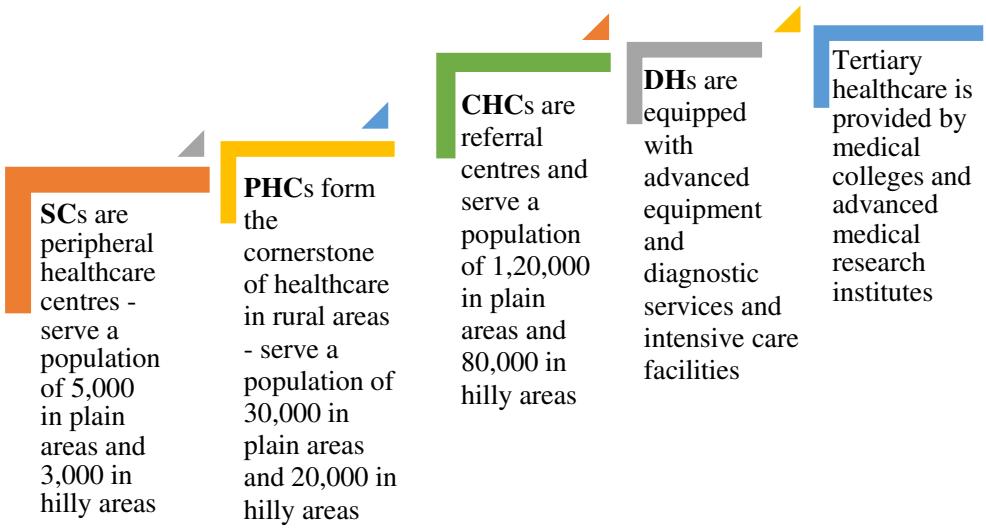
Chapter I
Introduction and Audit Framework

Chapter-I Introduction and Audit Framework

1.1 Introduction

Public healthcare delivery system in India is organised at three levels – primary, secondary and tertiary. The vast network of Sub-Centres (SCs), Primary Health Centres (PHCs) and Urban Primary Health Centres (UPHCs), and Community Health Centres (CHCs) form the primary tier for rural India. These health centres provide preventive and promotional services like immunisation, epidemic diagnosis, childbirth and maternal care, family welfare, *etc*. District Hospitals (DHs) serve as the secondary tier for rural population and as the primary tier for the urban population. These hospitals handle treatment and management of diseases or medical conditions that require specialised care. Tertiary healthcare involves providing advanced and super-speciality medical services by medical institutions in the urban areas which are well equipped with sophisticated diagnostic and investigative facilities. The ascending levels of healthcare facilities are shown in the following chart.

Chart 1.1: Healthcare services provided at different levels.

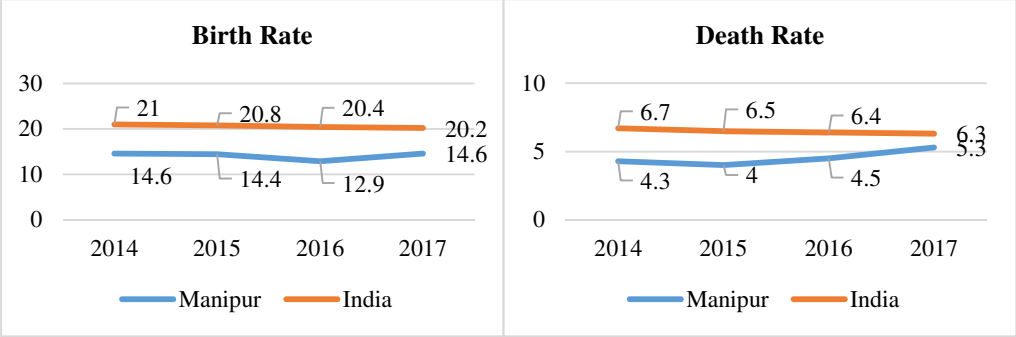


1.2 Overview of Public Healthcare Facilities in Manipur

The population of Manipur State was 28.56 lakh as per 2011 census. To cater to the healthcare services of its citizens at different level, the State Government has established seven DHs; two Sub-District Hospitals, 17 CHCs; 95 PHCs; 421 Sub-Centres SCs; 20 State Dispensaries, three Urban Health Centres (UHCs) and two UPHCs. The Jawaharlal Nehru Institute of Medical Sciences (JNIMS), Imphal with an attached Medical College and 655 bedded hospital serves as a DH and referral hospital for the State.

The graphic comparison between the State and National figures of Birth Rate and Death Rate during 2014-17 is given below:

Chart 1.2: Comparison of Birth rate and Death rate of Manipur with National average



Source: Ministry of Health and Family Welfare, GoI website.

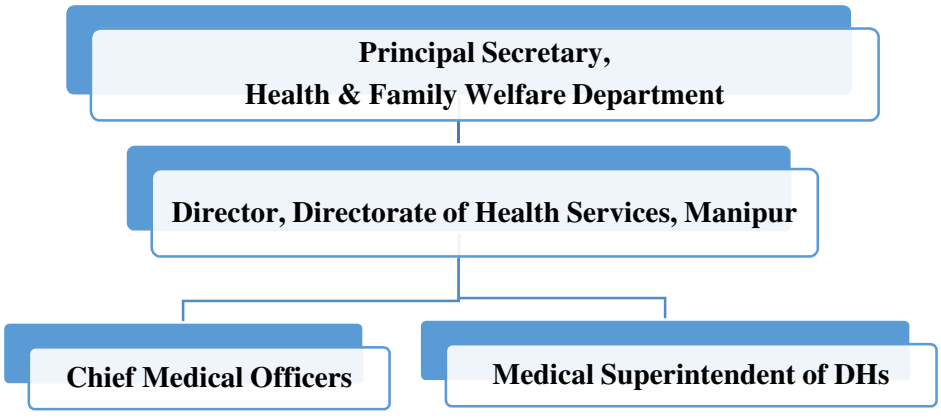
As per Sample Registration Survey[1] (SRS) Report 2014-17, Manipur scored lower than the National average in two main health indicators *viz.* Birth Rate and Death Rate during the period.

1.3 Accountability Structure for Healthcare in the State

At the apex level, district hospitals come under the purview of the Health and Family Welfare Department, which is responsible for policy formulation and oversight. At the organisational level, the Directorate of Health Services is responsible for implementation of the policy initiatives and developmental programmes relating to healthcare. At the Administrative level, the Chief Medical Officer (CMO) of the district is responsible for coordinating all the activities relating to healthcare services in the district. At the operational level, Medical Superintendent (MS) heads the district hospital and is directly responsible for functioning of the DH. However, the financial and administrative autonomy at this level (MS) is quite limited, with powers delegated only with regard to contingent and establishment matters.

The organisational set up of Health and Family Welfare Department of Government of Manipur (GoM) is given in the following chart:

Chart 1.3: Organogram of Medical Health & Family Welfare Department



[1] SRS is being conducted by the Registrar General and Census Commissioner of India, Ministry of Home Affairs for arranging, conducting and analysing the results of demographic surveys.

1.4 Audit Framework

1.4.1 Background

Healthcare services in the North Eastern Region (NER) are inadequate, in terms of the number of health facilities available, as well as the quality of facilities provided. The primary reasons for inadequacy of the health services are hilly and difficult terrain, inadequate budgetary outlay on health, absence of specialist doctors and other medi-care personnel and absence/ shortage of sophisticated diagnostic equipment, limited presence of private sector, *etc*. As per Government of India (GoI) (written statement of the Union Minister of State for Health & Family Welfare in Parliament), as of June 2019, the entire NER accounted for about 10 *per cent* (88 out of 851) of the District Hospitals available across the country. Manipur accounted for seven out of these 88 DHs (eight *per cent*).

The Comptroller and Auditor General of India (C&AG) has reviewed the Provision of Healthcare services by GoM, at periodic intervals. The C&AG had earlier (2015-16) reviewed the functioning of Primary Health Centres (PHCs) and Community Health Centres (CHCs) of the State. Key healthcare Institutes and Hospitals are also audited annually on a sample basis.

During 2019, the C&AG decided to carry out a Performance Audit of healthcare services being provided at District Hospitals across all the States to assess the availability of resources identified as essential by Indian Public Health Standards (IPHS) for District Hospitals and to evaluate the overall quality of healthcare services provided by these hospitals and in some selected domains.

1.4.2 Audit Domains

The following audit domains/ themes were identified for the Performance Audit of select District Hospitals:

Chart 1.4: Audit Domains

Resources	Line Services	Support Services	Auxiliary Services
• Manpower • Infrastructure • Equipment • Drugs • Consumables	• Out-patients • In-patients • Emergency • Operation & ICU • Laboratory & diagnostics	• Drug storage • Hygiene • Infection control • Ambulance • Power backup	• Patient rights • Patient safety • Referral services

1.4.3 Audit Objectives

In pursuance of the audit domains/ themes identified above, the objectives of carrying out a Performance Audit of select district hospitals were to assess whether:

a) adequate and essential resources - manpower, drugs, infrastructure, equipment, and consumables were available for effective functioning of the district hospitals;

b) timely and quality healthcare was delivered through line services like OPD, IPD, ICU, OT, trauma & emergency, *etc.* and diagnostic services;

c) support services like drug storage, sterilisation, hygiene, waste management, infection control, ambulance, power back-up/ UPS, *etc.* were aiding the line departments in providing a safe and sterile environment in the hospitals; and

d) adequate and timely healthcare services were available in selected services relating to maternal & infant care and specialities like cancer and HIV/ AIDS care.

1.4.4 Audit Criteria

Audit findings were benchmarked against the criteria sourced from the following:

- Indian Public Health Standards (IPHS) guidelines for DHs, (Revised 2012);
- National Rural Health Mission (NRHM)/ National Health Mission (NHM) Guidelines 2005 and 2012;
- National Quality Assurance Standards (NQAS) for District Hospitals;
- Assessor's Guide Book for Quality Assurance in District Hospitals 2013, GoI
- Maternal and Newborn Health Toolkit, 2013
- Indian Council of Medical Research (ICMR) on Hospital Infection Control Guidelines;
- Bio-Medical Waste (Management and Handling) Rules, 1998 & 2016;
- Government policies, norms, orders, circulars, budgets, annual reports, *etc*. related to healthcare.

1.4.5 Audit Scope and Methodology

Audit scope involved scrutiny of records for the period 2014-15 to 2018-19 in the offices of the Principal Secretary, Health and Family Welfare Department, Director of Health Services (DHS), Mission Director of National Health Mission (NHM). Besides, the audit also reviewed the offices of the Medical Superintendents of selected DHs, Senior Medical Officer/ Medical Officer of selected CHC and PHC.

We test checked records of the Department and the Directorate of Health Services to understand the policy initiatives, prioritisation of activities, funding and overall support. Field audit was carried out (November 2019 to March 2020) in selected district hospitals; health facilities and infrastructure were

physically inspected along with concerned hospital authorities to assess the quality of healthcare services being provided.

The benchmarks were with reference to NQAS for DHs. Data in Hospital Management Information System (HMIS) of the State was analysed and compared with the HMIS data at the hospital level. Samples were drawn from hospital level data and direct substantive checking was carried out to gain assurance about the integrity of data.

Photographic evidence was taken where necessary, to substantiate audit findings. Patient feedback was obtained through a structured questionnaire to gauge the extent and quality of healthcare services being provided by the sampled district hospitals.

An entry conference was held (14 August 2019) with the State Government wherein the audit objectives, scope, criteria, *etc*. were discussed and inputs of the Department were obtained.

Audit findings were reported to the Government in May 2020 and the written responses and responses during the Exit Conference (13 July 2020) have been suitably incorporated in the Report.

1.4.6 Audit Sample

There are seven District Hospitals in Manipur wherein two DHs are located in the valley districts while five DHs are situated in the hill districts. In order to have a representative sampling, the DHs were first stratified into hill and valley DHs. Thereafter, four DHs, two DHs each from both strata were selected out of the seven DHs for detailed scrutiny based on the number of patients in the district hospitals. The selected hospitals were:

i. DH Bishnupur

ii. DH Chandel

iii. DH Churachandpur

iv. DH Thoubal

In addition, Jawaharlal Nehru Institute of Medical Sciences (JNIMS) which is a Medical College and 655 bedded hospital, was also selected, as it discharges the role of a District Hospital for Imphal and was also a State referral Centre. Two health centres, CHC Sagolmang and PHC Lamlai falling within the Capital District were selected to assess the extent of referral services.

1.5 Acknowledgement

Office of the Principal Accountant General (Audit), Manipur acknowledges the cooperation extended by the State Government during the conduct of this audit.

1.6 Constraints

Due to the unexpected on-set of Covid–19 pandemic in early 2020, audit of one of the sampled units *viz*., JNIMS could not be taken up physically and facts,

figures and comments mentioned for JNIMS, are based on information provided by them (October 2020) as part of the replies to Audit requisitions (August 2020).