	16	5	2		36
45-49				3	2	4	1		10
50 +				1	3	3	1	1	9
Not stated									-
Total		12	26	31	27	12	2	5	115

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5.5. Number of living children (table-25):

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-25. The number of living children was not recorded for 9 interviewed tubectomy clients. These clients have been excluded while comparing the data on living children between the two sources - informed consent forms and the survey.

Table-25: 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	
	1	2	3	4	5	6	7	8	9	10			
1	3	10	3	1	1								18
2		96	12	2	2						4		116
3	1	1	138	5		1					2		148
4		1	1	112	4		1	1	1		2		123
5			1	3	86	2					1		95
6				3	8	44	2						57
7						2	23						25
8							1	8					9
9		1			1			1	5				8
10								1		2			3
Not stated												-	
Total	4	109	155	128	102	49	27	11	6	2	9		602

There was no discrepancy between the reported and recorded number of children for 87.2 percent (517) of the 593 tubectomy clients included in the comparison. Among the exceptions were the 4.7 percent (28) clients reporting higher than the recorded number of children and another 8.1 percent (48) reporting lower than the recorded number of children.

Distribution of vasectomy clients by the number of living children reported in the survey and that recorded in the consent form is shown in table-26. The data on living children were missing for 4 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, data on the number of children reveal no difference between the survey and the consent form for 75.7 percent (84) of the 111 interviewed clients. For 15.3 percent (17) of the clients, the number of children reported in the survey was lower than the number recorded in the consent form with the reverse being true for the remaining 9.0 percent (10) of the clients.

Table- 26: 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
	1	2	3	4	5	6	7	8		
1		2		1	1					4
2		18	2	1						21
3		2	21	3	1	1	1		1	30
4				22	3				2	27
5					10	1			1	12
6				1	4	9				14
7										4
8								1		1
9								1	1	2
Not stated										-
Total		22	23	28	19	11	7	1	4	115

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5.6. Comments on the age and parity data differences:

The age and parity data collected in the survey were compared with those recorded in the consent form in order to assess whether the interviewed client was the actual client. The differences found did not, however, seem to be indicating that some of the clients might not be actual. The differences could be the result of memory lapses or random errors as it is evident from the comparison shown below.

The mean age for tubectomy clients reporting lower than recorded age was 25.3 years in the survey and 27.9 years in the informed consent form; for those reporting higher, 34.5 years (survey) and 31.2 years (form); and for vasectomy clients reporting lower, 35.4 years (survey) and 35.9 years (form); for those reporting higher 42.5 years (survey) and 41.1 years (form). Similarly, the mean number of living children for tubectomy clients reporting lower than the recorded number was 2.4 in the survey and 3.9 in the consent form; for those reporting higher, 6.0 (survey) and 4.5 (form); and for vasectomy clients, reporting lower, 2.6 (survey) and 4.4 (form); for those reporting higher, 6.9 (survey) and 5.0 (form). The difference in the age data is not unexpected in a society like Bangladesh where most people are ignorant of their age. The difference in the case of living children data was somewhat exaggerated, perhaps, because of misstatement of the number of children on the one hand and careless recording of number of living children in the consent form, on the other.

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6. Comparison of Audit and MIS Data

6.1. Audit Performance Data:

The primary, and one of the most important, tasks to accomplish in the quarterly audit of the VS program is to collect, for each thana included into the audit sample, authentic BDG¹ sterilization performance data as reported by the TFPO showing the number by vasectomy, tubectomy and total number of persons recorded in books as sterilized under the BDG program in the thana in the period the audit work covers for the thana. This is because the audit of the BDG VS program in any thana is entirely dependent on the BDG sterilization performance in that thana. Besides, as it can be seen from the discussion in this section, these data are needed to evaluate MIS reported performance statistics, on the basis of which USAID reimburses the Bangladesh Government for the selected costs of the VS program.

BDG performance data in the 1983 April-June reporting quarter audit were procured by the audit teams by obtaining from the thana officer of each sample thana, the duly signed copies of the monthly expenditure statements. The monthly expenditure statement of a thana contains the number of vasectomy, tubectomy and total, of sterilization cases done under the BDG program in the reporting month in that thana.

The expenditure statement is prepared by the thana office for the district office to report expenses incurred and balances remaining, with respect to the thana's VS program. Therefore, BDG performance data obtained from this source are assumed to be reliable.

¹ Bangladesh Government.

The monthly statement includes data for one complete month. The expenditure statement is, therefore, not available for incomplete months. The coverage of the audit period among sample thanas varied from 2 months to 3 months of the audit quarter, April-June, 1983. The variation was due to the starting of the audit work from June, 1983. As a result, obtained audit performance data cover full 3 months for some thanas, while for other 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 monthly MIS report. But the monthly report does not show performance statistics by thanas. As a result, audit performance data that cover only the sample thanas cannot be used directly to evaluate the MIS performance data contained in the monthly reports of the audit quarter. Because of this, evaluation of the MIS data had to be done using the MIS quarterly printout for the audit quarter April-June, 1983. The MIS quarterly printout contains performance data by thanas, months, and categories of clients — vasectomy, tubectomy and total.

Table-27 compares total performances reported in the MIS quarterly printout for the 1983 April-June quarter with those obtained from the monthly reports for the same period. It is evident from the table that there was almost no difference between these two sources with respect to the total sterilization performance. The ratio of the total performance of all types of sterilization in the monthly reports to that shown in the MIS quarterly printout was almost close to unity, being 0.996. The ratio remained close to unity even when it was computed separately for vasectomy (0.998) or tubectomy (0.996). It is, thus, explicit in the table (table-27) that there was little error

committed by using the quarterly printout rather than the monthly reports in the evaluation of MIS reported BDG performances for the audit quarter.

Table-27: Comparison of total performances between the MIS quarterly printout and monthly MIS reports for the quarter April-June, 1983.

MIS reports	Categories of clients		
	Tubectomy	Vasectomy	All
Quarterly printout	50,546	12,440	62,986
Monthly reports	50,346	12,412	62,758
Monthly reports/ quarterly printout	0.996	0.998	0.996

6.3. Differences between audit data and MIS data:

Differences between audit data and MIS data were examined in several ways. Tables-28 through 30 highlight discrepancies between data from the MIS quarterly printout, from the reports filed by the TFPO, and from data that were collected by the audit team in client interviews. Column-2 of table-27 contains data reported by the TFPO for sterilization performance in his thana. Column-3 contains the audit sample size (drawn from the client list prepared by the TFPO). The fourth column contains the proportion of that sample which was verified by the audit team 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 verified. However, there are a significant number of thanas with some false cases. This represents one level on which errors in reporting were discovered by this audit.

The performance reported by the BDG on the MIS quarterly printout is presented in column-5 of tables-28 through 30. The difference between column-2 and column-5 is reported in column-6.

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Table-28: Comparison among actual vasectomy performance estimated by the audit, Thana-reported vasectomy performance, and MIS reported vasectomy performance on quarterly report by sample Thanas and Districts.¹

Thanas	Thana-reported BDG performance ^a	Sample size drawn from Thana cases	Proportion of actual sterilized cases for the sample ^{b,c}	Thana BDG performance on MIS quarterly report	Discrepancy between MIS data and Thana reported data. (Col.5 - Col.2)
(1)	(2)	(3)	(4)	(5)	(6)

Dinajpur

Fulbari	22	2	1.00	20	- 2
Haripur	10	3	1.00	10	0
Baliadangi	117	16	1.00	104	- 13
Atwary	157	13	1.00	139	- 18

Pabna

Iswardi	64	5	0.60	63	- 1
Atghoria	0	-	-	20	+ 20
Ullapara	5	0	-	31	+ 26

Jessore

Sailkupa	0	-	-	0	0
Abhoynagar	5	0	-	5	0
Jhikargacha	5	0	-	18	+ 13

Khulna

Fultala	45	2	1.00	57	+ 12
Tala	43	2	1.00	47	+ 4

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Table- 28(Contd.)

Thanas	Thana- reported BDG per- formance ^a	Sample size drawn from Thana cases	Proportion of actual sterilized cases for the sample ^{b,c}	Thana BDG perfor- mance on MIS quar- terly report	Discrepancy between MIS data and Thana reported data (Col.5 - Col.2)
(1)	(2)	(3)	(4)	(5)	(6)
<u>Patuakhali</u>					
Patuakhali	9	1	1.00	14	+ 5
<u>Barisal</u>					
Mehendiganj	2	0	-	18	+ 16
Lalmohan	3	0	-	3	0
<u>Faridpur</u>					
Boalmari	4	0	-	29	+ 25
Pangsha	27	3	0.67	33	+ 6
Kasiani	0	-	-	0	0
<u>Jamalpur</u>					
Nakla	0	-	-	0	0
<u>Chittagong</u>					
Hathazari	1	0	-	4	+ 3
<u>Comilla</u>					
Kotwali	0	-	-	30	+ 30
Faridganj	0	-	-	1	+ 1
Kasba	191	6	0.17	257	+ 66
<u>Dhaka</u>					
Harirampur	0	-	-	0	0
Sreenagar	6	0	-	6	0
Narsingdi	3	0	-	3	0
Kaliakair	1	0	-	1	0

More

Table-28(Contd.)

Thanas	Thana- reported BDG per- formance ^a	Sample size drawn from Thana cases	Proportion of actual sterilized cases for the sample ^{b, c}	Thana BDG perfor- mance on MIS quar- terly report	Discrepancy between MIS data and Thana reported data (Col.5 - Col.2) (6)
(1)	(2)	(3)	(4)	(5)	(6)

Tangail

Ghatail	7	0	-	7	0
Shakhipur	18	6	1.00	18	0

Rangpur

Syedpur *	279	15	1.00	249	- 30
Mithapukur *	21	12	1.00	22	+ 1
Kurigram *	10	0	-	13	+ 3
Saghatta *	8	4	0.25	8	0
Patgram *	51	19	0.74	52	+ 1
Kishoreganj *	14	3	1.00	45	+ 31

Bogra

Kotwali *	14	0	-	27	+ 13
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Rajshahi

Naogaon *	7	1	1.00	14	+ 7
Porsa *	53	13	1.00	53	0
C.Nawabganj *	44	3	1.00	66	+ 22
Mohanpur *	13	1	1.00	17	+ 4
Charghat *	13	0	-	50	+ 37
Godagari *	8	0	-	64	+ 56

Kushtia

Alamdanga *	1	0	-	1	0
Chuadanga *	0	-	-	0	0

More

Table-28(Contd.)

Thanas	Thana- reported BDG per- formance ^a	Sample size drawn from Thana cases	Proportion of actual sterilized cases for the sample ^{b,c}	Thana BDG perfor- mance on MIS quar- terly report	Discrepancy between MIS data and Thana reported data (Col.5 - Col.2)
(1)	(2)	(3)	(4)	(5)	(6)
<u>Sylhet</u>					
Moulavibazar*	41	8	1.00	47	+ 6
<u>Noakhali</u>					
Ramgati *	4	1	1.00	6	+ 2
<u>Mymensingh</u>					
Kotwali *	270	4	0.50	163	-107
Kuliarchar *	2	0	-	2	0
Kendua *	6	2	1.00	5	- 1
Gaffargaon *	2	0	-	0	- 2
Total	1606	145	0.876	1842	+236

¹ Audit data cover the performance for only two months, April and May, 1983 for thanas marked by asterisk.

^a As certified by TFPO during the thana level audits.

^b From follow-up survey of clients, after evaluation of the reasons for not locating a client, not sterilized and double operation.

^c This proportional estimate will not be used to estimate thana performance because of the small sample size. Instead, the aggregate estimates will be used.

Table-29: Comparison among actual tubectomy performance estimated by the audit, Thana-reported tubectomy performance, and MIS reported tubectomy performance on quarterly report by sample Thanas and Districts.¹

Thanas (1)	Thana-reported BDG performance ^a (2)	Sample size drawn from Thana cases (3)	Proportion of actual sterilized cases for the sample ^{b,c} (4)	Thana BDG performance on MIS quarterly report (5)	Discrepancy between MIS data and Thana reported data (Col.5 - Col.2) (6)
<u>Dina jpur</u>					
Fulbari	182	51	1.00	182	0
Haripur	81	20	1.00	81	0
Baliadangi	179	13	1.00	192	+ 13
Atwary	117	5	1.00	135	+ 18
<u>Pabna</u>					
Iswardi	41	1	1.00	66	+ 25
Atghoria	9	2	1.00	84	+ 75
Ullapara	77	10	1.00	130	+ 53
<u>Jessore</u>					
Sailkupa	300	33	1.00	300	0
Abhoynagar	164	20	1.00	167	+ 3
Jhikargacha	184	13	1.00	191	+ 7
<u>Khulna</u>					
Fultala	34	5	1.00	89	+ 55
Tala	250	47	1.00	250	0

More

Table-29(Contd.)

Thanas (1)	Thana- reported BDG per- formance ^a (2)	Sample size drawn from Thana cases (3)	Proportion of actual sterilized cases for the sample ^{b,c} (4)	Thana BDG perfor- mance on MIS quar- terly report (5)	Discrepancy between MIS data and Thana reported data (Col.5 - Col.2) (6)
<u>Patuakhali</u>					
Patuakhali	279	25	0.96	357	+ 78
<u>Barisal</u>					
Mehendiganj	14	4	1.00	72	+ 58
Lalmohan	102	15	1.00	102	0
<u>Faridpur</u>					
Boalmari	97	7	0.86	175	+ 78
Pangsha	302	22	1.00	334	+ 32
Kasiani	114	15	1.00	114	0
<u>Jamalpur</u>					
Nakla	67	13	0.85	67	0
<u>Chittagong</u>					
Hathazari	29	10	1.00	89	+ 60
<u>Comilla</u>					
Kotwali	17	3	1.00	192	+175
Faridganj	52	7	1.00	67	+ 15
Kasba	23	12	0.92	41	+ 18
<u>Dhaka</u>					
Harirampur	102	18	1.00	197	+ 95
Sreenagar	77	13	1.00	84	+ 7
Narsingdi	144	12	1.00	132	- 12
Kaliakair	109	15	1.00	108	- 1

More

Table-29(Contd.)

Thanas (1)	Thana- reported BDG per- formance ^a (2)	Sample size drawn from Thana cases (3)	Proportion of actual sterilized cases for the sample ^{b,c} (4)	Thana BDG perfor- mance on MIS quar- terly report (5)	Discrepancy between MIS data and Thana reported data (Col.5 - Col.2) (6)
<u>Tangail</u>					
Ghatail	175	13	1.00	175	0
Shakhipur	105	9	1.00	105	0
<u>Rangpur</u>					
Syedpur *	169	3	1.00	172	+ 3
Mithapukur *	138	27	1.00	143	+ 5
Kurigram *	74	16	0.88	74	0
Saghatta *	34	17	0.88	38	+ 4
Patgram *	94	35	0.89	123	+ 29
Kishoreganj *	172	9	1.00	223	+ 51
<u>Bogra</u>					
Kotwali *	101	7	0.71	206	+105
<u>Rajshahi</u>					
Naogaon *	185	16	1.00	234	+ 49
Porsa *	9	3	1.00	10	+ 1
C.Nawabganj *	72	4	1.00	104	+ 32
Mohanpur *	64	5	1.00	72	+ 8
Charghat *	138	10	1.00	211	+ 73
Godagari *	25	2	1.00	102	+ 77
<u>Kushtia</u>					
Alamdanga *	117	28	1.00	117	0
Chuadanga *	78	15	1.00	76	- 2

More

Table-29(Contd.)

Thanas	Thana- reported BDG per- formance ^a	Sample size drawn from Thana cases	Proportion of actual sterilized cases for the sample ^{b,c}	Thana BDG perfor- mance on MIS quar- terly report	Discrepancy between MIS data and Thana reported data (Col.5 - Col.2)
(1)	(2)	(3)	(4)	(5)	(6)
<u>Sylhet</u>					
Moulavibazar*	31	5	1.00	25	- 6
<u>Noakhali</u>					
Ramgati *	56	18	1.00	56	0
<u>Mymensingh</u>					
Kotwali *	173	6	0.83	337	+164
Kuliarchar *	74	6	1.00	74	0
Kendua *	176	24	1.00	178	+ 2
Gaffargaon *	173	18	1.00	174	+ 1
Total	5579	707	0.977	7027	+1448

¹ Audit data cover the performance for only two months, April and May, 1983 for thanas marked by asterisk.

^a As certified by TFPO during the thana level audits.

^b From follow-up survey of clients, after evaluation of the reasons for not locating a client, not sterilized and double operation.

^c This proportional estimate will not be used to estimate thana performance because of the small sample size. Instead, the aggregate estimates will be used.

Table-30: Comparison among actual sterilization performance estimated by the audit, Thana reported sterilization performance, and MIS reported sterilization performance on quarterly report by sample Thanas and Districts.¹

Thanas	Thana-reported BDG performance ^a	Sample size drawn from Thana cases	Proportion of actual sterilized cases for the sample ^{b, c}	Thana BDG performance on MIS quarterly report	Discrepancy between MIS data and Thana reported data (Col.5 - Col.2)
(1)	(2)	(3)	(4)	(5)	(6)
<u>Dinajpur</u>					
Fulbari	204	53	1.00	202	- 2
Haripur	91	23	1.00	91	0
Baliadangi	296	29	1.00	296	0
Atwary	274	18	1.00	274	0
<u>Pabna</u>					
Iswardi	105	6	0.67	129	+ 24
Atghoria	9	2	1.00	104	+ 95
Ullapara	82	10	1.00	161	+ 79
<u>Jessore</u>					
Sailkupa	300	33	1.00	300	0
Abhoynagar	169	20	1.00	172	+ 3
Jhikargacha	189	13	1.00	209	+ 20
<u>Khulna</u>					
Fultala	79	7	1.00	146	+ 67
Tala	293	49	1.00	297	+ 4

More

Table-30 (Contd.)

Thanas	Thana- reported BDG per- formance ^a	Sample size drawn from Thana cases	Proportion of actual sterilized cases for the sample ^{b,c}	Thana BDG perfor- mance on MIS quar- terly report	Discrepancy between MIS data and Thana reported data (Col.5 - Col.2)
(1)	(2)	(3)	(4)	(5)	(6)
<u>Patuakhali</u>					
Patuakhali	288	26	0.96	371	+ 83
<u>Barisal</u>					
Mehendiganj	16	4	1.00	90	+ 74
Lalmohan	105	15	1.00	105	0
<u>Faridpur</u>					
Boalmari	101	7	0.86	204	+103
Pangsha	329	25	0.96	369	+ 38
Kasiani	114	15	1.00	114	0
<u>Jamalpur</u>					
Nakla	67	13	0.85	67	0
<u>Chittagong</u>					
Hathazari	30	10	1.00	93	+ 63
<u>Comilla</u>					
Kotwali	17	3	1.00	222	+205
Faridganj	52	7	1.00	68	+ 16
Kasba	214	18	0.67	298	+ 84
<u>Dhaka</u>					
Harirampur	102	18	1.00	197	+ 95
Sreenagar	83	13	1.00	90	+ 7
Narsingdi	147	12	1.00	135	- 12
Kaliakair	110	15	1.00	109	- 1

Table-30 (Contd.)

Thanas	Thana- reported BDG per- formance ^a	Sample size drawn from Thana cases	Proportion of actual sterilized cases for the sample ^{b, c}	Thana BDG perfor- mance on MIS quar- terly report	Discrepancy between MIS data and Thana reported data (Col.5 - Col.2)
(1)	(2)	(3)	(4)	(5)	(6)

Tangail

Ghatail	182	13	1.00	182	0
Shakhipur	123	15	1.00	123	0

Rangpur

Syedpur *	448	18	1.00	421	-27
Mithapukur *	159	39	1.00	165	+ 6
Kurigram *	84	16	0.88	87	+ 3
Saghatta *	42	21	0.76	46	+ 4
Patgram *	145	54	0.83	175	+30
Kishoreganj *	186	12	1.00	268	+82

Bogra

Kotwali *	115	7	0.71	233	+118
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Rajshahi

Naogaon *	192	17	1.00	248	+56
Porsa *	62	16	1.00	63	+ 1
C.Nawabganj *	116	7	1.00	170	+54
Mohanpur *	77	6	1.00	89	+12
Charghat *	151	10	1.00	261	+110
Godagari *	33	2	1.00	166	+133

Kushtia

Alamdanga *	118	28	1.00	118	0
Chuadanga *	78	15	1.00	76	- 2

More

Table-30 (Contd.)

Thanas (1)	Thana- reported BDG per- formance ^a (2)	Sample size drawn from Thana cases (3)	Proportion of actual sterilized cases for the sample ^{b,c} (4)	Thana BDG perfor- mance on MIS quar- terly report (5)	Discrepancy between MIS data and Thana reported data (Col.5 - Col.2) (6)
<u>Sylhet</u>					
Moulavibazar*	72	13	1.00	72	0
<u>Noakhali</u>					
Ramgati *	60	19	1.00	62	+ 2
<u>Mymensingh</u>					
Kotwali *	443	10	0.70	500	+ 57
Kuliarchar *	76	6	1.00	76	0
Kendua *	184	26	1.00	183	- 1
Gaffargaon *	175	18	1.00	174	- 1
Total	7187	852	0.960	8869	+1682

¹ Audit data cover the performance for only two months, April and May, 1983 for thanas marked by asterisk.

^a As certified by TFPO during the thana level audits.

^b From follow-up survey of clients, after evaluation of the reasons for not locating a client, not sterilized and double operation.

^c This proportional estimate will not be used to estimate thana performance because of the small sample size. Instead, the aggregate estimates will be used.

These differences are substantial and represent the major discrepancy uncovered by the audit.

The absolute difference between columns-2 and 5 was computed separately for vasectomy, tubectomy, and total by sample thanas. The computed absolute difference by sample thanas for vasectomy is shown in column-6 of table-28, that for tubectomy in column-6 of table-29, and that for all types of sterilization in column-6 of table-30. The findings of these tables are summarised in table-31, showing frequency distributions of sample thanas by the relative magnitude of the discrepancy indicated in column-6. The relative level for a thana is measured larger if the difference in column-6 was positive, indicating that the performance reported by the MIS was larger than the performance reported by the TFPO; same if the absolute difference was zero; and smaller if the difference was negative, showing that performance reported in the MIS data was smaller than that in the audit data collected from the TFPO's.

Table-31: Distribution of sample thanas by relative levels of MIS data, measured in relation to audit data.¹

Relative levels of MIS data	Categories of clients		
	Tubectomy	Vasectomy	All
Greater	25 (50.0)	33 (66.0)	31 (62.0)
Same	17 (34.0)	13 (26.0)	12 (24.0)
Smaller	8 (16.0)	4 (8.0)	7 (14.0)
Total	50 (100.0)	50 (100.0)	50 (100.0)

¹ Figures without brackets are the number of sample thanas, while those within brackets are the percentages for the category.

As can be seen from table-31, BDG sterilization performances (including all types of sterilization) for the audit quarter were at par according to both the audit and the MIS data for 24.0 percent (12) of the 50 sample thanas. But for the remaining 76.0 percent, there were differences between the two data sets. The differences in the majority cases were due to the MIS data being larger than the audit data. The MIS data were less than the audit data for only 14.0 percent of the sample thanas. In contrast, the MIS data were larger for 62.0 percent of the thanas. The above findings do not vary appreciably by vasectomy and tubectomy. Where the differences was in favour of the audit data, it was perhaps due to under-reporting of BDG performances to the MIS Unit. But, where the differences were in favour of the MIS data, it was due either to over-reporting of BDG performances in the MIS data or to the inclusion of the NGO¹ data with the BDG performance in the MIS data. Thus, it is obvious from table-31 that MIS quarterly data do not reflect the true figure of the BDG performance for the audit quarter, although the quarterly printout bears the indication that its thana specific statistics include only the BDG performance. Because of this, this report makes an attempt below to derive estimates of national ratios of audit and MIS data, and then apply them to calculate the actual BDG performance of the audit quarter (April-June, 1983).

6.4. National ratios of audit data and MIS data:

Estimates of the national ratio will be computed by using the formula described below. The formula clearly shows that there will be no problem in the computation of this

¹ Non-Government Organization.

ratio, even though the MIS data or the audit data, or both equalled zero for some thanas.

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

Where a_i = the audit data for the i th sample thana

m_i = the MIS data for the i th sample thana

P = the estimate of the national ratio of audit and MIS data

n = the number of sample thanas = 50

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

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

Where N = total number of program thanas¹ = 436

\bar{M} = the average performance per program thana according of the MIS quarterly printout.

The results of the computation are displayed in table-32. As can be seen from this table, the national ratio of audit data to MIS data was 81.1 per 100 MIS reported cases. For tubectomy it was 79.4, and for vasectomy 87.2. The standard errors of the estimates as found by using formula (2) are 5.1, 9.2 and 14.3 respectively.

¹ Program thanas are those that are listed in the MIS quarterly printout for the quarter, April-June, 1983.

Table-32: Estimates of national ratios of
Audit and MIS data.

Estimates	Categories of clients		
	Tubectomy	Vasectomy	All
Ratio ¹	79.4	87.2	81.1
Standard errors	9.2	14.3	5.1

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

Table-33 shows, by vasectomy, tubectomy and total for the reporting audit quarter (April-June, 1983) the reported and estimated sterilization performances for the national, the BDG and the NGO program separately, as derived from the different sources, the MIS quarterly printout, the monthly report 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 covers performances done by all the non-government organisations engaged in family planning activities.

The audit estimate in the table shows that the total BDG performance during the audit quarter was 43,859 sterilization operations done with 34,754 cases of tubectomy and 9,105 cases of vasectomy, indicating over-reporting in the quarterly printout of BDG performances for the audit quarter (April-June, 1983) by 9,017 cases of tubectomy and 1,337 cases of vasectomy, and thereby, on the whole, by 10,354 sterilization operations. The audit estimate was computed by applying the estimated national ratio of the audit and the MIS data to the total of BDG performances shown in the quarterly printout.

¹ (Audit data)/(MIS data in the quarterly printout (report)).

NGO performances for the audit quarter, estimated from the quarterly printout were 8,773 sterilization operations with 1,998 cases of vasectomy and 6,775 cases of tubectomy; while the performances of the following NGOs alone for the audit quarter were shown in the monthly reports as 15,655 sterilization operations with 11,081 cases of tubectomy and 4,574 cases of vasectomy: BAVS (Bangladesh Association for Voluntary Sterilization), BFPA (Bangladesh Family Planning Association), CHCP (Christian Health Care Project), MFC (Mohammadpur Fertility Clinic) and MSC (Metropolitan Satellite Clinic). While there was almost no difference between the quarterly printout and the monthly reports in the reported national performance for the audit quarter, the above comparison suggests that NGO performance may be included as BDG performance in the quarterly report. As there exists the possibility that NGO data has been incorporated into BDG performance, it is not possible to ascertain at this point whether BDG performance has been intentionally inflated.

But conducting further examination of MIS reported performances is handicapped by the lack of appropriate data. There is no data source available at the national headquarters to know precisely the MIS reported BDG performance. There is, therefore, no direct way of examining whether there was any exaggeration made of BDG performances, in the MIS data for the audit quarter.

Although there was no way of examining directly the authenticity of the MIS reported BDG performances for the audit quarter, yet there was evidence, though indirect, that the MIS data over-stated the BDG performances for the audit quarter. The evidence is documented below.

More

BAVS, BFPA, CHCP, MFC and MSC are the major sterilization performing NGOs doing most of the sterilization performance in the non-government sector. Therefore, their total performance, found from the monthly reports for the audit quarter and listed in the second row of table-33, should be close to the total of NGO performances done during the audit quarter, as the performances of other than the above NGOs are likely to be very negligible. Therefore, the estimate of the reported BDG performance on the monthly report (shown in the 3rd row of the table) — found by subtracting the performances of the major NGOs from the national performance on the monthly report — should approximately reflect the true level of the MIS reported BDG performances for the audit quarter. It was thus found that the total reported BDG performance for the audit quarter or the monthly report was approximately 47,103 sterilization operations with 7,838 cases of vasectomy and 39,265 cases of tubectomy.

The eighth row of table-33 shows the ratio between the estimate of total reported BDG performance on the monthly report and that of actual total BDG performance established by the audit. The ratio confirms that there was over-reporting of the total BDG performance in the MIS data, and the extent of over-reporting was, overall, 7.0 percent. However, when the ratio was considered separately for vasectomy and tubectomy, it was found that the MIS data exaggerated the BDG performance for tubectomy by 13 percent, while under-stating it for vasectomy by 14.0 percent keeping the over-reporting, on the overall level, at 7.0 percent. While going through the above findings, it should be borne in mind that the extent of over-reporting in tubectomy does not compensate for the equal amount of under-reporting in vasectomy, as there are differences in reimbursement claims between vasectomy and tubectomy. For vasectomy, the reimbursement claim amounts to Tk.162/-, while for tubectomy it amounts to Tk.196/-.

Table-33: Reported, estimated National, BDG, NGO performances as derived from different sources.

Performances	Categories of clients		
	Tubectomy	Vasectomy	All
1. National performances as reported by MIS on monthly report	50,346	12,412	62,758
2. Performance of major NGOs on monthly report	11,081	4,574	15,655
3. Estimate of BDG performance on monthly report (1) - (2)	39,265	7,838	47,103
4. National performance on quarterly printout	50,546	12,440	62,986
5. BDG performance on quarterly printout	43,771	10,442	54,213
6. NGO performance on quarterly printout	6,775	1,998	8,773
7. Audit estimate of BDG performance based on thana level findings and ratio from quarterly report	34,754	9,105	43,859 ^a
8. Audit estimate of BDG performance, MIS/BDG performance on monthly report(3/7)	1.13	0.86	1.07

^a Obtained by adding the corresponding figures of tubectomy and vasectomy.

More

It is interesting to note that the difference between the tubectomy performance of major NGOs (derived from the attachment to the MIS monthly report) and the NGO performance as indicated by the MIS quarterly printout is 4306. When the monthly report NGO performance (11,081) is subtracted from the monthly report total national performance (50,346), the number is 39,265. This should match the BDG performance on the quarterly MIS printout. However, the MIS quarterly report performance is 43,771, or 4,506 larger. These discrepancies, 4306 and 4506 are very similar. Likewise the discrepancies follow the same pattern for the vasectomy data (2576 and 2604). One possible explanation is that NGO data compiled for the quarterly report at the district level are being added with the BDG performance figures. Unfortunately, the methodology used in this audit does not permit verification of this hypothesis.

Several modifications are suggested in future audits in order to investigate the discrepancies uncovered in this audit. The confusion may be arising from the channels through which NGO performance is reported. Although there seems to be some variability, in general, NGOs prepare monthly performance reports, indicating thana of residence of the client and send this directly to the District Family Planning Office. It has been observed that in some districts these figures are added into the BDG performance figures and in others, they are reported separately by the District to the MIS in Dhaka.

In future audit work, therefore, it will be necessary to include the district level in the audit. That is, information flowing into the district offices from BDG service centers and NGOs, the processing of this information, and the preparation of the monthly report by the District Family Planning Office should all be examined. Unless district data, broken down by government and NGO performance are correctly known, the authenticity of MIS reported BDG performance cannot be correctly ascertained.

7. Derived Audit Results.

7.1. Estimated proportion of clients actually sterilized:¹

Tubectomy: Among the clients interviewed, there was none who was not an actual sterilized client. But, of them 16 clients could not be traced out in the field. The reason was that either their recorded addresses were non-existing or they never did live in their recorded addresses. These clients are assumed to be false cases of sterilization. If the assumption is proved invalid, it will mean that recording of the clients' address was not properly done, leaving no room for checking the authenticity of the performance of the VS program. Under this assumption, the proportion of false cases among tubectomy clients is estimated at 16/707 or 2.3 percent. The standard error² is 0.85 percent. Thus, the proportion actually tubectomized is estimated at 97.7 percent.

Vasectomy: Among vasectomy clients, not located cases were 16, not sterilized cases, 1 and duplicate cases, 1. It is thus found that the number of false cases among 145 vasectomy clients in the sample was 18 or 12.4 percent. The standard error² of the estimate is 6.73 percent. So, the proportion actually sterilized is estimated at 87.6 percent.

7.2. 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.107.75 for tubectomy clients and to Tk.95.39 for vasectomy clients. Since the differences of the

¹ Thana-wise breakdown of data is given in tables attached.

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

estimated average from their corresponding approved amounts are very small, the standard errors have not been calculated. There was no evidence found for overpayment to any client.

7.3. Estimated average amount paid to service providers:

Estimation of this statistic is based only on book audit data, since service providers were not interviewed in the survey. Book auditing showed that service providers/referers were paid the approved amount for each of the selected sterilized clients. The approved amount is Tk.38/- for a tubectomy client and Tk.36/- for a vasectomy client. Because, there was no overpayment or underpayment in any case, the average amount paid to the service providers has not been estimated. It should be pointed out here that service providers not yet paid for their non-submission of bills have also been considered to have been paid. This has been done because their money would always have to be kept reserved to meet their claims as soon as they submit their bills.

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

All but 0.6 percent of the interviewed client, reported that they received the surgical apparel. The proportion reporting having not received the surgical apparel is too small to be accounted for. Thus, the proportion who did not receive the surgical apparel is taken for zero.

7.5. Estimated proportion of clients whose consent form was missing:

Missing: The proportion of selected clients whose consent forms were missing was 0.6 percent.

Not USAID approved form: The USAID consent form was found not being used for 7.6 percent of the selected clients.

7.6. Proportion of clients who did not sign or give thumb impression on the consent form:

According to book audit data, less than one percent of the selected clients did not sign/put thumb impression on the consent form. According to the survey data also, the proportion was as small as 2.1 percent.

8. Conclusion

The 1983 April-June quarter audit of the VS program is the first of its kind in Bangladesh. The pilot survey revealed one important shortcoming of the audit plan, which is that the plan does not provide scopes to examine authenticity of payments made to service providers and referers. It should be mentioned here that steps are being taken to remove the shortcoming by creating provisions in the audit plan to interview a small number of service providers and referers.

The current audit report has brought out another important defect of the audit plan, which is that unless NGO performance data, and data from performance reports received and sent by district offices are collected by auditors, it would not be possible to evaluate the authenticity of MIS statistics, based on which USAID reimburses the Bangladesh Government for selected costs of the VS program. Therefore, a modification in the existing audit plan is necessary to incorporate provisions for collection of data from district offices and of NGO data from sample thanas.

AUDIT OF VOLUNTARY STERILIZATION PROGRAM
2/17, IQBAL ROAD
MOKAMMADPUR, DHAKA-7.

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

Name of the client :	<input type="text"/>
Name of the spouse/father :	<input type="text"/>
Occupation of the spouse/father :	<input type="text"/>
Address : Village/Block	<input type="text"/>
Union	<input type="text"/>
Thana	<input type="text"/>
District	<input type="text"/>
Registration No.	<input type="text"/>

INTERVIEW INFORMATION

Interview Call	1	2	3	4
Date	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Result Codes *	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Interviewer Code

* RESULT CODE

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

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

Same as recorded

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

(Start the interview)

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

Both names are different/could not be traced

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

Reasons :

GENERAL VERIFICATION (G.V.) SECTION

1.1. Please tell me your name ? _____

1.2. Do you have any other names ?

1 Yes

2 No

Go to Q.1.4

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

Client's all other reported names

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

Husband's/father's name

1.5. Does he have any other names ?

1 Yes

2 No

Go to Q.1.7

1.6. Please tell me all his names ?

Husband's/father's all other names

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

1 Yes

2 No

Go to Q.1.10a.b

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

Name of the method

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

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

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

Heard

Did not hear

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

1.11. Have you yourself undergone such operation ?

Yes

No

1.12.

Sterilized

Not sterilized

Go to C.V. Section

Fill in C.V. Form-I

11

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

72

REFERER VERIFICATION (R.V.) SECTION

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

With somebody

Alone

Fill-in R.V. Form-II

3.2. With whom did you go ?

3.3. (Interviewer: Tick the appropriate box)

Recorded referer

Other than the recorded referer

Go to T.V. Section

Fill-in R.V. Form-III

Does not know/remember the referer

Fill-in R.V. Form-II

12

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

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

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

1

Yes

2

No

Go to I.C.F.V. Section

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

1

Yes

2

No

Go to I.C.F.V. Section

Go to I.C.F.V. Section

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

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

1

Yes

2

No

GO to Q.7.3

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

1

Yes

2

No

Go to D.V. Section

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

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

1

Yes

2

No

Go to D.V. Section

Go to D.V. Section

DIRECT VERIFICATION (D.V.) SECTION

8.1. (Interviewer tick appropriate box)

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

8.2. Family planning office records show that you recorded your name as _____

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

1 Yes

2 No

Go to Q.8.8

Go to Q.8.4

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

Is it true ?

1 Yes

2 No

Go to Q.8.8

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

Yes

No

Go to Q.8.6

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

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

Yes

No

Go to Q.8.8

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

_____ Amount.

8.8. What is your age ?

_____ Age in completed years

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

_____ Age in completed years _____

8.10. How many children do you have ?

Total _____ Sons _____ Daughters _____

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

1 Sterilized 2 Not sterilized

(Terminate the interview)

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

1 Yes 2 No

(Request again. If disagrees, terminate the interview)

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

1 Sterilized 2 Not sterilized

(Terminate the interview with thanks)

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

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

Address of the recorded source _____

Yes

No

Fill-in R.V. Form-I

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

Yes

No

Fill-in R.V. Form-I

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

2.7. (Interviewer: Tick the appropriate box)

Sterilized in
the recorded
clinic

Others

Fill-in R.V. Form-I

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

Go to R.V. Section

81

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

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)

Fill-in R.V. Form-IV

83

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

3.3. Do you know the following person ?

Name and address of the recorded referer

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

84

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

3.3. Do you know the following person ?

Name and address of the recorded referer _____

Yes

No

Go to T.V. Section

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

Yes

No

Go to T.V. Section

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

3.6. (Tick the appropriate box)

Went with the
recorded re-
ferer for
sterilization
purpose

Other purposes

Go to T.V. Section

85

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

3.3. Do you know the following person ?

Name and address of the recorded referer _____

1 Yes

2 No

Go to T.V. Section

3.4. Did he take you to any clinic ?

1 Yes

2 No

Go to T.V. Section

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

3.6. (Interviewer: Tick the appropriate box)

1 Operated
upon twice

2 Operated
upon once

Go to T.V. Section

3.7. Why did you undergo operations twice ?

Go to T.V. Form-III

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

3.3. Do you know the following person ?

Name and address of the recorded referer _____

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

89

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

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

_____ Amount.

- | | | | |
|----------------------------|---------------|----------------------------|---------------------|
| <input type="checkbox"/> 1 | Does not know | <input type="checkbox"/> 2 | Paid less |
| <input type="checkbox"/> 3 | Paid more | <input type="checkbox"/> 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 ?

- | | | | |
|----------------------------|---------|----------------------------|----------------------|
| <input type="checkbox"/> 1 | On foot | <input type="checkbox"/> 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 ?

- | | | | |
|----------------------------|----------------------|----------------------------|----------------|
| <input type="checkbox"/> 1 | Paid by self | <input type="checkbox"/> 2 | Paid by office |
| <input type="checkbox"/> | Paid by other person | | |

5.13. How much money was paid ? _____ Amount

- | | |
|----------------------------|---------------|
| <input type="checkbox"/> 1 | Does not know |
|----------------------------|---------------|

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

_____ Amount

- | | | | |
|----------------------------|---------------|----------------------------|---------------------|
| <input type="checkbox"/> 1 | Does not know | <input type="checkbox"/> 2 | Paid less |
| <input type="checkbox"/> 3 | Paid more | <input type="checkbox"/> 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

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APPENDIX - A2

Sample
Form-B2

Audit of Voluntary Sterilization Program
2/17, Iqbal Road
Mohammadpur, Dhaka-7.

Sampling frame for selection of clients..

District _____ Thana _____

Center _____ Quarter _____

Number of ISUs _____

ISU No.	Specifications	Number of clients	Cumulatives

Source _____

Prepared by _____

Date _____

Name(s) _____ Signature _____

as

Sample
Form-B3

Audit of Voluntary Sterilization Program
2/17, Iqbal Road
Mohammadpur, Dhaka-7.

List of selected clients.

Quarter _____

District _____ Thana _____

PSU No.

--	--	--

ISU No.

--	--

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

Source _____

Prepared by _____

Date _____

Name(s) _____ Signature _____

Audit of Voluntary Sterilization Program
2/17, Iqbal Road
Mohammadpur, Dhaka-7.

Recorded Information Sheet.

Quarter _____

District _____	Thana _____					
PSU No. <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>				ISU No. <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>		

1. Client Registration No.:

--	--	--	--

2. Type of Sterilization: Tubectomy

Vasectomy

3. Name of the Sterilization Center/Clinic _____

4. Name of the referer with address _____

5. Date of admission _____ Day _____ Month _____ Year

6. Date of operation _____ Day _____ Month _____ Year

7. Date of release from the center _____ Day _____ Month _____ Year

8. Name of the client _____

9. Age of the client _____ Year _____ Month

Contd.

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 _____

Thana _____

P.O. _____

District _____

14. Number of living children:

Total _____ Son _____ Daughter _____

Source _____ Prepared by _____

Date _____ Name(s) _____ Signature _____

APPENDIX - A3

Audit of Voluntary Sterilization Program
2/17, Iqbal Road
Mohammadpur, Dhaka-7.

Books and Accounts Auditing.

District _____ Thana _____
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> <ul style="list-style-type: none">(i) Deposite slips.(ii) Bank statements.(iii) Pass books.(iv) Disbursement statement/correspondence of DFPO. <p>1.2. <u>Check special receipts (if any) with:</u></p> <ul style="list-style-type: none">(i) Deposit slips.(ii) Money receipt (if any) issued.(iii) Bank statements.(iv) Pass books. <p>1.3. <u>Vouch payments to clients:</u></p> <p>(a) <u>For food charges with:</u></p> <ul style="list-style-type: none">(i) Acknowledgement of receipt.(ii) Consent forms.(iii) Other relevant supporting documents.	

Contd..

Work list	Initials
<p>(b) <u>For transport cost with:</u></p> <ul style="list-style-type: none"> (i) Acknowledgement of 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 of receipt. (ii) Consent forms. (iii) Other relevant supporting documents. (<p>1.4. <u>Vouch payments to field workers (referers) for non-routine services to tubectomized and vasectomized clients with:</u></p> <ul style="list-style-type: none"> (i) Bills of field workers (referers) (ii) Acknowledgement of 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 of 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 of 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. 	

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

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Form-A1

Audit of Voluntary Sterilization Program
2/17, Iqbal Road
Mohammadpur, Dhaka-7.

Audit Information sheet on payments to clients.

District _____ Thana _____ Center _____ Quarter _____

Sample ID No.	Registration No.	Payments									
		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 _____

Form-A2

Audit of Voluntary Sterilization Program
2/17, Iqbal Road
Mohammadpur, Dhaka-7.

Audit Information sheet on payments to clients.

District _____ Thana _____ Center _____ Quarter _____

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

Source _____

Prepared by _____

Date _____

Name(s) _____

Signature _____

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Form-A3

Audit of Voluntary Sterilization Program
2/17, Iqbal Road
Mohammadpur, Dhaka-7.

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Audit Information sheet on payments to service providers

District _____ Thana _____ 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 _____

Form-A4

Audit of Voluntary Sterilization Program
2/17, Iqbal Road
Mohammadpur, Dhaka-7.

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

District _____ Thana _____ 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 _____

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Form-A5

Audit of Voluntary Steriization Program
2/17, Iqbal Road
Mohammadpur, Dhaka-7.

Audit Information sheet regarding consent forms.

District _____ Thana _____ 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 _____

APPENDIX - B

AUDIT/SURVEY STAFF

Mr. Md. Akbar Hossain
Mr. K.M.Akram Hossain
Mr. Shailen Kumar Dey
Mr. Bijoy Kumar Sarker
Mr. Barun Dev Mitra
Ms. Sanjida Mansur
Ms. Saiba Khatun
Mr. M.A. Razzak
Mr. Kh. Ezaz Rasul
Mr. Lutfor Rahman
Mr. A.Z.M. Azad
Mr. Md. Aminur Rahman
Ms. Shahnun Nessa
Ms. Shirin Afroze
Ms. Musfequn Nahar
Ms. Salma Nazneen
Ms. Gul Nahar Begum
Mr. Md. Habibur Rahman
Mr. K.M. Muinuddin
Mr. Tarapada Shaha
Mr. Anil Chandra Baroi
Mr. Md. Mujibar Rahman

Ms. Daulate Jahan
Ms. Helen Akhter
Ms. Nurun Nahar
Ms. Khaleda Akhter
Ms. Hasina Begum
Ms. Salina Zaman
Ms. Ayesha Sarker
Ms. Sabita Rani Devi
Ms. Mahmuda Khanam
Ms. Nurun Nahar Begum

Mr. Jadu Gopal Bhowmik
Mr. Kasim Uddin Sheikh
Mr. Sa-adaat Hossain
Mr. A.K.M. Abdur Rauf
Mr. A.K. Monowarul Hassan
Mr. Sadek Ahmed
Mr. Shamsul Karim Bhuiyan
Mr. Mahmudur Rahman
Mr. M.A. Majumder
Mr. M.A. Khaleque
Mr. A.H.M. Daniel Bin Altamash
Mr. Jashim Uddin
Mr. Md. Ismail Hossain
Mr. Kamrul Hassan

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