

# Square Country — Hospital Performance Audit 2024 (₹)

Auditor: Office of the National Auditor / DHHS Internal Audit Unit  
Fiscal Year: 1 Jan – 31 Dec 2024  
Currency: ₹ (SCD)

## 1. Executive Summary

- Total hospital operating budget (2024 actual): ₹8,500,000,000
- Capital investments (2024 actual): ₹2,200,000,000
- Total hospital spending: ₹10,700,000,000
- Audit scope: 12 public hospitals across Square Country
- Objective: Evaluate financial management, service quality, patient outcomes, and operational efficiency.

Opinion: Hospitals generally adhered to DHHS financial and operational guidelines. Some minor procedural and capacity issues noted, but no major misappropriation or mismanagement detected.

## 2. Hospital Performance Overview

Hospital	Budget Allocated (₹)	Actual Spending (₹)	Variance	Key Notes
Capital City General	1,500,000,000	1,520,000,000	+20,000,000	Overspend due to accelerated equipment replacement

<b>Northern Regional</b>	<b>850,000,000</b>	<b>830,000,000</b>	<b>-20,000,000</b>	<b>Savings from procurement delays</b>
<b>Eastern Regional</b>	<b>780,000,000</b>	<b>790,000,000</b>	<b>+10,000,000</b>	<b>Minor staffing overrun</b>
<b>Western Regional</b>	<b>770,000,000</b>	<b>765,000,000</b>	<b>-5,000,000</b>	<b>On budget</b>
<b>Southern Regional</b>	<b>800,000,000</b>	<b>810,000,000</b>	<b>+10,000,000</b>	<b>Slight capital overspend</b>
<b>Central City Hospital</b>	<b>1,200,000,000</b>	<b>1,190,000,000</b>	<b>-10,000,000</b>	<b>Staff vacancies reduced payroll costs</b>
<b>Riverbank Hospital</b>	<b>400,000,000</b>	<b>410,000,000</b>	<b>+10,000,000</b>	<b>Minor equipment replacement</b>
<b>Hilltop Hospital</b>	<b>400,000,000</b>	<b>405,000,000</b>	<b>+5,000,000</b>	<b>On budget</b>
<b>Lakeside Hospital</b>	<b>350,000,000</b>	<b>345,000,000</b>	<b>-5,000,000</b>	<b>Savings in operations</b>
<b>Meadowland Hospital</b>	<b>350,000,000</b>	<b>355,000,000</b>	<b>+5,000,000</b>	<b>Slight minor overspend</b>
<b>Coastal Hospital</b>	<b>350,000,000</b>	<b>355,000,000</b>	<b>+5,000,000</b>	<b>On budget</b>

Valley Hospital    400,000,000            390,000,000            -10,000,000    Slight savings in capital

Total: **€8,500,000,000** allocated; **€8,480,000,000** actual → Slight underspend  
(-€20,000,000, ~0.2%)

---

### 3. Key Performance Indicators (KPI)

KPI	Target	Actual	Notes
Average patient wait time	< 30 min	28 min	Target achieved
Bed occupancy rate	75-80%	78%	Within range
Patient satisfaction	≥85%	86%	Target met
Emergency response time	<15 min	16 min	Slightly above target; rural hospitals impacted
Surgery completion rate on schedule	95%	93%	Minor delays due to staff shortages
Staff-to-patient ratio	1:6	1:6	Target achieved
Equipment availability	≥90%	92%	Target achieved

---

## **4. Audit Findings**

### **1. Financial Management:**

- **Budgets generally adhered to; minor overspends offset by savings elsewhere.**
- **Capital project reporting was clear and compliant with DHHS standards.**

### **2. Operational Efficiency:**

- **Bed occupancy and patient flow metrics are within acceptable ranges.**
- **Some rural hospitals need process improvements to reduce emergency response times.**

### **3. Quality of Care:**

- **Patient satisfaction surveys indicate high levels of care quality.**
- **Surgery delays were primarily caused by temporary staff shortages.**

### **4. Infrastructure & Equipment:**

- **Hospital equipment levels improved due to 2024 capital investment.**
- **Maintenance schedules need closer monitoring in older facilities.**

### **5. Human Resources:**

- **Staffing generally sufficient, though some rural hospitals experienced temporary shortages.**
- **Training programs for clinical staff were implemented successfully.**

---

## **5. Recommendations**

- 1. Strengthen rural hospital emergency response systems and staffing.**

2. Monitor capital project execution to ensure on-time completion.
  3. Continue investment in equipment maintenance and replacement cycles.
  4. Implement periodic staff training and recruitment initiatives to cover shortages.
  5. Maintain quarterly financial and operational audits for transparency.
- 

## **6. Conclusion**

The 2024 hospital audit shows that Square Country's public hospitals operated efficiently and delivered high-quality care within budgetary limits. Minor operational and rural access issues are identified for attention in 2025. Overall, DHHS continues to meet its mandate of ensuring safe, reliable, and accessible hospital services nationwide.