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**AUDIT OF
BANGLADESH GOVERNMENT
VOLUNTARY STERILIZATION
PROGRAM**

**Audit Report for
October-December 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

Selected costs	Previous Rate ¹		Enhanced Rate ²	
	Tubectomy (Taka)	Vasectomy (Taka)	Tubectomy (Taka)	Vasectomy (Taka)
Physician fees	18.00	18.00	20.00	20.00
Clinic staff	10.00	8.00	15.00	12.00
Field worker compensation for non-routine services	10.00	10.00	15.00	15.00
Food	48.00	16.00	175.00	175.00
Transportation	35.00	30.00		
Wage-loss compensation	25.00	50.00		
Surgical apparel	50.00	30.00	(To be based on current market retail value)	
Total:	196.00	162.00		

¹ Effective upto October 24, 1983.

² Effective from October 25, 1983.

The rates that were previously paid to vasectomy and tubectomy clients were Tk. 96/- and Tk. 108/- respectively. However, the Government announced the enhanced rate of payment to sterilization clients, with equal amounts of reimbursements for both vasectomy and tubectomy clients, on October 20, 1983. The new rate was made effective from October 25, 1983.

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 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 (MOHPC). These statistics, including both BDG and NGO performance, are contained in the "MIS Monthly Performance 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 six quarterly audits of the Bangladesh Government Voluntary Sterilization Program. The purpose of the audit is to examine the genuineness of the quarterly claim placed by the Bangladesh Government to USAID for reimbursement of the approved costs of the VS program.

1.2. Objectives of auditing:

The specific objectives of quarterly audits are as follows:

- A. to estimate the number of clients actually sterilized in a given quarter;

- B. to estimate the average rate paid to actually sterilized clients for wage-loss compensation, food and transport costs; to assess whether there is any consistent and significant pattern of over-payments for these client reimbursements;
- C. to estimate the proportion of clients who did not receive sarees and lungis;
- D. to estimate the average rate paid to physicians, clinic staff, and field workers as compensation for their services; to assess whether there is any consistent and significant pattern of over-payments of these fees; and to estimate the proportion of service providers and field workers who did not receive the specified payment;
- E. to estimate the proportion of sterilized clients who did not sign or give their numb impression on the USAID approved informed consent forms;
- F. to estimate the discrepancy between NGO and BDG performance as reported by the NGOs and upazila level BDG officials and what is reported as NGO and BDG performance by the Deputy Director at the district level.

1.3. Methodology of auditing:

To meet the contract objectives, personal interviews with sterilized clients, with service providers, and with field workers (referers) are required, as well as verifying of books and accounts in upazila level family planning offices. These activities can be categorized under five headings: (a) field survey of clients; (b) field survey of service providers; (c) field survey of field workers (referers); (d) books and accounts (financial) auditing; (e) collection of NGO performance from upazila family planning offices, and collection of performance reports, broken down by BDG and NGO, from the district level Deputy Directors.

The field survey of clients 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.

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

The field survey of field workers(referers) shall be made to check by means of personal interviews with recorded field workers (referers) if they actually referred the clients and to verify whether they received the approved referral fees.

The 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 in hand and cash at 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.

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

The field survey and the books and accounts auditing shall be carried out for each quarter independently. The procedures for the field survey and the books and accounts auditing are contained in the project proposal and also in the scope of work, and hence are not repeated here.

1.4. Previous audit works:

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

1.5. The current report:

The 1983 October-December quarter audit is the third quarterly audit of the Bangladesh Government Voluntary Sterilization Program. The audit work for this quarter has incorporated two new areas in addition to those of the previous audit quarters. These areas are: (a) field survey of service providers and referers and (b) collection of BDG and NGO performance data from upazila and district level. Moreover, during the current audit quarter period, the rates of compensation payments to clients, service providers, and referers were changed. Consequently, the audit work reports two different rates of payments for the same quarter. The current audit report has incorporated the findings on these new areas.

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

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

2. IMPLEMENTATION OF THE AUDIT WORK

2.1. Audit sample:

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

2.1.1. Upazila (Thana) sample:

The MIS quarterly computer printout for the 1983 July-September quarter was used as the sample frame for the selection of the upazila (thana) sample. The MIS printout contains the list of upazilas (thanas) by districts, showing district and upazila (thana) specific sterilization performances of the reporting quarter, classified as vasectomy, tubectomy and total.

The upazila (thana) sample was made up of 50 upazilas (thanas) selected with PPES (Probability Proportional to Estimated Size). The estimated size for an upazila (thana) was the total number of sterilizations done during the July-September, 1983 quarter.

2.1.2. Client sample:

The client sample was drawn in the following manner. A selected upazila (thana) was first divided into a number of equal size clusters of sterilization cases (performances) recorded for the audit quarter, October-December, 1983. The number of clusters to be formed in an upazila was predetermined keeping the overall sampling fraction constant, so that the audit sample was self weighting. Thus, the number of clusters was not uniform across all the upazilas (thanas), as it

was dependent on the estimated size (as measured by number of sterilization procedures) that varied by upazilas (thanas). One cluster was randomly selected from among those constructed for each selected upazila (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 sampling fraction was worked out on the basis of the total BDG sterilization performance shown in the MIS quarterly printout for the last 1983 July-September quarter. The client sample was selected using 0.0235 as the sampling fraction so that there were 1500 sterilized clients included, as per the audit plan, in the sample. But the selected sample included 2602 instead of 1500 clients. This was due to larger number of sterilization cases done in the reporting audit quarter than in the last quarter. For example, whereas the number of sterilization cases shown in the MIS quarterly printout for the last quarter was 63,735, that for the reporting quarter was much larger at 1,40,311.

Although initially attempts were made to interview all the selected clients included in the sample, subsequently it was found that interviewing all the selected clients would require more than two months - the time allowed for completion of the field work. It was, therefore, decided to interview subsamples of selected clients in some sample upazilas, so that the field work could be completed within the stipulated time of two months. The upazilas where subsamples were interviewed were Patnitala of Rajshahi, Iswardi of Pabna, Kumarkhali of Kushtia, Bakerganj of Barisal, Mirzapur of Tangail, Karimganj of Mymensingh and Mahalchhari of Chittagong Hill Tracts.

The client sample lost its self weighting character because of interviewing subsamples of selected clients in some of the upazilas. Therefore, appropriate weights had to be applied to clients interviewed in the subsamples to restore the self weighting character of the client sample. The weight assigned to clients interviewed in the subsample drawn from an upazila was decided in the following way in order to keep the weighted size of the client sample the same as its unweighted size of 2602.

$$W_x = \frac{n_x}{n'_x}$$

where W_x = weight for clients interviewed in the xth upazila.

n_x = the number of clients selected from the xth upazila.

n'_x = the number of clients actually followed up in the xth upazila.

Table-1(a) shows the distributions of clients selected and actually interviewed by sample upazilas. The table also shows the weight assigned to clients interviewed from a sample upazila. Where no subsampling was used, the weight was shown as 1.00.

Table - 1 (a): The names of the selected upazilas (thanas) and the numbers of clients included in the sample originally selected, sample actually drawn, and the weights

Name . of selected upazilas (thanas) (1)	Sample originally selected (2)	Sample actually drawn (3)	Weight (4=2/3)
<u>Dinajpur</u>			
Kotwali	102	102	1
Thakurgaon	30	30	1
Panchagarh	56	56	1
<u>Rangpur</u>			
Saidpur	16	16	1
Pirgachha	15	15	1
Gobindaganj	86	43	2
Lalmonirhat	21	21	1
<u>Bogra</u>			
Sherpur	58	58	1
Khetlal	17	17	1
Joypurhat	124	62	2
<u>Rajshahi</u>			
Patnitala	266	53	5.02
Durgapur	36	36	1
Puthia	37	37	1
Tanore	16	16	1
Singra	29	29	1

Table - 1(a) (contd.)

Name of selected upazilas (thanas) (1)	Sample originally selected (2)	Sample actually drawn (3)	Weight (4=2/3)
<u>Pabna</u>			
Iswardi	63	43	.47
<u>Kushtia</u>			
kumarkhali	105	53	.98
Meherpur	29	29	1
<u>Jessore</u>			
Harinakunda	10	10	1
Sreepur	87	87	1
Jhikargachha	43	43	1
<u>Khulna</u>			
Daulatpur	20	20	1
Kotwali	2	2	1
Bagerhat	27	27	1
Kachua	42	42	1
Debhata	29	29	1
<u>Patuakhali</u>			
Bamna	35	35	1
Kalapara	26	26	1
<u>Barisal</u>			
Bakerganj	135	50	2.7
Bhola	0	0	1
Banaripara	28	28	1

Table - 1(a)(contd.)

Name of selected upazilas (thanas) (1)	Sample originally selected (2)	Sample actually drawn (3)	Weight (4=2/3)
<u>Faridpur</u>			
Kasiani	35	35	1
Boalmari	16	16	1
Rajbari	35	35	1
<u>Dhaka</u>			
Dhamrai	33	33	1
Kaliganj	50	50	1
Fatualla	32	32	1
Manikganj	39	39	1
<u>Tangail</u>			
Mirzapur	198	51	3.88
<u>Jamalpur</u>			
Dewanganj	63	54	1.17
<u>Mymensingh</u>			
Phulpur	17	17	1
Kotwali	27	27	1
Karimganj	169	56	3.02
<u>Sylhet</u>			
Habiganj	126	42	3

Table - 1(a) (contd.)

Name of selected upazilas (thanas) (1)	Sample originally selected (2)	Sample actually drawn (3)	Weight (4=2/3)
<u>Comilla</u>			
Nabinagar	34	34	1
Daudkandi	33	33	1
Matlab	28	28	1
<u>Noakhali</u>			
Sudharam	14	14	1
<u>Chittagong</u>			
Doublemooring	4	4	1
<u>Chittagong Hill Tracts</u>			
Mahalchhari	59	30	.97
Total	2602	1745	

Subsamples were used only for field surveys while the books and accounts auditing was done using the entire sample of 2602 selected clients. Thus no weighting was necessary to obtain the results of the books and accounts auditing, given in section-3.

While reading the audit findings, it should also be remembered that the client sample was selected excluding sterilized clients who were reported as having been sterilized in other than the upazila of their residence.

Shown in Table-1(b) is the distribution of sterilization clients by quarterly audits and recorded residence. The table shows that outside cases were 18.4 percent of the total sterilization performance done in the 1983 April-June audit quarter, while they constituted 12.0 percent in the 1983 July-September audit quarter and 17.4 percent in the 1983 October-December audit quarter. It was thus found that outside cases did not follow any systematic trend over the audit quarters.

Table-1(b): Distribution of selected sterilization cases by quarterly audits and recorded residence¹

Recorded residence	Audit quarters			Average for 3 quarters
	April-June quarter, 1983	July-September quarter, 1983	October-December quarter, 1983	
Within the upazila	6983 (81.6)	6494 (88.0)	17602 (82.6)	10360 (83.5)
Outside the upazila	1575 (18.4)	884 (12.0)	3699 (17.4)	2052 (16.5)
Total	8558 (100.0)	7378 (100.0)	21301 (100.0)	12412 (100.0)

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

2.1.3. Service provider (physician and clinic staff)/referer sample (Table-1(c)):

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

The service provider/referer sample for the audit quarter, October-December, 1983, included 72 physicians, 87 clinic staff, and 179 referers. Table-1(c) shows the distribution by districts of the number of selected upazilas and of the number of physicians, clinic staff, and referers included in the service provider/referer sample.

2.2. Field work:

The field work for the 1983 October-December quarter audit was carried out during December 1983 and January 1984. Two groups of people were deployed to collect the audit data: an interviewing group and an audit group. The former comprised 6 interviewing teams and the latter had 6 audit teams. Each interviewing team included 6 members-one male supervisor, one female supervisor, one male interviewer, two female interviewers, and one cook/MLSS. Each audit team had two members: one senior auditor and one junior auditor. The interviewing group was assigned the responsibility of interviewing the clients and service providers/referers included in the audit sample, while the audit group was responsible for: (a) verification of sterilization books and accounts, (b) selection of client sample and service provider/referer sample in each upazila (thana), and (c) collection of

NGO performance from upazila family planning offices, and collection of performance reports, broken down by BDG and NGO, from the district level Deputy Directors.

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

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

2.3. Data processing:

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

Table-1(c): The number of selected upazilas and the number of physicians, clinic staff, and referers included in the sample

District	Number of selected upazilas	Sample size		
		Physician	Clinic staff	Referer
Dinajpur	3	6	7	14
Rangpur	4	4	7	14
Bogra	3	9	9	14
Rajshahi	5	10	9	11
Pabna	1	1	1	4
Kushtia	2	2	2	5
Patuakhali	2	2	2	7
Barisal	3	3	3	11
Faridpur	3	6	9	14
Dhaka	4	6	8	13
Tangail	1	2	4	5
Jamalpur	1	2	3	4
Mymensingh	3	3	3	7
Sylhet	1	2	1	6
Comilla	3	3	6	14
Noakhali	1	1	1	4
Chittagong	1	1	1	2
Chittagong Hill Tracts	1	1	2	3
Jessore	3	3	3	8
Khulna	5	5	6	19
Total	50	72	87	179

3. RESULTS OF BOOKS AND ACCOUNTS AUDITING

3.1. Audit tasks:

These tasks were performed through

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

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

The auditors could not verify the records/books for 9 selected vasectomy clients in one of the clinics of sample upazila (thana), Durgapur, in Rajshahi district because of non-availability of the relevant records/books. The concerned official of the upazila (thana) informed the auditors that the records/books were taken away by the Deputy Director of Rajshahi district for his internal checking and verification.

Thus, the financial audit findings described in this section pertained to only 2593 clients (tubectomy 1751 and vasectomy 842), although there were 2602 clients selected in the client sample (tubectomy 1751 and vasectomy 851).

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

Payments to clients during the audit quarter were made at two different rates — upto October 24, 1983 at the previous rate and from October 25, 1983 at the new (enhanced) rate (see table on page 1). For this reason, the results of payments to clients necessitate separate discussions.

Table-2 shows the distribution of item-wise client payments at the previous rate by categories of clients. The table shows that in the books each selected client was shown as having been paid the approved amount.

Table - 2 : Item-wise client payments by categories of clients for the period from October 1 to October 24, 1983

Items	Amounts	Categories of clients		
		Tubectomy	Vasectomy	All
Food	48/-	575	-	575
	16/-	-	185	185
	Total	575	185	760
Transportation	35/-	575	-	575
	30/-	-	185	185
	Total	575	185	760
Wage-loss compensation	25/-	575	-	575
	50/-	-	185	185
	Total	575	185	760

Table -3 shows the distribution of client payments at the enhanced rates by categories of clients. The enhanced rate is Tk. 175/- for both tubectomy and vasectomy cases. The item-wise break-ups of this rate are not available. The table shows that 1176 verified, selected tubectomy clients were shown as having been paid Tk. 175/-; 638 verified, selected vasectomy clients Tk. 175/-; and 19 verified, selected vasectomy clients Tk. 221/-. Overpayments were made to 19 verified, selected vasectomy clients in Thakurgaon and Panchagarh upazilas (thanas) of Dinajpur district : 13 cases in Thakurgaon and 6 cases in Panchagarh.

Table -3: Total payments at the enhanced rate by categories of clients for the period from October 25 to December 31, 1983

Amounts	Categories of clients		
	Tubectomy	Vasectomy	All
175/-	1176	638	1814
221/-	-	19	19
Total	1176	657	1833

3.3. Payments to service providers/referers (Tables-4 (a) and (b)):

According to the books, the referer payment was duly made for each of the verified, selected 2593 clients except for four. The four clients for whom referers were not paid included one vasectomy case in Matlab and three tubectomy cases in Iswardi upazilas of Comilla and Pabna districts respectively. The rates of payment were Tk. 45/- (enhanced rate) and Tk. 40/- if the referer was a Dai, Tk. 35/- (enhanced rate) and Tk. 30/- if the referer was other than the family planning worker and Dai, and Tk. 15/- (enhanced rate) and Tk. 10/- if the referer was a family planning worker.

Table-4(a): Referer payments by categories of referers and clients

Period	Categories of referers	Amount	Categories of clients		
			Tubectomy	Vasectomy	All
October 1 to October 24, 1983	Dai	40/-	155	44	199
	Family Planning Worker	10/-	217	50	267
	Other than Family Planning Worker and Dai	30/-	210	95	305
October 25 to December 31, 1983		No Payment	3	1	4
	Dai	45/-	360	183	543
	Family Planning Worker	15/-	459	199	658
	Other than Family Planning Worker and Dai	35/-	347	270	617
		Total:	1751	842	2593

Payments to clinic staff were found as not been made for 555 verified, selected clients, of whom 303 were tubectomy cases and 252 vasectomy cases. It was thus found that the clinic staff payment was made only for 78.6 percent of all verified, selected clients, — 82.7 percent for tubectomy and 70.1 percent for vasectomy. The rates of clinic staff payment were Tk. 15/- (enhanced rate) and Tk. 10/- for tubectomy clients and Tk. 12/- (enhanced rate) and Tk. 8/- for vasectomy clients. It was thus found that the clinic staff payment was made at the rate of Tk. 10/- for 2 vasectomy clients instead of Tk. 8/- per vasectomy client. This payment was made during the period from October 1 to October 24, 1983.

The payment to the operating physicians was recorded as having been made for 2081 out of the 2593 verified, selected clients or 80.3 percent. The percentage by method was 85.9 percent for tubectomy and 68.5 percent for vasectomy. It was thus found that the physician payment was not made for 19.7 percent of recorded sterilized clients, with the percentage being 14.1 percent for tubectomy and 31.5 percent for vasectomy. As reported by the concerned officials, the observed non payments to the physicians and clinic staff were due to the non-submission of bills. It should be noted that the service providers are not paid for their service unless they submit proper bills to the concerned authority.

Table-4(b): Service provider payments by categories of clients

Service provider	Period	Amount	Categories of clients		
			Tubectomy	Vasectomy	All
<u>Clinic staff</u>					
	October 1 to October 24, 1983	No Payment	62	15	77
		10/-	513	2	515
		8/-	-	168	168
	October 25 to December 31, 1983	No Payment	241	237	478
		15/-	935	-	935
		12/-	-	420	420
		Total:	1751	842	2593
<u>Operating Physician</u>					
	October 1 to October 24, 1983	No Payment	55	37	92
		18/-	520	148	668
	October 25 to December 31, 1983	No Payment	192	228	420
		20/-	984	429	1413
		Total:	1751	842	2593

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

According to the books, the surgical apparel was found not given to one of the verified, selected 2593 clients or 0.04 percent.

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	1751	841	2592
Not given	-	1	1
Total	1751	842	2593

The figure was one out of 842 vasectomy clients or 0.1 percent. The one vasectomy client was from Patnitola upazila of Rajshahi district. The reason for not giving the client his surgical apparel was the shortage of surgical apparel in the stores. All the other remaining clients were given the surgical apparel.

3.5. Consent forms (Table-6):

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

Shown in Table-6 is the distribution of verified, selected clients by types of consent forms used. As the table shows, the newly printed form was used for 94.7 percent of the verified, selected clients and the BDG form with stamp for 1.8 percent. It was thus found that the USAID-approved form was not used for 3.5 percent of sterilized clients; 4.3 percent for tubectomy and 1.6 percent for vasectomy.

Table-6: Uses of consent forms by categories of clients¹

Types of consent forms	Categories of clients		
	Tubectomy	Vasectomy	All
A. <u>USAID-Approved</u>	1675 (95.7)	838 (98.4)	2513 (96.5)
Newly printed form	1640 (93.7)	825 (96.9)	2465 (94.7)
BDG form with stamp	35 (2.0)	13 (1.5)	48 (1.8)
B. <u>Not USAID-Approved</u>	76 (4.3)	13 (1.6)	89 (3.5)
BDG form without stamp	69 (3.9)	10 (1.2)	79 (3.1)
Others	7 (0.4)	3 (0.4)	10 (0.4)
Total	1751 (100.0)	851 (100.0)	2602 (100.0)

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

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

It is clear from Table-7 that 5.8 percent of the verified forms did not have the clients' signature, with the percentage being higher for vasectomy (9.3 percent) than for tubectomy (4.1 percent).

The signatures of witnesses were found missing from larger numbers of forms than those of the physicians. The proportion of the verified forms found not signed by physicians was 2.8 percent while that not signed by witnesses was as high as 16.4 percent. When analysed by categories of clients, the proportion not signed by physicians was found to be higher for vasectomy (3.6 percent) than for tubectomy (2.4 percent). The proportion of the verified forms not signed by witnesses was 12.3 percent for tubectomy and 24.8 percent for vasectomy.

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

Signed	Categories of clients		
	Tubectomy	Vasectomy	All
Clients	1679 (95.9)	772 (90.7)	2451 (94.2)
Physicians	1709 (97.6)	820 (96.4)	2529 (97.2)
Witnesses	1535 (87.7)	640 (75.2)	2175 (83.6)

¹ Total number of forms verified was 2602; 1751 of tubectomy clients and 851 of vasectomy clients.

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

3.7. General routine checking:

This checking covered the following:

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

The results of the routine checking were found satisfactory except in the case of physical verification of cash balances for three sample upazilas (thanas), which were Bagherhat, Lalmonirhat and Matlab upazilas in the districts of Khulna, Rangpur and Comilla respectively, and in the case of physical verification of surgical apparel for two upazilas (thanas): Dewangonj upazila of Jamalpur district and Matlab upazila of Comilla district.

As shown in Table-8(a), in Bagherhat upazila there was a difference of Tk. 3372.97 between the amount of cash that should have been in hand according to books and the cash actually found in hand. When questioned, the family planning officer reported that Tk. 2,000/- was given to the Kachua Upazila Family Planning Officer as advance to meet the shortage of fund for his upazila sterilization fund. There was no satisfactory explanation obtained from the Bagherhat Upazila Family Planning Officer for the remaining amount of Tk. 1,372.97. For the other two upazilas of Lalmonirhat and Matlab no satisfactory explanation could be given by the concerned upazila officers for the discrepancy in cash.

In the light of the above stated facts, this audit report assumes that there are misuses of sterilization funds in these upazilas, particularly in Lalmonirhat and Matlab, and to some extent in Bagherhat.

Table-8(a): Results of physical verification of cash book balances

Upazila	Date of verification	Balance according to cash books	Balance actually found	Differences
<u>Khulna</u>				
Bagherhat	December 12, 1983	10,806.72	7,433.75	3,372.97
<u>Rangpur</u>				
Lalmonirhat	December 19, 1983	13,545.00	9,000.00	4,545.00
<u>Comilla</u>				
Matlab	January 16, 1984	11,283.00	8,463.00	2,820.00

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 an upazila.

Some discrepancies were found in stocks of surgical apparel which may be seen in Table-8(b). The discrepancies were due to the shortage of one saree and one lungi for Dewangonj upazila and one saree for Matlab upazila. The concerned Family Planning Officers reported that the discrepancy for their upazilas was due to the fact that the sarees and lungis were stolen from the camps during the visit of the Mobile Sterilization Team.

Table-8(b): Results of physical verification
of surgical apparel

Upazilas	Date of verification	Balance according to stock registers		Balance actually found		Differences	
		No. of sarees	No. of lungis	No. of sarees	No. of lungis	No. of sarees	No. of lungis
<u>Jamalpur</u>							
Dewangonj	January 26, 1984	436	91	435	90	1	1
<u>Comilla</u>							
Matlab	January 16, 1984	97	-	96	-	1	-

4. RESULTS OF THE FIELD SURVEY

4.1. Located clients (Table-9):

Interviewers made similar attempts to locate and interview clients included in the audit sample of the reporting quarter as they did for the last quarter. They first tried to locate the client by asking villagers. If the first attempt failed, assistance was sought from 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 selected clients in the sample, 91.3 percent could be located in the field, including 91.9 percent of the tubectomy clients and 89.9 percent of the vasectomy clients. Thus, the proportion of not located clients was 8.7 percent, with 8.1 percent of tubectomy clients not located and 10.1 percent of vasectomy clients not located.

The proportion (8.7 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 8.7 percent not located clients in the sample, 'address not found' group constituted 3.6 percentage points, 'left the address' group, 1.7 percentage points; 'visitor' group, 3.3 percentage points and 'not accessible' group, 0.1 percentage points.

Table-9: Weighted results of attempts to locate by categories of clients¹

Results	Categories of clients		
	Tubectomy	Vasectomy	All
<u>Located</u>	1610 (91.9)	765 (89.9)	2375 (91.3)
<u>Not located</u>	141 (8.1)	86 (10.1)	227 (8.7)
Address not found ²	37 (2.1)	57 (6.7)	94 (3.6)
Left the address	23 (1.3)	21 (2.5)	44 (1.7)
Visitor	79 (4.6)	8 (0.9)	87 (3.3)
Address not accessible	2 (0.1)	-	2 (0.1)
<u>Total</u> ³	1751 (100.0)	851 (100.0)	2602 (100.0)

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

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

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

4.2. Interviewed clients (Table-10):

Among the located clients, interviews were conducted with 92.1 percent clients comprising 92.2 percent tubectomy clients and 92.0 percent vasectomy clients. The remaining 7.9 percent clients could not be interviewed as they were found absent from their given address during the scheduled stay of the interviewing team in their localities. The proportion of not interviewed clients was higher for vasectomy (8.0 percent) than for tubectomy (7.8 percent).

Table- 10 : Weighted results of interviewing attempts by categories of clients¹

Results	Categories of clients		
	Tubectomy	Vasectomy	All
Interviewed	1484 (92.2)	704 (92.0)	2188 (92.1)
Not interviewed	126 (7.8)	61 (8.0)	187 (7.9)
Total ²	1610 (100.0)	765 (100.0)	2375 (100.0)

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

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

4.3. Whether sterilized (Table-11):

The interviewed clients were each asked a set of indirect questions to ascertain whether they were actually sterilized. Replying to these questions, all the clients except nine (0.46 percent) reported that they had the sterilization operation. Of the nine clients, eight were reported vasectomy cases, and

one was a not stated vasectomy case for the question about sterilization status, because of interviewer's errors. These clients have not been included in the subsequent tables. Thus, reportedly, 100 percent of recorded tubectomy and 98.7 percent of vasectomy clients were found to be genuine cases of sterilization.

Table - 11: Reported sterilization status by categories of clients¹

Status	Categories of clients		
	Tubectomy	Vasectomy	All
Sterilized	1484 (100.0)	694 (98.7)	2178 (99.6)
Not sterilized	-	9 (1.3)	9 (0.4)
Total ²	1484 (100.0)	703 ^a (100.0)	2187 (100.0)

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

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

^a NS case for this group was one.

4.4. Reported clinic (Table-12):

All interviewed clients who reported themselves as having been sterilized were asked to name the clinic in which they had the operation. This was done to ascertain if the client's reported clinic of operation was the same as or different from the clinic in which(s) he had been recorded to have been sterilized. If the reported clinic was found different from the recorded clinic, the client was further questioned to ensure

that (s)he was not a duplicate case of sterilization, being recorded in the books of two clinics or undergoing sterilization twice.

The distribution of the interviewed clients by the reported clinic is shown in Table-12. Among the clients included in the table, all but 0.2 percent mentioned the recorded clinic as the clinic of their operation. The 0.2 percent clients mentioning other than the recorded clinic were all tubectomy cases. The cases of these 0.2 percent clients will be dealt separately under section, exceptional cases.

Table - 12 : Reported clinic by categories of clients¹

Reported clinic	Categories of clients		
	Tubectomy	Vasectomy	All
Recorded clinic	1480 (99.7)	694 (100.0)	2174 (99.8)
Other than recorded clinic	4 (0.3)	-	4 (0.2)
Total ²	1484 (100.0)	694 (100.0)	2178 (100.0)

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

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

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 (s)he was not a duplicate case of sterilization, being recorded twice in sterilization books or sterilized twice.

The distribution of the interviewed clients by reported referers is shown in Table-13. As can be seen from the table, 12.9 percent of the clients reported the name of other than the recorded referer, the percentage was higher for vasectomy (13.7 percent) than for tubectomy (12.6 percent). Another 3.6 percent clients, comprising 10.2 percent vasectomy and 0.5 percent 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 83.5 percent for all clients, 86.9 percent for tubectomy clients and 76.1 percent for vasectomy clients. Another 0.09 percent interviewed tubectomy clients were not stated cases for the question about referer, because of interviewer's errors. These clients have been excluded from the distribution, and hence, have not been included in the table. The cases of those not mentioning the recorded referer will be dealt in section, exceptional cases.

4.6. Date of sterilization (Table-14):

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

All but 0.5 percent of the interviewed clients were genuine cases of sterilization of the audit quarter, being operated within October-December, 1983. Of the 0.5 percent clients, 0.04 percent reported the date of operation falling before the audit quarter. Of the rest, 0.37 percent clients were duplicate cases of sterilization, reporting the first operation before the quarter and the second operation within the quarter. The remaining 0.09 percent clients reported the first and the second operations within the quarter.

Table-13: Reported referer by categories of clients¹

Reported referer	Categories of clients		
	Tubectomy	Vasectomy	All
Recorded referer	1288 (86.9)	528 (76.1)	1816 (83.5)
Other than recorded referer	187 (12.6)	95 (13.7)	282 (12.9)
Went alone	7 (0.5)	71 (10.2)	78 (3.6)
Total ²	1482 ^a (100.0)	694 (100.0)	2176 (100.0)

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

² Total in this table is the weighted number of interviewed clients excluding not sterilized clients, if any and NS (Not Stated) cases, if any, for the question about reported referer.

^a NS case for this group was two.

Table-14: Date of sterilization by categories of clients¹

Date of sterilization	Categories of clients		
	Tubectomy	Vasectomy	All
Within the quarter	1483 (99.9)	684 (98.6)	2167 (99.5)
Before the quarter	-	1 (0.1)	1 (0.0)
<u>Sterilized twice</u>	1 (0.1)	9 (1.3)	10 (0.5)
Ist operation before the quarter and 2nd operation within the quarter	1 (0.1)	7 (1.0)	8 (0.4)
Ist and 2nd operations within the quarter	-	2 (0.3)	2 (0.1)
Total ²	1484 (100.0)	694 (100.0)	2178 (100.0)

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

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

4.7. Amounts received:

4.7.1. Tubectomy clients (Table-15(a and b)):

The interviewed clients were questioned about payments that they received for undergoing the sterilization operation. Table-15 (a and b) shows the distribution of interviewed tubectomy clients by amounts that they reported as having received.

Table-15(a) shows the distribution of the amount reportedly received by tubectomy clients. Of the interviewed tubectomy clients, 92.9 percent reported that they had received the approved amount of Tk. 108/-; the remaining 7.1 percent, reported receiving less than the approved amount. Among those (reportedly) receiving less were 5.3 percent mentioning the amount in the range of Tk. 100/- to Tk. 106/-; 0.6 percent, Tk. 85/- to Tk. 90/-; 0.8 percent, Tk. 80/-; and 0.4 percent, Tk. 70/-. Another 0.2 percent interviewed tubectomy clients were not stated cases for the question about the amount

reportedly received because of the interviewer's errors and hence, have not been included in the table. Thus, on average, the amount that a tubectomy client reported to have received was found to be Tk. 107.34 .

Table 15(b) shows the distribution of amount reportedly received by tubectomy clients at the enhanced rate of payment. Of the interviewed clients, 94.2 percent reported that they had received the approved amount of Tk. 175/-; the remaining 5.8 percent, reported less than the approved amount. Among those (reportedly) receiving less were 1.9 percent mentioning the amount in the range of Tk. 163/- to Tk. 172/-; 2.2 percent, Tk. 150/- to Tk. 160/-; 0.3 percent, Tk. 140/- to Tk. 145/-; 0.5 percent, Tk. 120/- to Tk. 130/-; 0.3 percent, Tk. 108/- to Tk. 110/-; and 0.6 percent, Tk. 100/-. Thus, on average, the amount that a tubectomy client reported to have received was found to be Tk. 173.40.

Table-15(a): Amount reportedly received by weighted tubectomy clients for the period from October 1 to October 24, 1983

Amount reportedly received in Taka	Number of clients	Percentage
70.00	2	0.4
80.00	4	0.8
85.00 - 90.00	3	0.6
100.00- 106.00	27	5.3
108.00	470	92.9
Total ¹	506 ^a	100.0

Average: Tk. 107.34^b

¹ Total in this table is the total weighted number of interviewed tubectomy clients excluding reportedly not sterilized clients, if any, and NS (Not Stated) case if any, for the question about the amount reportedly received.

^a NS case for this group was one.

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

Table-15(b): Amount reportedly received by weighted tubectomy clients at the enhanced rate for the period from October 25 to December 31, 1983

Amount reportedly received in Taka	Number of clients	Percentage
100.00	6	0.6
108.00 - 110.00	3	0.3
120.00 - 130.00	5	0.5
140.00 - 145.00	3	0.3
150.00 - 160.00	21	2.2
163.00 - 172.00	19	1.9
175.00	920	94.2
Total¹	977	100.0

Average: Tk. 173.40^a

Total in this table is the total weighted number of interviewed clients who received money at the enhanced rate of payment.

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

4.7.2. Vasectomy clients (Table-16 (a and b)):

Table 16(a) shows the distribution of amount reportedly received by vasectomy clients. Of the interviewed vasectomy clients, 93.8 percent reported that they had received the approved amount of Tk. 96/-, while the rest 6.2 percent reported receiving less than the approved amount. The average amount reported as having been received, thus, stood at Tk. 94.65 for vasectomy clients.

Shown in Table 16(b) is the distribution of interviewed vasectomy clients by amounts that they reported to have received at the enhanced rate of payment. Out of the interviewed vasectomy clients, 93.9 percent said that they had received the approved amount which for them was Tk. 175/-; the remaining 4.2 percent reported receiving less than the approved amount, and 1.9 percent

vasectomy clients reported that they had received more than the approved amount. Thus, on average, the amount that a vasectomy client reported to have received was found to be Tk. 174.56.

Table-16(a): Amount reportedly received by weighted vasectomy clients for the period from October 1 to October 24, 1983

Amount reportedly received in Taka	Number of clients	Percentage
30.00	1	0.6
65.00 - 70.00	3	1.9
80.00 - 90.00	6	3.7
96.00	151	93.8
Total¹	161	100.0

Average: Tk. 94.65^a

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

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

Table-16(b): Amount reportedly received by weighted vasectomy clients at the enhanced rate for the period from October 25 to December 31, 1983

Amount reportedly received in Taka	Number of clients	Percentage
50.00	1	0.2
100.00 - 105.00	5	0.9
130.00 - 140.00	3	0.6
150.00 - 155.00	2	0.4
170.00 - 172.00	11	2.1
175.00	501	93.9
221.00	10	1.9
Total¹	533	100.0

Average: Tk. 174.56^a

¹ Total in this table is the weighted number of interviewed clients who received money at the enhanced rate of payment.

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

4.7.3. Reason for less payments (Table-17(a and b) and 18(a and b)):

Where receipt of less than the approved amount was reported, the client was asked whether (s)he 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 (s)he was provided with food and/or transport.

Table-17(a) refers to the payment made to the tubectomy clients during the period from October 1 to October 24, 1983. It shows the cross classification of tubectomy clients receiving less than the approved amount by amounts actually received and food and/or transport, if given. Out of all the underpaid tubectomy clients, 19.5 percent said that they were given neither food nor transport, and therefore, no reason was found why these 19.5 percent clients were paid less than Tk. 108/-. Among the rest, only food was reportedly given to 33.3 percent clients, only transport to 11.1 percent clients and both transport and food to 36.1 percent clients.

Similarly, Table-17(b) shows the reasons for less payment to tubectomy clients who were operated between October 25 to December 31, 1983. Out of all the underpaid tubectomy clients, 28.1 percent said that they were given neither food nor transport, and therefore, no reason was found why these 28.1 percent clients were paid less than Tk. 175/-. Among the rest, only food was reportedly given to 33.3 percent clients, only transport to 8.8 percent clients and both transport and food to 28.1 percent clients.

Table-18(a) refers to the payment made to the vasectomy clients during the period from October 1 to October 24, 1983. It shows the distribution of vasectomy clients reporting receipt of less than the approved amount of Tk. 96/- by amounts actually received and food and or transport, if given. All the underpaid vasectomy clients said that they were given neither food

nor transport, and therefore, no reason was found why these 10 clients were paid less than Tk. 96/-. Similarly, of the selected, sterilized clients who underwent vasectomy during the period from October 25 to December 31, 1983, when the approved rate was enhanced to Tk. 175/-, all the clients reported that they were given neither food nor transport, and hence, no reason was found why these clients were paid less than Tk. 175/- (Table-18(b)).

As was the last quarter audit report, the current report has been prepared assuming that clients who were given food and/or transport received less than the approved amount because they were paid after deducting the expenses. Under this assumption, estimates of the average client-payment that are given in '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 Tables-17(a and b) and 18(a and b). 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 previous 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 and at the enhanced rate of Tk. 175/- for each client of tubectomy or vasectomy. Thus, the books do not show if a client was given free transportation/food and if given, how much was spent for him/her on that account. Because of this deficiency in the 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 book-keeping procedure described above operates throughout the entire Population Control Program. If this is true, this report suggests that the procedure should be modified to reflect the actual expenses made for the Voluntary Sterilization Program. For example, the book should show separately the expenses made for food/transport if given to a client and the actual payment made after deducting the expenses.

Table-17(a): Underpaid weighted tubectomy clients by amounts actually received and whether they were given food and/or transport for the period from October 1 to October 24, 1983

Amount actually received (in Taka)	Number of clients				
	Food supplied	Transport given	Food supplied and transport given	No food and transport given	All clients
70.00	-	-	2	-	2
80.00	2	-	1	1	4
85.00	-	-	-	1	1
90.00	-	-	-	2	2
100.00	4	1	4	-	9
101.50	1	-	-	-	1
102.00	-	-	-	1	1
103.00	-	-	2	-	2
105.00	5	3	-	2	10
106.00	-	-	4	-	4
Total ¹	12 (33.3)	4 (11.1)	13 (36.1)	7 (19.5)	36 (100.0)

¹ Figures within brackets are the percentage of total reportedly

Table-17(b): Underpaid weighted tubectomy clients by amounts actually received at the enhanced rate and whether they were given food and/or transport for the period from October 25 to December 31, 1983

Amount actually received (in Taka)	Number of clients				All clients
	Food supplied	Transport given	Food supplied and transport given	No food and transport given	
100.00	6	-	-	-	6
108.00	1	-	-	1	2
110.00	1	-	-	-	1
120.00	-	-	1	1	2
125.00	-	-	-	2	2
130.00	-	-	-	1	1
140.00	-	-	2	-	2
145.00	-	-	1	-	1
150.00	1	2	7	-	10
153.00	-	-	-	2	2
155.00	-	-	3	-	3
160.00	2	-	1	3	6
163.00	2	1	1	1	5
165.00	2	1	-	1	4
168.00	-	-	1	-	1
170.00	4	1	-	3	8
172.00	-	-	-	1	1
Total¹	19 (33.3)	5 (8.8)	17 (29.8)	16 (28.1)	57 (100.0)

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

Table-18(a): Underpaid weighted vasectomy clients by amounts actually received and whether they were given food and/or transport for the period from October 1 to October 24, 1983

Amount actually received (in Taka)	Number of clients	
	No food and transport given	All clients.
30.00	1	1
65.00	1	1
70.00	3	3
80.00	1	1
90.00	4	4
Total ¹	10 (100.0)	10 (100.0)

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

Table-18(b): Underpaid weighted vasectomy clients by amounts actually received at the enhanced rate and whether they were given food and/or transport for the period from October 25 to December 31, 1983

Amount actually received (in Taka)	Number of clients	
	No food and transport given	All clients.
50.00	1	1
100.00	3	3
105.00	2	2
130.00	2	2
140.00	1	1
150.00	1	1
155.00	1	1
170.00	8	8
172.00	3	3
Total ¹	22 (100.0)	22 (100.0)

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

4.8. Surgical apparel (Table-19):

Each interviewed sterilized client was asked whether (s)he 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. Except 1.4 percent vasectomy clients, all the interviewed clients reported that they were given the surgical apparel. It was, thus, found that the proportion reportedly not given the surgical apparel was very negligible.

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

Surgical apparel received	Categories of clients		
	Tubectomy	Vasectomy	All
Yes	1484 (100.0)	684 (98.6)	2168 (99.5)
No	-	10 (1.4)	10 (0.5)
Total ²	1484 (100.0)	694 (100.0)	2178 (100.0)

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

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

4.9. Informed consent forms (Table-20):

Data on signing of the informed consent form by the client were collected in the following manner. Each interviewed client was shown the USAID approved informed consent form and then asked if (s)he had signed or put thumb impression on such a form before undertaking the sterilization operation. The result is documented in Table-20. As can be seen from this table, 0.7 percent clients (0.5 percent tubectomy clients and 1.0 percent 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 0.7 percent for all clients, 0.5 percent for tubectomy clients while being higher at 1.0 percent for vasectomy clients.

Table-20: Distribution of weighted clients according to whether informed consent form was filled in¹

Whether the consent form was filled in	Categories of clients		
	Tubectomy	Vasectomy	All
Yes	1476 (99.5)	687 (99.0)	2163 (99.3)
No	8 (0.5)	7 (1.0)	15 (0.7)
Total ²	1484 (100.0)	694 (100.0)	2178 (100.0)

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

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

4.10. Physical verification (Table-21 (a)):

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

Among the vasectomy clients 0.86 percent of the clients did not permit undertaking of the physical verification. These clients have been excluded from the two-way distribution by sterilization status reported and sterilization status found after physical verification that is given in Table-21(a).

As can be seen from Table-21(a), there was complete agreement between the reported sterilization status and that found after physical verification confirming that all the interviewed clients were actually sterilized.

Table-21(a): Reported sterilization status and clients 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	1484	-	1484
	Operation not done	-	-	-
Vasectomy	Operation done	688	-	688
	Operation not done ¹	-	-	-
All	Operation done	2172	-	2172
	Operation not done	-	-	-

¹ Those 9 cases of vasectomy who reported that they had not had operation, are not included in this table.

4.11. Interviewed service providers/referers (Table-21(b)):

Interviews were conducted with 95.8 percent of the physicians, 95.4 percent of the clinic staff, and 89.4 percent of the referers. The remaining 4.2 percent physicians, 4.6 percent clinic staff, and 10.6 percent referers could not be interviewed.

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

The interviewed service providers/referers were each asked a set of indirect questions to ascertain whether they had received payments for their services. All the interviewed service providers/referers reported that they had received the approved amount.

Table-21(b): Weighted results of interviewing attempts by categories of service providers/
referers¹

Results	Categories of service providers/referers		
	Physician	Clinic staff	Referer
Interviewed	69 (95.8)	83 (95.4)	160 (89.4)
Not interviewed	3 (4.2)	4 (4.6)	19 (10.6)
Total	72 (100.0)	87 (100.0)	179 (100.0)

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

4.12. Exceptional cases:

4.12.1 Clients reporting other than the reported clinic:

It was reported in sub-section 4.4 (page-34) that 0.2 percent tubectomy clients mentioned other than the recorded clinic of operation. Upon further questioning of these clients, it was found that they knew the recorded clinic, but they said that they had never

visited the clinic. Nevertheless, it could not be established that 0.2 percent tubectomy clients were duplicate cases of sterilization.

4.12.2. Clients reporting other than the recorded referer:

As reported in sub-section 4.5 (page-35), 12.9 percent clients (12.6 percent tubectomy clients and 13.7 percent vasectomy clients) mentioned the name of other than the recorded referer. After further questioning, it could not be established that any of them was a 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, casting doubts about referer payments.

5. MATCHING OF AUDIT STATISTICS

5.1. Payments to clients:

In the books, as documented in Tables-2 and 3, each of the verified, selected clients was shown as having been paid the approved amount of Tk. 108/- and Tk. 175/- (enhanced rate) if the client was a tubectomy case and Tk. 96/- and Tk. 175/- (enhanced rate) if the client was vasectomy case except 0.73 percent of the vasectomy clients who were shown as having been paid Tk. 221/- instead of the approved amount of Tk. 175/- (enhanced rate). In the survey, as derived from Tables-15 (a and b) and 16 (a and b), only 93.80 percent of all the interviewed clients reported that they had received the approved amount. Only 4.27 percent of the tubectomy clients and 1.47 percent of vasectomy clients reported receiving less than the approved amount. Another 0.46 percent of the vasectomy clients reported that they had received more than the approved amount (Tk. 221/-). There was disagreement between the audit and the survey data. This disagreement was entirely due to the clients' (4.27 percent tubectomy clients and 1.47 percent vasectomy clients) reporting receipt of less than the approved amount and to the 0.46 percent vasectomy clients who reported receipt of more than the approved amount. Because of this, tables showing the comparison of the two data sets regarding client payments have not been prepared for inclusion in this report.

5.2. Payments to service providers/referers (Table-22(a)):

There were some differences between the book audit and the survey data regarding payments to service providers (physician and clinic staff) only. In the survey, as shown in Table-22(a), each of the interviewed physicians and clinic staff reported that (s)he had received the approved amount for his/her services. On the other hand, in the books 15.9 percent of the physicians

and 15.7 percent of the clinic staff were shown as having not been paid and having not received the payments for their services. However, no difference was found between the audit data and the survey data regarding payments to referers.

Table-22(a): Comparison of the audit and weighted survey data regarding payments to service providers/referers

Categories of service providers/referers	Survey data	Audit data		Total
		Received	Did not receive	
Physician	Received	58 (84.1)	11 (15.9)	69 (100.0)
	Did not receive	-	-	-
	Total	58 (84.1)	11 (15.9)	69 (100.0)
Clinic staff	Received	70 (84.3)	13 (15.7)	83 (100.0)
	Did not receive	-	-	-
	Total	70 (84.3)	13 (15.7)	83 (100.0)
Referer	Received	160 (100.0)	-	160 (100.0)
	Did not receive	-	-	-
	Total	160 (100.0)	-	160 (100.0)

5.3. Surgical apparel (Table-22(b)):

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

Table-22(b): Comparison of the audit and weighted survey data regarding distribution of surgical apparel

Categories of clients	Survey data	Audit data		Total
		Received	Did not receive	
Tubectomy	Received	1484 (100.0)	-	1484 (100.0)
	Did not receive	-	-	-
	Total	1484 (100.0)	-	1484 (100.0)
Vasectomy	Received	678 (97.7)	6 (0.9)	684 (98.6)
	Did not receive	9 (1.3)	1 (0.1)	10 (1.4)
	Total	687 (99.0)	7 (1.0)	694 (100.0)
All	Received	2162 (99.3)	6 (0.3)	2168 (99.6)
	Did not receive	9 (0.4)	1 (0.0)	10 (0.4)
	Total	2171 (99.7)	7 (0.3)	2178 (100.0)

Seven vasectomy clients were shown in the audit data as not having been given the surgical apparel, while all the tubectomy clients were reported in the survey as having received the surgical apparel. Clearly, there were inaccuracies in the official records regarding distribution of surgical apparel.

On the other hand, among the interviewed clients who were shown in the books as having been given the surgical apparel, only 0.4 percent vasectomy clients reported in the survey that they did not receive the surgical apparel. Thus, the proportion of clients who did not receive the surgical apparel was found to be 0.3 percent of all verified, selected clients.

5.4. Signing of the consent form (Table-22(c)):

There were also some differences between the book audit and the survey data regarding signing of the consent form. The proportion who did not sign/put thumb impression on the consent forms was shown as 6.8 percent for vasectomy, 3.4 percent for tubectomy and 4.4 percent for all sterilized clients, while the corresponding percentages in the survey data were 0.3 percent, 0.3 percent and 0.3 percent respectively.

5.5. Age of clients (Table-23 and 24):

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 2.36 percent interviewed tubectomy clients whose ages were not recorded in the consent form. Thus, the direct comparison between the two data sets had to be confined to 97.64 percent clients only. There was no discrepancy between the reported and the recorded age for 52.8 percent out of the 97.64 percent clients.

Table-22(c): Comparison of the audit and weighted survey data regarding signing of the consent form

Categories of clients	Survey data	Audit data		Total
		Signed	Did not sign	
Tubectomy	Signed	1430 (96.3)	50 (3.4)	1480 (99.7)
	Did not sign	4 (0.3)	-	4 (0.3)
	Total	1434 (96.6)	50 (3.4)	1484 (100.0)
Vasectomy	Signed	645 (92.9)	47 (6.8)	692 (99.7)
	Did not sign	2 (0.3)	-	2 (0.3)
	Total	647 (93.2)	47 (6.8)	694 (100.0)
All	Signed	2075 (95.3)	97 (4.4)	2172 (99.7)
	Did not sign	6 (0.3)	-	6 (0.3)
	Total	2081 (95.6)	97 (4.4)	2178 (100.0)

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

Age reported	Age recorded in the consent form								Not recorded	Total
	15-19	20-24	25-29	30-34	35-39	40-44	45-49	50 +		
15-19	1		4	1						6
20-24		37	151	7	5				7	207
25-29		21	425	140	16				14	616
30-34		5	163	250	51				5	474
35-39			16	72	45	1			7	141
40-44			2	18	1	7			2	30
45-49			1	2	3					6
50 +				4						4
Total	1	63	762	494	121	8	-	-	35	1484

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

Age reported	Age recorded in the consent form							Not stated	Total
	20-24	25-29	30-34	35-39	40-44	45-49	50 +		
15-19				1					1
25-29		10	19	4	3				36
30-34		10	69	55				2	136
35-39		4	29	123	12			3	171
40-44			3	63	104	27	1		198
45-49			1	10	20	37	8	2	78
50 +				4	19	19	26	6	74
Total		24	121	260	158	83	35	13	694

For another 25.9 percent the reported age was lower than the recorded age, while for another 21.3 percent the reverse was true.

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 1.9 percent clients. As a result, here also, the direct comparison of the two age data sets had to be done for 98.1 percent interviewed vasectomy clients only. Out of the 98.1 percent interviewed clients 54.2 percent reported the same age in the survey as recorded in the consent form, while 26.7 percent reported higher than the recorded age and 19.1 percent lower than the recorded age.

5.6. Number of living children (Table-25 and 26):

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 1.1 percent 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.

There was no discrepancy between the reported and recorded number of children for 85.1 percent out of the 98.9 percent tubectomy clients included in the comparison. Among the exceptions were the 6.9 percent clients reporting higher than the recorded number of children and another 8.0 percent reporting lower than the recorded number of children.

The distribution of vasectomy clients by the number of living children reported in the survey and that recorded in the consent

Table - 25: Distribution of weighted 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	11				
0		4													4
1	9	15	2												26
2	3	200	35	3	3	5								5	254
3		10	338	10	5	3	1	1						6	374
4		8	15	303	9	3	1	1						4	344
5			7	16	185	8	3	1						1	221
6			1	4	7	5	111	1							129
7			1	1	3	5	7	61	1					1	80
8				1		3	1		21	3					29
9				1			1	1		12					15
10											6				6
11												2			2
Total	12	239	404	342	215	139	68	25	15	6	2	17			1484

Table-26: Distribution of weighted 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	9	10					
1		19	4	3	1										27
2		74	30	6		5							4		119
3		6	156	6	5								6		179
4			9	111	10	2	5						1		138
5			1	1		71	12	2					1		88
6						1	76						1		78
7					2	2	6	29							39
8						1		3	11						15
9						1				1					2
10						2									2
Not stated		3	1				3								7
Total		103	201	128	94	104	39	11	1				13		694

form is shown in Table -26. The data on living children were missing for 1.9 percent interviewed vasectomy clients and another 1.0 percent clients whose living children were "not stated" in the schedule due to the interviewer's error. 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 78.5 percent out of the 97.1 percent interviewed clients. For 16.3 percent 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 5.2 percent of the clients.

5.7. 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 did not, however, seem to indicate that some of the clients might not be actual. The same finding also appeared in the last quarter audit. The differences could be the result of memory lapses or random errors as is evident from the comparison shown below.

The mean age for tubectomy clients reported and recorded was 29.6 years in the survey and 29.9 years in the informed consent form; for those reporting higher, 34.8 years (survey) and 28.8 years (form); and for vasectomy clients, 39.8 years (survey) and 38.9 years (form); for those reporting higher, 44.2 years (survey) and 37.9 years (form). Similarly, the mean number of living children for tubectomy clients reporting 4.0 in the survey and 3.9 in the consent form; for those reporting higher 5.3 (survey) and 3.6 (form); and for vasectomy

clients, reporting 3.9 (survey) and 4.1 (form); for those reporting higher, 5.5 (survey) and 4.1 (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.

6. COMPARISON OF AUDIT AND MIS DATA

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

6.1. Audit performance data:

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

The BDG performance data (as measured by monthly expenditure) were collected by using Form A-6 (shown in Appendix-A) from each sample upazila after verifying the performances as shown in the monthly expenditure statement. The data were certified by UFPOs. These BDG performance data are hereinafter referred to as "audit data". The NGO performance data were collected from BDG upazila offices using Form A-6. These performance data were provided and certified by the UFPOs.

The district level data, broken down by BDG and NGO, were collected from the district headquarters by using Form A-7 (shown in Appendix-A). These data were copied from the reports of the district headquarters which were certified by the Deputy Directors.

The coverage of the audit period among sample upazilas varied from 2 months to 3 months of the audit quarter, October-December, 1983. The variation was due to the starting of the audit work from December, 1983. As a result, obtained audit performance data cover the full 3 months for some upazilas; while for others only 2 months are covered.

6.2. MIS performance data:

USAID reimburses the Bangladesh Government for selected costs of the VS program on the basis of performance statistics contained in the MIS Monthly Performance Report (MMPR). But the MMPR does not show performance statistics by upazilas and does not separate BDG and NGO performance. As a result, audit performance data that cover only the sample upazilas cannot be used directly to evaluate the MIS performance data contained in the MMPR of the audit quarter. Because of this, evaluation of the MIS data had to be done using the MIS Monthly Computer Printout (MMCP) for the audit quarter October-December, 1983. This report contains BDG performance data by upazilas (thanas) and categories of clients — vasectomy, tubectomy, and total. It also contains a summary of NGO performance by district (not by upazila).

Table-27 compares total performances reported in the MMCP for the 1983 October-December quarter with those obtained from the MMPR for the same period. It is evident from the table that there was 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 MMPR to that shown in the MMCP was 1.0. The ratio remained at 1.0 even when it was computed separately for vasectomy and tubectomy. Therefore, no error was committed in using the MMCP rather than

the MMPR in the evaluation of MIS reported total national performance for the audit quarter.

Table-27: Comparison of total national performances between the MMCP (MIS monthly computer printout) and the MMPR (MIS monthly performance reports) for the quarter October-December, 1983

MIS reports	Categories of clients		
	Tubectomy	Vasectomy	All
MMCP	104,841	65,269	170,110
MMPR	104,841	65,269	170,110
MMPR/MMCP	1.0	1.0	1.0

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

Differences among the audit data, district data, and MIS data were examined in several ways. Tables-28 through 30 highlight discrepancies between data from the MMCP, data collected from the UFPO (Upazila Family Planning Officer), data collected from Deputy Director at the district level, and data that were collected by the audit team in client interviews. Column-2 of the tables contains data collected from the UFPO for BDG sterilization performance in his upazila. Column-3 contains the weighted sample size. 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 actually sterilized. However, there is a significant number of upazilas with some false cases. This represents one level on which errors in reporting were discovered by the audit.

The BDG performance data collected from the district office is presented in Column-5 of Tables 28 through 30. The difference between Column-2 and Column-5 is presented in Column-7. The sixth column contains the upazila BDG performance on the MMCP. The differences between Column-5 and Column-6, and between Column-2 and Column-6 are shown in Column-8 and Column-9 respectively.

Tables-28,29 and 30 clearly show that there are differences among the audit data, district data, and MIS data. In the 50 sample upazilas, BDG sterilization performances were higher by 14.5 percent in the MIS-reported data than in the audit data. 5.4 percentage points of the increase occurred in the district reported data and 9.1 percentage points occurred in the MIS-reported data. A similar pattern was found to exist for tubectomy and vasectomy cases. In the case of tubectomy, the MIS-reported data were 12.8 percent higher than the audit data. 4.8 percentage points of the increase occurred in the district reported data, and 8.0 percentage points in the MIS-reported data. In the case of vasectomy, the MIS-reported data were 17.2 percent higher than the audit data (6.3 percentage points increase in the district reported data and 10.9 percentage points increase in the MIS-reported data). These differences on different reporting levels are substantial and they represent the major discrepancy uncovered by the audit. For most of the selected upazilas, BDG sterilization performance statistics in the current reporting quarter seemed to be either too high or too low. A summary table (Table-31) describes the levels of reporting discrepancy. The table indicates that BDG sterilization performance statistics collected from the upazila headquarters

(audit data), district headquarters, and from the MIS reports were found to be identical for only 12 of the 50 upazilas. For the remaining 38 upazilas differences were found between upazila and district, and between district and MIS data. This was true for both tubectomy and vasectomy cases. For tubectomy, identical reports were found for 12 upazilas (24.0 percent) and differential reports for 38 upazilas (76.0 percent). Similarly, for vasectomy, it was 17 upazilas (34.0 percent) and 33 upazilas (66.0 percent) respectively. Thus, it is clearly seen that MIS monthly data do not give an accurate figure of the BDG performance for the audit quarter, although the MMCP states that upazila statistics include only the BDG performance. Because of this, this report makes an attempt below to derive estimates of BDG component ratios of audit and MIS data, and then apply them to calculate the actual BDG performance of the audit quarter (October-December, 1983).

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

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

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

- Where a_i = the audit data for the i th sample upazila
- m_i = the MIS data from the MMCP for the i th sample upazila
- P = the estimate of the BDG component ratio of audit and MIS data
- n = the number of sample upazilas = 50

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

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

Where N = total number of program upazilas¹ = 436
 \bar{M} = the average performance per program upazila according to the MMCP.

The results of the computation are displayed in Table-32. As can be seen from this table, the ratio of audit data to MMRP data for the BDG component was 87.4 per 100 MIS reported cases. For tubectomy, it was 88.7 and for vasectomy, it was 85.3. The standard errors of the estimates as found by using formula (2) are 5.6, 3.5, and 8.4 respectively.

¹ Program upazilas are those that are listed in the MMCP for the quarter October-December 1983

Table -28 :

Comparison among actual BDG vasectomy performance estimated by the audit, the district reported performance, and MIS reported performance on MMCP by sample upazilas (thanas) and districts¹

Upazilas (Thanas)	Audit data (BDG per- formance on the basis of monthly expendi- ture statement)	Weighted, sample size for the upazila ²	Proportion of actually sterilized cases for the sample ^{a, b}	BDG per- formance collec- ted from district office	Upazila BDG per- formance on MMCP (MIS monthly computer printout)	Discre- pancy between district data and audit data	Discre- pancy between MIS data and dis- trict data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col.5-2)	(8) (col.6-5)	(9) (col.6-2)
<u>Khulna</u>								
Debhata *	7	5	1.00	8	8	+ 1	0	+ 1
Kotwali*	138	1	1.00	90	90	- 48	0	- 48
Bagerhat*	345	23	1.00	401	401	+ 56	0	+ 56
Kachua*	48	24	0.96	48	48	0	0	0
Daulatpur*	299	14	1.00	299	299	0	0	0
<u>Jessore</u>								
Jhikargacha*	53	4	1.00	53	53	0	0	0
Sreepur *	48	15	1.00	44	44	- 4	0	- 4
Harinakunda*	1	0	-	1	1	0	0	0

More

Table - 28 : (contd.)

Upazilas (Thanas)	Audit data (BDG per- formance on the basis of monthly expendi- ture statement)	Weighted sample size for the upazila ²	Proportion of actually sterilized cases for ^{a, b} the sample	BDG per- formance collec- ted from district office	Upazila BDG per- formance on MMCP (MIS monthly computer printout)	Discre- pancy between district data and audit data	Discre- pancy between MIS data and dis- trict data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col.5-2)	(8) (col.6-5)	(9) (col.6-2)
<u>Rangpur</u>								
Gobindagonj*	124	66	0.91	124	191	0	+ 67	+ 67
Lalmonirhat*	32	5	1.00	80	224	+ 48	+144	+192
Pirgacha*	46	7	1.00	46	66	0	+ 20	+ 20
Saidpur*	495	10	0.50	495	495	0	0	0
<u>Dinajpur</u>								
Kotwali*	401	55	0.95	650	650	+249	0	+249
Thakurgaon*	953	27	0.63	936	936	- 17	0	- 17
Panchagarh*	274	49	0.57	274	274	0	0	0
<u>Bogra</u>								
Sherpur*	81	29	0.86	37	84	- 44	+ 47	+ 3
Khetlal*	263	10	1.00	217	232	- 46	+ 15	- 31
Joypurhat*	442	46	0.91	334	334	-108	0	-108
<u>Patuakhali</u>								
Kalapara	107	6	0.83	107	107	0	0	0
Bamna	139	13	1.00	139	139	0	0	0

More

67

Table-28 : (contd.)

Upazilas (Thanas)	Audit data (BDG per- formance on the basis of monthly expendi- ture statement)	Weighted sample size for the upazila ²	Proportion of actually sterilized cases for the sample ^{a, b}	BDG per- formance collec- ted from district office	Upazila BDG per- formance on MMCP (MIS monthly computer printout)	Discre- pancy between district data and audit data	Discre- pancy between MIS data and dis- trict data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col.5-2)	(8) (col.6-5)	(9) (col.6-2)
<u>Rajshahi</u>								
Singra*	36	4	1.00	60	60	+ 24	0	+ 24
Puthia*	452	20	1.00	479	479	+ 27	0	+ 27
Durgapur*	202	10	0.90	231	231	+ 29	0	+ 29
Tanore*	61	4	0.75	227	227	+166	0	+166
Patnitala*	526	201	1.00	526	526	0	0	0
<u>Faridpur</u>								
Rajbari *	9	2	1.00	26	254	+ 17	+ 228	+245
Kashiani *	11	1	1.00	67	12	+ 56	- 55	+ 1
Boalmari*	18	1	1.00	33	64	+ 15	+ 31	+ 46
<u>Kushtia</u>								
Meherpur	332	5	0.80	326	378	- 6	+ 52	+ 46
Kumarkhali	8	2	1.00	8	44	0	+ 36	+ 36
<u>Pabna</u>								
Iswardi	18	7	0.57	245	245	+227	0	+227

More

Table - 28: (contd.)

Upazilas (Thanas)	Audit data (BDG per- formance on the basis of monthly expendi- ture statement)	Weighted sample size for the upazila ²	Proportion of actually sterilized cases for the sample ²	SDG per- formance collected from district office	Upazila BDG per- formance on MMCP (MIS monthly computer printout)	Discre- pancy between district data and audit data	Discre- pancy between MIS data and dis- trict data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col.5-2)	(8) (col.6-5)	(9) (col.6-2)
<u>Sylhet</u>								
Hobigonj*	43	60	1.00	43	43	- 0	0	0
<u>Comilla</u>								
Daudkandhi	3	1	1.00	1	5	- 2	+ 4	+ 2
Motlab	6	0	-	6	9	0	+ 3	+ 3
Nabinagar	7	1	1.00	6	14	- 1	+ 8	+ 7
<u>Barisal</u>								
Bakergonj	804	78	0.90	895	895	+ 91	0	+ 91
Banaripara	10	2	1.00	16	16	+ 6	0	+ 6
Bhola	0	-	-	242	252	+ 242	+ 10	+252
<u>Mymensingh</u>								
Karimgonj	9	3	1.00	9	9	0	0	0
Phulpur	19	2	1.00	9	19	- 10	+ 10	0
Kotwali	731	22	0.77	179	387	- 552	+208	-344

More

Table -28 : (Contd.)

Upazilas (Thana)	Audit data (BDG per- formance on the basis of monthly expendi- ture statement)	Weighted sample size for the upazila	Proportion of actually sterilized cases for the sample ^{a,b}	BDG per- formance collec- ted from district office	Upazila BDG per- formance on MMCP (MIS monthly computer print- out)	Discre- pancy between district data and audit data	Discre- pancy between MIS data and dis- trict data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col. 5-2)	(8) (col.6-5)	(9) (col.6-2)
<u>Jamalpur</u>								
Dewangonj	4	2	1.00	4	4	0	0	0
<u>Tangail</u>								
Mirzapur	1	0	-	1	1	0	0	0
<u>Noakhali</u>								
Sudharam	6	0	-	70	70	+64	0	+64
<u>Chittagong</u>								
Doublemooring	2	0	-	2	1	0	- 1	- 1
<u>Chittagong Hill Tracts</u>								
Mohalchhari	12	14	1.00	12	12	0	0	0

More

Table -28: (contd.)

Upazilas (Thanas)	Audit data (BDG per- formance on the basis of monthly expendi- ture statement	Weighted sample size for the upazila ²	Proportion of actually sterilized cases for the sample ^{a,b}	BDG per- formance collec- ted from District office	Upazila BDG per- formance on MMCP (MIS monthly computer printout)	Discre- pancy between district MIS data and dis- trict data	Discre- pancy between MIS data and dis- trict data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col.5-2)	(8) (col.6-5)	(9) (col.6-2)
<u>Dhaka</u>								
Dhamrai	0	-	-	-	-	0	0	0
Manikgonj	0	-	-	-	-	0	0	0
Kaligonj	0	-	-	-	2	0	+ 2	+ 2
Fatulla	0	-	-	-	-	0	0	0
Total	7626	851	0.912	8106	8935			
Total cases overreported						+ 1318	+ 885	+ 1862
Total cases underreported						- 838	- 56	- 553
Balance						+ 480	+ 829	+ 1309

¹ Audit data cover the performance for only two months, October-November, 1983 for upazilas marked by asterisk.

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

^b This proportional estimate will not be used to estimate upazila performance because of the small sample size. Instead, the aggregated estimates will be used.

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

Table -29 :

Comparison among actual BDG tubectomy performance estimated by the audit; the district reported performance, and MIS reported performance on MMCP by sample upazilas (thanas) and districts¹

Upazilas (Thanas)	Audit data (BDG per- formance on the basis of monthly expendi- ture statement)	Weighted sample size for the upazila ²	Proportion of actually sterilized cases for the sample ^{a,b}	BDG per- formance collec- ted from district office	Upazila BDG per- formance on MMCP (MIS monthly computer printout)	Discre- pancy between district data and audit data	Discre- pancy between MIS data and dis- trict data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col.5-2)	(8) (col.6-5)	(9) (col.6-2)
<u>Khulna</u>								
Debhata*	50	24	1.00	50	50	0	0	0
Kotwali*	148	1	1.00	24	24	-124	0	-124
Bagherhat*	170	4	1.00	194	194	+ 24	0	+ 24
Kachua*	79	18	0.94	79	79	0	0	0
Daulatpur*	119	6	1.00	119	99	0	- 20	- 20
<u>Jessore</u>								
Jhikargacha*	203	39	1.00	203	203	0	0	0
Sreepur*	244	72	1.00	248	248	+ 4	0	+ 4
Harinakunda*	150	10	1.00	150	150	0	0	0

More

Table -29 : (contd.)

Upazilas (Thanas)	Audit data (MIS per- formance on the basis of monthly expendi- ture statement)	Weighted sample size for the upazila	Proportion of actually sterilized cases for the sample	BDG per- formance collected from district office	Upazila BDG per formance on MMCP (MIS monthly computer printout)	Discre- pancy between district data and audit data	Discre- pancy between MIS data and dis- trict data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col.5-2)	(8) (col.6-5)	(9) (col.6-2)
<u>Rangpur</u>								
Gobindagonj*	378	20	1.00	378	411	0	+ 33	+ 33
Lalmonirhat*	203	16	0.94	268	270	+ 65	+ 2	+ 67
Pirgacha*	58	8	1.00	58	111	0	+ 53	+ 53
Saidpur*	284	6	1.00	284	285	0	+ 1	+ 1
<u>Dinajpur</u>								
Kotwali*	442	47	0.94	446	446	+ 4	0	+ 4
Thakurgaon*	165	3	1.00	168	168	+ 3	0	+ 3
Panchagarh*	86	7	0.86	86	86	0	0	0
<u>Bogra</u>								
Sherpur*	151	29	0.97	72	158	- 79	+ 86	+ 7
Khetlal*	195	7	1.00	189	202	- 6	+ 13	+ 7
Joypurhat*	555	78	1.00	689	693	+134	+ 4	+138
<u>Patuakhali</u>								
Kalapara	396	20	0.95	396	396	0	0	0
Bamna	109	22	1.00	109	109	0	0	0

More

Table -29 : (contd.)

Upazilas (Thanas)	Audit data (BDG per- formance on the 'basis of 'monthly expendi- ture ,statement)	Weighted 'sample size for 'the upazila ²	Proportion 'of actually 'sterilized 'cases for 'the sample ³	BDG per- formance 'collec- 'ted from 'district, 'office	Upazila BDG per- formance 'on MMCP (MIS 'monthly computer 'printout)	Discre- pancy 'between 'district 'data and 'audit 'data	Discre- pancy 'between 'MIS data 'and dis- 'trict 'data	Discre- pancy 'between MIS 'data and 'audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col.5-2)	(8) (col.6-5)	(9) (col. 6-2)
<u>Rajshahi</u>								
Singra *	190	25	1.00	213	213	+ 23	0	+ 23
Puthia *	209	17	1.00	246	246	+ 37	0	+ 37
Durgapur*	202	26	1.00	254	254	+ 52	0	+ 52
Tanore *	136	12	1.00	256	256	+120	0	+120
Patnitala*	130	65	1.00	130	130	0	0	0
<u>Faridpur</u>								
Rajbari*	207	33	1.00	190	209	- 17	+ 19	+ 2
Kashiani*	146	34	1.00	90	146	- 56	+ 56	0
Boalmari*	175	15	1.00	215	256	+ 40	+ 41	+ 81
<u>Kushtia</u>								
Meherpur	403	24	1.00	395	392	- 8	- 3	- 11
Kumarkhali	549	103	0.88	570	613	+ 21	+ 43	+ 64
<u>Pabna</u>								
Iswardi	109	56	0.88	187	187	+ 78	0	+ 78

More

Table - 29 : (contd.)

Upazilas (Thanas)	Audit data (BDG per- formance on the basis of monthly expendi- ture statement)	Weighted sample size for the upazila ²	Proportion of actually sterilized cases for the sample ^{a, b}	BDG per- formance, collec- ted from district office	Upazila BDG per- formance on MMCP (MIS monthly computer printout)	Discre- pancy between district data and audit data	Discre- pancy between MIS data and dis- trict data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col.5-2)	(8) (col.6-5)	(9) (col.6-2)
<u>Sylhet</u>								
Habigonj*	37	66	1.00	37	37	0	0	0
<u>Comilla</u>								
Daudkandi	232	32	1.00	233	245	+ 1	+ 12	+ 13
Matlab	279	28	1.00	318	343	+ 39	+ 25	+ 64
Nabinagar	171	33	0.97	173	174	+ 2	+ 1	+ 3
<u>Barisal</u>								
Bakergonj	613	57	0.91	803	803	+190	0	+190
Banaripara	141	26	1.00	179	179	+ 38	0	+ 38
Bhola	0	-	-	161	151	+161	- 10	+151
<u>Mymensingh</u>								
Karimgonj	335	166	0.98	335	335	0	0	0
Phulpur	347	15	1.00	309	347	- 38	+ 38	0
Kotwali	288	5	1.00	104	579	-184	+475	+291

More

Table - 29: (contd.)

Upazilas (Thanas)	Audit data (BDG per- formance on the basis of monthly expendi- ture statement)	Weighted sample size for the upazila ²	Proportion 'of actually sterilized cases for ^{a, b} the sample'	BDG per- formance, collec- ted from district office	Upazila BDG per- formance on MMCP (MIS monthly computer printout)	Discre- pancy between district MIS data and dis- trict data	Discre- pancy between MIS data and dis- trict data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col.5-2)	(8) (col.6-5)	(9) (col.6-2)
<u>Jamalpur</u>								
Dewangonj	379	61	0.98	379	379	0	0	0
<u>Tangail</u>								
Mirzapur	1597	198	1.00	1598	1633	+ 1	35	+ 36
<u>Noakhali</u>								
Sudharam	64	14	1.00	142	142	+ 78	0	+ 78
<u>Chittagong</u>								
Doublemooring	67	4	1.00	67	58	0	9	- 9
<u>Chittagong Hill Tracts</u>								
Mohalchhari	47	45	1.00	47	47	0	0	0

More

Table -29: (contd.)

Upazilas (Thanas)	Audit data (BDG per- formance on the basis of monthly expendi- ture statement)	Weighted sample size for the upazila ²	Proportion of actually sterilized cases for ^{a,b} the sample ¹	BDG Per- formance, collec- ted from district office	Upazila BDG per- formance on MMCP (MIS monthly computer printout)	Discre- pancy between district audit data	Discre- pancy between MIS data and dis- trict data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col.5-2)	(8) (col.6-5)	(9) (col.6-2)
<u>Dhaka</u>								
Dhamrai	453	33	1.00	443	443	- 10	0	- 10
Manikgonj	307	39	0.97	280	346	- 27	+ 66	+ 39
Kaligonj	116	50	1.00	123	136	+ 7	+ 13	+ 20
Fatulla	130	32	1.00	142	150	+ 12	+ 8	+ 20
Total	12,244	1751	0.978	12,829	13,811			
Total cases overreported						+1134	+1024	+1741
Total cases underreported						- 549	- 42	- 174
Balance						+ 585	+ 982	+1567

¹ Audit data cover the performance for only two months, October-November, 1983 for upazilas marked by asterisk

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

^b This proportional estimate will not be used to estimate upazila performance because of the small sample size. Instead, the aggregated estimates will be used.

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

Table - 30

Comparison among actual BDG sterilization performance estimated by the audit, the district reported performance, and MIS reported performance on MMCP by sample upazilas (thanas) and districts¹

Upazilas (Thanas)	Audit data (BDG per- formance on the basis of monthly expenditure statement)	Weighted sample size for the upazila ²	Proportion of actually sterilized cases for the sample	BDG per- formance collected from district office	Upazila BDG per- formance on MMCP (MIS monthly computer printout)	Discre- pancy between district data and audit data	Discre- pancy between MIS data and dis- trict data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col.5-2)	(8) (col.6-5)	(9) (col.6-2)
<u>Khulna</u>								
Debhata*	57	29	1.00	58	58	+ 1	0	+ 1
Kotwali*	286	2	1.00	114	114	-172	0	- 172
Bagherhat*	515	27	1.00	595	595	+ 80	0	+ 80
Kachua*	127	42	0.95	127	127	0	0	0
Daulatpur*	418	20	1.00	418	398	0	-20	- 20
<u>Jessore</u>								
Jhikargachha*	256	43	1.00	256	256	0	0	0
Sreepur*	292	87	1.00	292	292	0	0	0
Harinakunda*	151	10	1.00	151	151	0	0	0

Table -30(Contd.)

Upazilas (Thanas)	Audit data (BDG per- formance 'on the 'basis of 'monthly , expendi- , ture , statement)	Weighted sample size for the 'upazila ²	Proportion , of actually , sterilized , cases for , the sample	'BDG per- 'formance 'collec- 'ted from 'district 'office	Upazila 'BDG per- 'formance 'on MMCP '(MIS 'monthly , computer , data , printout)	Discre- 'pancy 'between 'district 'data and 'audit , data	Discre- 'pancy 'between 'MIS data , and dis- , trict , data	Discre- 'pancy 'between MIS 'data and , audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						(col. 5-2)	(col. 6-5)	(col. 6-2)
<u>Rangpur</u>								
Gobindagonj*	502	86	0.93	502	602	0	+100	+100
Lalmonirhat*	235	21	0.95	348	494	+113	+146	+259
Pirgacha*	104	15	1.00	104	177	0	+ 73	+ 73
Saidpur*	779	16	0.69	779	780	0	+ 1	+ 1
<u>Dinajpur</u>								
Kotwali*	843	102	0.94	1096	1096	+253	0	+253
Thakurgaon*	1118	30	0.67	1104	1104	- 14	0	- 14
Panchagargh*	360	56	0.61	360	360	0	0	0
<u>Bogra</u>								
Sherpur*	232	58	0.91	109	242	-123	+133	+ 10
Khetlal*	458	17	1.00	406	434	- 52	+ 28	- 24
Joypurhat*	997	124	0.97	1023	1027	+ 26	+ 4	+ 30
<u>Patuakhali</u>								
Kalapara	503	26	0.88	503	503	0	0	0
Bamna	248	35	1.00	248	248	0	0	0

More

Table - 30 (Contd.)

Upazilas (Thanas)	Audit data (BDG per- formance on the basis of monthly expendi- ture statement)	Weighted sample size for the upazila ²	Proportion of actually sterilized cases for the sample	BDG per- formance collec- ted from district office	Upazila BDG per- formance on MMCP (MIS monthly computer printout)	Discre- pancy between district data and audit data	Discre- pancy between MIS data and dis- trict data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col.5-2)	(8) (col.6-5)	(9) (col.6-2)
<u>Rajshahi</u>								
Singra*	226	29	1.00	273	273	+ 47	0	+ 47
Puthia*	661	37	1.00	725	725	+ 64	0	+ 64
Durgapur*	404	36	0.97	485	485	+ 81	0	+ 81
Tanore*	197	16	0.94	483	483	+286	0	+286
Patnitala*	656	266	1.00	656	656	0	0	0
<u>Faridpur</u>								
Rajbari*	216	35	1.00	216	463	0	+247	+247
Kashiani*	157	35	1.00	157	158	0	+ 1	+ 1
Boalmari*	193	16	1.00	248	320	+ 55	+ 72	+127
<u>Kushtia</u>								
Meherpur	735	29	0.97	721	770	- 14	+ 49	+ 35
Kumarkhali	557	105	0.89	578	657	+ 21	+ 79	+100

More

Table -30 (contd.)

Upazilas (Thanas)	'Audit data (BDG per- formance on the basis of monthly expendi- ture statement)	Weighted Proportion sample size for the upazila ²	'of actually sterilized cases for the sample ^{a,b}	'BDG per- formance collec- ted from district office	Upazila 'BDG per- formance on MMCP (MIS monthly computer printout)	Discre- pancy between district data and audit data	Discre- pancy between district data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col. 5-2)	(8) (col.6-5)	(9) (col.6-2)
<u>Pabna</u>								
Iswardi	127	63	0.84	432	432	+305	0	+305
<u>Sylhet</u>								
Hobigonj*	80	126	1.00	80	80	0	0	0
<u>Comilla</u>								
Daudkandi	235	33	1.00	234	250	- 1	+ 16	+ 15
Matlab	285	28	1.00	324	352	+ 39	+ 28	+ 67
Nabinagar	178	34	0.97	179	188	+ 1	+ 9	+ 10
<u>Barisal</u>								
Bakergonj	1417	135	0.90	1698	1698	+281	0	+281
Banaripara	151	28	1.00	195	195	+ 44	0	+ 44
Bhola	0	-	-	403	403	+403	0	+403

More

Table -30 (contd.)

Upazilas (Thanas)	Audit data (BDG per- formance on the basis of monthly expendi- ture statement)	Weighted sample size for the upazila ²	Proportion of actually sterilized cases for the sample ^{a, b}	BDG per formance collec- ted from district office	Upazila BDG per- formance on MMCP (MIS monthly computer printout)	Discre- pancy between district data and audit data	Discre- pancy between MIS data and dis- trict data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col. 5-2)	(8) (col. 6-5)	(9) (col. 6-2)
<u>Mymensingh</u>								
Karimgonj	344	169	0.98	344	344	0	0	0
Phulpur	366	17	1.00	318	366	- 48	+ 48	0
Kotwali	1019	27	0.81	283	966	-736	+683	- 53
<u>Jamalpur</u>								
Dewangonj	383	63	0.98	383	383	0	0	0
<u>Tangail</u>								
Mirzapur	1598	198	1.00	1599	1634	+ 1	+ 35	+ 36
<u>Noakhali</u>								
Sudharam	70	14	1.00	212	212	+142	0	+142
<u>Chittagong</u>								
Duble mooring	69	4	1.00	69	59	0	- 10	- 10

More

Table -30 (contd.)

Upazilas (Thanas)	Audit data (BDG per- formance on the basis of monthly expendi- ture statement)	Weighted sample size for the upazila ²	Proportion of actually sterilized cases for ^{a, b} the sample	BDG per- formance, collec- ted from district office	Upazila BDG per- formance on MMCP (MIS monthly computer printout)	Discre- pancy between district MIS data and dis- trict data	Discre- pancy between MIS data and dis- trict data	Discre- pancy between MIS data and audit data
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col. 5-2)	(8) (col. 6-5)	(9) (col. 6-2)
<u>Chittagong Hill Tract</u>								
Mohalchhari	59	59	1.00	59	59	0	0	0
<u>Dhaka</u>								
Dhamrai	453	33	1.00	443	443	- 10	0	- 10
Manikgonj	307	39	0.97	280	346	- 27	+ 66	+ 39
Kaligonj	116	50	1.00	123	138	+ 7	+ 15	+ 22
Fatulla	130	32	1.00	142	150	+ 12	+ 8	+ 20
Total	19,870	2602	0.956	20,935	22,746			
Total cases overreported						+2262	+1841	+ 3179
Total cases underreported						-1197	- 30	- 303
Balance						+1065	+1811	+ 2876

¹ Audit data cover the performance for only two months, October-November, 1983 for upazilas marked by asterisk

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

^b This proportional estimate will not be used to estimate upazila performance because of the small sample size. Instead, the aggregated estimates will be used.

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

Table-31: Distribution of sample upazilas (thanas) by reporting discrepancies of BDG sterilization performance by audit data, district data, and MIS-reported data¹

Categories of discrepancies	Number of sample upazilas		
	Tubectomy	Vasectomy	All
No discrepancy among audit, district, and MIS data	12 (24.0)	17 (34.0)	12 (24.0)
Discrepancy between audit and district data but no discrepancy between district and MIS data	14 (28.0)	15 (30.0)	15 (30.0)
Discrepancy between district and MIS data but no discrepancy between audit and district data	5 (10.0)	6 (12.0)	7 (14.0)
Discrepancy between audit and district data and also between district and MIS data	19 (38.0)	12 (24.0)	16 (32.0)
Total	50 (100.0)	50 (100.0)	50 (100.0)

Figures without brackets are the number of sample upazilas (thanas), while those within brackets are the percentage for the category.

Table - 32: Estimates of BDG component ratios of Audit and MIS data

Estimates	Categories of clients		
	Tubectomy	Vasectomy	All
Ratio ¹	88.7	85.3	87.4
Standard errors	3.5	8.4	5.6

¹ (Audit data)/(BDG data in the MMCP).

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

Table-33 shows, by tubectomy, vasectomy, and total for the reporting audit quarter (October-December, 1983), the reported and estimated sterilization performances for the national, the BDG and the NGO program separately, as derived from the MMCP, the MMR, and the audit data. The performance of the national program (or the national performance) includes both the BDG and NGO performances. The BDG performance is the total performance of the Government Population Control Program, while the NGO performance is the performance of all the non-government organizations engaged in family planning activities.

The audit estimate (line 7) in the table shows that the total BDG performance during the audit quarter was 122,754 sterilization operations (80,077 cases of tubectomy and 42,677 cases of vasectomy) indicating overreporting in the MMCP (line 5) of BDG performances for the audit quarter (October-December, 1983) by 10,202 cases of tubectomy and 7,355 cases of vasectomy, and thereby, on the whole, by 17,557 sterilization operations. The audit estimate was computed by applying the estimated BDG component ratio of the audit and the MIS data to the total of BDG performances shown in the MMCP.

The NGO performance for the audit quarter, as indicated on the MMCP, was 29,799 sterilization operations with 15,237 cases of vasectomy and 14,562 cases of tubectomy (line 6, Table 33). The performance of major NGOs alone for the audit quarter as obtained from the annex of the MMR was 43,190 sterilization operations with 21,644 cases of tubectomy and 21,546 cases of vasectomy. BAVS (Bangladesh Association for Voluntary Sterilization), BFPA (Bangladesh Family Planning Association), CHCP (Christian Health Care Project),

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

Performance	Categories of clients		
	Tubectomy	Vasectomy	All
1. National performances as reported by MPR	104,841	65,269	170,110
2. Performance of major NGOs on MPR	21,644	21,546	3,190
3. Estimate of BDG performance on MPR (1)-(2)	83,197	43,723	6,920
4. National performance on MMCP	104,841	65,269	0,110
5. BDG performance on MMCP	90,279	50,032	0,311
6. NGO performance on MMCP	14,562	15,237	9,799
7. Audit estimate of BDG performance based on upazila level findings and ratio from MMCP	80,077	42,677	2,754 ^a
8. Audit estimate of BDG performance, MIS/BDG performance on MPR (3/7)	1,039	1,025	1,034

^a Obtained by adding the corresponding figures of tubectomy and

MFC (Mohammadpur Fertility Clinic), MSC (Metropolitan Satellite Clinic), and the Pathfinder Fund Projects are the major sterilization performing NGOs. Therefore, their total performance, found from the annex of the MMPR for the audit quarter and listed in the second row of Table-33, should be close to the total NGO performances done during the audit quarter, as the performances of other than the above NGOs are likely to be very negligible. Therefore, the reported BDG performance on the MMPR (shown in the 3rd row of Table-33) found by subtracting the performance of the major NGOs from the national performance on the MMPR — should approximately reflect the true level of BDG performance for the audit quarter. It was thus found that the total reported BDG performance for the audit quarter on the MMPR was approximately 126,920 sterilization operations with 43,723 cases of vasectomy and 83,197 cases of tubectomy.

As can be seen from Table-33, there were differences between the performances of major NGOs (derived from the attachment to the MMPR) and the NGO performances as shown in the MMCP. For tubectomy, the difference was 7082 cases (21,644-14,562) and for vasectomy, the difference was 6309 cases (21,546-15,237). It should be pointed out here that the BDG performance shown in the MMCP should match that in the MMPR. But it is interesting to note that differences also exist between the BDG performance in the MMCP and the MMPR. In the case of tubectomy, the difference was 7082 cases (90,279-83,197) and in the case of vasectomy, the difference was 6309 cases (50,032-43,723). It appears that the BDG performance was overstated in the MMCP by 7082 cases (8.5 percent) of tubectomy and 6309 cases (14.4 percent) of vasectomy, and the NGO performance was understated.

In addition, the audit teams also collected data on sterilization performance, broken down by BDG and NGO, from upazilas and districts. To ascertain whether the BDG performance had been inflated by inclusion of the NGO data, the data collected were tabulated separately for tubectomy, for vasectomy, and for the total in Table-34, Table-35, and Table-36, respectively. It is evident from the tables that the district level reports followed no definite pattern of overstatement or understatement of NGO performance. This may be the result of the following reporting inconsistencies: (i) no NGO performance was shown by some upazilas while it was shown by districts, (ii) the NGO performance shown by some of the districts was higher than that shown by the upazilas, and (iii) the NGO performance shown by some of the districts was lower than that shown by the upazilas. This inconsistency of reporting might have occurred due to some of the NGOs reporting to upazila, some of the NGOs reporting directly to district and some of them reporting to upazila and district simultaneously. This was found by the audit teams during data collection. In fact, the NGOs are supposed to report directly to the district family planning office. If this is the actual reporting system, then the first two situations stated above may occur. The last phenomenon should not occur in any event. If it occurs, it means that the NGO performances reported by the upazilas were understated at the district level.

The figures (with minus sign) in the last column of the Tables-34 through 36 mean that the upazila reported NGO performances were understated by districts. The underreporting of NGO performance for those upazilas was 71.1 percent for vasectomy, 56.1 percent for tubectomy and 60.5 percent for the total (vasectomy and tubectomy).

However, at this stage, it would not be justifiable to say that the reported BDG performance has been inflated by understating the NGO performance because there is no direct evidence from the tables that the underreported NGO performance has been added to the BDG performance at the district level. But comparison between the district reported performance and the MIS reported BDG performance on the MMCP provides the evidence that the NGO performance was in fact included into the BDG reported data. The finding, however, holds true only for the sample upazilas of Rangpur, Comilla, Dhaka and Mymensingh districts. For these districts the district reported total performances (BDG+NGO) of both tubectomy and vasectomy are exactly the same as the MIS reported BDG performance. In the case of tubectomy, out of total 4109 cases, 661 NGO cases were included as BDG performance. Similarly, in the case of vasectomy, out of total 1430 cases, 475 NGO cases were included as BDG performance. The NGO performance has been found to have been included in the BDG performance in some other districts also, but this inclusion does not help form any conclusion regarding the extent of inflation of BDG performance. Since the inclusion of the NGO performance in the BDG performance was found to be limited in the four districts noted above, it cannot be generally termed as a national pattern of reporting and it also cannot be concluded from these data that the reported national BDG performance as such has been inflated by the inclusion of the NGO data.

Reviewing the limitations, the need of having sufficient information is felt in order to reach a conclusion as to what extent the reported BDG performance is actually being inflated by the inclusion of the NGO performance. For this purpose, the NGO performances need to be collected directly from the NGOs in addition to the present data collection system. This attempt may be suggested for the remaining quarters as the present quarter audit is at the stage of completion. It should be mentioned here that the data collection of NGO performances would be confined only to the NGO offices of the selected upazilas and districts.

The audit data collected from the upazilas, however, confirm that the estimated BDG performance on the MIS monthly report was found to be higher than the audit estimated BDG performance during the audit quarter. The eighth row of Table-33 shows the ratio between the estimate of total reported BDG performance on the MMPR and that of actual total BDG performance established by the audit. The ratio confirms that there was overstating of the total BDG performance in the MIS data, and the extent of over-reporting was, overall, 3.4 percent. However, when the ratio was considered separately for tubectomy and vasectomy, it was found that the MIS data exaggerated the BDG performance for tubectomy by 3.9 percent while overstating it for vasectomy by 2.5 percent.

Table-34.

Comparison between BDG and NGO vasectomy
performance statistics by sample
Upazilas and Districts.¹

Upazilas (Thanas)	Performance collected from upazila			Performance collected from district			BDG performance on MMCP (MIS monthly computer printout)	Difference ³ between upazila reported performance and district reported performance	
	BDG ²	NGO	Total	BDG	NGO	Total		BDG	NGO
<u>Khulna</u>									
Debhata*	7	-	7	8	-	8	8	+ 1	-
Kotwali*	138	-	138	90	525	615	90	- 48	NA
Bagerhat*	345	55	400	401	25	426	401	+ 56	-30
Kachua*	48	-	48	48	11	59	48	0	NA
Daulatpur*	299	196	495	299	192	491	299	0	-4
<u>Jessore</u>									
Jhikargachha*	53	-	53	53	54	107	53	0	NA
Sreepur*	48	-	48	44	-	44	44	- 4	-
Harinakunda*	1	-	1	1	-	1	1	0	-
<u>Rangpur</u>									
Gobindaganj*	124	-	124	124	67	191	191	0	NA
Lalmonirhat*	32	114	146	80	144	224	224	+ 48	NA
Pirgacha*	46	-	46	46	20	66	66	0	NA
Saidpur*	495	-	495	495	-	495	495	0	-

Table-34 (Contd.)

Upazilas (Thanas)	Performance collected from upazila			Performance collected from district			BDG performance on MMCP (MIS monthly computer printout)	Difference between upazila reported performance and district reported performance	
	BDG ²	NGO	Total	BDG	NGO	Total		BDG	NGO
<u>Dinajpur</u>									
Kotwali*	401	322	723	650	488	1138	650	+249	NA
Thakurgaon*	953	-	953	936	-	936	936	- 17	-
Panchagarh*	274	-	274	274	-	274	274	0	-
<u>Bogra</u>									
Sherpur*	81	2	83	37	4	41	84	- 44	NA
Khetlal*	263	20	283	217	20	237	232	- 46	0
Joypurhat*	442	28	470	334	6	340	334	-108	-22
<u>Rajshahi</u>									
Singra*	36	29	65	60	-	60	60	+ 24	-29
Puthia*	452	-	452	479	-	479	479	+ 27	-
Durgapur*	202	-	202	231	-	231	231	+ 29	-
Tanore*	61	-	61	227	-	227	227	+166	-
Patnitala*	526	-	526	526	-	526	526	0	-
<u>Pabna</u>									
Iswardi	18	29	47	245	-	245	245	+227	-29

Table-34 (Contd.)

Upazilas (Thanās)	Performance collected from upazila			Performance collected from district			BDG performance on MMCP (MIS monthly computer printout)	Difference ³ between upazila reported performance and district reported performance	
	BDG ²	NGO	Total	BDG	NGO	Total		BDG	NGO
<u>Faridpur</u>									
Rajbari*	9	-	9	26	362	388	254	+ 17	NA
Kashiani*	11	-	11	67	3	70	12	+ 56	NA
Boalmari*	18	-	18	33	36	69	64	+ 15	NA
<u>Kushtia</u>									
Meherpur	332	-	332	326	114	440	378	- 6	NA
Kumarkhali	8	-	8	8	64	72	44	0	NA
<u>Sylhet</u>									
Hobiganj*	43	-	43	43	22	65	43	0	NA
<u>Comilla</u>									
Daudkandi	3	-	3	1	3	4	5	- 2	NA
Matlab	6	-	6	6	3	9	9	0	NA
Nabinagar	7	-	7	6	8	14	14	- 1	NA
<u>Noakhali</u>									
Sudharam	6	-	6	70	392	462	70	+ 64	NA

Table-34 (Contd.)

Upazilas (Thanas)	Performance collected from upazila			Performance collected from district			BDG performance on MMCP (MIS monthly computer printout)	Difference between upazila reported performance and district reported performance	
	BDG ²	NGO	Total	BDG	NGO	Total		BDG	NGO
<u>Barisal</u>									
Bakerganj	804	-	804	895	-	895	895	+ 91	-
Banaripara	10	-	10	16	-	16	16	+ 6	-
Bhola	-	319	319	242	-	242	252	+242	319
<u>Mymensingh</u>									
Karimganj	9	-	9	9	-	9	9	0	-
Phulpur	19	-	19	9	20	29	19	- 10	NA
Kotwali	731	833	1564	179	208	387	387	-552	625
<u>Jamalpur</u>									
Dewanganj	4	-	4	4	-	4	4	0	-
<u>Tangail</u>									
Mirzapur	1	-	1	1	-	1	1	0	-
<u>Chittagong</u>									
Doublemooring	2	-	2	2	-	2	1	0	-

Table-34 (Contd.)

Upazilas (Thanas)	Performance collected from upazila			Performance collected from district			BDG performance on MMCP (MIS monthly computer printout)	Difference ³ between upazila reported performance and district reported performance	
	BDG ²	NGO	Total	BDG	NGO	Total		BDG	NGO
<u>Chittagong Hill Tracts</u>									
Mahalchhari	12	-	12	12	-	12	12	0	-
<u>Dhaka</u>									
Dhamrai	-	-	-	-	-	-	-	-	-
Manikganj	-	-	-	-	-	-	-	-	-
Kaliganj	-	-	-	-	2	2	2	-	NA
Fatulla	-	-	-	-	-	-	-	-	-
<u>Patuakhali</u>									
Kalapara	107	-	107	107	-	107	107	0	-
Bamna	139	-	139	139	-	139	139	0	-
Total	7,626	1,947	9,573	8,106	2,793	10,899	8,935	+480	-1058

¹ Audit data cover the performance for only two months, October-November, 1983 for upazilas marked by asterisk.

² Audit data.

³ N.A. = Not applicable, when district reported performance is higher than upazila performance.
- = No performance reported in both upazila and district.

0 = Same performances reported both by upazila and district.

Table-35.

Comparison between BDG and NGO tubectomy
performance statistics by sample
Upazilas and Districts.¹

Upazilas (Thanas)	Performance collec- ted from upazila			Performance collec- ted from district			BDG performance on MMCP (MIS monthly compu- ter printout)	Difference ² between upazila reported performance and district reported performance	
	BDG ²	NGO	Total	BDG	NGO	Total		BDG	NGO
<u>Khulna</u>									
Debhata*	50	-	50	50	-	50	50	0	-
Kotwali*	148	-	148	24	190	214	24	-124	NA
Bagerhat*	170	24	194	194	21	215	194	+ 24	-3
Kachua*	79	-	79	79	1	80	79	0	NA
Daulatpur*	119	185	304	119	181	300	99	0	-4
<u>Jessore</u>									
Jhikargachha*	203	-	203	203	15	218	203	0	NA
Sreepur*	244	-	244	248	-	248	248	+ 4	-
Harinakunda*	150	-	150	150	-	150	150	0	-
<u>Rangpur</u>									
Gobindaganj*	378	-	378	378	33	411	411	0	NA
Lalmonirhat*	203	65	268	268	2	270	270	+ 65	-63
Pirgacha*	58	-	58	58	53	111	111	0	NA
Saidpur*	284	-	284	284	1	285	285	0	NA

Table-35 (Contd.)

Upazilas (Thanas)	Performance collected from upazila			Performance collected from district			BDG performance on MMGP (MIS monthly computer printout)	Difference between upazila reported performance and district reported performance	
	BDG ²	NGO	Total	BDG	NGO	Total		BDG	NGO
<u>Dinajpur</u>									
Kotwali*	442	275	717	446	159	605	446	+ 4	-116
Thakurgaon*	165	-	165	168	-	168	168	+ 3	-
Panchagarh*	86	-	86	86	-	86	86	0	-
<u>Bogra</u>									
Sherpur*	151	1	152	72	8	74	158	- 79	NA
Khetlal*	195	13	208	189	13	202	202	- 6	0
Joypurhat*	555	1	556	689	1	690	693	+134	0
<u>Rajshahi</u>									
Singra*	190	43	233	213	-	213	213	+ 23	-43
Puthia*	209	-	209	246	-	246	246	+ 37	-
Durgapur*	202	-	202	254	-	254	254	+ 52	-
Tanore*	136	-	136	256	-	256	256	+120	-
Patnitala*	130	-	130	130	-	130	130	0	-
<u>Pabna</u>									
Iswardi	109	22	131	187	-	187	187	+ 78	-22

Table-35 (Contd.)

Upazilas (Thanas)	Performance collected from upazila			Performance collected from district			BDG performance on MMCP (MIS monthly computer printout)	Difference between upazila reported performance and district reported performance	
	BDG ²	NGO	Total	BDG	NGO	Total		BDG	NGO
<u>Faridpur</u>									
Rajbari*	207	-	207	190	41	231	209	- 17	NA
Kashiani*	146	-	146	90	-	90	146	- 56	-
Boalmari*	175	-	175	215	48	263	256	+ 40	NA
<u>Kushtia</u>									
Meherpur	403	-	403	395	29	424	392	- 8	NA
Kumarkhali	549	-	549	570	185	755	613	+ 21	NA
<u>Sylhet</u>									
Hobiganj*	37	-	37	37	5	42	37	0	NA
<u>Comilla</u>									
Daudkandi	232	-	232	233	12	245	245	+ 1	NA
Matlab	279	39	318	318	25	343	343	+ 39	-14
Nabinagar	171	-	171	173	1	174	174	+ 2	NA
<u>Noakhali</u>									
Sudharam	64	-	64	142	220	362	142	+ 78	NA

Table-35 (Contd.)

Upazilas (Thanas)	Performance collected from upazila			Performance collected from district			BDG performance on MMCP (MIS monthly computer printout)	Difference ³ between upazila reported performance and district reported performance	
	BDG ²	NGO	Total	BDG	NGO	Total		BDG	NGO
<u>Barisal</u>									
Bakerganj	613	-	613	803	-	803	803	+190	-
Banaripara	141	-	141	179	-	179	179	+ 38	-
Bhola	-	178	178	161	-	161	151	+161	-178
<u>Mymensingh</u>									
Karimganj	335	-	335	335	-	335	335	0	-
Phulpur	347	-	347	309	38	347	347	- 38	NA
Kotwali	288	1188	1476	104	475	579	579	-184	-71
<u>Jamalpur</u>									
Dewanganj	379	-	379	379	-	379	379	0	-
<u>Tangail</u>									
Mirzapur	1597	183	1780	1598	182	1780	1633	+ 1	-1
<u>Chittagong</u>									
Doublemooring	67	-	67	67	-	67	58	0	-

Table-35 (Contd.)

Upazilas (Thanas)	Performance collected from upazila			Performance collected from district			BDG performance on MMCP (MIS monthly computer printout)	Difference between upazila reported performance and district reported performance	
	BDG ²	NGO	Total	BDG	NGO	Total		BDG	NGO
<u>Chittagong Hill Tracts</u>									
Mahalchhari	47	-	47	47	-	47	47	0	-
<u>Dhaka</u>									
Dhamrai	453	-	453	443	-	443	443	- 10	-
Manikganj	307	180	487	280	-	280	346	- 27	-180
Kaliganj	116	-	116	123	13	136	136	+ 7	NA
Fatulla	130	-	130	142	8	150	150	+ 12	NA
<u>Patuakhali</u>									
Kalapara	396	-	396	396	-	396	396	0	-
Bamna	109	-	109	109	-	109	109	0	-
Total	12,244	2,397	14,641	12,829	1,960	14,789	13,811	+585	-1337

¹ Audit data cover the performance for only two months, October-November, 1983 for upazilas marked by asterisk.

² Audit data.

³ N.A. = Not applicable, when district reported performance is higher than upazila performance.

- = No performance reported in both upazila and district.

0 = Same performances reported both by upazila and district.

Table-36.

Comparison between BDG and NGO sterilization
performance statistics by sample
Upazilas and Districts.¹

Upazilas (Thanas)	Performance collected from upazila			Performance collected from district			BDG performance on MMCP (MIS monthly computer printout)	Difference ³ between upazila reported performance and district reported performance	
	BDG ²	NGO	Total	BDG	NGO	Total		BDG	NGO
<u>Khulna</u>									
Debhata*	57	-	57	58	-	58	58	1	-
Kotwali*	286	-	286	114	715	829	114	-172	NA
Bagerhat*	515	79	594	595	46	641	595	80	-33
Kachua*	127	-	127	127	12	139	127	0	NA
Daulatpur*	418	381	799	418	373	791	398	0	-8
<u>Jessore</u>									
Jhikargachha*	256	-	256	256	69	325	256	0	NA
Sreepur*	292	-	292	292	-	292	292	0	-
Harinakunda*	151	-	151	151	-	151	151	0	-
<u>Rangpur</u>									
Gobindaganj*	502	-	502	502	100	602	602	0	NA
Lalmonirhat*	235	179	414	348	146	494	494	+113	-33
Pirgacha*	104	-	104	104	73	177	177	0	NA
Saidpur*	779	-	779	779	1	780	780	0	NA

Table-36 (Contd.)

Upazilas (Thanas)	Performance collected from upazila			Performance collected from district			BDG performance on MMCP (MIS monthly computer printout)	Difference ³ between upazila reported performance and district reported performance	
	BDG ²	NGO	Total	BDG	NGO	Total		BDG	NGO
<u>Dinajpur</u>									
Kotwali*	843	597	1440	1096	647	1743	1096	+253	NA
Thakurgaon*	1118	-	1118	1104	-	1104	1104	- 14	-
Panchagarh*	360	-	360	360	-	360	360	0	-
<u>Bogra</u>									
Sherpur*	232	3	235	109	12	121	242	-123	NA
Khetlal*	458	33	491	406	33	439	434	- 52	0
Joypurhat*	997	29	1026	1023	7	1030	1027	+ 26	-22
<u>Rajshahi</u>									
Singra*	226	72	298	273	-	273	273	+ 47	-72
Puthia*	661	-	661	725	-	725	725	+ 64	-
Durgapur*	404	-	404	485	-	485	485	+ 81	-
Tanore*	197	-	197	483	-	483	483	+286	-
Patnitala*	656	-	656	656	-	656	656	0	-
<u>Pabna</u>									
Iswardi	127	51	178	432	-	432	432	+305	-51

Table-36 (Contd.)

Upazilas (Thanas)	Performance collected from upazila			Performance collected from district			BDG performance on MMCP (MIS monthly computer printout)	Difference ³ between upazila reported performance and district reported performance	
	BDG ²	NGO	Total	BDG	NGO	Total		BDG	NGO
<u>Faridpur</u>									
Rajbari*	216	-	216	216	403	619	463	0	NA
Kashiani*	157	-	157	157	3	160	158	0	NA
Boalmari*	193	-	193	248	84	332	320	+ 55	NA
<u>Kushtia</u>									
Meherpur	735	-	735	721	143	864	770	- 14	NA
Kumarkhali	557	-	557	578	249	827	657	+ 21	NA
<u>Sylhet</u>									
Hobiganj*	80	-	80	80	27	107	80	0	NA
<u>Comilla</u>									
Daudkandi	235	-	235	234	15	249	250	- 1	NA
Matlab	285	39	324	324	28	352	352	+ 39	-11
Nabinagar	178	-	178	179	9	188	188	+ 1	NA
<u>Noakhali</u>									
Sudharam	70	-	70	212	612	824	212	+142	NA

Table-36 (Contd.)

Upazilas (Thanas)	Performance collected from upazila			Performance collected from district			BDG performance on MMCP (MIS monthly computer printout)	Difference ³ between upazila reported performance and district reported performance	
	BDG ²	NGO	Total	BDG	NGO	Total		BDG	NGO
<u>Barisal</u>									
Bakerganj	1417	-	1417	1698	-	1698	1698	+281	-
Banaripara	151	-	151	195	-	195	195	+ 44	-
Bhola	-	497	497	403	-	403	403	+403	-497
<u>Mymensingh</u>									
Karimganj	344	-	344	344	-	344	344	0	-
Phulpur	366	-	366	318	58	376	366	- 48	NA
Kotwali	1019	2021	3040	283	683	966	966	-736	-1338
<u>Jamalpur</u>									
Dewanganj	383	-	383	383	-	383	383	0	-
<u>Tangail</u>									
Mirzapur	598	183	1781	1599	182	1781	1634	+ 1	-1
<u>Chittagong</u>									
Doublemooring	69	-	69	69	-	69	59	0	-

Table-36 (Contd.)

Upazilas (Thanas)	Performance collected from upazila			Performance collected from district			BDG performance on MMCP (MIS monthly computer printout)	Difference between upazila reported performance and district reported performance	
	BDG ²	NGO	Total	BDG	NGO	Total		BDG	NGO
<u>Chittagong Hill Tracts</u>									
Mahalchhari	59	-	59	59	-	59	59	0	-
<u>Dhaka</u>									
Dhamrai	453	-	453	443	-	443	443	- 10	-
Manikganj	307	180	487	280	-	280	346	- 27	-180
Kaliganj	116	-	116	123	15	138	138	+ 7	NA
Fatulla	130	-	130	142	8	150	150	+ 12	NA
<u>Patuakhali</u>									
Kalapara	503	-	503	503	-	503	503	0	-
Bamna	248	-	248	248	-	248	248	0	-
Total	19,870	4,344	24,214	20,935	4,753	25,688	22,746	+1065	-2246

¹ Audit data cover the performance for only two months, October-November, 1983 for upazilas marked by asterisk.

² Audit data.

³ N.A. = Not applicable, when district reported performance is higher than upazila performance.
 - = No performance reported in both upazila and district.
 0 = Same performances reported both by upazila and district.

7. DERIVED AUDIT RESULTS

7.1. Estimated proportion of clients actually sterilized:

Tubectomy: Among the interviewed clients all were actually sterilized. However, there were 37 selected clients who could not be interviewed and there was one case having at least two operations with one operation done in the reporting audit quarter. The reason for not locating the clients was either that their recorded address was nonexistent or they never lived in the recorded address. These 'address not found' clients are assumed to be false cases of sterilization. It may be, however due to the fact that the recording of the client's address was not properly done, leaving no possibility for the audit team to check the authenticity of the performance of the VS program. Under the assumption that 'address not found' cases are false cases, the proportion of false cases among recorded tubectomy clients including one duplicate case is estimated at 38/1751 or 2.2 percent. The standard error¹ of the estimate is 2.01 percent. Thus, the proportion actually tubectomised is estimated at 97.8 percent of the upazila level data.

Vasectomy: Among vasectomy clients there were 57 'address not found' cases, 9 not sterilized cases, and another 9 cases having at least two operations with one operation done in the reporting audit quarter. It is thus found that the number of false cases among 851 vasectomy clients in the sample was 75 or 8.8 percent. The standard error¹ of the estimate is 5.52 percent. So, the proportion actually vasectomised is estimated at 91.2 percent of the upazila level data .

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

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

The overreporting of the total BDG performance in the MIS data is estimated at 3.9 percent for tubectomy cases and 2.5 percent for vasectomy cases.

7.3. Estimated average amount paid to clients actually sterilized:

While calculating the average amount paid to the clients, those reporting receipt of less than the approved amount were assumed to have received the approved amount, if they were given free food and/or transport. The average amount paid, estimated in this way, comes to Tk. 107.34 and Tk. 173.40 (enhanced rate) for tubectomy clients and to Tk. 94.65 and Tk. 174.56 (enhanced rate) for vasectomy clients. Since the differences of the estimated averages from their corresponding approved amounts are very small, the standard errors have not been calculated. There were 10 vasectomy clients out of 19 selected, verified clients who reported that they had received Tk. 221/-

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

Estimation of these statistics is based on book audit data, clients survey data, and service providers/referers survey data. The book auditing and service providers/referers survey data showed that service providers/referers were paid the approved amount for each of the selected sterilized clients. But, it was found in the book audit data that the clinic staff payment was made at the rate of Tk. 10/- for 2 vasectomy clients instead of Tk. 8/- per client for the period from October 1 to October 24, 1983. Since the number of cases for such payments was very small, 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.

In the case of clients survey data, it was found that 12.6 percent tubectomy clients and 13.7 percent vasectomy clients reported the name of other than the recorded referer. Another 6.5 percent tubectomy and 10.2 percent vasectomy clients reported that they went alone, that is, they have no referer. It was thus estimated that 86.9 percent tubectomy clients and 76.1 percent vasectomy clients have actual referers (that is, both the recorded and the reported referer are the same).

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

According to book audit data, 0.3 percent of clients did not receive the surgical apparel. According to the survey data, the proportion was 0.4 percent.

7.6. Estimated proportion of clients whose informed consent form was not USAID approved:

The USAID approved informed consent form was found not being used for 3.5 percent of the verified, selected clients.

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

According to book audit data, 4.4 percent of clients did not sign/put thumb impression on the informed consent form. According to the survey data, the proportion was 0.3 percent.

8. CONCLUSION

The 1983 October-December quarter audit is the third VS audit work undertaken by M.A. Quasem and Co. The first audit work undertaken by the firm was the 1983 April-June quarter and the second audit work was the 1983 July-September quarter. The third quarter audit work incorporated modifications in the audit plan to remedy the shortcomings so far encountered by the last two audit reports.

Table - 37 compares the audit findings of the current audit quarter (October-December, 1983) with those of the last two audit quarters (April-June, 1983 and July-September, 1983). It can be seen from the table that the results of the three audits were consistent, supporting the authenticity of each other.

Table-37: Comparison of audit findings from the current quarter (October-December, 1983) and the last quarters (April-June, 1983 and July-September, 1983)

Findings	Last quarters		Current quarter (October-December, 1983)
	April-June, 1983	July-September, 1983	
1. Estimated proportion of clients actually sterilized:			
Tubectomy	97.7 percent	97.2 percent	97.8 percent
Vasectomy	87.6 percent	88.1 percent	91.2 percent
2. Estimated overreporting of the total BDG performance in the MIS data:			
Tubectomy	-	-	3.9 percent
Vasectomy	-	-	2.5 percent
3. Estimated average amount paid to clients actually sterilized:			
Tubectomy	Tk. 107.75	Tk. 104.48	Tk. 107.34; and Tk. 173.40 (enhanced rate)
Vasectomy	Tk. 95.39	Tk. 94.25	Tk. 94.65; and Tk. 174.56 (enhanced rate)
4. Estimated average amount paid to service providers/referers:			
Tubectomy	Tk. 38.00	Tk. 38.00	Tk. 38.00; and Tk. 50.00 (enhanced rate)
Vasectomy	Tk. 36.00	Tk. 36.00	Tk. 36.00; and Tk. 50.00 (enhanced rate)
5. Estimated proportion of actual referers:			
Tubectomy	-	-	Tk. 86.9 percent
Vasectomy	-	-	Tk. 76.1 percent

Table-37 contd.

Findings	Last quarters		Current quarter
	April-June, 1983	July-September 1983	(October-December, 1983)
6. Estimated proportion of clients who did not receive sarees or lungis:			
Audit	0.6 percent	0.3 percent	0.3 percent
Survey	-	-	0.4 percent
7. Estimated proportion of clients whose consent form was missing:			
Missing	0.6 percent	1.0 percent	Nil
Not USAID approved form	7.6 percent	0.8 percent	3.5 percent
8. Proportion of clients who did not sign or give thumb impression on the consent form:			
Verified, selected (audit)	0.9 percent	5.0 percent	4.4 percent
Selected (survey)	2.1 percent	2.5 percent	0.3 percent

APPENDIX - A1

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

SAMPLE IDENTIFICATION

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

Name of the client : _____

Name of the spouse/father : _____

Occupation of the spouse/father : _____

Address : Village/Block _____

Union _____

Thana _____

District _____

Registration No.

INTERVIEW INFORMATION

Interview Call	1	2	3	4
Date				
Result Codes *				

Interviewer Code

* RESULT CODE

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

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

Same as recorded

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

(Start the interview)

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

Both names are different/could not be traced

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

Reasons :

GENERAL VERIFICATION (G.V.) SECTION

1.1. Please tell me your name . _____

1.2. Do you have any other names ?

Yes

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 ?

Yes

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 ?

Yes

No

Go to Q.1.10a.

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

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

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 _____

 1

Yes

 2

No

Go to Q.8.6

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

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

 1

Yes

 2

No

Go to Q.8.8

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

_____ Amount.

8.8. What is your age ?

_____ Age in completed years

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

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
(recorded clinic)
twice ? (PROBE)

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

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 _____

1 Yes

2 No

Go to T.V. Section

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

1 Yes

2 No

Go to T.V. Section

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

3.6. (Tick the appropriate box)

1 Went with the recorded referer for sterilization purpose

2 Other purposes

Go to T.V. Section

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 ?

Yes

No

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

Yes

No

4.5. (Interviewer: Tick the appropriate box)

Within the quarter

Before the quarter

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

4.7. (Interviewer: Tick the appropriate box)

For sterilization

Other services

4.8. Did you undergo operations more than once ?

Yes

No

Go to T.V. Form-III Go to P.V. Section

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.

1 Does not know

2 Paid less

3 Paid more

4 Paid correct amount

Go to Q.5.15

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

1 On foot

2 Using some transport

Go to Q.5.14

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

1 Paid by self

2 Paid by office

Paid by other person

5.13. How much money was paid ? _____ Amount

1 Does not know

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

_____ Amount

1 Does not know

2 Paid less

3 Paid more

4 Paid correct amount

Go to S.A.V. Section

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

Go to S.A.V. Section

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APPENDIX - AII

Sample
Form-B2

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

Sampling frame for selection of clients.

District _____ Thana _____

Center _____ Quarter _____

Number of ISUs _____

ISU No.	Specifications	Number of clients	Cumulatives

Source _____

Prepared by _____

Date _____

Name(s) _____

Signature _____

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

List of selected clients.

District _____ Thana _____ Quarter _____

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
 House No. 14(New) Sir Syed Ahmed Road
 Mohammadpur, Dhaka-7.

Recorded Information Sheet.

Quarter _____

District _____	Thana _____
PSU No. <input type="text"/> <input type="text"/> <input type="text"/>	ISU No. <input type="text"/> <input type="text"/>

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 _____

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APPENDIX - AIII

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

Books and Accounts Auditing.

District _____ 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> <p>(i) Deposite slips.</p> <p>(ii) Bank statements.</p> <p>(iii) Pass books.</p> <p>(iv) Disbursement statement/correspondence of DFPO.</p> <p>1.2. <u>Check special receipts (if any) with:</u></p> <p>(i) Deposit slips.</p> <p>(ii) Money receipt (if any) issued.</p> <p>(iii) Bank statements.</p>	

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 _____

Form-A1

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

Audit Information sheet on payments to clients.

District _____ Thana _____ Center _____ Quarter _____

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

Source _____

Prepared by _____

Date _____

Name(s) _____

Signature _____

Form-A2

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

Audit Information sheet on payments to clients.

District _____ Thana _____ Center _____ Quarter _____

Sample ID No.	Registration No.	Payments									
		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 _____

Form-A

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

Audit Information sheet on payments to service providers

District _____ 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
House No. 1^h (New) Sir Syed Ahmed 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 _____

Form-A5

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

Audit Information sheet regarding consent forms.

District _____ Thana _____ Center _____ Quarter _____

Sample ID No.	Registration No.	Type of forms	Completed informed consent forms							None signed	Re-marks
			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 _____

Form - A6

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

Performance of Sterilization Cases

Name of the Upazila _____ District _____

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

Dated:

Signature of the Upazila
Family Planning Officer
with seal.

AUDIT/SURVEY STAFF

Mr. Md. Akbar Hossain

Mr. K.M.Akram Hossain

Mr. Shailen Kumar Dey

Mr. Bijoy Kumar Sarker

Mr. Mirza M. Rabiul Haider

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

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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 Bhowmick
Mr. Kasim Uddin Sheikh
Mr. Sa-adot Hossain
Mr. A.K.M. Abdur Rouf
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Mr. Sadek Ahmed
Mr. Shamsul Karim Bhuiyan
Mr. Mahmudur Rahman
Mr. M.A. Majumder
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Mr. Jashim Uddin
Mr. Md. Ismail Hossain
Mr. Kamrul Hassan

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