

CHAPTER - V

HEALTH AND FAMILY WELFARE DEPARTMENT

5.1 Integrated audit

Highlights

Integrated audit of the Health and Family Welfare Department revealed poor budget, accounting and procurement procedures and non-implementation of various Centrally Sponsored Schemes. Some of these are highlighted below:

The Directorate of Hospital and Medical Education parked funds amounting to Rs. 2 crore in Civil Deposit for periods ranging from 4 to 30 months.

(Paragraph 5.1.8.1)

An amount of Rs. 30 lakh was drawn for electrification of buildings and fencing works, out of which, only 2.17 lakh was utilised for water connection, while the balance amount remained unaccounted for.

(Paragraph 5.1.10.1)

Unauthorised disbursement of Rs. 42.44 lakh led to probable misappropriation of funds by the Deputy Director (Nursing).

(Paragraph 5.1.10.1 (ii))

The Directorate of Hospital and Medical Education disbursed Rs. 16.59 lakh to a New Delhi based firm before issue of formal supply order and without ensuring delivery of stores.

(Paragraph 5.1.10.2)

5.1.1 Introduction

The Health and Family Welfare (H&FW) Department is responsible for extending medical care to all the citizens of the State and implementation of various health care schemes/programmes of the State and Central Governments.

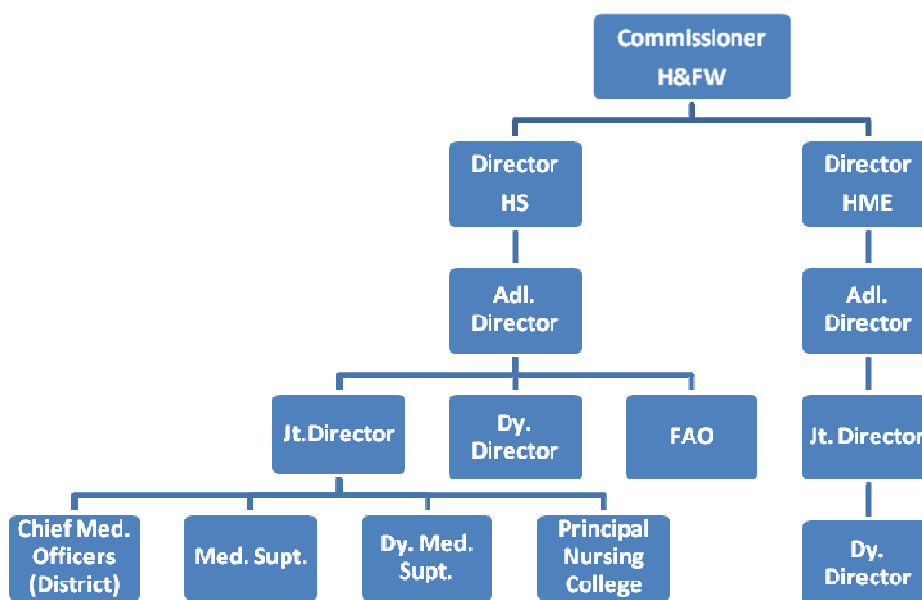
The integrated audit of the Department involved examination of the efficiency and economy in its functioning and significant activities against the backdrop of its mandate and policies.

5.1.2 Organisational Set up

The Commissioner and Secretary is the administrative head of the Department. The activities of the Department are managed through two separate Directorates viz. Directorate of Health Services (DHS) and Directorate of Hospital and Medical Education (DH&ME) with the respective Director as the head of the Department. The Directors are assisted by Additional Directors, Joint Directors, Deputy Directors, Research Officers (Planning) and Finance & Accounts Officer (FAO) at Directorate level. At the district level, Chief Medical Officers (CMOs) and Superintendents of the District Civil Hospitals are the chief functionaries. A three tier structure is established to extend health care facilities to the entire population of the State, especially in rural areas.

The organisational structure of the Department is shown in the Chart below:

Chart – 5.1



5.1.3 Scope of Audit

The audit was conducted during June – August 2008 through a test check of the records of the administrative Department of H&FW, two Directorates (Directorate of Health Services and Directorate of Hospital & Medical Education) and seven¹ out of 19 DDOs in the eight districts in the State covering the period of 2005-2008.

¹ CMO – Aizawl East, Aizawl West, Kolasib and Lunglei; Medical Superintendent – Aizawl Civil Hospital, Principal (Nursing) Aizawl, Dy. Medical Superintendent – Kolasib.

5.1.4 Audit Objectives

The objective of integrated audit was to assess the performance of the Department on the following parameters:

- Financial management
- Planning and programme management
- Human resource management
- Effectiveness of internal control mechanism
- Monitoring.

5.1.5 Audit Criteria

The following criteria were used to arrive at audit conclusions:

- General Financial Rules
- Central Treasury Rules
- Delegation of Financial Power Rules.

5.1.6 Audit Methodology

Before taking up the integrated audit, an entry conference was held (May 2008) with the officers of the two Directorates wherein audit objectives, scope and criteria of audit were discussed. Apart from an analysis of the accounts and transactions of the Department, audit of the vouchers in the voucher level computerisation system of the office of the AG (A&E) was carried out to arrive at audit conclusions. Audit findings were discussed with the officers of the Department in the exit conference (November 2008) and replies of the Department have been incorporated in the report at appropriate places.

Audit Findings

Significant audit findings are discussed in the succeeding paragraphs.

5.1.7 Planning

In addition to the implementation of the National Health Policy of 'Health for all' to extend medical care to all the citizens from the grass root level, the Department implemented various health care schemes/programmes of the State and the Central Governments. However, the Department did not prepare any Perspective Plan or Annual Action Plans indicating long and short term strategies to achieve its overall objective of Health for all.

5.1.8 Financial Management

The State Government has not prescribed any budget manual of its own for formulating budget proposals. The Department thus, followed the prescribed procedures in the General Financial Rules (GFR) for formulating budget.

However, the annual budget estimates of the Department were prepared on the basis of the total outlay fixed by the Government without obtaining inputs from the field offices except for the salary component.

The budget estimates of the Department, therefore, were unrealistic and resulted in substantial savings every year as shown in Table below:

Table – 5.1

(Rupees in crore)

Year	Sector	Budget Provisions			Actual Expenditure			(+ Excess (-) Saving
		Dt. of Health services	Hosp. & Medl. Edn.	Total	Dt. of Health services	Hosp. & Medl. Edn.	Total	
2005-06 ²	Non Plan	-	-	33.76	-	-	30.24	(-) 3.52
	Plan	-	-	36.49	-	-	33.48	(-) 3.01
	CSS/CPS	-	-	14.54	-	-	10.74	(-) 3.80
	NEC	-	-	1.59	-	-	1.53	(-) 0.06
2006-07	Non Plan	17.89	12.23	30.12	17.82	12.31	30.13	(+) 0.01
	Plan	21.80	17.91	39.71	21.80	17.88	39.68	(-) 0.03
	CSS/CPS	10.80	1.59	12.39	10.80	1.44	12.24	(-) 0.15
	NEC	-	0.91	0.91	-	0.91	0.91	-
2007-08	Non Plan	26.01	16.84	42.85	26.01	16.84	42.85	-
	Plan	18.77	23.49	42.26	18.76	23.49	42.25	(-) 0.01
	CSS/CPS	13.60	0.09	13.69	13.29	0.09	13.38	(-) 0.31
	NEC	-	10.00	10.00	-	10.00	10.00	-
Total		108.87	83.06	278.31	108.48	82.96	267.43	

Source – Departmental records

As can be seen from the above details, the Department could not utilise the funds allocated, especially during 2005-06. The savings are more pronounced under Centrally Sponsored Scheme (CSS), indicating that the Department could not implement these schemes on a timely basis.

The Department had invariably not surrendered the anticipated savings on time to enable the Finance Department to effect re-appropriation to other Departments in need of additional funds.

The Department stated (November 2008) that savings occurred due to non-receipt of administrative approval from the Government in respect of some anticipated expenditure. The fact, however, remains that there were huge savings year after year in the provision especially for CSS. Further, the amounts shown to have been expended during the above mentioned periods were actually expended after delays ranging from 4 to 30 months as discussed below:

² Expenditure for the year 2005-06 was consolidated for the Directorate of Health Services and Directorate of Hospital & Medical Education against the budget provision without recording separate figures for the two Directorates.

5.1.8.1 Drawal of funds without immediate requirement

According to the prescribed Financial Rules, money should be drawn from the Treasury only for immediate disbursement. Contrary to the codal provisions, the DH&ME drew the following funds during March 2003 to March 2007, to avoid the lapse of budget grant and parked the amount in Civil Deposit for periods ranging from 4 to 30 months.

Table -5 2

Month of drawal	Particulars of drawal		Month of deposit	Final withdrawal (Month)	Duration of blocking (Months)
	Amount (Rs. in lakh)	Purpose			
March '03	6.85	Purchase and installation of incineration at Lunglei	March '03	Sept. 2005	30
March'04	13.66	Construction of brachy building	March '04	Oct. 2005	19
March'04	10.59	Purchase of I.V. Ventilation	March '04	Oct. 2005	19
February'05	8.37	Purchase of surgical suture and dressing materials	March '05	Aug. 2005	5
March'05	7.75	Purchase of incinerator	March '05	March 2006	12
March'05	14.85	Purchase of baby incubator	March '05	Oct. 2005	7
March'05	29.14	Purchase of Cobalt line and source	March '05	July 2005	4
March'05	5.00	Purchase of Bilirubiometre	March '05	Aug. 2005	5
March'05	5.00	Pro-rata contribution	March '05	July 2005	4
March'06	49.80	Construction of Trauma Centre, Serchhip	March '06	March 2007	12
March '06	49.80	Construction of Trauma Centre, Kolasib	March '06	July 2006	4
Total :-	200.81				

Source: - Departmental records

Parking of funds in Civil Deposit not only meant delays in execution and flow of funds for the purpose for which it was provided, it also entailed the risk of diversion of funds later drawn from the Civil Deposit, by the programme managers.

5.1.8.2 Variation in expenditure reported to the Government

For the purpose of control of expenditure, the Department is required to report its expenditure to the Government (Finance Department) to enable it to watch the flow of expenditure against the sanctioned Grants/Appropriation for which it is accountable to the State Legislature.

The year wise Departmental expenditure reported to the Finance Department and expenditure reconciled with the Accountant General (A&E) during 2005 - 08 is given below:

Table –5 3

(Rupees in crore)

Year	Major Head	Expenditure reported to Govt.	Expenditure reconciled with AG (A&E)	Variation (+) Excess (-) Less
2005-06	2210-NP	28.78	29.80	(-) 1.02
	2211-NP	0.48	0.44	(+) 0.04
	2210-Plan	31.70	32.35	(-) 0.65
	2211-Plan	1.09	1.13	(-) 0.04
	2210-CSS/CPS	2.50	4.26	(-) 1.76
	2211-CSS	5.67	6.48	(-) 0.81
2006-07	2210-NP	17.62	29.76	(-) 12.14
	2211-NP	0.17	0.37	(-) 0.20
	2210-Plan	21.09	38.46	(-) 17.37
	2211-Plan	0.71	1.22	(-) 0.51
	2210-CSS/CPS	3.31	4.74	(-) 1.43
	2211-CSS	7.49	7.49	-
2007-08	2210-NP	25.79	42.70	(-) 16.91
	2211-NP	0.15	0.15	-
	2210-Plan	17.87	40.71	(-) 22.84
	2211-Plan	0.92	1.54	(-) 0.62
	2210-CSS/CPS	0.21	0.27	(-) 0.06
	2211-CSS	13.18	13.11	(+) 0.07

Source: Departmental records

There were huge variations between the actual expenditure reported to the Finance Department and the expenditure reconciled with the records of the Accountant General (A&E). For instance, as can be seen at Table – 2 above, the variance in expenditure reported to the Government was as high as Rs. 17.37 crore and Rs. 22.84 lakh for Non-Plan and Plan expenditure respectively during 2007-08 as compared to the reconciled expenditure figures.

This indicates that the annual expenditure figures of the Department reported to the Government were compiled with incorrect inputs from the DDOs, indicates weak budgetary control over expenditure. The Department stated (November 2008) that the reason for variation occurred as expenditure statement to Finance Department was usually prepared in the month of April of the subsequent financial year whereas reconciliation with Accountant General were carried out much later in the subsequent months. The Departments' reply does not explain the reasons for the variations cited above and incorrect reporting of expenditure to the Government.

5.1.9 Programme Management

The Department is responsible for implementation of various State and Centrally Sponsored Schemes and Programmes. While the implementation of National Rural Health Mission (NRHM) has been reviewed separately in audit, the overall Programme Management of the Department is covered in the succeeding paragraphs.

5.1.10 Nursing School

Under the scheme for development of Nursing Services, the Union Ministry of Health & Family Welfare released (March 2005) Central assistance of Rs. 1.50 crore for upgradation of the Nursing School in Aizawl. While the Department utilized the amount on upgrading the Nursing School, scrutiny revealed that funds expended on various activities were not as per the allocation, as can be seen from Table given below:

Table -5 4

(Rupees in lakh)

Allocation of Central assistance		Expenditure incurred by the Department		Excess/ Diverted
Particulars	Amount	Purposes	Amount	
Construction and repair of School/ Hostel buildings	70.00	Internal electrification of Nursing Schools, Aizawl and fencing of Nursing School, Aizawl	20.89	-
Strengthening of Library	10.00	Purchase of books	19.11	9.11
Vehicle	20.00	Cost of two buses	19.87	-
Furniture	20.00	Purchase of furniture	22.69	2.69
Strengthening of laboratory	10.00	Laboratory materials, furniture & gas connection	17.91	7.91
A.V. Aids, computers and accessories	20.00	A.V. Aids, computers with accessories	19.76	-
		Sub - total	120.23	19.71
		Other inadmissible items-		
		i) Internal electrification of Nursing School Lunglei	9.11	29.72
		ii) Kitchen dining materials	3.66	
		iii) 352 Nos. of Toners for Computers	15.30	
		iv) Xerox paper	1.00	
		v) Repair of septic Tank	0.15	
		vi) Inspection fees for Nursing College	0.50	
Sub - Total	29.72	29.72		
Total:	150.00	149.95	49.43	

Source: Departmental records

It may be seen from the above table that out of Rs. 149.95 lakh spent by the Department, Rs. 19.71 lakh was utilised in excess of the earmarked allocation towards the purchase of books, furniture and laboratory material. Further, Rs. 29.72 lakh was utilised on six inadmissible items as per sectoral allocation mentioned above.

5.1.10.1 Doubtful Expenditure

- The records of the DH&ME disclosed that an amount of Rs. 30 lakh was shown to have been spent on internal electrification of Nursing College, Aizawl (Rs. 9.12 lakh), internal electrification of Nursing School, Lunglei (Rs. 9.11 lakh) and fencing of Nursing College, Aizawl (Rs. 11.77 lakh).

Scrutiny, however, disclosed that out of the Rs. 30 lakhs shown as expended for the renovation work, only Rs. 2.17 lakh was actually released and spent by the Principal, Nursing School, Lunglei on the water connection requirement of the school. Thus, Rs. 27.83 lakh (Rs. 30 lakh – Rs. 2.17 lakh) was irregularly shown to have been expended without executing any work.

- For the purpose of the upgraded Nursing College, the Department purchased materials, equipment and stationery articles worth Rs. 99.43³ lakh during 2005-07. The Principal, Nursing College, Aizawl reported in March 2008 that the institution had received some materials worth Rs. 35 lakh (approx). However, there was no trace of the remaining materials valued at Rs. 64.43 lakh (Rs. 99.43 lakh – Rs. 35 lakh). The Director (H&ME) stated (September 2008) that the records/documents were not readily available, as the concerned dealing officer (Dy. Director, Nursing) expired in November 2007. The irregularities occurred due to the following:

- (i) Without assessing the actual requirement, supply orders for the procurement of 352 toners worth Rs. 15.30 lakh were placed. Further, to avoid the requirement of obtaining expenditure sanction from the Government, the Director accorded expenditure sanctions on a piece-meal manner within his delegated financial power, restricting the amount of each such sanction within the limit of Rs. 0.30 lakh.
- (ii) As per the prescribed financial procedures, money drawn from the Treasury should be disbursed only to the payees, against whom the funds are drawn, or to the payee's valid authorised person. However, the Drawing and Disbursing Officer (DDO) of the Department unauthorisedly disbursed an amount of Rs. 42.44 lakh drawn in favour of four separate firms to the Dy. Director (Nursing) without obtaining any authority from the concerned firms. This unauthorised disbursement has resulted in probable misappropriation of funds by the Dy. Director (Nursing).
- (iii) All the bills were passed for payment without ascertaining the actual receipt of the stores and without recording the receipt in the Stock Register duly signed by a Stores in-charge of the Department.

In reply, the Department stated (November 2008) that the concerned Dy. Director (Nursing) expired in November 2007 and the matter is under investigation by the Government.

³ (i) Books Rs. 19.11 lakh; (ii) Furniture Rs. 22.69 lakh; (iii) Laboratory equipments Rs. 17.91 lakh; (iv) Computer & accessories Rs. 19.76 lakh; (v) Kitchen/dinning materials Rs. 3.66 lakh; (vi) Toner Rs. 15.30 lakh and (vii) Xerox paper Rs. 1.00 lakh.

5.1.10.2 Irregular payment

In terms of the Departmental Purchase Advisory Board's (DPAB) recommendations, the Department obtained (March 2007) a proforma bill from one New Delhi based firm (M/s Interlinks) for procurement of different items of laboratory equipments worth Rs. 16.59 lakh. Pending issue of a formal supply order and receipt of stores, the bill was passed based on a proforma bill submitted by the supplier for payment in March 2007. The State Government (H&FW) instructed (April 2007) the Department to keep all the bills relating to this Firm in abeyance. The Government's instruction notwithstanding, the Department effected full payment to the firm in June 2007. Thereafter, the Department issued a formal supply order to the firm on 6 August 2007 which was later cancelled (14 August 2007) due to the failure of the firm to supply the materials.

Payment of Rs. 16.59 lakh to the firm in violation of the instructions of the Government before the issue of formal supply order and without even ensuring the actual receipt of material indicates malafide intention and misappropriation of public money.

The Department stated (November 2008) that the matter is under investigation by the Government.

5.1.11 Setting up ISM&H units at District Allopathic Hospitals

Under the Centrally Sponsored Scheme for Promoting Development of Healthcare Facilities of Indian Systems of Medicine & Homoeopathy (ISM&H), the Union Ministry of Health & Family welfare (Department of Ayush) released (March 2005) Rs. 3.50 crore for setting up of 10 ISM&H wings (four Ayurvedic and six Homoeopathic) @ Rs. 35⁴ lakh per wing against which, the DHS incurred an expenditure of Rs. 3.52 crore (2005-06: Rs. 128.51 lakh and 2006-07: Rs. 223.73 lakh).

Scrutiny of the records produced to audit revealed the following irregularities:

5.1.11.1 Inadequate Planning

The State Government has not identified the requirement of staff and declared the district allopathic hospitals, where the proposed four Ayurvedic ISM&H units and six Homoeopathic ISM&H units are to be set up. During the period covered under review (2005-08) the Department could provide for only one regular homoeopathic doctor and 10 contractual doctors appointed under NRHM in later part of 2006-07. This indicates lack of initiative and planning

⁴ (i) Renovation, repair etc. of existing buildings Rs.10.00 lakh; (ii) Equipments Rs. 15.00 lakh; (iii) Medicines, Diet, etc. Rs. 7.00 lakh; (iv) Training of medical and para-medical staff Rs.1.00 lakh and (v) Lump-sum contingency Rs. 2.00 lakh.

on the part of the State Government in the development of health care facilities under ISM&H.

5.1.11.2 Construction of Ayush buildings

The Department drew Rs. one crore through AC bills for construction of buildings for Ayush ((i) Rs. 40.47 lakh (March 2006) for repair/renovation of ISM&H units at Kolasib, Mamit, Champhai, Lunglei, Chawngte, Lawngtlai and Saiha, (ii) Rs. 5.85 lakh (March 2007) for repair/renovation of the unit at Serchhip and (iii) Rs. 53.68 lakh for repair/renovation of the unit at Aizawl). The work orders were, however, issued by the Department only between November 2006 and August 2007 for construction of new buildings in all the districts, except Aizawl. Details of expenditure incurred against the drawal on AC bills could not be furnished to audit for verification. Further, deviating from the Central norms of Rs. 10 lakh per building, the Government accorded expenditure sanction of Rs. 53.68 lakh for repair of a unit at Aizawl. The amount (Rs. 53.68 lakh) drawn in respect of Aizawl unit was irregularly retained at Bank by the Department till August 2008 without obtaining permission from the Finance Department and without transferring the fund to the executing agency (PWD) as prescribed by the Government norms.

5.1.11.3 Procurement of equipment and medicine

Without issuing formal supply orders, the Department obtained (March 2007) proforma bills from seven firms for the purchase of equipment worth Rs. 62.34 lakh and three firms for the purchase of medicines worth Rs. 64.70 lakh. The entire amount of Rs. 1.27 crore was passed for payment in the nature of Regular Contingent Charges (RCC) bills in March 2007, as if the equipments and medicine were received in full. The actual supply orders were issued only in April 2007 and thereafter the concerned firms delivered the supplies in batches against which the Department released part payments (till August 2008). The Departmental Vigilance Committee also observed (April – May 2007) the fact of incomplete supply and supply of old stock medicine. Reasons for acceptance of piece-meal supply and release of part payments by the Department were not on record.

While accepting the procurement of medicines on piece meal basis, the Department stated (November 2008) that the supply of medicines was completed by the firms and that the amount was fully disbursed.

However, procurement of huge quantity of equipment and medicines before the completion of the Ayush buildings and positioning of the essential staff for these units, indicates poor planning, besides exposing these equipment and medicines to deterioration and expiry of their warranty (equipment) and their validity (medicines).

5.1.11.4 Expenditure in excess of prescribed norms

Out of Rs. 3.50 crore Central assistance received, an amount of Rs. 20 lakh could be spent for meeting contingency charges against the proposed 10 ISM&H units. The Department unauthorisedly utilised an amount of Rs. 38.58⁵ lakh towards contingent charges with an excess expenditure of Rs. 18.58 lakh against the prescribed norms.

Further, the sanction allowed 10 *per cent* (Rs. 15 lakh) of the allocated amount of Rs. 1.5 crore under equipment category to be used for purchase of essential furniture. The Department, however, without assessing the actual requirement of furniture for the proposed 10 ISM&H units, spent Rs. 49.25 lakh towards the purchase of office furniture resulting in excess expenditure of Rs. 34.25 lakh over the prescribed norms.

The Department could not justify the reason for incurring expenditure in excess of the prescribe norms (November 2008).

5.1.12 Human resource management

The sanctioned strength and men-in-position of the Department was as follows:

Table -5 5

Category	Sanctioned Strength	Men In Position	Vacancy
Directorate level			
Officers	35	35	Nil
Ministerial	62	62	Nil
District Level			
Officers	224	224	Nil
Ministerial	144	144	Nil
CH/CHC/PHC & SC			
Medical Officer	156	156	Nil
Para Medical Staff	3128	3128	Nil
Pharmacist	89	89	Nil
Staff Nurse	615	615	Nil
Technical	135	135	Nil
Total	4588	4588	Nil

The Department, however, had not maintained any establishment register showing the category wise sanctioned strength and men in position in respect of District Civil Hospitals, Community Health Centres, Primary Health Centres and Sub Centres. Consequently, the actual manpower position of the

⁵ (a) Advertisement - Rs. 2.28 lakh, (b) Misc. expenditure - Rs. 2.48 lakh, (c) POL for vehicle - Rs. 6.12 lakh, (d) Carpet - Rs. 7.50 lakh, (e) Stationery stores - Rs. 9.05 lakh, (f) Electronic equipment - Rs. 2.92 lakh, (g) Decentralised items - Rs. 4.73 lakh, (h) Documentation Rs. 1.00 lakh, (i) Hoarding - Rs. 2.50 lakh, **Total:- Rs. 38.58 lakh.**

Department, especially in respect of medical and paramedical staff could not be verified. Further, in the absence of basic data on manpower which is highly essential for a Department with a cadre of more than 4,500 personnel functioning under its management, it is not possible to comment on whether various districts and hospitals were adequately manned.

5.1.13 Training

Annual Calendar of Training Programmes with the courses to be conducted and number of staff to be trained in-house and outside has not been prepared. Trainings were, however, frequently conducted based on the availability of funds. During the period from January 2006 to May 2008, the Department imparted training to 57 Medical staff, 211 Paramedical staff and 7 Accounts staff.

5.1.14 Monitoring

The Government had not prescribed any schedule of inspection requiring monthly field visits by the Directorate and District Level Officers. As a result, no reports and returns were submitted to the Government in this regard. The Department stated that quarterly departmental field inspections were carried out by Directors, Jt. Directors and Dy. Directors, whereas details of the results of such inspections could not be shown except for some tour programmes submitted by the officers.

5.1.15 Internal Audit

Internal Audit is an important management tool to examine and evaluate the level of compliance with the rules and procedures. The Department does not have an Internal Audit wing of its own. The records and accounts of the Department are audited by the Examiner of Local Accounts (Directorate of Accounts and Treasuries, Mizoram). During the period covered under review, internal audit was conducted only once covering the period upto January 2007.

5.1.16 Conclusion

Functioning of the Department is not satisfactory due to poor financial management, as evidenced by unrealistic formulation of budget estimates leading to persistent savings, parking of funds under Civil Deposit and recurrence of serious financial irregularities with instances implying fraud and misappropriation. The objectives of the Central sector programmes were not achieved due to inadequate planning, faulty procurement practices and diversion of funds. Training of functionaries was reduced to a funds driven necessity rather than a need based one. The absence of a sound manpower database pertaining to the functional units and the programme activities of the department meant that an informed decision for an equitable distribution of manpower at various levels could not be carried out. Thus, although there were no vacancies as reported by the department, the health care delivery

system of the State could be faced with a skewed distribution of manpower resulting in denial of health care service to the people of the state especially those in remote rural areas.

5.1.17 Recommendations

- Budget estimates prepared by the Department should be based on realistic inputs derived from its field units and also keeping in view its funds absorption capacity.
- Expenditure controls should be strengthened and Delegation of Financial Powers should be followed scrupulously. Cases of non-compliance must be viewed seriously and appropriate action taken.
- Procurement procedure should be streamlined and payment should be released only after receipt and accountal of the items, against proper invoices.
- The Department should ensure that developmental schemes are implemented as per norms and prescribed timelines, and fix accountability at various levels.