

Receipt No : 84848/2016/EWS

3/c

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
HEALTH & FAMILY WELFARE DEPARTMENT
9TH LEVEL, A-WING, DELHI SACHIVALAYA, IP ESTATE, NEW DELHI-110 002
Ph: 011-23392017; Fax: 011-23392464, e-mail: pshealth@nic.in

No. F.PS/H&FW/2014/prsecyhfw/2625-64

Dated: 16/12/2014

CIRCULAR

Sub: Replacement of BPL/AAY ration cards by National Food Security Cards for availing healthcare services in health facilities of Govt. of NCT of Delhi.

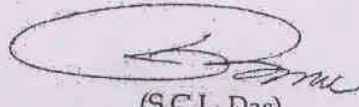
It has been conveyed by the Commissioner, Food Supplies & Consumer Affairs that 73 lakh people whose annual income is less than Rs.1 lakh have been issued National Food Security Card in NCT of Delhi and BPL/AAY ration cards will not be valid hereinafter (copy enclosed).

Accordingly, you are requested to make suitable amendments in the guidelines of the respective health facilities or health schemes, as the case may be, so that deserving and eligible people are provided the benefits of health services and health schemes, earlier meant for people living below poverty line or economically weaker sections, and identified on the basis of BPL/AAY ration card. Henceforth the National Food Security Card shall be sufficient basis for identifying EWS/BPL families or individuals.

The above shall also apply for identification of beneficiaries eligible for free treatment in identified private hospitals under EWS category and for assistance under the Delhi Arogya Kosh.

This may please be noted for strict and immediate compliance.

Encl: as above


(S.C.L. Das)
Secretary (Health & FW)
16/12/2014

To

All Directors/Medical Superintendents/HODs in the
Department of Health & Family Welfare

LIST OF IDENTIFIED PRIVATE HOSPITALS**WEST DELHI**

Sr. No.	Name of Hospital	Facilities for	Free Beds	Free Critical Beds	Free Non-Critical Beds
1	Action Cancer Hospital A-4, Paschim Vihar; Delhi: 63	Super Speciality (Oncology Only)	10	1	9
2	Mata Chanan Devi C- 1, Janakpuri, Delhi- 58	General and Super Specialities	21	2	19
3	Maharaja Agarsen Hospital West Paschmi Bagh, New Delhi: 26	General and Super Specialities	40	4	36
4	Mai Kamali Wali Ch. Hospital Plot No. 12; Community Centre, Rajauri Garden, New Delhi: 63	General and Super Specialities	5	1	4
5	Sri Balaji Action Medical Institute; FC- 34; A- 4, Pachim Vihar, New Delhi: 63		20	2	18
6	MGS Hospital Road No. 35, West Punjabi Bagh, New Delhi: 26	General and Super Specialities	7	1	6
7	RLKC Metro Hospital Pandav Nagar, Naraina Road, New Delhi: 08	General and Super Specialities	10	1	9
8	Jankidas Memorial Hospital, Pandav Nagar, Naraina Road, New Delhi: 08	General specialities	3	0	3

SOUTH DELHI

Sr. No.	Name of the Hospital	Facilities for	Free beds	Free Critical Beds	Free Non-Critical Beds
1	Batra Hospital & Medical Research Centre 1 MB Road, Tuglakabad Institutional Area, New Delhi: 62	General and Super Specialities	50	5	45
2	National Heart Institute 49, Community Centre; East Of Kailash, New Delhi: 65	General and Super Specialities	7	1	6

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		(Cardiology & Cardio surgery)			
3	Delhi ENT Hospital & Research Centre, FC- 33; Jasola, New Delhi: 25		3	0	3
4	Flt. Lt. Rajan dhall Charitable Trust Sector-B; Pocket-I; Aruna Asif Ali Marg, Vasant Kunj, New Delhi: 70	General and Super Specialities	15	2	13
5	Saket City Hospital Mandir Marg, saket, New Delhi: 17	General and Super Specialities	21	2	19
6	Indian Spinal Injuries Centre Sector C, Vasant Kunj, New Delhi: 70	General and Super Specialities	15	2	13
7	Pushpawati singhania research Institute Sheikh Sarai Institutional Area, New Delhi: 17	General and Super Specialities	11	1	10
8	Venu eye Institute & Research Centre 1/ 31, Sheikh Sarai Institutional Area, New Delhi: 17	Ophthalmology	15	0	15
9	Fortis Escorts Heart Institute & Research Centre, Okhla Road, Okhla New Delhi: 25	General and Super Specialities (Cardiology & Cardio-surgery)	31	3	28
10	Max Super Speciality Hospital (East Wing) A Unit of Devki Devi Foundation; 2- Press Enclave road, Saket, New Delhi: 17	General and Super Specialities (Cardiology 7 cardiac and Vascular surgery and oncology)	33	3	30
11	VIMHANS Institutional Area Nehru Nagar: 65	Super Specialities (Neurology, Neurosurgery and Psychiatry)	9	1	8
12	Guru Harkishan Hospital Gurdwara Bala Sahib, ring Road, New Delhi: 65	General	5	0	5
13	Bensup Hospital A unit of BR Dhawan Medical Charitable Trust,	General Specialities	14	1	13

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	Bensups Avenue, Sector- 12, Dwarka, New Delhi: 15				
14	Rockland Hospital Plot No. HAF- B, Phase- I; Sector – 12; Dwarka, New Delhi: 75	General Specialities	10	1	9

NORTH DELHI

Sr. No.	Name of Hospital	Facilities for	Free beds	Free Critical Beds	Free Non- Critical Beds
1	Vinayak Hospital Plot no. 2; Derawal Nagar, Model town; Delhi: 09	General Specialities	4	1	3
2	Jivodaya Hospital Ashok Vihar Phase- 1; Delhi: 52	General Specialities	4	0	4

NORTH WEST DELHI

Sr. No.	Name of Hospital	Facilities for	Free beds	Free Critical Beds	Free Non- Critical Beds
1	Bhagwan Mahavir Hospital Sector- 14; Extn. Madhuban Chowk; Rohini: Delhi: 85	General Specialities	3	1	2
2	Khosla Medical Institute & Research society KMI &R Centre, Paschim Shalimar Bagh, Delhi: 88	Only Ayurvedic	7	0	7
3	Saroj Hospital & Heart Institute Sector- 14, Extn. Near Madhuban Chowk, Rohini, Delhi: 85	General and Super Specialities	17	2	15
4	Bhagwati Hospital C- S/ OCF- 6; Sector- 13, Rohini, Delhi: 85	General and Super Specialities	10	1	9
5	Jaipur Golden Hospital 2- Institutional Area, Sector-2; Rohini, Delhi: 85	General and Super Specialities	24	2	22
6	Sunder Lal Jain Charitable	General and	17	2	15

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	Hospital Phase- III; Ashok Vihar; Delhi: 52.	Super Specialities			
7	Max Super Speciality Hospital FC- 50, Shalimar Bagh; Delhi: 90	General and Super Specialities	20	2	18

EAST DELHI

Sr. No.	Name of Hospital	Facilities for	Free beds	Free Critical Beds	Free Non- Critical Beds
1	Bimla Devi Hospital Plot no. 5, Pkt. –B, Mayur Vihar- II; Delhi: 91	General Specialities	2	0	2
2	Jeevan Anmol Hospital Mayur Vihar Phase – I; Opp. Pratap Nagar; Delhi: 91	General and Super Specialities	5	1	4
3	Shanti Mukund Hospital 2- Institutional Area, Vikas Marg Extn. Vikas Marg, Delhi: 92	General and Super Specialities	14	1	13
4	Dharamshila Hospital & Research Centre Vasundhara Enclave; Delhi: 96	General and Super Specialities (Oncology)	20	2	18
5	Deepak Memorial Hospital & Medical Research centre 5- Institutional Area; Vikas Marg Extn. Delhi: 92	General and Super Specialities	10	1	9
6	Max Super Speciality Hospital (Max Balaji Hospital) 108- A; IP Extension, Patparganj, Delhi: 92	General and Super Specialities	40	4	36
7	Amar Jyoti Charitable Trust Karkardooma, Delhi: 92	Post-Polio Rehabilitation	2	0	2
8	Kottakkal Arya Vaidyashala, Plot-18; X 19 X, Karkardooma, Delhi: 92	Only Ayurvedic	4	0	4
9	Red Cross General Maternity and Child Care Hospital	Obs. Gynae & Paediatrics	4	0	4

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CENTRAL DELHI

Sr. No.	Name of Hospital	Facilities for	Free beds	Free Critical Beds	Free Non-Critical Beds
1	Primus Super Speciality Hospital Chander Gupt Road, Chankayapuri, New Delhi: 21	General and Super Specialities	13	1	12
2	Sir Ganga Ram Trust Society, Sir Ganga Ram Hospital Marg, Rajinder Nagar, Delhi: 60	General and Super Specialities	68	7	61
3	R.B. Seth Jassa Ram Hospital WEA, Karol Bagh, New Delhi: 05	General & Super Specialities	9	1	8

Receipt No : 84826/2016/EWS

Reply to RTI application ID No. 20161208 dated 25/ 04/ 2016 by Ms. Hushn Bano.

Para 1: The list of identified Private hospitals is available on the official website of this Directorate General of Health Services. <health.delhigovt.nic.in> <Directorate General of Health Services> <RTI Disclosure> <search for identified private hospitals providing free treatment under EWS category>.

(However list enclosed)

However all Government hospitals run by Delhi govt/ Central Govt/ MCD/ NDMC etc. Provide free treatment to poor patients including handicapped/ PWD.

However the applicant is requested to contact individual Government hospitals for their citizen charter available in Hindi & English.

Dr. Hem Prakash

Addl. Dir. (EWS)

To

The PUBLIC INFORMATION OFFICER

DGHS

Receipt No : 84818/2016/EWS

Reply to RTI application ID No. 2016175 dated 19/ 04/ 2016 by Mr. Ved Pal.

Para 1: The list of hospitals (as provided by the various land owning agencies in Delhi) which has been provided land on concession rates is available on the official website of this Directorate General of Health Services. <health.delhigovt.nic.in> <Directorate General of Health Services> <RTI Disclosure> <search for identified private hospitals providing free treatment under EWS category>.

However the applicant is requested to contact various Land owning agencies in Delhi viz. DDA, L & DO, MCD, DUSIB.

Para 2: (a), (b) & (c): Does not pertain to this Directorate General of Health Services, GNCTD.

Para 3: Does not pertain to this Directorate General of Health Services.

Dr. Hem Prakash

Addl. Dir. (EWS)

To

The PUBLIC INFORMATION OFFICER

DGHS

Receipt No : 84814/2016/EWS

Reply to RTI application ID No. 2016170 dated 19/ 04/ 2016 by Mr. Ravi Kumar.

Para 1: The list of hospitals is available on the official website of this Directorate General of Health Services. <health.delhigovt.nic.in> <Directorate General of Health Services> <RTI Disclosure> <search for identified private hospitals providing free treatment under EWS category>.

However the all government hospitals run by Delhi Govt/ Central Govt/ MCD etc also provide free treatment to poor patients.

Para 2: Does not pertain to this Directorate General of Health Services, GNCTD. However as per my knowledge & belief Revenue Department, GNCTD does not issue EWS certificate.

Para 3: The circular issued by the Department of Health & Family Welfare dated 16/ 12/ 2014 is enclosed in this regard.

Dr. Hem Prakash

Addl. Dir. (EWS)

To

The PUBLIC INFORMATION OFFICER

DGHS

**Directorate General of Health Services
Government of NCT of Delhi
F- 17, Karkardooma, Shahdara, Delhi :
110032
(Economically Weaker Section)
Ph. 011 2230 7133**

F. No. DGHS-26/12/2016-EWS-DGHS-DIRGE(DGHS)..... Dated: 26/ 05/ 2016

Information against RTI Application ID No. 2016277. Dated 19/ 05/ 2016, by Sh. Nand Kishore.

- (1) List of Identified Private hospitals enclosed apart from all Government hospitals;
- (2) As per the order dated 16/ 12/ 2014, NFS Card is sufficient. Copy enclosed.
- (3) Copy of the latest guidelines issued by the Government of Delhi enclosed. It is also available on the website.
- (4) As per information provided against Para 3: [Point: A (XI): **Family income must be less than the minimum Wages fixed by the Government for Unskilled worker.**]

- (5) The complaint can be lodged at following address:

**Additional Director (EWS)
Directorate General of Health Services
Government of NCT of Delhi
F- 17, Karkardooma, Shahdara, Delhi : 110032
Ph. 011 2230 7133**

- (6) Web site: . The above said section of Directorate of Health Services as mentioned in Para 5, has a close monitoring.

(This is contrary to his statement that he has got no knowledge of computer/ internet)

- (7) It's a matter of Doctor -Patient relationship. Hence no comments.
 - (8) Apart from the Additional Director (EWS), Nodal / Asst. Nodal officers appointed at all the Government hospitals in Delhi, and any Officer(s) authorized by the Lieutenant Governor (Delhi)/ Chief Minister(Delhi)/ Health Minister(Delhi)/ Secretary (Health) and Parliamentary Secretary(ies) (Health) have got the power to refer the patients to these identified private hospitals.
 - (9) Pertains to Administration Branch of HQ, DGHS, GNCTD.
- NB: PIO to please provide the information in Hindi as desired by the applicant.

**Dr. Hem Prakash
Addl. Dir. (EWS)**

To

**The PIO,
DGHS (HQ)**

Issue No : I/5940/2016

**Directorate General of Health Services
Government of NCT of Delhi
F- 17, Karkardooma, Shahdara, Delhi : 110032
(Economically Weaker Section)
Ph. 011 2230 7133**

F. No.

Subject: Reply to RTI application ID No. 20161268 dated ..., by Sh. Silven Singh.**Reference: L. No. PIO/ RTI/ 2016/ DHS- 20161268/ 160753 dated: 16/ 05/ 16.**

Para wise Information as follows:

Para 1 to 2 : Does not pertain.

Para 3 : Does not pertain. It may pertain to Labour Department or ESI Corporation of respective State.

Para 4- 7 : Does not pertain.

Para 8 : Does not pertain. It may pertain to Labour Department/ ESI Corporation of the State of Delhi.

Para 9 : Does not pertain.

(NB: Matter is regarding Labour class working in / Under **Indian Building Construction Organization or according to related by Laws** (*Organized & Unorganized Labourers including Skilled & Unskilled*))

NB: PIO to please provide the information in Hindi as desired by the applicant.

**Dr. Hem Prakash
Addl. Dir. (EWS)**

To

**The PIO,
DGHS (HQ)**

**Directorate General of Health Services
Government of NCT of Delhi
F- 17, Karkardooma, Shahdara, Delhi :
110032
(Economically Weaker Section)
Ph. 011 2230 7133**

**Subject: In compliance to Order 20/ 05/ 2016 of First Appellate
Authority**

**Reg: Appeal against RTI ID 20151746, by Sh CP Rai, heard on 18/
05/ 2016.**

Point wise reply as under:

Order Point 1: No Comments;

Order Point 2: As directed Reply to Para 1- 5 of main RTI Application As follows:

Para 1: Does not pertain to EW Section of DGHS,
GNCTD;

Para 2: Does not pertain to EW Section as Land was not
allotted by EW Section of DGHS, DHS, GNCTD. May
Pertain to Land owning agencies in Delhi, like DDA.

Para 3: Information as already provided against
Para 2 above;

Para 4: Information as per Para 2 above;

Para 5: Information as per Para 2 above;

Order Point 3: Information against Para 6 & 7 of the RTI as follows:

Para 6: Statement showing names and addresses of
the patients is exempted under Section 8 (1) (j) hence
cannot be provided;

Para 7: One complaint against Max SS Hospital,
Patparganj, was received. The copy of the complaint
shall only be provided in case the applicant deposits the
requisite fee which he failed to do so till date.

Dr. Hem Prakash
Addl. Dir. (EWS)

To

PIO
DGHS (HQ).

Issue No : I/5945/2016

**Directorate General of Health Services
Government of NCT of Delhi
F- 17, Karkardooma, Shahdara, Delhi :
110032
(Economically Weaker Section)
Ph. 011 2230 7133**

F. No.

**Subject: Information against RTI application ID No. 2016281 dated
23. 05. 2016 by Sh. Rajan.**

Information as follows:

-) (a) A letter no F. 13/ 667/ DHS/ HQ/ EWS/ 2016/ 157162 Dated 21/ 04/ 2016 was sent to MS/ Director, Balaji Action Cancer Hospital, regarding complaint of Shanti Devi. No reply has been received till date.
-) (b) A letter F. No. 13 (663)/ DHS/ HQ/ EWS/ 2016/ 155550 dated 30/ 03/ 2016 was sent to the Medical Superintendent, Bensups Hospital, regarding complaint of Geeta. No reply till date has been received.

**Dr. Hem Prakash
Addl. Dir. (EWS)**

To

**The PIO,
DGHS (HQ)**

Issue No : I/6327/2016

**Directorate General of Health Services
Government of NCT of Delhi
F- 17, Karkardooma, Shahdara, Delhi : 110032
(Economically Weaker Section)
Ph. 011 2230 7133**

F. No.

**Subject: Reply to RTI application ID No. 20161308 dated ..., by Sh. Ram Gopal R/ o Saraswati Kunj,
IP Extension Patparganj, Delhi: 92.**

Reference: L. No. PIO/ RTI/ 2016/ DHS- 20161308/ 163209 dated: 01/ 06/ 2016.

Para wise Information as follows:

- Letter dated 31/ 03/ 14 & 02 05/ 2016, both does not pertain to EWS Cell. However it may pertain to Delhi Arogya Nidhi & Delhi Arogya Kosh dealing branch headed by Dr. R. N. Das & Dr. Imteyaz- ul- Haque as 2nd in command, since the applicant seeks financial help for his B/ L Hip Replacement Therapy.
- More over as a Private Security Guard which is covered under Skilled- worker he is being paid very less salary and the agency (employer) is not complying with the provisions of the Minimum Wages Act.
- Letter dated 17/ 05/ 2016 regarding RTI matter in r/ o Mr. Rajendra Singh Raja, R/ o D- 1/ 514, Nand Nagari, Delhi: 110093 also does not pertain to this EWS branch. May pertain to your good self.

NB: PIO to please provide the information in Hindi if so desired by the applicant.

**Dr. Hem Prakash
Addl. Dir. (EWS)**

To

**The PIO,
DGHS (HQ)**

Receipt No : 129483/2016/EWS

14/c

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PREPARED BY:**M/S M.K. AGGARWAL & CO.****CHARTERED ACCOUNTANTS****OFFICE ADDRESS: 30, NISHANT KUNJ, PITAMPURA, NEW DELHI – 110034****CONTACT NO: 01127354141, 01127355151****RECOVERY REPORT OF:****M/S DHARAMSHILA CANCER FOUNDATION AND RESEARCH CENTRE,
VASUNDHRA ENCLAVE, DELHI-110096****ON BEHALF OF:****DIRECTORATE OF HEALTH SERVICES****GOVT. OF NCT OF DELHI SWASTHYA SEWA NIDESHALAYA BHAWAN,
F-17, KARKARDOOMA NEW DELHI-110032**

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Chapter:1

INTRODUCTION ABOUT THE FIRM

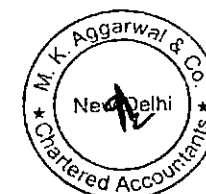
M/S M.K. Aggarwal & Co. is a leading chartered accountancy firm rendering comprehensive professional services which include audit, management consultancy, tax consultancy, accounting services, manpower management, secretarial services etc. The firm believes to provide innovative solutions, to the client and implement it, thereby achieving excellence and thus maintain leadership in the respective field.

M/S M.K. Aggarwal & Co. is a professionally managed firm. The team consists of distinguished chartered accountants, corporate financial advisors and tax consultants. The firm represents a combination of specialized skills, which are geared to offers sound financial advice and personalized proactive services. Those associated with the firm have regular interaction with industry and other professionals which enables the firm to keep pace with contemporary developments and to meet the needs of its clients. We maintain independence & integrity in all professional assignment.

M/S M.K. Aggarwal & Co. has got long exposure of more than 30 years in working closely with corporate Sector in various capacities as Central Statutory Auditors, Tax Auditors, Internal Auditors and Management Auditors etc.

Mission & Vision:

- To provide full range of high quality services in Assurance Services, Accounting, Taxation, Management consultancy.
- To carry out all aspects of our work with high level of professionalism and excellence.
- To offer value for money for the services we provide.



Chapter:2

ABOUT M/S DHARAMSHILA CANCER FOUNDATION AND RESEARCH CENTRE



Dharamshila Cancer Foundation and Research Centre (DCFRC) was established on 19 April 1990, with the sole objective of making cancer treatment available, accessible and affordable. As per claims on the website DCFRC Commissioned the first phase of the hospital with 100 beds in 1994 and expanded to 300 beds in 2006.

As per website details, Dharamshila hospital is the first and only cancer hospital of India accredited by NABH not only for cancer but for all other Allied specialties. Dharamshila Labs are also Accredited by NABL.

DHRC provides preventive, diagnostic, therapeutic, rehabilitative, palliative and support services under one roof. Responding to the healthcare needs of the community all other allied services like Neurosurgery, Cosmetic and Plastic Surgery, Dental and Faciomaxillary Surgery, Orthopedics, Gastroenterology, Nephrology and Urology etc. were added.



Chapter:3

ABOUT DIRECTORATE OF HEALTH SERVICES

In Delhi, health care facilities are being provided by both Government & Non-Government Organizations. Among the Government Organizations, Directorate of Health Services (DHS) of Government NCT of Delhi is the major agency related to health care delivery. The DHS is also the largest department under Department of Health and Family Welfare, Govt. of NCT of Delhi providing health care facilities at primary and secondary level to the citizens of Delhi through various types of health outlets, spread all over Delhi viz. Dispensaries and Health Centers, School Health Clinics and Mobile Health Clinics.

This Directorate not only actively participates in delivery of health care facilities but also coordinates with other Govt. and Non Government Organizations for health related activities for the improvement of health of citizens of Delhi. DHS is instrumental in coordination and implementation of various national and state health programmes.

This Directorate also monitors the health services being provided by registered Private Nursing Homes. The registration is done subject to the fulfillment of pre requisite of Delhi Nursing Homes Registration ACT and renewal in yearly basis. The registration of Private Nursing Homes and hospitals is mandatory under this Act.

Other activities of DHS include Delhi Govt. Employees Health Scheme (DGEHS) giving benefits to employees and pensioners of Delhi Govt. Disaster Management, Cancer Control, Biomedical Waste Management, Leprosy Control, Public Grievances are other very important functions of DHS. Regular training programmes are also undertaken by Directorate for Doctors and other Paramedical personnel involved in health care through CME Scheme.





Chapter:4

PREAMBLE

1. DDA and Land Development Office, Govt. of India allotted land to registered societies/ trusts on concessional rates for establishment of hospitals with condition that they would provide free treatment to the poor in the OPD, and certain percentage of beds would be kept free for poor/ indigent category patients. Whereas, since the provision of providing free treatment to poor patients was not being complied with as per terms and conditions of allotment, a PIL, WP(C) No. 2866/2002 was filed by the Lawyer's group " Social Jurist" in the year 2002 against " UOI and GNCT Delhi" in High Court of Delhi. The Hon'ble High Court took up the matter of hospitals for whom conditions were imposed and pronounced its judgment on 22.03.2007 in respect of these hospitals and similarly situated hospitals.
2. The Hon'ble High Court found non compliance on the part of hospitals and vide Para 83 to Para 91 of the judgment issued directions for constituting a Special Committee (modified vide order dated 17.07.2007) to undertake an audit and to pass orders for recovery of amount from the defaulter hospitals for non compliance with the stipulation of providing free treatment for 10% IPD beds and 25% of OPD patients. The Hon'ble High Court also directed that the scope of "free" treatment is comprehensive and includes drugs and consumable, besides free consultations, diet, diagnostics etc.
3. Director of Health Services, Government of NCT of Delhi having its office at F-17, KARKARDOOMA, DELHI 110032 has appointed us Vide their appointment letter Dated: 25/04/2013, No.F.13/2/3/NH/DHS/HQ/11/Pt.-X/28121 to conduct Special Audit of M/S Dharamshila Cancer Foundation and Research Centre for getting the records, books of accounts and other material of the concerned private hospital to be examined of the past year starting from two years after the date when the possession was taken and the hospital was made functional till date.





4. **As per Para 88 of the Hon'ble Delhi High Court Judgment**, "The order of the Special Committee shall determine the amount which is payable by the private hospital (20 of the hospitals stated in the judgment) and/or such other hospitals which are similarly situated. The amount payable shall be determined in terms of the above observations keeping in view the period commencing from two years after the date when the possession was taken and the hospital was made functional and expenses of 25% OPD and 10% IPD free patient treatment of the total number of patients treated by the hospital during that period."
5. **As per Para no.-12, of the Hon'ble Delhi High court Judgment**, "It appears that the Committee is of the view that free treatment means totally free and not partly free and partly paid. The free IPD patient will not have to pay for anything including medicines and medical consumables as in the case of government hospitals. The Committee has also recommended that all the hospitals which have been allotted government land, should provide totally free treatment to the poor, needy and deserving patients to the extent of 10% of the total number of beds in the IPD and 25% of the total number of patients in OPD uniformly".
6. **As per court order para no.91(B) partial free is no treatment and set off will not be allowed. Para No.91(B) is quoted as under:-**

91(B). "The hospitals who have partially or fully complied with even the condition of higher percentage in the past, would not be entitled to any benefit as they were bound by that condition at the relevant times and would not be entitled to any set off of the expenses or otherwise on that ground."





Chapter:5

Audit Facts & Assumptions Taken

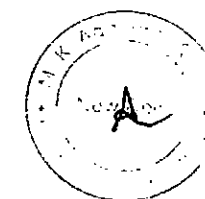
1. First allotment of land was made on 30/03/1990 and possession was given on 06/12/1990, thus the deemed date of commencement of recovery period is 05/12/1992, as per court order Para No.88 and our appointment letter dated:25/04/2013 (**Exhibit -1**)
2. Year wise Gross no. of IPD Beds figure is obtained from DHS Registration certificate wherever mentioned on the certificate. For the years 2008-09, 2006-07, 2005-06 bed strength is obtained from the Application filed by the hospital for renewal of registration with DHS. for As per the hospital website, the hospital started with bed strength of the 100 beds & as such the years prior to 2005-06 Bed strength is taken as 100, (same as for the year 2005-06).
3. The Audited Balance Sheets were obtained to determine the Revenue earned by the hospital for the past 5 years (from F/Y 2007-08 to 2011-12) only. The financial records for earlier years (i.e prior to 2007-08) were not provided to us in spite of our several reminders, by the hospital. Thus for calculating recovery, the revenue for the year 2007-08, has been taken as base year. The revenue generated by the hospital for the year 2007-08 has been treated as the basis for determining revenue for past years i.e. up till from the year 1992-1993 (i. e 2 years from the date of possession of land) to 2006-2007. This assumption had to be taken due to non co-operation and non furnishing of audited Financial Statements by the hospital. However, in order to avoid disadvantage to the hospital, we have done discounting of revenue for IPD. Revenue for OPD does not directly depend on number of IPD beds of the hospital & hence no discounting has been considered.



M.K. AGGARWAL & CO.
CHARTERED ACCOUNTANTS



4. The hospital was operating on bed strength of 200 beds for the year 2007-08 (base year as per Para 3 above), wherein the total revenue was Rs. 335,944,678. From the year 1992-93 to 2006-07, where the hospital has not provided the audited financial data, the base year revenue has been discounted by 50% for the years 1992-93 to year 2006-07, for calculating IPD recovery only.
5. Hospital receipts have been considered as per Audited B/S which have been filed with the Income Tax department. **However, we could not find these receipts to have been cross tallied with the entry of facility wise receipts thus the actual hospital receipts could not be verified based on IPD/OPD register, due to non co-operation by the hospital.** Thus, the undue adjustments by the hospital in the total revenue figures for each year cannot be ruled out.
6. We have excluded interest received & earned on surplus funds invested by the hospital & hence not taken into hospital receipts, for calculation of recovery to avoid disadvantage to the hospital for calculation of recovery even though, the aforesaid income is also resulting due to the operations of the hospital.
7. No proper records of IPD/OPD register has been maintained except computer sheet is generated to get the above information which do not tally with the accounting of receipts on the basis of facility wise & patient wise. However, we have relied upon the information provided by the hospital. **(Exhibit -2)**
8. Detailed application for registration /renewal has not been provided to us, for years 1992 to 2005 and 2009 to 2012, giving indication of no. of staff including technical, non-technical & nurses etc in order to analyze the strength of beds vis-a-vis applied for to DHS. However, we were denied access to certain wing of the hospital to actually identify the operational beds which is claimed to be reduced from 300 beds to 200 beds.



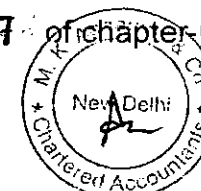


9. In spite of repeated requests the hospital did not provide us credible proofs along with authenticate financial workings as to how the bifurcation of OPD/IPD receipts has been done. However, to avoid complications, we have based our recovery calculations on the hospitals own statement, as provided to us and accordingly OPD/IPD ratio is taken at average 77:23 for all the years. These figures are not verified by us as the hospital did not provide any underlying accounting records to validate this bifurcation. Thus, improper accounting/ adjustment by the hospital to deliberately overstate or understate OPD/IPD figures, respectively cannot be ruled out.

10. The hospital had informed us that they have given, entirely free patient treatments only for the year 2011-12. We had contacted few patients on telephone and it was found that the claim of the hospital regarding free treatment is not correct and the hospital was charging from patients, as confirmed by poor patients themselves, verbally. We have also received confirmation in writing. The copy of two such letters is enclosed as per **Exhibit-3**.

Further, several telephone nos. etc given in the list are not found to be correct and various addresses were found incorrect. We have received back some undelivered confirmation letters sent to some patients. Thus the claim of the hospital for conducting free patient treatment is not valid and thus the deficiency in providing free treatment is taken at 100%. The records for 2011-12 for poor patients is falsified.

11. As the confirmations of the patients were not in tune, with the claims of the hospital, regarding free treatment, thus the hospital has suppressed the income derived from such IPD & OPD poor patients and not disclosed in the books of accounts. The average income earned by hospital from IPD patient is deemed at Rs.3 Lac on an average basis for cancer therapy & Rs.500 in case of OPD patient which includes allied medical fees/tests etc. The treatment cost in earlier years is much higher but due to non availability of information we are taking the above figure for calculating the deficiency. Thus the amount of recovery is increased by this unaccounted income as per **W.N-7** of chapter-6.



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The details of number of poor IPD & OPD patients has been given by the hospital from the year 2007-08 to 2011-12, which is taken for calculation of recovery, and w.e.f. 2006-2007, figures of year 2007-2008 is taken as base year.

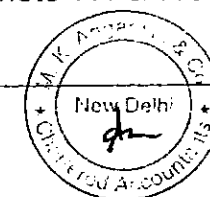
12. The grants has been received for the treatment of poor patients. Since the poor patients were not treated by the hospital as falsely claimed. Hence the entire grants received has been misutilised & therefore added to the recovery amount. The figures of grants have been obtained from External Local Fund Account Report.
13. For the years prior to 2011-12, the hospital only provided partial free treatment, as per their claim vide letter no. DHRC/GEN/ED/2013-24, dated 07/05/2013 sent to DHS, and copy of which marked to us. Another letter dated 18/05/2013 sent to DHS a copy of which also marked to us, & it is also evident from the court's judgment Para no.24 & 26.(Exhibit-4)
14. On our visits, we have observed, there is no prominent display on the reception / billing counter, that the hospital is providing free patient treatment to the poor.

The existing display of board is placed at non noticeable area.



**Chapter:6****Determination of Recoverable Amount**

S. No.	Particulars	Amount (Rs. in Crores)	Working Note No.
1.	Gross Hospital Receipts	708.57	Refer Working note-2
2.	Gross OPD Receipts	162.97	Refer Working note-3
3.	Gross IPD Receipts	545.60	Refer Working note-3
4.	IPD Deficiency	100%	Refer Working note-4
5.	OPD Deficiency	100%	Refer Para-10 &11 of chapter-5
6.	Net IPD Receipts (For Recovery Purpose)	360.38	Refer working note-5
7.	Net OPD Receipts (For recovery Purpose)	162.97	Refer working note-6
8.	Recoverable Amount(IPD)	36.03	Refer working note-5
9.	Recoverable Amount(OPD)	40.74	Refer working note-6
10.	OPD & IPD Recoverable Amount from DHRC [8+9]	76.77	-
11.	Recovery of Suppressed income from poor patients (Refer para-11 of chapter-5) IPD 22.50 OPD 0.10	22.6	Refer Para-11 of chapter-5 Refer working note-7.1 & 7.2

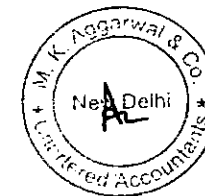


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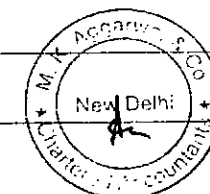
12.	Recovery of Grants	1.75	Refer Para-12 of chapter-5 Refer working note-8
13.	Total Recoverable Amount from DHRC [10+11+12]	101.12	-

Total Recovery Amount is Rs.101.12 Crores
(Rupees One hundred One Crore Twelve Lac only)



**Working Note:1****Detailed workings on calculation of Recovery Amount****Determination of IPD Bed strength of the hospital since inception**

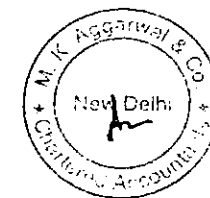
Year	Bed Strength(IPD)	No. of Bed Days (No. of Beds X 365)
2011-2012	300	109500
2010-2011	200	73000
2009-2010	200	73000
2008-2009	200	73000
2007-2008	200	73000
2006-2007	100	36500
2005-2006	100	36500
2004-2005	100	36500
2003-2004	100	36500
2002-2003	100	36500
2001-2002	100	36500
2000-2001	100	36500



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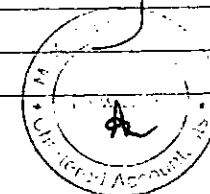
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1999-2000	100	36500
1998-1999	100	36500
1997-1998	100	36500
1996-1997	100	36500
1995-1996	100	36500
1994-1995	100	36500
1993-1994	100	36500
05/12/1992-31/03/1993	100	36500



**Working Note:2****Determination of Gross Revenue of the Hospital for various years**

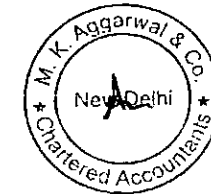
Year	Hospital Receipts (Amount in Rs.)	Other Income(excluding interest income) (Amount in Rs.)	Gross Revenue (Amount in Rs.)	Remarks
2011-2012	628,483,385	6,844,930	635,328,315	As per Audited Financial Statements
2010-2011	484,527,454	5,825,327	490,352,781	
2009-2010	436,329,132	5,155,542	441,484,674	
2008-2009	365,720,067	6,025,708	371,745,775	
2007-2008	334,416,704	1,527,974	335,944,678	
2006-2007	334,416,704	1,527,974	335,944,678	Refer Para -3 of chapter-5
2005-2006	334,416,704	1,527,974	335,944,678	
2004-2005	334,416,704	1,527,974	335,944,678	
2003-2004	334,416,704	1,527,974	335,944,678	
2002-2003	334,416,704	1,527,974	335,944,678	
2001-2002	334,416,704	1,527,974	335,944,678	
2000-2001	334,416,704	1,527,974	335,944,678	
1999-2000	334,416,704	1,527,974	335,944,678	
1998-1999	334,416,704	1,527,974	335,944,678	
1997-1998	334,416,704	1,527,974	335,944,678	



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1996-1997	334,416,704	1,527,974	335,944,678	
1995-1996	334,416,704	1,527,974	335,944,678	
1994-1995	334,416,704	1,527,974	335,944,678	
1993-1994	334,416,704	1,527,974	335,944,678	
05/12/1992-31/03/1993	107,196,587	489,789	107,686,376	
Total	7,038,507,185	47,260,906	7,085,768,091	-DO-

Gross Hospital Receipts = Rs.708.57 Crores



Working Note:3

3.1 Determination of Ratio of IPD income & OPD income to Gross Turnover

The hospital has provided us a bifurcation of its gross total income for past 5 years as follows:-
(Refer Para 9 of chapter-5)

S. No	Year	Gross Turnover(Excluding Non-operating income) (Amount in Rs.)	IPD income (Amount in Rs.)	OPD income (Amount in Rs.)	Percentage of IPD to Gross turnover	Percentage of OPD to Gross turnover
1	2011-2012	628,483,385	508,851,630	119,631,755	81	19
2	2010-2011	484,527,454	387,044,276	97,483,178	80	20
3	2009-2010	436,329,132	334,251,357	102,077,775	77	23
4	2008-2009	365,720,067	270,090,136	95,629,931	74	26
5	2007-2008	334,416,704	241,359,699	93,057,005	72	28

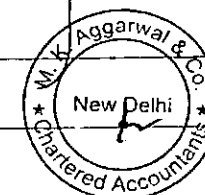
Average Ratio (IPD: OPD) = 77:23





3.2 Determination of amount of OPD Income and IPD Income out of the Gross Revenue

Year	Gross Revenue (Amount in Rs.)	IPD income (Amount in Rs.)	OPD income Amount in Rs.)	Percentage of IPD to Gross Turnover	Percentage of OPD to Gross Turnover	Remarks
2011-2012	635,328,315	489,202,803	146,125,512	77	23	Average IPD & OPD ratio is taken as 77:23 Refer Para-9 of chapter-5
2010-2011	490,352,781	377,571,641	112,781,140	77	23	-Do-
2009-2010	441,484,674	339,943,199	101,541,475	77	23	
2008-2009	371,745,775	286,244,247	85,501,528	77	23	
2007-2008	335,944,678	258,677,402	77,267,276	77	23	
2006-2007	335,944,678	258,677,402	77,267,276	77	23	
2005-2006	335,944,678	258,677,402	77,267,276	77	23	
2004-2005	335,944,678	258,677,402	77,267,276	77	23	
2003-2004	335,944,678	258,677,402	77,267,276	77	23	
2002-2003	335,944,678	258,677,402	77,267,276	77	23	



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2001-2002	335,944,678	258,677,402	77,267,276	77	23	
2000-2001	335,944,678	258,677,402	77,267,276	77	23	
1999-2000	335,944,678	258,677,402	77,267,276	77	23	
1998-1999	335,944,678	258,677,402	77,267,276	77	23	
1997-1998	335,944,678	258,677,402	77,267,276	77	23	
1996-1997	335,944,678	258,677,402	77,267,276	77	23	-Do-
1995-1996	335,944,678	258,677,402	77,267,276	77	23	
1994-1995	335,944,678	258,677,402	77,267,276	77	23	
1993-1994	335,944,678	258,677,402	77,267,276	77	23	
05/12/1992- 31/03/1993	107,686,376	82,918,510	24,767,867	77	23	
Total	7,085,768,091	5,456,041,430	1,629,726,661			

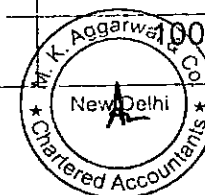


**Working Note:4**

Determination of IPD Deficiency i.e. Difference between the no. of free patients actually treated AND Total number of free patients to be treated, as per court's order.

(Refer Para 10 & 11 of chapter-5)

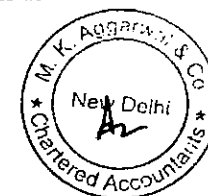
		Total Capacity*Percentage of Beds to be reserved for Poor Patients	Utilized capacity for the Poor Patients		
S.NO.	YEAR	No. of Bed Days(IPD)to be reserved for poor patients {Total no. of Bed Days*10%}	No. of Bed Days utilized for Poor patients (IPD)	No. of Bed Days not utilized for Poor Patients (IPD)	Deficiency (%)
		(A)	(B)	(C)= (A)-(B)	(D)=(C)/(A)
1	2011-2012	10950	0	10950	100
2	2010-2011	7300	0	7300	100
3	2009-2010	7300	0	7300	100
4	2008-2009	7300	0	7300	100
5	2007-2008	7300	0	7300	100



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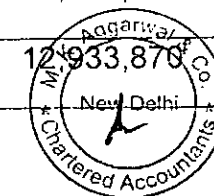
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6	2006-2007	3650	0	3650	100
7	2005-2006	3650	0	3650	100
8	2004-2005	3650	0	3650	100
9	2003-2004	3650	0	3650	100
10	2002-2003	3650	0	3650	100
11	2001-2002	3650	0	3650	100
12	2000-2001	3650	0	3650	100
13	1999-2000	3650	0	3650	100
14	1998-1999	3650	0	3650	100
15	1997-1998	3650	0	3650	100
16	1996-1997	3650	0	3650	100
17	1995-1996	3650	0	3650	100
18	1994-1995	3650	0	3650	100
19	1993-1994	3650	0	3650	100
20	05/12/1992- 31/03/1993	1170	0	1170	100



**Working Note:5****Determination of IPD Recovery Amount**

Year	IPD Revenue (As per working note-3) (Amount in Rs.) (A)	Discounted Revenue (As per Para-3 & 4 of chapter-5) (Amount in Rs.) (B)	Deficiency (As per working note-4) (C)	Net IPD Revenue (Amount in Rs.) (D)=(B)*(C)	Recovery Amount 10% (Amount in Rs.) (E)=(D)*10%
2011-2012	489,202,803	489,202,803	100%	489,202,803	48,920,280
2010-2011	377,571,641	377,571,641	100%	377,571,641	37,757,164
2009-2010	339,943,199	339,943,199	100%	339,943,199	33,994,320
2008-2009	286,244,247	286,244,247	100%	286,244,247	28,624,425
2007-2008	258,677,402	258,677,402	100%	258,677,402	25,867,740
2006-2007	258,677,402	129,338,701	100%	129,338,701	12,933,870
2005-2006	258,677,402	129,338,701	100%	129,338,701	12,933,870
2004-2005	258,677,402	129,338,701	100%	129,338,701	12,933,870
2003-2004	258,677,402	129,338,701	100%	129,338,701	12,933,870
2002-2003	258,677,402	129,338,701	100%	129,338,701	12,933,870
2001-2002	258,677,402	129,338,701	100%	129,338,701	12,933,870
2000-2001	258,677,402	129,338,701	100%	129,338,701	12,933,870



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1999-2000	258,677,402	129,338,701	100%	129,338,701	12,933,870
1998-1999	258,677,402	129,338,701	100%	129,338,701	12,933,870
1997-1998	258,677,402	129,338,701	100%	129,338,701	12,933,870
1996-1997	258,677,402	129,338,701	100%	129,338,701	12,933,870
1995-1996	258,677,402	129,338,701	100%	129,338,701	12,933,870
1994-1995	258,677,402	129,338,701	100%	129,338,701	12,933,870
1993-1994	258,677,402	129,338,701	100%	129,338,701	12,933,870
05/12/1992- 31/03/1993	82,918,510	41,459,255	100%	41,459,255	4,145,925
Total	5,456,041,430	3,603,840,361		3,603,840,361	360,384,036

Total IPD Recovery Amount is Rs. 360,384,036 /-

(Rupees Thirty Six Crore Three Lac Eighty Four Thousand & Thirty Six only)



**Working Note:6****Determination of OPD Recovery Amount**

Year	OPD Revenue (As per working note-3) (Amount in Rs.) (A)	Deficiency (As per para-10 of chapter-5) (B)	Net OPD Revenue (Amount in Rs.) (C)=(A)*(B)	Recovery Amount (Amount in Rs.) (D)=(C)*25%
2011-2012	146,125,512	100%	146,125,512	36,531,378
2010-2011	112,781,140	100%	112,781,140	28,195,285
2009-2010	101,541,475	100%	101,541,475	25,385,369
2008-2009	85,501,528	100%	85,501,528	21,375,382
2007-2008	77,267,276	100%	77,267,276	19,316,819
2006-2007	77,267,276	100%	77,267,276	19,316,819
2005-2006	77,267,276	100%	77,267,276	19,316,819
2004-2005	77,267,276	100%	77,267,276	19,316,819
2003-2004	77,267,276	100%	77,267,276	19,316,819
2002-2003	77,267,276	100%	77,267,276	19,316,819
2001-2002	77,267,276	100%	77,267,276	19,316,819
2000-2001	77,267,276	100%	77,267,276	19,316,819



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1999-2000	77,267,276	100%	77,267,276	19,316,819
1998-1999	77,267,276	100%	77,267,276	19,316,819
1997-1998	77,267,276	100%	77,267,276	19,316,819
1996-1997	77,267,276	100%	77,267,276	19,316,819
1995-1996	77,267,276	100%	77,267,276	19,316,819
1994-1995	77,267,276	100%	77,267,276	19,316,819
1993-1994	77,267,276	100%	77,267,276	19,316,819
05/12/1992- 31/03/1993	24,767,867	100%	24,767,867	6,191,967
Total	1,629,726,661		1,629,726,661	407,431,665

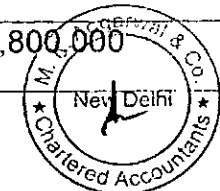
Total OPD Recovery Amount is Rs. 407,431,665/-

(Rupees Forty Crore Seventy Four Lac Thirty One Thousand Six Hundred Sixty Five only)



**Working Note: 7****7.1 Recovery of suppressed income earned from Poor IPD patients wrongly shown as free patients**

Year	Amount of Treatment Refer Para 11 of chapter-5 (Amount in Rs.) (A)	No. of Poor Patients (B)	Suppressed Income (Amount in Rs.) (C)=(A)*(B)
2011-2012	300,000	156	46,800,000
2010-2011	300,000	77	23,100,000
2009-2010	300,000	73	21,900,000
2008-2009	300,000	28	8,400,000
2007-2008	300,000	26	7,800,000
2006-2007	300,000	26	7,800,000
2005-2006	300,000	26	7,800,000
2004-2005	300,000	26	7,800,000
2003-2004	300,000	26	7,800,000
2002-2003	300,000	26	7,800,000
2001-2002	300,000	26	7,800,000



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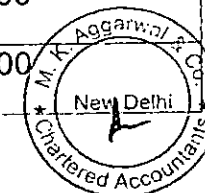
2000-2001	300,000	26	7,800,000
1999-2000	300,000	26	7,800,000
1998-1999	300,000	26	7,800,000
1997-1998	300,000	26	7,800,000
1996-1997	300,000	26	7,800,000
1995-1996	300,000	26	7,800,000
1994-1995	300,000	26	7,800,000
1993-1994	300,000	26	7,800,000
05/12/1992-31/03/1993	300,000	26	7,800,000
Total	6,000,000		225,000,000

Total Suppressed IPD Recovery Amount is Rs. 225,000,000 /-**(Rupees Twenty Two Crore Fifty Lac only)**



7.2 Recovery of suppressed income earned from Poor OPD patients wrongly shown as free patients

Year	*Amount of Treatment (Refer Para 11 of chapter-5) (Amount in Rs.) (A)	No. of Poor Patients (B)	Suppressed Income (Amount in Rs.) (C)=(A)*(B)
2011-2012	500	500	250,000
2010-2011	500	195	97,500
2009-2010	500	226	113,000
2008-2009	500	123	61,500
2007-2008	500	67	33,500
2006-2007	500	67	33,500
2005-2006	500	67	33,500
2004-2005	500	67	33,500
2003-2004	500	67	33,500
2002-2003	500	67	33,500
2001-2002	500	67	33,500
2000-2001	500	67	33,500
1999-2000	500	67	33,500



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1998-1999	500	67	33,500
1997-1998	500	67	33,500
1996-1997	500	67	33,500
1995-1996	500	67	33,500
1994-1995	500	67	33,500
1993-1994	500	67	33,500
05/12/1992-31/03/1993	500	67	33,500
Total	10,000		1,058,000

Total Suppressed OPD Recovery Amount is Rs.1,058,000/-

(Rupees Ten Lac Fifty Eight Thousand only)

***(Includes miscellaneous/ allied medical costs)**



**Working Note: 8****Recovery of Grants not utilized for treatment of poor patients**

S. No.	Year	Grant Received From Delhi Kalyan Samiti (As per External Local Fund Report) (Refer Para 12 of chapter-5)
1	1992-1993	2,500,000
2	1993-1994	2,500,000
3	1994-1995	5,000,000
4	1995-1996	2,505,128
5	1996-1997	2,500,000
6	1997-1998	1,000,000
7	1998-1999	1,500,000
	Total	17,505,128

Recovery from Grants is Rs.17,505,128/-

(Rupees One Crore Seventy Five Lac Five Thousand One Hundred & Twenty Eight only)



Receipt No : 129483/2016/EWS

EXHIBIT-ICOURT MATTER
MOST URGENT/ BY HANDDIRECTORATE OF HEALTH SERVICES: GOVT. OF NCT OF DELHIF-17, KARKARDOOMA, DELHI-32

(NURSING HOME CELL)

No. F.13/2/3/NH/DHS/HQ/11/Pl-X/26121

Dated: 16/12/16

To

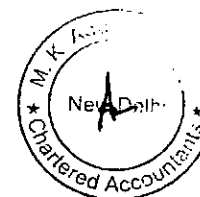
M/s M K Aggarwal & Co.,
30 Nishant Kunj, Pitampura,
Opp., Metro Pillar No. 332,
New Delhi-110034

Sub: Regarding calculation of recovery of amount from Identified Private Hospitals as per the directions of Hon'ble High Court of Delhi judgement dated 22/03/2007.

Sir,

In supersession of this office letter of even no. dated 05/04/2013 regarding above cited subject, it is to inform you that the competent authority has assigned your firm the job of calculation of recovery of amount from the following hospitals at the same terms and condition and same rates as earlier accepted by your firm :

S. No.	Name of the Hospital	Date of Allotment/ Possession (as per available records)	Date from which the records are to be audited
1.	Dharamshila Hospital & Research Centre, Vansundhra Enclave, Delhi-96 (This hospital had obtained interim stay from the Hon'ble Supreme Court of India in regard to Medicines and Investigation such as X-Ray, Ultra sound, CT scan etc. during the period Jan. 2008 - August 2011)	06/12/90	Two years from the date of possession till 31/03/2012
2.	Bimla Devi Hospital Plot No.5, Pkt. B, Mayur Vihar-II, Delhi-91	19/02/98	Two years from the date of possession till 31/03/2012
3.	Deepak Memorial Hospital & Medical Research Centre, 5, Institutional Area, Vikas Marg Extn Delhi-92	04.02.86	Two years from the date of possession till 31/03/2012
4.	Indian Spinal Injuries Centre, Opp. Police Station, Sector -C, Vasant Kunj, New Delhi-70	04.05.89	Two years from the date of possession till 31/03/2012
5.	Bhagwati Hospital, C-S/OCF-6, Sector-13, Rohini, Delhi-85	24.03.99	Two years from the date of possession till 31/03/2012



Receipt No : 129483/2016/EWS

(This hospital had obtained interim stay from the Hon'ble Supreme Court of India in regard to Medicines and Investigation such as X-Ray, Ultra sound, CT scan etc.)		
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As per Para 88 of the judgment dated 22/03/2007 of the Hon'ble High Court of Delhi expenses of 25% OPD and 10% IPD free patient treatment of the total number of patients treated by the hospitals during the concerned period shall be the amount payable by each hospital.

Since this work is being carried out in compliance of the directions of the Hon'ble High Court of Delhi and is time bound in nature, hence, you are requested to complete the job of calculation within a period of 45 days i.e. w.e.f. 01/05/2013 to 14/06/2013. You are further informed that the scope of aforementioned audit would be as under:

1. To validate the free treatment claim made by the hospital in respect of number of free indigent/poor patients in IPD and OPD, amount & service-wise.
2. To determine whether the percentage of free treatment which had been provided was as per DDA /L&DO/MCD requirement/allotment letter/ High Court Order.
3. To verify the eligibility criteria of patients admitted under free category.
4. To examine the records maintained in respect of poor/indigent/EWS patient treated by the concerned hospital.

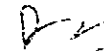
In addition to above, the copy of the judgment dated 22/03/2007 has been sent to your firm through e-mail and the following documents are enclosed herewith for your ready reference:-

- i) Copy of the letter dated 18/04/2013 issued to all identified private hospitals.
- ii) Copy of the Annexure-E of the Qureshi Committee Report.
- iii) Information received from the identified private hospitals in the prescribed proforma.

This may be treated as Top Priority.

Encls: As above.

Yours sincerely,

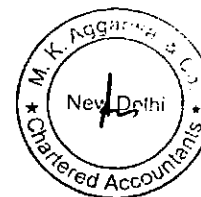

(Dr. R. N. Das)

Medical Superintendent- Nursing Home
Dated:

No. F.13/2/3/NH/DHS/HQ/11/Pt.-X/
Copy to:-

1. P.S. to Secy. (H), H & FW Deptt., GNCTD, 9th level, A-wing, Delhi Sectt., N.D

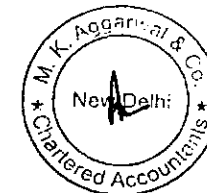
(Dr. R. N. Das)
Medical Superintendent- Nursing Home
& Member of Monitoring Committee
Constituted by GNCT of Delhi



Receipt No : 129483/2016/EWS

EXHIBIT-2Income Statement for the Month of April-March, 2016

INCOME	OPD <u>Gross Income</u>	IPD <u>Gross Income</u>	TOTAL <u>Gross Income</u>
Pharmacy	31,831,168	126,124,738	157,955,906
Pathology			
Lab	8,426,914	14,673,786	23,100,700
Blood Bank			
	<u>8,426,914</u>	<u>14,673,786</u>	<u>23,100,700</u>
Chemotherapy	115,140	6,543,649	6,658,789
Indoor Patient Department			
Consultant's Fees	972	7,765,048	7,766,020
Room Rent	210,221	38,833,042	39,043,263
	<u>211,193</u>	<u>46,598,090</u>	<u>46,809,283</u>
Operation Theatre			
Surgeons' Fees	65,505	9,100,685	9,166,190
Operation Theatre Receipts	2,130	7,606,108	7,608,238
Anaesthesiologists' Fees	61,661	3,028,677	3,090,338
Anaesthesia Charges	5	1,540,215	1,540,220
P.A.C.	-	184,884	184,884
O.T. Gases	1,700	935,268	936,968
	<u>131,001</u>	<u>22,395,837</u>	<u>22,526,838</u>
Radiation Oncology			
Radiotherapy	29,634,437	8,448,301	38,082,738
Brachytherapy	1,887,639	1,091,962	2,979,601
	<u>31,522,076</u>	<u>9,540,263</u>	<u>41,062,339</u>
Radiodiagnosis/Imaging			
X-Ray	713,733	664,273	1,378,006
Ultra Sound	1,535,296	728,560	2,263,856
MRI	81,450	445,125	526,575
Mammography	392,923	38,177	431,100
Echo	494,423	555,998	1,050,421
C.T. Scan	6,670,437	4,139,755	10,810,192
Pet Scan	-	-	-
Bone Scan	1,654,292	556,968	2,211,260
	<u>11,542,554</u>	<u>7,128,356</u>	<u>18,671,410</u>



Receipt No : 129483/2016/EWS

Bedside Procedures'**OPD**

Procedures' (Dr.'s Fee)	630,333	-	630,333
Procedures' Charges	314,788	-	314,788

IPD

Procedures' (Dr.'s Fee)	-	1,713,441	1,713,441
Procedures' Charges	-	85,755	85,755
Nursing Procedures	158,935	1,423,048	1,581,983
	<u>1,104,056</u>	<u>3,222,244</u>	<u>4,326,300</u>

Outdoor Patient Department**Consultations**

OPD (Allied S.P.)	727,205	-	727,205
OPD (Onco)	6,063,865	-	6,063,865
	<u>6,791,070</u>	<u>-</u>	<u>6,791,070</u>

Stationery/Admission Fee

Admission Fee	150	415,474	415,624
OPD (Regn)	1,017,481	-	1,017,481
	<u>1,017,631</u>	<u>415,474</u>	<u>1,433,105</u>

Other Receipts

General Receipts	25,365	4,168,768	4,194,133
Physiotherapy Receipt	108,201	205,640	313,841
Nephrology	-	-	-
Paediatrician	-	-	-
Gynaecology	-	-	-
Labour Room	-	-	-
Speech Therapy	-	-	-
Psychiatry	-	-	-
Miscellaneous Receipts	226,246	161,824	388,070
CSSD	4,390	400	4,790
	<u>364,202</u>	<u>4,536,632</u>	<u>4,900,834</u>

TOTAL	83,057,005	241,359,699	334,416,704
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Dr. S. Khanna
Executive Director

(Dr. S. Khanna)
Executive Director



Receipt No : 129483/2016/EWS

Income Statement for the Month of April-March,09

INCOME	OPD <u>Gross Income</u>	IPD <u>Gross Income</u>	TOTAL <u>Gross Income</u>
Pharmacy	32,068,704	135,091,177	167,161,881
Pathology			
Lab	7,036,585	11,308,113	18,344,701
Blood Bank	861,341	4,872,330	5,733,671
	<u>7,897,926</u>	<u>16,180,446</u>	<u>24,078,372</u>
Chemotherapy	191,908	6,196,605	6,388,513
Indoor Patient Department			
Consultant's Fees	6,565	8,836,196	8,842,761
Room Rent	407,773	42,986,757	43,394,530
	<u>414,338</u>	<u>51,822,953</u>	<u>52,237,291</u>
Operation Theatre			
Surgeons' Fees	206,468	13,796,624	14,003,092
Operation Theatre Receipts	13,590	10,949,982	10,963,572
Anaesthesiologists' Fees	2,445	4,911,812	4,916,257
Anaesthesia Charges	2,660	2,651,001	2,653,661
P.A.C.	82,764	1,70,681	2,53,445
O.T. Gases	3,181	1,021,324	1,024,505
	<u>311,108</u>	<u>33,516,424</u>	<u>33,827,532</u>
Radiation Oncology			
Radiotherapy	31,701,988	11,140,124	42,842,112
Brachytherapy	1,359,587	1,687,731	3,047,318
	<u>33,061,575</u>	<u>12,827,855</u>	<u>45,889,430</u>
Radiodiagnosis/Imaging			
X-Ray	753,311	839,389	1,592,700
Ultra Sound	1,550,281	1,010,854	2,561,135
MRI	405,478	927,551	1,333,029
Mammography	397,792	399,313	797,105
Echo	362,277	595,812	958,089
C.T. Scan	6,294,442	5,332,873	11,627,315
Pet Scan			
Bone Scan	1,402,958	638,529	2,041,487
	<u>11,166,539</u>	<u>9,744,277</u>	<u>20,910,816</u>



Receipt No : 129483/2016/EWS

Bedside Procedures'**OPD**

Procedures' (Dr.'s Fee)	758,784	-	758,784
Procedures' Charges	404,528	-	404,528

IPD

Procedures' (Dr.'s Fee)	-	840,808	- 840,808
Procedures' Charges	-	45,249	45,249
Nursing Procedures	219,848	1,673,786	1,893,634
	<u>1,383,160</u>	<u>2,559,841</u>	<u>3,943,001</u>

Outdoor Patient Department**Consultations**

OPD (Allied S.P.)	929,568	-	929,568
OPD (Once)	6,130,091	-	6,130,091
	<u>7,059,659</u>	<u>-</u>	<u>7,059,659</u>

Stationery/Admission Fee

Admission Fee	-	475,918	475,918
OPD (Regn)	1,093,307	-	1,093,307
	<u>1,093,307</u>	<u>475,918</u>	<u>1,569,225</u>

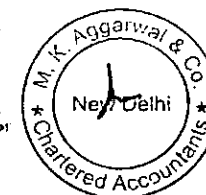
Other Receipts

General Receipts	226,828	1,207,424	1,434,252
Physiotherapy Receipt	251,735	95,964	347,699
Nephrology	124,281	132,681	256,962
Paediatrician	-	24,255	24,255
Gynaecology	-	181,863	181,863
Labour Room	-	12,570	12,570
Speech Therapy	-	-	-
Psychiatry	-	-	-
Miscellaneous Receipts	368,283	17,883	386,145
CSSD	10,600	-	10,600
	<u>981,707</u>	<u>1,672,640</u>	<u>2,654,347</u>

TOTAL	<u>95,629,931</u>	<u>270,090,136</u>	<u>365,720,067</u>
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ADAMANTI HOSPITAL
AND RESEARCH CENTRE

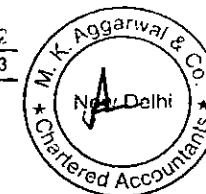
(Dr. S. Khanna)
Executive Director



Receipt No : 129483/2016/EWS

Income Statement for the Month of April-March, 10

INCOME	OPD <u>Gross Income</u>	IPD <u>Gross Income</u>	TOTAL <u>Gross Income</u>
Pharmacy	34,887,025	162,667,398	197,554,423
Pathology			
Lab	7,158,338	13,996,616	21,154,954
Blood Bank	1,454,791	5,316,781	6,771,572
	<u>8,613,129</u>	<u>19,306,797</u>	<u>27,919,926</u>
Chemotherapy	221,722	8,207,081	8,428,803
Indoor Patient Department			
Consultant's Fees	-	12,144,556	12,144,556
Room Rent	181,223	48,280,832	48,462,055
	<u>181,223</u>	<u>60,425,388</u>	<u>60,606,611</u>
Operation Theatre			
Surgeons' Fees	405,424	18,587,295	18,992,719
Operation Theatre Receipts	32,200	16,778,052	16,810,252
Anaesthesiologists' Fees	147,596	8,569,680	8,717,276
Anaesthesia Charges	2,500	4,127,729	4,130,229
P.A.C.	-	298,354	298,354
O.T. Gases	1,700	1,284,667	1,286,367
	<u>589,420</u>	<u>49,740,777</u>	<u>50,339,197</u>
Radiation Oncology			
Radiotherapy	32,577,905	13,398,605	45,976,510
Brachytherapy	695,900	1,354,096	2,049,996
	<u>33,273,805</u>	<u>14,752,701</u>	<u>48,026,506</u>
Radiodiagnosis/Imaging			
X-Ray	745,214	1,017,344	1,762,558
Ultra Sound	1,882,585	1,170,319	3,052,904
MRI	81,365	2,376,513	2,457,878
Mammography	806,879	35,375	842,254
Echo	485,913	733,366	1,219,279
C.T. Scan	5,937,793	5,490,165	11,427,958
Pet Scan	-	-	-
Bone Scan	1,846,263	342,549	2,188,812
	<u>11,786,012</u>	<u>11,471,731</u>	<u>23,257,743</u>



Receipt No : 129483/2016/EWS

Bedside Procedures'**OPD**

Procedures' (Dr.'s Fee)	922,926	-	922,926
Procedures' Charges	379,589	-	379,589

IPD

Procedures' (Dr.'s Fee)	-	1,510,228	1,510,228
Procedures' Charges	-	47,213	47,213
Nursing Procedures	221,418	2,804,988	2,826,406
	<u>1,523,933</u>	<u>4,162,429</u>	<u>5,686,362</u>

Outdoor Patient Department**Consultations**

OPD (Allied S.P.)	1,169,984	-	1,169,984
OPD (Onco)	7,010,348	-	7,010,348
	<u>8,180,332</u>	<u>-</u>	<u>8,180,332</u>

Stationery/Admission Fee

Admission Fee	-	769,967	769,967
OPD (Regn)	980,982	-	980,982
	<u>980,982</u>	<u>769,967</u>	<u>1,750,949</u>

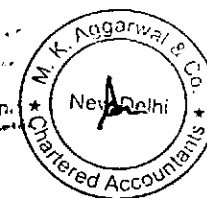
Other Receipts

General Receipts	101,607	-	101,607
Physiotherapy Receipt	370,980	455,917	826,897
Nephrology	791,383	1,371,036	2,162,419
Paediatrician	-	74,750	74,750
Gynaecology	-	722,155	722,155
Labour Room	-	17,739	17,739
Speech Therapy	33,000	-	33,000
Psychiatry	8,000	-	8,000
Miscellaneous Receipts	522,706	95,555	618,261
CSSD	12,516	936	13,452
	<u>1,840,192</u>	<u>2,738,088</u>	<u>4,578,280</u>

TOTAL	102,077,775	334,251,357	436,329,132
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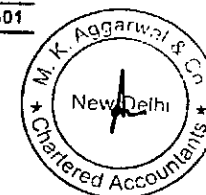
DR. S. KHANNA
 Director (Medical)



Receipt No : 129483/2016/EWS

Income Statement for the Month of April-March,11

INCOME	OPD <u>Gross Income</u>	IPD <u>Gross Income</u>	TOTAL <u>Gross Income</u>
Pharmacy	34,981,459	179,324,258	214,305,717
Pathology			
Lab	7,891,559	17,710,223	25,601,782
Blood Bank	4,403,534	8,339,549	12,743,083
	<u>12,295,093</u>	<u>26,049,772</u>	<u>38,344,865</u>
Chemotherapy	110,488	8,812,515	8,923,003
Indoor Patient Department			
Consultant's Fees	11,990	18,329,573	18,341,563
Room Rent	84,000	60,767,429	60,851,429
	<u>95,990</u>	<u>79,097,002</u>	<u>79,192,992</u>
Operation Theatre			
Surgeons' Fees	738,929	18,604,260	19,343,189
Operation Theatre Receipts	50,000	19,159,781	19,209,781
Anaesthesiologists' Fees	149,166	9,712,490	9,861,656
Anaesthesia Charges	-	4,203,729	4,203,729
P.A.C.	-	377,978	377,978
O.T. Gases	4,800	1,694,888	1,699,688
	<u>942,895</u>	<u>53,753,126</u>	<u>54,696,021</u>
Radiation Oncology			
Radiotherapy	23,000,409	15,248,359	38,248,768
Brachytherapy	384,236	1,357,465	1,741,701
	<u>23,384,645</u>	<u>16,605,824</u>	<u>39,990,469</u>
Radiodiagnosis/Imaging			
X-Ray	862,059	1,338,147	2,200,206
Ultra Sound	1,943,232	1,418,492	3,362,724
MRI	303,851	2,973,130	3,276,981
Mammography	726,220	34,745	760,965
Echo	642,026	943,910	1,585,936
C.T. Scan	5,457,435	4,535,285	9,992,720
Pet Scan	-	-	-
Bone Scan	1,603,221	527,848	2,131,069
	<u>11,538,044</u>	<u>11,772,557</u>	<u>23,310,601</u>



Receipt No : 129483/2016/EWS

Bedside Procedures'**OPD**

Procedures' (Dr.'s Fee)	1,946,053	-	1,946,053
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Procedures' Charges	326,309	-	326,309
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IPD

Procedures' (Dr.'s Fee)	-	1,235,185	1,235,185
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Procedures' Charges	-	325,792	325,792
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Nursing Procedures	200,825	3,407,857	3,608,682
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	2,473,187	4,968,834	7,442,021
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Outdoor Patient Department**Consultations**

OPD (Allied S.P.)	1,793,780	-	1,793,780
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OPD (Onco)	7,041,593	-	7,041,593
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	8,835,373	-	8,835,373
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Stationery/Admission Fee

Admission Fee	-	906,897	906,897
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OPD (Regn)	883,503	-	883,503
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	883,503	906,897	1,790,400
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Other Receipts

General Receipts	485,229	-	485,229
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Physiotherapy Receipt	343,725	546,130	889,855
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Nephrology	604,785	4,579,033	5,183,818
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Paediatrician	-	71,175	71,175
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Gynaecology	-	351,136	351,136
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Labour Room	-	19,440	19,440
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Speech Therapy	30,000	-	30,000
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Psychiatry	4,000	-	4,000
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Miscellaneous Receipts	472,489	186,427	658,916
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CSSD	2,273	150	2,423
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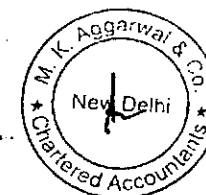
	1,942,501	5,753,491	7,695,992
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TOTAL	97,483,178	387,044,276	484,527,454
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Dr. S. Khanna
(Signature)

PARAMOUNT 150511
AND RESEARCH CENT

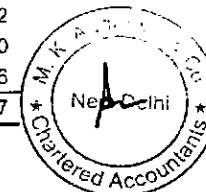
(Dr. S. Khanna)
Executive Director



Receipt No : 129483/2016/EWS

Income Statement for the Month of April-March,12

INCOME	OPD	IPD	TOTAL
	<u>Gross Income</u>	<u>Gross Income</u>	<u>Gross Income</u>
Pharmacy	30,983,158	256,247,767	287,230,925
Pathology			
Lab	9,636,744	19,133,367	28,770,111
Blood Bank	965,072	11,988,757	12,953,829
	<u>10,601,816</u>	<u>31,122,124</u>	<u>41,723,940</u>
Chemotherapy	310,173	17,357,273	17,667,446
Indoor Patient Department			
Consultant's Fees	195,299	14,405,162	14,600,461
Room Rent	864,145	73,690,890	74,555,035
	<u>1,059,444</u>	<u>88,096,052</u>	<u>89,155,496</u>
Operation Theatre			
Surgeons' Fees	777,014	22,499,783	23,276,797
Operation Theatre Receipts	104,724	20,675,318	20,780,042
Anaesthesiologists' Fees	26,150	11,486,452	11,512,602
Anaesthesia Charges	27,126	3,797,390	3,824,516
P.A.C.	221,435	199,636	421,071
O.T. Gases	6,600	1,714,641	1,721,241
	<u>1,163,049</u>	<u>60,373,220</u>	<u>61,536,269</u>
Radiation Oncology			
Radiotherapy	45,618,270	24,420,860	70,039,130
Brachytherapy	170,250	3,465,700	3,635,950
	<u>45,788,520</u>	<u>27,886,560</u>	<u>73,675,080</u>
Radiodiagnosis/Imaging			
X'-Ray	886,977	1,191,318	2,078,295
Ultra Sound	1,937,956	1,517,581	3,455,537
MRI	756,280	6,337,894	7,094,174
Mammography	829,047	50,604	879,651
Echo	768,629	1,039,603	1,808,232
C.T. Scan	4,373,607	4,374,305	8,747,912
Pet Scan	914,400	611,300	1,525,700
Bone Scan	1,486,305	659,671	2,145,976
	<u>11,953,201</u>	<u>15,782,276</u>	<u>27,735,477</u>



Receipt No : 129483/2016/EWS

Bedside Procedures'

OPD

Procedures' (Dr.'s Fee)	2,908,572	-	2,908,572
Procedures' Charges	625,231	-	625,231

IPD

Procedures' (Dr.'s Fee)	-	2,007,451	2,007,451
Procedures' Charges	-	213,246	213,246
Nursing Procedures	245,025	3,885,691	4,130,716

	3,778,828	6,106,388	9,885,216
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Outdoor Patient Department

Consultations

OPD (Allied S.P.)	1,732,950	-	1,732,950
OPD (Onco)	8,123,667	-	8,123,667
	9,856,617	-	9,856,617

Stationary/Admission Fee

Admission Fee

	-	933,570	933,570
OPD (Regn)	1,061,830	-	1,061,830
	1,061,830	933,570	1,995,400

Other Receipts

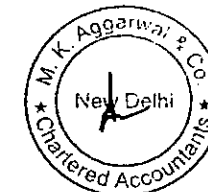
General Receipts	567,937	-	567,937
Physiotherapy Receipt	606,515	228,955	835,470
Nephrology	847,545	4,434,139	5,281,684
Paediatrician	-	13,625	13,625
Gynaecology	-	65,060	65,060
Labour Room	-	5,040	5,040
Speech Therapy	367,000	700	367,700
Psychiatry	2,750	-	2,750
Miscellaneous Receipts	682,672	198,881	881,553
CSSD	700	-	700
	3,075,119	4,946,400	8,021,519

TOTAL	119,631,755	508,851,630	628,483,385
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Handwritten signature/initials

HARYCOT HOSPITAL
AND RESEARCH CENTRE

(Dr. S. Khanna)
Executive Director



Receipt No : 129483/2016/EWS

Exhibit-3

Mr. Yogesh Sharma[CR No.50332;
392/2, Jagriti Vihar
Meerut(U.P.)

Dated: 25/07/2016

Re: Verification

Dear Sir,

It has been claimed by M/S Dharamshila hospital, that you were provided free treatment during your stay at hospital in the year 2011-2012.

Please confirm whether the claim of the hospital is correct or not. This verification is being conducted in pursuance of Delhi High Court order dated 22/03/2007.

Your reply is highly valuable in pursuance of interest of the society at large

Regards,

(CA Atul Aggarwal)
(Auditor)
Mob.No.9809897699
Address:30,Nishant Kunj Pitampura,Delhi-34

Comments of the Patients

My Father has not recieved any free treatment from the hospital. And we gave 2,50,000/- for treatment of my Father (APPROX). we have receipt of every cash transaction that we give to hospital

Signature: श्रीमती शर्मिता

Relationship with the Patient: wife of Patient

(if any)

Mob. No. 919719008434

Date: 29-6-2013

Place: Meerut



Receipt No : 129483/2016/EWS

Mr. Samarth (CR No.57355)
29/159, Trilok Puri, Delhi
Delhi-110091

Dated: 26/06/2016

Reg: Verification

Dear Sir,

It has been claimed by M/S Dharamshila hospital, that you were provided free treatment during your stay in the hospital in the year 2011-2012.

Please confirm whether the claim of the hospital is correct or not. This verification is being conducted in pursuance of Delhi High Court order dated 22/03/2007.

Your reply is highly valuable in pursuit of interest of the society at large.

Regards,

(CA Atul Aggarwal)
(Auditor)

Mob.No.9899997699

Address:30,Nishant Kunj Pitampura,Delhi-34

Comments of the Patients

होस्पिटल द्वारा मुझे मुफ्त में
इलाज कराया गया था

Signature: Narendar Kumar (Father of Samarth)

Relationship with the Patient:

(if any) Father

Mob. No. 9311735122

Date: 1.7.2017



Exhibit-4

- 1) Para 24 of the Hon'ble Delhi High Court judgment dated: 22/03/2007 is reproduced as under:-

"According to the DDA, the hospital is not providing free drugs and disposals to the poor patients and is charging Rs.60/- as registration fee. They have not issued any advertisement in the newspaper and the conduct of the hospital display breach of the conditions of allotment."

- 2) Para 26 of the Hon'ble Delhi High Court judgment dated: 22/03/2007 is reproduced as under:-

"The Committee in its report dated 16th July, 2003 had noticed that the hospitals including this hospital were not adhering to the conditions, there were no fixed guidelines, income of Rs. 2000/- was taken as the deciding factor, the condition of free service was not publicized and they were not providing free beds and free treatment. The Maninder Acharya Committee amongst others filed another report dated 18th August, 2006 wherein it reported the matter in regard to "Dharamshila Cancer Hospital and Research Centre" and after discussing the matter in great detail, on facts noticed by them during inspection and otherwise, it noticed that the records produced from 1.4.2002 to 31.3.2005 showed only details of concession given to IPD patients and OPD patients, no board was displayed as per orders of the court and directions issued by the Directorate, no person was being given completely free treatment, the bed strength was 90 and there was no demarcation of free beds. It was specifically noticed that no other steps were taken by the hospital towards informing the public about availability of free treatment."



Receipt No : 129516/2016/EWS

**DEVKI DEVI FOUNDATION,
MAX SUPERSPECIALITY HOSPITAL, EAST WING, SAKET,
NEW DELHI**

39

A

**Report on recovery for non compliance of condition
pertaining to free treatment to poor patients**

For the years 1999-2000 to 2011-12

BANSAL SINHA & CO., CHARTERED ACCOUNTANTS , 18/19, OLD RAJINDER NAGAR, NEW DELHI-
110060, PH.25853424,25722270, EMAIL: bsc@bansalsinha.com

June 30, 2013

Receipt No : 129516/2016/EWS

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1.0 EXECUTIVE SUMMARY

- 1.1 We are pleased to submit our report for Calculation of Recovery of amount from Max Super Speciality Hospital (East Wing), 2, Press Enclave Road, Saket, and New Delhi-110017. We have carried out this assignment in terms of our appointment vide letter No.F.13/2/3/NH/DHS / HQ/11Pt-X/ 28096 dated April 25, 2013.
- 1.2 As per Para 88 of the judgement dated March 22, 2007 of the Hon'ble High Court of Delhi , expenses of 25% of the OPD and 10% of IPD patient treatment of the total number of patients treated by the hospital during the concerned period shall be the amount payable by each hospital.
- 1.3 We have observed that the hospital has not been providing the free treatment to poor patients to the extent of above requirement.
- 1.4 The hospital has maintained proper records for In Patients treated free from the year 2008-09. No record was made available for our verification prior to 2008-09. The Hospital has not been able to provide us the details of total patients treated by it every year.
- 1.5 The hospital has not maintained proper records for Out Patients treated free. We have been informed that the details and the documents of free patients are attached with the daily vouchers along with the paid vouchers. No details of total or free Out Patients were made available for our verification.
- 1.6 In absence of details of Total No. of patients in IPD and Total and free patients in OPD, we have worked out the recovery on the basis of figures already furnished by the hospital to the Director of Health Services regarding this number. **As per this calculation the total recovery from 1999-2000 to 2011-12 comes to Rs.111.47 crores.**
- 1.7 We have also made the calculation on the basis of Total revenue of the hospital and the discount offered by the hospital on account of free patients. In our opinion, this calculation is better as the hospital could provide us the basis of the figures submitted by it DHS. In absence of that, the actual discount allowed by the hospital for free treatment was considered for the purpose of compliance of condition of free treatment to poor patients. **As per this calculation the total recovery from 1999-2000 to 2011-12 comes to Rs.121.16 crores.**
- 1.8 The hospital has claimed patients treated free at offsite camps under free OPD treatment. The hospital could not provide us the details of such billings and discounts. In our opinion, these figures should not be considered for free treatment to OPD patients. However, we could not make the necessary adjustment on that count because of lack of information.



2.0 SCOPE OF ASSIGNMENT

The scope of assignment as per the appointment letter has been defined as under:

- 2.1 To validate the free treatment claim made by the hospital in respect of number of free/indigent/poor patients in IPD and OPD, amount and service wise.
- 2.2 To determine whether the percentage of free treatment which had been provided was as per DDA/L& DO/MCD requirement/allotment letter/High Court order.
- 2.3 To verify the eligibility criteria of patients admitted under free category.
- 2.4 To examine the records of maintained in respect of poor/indigent/EWS patients treated by the hospital.

3.0 METHODOLOGY ADOPTED

- 3.1 We deputed a team for carrying out the assignment on May 1, 2013. The team consisted of the following members:

1. Ravi Garg, Semi Qualified	-	Thirty two days
2. Mohit Pasbola, Semi Qualified	-	Thirty days
3. Nishant Chaudhary, ACA, Partner	-	Seven days
4. Ravinder Khullar, FCA, Partner	-	Five days
- 3.2 We issued the letter of requirements on the first day itself and kept is issuing reminders at regular intervals. However, the hospital authorities were not cooperative in providing the required information. In fact we did not receive even a single reply to any of our letters of requirements.
- 3.3 We were provided with the list and the records of free patients treated by the hospital in IPD for the years 2008-09 to 2011-12. We verified all these records and observed that there were some deficiencies in the documents kept to justify the claim for free treatment. We submitted a list of such cases to the hospital and reviewed those cases again with additional evidences provided by the hospital. The final list of ineligible cases was prepared after considering the additional evidences.
- 3.4 We were provided with the separate bills of free patients under OPD category for two months only. The scrutiny of the same did not reveal any major variation from the figures reported to the DHS. However, similar details and records of free OPD patients were not provided to us for our verification. In the circumstances, we calculated the recovery on the basis of total OPD revenue as compared to the discount given for free OPD treatment.



- 3.5 We also scrutinised the audited financial statements of the hospital to ascertain the Gross Revenue of the hospital. The breakup of service wise revenue was not available in the audited financial statements. The management has provided us the breakup of service wise revenue under various sub head of In Patient Department and Out Patient Department. We have not been given any access to the books of accounts of the hospital to verify the correctness of this break up. In our opinion, since the requirement for free treatment is different in both the categories, i.e., 10% in case of In patient Department and 25% for Out Patient Department, the breakup of revenue is very important for calculating the recovery from the hospital. In the present circumstances we have accepted the break up provided by the hospital for the purpose of calculating the recovery.
- 3.6 The compliance of free treatment to Out Patients could not be confirmed due to lack of proper documentation and records for giving such treatment. No separate records were maintained for free OPD treatment given to poor patients. We obtained the figures for free OPD treatment from the break up revenue provided by the hospital wherein separate discount for free treatment to patients was disclosed. The scrutiny further revealed that the hospital is showing the amount of bills generated during the free camps outside the hospital premises. However, no details for the same could be provided to us despite of several reminders. In our opinion, this should not be taken into consideration for compliance of free OPD treatment of poor patients. Therefore, we could not adjust the amount so included from the figures of discounts shown for poor patients.
- 3.7 We forwarded our observations to the hospital management for their comments and confirmation. However, we did not receive any formal communication for the same. As the time allotted to us for the assignment was drawing near, we were left with no alternative but to finalise our report without the management's comments.

4.0 REVIEW OF TERMS OF THE PERPETRUAL LEASE DEED

We have reviewed the Perpetual Lease Deed and noted the relevant terms as under:

- 4.1 The land admeasuring 1.23 hectare at Saket was allotted to the Devki Devi Foundation vide Perpetual deed dated April 10, 1997 for Rs. 24314640/-.The lease started from June 5,1996 at an yearly rent of Rs.607866/- .
- 4.2 As per clause II (5) of the Perpetual Lease Deed, the lessee was required to complete the construction of hospital within two years from June 5, 1996.
- 4.3 As per clause III of the Perpetual Lease Deed, the lessee shall provide totally free treatment to 10% of Indoor patients and 20% free OPD to weaker section. However, as per the High Court direction, the requirement of free treatment has changed to 10% for IPD patients and 25% for OPD patients.



5.0 REVIEW OF HIGH COURT JUDGEMENT

We have reviewed the judgment dated March 22, 2007 of the Hon'ble High Court of Delhi and noted the relevant provisions contained therein as under:

- 5.1 The clause 84 of the Judgement provides us the basis of claiming recovery from the hospitals for non compliance of terms of allotment:

84. "All the hospitals which were awarded land by DDA and/or Land DO were expected to make hospitals functional within two years from the date they had taken possession of the plots in question. Thus, these hospitals were expected to complete their construction activity within a period of two years of taking possession of plot and immediately start complying with the condition of free patient treatment. The hospitals which have not complied with or have partially complied with the condition in terms of the reports submitted on the record of this file are at fault and they could not be exempted from complying with the condition in all its strictness. In fact, we must notice that the authorities including DDA and Land DO have failed to perform their public duty and have placed the poor section of the society at great loss. There is no justification whatsoever on the part of the general, specialty or super-specialty hospitals not to comply with the mandate of the condition. Thus, they would be asked to make good of the non-compliance of the condition and they must repay to the authorities and the society at large for the unwarranted profits, at the cost of the poor, made by them for all these years to the extent of the percentage of free patient treatment (in terms of money) proportionate to the number of patients treated by them during the relevant period and they must pay that money to the authorities who shall create a central corpus/pool which shall be utilized for the welfare, health care and treatment of the poorer section of the society in Government hospitals. A Division Bench of this court in its order dated 7.11.2002 (referred supra) had passed such a direction. Despite orders of this court from time to time, the hospitals which were in default persisted with the same and showed complete dis-obedience to the orders of the court. The conduct of these hospitals even during the pendency of the writ petition is not worthy of any appreciation. Rather, it would tilt towards denial of relief on equitable grounds."

- 5.2 The clause 88 of the order prescribes the methodology for calculation of recovery:



"88. The order of the Special Committee shall determine the amount which is payable by the private hospital (20 of the hospitals stated in the judgment) and/or such other hospitals which are similarly situated. The amount payable shall be determined in terms of the above observations keeping in view the period commencing from two years after the date when the possession was taken and the hospital was made functional and expenses of 25% OPD and 10% IPD free patient treatment of the total number of patients treated by the hospital during that period."

5.3 As per clause III of the Perpetual Lease Deed, the lessee shall provide totally free treatment to 10% of Indoor patients and 20% free OPD to weaker section. However, as per the High Court direction, the requirement of free treatment has changed to 10% for IPD patients and 25% for OPD patients.

5.4 As per clause 91 of the judgment some additional direction were issued:

91. In addition to the above specific directions issued under each topic, it is necessary for this court to issue following general directions as well:-

- A. All the 20 hospitals stated in this judgment and/or all other hospitals identically situated shall strictly comply with the term of free patient treatment to indigent/poor persons of Delhi as specified above i.e. 25% OPD and 10% IPD patients completely free of charges in all respects.
- B. The hospitals who have partially or fully complied with even the condition of higher percentage in the past would not be entitled to any benefit as they were bound by that condition at the relevant times and would not be entitled to any set off of the expenses or otherwise on that ground.
- C. The conditions imposed in this judgment qua those hospitals that have fully or partially complied with the condition, shall be prospective.
- D. The hospitals which have not complied with the conditions at all and have persisted with the default despite issuance of even show cause notices by the authorities, for them the condition shall operate from the date their hospitals have become functional.



5.5 We have taken into consideration the directions of the judgement of the Hon'ble High Court of Delhi while calculating the amount of recovery due from the hospital for non compliance of conditions pertaining to free treatment to poor patients.

6.0 VALIDATION OF CLAIM OF FREE TREATMENT MADE BY THE HOSPITAL

6.1 We have reviewed the statements submitted by the hospital to the Directorate of Health Services pertaining to free treatment given by the hospital under IPD and OPD.

6.2 The Hospital authorities could not provide us the basis and/or the documents from which the figures contained in the statements were prepared.

6.3 The hospital authorities also could not provide us the records/statements/details of the total patients treated under IPD as well as OPD. In view of this, the figures contained in the statements furnished to the Director Health Services could not be validated.

6.4 We have also reviewed the figures of Total and free patients as provided by the Director of Health Services from their records. We observed that no records were available with the hospital to verify the figures contained in these statements.

7.0 CHECKING OF PERCENTAGE OF FREE TREATMENT AS PER THE CONDITIONS PRESCRIBED BY THE DDA/L&DO/MCD/ALLOTMENT LETTER/HIGH COURT ORDER.

7.1 We have checked the percentage of free treatment as per the conditions prescribed by the DDA till 2006-07 and as per the High Court order from the year 2007-08.

7.2 In absence of records/statements to verify the figures of free treatment provided by the hospital, we have verified the compliances from the audited financial statements and the break up hospital revenue as provided by the hospital.

7.3 We have also worked out the recovery on the basis of figures provided by the DHS, though the numbers contained therein were not verifiable.

8.0 VERIFICATION OF ELIGIBILITY CRITERIA OF PATIENTS ADMITTED UNDER FREE CATEGORY

8.1 We have verified the eligibility criteria of patients admitted under free category and found the same to have been properly followed.

8.2 The hospital is generally keeping the required records to verify the eligibility of patients under free category. The hospital is taking Income Proof as well as



Identity proof from such patients. The patients also furnish the copies of their BPL cards. In some cases free treatment to poor patients is given on the basis of self declaration also. However, in such cases, the intimation to the nodal officer which is required to be made in next 24 hours was not available on record.

9.0 EXAMINATION OF RECORDS MAINTAINED IN RESPECT OF POOR/INDIGENT/EWS PATIENTS TREATED BY THE HOSPITAL

9.1 We have verified these documents for all the In patients treated free by the hospital. We observed that in some of the cases, these documents were not available with the hospital. We have treated these cases as ineligible after giving the opportunity to the hospital for providing us required documents.

9.2 The hospital is not maintaining separate records for free treatment given to patients under OPD. The hospital has been keeping the documents of free patients along with the bills of Paid patients. In view of the above, it was not possible to segregate the free patients out of the total patients treated by the hospital.

9.3 It was observed that the Hospital is including the figures of patients treated in Off Site Camps in the figures of free patients treated in OPD. No records of free patients treated in such camps were made available to us for our verification. In our opinion, the same should not be considered for the purpose of complying with the required percentage of free treatment. However, as the hospital authorities did not provide us the details of such bills, we could not remove the same for the purpose of calculating the recovery.

10.0 CALCULATION OF RECOVERY FROM THE HOSPITAL FOR NON COMPLIANCE OF CONDITION REGARDING FREE TREATMENT TO POOR PATIENTS

10.1 We have reviewed the audited financial statements of the hospital for the years 2004-05 to 2011-12 for ascertaining the figures of Gross Revenue from Hospital Services.

10.2 The audited financial statements did not carry the service wise breakup of the Gross Revenue. We have been given the breakup of service wise revenue under various heads of OPD and IPD. We could not verify this breakup as we were not having any access to the books of accounts of the hospital. Thus we have accepted the figures as furnished by the hospital.

10.3 The break up was provided to us for the years 2007-08 to 2011-12. We have considered the break up for the year 2007-08 for all the earlier years.

10.4 The Audited financial statements were available from 2004-05. However, the hospital was expected to be completed within two years from date of possession, i.e., from May, 1996. We calculated the recovery from the year 1999-2000 to 2003-04 (five years) on the basis of figures of 2004-05.



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10.5 The percentage of non compliance has been worked out on the basis of figures available with the Director of Health Services. The recovery statement on this basis is given in Annexure.

10.6 However, we noticed that the figures given to the DHS were not verifiable as the hospital could not provide us any record from which those figures were compiled. Therefore, we made another calculation of recovery which was more verifiable. As per this method the total revenue of the hospital under OPD was compared with the figures of discounts given by the hospital for free treatment to Poor patients. The recovery statement on this basis is given in Annexure.

11.0 LIMITATIONS OF ASSIGNMENT

11.1 The hospital could not provide us the verifiable figures of total patients treated and the free patients treated. Therefore the percentage of free treatment to In Patients and Out Patients has been derived from the amount of gross revenue from total patients and discounts given to free patients. Therefore, the recovery has been made on the basis of amount spent / earned and not on the basis of number of patients.

11.2 The breakup of revenue in IPD and OPD has been given by the hospital and accepted by us for calculation of recovery due to lack of access to the books of accounts and other relevant records.

11.3 We have worked out the recovery on the basis of breakup of Hospital revenue as provided by the hospital for the years 2007-08 to 2011-12 for earlier years as well.

11.4 The recovery for the period prior to commencement of operation by the hospital, i.e., from 1999-2000 to 2003-04 has been calculated on the basis of figures available for the year 2004-05.

11.5 The recovery on account of free treatment to OPD patients has been calculated on the basis of figures available with the DHS without making any adjustment for ineligible patients/figures on account of lack of documents and/or off site free patient treatment claimed.

12.0 Compliments

We are thankful to the officials of the Directorate of Health Services for the cooperation and advises provided to us during the course of this assignment.

Thanking you
For Bansal Sinha & Co.
Chartered Accountants

FRN-0618417
New Delhi
(Ravinder Khullar)
Membership No. 82928

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RECOVERY STATEMENT FOR NON COMPLIANCE OF CONDITION OF FREE TREATMENT TO EWS PATIENTS

PARTICULARS	2011-12	% AGE	2010-11	% AGE	2009-10	% AGE	2008-09	% AGE	2007-08	% AGE
Hospital Services revenue as per Audited accounts	2684908746		2166341518		1585804317		1283192091		1373144542	
Add discounts & free services	96999984		60003921		64687723		52040715		63683124	
Gross revenue received	2781908730		2226345439		1650492040		1335232806		1436827666	
Less other income from hospital services	0		16575505		9022573		6350116		5073022	
Income from hospital services	2781908730	100.00%	2209769934	100.00%	1641469467	100.00%	1328882690	100.00%	1431754644	100.00%
Calculation of Recovery (IPD)										
Gross Amount of revenue	2307778681	82.96%	1891068644	85.58%	1476447065	89.95%	1204170191	90.62%	1291748608	90.22%
(A) Free treatment required for EWS patients as per guidelines	230777868	10.00%	189106864	10.00%	147644707	10.00%	120417019	10.00%	129174861	10.00%
(B) Actual Discount Given to EWS Category	38555955	1.67%	15188263	0.80%	19397610	1.31%	8751153	0.73%	11378199	0.88%
Deficiencies in documentation for EWS eligibility	4885539	0.21%	2871739	0.15%	7432796	0.50%	1235265	0.10%	1606084	0.12%
Admissible discount to EWS category	33670416	1.46%	12316524	0.65%	11964814	0.81%	7515888	0.62%	9772115	0.76%
© Net Recovery [(A)-(B)]	197107452	8.54%	176790340	9.35%	135679892	9.19%	112901131	9.38%	119402746	9.24%
Calculation of Recovery (OPD)										
Gross Amount of revenue	474130049	17.04%	318701290	14.42%	165022403	10.05%	124712500	9.38%	140006039	9.78%
(A) Free treatment required for EWS patients as per guidelines	118532512	25.00%	79675323	25.00%	41255601	25.00%	31178125	25.00%	35001510	25.00%
(B) Actual Discount Given to EWS Category	13117994	2.77%	5560830	1.74%	12346060	7.48%	9827528	7.88%	6375633	4.55%
Deficiencies in documentation for EWS eligibility	0		0		0		0		0	
Admissible discount to EWS category	13117994	2.77%	5560830	1.74%	12346060	7.48%	9827528	7.88%	6375633	4.55%
© Net Recovery [(A)-(B)]	105414518	22.23%	74114493	23.26%	28909541	17.52%	21350597	17.12%	28625877	20.45%
Total Recovery	302521970		250904833		164589433		134251728		148028622	



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RECOVERY STATEMENT FOR NON COMPLIANCE OF CONDITION OF FREE TREATMENT TO EWS PATIENTS										
1999-2000 TO										
PARTICULARS	2006-07	% AGE	2005-06	% AGE	2004-05	% AGE	2003-04	% AGE	Total Recovery	% AGE
Hospital Services revenue as per Audited accounts	1029118691		625507822		75262525		376312625			
Add discounts & free services	41952898									
Gross revenue received	1071071589		625507822		75262525		376312625			0
Less other Income from hospital services	2799244									
Income from hospital services	1068272345	100.00%	625507822	100.00%	75262525	100.00%	376312625	100.00%	11539140782	100.00%
Calculation of Recovery (IPD)										
Gross Amount of revenue	963809910	90.22%	564341706	90.22%	67902879	90.22%	339514393	90.22%	10106782077	87.59%
(A) Free treatment required for EWS patients as per guidelines	96380991	10.00%	56434171	10.00%	6790288	10.00%	33951439	10.00%	1010678208	10.00%
(B) Actual Discount Given to EWS Category	8489594	0.88%	4970930	0.88%	598114	0.88%	2990568	0.88%	110320386	1.09%
Deficiencies in documentation for EWS eligibility	1198344	0.12%	701669	0.12%	84426	0.12%	422132	0.12%	20437995	0.20%
Admissible discount to EWS category	7291249	0.76%	4269261	0.76%	513687	0.76%	2568436	0.76%	89882391	0.89%
© Net Recovery [(A)-(B)]	89089742	9.24%	52164909	9.24%	6276601	9.24%	31383003	9.24%	920795816	9.11%
Calculation of Recovery (OPD)										
Gross Amount of revenue	104462435	9.78%	61166116	9.78%	7359646	9.78%	36798232	9.78%	1432358710	12.41%
(A) Free treatment required for EWS patients as per guidelines	20892487	20.00%	12233223	20.00%	1471929	20.00%	7359646	20.00%	347600356	24.27%
(B) Actual Discount Given to EWS Category	4757039	4.55%	2785399	4.55%	335146	4.55%	1675728	4.55%	56781356	3.96%
Deficiencies in documentation for EWS eligibility	0		0		0		0		0	0.00%
Admissible discount to EWS category	4757039	4.55%	2785399	4.55%	335146	4.55%	1675728	4.55%	56781356	3.96%
© Net Recovery [(A)-(B)]	16135448	15.45%	9447824	15.45%	1136784	15.45%	5683918	15.45%	290819000	20.30%
Total Recovery	105225190		61612734		7413384		37066922		1211614816	



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Calculation of recovery on the basis of figures available with the DHS

PARTICULARS	2011-12	% AGE	2010-11	% AGE	2009-10	% AGE	2008-09	% AGE	2007-08	% AGE
Revenue from Hospital Services as per Audited Financial statements	2684908746		2166341518		1585804317		1283192091		1373144542	
Add discounts & free services	96999984		60003921		64687723		52040715		63683124	
Gross revenue received	2781908730		2226345439		1650492040		1335232806		1436827666	
Less other income from hospital services	0		16575505		9022573		6350116		5073022	
Income from hospital services	2781908730	10000.00%	2209769934	10000.00%	1641469467	10000.00%	1328882690	10000.00%	1431754644	10000.00%
Gross revenue as per service wise breakup	2821811879		2247461292		1671544001		1352484617		1458663288	
Less Vat Included in Gross revenue	39903149		37691358		30074533		23601927		26908643	
Income from hospital services	2781908730		2209769934		1641469468		1328882690		1431754645	
Calculation of Recovery (IPD)										
Gross Amount of revenue	2307778661.00	82.96%	1891068644	85.58%	1476447064.92	89.95%	1204170191.00	90.62%	1291748608.00	90.22%
(A) Percentage should be treated as free patients as per guidelines	230777868.1	10.00%	189106864.4	10.00%	147644706.5	10.00%	120417019.1	10.00%	129174860.8	10.00%
(B) Actual Discount Given to EWS Category	44078572.81	1.91%	10400877.54	0.55%	18455588.31	1.25%	10235446.62	0.85%	17826130.79	1.38%
Deficiencies in documentation for confirming the patient being covered under EWS category	4885539.11	0.21%	2871738.95	0.15%	7432795.91	0.50%	1235264.58	0.10%	2151346.079	0.17%
Admissible discount to EWS category	39193033.70	1.70%	7529138.59	0.40%	11022792.40	0.75%	9000182.04	0.75%	15674784.71	1.21%
⊙ Net Recovery [(A)-(B)]	191584834.40	8.30%	181577725.77	9.60%	136621914.09	9.25%	111416837.06	9.25%	113500076.09	8.79%
Calculation of Recovery (OPD)										
Gross Amount of revenue	474130049.00	17.04%	318701290.82	14.42%	165022402.37	10.05%	124712499.00	9.38%	140006038.00	9.78%
(A) Percentage should be treated as free patients as per guidelines	113532512.3	25.00%	79675322.71	25.00%	41255600.59	25.00%	31178124.75	25.00%	35001509.5	25.00%
(B) Actual Discount Given to EWS Category	32904625.40	6.94%	29511739.53	9.26%	26007530.61	15.76%	13618604.89	10.92%	14252614.67	10.18%
Deficiencies in documentation for confirming the patient being covered under EWS category could not be reduced for want of proper details	0		0		0		0		0	
Admissible discount to EWS category	32904625.40	6.94%	29511739.53	9.26%	26007530.61	15.76%	13618604.89	10.92%	14252614.67	10.18%
⊙ Net Recovery [(A)-(B)]	85627886.85	18.06%	50163583.18	15.74%	15248069.98	9.24%	17559519.86	14.08%	20748894.83	14.82%
Total Recovery	277212721.25		231741308.94		151869984.07		128976356.92		134248970.92	



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PARTICULARS	2006-07	% AGE	2005-06	% AGE	2004-05	% AGE	1999-2000 TO 2003-04 (FIVE YEARS)	% AGE	Total Recovery
Revenue from Hospital Services as per Audited Financial statements	1029118691		625507822		75262525		376312625		
Add discounts & free services	41952898								
Gross revenue received	1071071589		625507822		75262525		376312625		0
Less other Income from hospital services	2799244								
Income from hospital services	1068272345	10000.00%	625507822	10000.00%	75262525		376312625		
Calculation of Recovery (IPD)									
Gross Amount of revenue	963809910	90.22%	564341706	90.22%	67902878.69	90.22%	339514393.4	90.22%	10106782076.63
(A) Percentage should be treated as free patients as per guidelines	96380991	10.00%	56434170.6	10.00%	6790287.869	10.00%	33951439.34	10.00%	1010678207.66
(B) Actual Discount Given to EWS Category	13300576.76	1.38%	7787915.54	1.38%	937059.73	1.38%	4685298.63	1.38%	127707466.73
Deficiencies in documentation for confirming the patient being covered under EWS category	1605179.722	0.17%	939884.3622	0.17%	113089.0259	0.17%	565445.1297	0.17%	21800282.87
Admissible discount to EWS category	11695397.04	1.21%	6848031.18	1.21%	823970.70	1.21%	4119853.50	1.21%	105907183.86
Net Recovery [(A)-(B)]	84685593.97	8.79%	49586139.42	8.79%	5966317.17	8.79%	29831585.84	8.79%	904771023.80
Calculation of Recovery (OPD)									
Gross Amount of revenue	104462436.5	9.78%	61166116.88	9.78%	7359646.417	9.78%	36793232.08	9.78%	1432358711.03
(A) Percentage should be treated as free patients as per guidelines	20892487.29	20.00%	12233223.38	20.00%	1471929.283	20.00%	7359646.417	20.00%	347600356.17
(B) Actual Discount Given to EWS Category	10634276.03	10.18%	6226710.70	10.18%	749212.01	10.18%	3746060.03	10.18%	137651373.86
Deficiencies in documentation for confirming the patient being covered under EWS category could not be reduced for want of proper details	0		0		0		0		0
Admissible discount to EWS category	10634276.03	10.18%	6226710.70	10.18%	749212.01	10.18%	3746060.03	10.18%	137651373.86
Net Recovery [(A)-(B)]	10258211.26	9.82%	6006512.68	9.82%	722717.28	9.82%	3613586.39	9.82%	209948982.30
Total Recovery	94943805.23		55592652.10		6689034.45		33445172.24		1114720006.10



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QUERY SHEET FOR THOSE CASES WHERE NO PROPER DOCUMENTS FOR VERIFICATION OF ELIGIBILITY UNDER EWS CATEGORY IS ATTACHED FOR THE YEAR 2008-09.

BILL NO.	NAME OF PATIENT	REG. NO.	AMOUNT	ELIGIBILITY CRITERIA	REMARKS
04-Feb-09	SOSAMMA SUNNY	SKDD.0000178803	14603	SELF UNDERTAKING	NO DOCUMENT HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
04-Feb-09	AMIT KUMAR	SKDD.0000198415	26319	SELF UNDERTAKING	NO DOCUMENT HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
01-Oct-08	SOMIYA AGARWAL	SKDD.0000187415	143126	SELF UNDERTAKING	NO DOCUMENT HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
19-Feb-09	KS RAWAT	SKDD.0000197656	23519	SELF UNDERTAKING	NO DOCUMENT HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
03-Sep-08	ANAND SIKARWAR	SKDD.0000182779	143857	SELF UNDERTAKING	NO DOCUMENT HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
29-Jul-08	KANHAIYA SINGH	SKDD.0000181716	107737	SELF UNDERTAKING	NO DOCUMENT HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
14-May-08	MOHIT KUSHWA	SKDD.0000173874	159041	SELF UNDERTAKING	NO DOCUMENT HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
07-May-08	RAMPAL SHARMA	SKDD.0000174715	283199	SELF UNDERTAKING	NO DOCUMENT HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
05-Apr-08	KIRAN DEVI	SKDD.0000172700	65505	SELF UNDERTAKING	NO DOCUMENT HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
05-Apr-08	KC DAS	SKDD.0000172536	268358.58	SELF UNDERTAKING	NO DOCUMENT HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.

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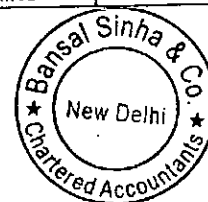
REMARKS:- As per our understanding and direction given to us by the DHS in the last meeting held in the office of DHS that details of free patient admitted by the identified private hospitals at their own and eligibility under EWS is supported by only Self undertaking is require to be provided to DHS with in 48 Hours of admission of patient by the linked Govt. Nodal Officer to verify genuinity of such patient. We have further guided that the self undertaking should be supported with some other documents or approved by any competent authority, like DHS refer cases, any Govt. Hospitals and Govt. approved Hospital Refer cases. However no data regarding verification of such compliance is provided to us.



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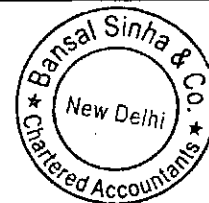
DEFICIENCY LIST OF CASES WHERE NO PROPER DOCUMENTS FOR VERIFICATION OF ELIGIBILITY UNDER EWS CATEGORY IS ATTACHED FOR THE YEAR 2009-10.

BILL NO.	NAME OF PATIENT	REGISTRATION NO.	AMOUNT	ELIGIBILITY CRITERIA	ID PROOF	REMARKS
SKIC28181	HARSH SINGH	SKDD.0000203807	97055	SELF UNDERTAKING	INCOME CERTIFICATE ONLY	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC28178	MOHMAD SALEEM	SKDD.0000204191	198025.67	SELF UNDERTAKING	INCOME CERTIFICATE ONLY	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC28586	NAZMA BEGUM	SKDD.0000205103	161355.52	SELF UNDERTAKING	INCOME CERTIFICATE ONLY	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC28471	VIJAY SHARMA	SKDD.0000205392	18914	SELF UNDERTAKING	INCOME CERTIFICATE ONLY	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC28723	CHANDRA PRAKASH	SKDD.0000206729	161707	SELF UNDERTAKING	INCOME CERTIFICATE ONLY	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC28148	K L MAHESHWARI	SKDD.0000195832	226345	SELF UNDERTAKING	INCOME CERTIFICATE ONLY	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC29170	BABULAL	SKDD.0000207535	196625	SELF UNDERTAKING	NO DOCUMENTS HAVE BEEN ATTACHED	NO DOCUMENTS HAVE BEEN ATTACHED
SKIC30260	AMAR SINGH	SKDD.0000211718	152281	SELF UNDERTAKING	AFFIDAVIT ONLY	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC30498	SAMEENA KHATUN	SKDD.0000211478	244649	SELF UNDERTAKING	INCOME CERTIFICATE OF A PERSON WHO IS NOT RELATIVE OF THE PATIENT	INCOME CETIFICATE OF MR. ALHA MEHAR IS ATTACHED BUT PATIENT NAME IS SAMEENA KHATUN AND SHE IS WIFE OF MOHD. SAFI. NO DOCUMENT HAS BEEN ATTACHED FROM WHICH IT CAN BE ESTABLISHED THAT THAT SHAMEENA KHATUN IS DEPENDENT FAMILY MEMBER OF ALHA MEHAR.
SKIC30620	MANJU BHATIJA	SKDD.0000212796	80450	SELF UNDERTAKING	INCOME CERTIFICATE	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC30669	SHANSER PAL	SKDD.0000128149	263154.48	SELF UNDERTAKING	NO DOCUMENTS HAVE BEEN ATTACHED	NO DOCUMENTS HAVE BEEN ATTACHED
SKIC30798	RAJWATI	SKDD.0000212700	554166.88	SELF UNDERTAKING	RASHAN CARD(ABOVE POVERTY LINE),INCOME CERTIFICATE	RASHAN CARD IS APL AND THE SAME IS NOT ELIGIBLE FOR TREATMENT UNDER EWS CATEGORY.
SKIC31444	M.U.KHAN	SKDD.0000214300	395312.21	SELF UNDERTAKING	INCOME CRTIFICATE, REFERENCE ALSO	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC31307	UMESH KUMAR	SKDD.0000214960	81201	SELF UNDERTAKING	NIYOJANA CARD ONLY	NO OTHER DOCUMENTS IS ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC31313	DEEPAK CHAUDHARY	SKDD.0000212719	180844	SELF UNDERTAKING	IDENTITY CARD, RASHAN CARD	NO OTHER DOCUMENTS IS ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC31102	KAJAL	SKDD.0000214513	67210	SELF UNDERTAKING	AFFIDAVIT ONLY	NO OTHER DOCUMENTS IS ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.



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SKIC30883	AMIT KUMAR	SKDD.0000198415	27689	SELF UNDERTAKING	INCOME CERTIFICATE ONLY	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC36986	MU Khan	SKDD0000241300	115916	Self Undertaking	Income Certificate	NO SIGNATURE ON UNDERTAKING BY PATIENT REGARDING FREE TREATMENT GIVEN BY HOSPITAL IS AVAILABLE ON RECORD.
SKIC36824	Nita Rai	SKDD0000231784	274506.15	Self Undertaking	Income Certificate, Ration Card	INCOME CERTIFICATE OF PATIENT MOTHER OF RS. 3,000/- P.M. IS ATTACHED. HOWEVER RATION CARD ATTACHED AS ID PROOF IS UNDER APL (ABOVE POVERTY LINE) AND THE SAME IS NOT ELIGIBLE UNDER EWS CATEGORY. RATION CARD NO. IS APL32150536
SKIC36686	Naresh Chandra	SKDD0000232421	20003	Self Undertaking	Health Insurance Card	NO OTHER DOCUMENTS IS ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
8504	Irshad Alam	SKDD0000229950	157125	Self Undertaking	Ration Card	CARD NO. ON THE COVER PAGE IDENTIFYING IT AS BPL CARD WAS 080192 BUT WE HAVE OBSERVED THAT A DIFFERENT CARD NO. (134630) WAS MENTIONED ON THE OTHER PAGE OF CARD WHERE NAME AND ADDRESS OF CARD HOLDER AND FAMILY MEMBER WAS GIVEN. REASON FOR SUCH DIFFERENCE WAS NOT CLEAR TO US.
SKIC36478	Dev Das	SKDD0000231113	249628	Self Undertaking	Income Certificate	INCOME CERTIFICATE OF KAUSHAL KISHORE TIWARI IS ATTACHED, HOWEVER ON OTHER DOCUMENTS TO VERIFY THE RELATION OF MR. KAUSHAL KISHORE TIWARI WITH PATIENT AND ELIGIBILITY OF PATIENT UNDER EWS CATEGORY IS AVAILABLE ON RECORD.
SKIC36473	Tanu Singh	SKDD0000231126	255923	Self Undertaking	Income Certificate	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
8745	Nar Kanta Pathak	SKDD0000231060	372980	Self Undertaking	Income Certificate, Certificate from Dr. Tara Prasad Das	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC37595	Althia Angel Peter	SKDD0000234513	161531	Self Undertaking	No documents	NO DOCUMENT WAS AVAILABLE ON RECORD TO VERIFY THE GENUINITY OF ELIGIBILITY OF PATIENT UNDER EWS.
SKIC35819	Gajender	SKDD0000230021	137753	Self Undertaking	Affidavit	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC35315	Shilpa	SKDD0000194236	219446	Self Undertaking	Income Certificate	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC39891	Manglanand Semwal	SKDD0000240201	160540	Self Undertaking	Voter ID Card	NO OTHER DOCUMENTS IS ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC39144	Bhikam Singh	SKDD0000216731	267663	Self Undertaking	Income Certificate	NO OTHER DOCUMENTS IS ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC32179	Monika Dhawan	SKDD0000217468	60440	Self Undertaking	Income Certificate	NO OTHER DOCUMENTS IS ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.



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SKIC31836	Lallan Prasad	SKDD0000215418	230752	Self Undertaking	Letter from Minister.	A LETTER FROM A MINISTER OF BIHAR VIDHAN SABHA IS AVAILABLE ON RECORD ONLY. NO OTHER DOCUMENTS TO ESTABLISH HIS ELIGIBILITY UNDER EWS CATEGORY IS AVAILABLE ON RECORD.
SKIC32134	Premilata Khurana	SKDD0000101364	70198	Self Undertaking	Income Certificate	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC32013	Rajwati	SKDD.0000212700	19251	Self Undertaking	No documents	NO DOCUMENTS IS ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC31629	MOHMAD SALEEM	SKDD.0000204191	35456	Self Undertaking	INCOME CERTIFICATE	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC32655	PRAHLAD SINGH	SKDD.0000151478	129074	Self Undertaking	APL CARD CARD NO-APL34260037	NATURE OF CARD IS APL (ABOVE POVERTY LINE) PROVIDED IN THIS CASE.
SKIC220198	HARISH MATTA	SKDD.0000220198	251843	Self Undertaking	INCOME CERTIFICATE, AFFIDAVIT	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC32569	RAM KARAN	SKDD.0000199699	20284	Self Undertaking	NO DOCUMENTATION	NO DOCUMENTS IS ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC34182	MEERA VERMA	SKDD.0000223650	84760	Self Undertaking	INCOME CERTIFICATE	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC33702	SHYAMA KUMARI	SKDD.0000221464	214302	Self Undertaking	RATION CARD, LETTER FROM MINISTER	NO PHOTO ON RATION CARD
SKIC34225	MU KHAN	SKDD.0000214300	98627	Self Undertaking	INCOME CERTIFICATE	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC34592	PREMLATA KHURANA	SKDD.0000101364	73539	Self Undertaking	INCOME CERTIFICATE	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC34826	PARMILA	SKDD.0000225725	210494	Self Undertaking	RATION CARD, VOTER ID Card	NATURE OF CARD IS APL (ABOVE POVERTY LINE) PROVIDED IN THIS CASE. CARD NO. APL34260370
SKIC34461	KUMAR SWET LAWRENCE	SKDD.0000224482	148400	Self Undertaking	NO DOCUMENT	NO DOCUMENTS IS ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC34725	ANIKIT AGARWAL	SKDD.0000224993	142900	Self Undertaking	INCOME CERTIFICATE	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.
SKIC34311	LAXMI KUMARI	SKDD.0000223640	142477	Self Undertaking	INCOME CERTIFICATE	NO ID PROOF HAS BEEN ATTACHED TO VERIFY THE GENUINITY OF ELIGIBILITY UNDER EWS CATEGORY.

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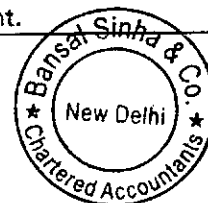
REMARKS:- As per our understanding and direction given to us by the DHS in the last meeting held in the office of DHS that details of free patient admitted by the identified private hospitals at their own and eligibility under EWS is supported by only Self undertaking is require to be provided to DHS with in 48 Hours of admission of patient by the linked Govt. Nodal Officer to verify genuinity of such patient. We have further guided that the self undertaking should be supported with some other documents or approved by any competent authority, like DHS refer cases, any Govt. Hospitals and Govt. approved Hospital Refer cases. However no data regarding verification of such compliance is provided to us.



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DEFICIENCY LIST OF CASES WHERE NO PROPER DOCUMENTS FOR VERIFICATION OF ELIGIBILITY UNDER EWS CATEGORY IS ATTACHED FOR**THE YEAR 2010-11.**

<u>IPID</u>	<u>Bill no.</u>	<u>Name</u>	<u>Amount</u>	<u>Observation</u>
41137	SKIC43450	Manorama Devi	217855.00	No Id Proof or Income Proof found for verification of eligibility of patient under EWS Category. Only a letter from a minister is attached
41017	SKIC42972	Mahesh Mathur	65485.00	No Id Proof or Income Proof found for verification of eligibility of patient under EWS Category. Just a letter from HM Lall is attached
40351	SKIC42226	Nirmala Devi	90825.00	No signature on undertaking given on the bill by the patient regarding free treatment.
44930	SKIC47191	Narinder Kumar	395270.00	No signature on undertaking given on the bill by the patient regarding free treatment. Moreover No ID Proof or Income Proof is available on record.
45133	SKIC47157	Vinay Kumar	10193.00	No signature on undertaking given on the bill by the patient regarding free treatment.
43658	SKIC45897	Mr Rajkumar	141421.00	Only Income certificate is attached, however no ID proof for verification of the patient under EWS category is available on record.
45680	SKIC47911	Mast. Hari Om	32414.00	Detail given to us as free patient but name of the patient is not found in the details of free patient provided to DHS and sheet provided to us for our validation. No signature on declaration given by patient on bill regarding free treatment. Moreover no income proof for the same is being found.
47878	SKIC50279	Chatur Singh	50279.00	No Income certificate and id proof is available on record for verification of eligibility of the patient under EWS category.
47809	SKIC50137	Mrs. Santosh Kumari	50137.00	No declaration of free treatment by patient on bill. Only a thumbprint on bill was found. Verification Signature for the same was not available on the bill.
51352	SKIC54111	Mr. Bhartu Ram	360676.00	No signature on undertaking given on the bill by the patient regarding free treatment.



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54319	SKIC56464	Mrs. Johar Jahan	15083.00	Detail given to us as free patient but name of the patient is not found in the details of free patient provided to DHS and sheet provided to us for our validation.
53610	SKIC55830	Mrs. Premlata Sharma	146654.00	No undertaking regarding free treatment on bill is being given by patient. Just a signature of patient on bill is found.
53028	SKIC55833	Ms. Sweta	199519.00	No undertaking regarding free treatment on bill is being given by patient. Just a signature of patient on bill is found.
54692	SKIC57461	Mr. Rajesh Kumar	248523.00	Only Income certificate is attached, however no ID proof for verification of the patient under EWS category is available on record.
55436	SKIC57712	Shahzad Ali	152718.00	No undertaking regarding free treatment on bill is being given by patient. Just a signature of patient's brother is found on bill.
55077	SKIC57964	Zahana Parveen	291910.00	No documents regarding eligibility of the patient under EWS category is available on record. Moreover no ID proof of patient is available on record only ID proof Salamat has been found. Detail about family members and patient could not be verified.
57556	SKIC59956	Ms. Jyoti	77683.95	Name of patient not found in the list of family members given on ration card. Moreover attached card is under APL (above poverty line) category and not eligible under EWS category for free treatment. <u>Card no. APL34380268.</u>
58314	SKIC60848	Man Pandey	4474.00	No signature on undertaking for free treatment given on the bill.
58421	SKIC61084	Dev Das	131304.00	ID proof of father of patient not attached. Only income certificate of father of patient is available on record.
59189	SKIC61393	Birender Badhani	30101.00	No signature on undertaking for free treatment given on the bill.
59236	SKIC62051	Suraj Wati	159214.00	No income proof except self affidavit. Moreover attached Ration Card is in the name of patient i.e Suraj Wati and the same is under APL (Above Poverty Line) category. Card no. is APL05111301.

2871738.95

REMARKS -We have further observed that all the self undertakings submitted by/for the patient for eligibility under EWS category



Receipt No : 129516/2016/EWS

**DEFICIENCY LIST OF CASES WHERE NO PROPER DOCUMENTS FOR VERIFICATION OF ELIGIBILITY UNDER EWS
CATEGORY IS ATTACHED FOR THE YEAR 2011-12.**

13/01/2011 SKIC57368	MAST. ANIK KUMAR	SKDD.0000279852	10668 NO INCOME PROOF FOUND
04/01/2011 SKIC56832	ROHIT	SKDD.0000133047	59580 NO PROOF ATTACHED
07/05/2011 SKIC64446	LL CHARAN	SKDD.0000296448	36806 NO INCOME PROOF FOUND
17/05/2011 SKIC65633	SITA DEVI	SKDD.0000299049	79515 NO INCOME PROOF FOUND
19/05/2011 SKIC65220	MAST. MAN PANDEY	SKMS.0000231960	7716 NO INCOME PROOF FOUND
23/05/2011 SKIC65451	MAST. MAN PANDEY	SKMS.0000231960	7226 NO INCOME PROOF FOUND
24/05/2011 SKIC65526	BIRENDER BADHANI	SKDD.0000284815	28358 NO INCOME PROOF FOUND
27/05/2011 SKIC65703	MAST. MAN PANDEY	SKMS.0000231960	11466 NO INCOME PROOF FOUND
30/05/2011 SKIC65878	MAST. MAN PANDEY	SKMS.0000231960	6141 NO INCOME PROOF FOUND
02/04/2011 SKIC62232	BIRENDER BADHANI	SKDD.0000284815	35411 NO INCOME PROOF FOUND
05/04/2011 SKIC62345	ABDUL AZIZ	SKDD.0000290346	269149 NO INCOME PROOF FOUND
12/04/2011 SKIC62782	KASAM	SKDD.0000278379	33662 NO INCOME PROOF FOUND
11/04/2011 SKIC62732	BIRENDER BADHANI	SKDD.0000284815	19214 NO INCOME PROOF FOUND
14/04/2011 SKIC62955	MOHD KHALIL	SKDD.0000291660	178514 NO INCOME PROOF FOUND
16/04/2011 SKIC63051	MAST MAN PANDEY	SKMS.0000231960	27018 NO INCOME PROOF FOUND
21/04/2011 SKIC63388	ASMAT ARA	SKDD.0000291661	220272 NO INCOME PROOF FOUND
29/04/2011 SKIC63860	SURJAN	SKDD.0000292875	222356 NO INCOME PROOF FOUND
02/05/2011 SKIC64037	PARMINDER KUMAR	SKDD.0000293215	212768 NO INCOME PROOF FOUND
30/04/2011 SKIC63948	MAST MAN PANDEY	SKMS.0000231960	24316 NO INCOME PROOF FOUND
07/01/2012 SKIC80220	KHUSHBOO	SKDD.0000328705	116590 NO INCOME PROOF FOUND
14/12/2011 SKIC78670	MU KHAN	SKDD.0000214300	77299 NO INCOME PROOF FOUND
30/12/2011 SKIC79761	MAYA DEVI	SKDD.0000327941	182540 NO INCOME PROOF FOUND
09/01/2012 SKIC80349	SITA DEVI	SKDD.0000299049	193657 NO INCOME PROOF FOUND



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29/12/2011 SKIC79603 PRAMOD KUMAR	SKDD.0000327360	274333 NO INCOME PROOF FOUND
11/12/2011 SKIC78498 DULARI	SKDD.0000326538	15213 NO INCOME PROOF FOUND
10/12/2011 SKIC78386 BHAWNA SINGH	SKDD.0000325598	57646 NO INCOME PROOF FOUND
19/02/2012 SKIC82959 ASHOK RAI	SKDD.0000335024	63932 NO INCOME PROOF FOUND
24/02/2012 SKIC83433 PUSHPA SONI	SKDD.0000334613	263836 NO INCOME PROOF FOUND
15/02/2012 SKIC82749 SIRAZUDDIN KHAN	SKDD.0000333491	190169 NO INCOME PROOF FOUND
13/02/2012 SKIC82616 KUSHILA	SKDD.0000324536	37820 NO INCOME PROOF FOUND
20/02/2012 SKIC83087 ASHOK	SKDD.0000333667	248702 NO INCOME PROOF FOUND
17/02/2012 SKIC82922 KAMAL SINGH	SKDD.0000333747	277446 NO INCOME PROOF FOUND
03/02/2012 SKIC81917 MUKESH MADAN	SKDD.0000331516	5349 NO INCOME PROOF FOUND
11/02/2012 SKIC82510 REPTI DEVI	SKDD.0000332776	242091 NO INCOME PROOF FOUND
11/11/2011 SKIC76390 KAMAL KISHORE	SKDD.0000322776	44153 NO INCOME PROOF FOUND
01/12/2011 SKIC77757 KUSHILA	SKDD.0000324536	68400 NO INCOME PROOF FOUND
04/12/2011 SKIC77978 SHANU	SKDD.0000324862	210808 NO INCOME PROOF FOUND
06/12/2011 SKIC78085 CHANDERKALA DEVI	SKDD.0000324593	197432 NO INCOME PROOF FOUND
01/12/2011 SKIC77760 SAHIBA	SKDD.0000324342	218385 NO INCOME PROOF FOUND
19/11/2011 SKIC76953 MAST RUDER	SKDD.0000318143	173033 NO INCOME PROOF FOUND
10/11/2011 SKIC76302 MAST SRIKANT PRASAD	SKDD.0000322226	77786 NO INCOME PROOF FOUND
01/11/2011 SKIC75716 CHOTI BEGUM	SKDD.0000316884	7814 NO INCOME PROOF FOUND
19/09/2011 SKIC72868 KAUSHALYA	SKDD.0000315342	74768 NO INCOME PROOF FOUND
07/10/2011 SKIC74139 PUSHPENDER KUMAR SEN	EHPG.0000280096	76183 NO INCOME PROOF FOUND
		<u>4885539</u>



RHATIA & BHATIA
CHARTERED ACCOUNTANTS



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REPORT ON CALCULATION OF RECOVERY OF AMOUNT FROM SHANTI MUKAND HOSPITAL AS PER THE DIRECTIONS OF HON'BLE HIGH COURT OF DELHI JUDGEMENT DATED 22.03.2007

- 1) Name of the Hospital : Shanti Mukand Hospital
- 2) Address: 2 , INSTITUTIONAL AREA, Vikas Marg Extn., DELHI-110092
- 3) Name of Medical Superintendent
/Office Incharge: Dr. G.S. Mathur
- 4) Mobile No. : 09810987373
- 5) Date of allotment/Possession by DDA: 07-06-1988
- 6) Two Years from the date of allotment: 06-06-1990
- 7) Date of start of hospital: 02.04.1995
- 8) Period of Audit: 02.04.1995 to 31-03-2012
- 9) Number of years of Audit : 17
- 10) Percentage of free treatment to be Provided to poor patients:

Particulars	IPD	OPD
Free treatment to be provided to Poor Patients	10%	25%



6/c

11) No. of Beds:

Period	IPD
2000-2010	Not provided
2010-2011	140
2011-2012	140

12) Details of Percentage of poor patient treated:

TABLE A

NA : Not Available/Provided

S No.	Period	Total No. of Patients treated in IPD	Total No. of Patients treated in OPD	Free Patients treated in IPD	Free Patients treated in OPD	Percentage of free IPD	Percentage of Free OPD
1	1995-1996	NA	NA	NA	NA	NA	NA
2	1996-1997	NA	NA	NA	NA	NA	NA
3	1997-1998	NA	NA	NA	NA	NA	NA
4	1998-1999	NA	NA	NA	NA	NA	NA
5	1999-2000	NA	NA	NA	NA	NA	NA
6	2000-2001	NA	NA	NA	NA	NA	NA
7	2001-2002	NA	NA	NA	NA	NA	NA
8	2002-2003	NA	NA	NA	NA	NA	NA
9	2003-2004	NA	NA	NA	NA	NA	NA
10	2004-2005	NA	NA	NA	NA	NA	NA
11	2005-2006	NA	NA	NA	NA	NA	NA



12	2006-2007	NA	NA	NA	NA	NA	NA
13	2007-2008	NA	NA	NA	NA	NA	NA
14	2008-09	5478	32,776	219	NA	4.00	NA
15	2009-10	5038	32,781	227	NA	4.50	NA
16	2010-11	5840	32,466	283	22,642	4.84	69.74 (refer note below)
17	2011-12	7459	27,771	338	3,867	4.53	13.92 (refer note below)

Note: As per the guidelines dated 22nd March 2007, poor patients will not be liable to pay any expenses in the hospital for admission, bed, medication etc. But in case of OPD, Rs. 10 was collected per patient and hence the same is not eligible to be considered as free treatment. Hence, the % of free treatment provided by hospital for OPD has been taken as nil while calculating recovery.

13) Poor Patients evidence (For E.g.: Income Certificate): In most of the cases we observed that neither evidences were taken from the poor patients nor undertaking were taken which were mandatory as per high court rules. While checking the records of EWS patients it was observed that they don't maintain the records of expenses incurred and also identification of the patients or any such EWS evidence was not available in the records. No records like reports filed with DHS, number of beds in IPD, number of poor patients treated in OPD etc were available from the period of commencement of hospital till 31st March 2010.

14) Free Treatment claim made by the hospital (Amount & Service-wise) :
As per Annexure A

15) Return filed with Health Services Department: They file return with Directorate of Health Services Quarterly. Copy of such report was seen for the period 2011 and 2012 and for the rest of the period reports not provided to us.



- 16) **Eligibility criteria of Poor Patients:** No criteria were followed till 31.03.2012.
- 17) **Records of poor patients:** Checked case sheets of EWS Patients for the period 2010, 2011, 2012 only, for the rest of the period records not available.
- 18) **Calculation of recovery amount:** Calculations for recovery have been shown in "Annexure B" which amounts to Rs. 56,10,91,089.
Despite several reminders sent by us, data for the years 1995-2008 was not provided to us by the hospital. We have attached a copy of our reminder dated 11.06.2013 with our report for your reference.

Date: 12.07.2013



FOR BHATIA & BHATIA,
CHARTERED ACCOUNTANTS


R. BHATIA, F. C.A

PARTNER

M NO. 17572

Receipt No : 129494/2016/EWS

SHANTI MUKAND HOSPITAL

"Annexure-A"

Free Treatment claim made by the hospital (Amount & Service-wise)

Period	Room charges	ECG	LAB	Radi	ECHO TMT	OT CHARGES	OT MATERIAL	DOCTOR FEES	OTHER	Total
01.04.2011 - 31.03.2012	1,267,111	14,780	602,238	112,748	12,130	52,700	25,115	375,514	487,700	2,950,036
01.04.2010 - 31.03.2011	822,658	9,740	416,295	371,939	524,293	128,500	42,081	24,553	6,910	2,346,969
01.04.2009 - 31.03.2010	896,750	20,800	527,901	206,200	27,160	12,940	77,808	590,284	343,542	2,703,385
01.04.2008-31.03.2009	Not provided	Not provided	Not provided	Not provided	Not provided	Not provided	Not provided	Not provided	Not provided	1,918,840



Receipt No : 129494/2016/EWS

SHANTI MUKAND HOSPITAL**I. CALCULATION OF RECOVERY AMOUNT FOR THOSE YEARS FOR WHICH DATA HAS BEEN PROVIDED AS PER TABLE A OF OUR REPORT**

ANNEXURE B

Year	% of free Patients in OPD As per DHS Rule	% of Free patient In OPD	% of free Patients in IPD As per DHS Rule	% of Free patient In IPD	% shortfall in OPD	% Shortfall in IPD	Income Earned from paid OPD Patient	Income Earned from paid IPD Patient	Total Income as per audited financials	Recovery Amount of OPD	Recovery Amount of IPD	Total Recovery Amount
2008-2009	25	0	10	4	25	6	112,016,119	-	112,016,119	28,004,030	-	28,004,030
2009-2010	25	0	10	4.5	25	5.5	120,568,700	-	120,568,700	30,142,175	-	30,142,175
2010-2011	25	0	10	4.84	25	5.16	145,524,456	-	145,524,456	36,381,114	-	36,381,114
2011-2012	25	0	10	4.53	25	5.47	149,976,464	-	149,976,464	37,494,116	-	37,494,116
TOTAL							528,085,739	-	528,085,739	132,021,435	-	132,021,435

II. CALCULATION OF RECOVERY ON PRORATA BASIS FOR THE YEARS FOR WHICH NO DATA PROVIDED

	Amount (in Rs.)
Total Recovery of 4 years	132,021,432
Average Recovery per year	33,005,358
Total audit period	17 years
Data not provided for	13 years
Recovery for 13 years (13 x 33,005,358)	429,069,654
Recovery for 4 years as calculated above	132,021,435
Total Recovery	561,091,089

Note 1: As per the guidelines dated 22nd March 2007 poor patients will not be liable to pay any expenses in the hospital for admission , bed , medication etc. But in case of OPD, Rs. 10 was collected per patient and hence the same is not eligible to be considered as free treatment.Hence, the % of free treatment provided has been taken as nil.Furthermore, in case of IPD where part payment has been recived from patients, such patients have also been taken as EWS for the purpose of calculating % of free treatment to IPD

Note 2: Since no bifurcation has been provided to us for the income from OPD & IPD out of the Total income, we have presumed the same to be from OPD .



Receipt No : 129494/2016/EWS

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Website : www.bnbndia.org

Ref.No.557/OC/

Date: 11.06.2013

To,
The Medical Superintendent
Shanti Mukand Hospital
2, Institutional Area, Vikas Marg Ext.
New Delhi-110092

Sub:- Reminder for Non Providing of data.

Dear Sir,

This is to inform you that we were appointed by Directorate of Health Services, Govt. of NCT of Delhi vide appointment letter no. F.13/2/3/NH/DHS/HQ/11/PT-X/28078 dated 25/04/2013 for calculation of recovery of amount due from your hospital for onward submission of the data & report to Hon'ble High Court of Delhi.

We wish to inform you that the data given below is still not provided to us after repeated requests. We request you to provide the same at the earliest, as the report is to be submitted within next 7 days.

S.No	Particulars	Period
1.	No. of Beds (IPD)	02.04.1995 to 31.03.2010
2.	Total No. of Patients treated in IPD	02.04.1995 to 31.03.2008
3.	Total No. of Patients treated in OPD	02.04.1995 to 31.03.2008
4.	Free Patients treated in IPD	02.04.1995 to 31.03.2008
5.	Free Patients treated in OPD	01.04.2007 to 31.03.2010
5.	Details of expenditure incurred for poor patients (amount & service wise) in IPD	02.04.1995 to 31.03.2009
6.	Details of expenditure incurred for poor patients (amount & service wise) in OPD	01.04.2007 to 31.03.2012

We look forward to your immediate response in this matter.

For Bhatia & Bhatia
Chartered Accountants

(R.BHATIA), FCA
Partner



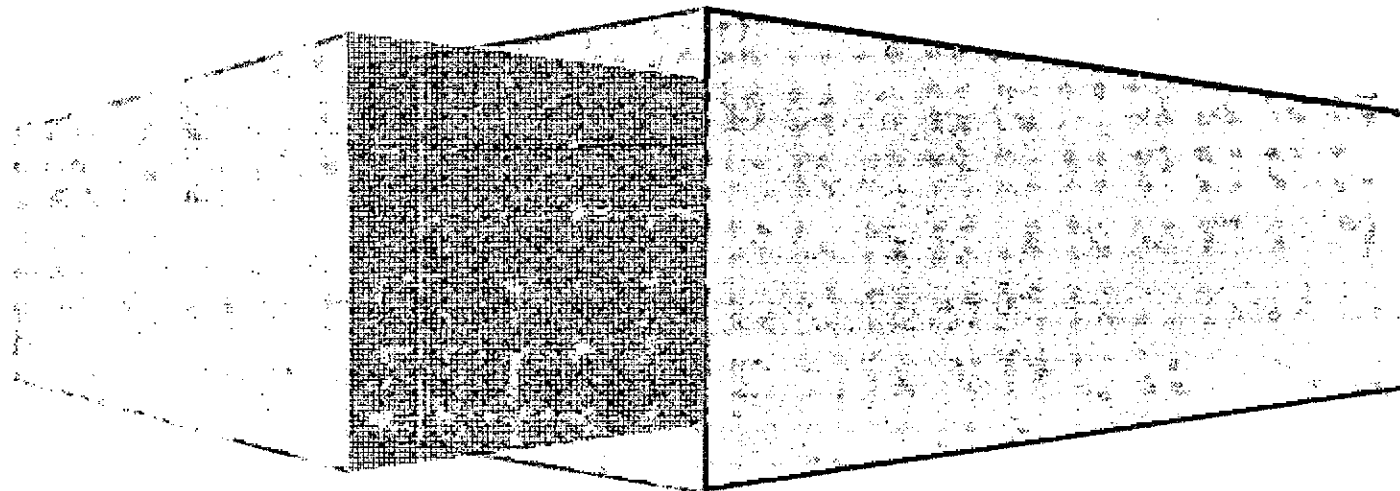
Receipt No : 129542/2016/EWS

**PUSHPAWATI SINGHANIA RESEARCH INSTITUTE FOR LIVER, RENAL
AND DIGESTIVE DISEASES (PSRI)**

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**Report of Calculation of Recovery of Amount from
Identified Private Hospitals**

**S.P.Chopra & Co.
Chartered Accountants,
New Delhi**

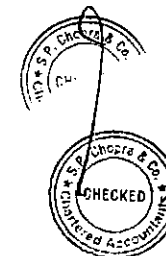


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**PUSHPAWATI SINGHANIA RESEARCH INSTITUTE FOR LIVER, RENAL AND
DIGESTIVE DISEASES (PSRI)
NEW DELHI**

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Receipt No : 129542/2016/EWS

S.P.Chopra & Co.
Chartered Accountants**PUSHPAWATI SINGHANIA RESEARCH INSTITUTE FOR LIVER, RENAL AND DIGESTIVE DISEASES**
NEW DELHI**REPORT ON CALCULATION OF RECOVERY OF AMOUNT FROM IDENTIFIED PRIVATE HOSPITALS AS PER THE DIRECTIONS OF HON'BLE**
HIGH COURT OF DELHI**1. PURPOSE OF REPORT:**

The Hon'ble High Court of Delhi vide para-88 of its judgement dated 22.03.2007 has directed the Govt. of NCT of Delhi, the expenses of 25% of OPD and 10% of IPD free patient treatment of the total number of patients treated by the hospitals during the concerned period shall be the amount payable by each hospital.

In compliance of the above order of the Hon'ble High Court of Delhi, The Directorate of Health Services, Govt. of NCT of Delhi, (hereinafter referred to as "Directorate") vide their letter No. F.13 / 2 / 3 / NH / DHS / HQ / 11 / Pt.-X / 28088 dt. 24.04.2013 has assigned us, "S.P. Chopra & Co., Chartered Accountants, New Delhi (hereinafter referred to as "SPC") the assignment of calculation of recovery of the amount, from "Pushpawati Singhanian Research Institute for Liver, Renal and Digestive Diseases" (hereinafter referred to as "PSRI") for the period 1992-93 to 2011-12 based on verification of the records maintained by them.

2. SCOPE OF WORK

2.1 The scope of work as assigned by 'Directorate' to 'SPC' is as under.

- a. To validate the free treatment claim made by 'PSRI' in respect of number of free indigent / poor patients in IPD and OPD, amount and service -wise.
- b. To determine whether the percentage of free treatment which had been provided was as per DDA / L&DO / MCD requirements / allotment letter / High Court Order.
- c. To verify the eligibility criteria of patients admitted under free category.
- d. To examine the records maintained in respect of poor / indigent / EWS patients treated by concerned hospital.



2.2 Eligibility criteria for Economically Weaker Section (EWS)

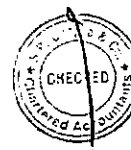
As per guidelines issued by "Directorate" any patient who is resident of India, having a monthly family income less than the minimum wages of an unskilled worker is considered as belonging to EWS category and therefore is eligible for free treatment in the identified Hospitals. Any one of the following documents would suffice the eligibility of such patients:

- Patients carrying BPL/AAY card.
- Patients carrying valid income certificate issued by the concerned Dy. Commissioner / SDM / Tehsildar.
- Referral letter of Directorate of Health Services, GNCTD.
- Referral letter of government hospital.
- Self-Declaration (By the poor patients or his/her attendant by filling an undertaking regarding his/her family income has to be further attested by the concerned government link nodal officer within 48 hours of admission)

2.3 'PSRI' was allotted / possession given on 29.03.1990 for establishing 'Medical Centre' and as per the condition they were to provide free medical treatment to the poor patients w.e.f. 2 years from the date they took possession/allotment of land to them. However, the hospital commenced operations from 1995-96, therefore, no income was earned by PSRI from 29.03.1992 to 1994-95. However, as the recovery is to be effected in terms of the order of 'Directorate' after two years from the date of allotment/possession of land, therefore, for the period from 1992-93 to 1994-95, when no income was earned, the income earned during the first year of operation i.e. 1995-96 has been considered for the purpose of effecting the recovery for this period/year.

3. LIMITATIONS

3.1 This report is confidential being for use only to whom it is issued. It must not be quoted, cited, copied, disclosed or circulated, or referred to in correspondence or discussion with any other person or made public except to a person to whom it is issued.



S.P.Chopra & Co.
Chartered Accountants

This report has been provided by 'S.P. Chopra & Co.' and has been prepared solely for the purpose of providing selected information on a confidential basis to the person to whom it is issued. This report has the limited scope identified in it.

3.2 Our report is based on inquiries of and discussions with current Management of 'PSRI', a review of financial statements and other documents made available to us, and analytical procedures applied to data provided to us. We have relied on the information provided by Management and have not carried out any investigation or detailed audit procedures to verify the same. No representation is made as to the accuracy or completeness of such information unless expressly stated and nothing in this report is or shall be relied as a representation of the future.

3.3 Other limitations of our work are given below.

- No in-depth review of the systems has been carried out by us. Any reference to information systems in our report is only on account of observations noted by us during the course of our review.
- Our report includes comments only on those accounting issues/ accounting policies, which are material and are not in accordance with the applicable Generally Accepted Accounting Principles (GAAP) generally acceptable in India.
- We have assumed the genuinity of all the documents and signatures thereon as if they were originals and also that the copies confirm to the originals.
- Transactions and events which are not recorded and which were not disclosed to us may not have been identified in our procedures.
- We have limited our comments on issues arising out of financial data as submitted to us. We have not examined the implication of the business issues that may have arisen out of commercial transactions entered into by the entity. Further, we have not independently validated the information provided to us with the actual records maintained by any regulatory authorities or any other external source.



S.P.Chopra & Co.
Chartered Accountants

4. DETAILED REPORT

- 4.1 Based on the review as detailed above the amount payable by "PSRI" has been calculated in accordance of the guidelines / directions as provided to us by the "Directorate" from time to time and during various review meetings held with Chartered Accountants firms who are assigned the similar assignments pertaining to other hospitals. Further, the calculations are strictly on the basis/formula as finalised and provided to us by the "Directorate".

4.2 Total Income and its Breakup into OPD and IPD

On review of the income as per the financial statements of PSRI it was noted that the income from IPD and OPD is not shown separately. In the absence thereof, the same have been ascertained as under for the period 1992-93 to 2011-12.

- a. PSRI is maintaining a sale register which contains the bill wise detail of billing for services and facilities. On verification of the said register it was observed that income is booked through 2 types of vouchers - OP linkage vouchers (for OPD, endoscopy and dialysis related income etc.) and IP vouchers (for all other income). The OPD linkage vouchers include the income from consultation, Lab., dialysis, endoscopy and blood banks etc., however, as informed to us by PSRI for OPD only the income from consultation and lab. should be considered and all other income are to be considered for IPD and as such, IPD and OPD income has been ascertained accordingly. However, as these registers were provided only for two years i.e. 2010-11 and 2011-12 and no other records having the separate detail or break up of IPD and OPD income was provided to us, the IPD and OPD income could not be ascertained separately for the period upto 2009-10.
- b. As no break up of IPD and OPD income was provided by PSRI for the period 1995-96 to 2009-10, therefore, the total income for this period has been segregated in IPD and OPD in the same proportion as for the period 2010-11 to 2011-12 as computed in 'para-a' above.

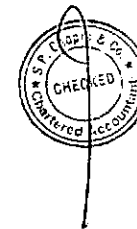
Based on above, detail of OPD, IPD and total income of PSRI is as under.



Receipt No : 129542/2016/EWS

S.P.Chopra & Co.
Chartered Accountants

Year	Income (Rs.)		
	OPD	IPD	Total
1992-93	24,592	217,698	242,290
1993-94	24,592	217,698	242,290
1994-95	24,592	217,698	242,290
1995-96	24,592	217,698	242,290
1996-97	525,355	4,650,559	5,175,914
1997-98	2,815,471	24,923,163	27,738,634
1998-99	3,859,180	34,162,302	38,021,482
1999-00	5,313,545	47,036,655	52,350,200
2000-01	6,034,832	53,421,642	59,456,474
2001-02	6,874,379	60,853,488	67,727,867
2002-03	9,041,756	80,039,587	89,081,343
2003-04	11,140,977	98,622,341	109,763,318
2004-05	13,746,377	121,685,908	135,432,285
2005-06	15,065,888	133,366,509	148,432,397
2006-07	19,552,764	173,085,309	192,638,073
2007-08	22,010,455	194,841,317	216,851,772
2008-09	25,834,150	228,689,492	254,523,642
2009-10	29,149,772	258,040,104	287,189,876
2010-11	33,674,607	308,189,369	341,863,976
2011-12	39,338,854	338,491,550	377,830,404
Total	244,076,730	2,160,970,087	2,405,046,817



Receipt No : 129542/2016/EWS

S.P.Chopra & Co.
Chartered Accountants**4.3 IPD Free Treatment of Economically Weaker Section (EWS)**

- 4.3.1 As informed, other than sale register (as mentioned in para-4.2 above), 'PSRI' has a system of maintenance of bill register in the computer, which contains the total amount of bills and admission/discharge date etc., however, the facility/treatment wise breakup/detail is not mentioned therein. Further, the said bill register/records have been provided to us only for the period 01.01.2007 to 31.03.2012, and for the period upto 31.12.2006, no bill register/records in support of billing has been provided/verified to us.

Other than the sale and bill registers as detailed above, we have not been provided any other record for our verification in respect of billing etc.

On verification of the bill registers as provided to us, it was noted that the bills for EWS are issued at the full amount and then at the time of settlement of the bills i.e. at the time of discharge of patients the discount is allowed at 100% and net bill is issued at NIL amount.

As per the directions of the Directorate 10% of the total capacity (i.e. total beds) are to be utilised for 'EWS'. The total number of beds/capacity (as per the information provided to us by PSRI and Directorate), 10% of total beds earmarked for EWS, the actual number of beds utilised for EWS and amount billed for EWS (bills raised which were reduced to NIL by giving the 100% discount at the time of discharge) is as under:

Year	Total Capacity of PSRI (Bed days)	Capacity for EWS i.e. 10% of total capacity (Bed days) (1*10%)	Total Bed days Utilised for EWS	Billing amount to EWS (as claimed by PSRI) (Rs.)
1992-93	Hospital not in operation	Hospital not in operation	No records provided	No records provided
1993-94				
1994-95				
1995-96	15006	1501		
1996-97	14965	1497		

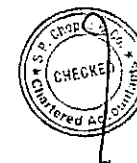


Receipt No : 129542/2016/EWS

S.P.Chopra & Co.
Chartered Accountants

1997-98	14965	1497		
1998-99	14965	1497		
1999-00	15006	1501		
2000-01	14965	1497		
2001-02	14965	1497		
2002-03	14965	1497		
2003-04	27450	2745		
2004-05	27375	2738		
2005-06	27375	2738		
01.04.2006 to 31.12.2006	29150	2915		
01.01.2007 to 31.03.2007	9540	954	269	11,73,763
2007-08	38796	3880	1998	56,91,825
2008-09	38690	3869	1345	59,80,167
2009-10	38690	3869	691	46,13,590
2010-11	38690	3869	1181	70,09,598
2011-12	38796	3880	1252	72,39,614
Total	434354	43441	6736	3,17,08,557

4.3.2 We carried out test verification of the EWS billing for the period as provided to us, with the documents as detailed in 'para-2.2' above to ensure that the requisite documents are available to substantiate the claims of 'PSRI' for free treatment to EWS. On our verification we observed that in 85.40% of the cases verified by us the requisite documents (as detailed in para-2.2 above) were not available or were not found adequate in support of free treatment to EWS by PSRI as in most of the cases either documents were not provided/held on record and in some of the cases though the self declaration by the patients was held on record, however, the same was not found adequate as the same was not attested by the concerned government link nodal officer. The extent of sample size selected and the cases where the requisite documents were not available or were not adequate is as under.



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Chartered Accountants

Year	Billing amount to EWS (as claimed by PSRI)		Sample selected		Sample for which the documents not available/not found adequate		% (based on Sample) for which the documents not available/not found adequate
	Amount (Rs.)	No. of bills/patients	Amount (Rs.)	No. of bills/patients	Amount (Rs.)	No. of bills/patients	Amount
01.01.2007 to 31.03.2007	11,73,763	47	7,50,309	19	7,50,309	19	100.00
2007-08	56,91,825	134	35,58,657	53	34,91,019	52	98.10
2008-09	59,80,167	157	30,13,483	59	19,64,708	48	65.20
2009-10	46,13,590	82	23,93,243	43	22,38,002	39	93.51
2010-11	70,09,598	269	20,24,234	87	18,20,674	45	89.94
2011-12	72,39,614	670	16,41,142	119	11,62,437	53	70.83
Total	3,17,08,557	1359	1,33,81,068	380	1,14,27,149	256	85.40

4.3.3 It is apparent from the above that in 85.40% of the cases verified by us for the period under review the requisite documents were not available or were not found adequate in support of free treatment to EWS by PSRI. Considering the proportion of non availability/inadequacy of the supporting documents, vis-a-vis total number of bed, the % of deficit treatment to EWS is calculated as below based on our various discussions with the office of 'Directorate'.



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Chartered Accountants

Year	Total EWS Bed days Utilisation (Bed days)	% (based on Sample) for which the documents not available/ not found adequate	EWS treatment not considered due to non- availability / inadequacy of documents (Bed days) (1*2%)	Revised EWS treatment by 'PSRI' (Bed days) (1-3)	Total Capacity of 'PSRI' (Bed days)	EWS treatment to be provided by 'PSRI' i.e. 10% of total capacity of 'PSRI' (Bed days) (5*10%)	EWS treatment not provided by 'PSRI' (Bed days) (6-4)	% of EWS capacity not provided to EWS i.e. deficit of treatment to EWS (6/7%)/10	% of Deficit to EWS (% of level of treatment to EWS not provided *capacity of EWS) (8*10%)
	1	2	3	4	5	6	7	8	9
1992-93	No records/detail provided				Hospital not in operation	Hospital not in operation	Hospital not in operation	100	10
1993-94								100	10
1994-95								100	10
1995-96					15006	1501	1501	100	10
1996-97					14965	1497	1497	100	10
1997-98					14965	1497	1497	100	10
1998-99					14965	1497	1497	100	10
1999-00					15006	1501	1501	100	10
2000-01					14965	1497	1497	100	10
2001-02					14965	1497	1497	100	10
2002-03					14965	1497	1497	100	10
2003-04					27450	2745	2745	100	10
2004-05					27375	2738	2738	100	10
2005-06					27375	2738	2738	100	10
01.04.2006 to					29150	2915	2915	100	10



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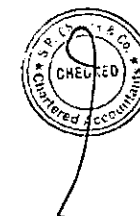
S.P.Chopra & Co.
Chartered Accountants

31.12.2006									
01.01.2007 to 31.03.2007	269	100.00	269	0	9540	954	954	100	10
2007-08	1998	98.10	1960	38	38796	3880	3842	99.02	9.90
2008-09	1345	65.20	877	468	38690	3869	3401	87.90	8.79
2009-10	691	93.51	646	45	38690	3869	3824	98.84	9.88
2010-11	1181	89.94	1062	119	38690	3869	3750	96.92	9.69
2011-12	1252	70.83	887	365	38796	3880	3515	90.59	9.06
Total	6736	85.40	5701	1035	434354	43441	42406	97.62	9.76

4.3.4 Calculation of Recovery Amount for IPD

The total amount payable by 'PSRI' is Rs. 20,86,88,169/- as detailed below which has been calculated after having discussion with the office of 'Directorate'.

Year	% of Deficit to EWS (% of level of treatment to EWS not provided *capacity of EWS)	Total IPD income for the year (Rs.)	Deficit to EWS treatment i.e. amount of recovery from PSRI (Rs.) (1*2) 3
	1	2	
1992-93	10	217,698	21,770
1993-94	10	217,698	21,770
1994-95	10	217,698	21,770
1995-96	10	217,698	21,770
1996-97	10	4,650,559	465,056
1997-98	10	24,923,163	2,492,316



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Chartered Accountants

1998-99	10	34,162,302	3,416,230
1999-00	10	47,036,655	4,703,666
2000-01	10	53,421,642	5,342,164
2001-02	10	60,853,488	6,085,349
2002-03	10	80,039,587	8,003,959
2003-04	10	98,622,341	9,862,234
2004-05	10	121,685,908	12,168,591
2005-06	10	133,366,509	13,336,651
2006-07	10	173,085,309	17,308,531
2007-08	9.90	194,841,317	19,289,290
2008-09	8.79	228,689,492	20,101,806
2009-10	9.88	258,040,104	25,494,362
2010-11	9.69	308,189,369	29,863,550
2011-12	9.06	338,491,550	30,667,334
Total		2,160,970,087	208,688,169

4.4 OPD Free Treatment of Economically Weaker Section (EWS)

4.4.1 As informed to us by PSRI, for OPD there was no system of issue of bills in computer system during the period under review. However, we were provided a patient wise detail of OPD treatment to EWS patients for the periods 01.04.2006 to 31.03.2008 and 24.12.2011 to 31.03.2012, and other than the said detail no other records were provided for the period under review. Further, in the patient wise detail of EWS treatment as provided to us value/amount of free medicine/facility was not mentioned, due to which the amount of free OPD treatment provided/claimed by PSRI could not be ascertained. Further, in support of EWS treatment/billing the requisite supporting/document as detailed in 'para-2.2' were also not provided to us in any of the case.

4.4.2 Calculation of Recovery Amount for OPD

Considering the non-availability of the requisite records and documents, stipulated level of OPD treatment for EWS (25 % of total OPD), if any, provided by PSRI could not be ascertained. Accordingly, the total amount payable by 'PSRI' is calculated at Rs. 6,10,19,184/- as detailed below.



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S.P.Chopra & Co.
Chartered Accountants

Year	Total OPD income for the year (Rs.)	Deficit to EWS treatment i.e. amount of recovery from PSRI (Rs.) (1*25%)
	1	2
1992-93	24,592	6,148
1993-94	24,592	6,148
1994-95	24,592	6,148
1995-96	24,592	6,148
1996-97	525,355	131,339
1997-98	2,815,471	703,868
1998-99	3,859,180	964,795
1999-00	5,313,545	1,328,386
2000-01	6,034,832	1,508,708
2001-02	6,874,379	1,718,595
2002-03	9,041,756	2,260,439
2003-04	11,140,977	2,785,244
2004-05	13,746,377	3,436,594
2005-06	15,065,888	3,766,472
2006-07	19,552,764	4,888,191
2007-08	22,010,455	5,502,614
2008-09	25,834,150	6,458,538
2009-10	29,149,772	7,287,443
2010-11	33,674,607	8,418,652
2011-12	39,338,854	9,834,714
Total	244,076,730	61,019,184



Receipt No : 129542/2016/EWS

S.P.Chopra & Co.
Chartered Accountants**5. VERIFICATION OF EWS DATA REPORTED BY 'PSRI' TO 'DIRECTORATE'**

PSRI is sending monthly details of EWS patients treated free in IPD in the prescribed format which contains total number of patients treated free, total number of beds of hospital and percentage of free EWS treatment. On verification of these statements sent by PSRI for the period under review with the records maintained and verified to us, variations were noted therein as detailed in enclosed **Annexure-'A'**.

6. CALCULATION OF RECOVERY AMOUNT

Based on our observations as contained above and subject to the limitations as outlined in our report and based on the computation formulas as finalised with the office of 'Directorate', the total amount payable by 'PSRI' is Rs. 26,97,07,353/- as detailed below.

Recovery calculated on account of	Para Reference of Report	Amount (Rs.)
IPD	4.3.4	20,86,88,169
OPD	4.4.2	6,10,19,184
Total		26,97,07,353

For S.P.CHOPRA & CO.
Chartered Accountants
Firm Regn. No.000346N


(R.N. Das)
PARTNER
M.No. 008992

Place: New Delhi
Date : 1st July, 2013



Receipt No : 129542/2016/EWS

S.P.Chopra & Co.
Chartered AccountantsANNEXURE-'A'

PUSHPAWATI SINGHANIA RESEARCH INSTITUTE FOR LIVER, RENAL AND DIGESTIVE DISEASES (PSRI)
DRAFT REPORT ON CALCULATION OF RECOVERY OF AMOUNT FROM IDENTIFIED PRIVATE HOSPITALS AS PER THE DIRECTIONS OF
HON'BLE HIGH COURT OF DELHI

INCONSISTENCIES IN EWS PATIENTS TREATMENT REPORTING TO DIRECTORATE OF HEALTH SERVICES, GNCTD

Month	EWS Patients treated as per report sent to 'Directorate' by 'PSRI'	EWS Patients treated as per bill register	Variation in number of EWS patients treated
April '10	12	3	9
May '10	15	4	11
June '10	10	2	8
July '10	28	9	19
Aug '10	34	8	26
Sept '10	41	9	32
Oct '10	47	10	37
Nov '10	56	38	18
July '11	56	48	8
Aug '11	67	58	9
Sep '11	66	60	6
Oct '11	63	61	2
Nov '11	62	58	4
Dec '11	63	61	2
Jan '12	65	61	4
Feb '12	61	58	3



Receipt No : 129528/2016/EWS

Gianender & Associates

Chartered Accountants

Plot no 6, Site no 21

Geeta Mandir Marg

New Rajinder Nagar, New Delhi 110060

Phone : 01128743947

Telefax : 011-42412008

Email : gka_ma@yahoo.com

To

Dated: 29/06/2013

Dr. R. N. Das

Medical Superintendent – Nursing Home & Member of Monitoring Committee

Constituted by GNCT of Delhi

New Delhi

Subject: Regarding calculation of recovery of amount from Identified Private Hospitals as per the directions of Hon'ble High Court of Delhi judgement dated 22/03/2007.

Sir,

With reference to the above mentioned subject matter. Please find enclosed final report on recovery of amount from Fortis Escorts Heart Institute & Research Centre, Okhla Road as per the directions of Hon'ble High Court of Delhi judgement dated 22/03/2007.

Thanking you,

For Gianender & Associates

Manju Agrawal

Partner

M. No. 083878



Imp
Dr
27/7/13
399/MC
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Alm

**REPORT ON
RECOVERY OF AMOUNT
FROM FORTIS ESCORTS HEART
INSTITUTE & RESEARCH CENTRE
OKHLA**

1984-1985

TO

2011-2012

**GIANENDER & ASSOCIATES
CHARTERED ACCOUNTANTS
PLOT NO. 6, SITE NO. 21
GEETA MANDIR MARG
NEW RAJINDER NAGAR
NEW DELHI - 110060
PH. NO. – 01142412008
E-MAIL: GKA_MA@YAHOO.COM**

Receipt No : 129528/2016/EWS

Gianender & Associates
Chartered Accountants
New Delhi



Fortis Escorts Heart Institute
and Research Centre

Report on recovery
1984-85 to 2011-2012

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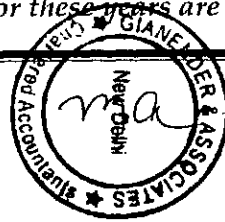
Gianender & Associates
Chartered AccountantsReport on recovery for EWS
1984-85 to 2011-2012**A. EXECUTIVE SUMMARY**

1. Total recovery for short providing free treatment to EWS category patients from 1984-85 to 2011-12 works out to Rs. 7326, 615,183/- (Rs 732.66 crores) as detailed below.

S. No	Year	% short fall and Recovery Amount (in rs)				Total IPD and OPD recovery (Rs.)	Refer Page No.
		% Shortfall in IPD	IPD Recovery	% Shortfall in OPD	OPD Recovery	Total	
1	2011-12	7.62	207,352,717	24.76	58,410,588	265,763,305	6
2	2010-11	10.00	270,110,177	24.93	53,083,017	323,193,194	10
3	2009-10	9.99	245,903,636	25.00	43,944,077	289,847,713	14
4	2008-09	9.98	179,898,564	24.64	34,471,884	214,370,448	17
5	2007-08	6.04	94,464,777	24.53	31,986,493	126,451,270	20
6	2006-07	9.94	238,452,804	25.00	40,096,336	278,549,140	23
7	2005-06	10.00	226,728,667	25.00	38,200,429	264,929,096	26
8	1984-85 to 2004-05 *	10.00	4,761,302,008	25.00	802,209,009	5563,511,017	2
	Total		6,224,213,350		1,102,401,833	7326,615,183	

* Recovery for the period 1984-85 to 2004-05 has been computed on the basis of net recovery for the year 2005-06, since no records were provided for verification. As per EHIRC the records for these years are not available

We are also at: Mumbai, Bangalore, Kolkata & Parwanoo(H.P)



Receipt No : 129528/2016/EWS

Gianender & Associates
Chartered AccountantsReport on recovery for EWS
1984-85 to 2011-20122. Recovery for the year 1984-85 to 2004-05

Net Recovery for the year 2005-06 Rs 226,728,667 X 21 years = Rs 4,761,302,008 for IPD.

Net Recovery for the year 2005-06 Rs 38,200,429 X 21 years = Rs. 802,209,009 for OPD.

3. Status of EWS Patients from Oct'2011 to Mar'2012 after Supreme Court Judgment

There were 180 IPD Episodes (Patients) from Oct '2011 to Mar'2012 which have all been verified by us. No registration fees was charged but recovery on account of , Out of which in 25 cases amount had been charged from patients amounting to Rs. 27,34,202/- as detailed in Annexure - 1.

Gross Revenue and subsidy as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.

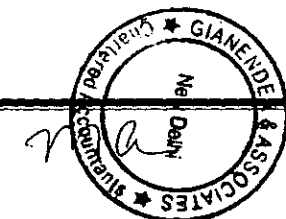
4. *In case of IPD :*

- i. We have not considered partially free EWS patients (Subsidised) as free EWS as per the guideline of DHS.
- ii. The episodes as per records of IPD sale day book are the identification number given at the time of admission of Patient.
- iii. Gross Revenue as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.
- iv. From the Partially free patients diagnostics as well as medicine cost has been charged.

B. INTRODCUTION

We have been appointed by the Directorate of Health Services: Government of NCT of Delhi vide letter No. F-13/2/3/NH/DHS/HQ/11/Pt.-X/28092-93 Dated 25/04/2013 for conducting the Audit of Fortis Escorts Heart Institute & Research Centre, Okhla, New Delhi - 25. We have conducted the audit as per the scope stated in appointment letter.

We are also at: Mumbai, Bangalore, Kolkata & Parwanoo(H.P)



Receipt No : 129528/2016/EWS

Gianender & Associates
Chartered AccountantsReport on recovery for EWS
1984-85 to 2011-2012**C. HOSPITAL PROFILE**

Fortis Escorts Heart Institute, Okhla (formerly known as Escorts Heart Institute and Research Center) in the field of fully dedicated cardiac care facility in India Established in 1988. Fortis Healthcare acquired Escorts Heart Institute and Research Centre Ltd. in 2005. DDA had allotted the land area of two acres initially on 08/04/1982(date of possession 09/07/1982) for constructing a hospital and in the letter of allotment the condition of 25% free bed was specifically added. Hospital was established in 1988.

D. SCOPE

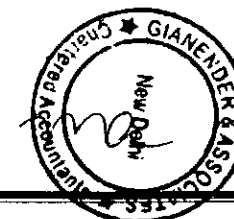
We have covered the following scope and report that:

1. We have validated the free treatment claim made by the hospital in respect of no. of free indigent/ poor patients in IPD and OPD, amount and service wise.
2. We have determined the percentage of free treatment which had been provided was as per Land Allotment Letter of DDA & High Court Order.
3. We have also verified the eligibility criteria of patients admitted under free category.
4. We have examined the records maintained in respect of poor/indigent /EWS patient treated by the Hospital.

E. METHODOLOGY

The methodology adopted for the audit is as follows:

1. Obtaining an understanding about the working of the Hospital in respect of poor/EWS patients.
2. Verification of IPD and OPD records submitted to the DHS.
3. Validation of records submitted to the DHS with the record maintained by MS.
4. Verification of records maintained in respect of Poor/EWS patients treated by the Hospital.
5. Verification of Bed Occupancy in respect of BPL Patients and Other Patients.



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1984-85 to 2011-2012

6. Verification of Number of BPL Patients and Total patients during the year in OPD.
7. Validation of amount charged by the Hospitals from the BPL Patients.
8. Calculation of recovery of amount as per direction of Hon'ble High Court of Delhi judgement Dated 22/03/2007.

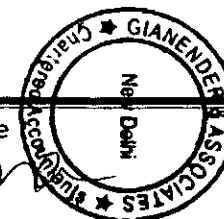
F. RECORDS EXAMINED

We have examined the following records

1. Sales day book of OPD & IPD.
2. OPD and IPD Bills of BPL Patients.
3. Medical Records.
4. Documents submitted by poor patients eligible for admission in IPD under EWS Category.
5. Monthly and Quarterly reports submitted to the DHS.
6. Audited Financial from 2005-06 to 2011-12.

G. LIMITATIONS

1. No Financial records provided by the hospital for the year 1984-85 to 2004-05.
2. Records in respect of eligibility of EWS patients for treatment under OPD were not made available.
3. No documentary records was provided by the hospital in respect of documents submitted by poor patients eligible for admission in IPD under EWS Category treated before December, 2009
4. No details provided in respect of Patients reported to DHS from 01st August 2006 to November, 2009 for EWS Category treated in IPD.
5. No details provided in respect of patients reported to DHS from 01st August 2006 to 31st March, 2012 for EWS patients Category treated in OPD.



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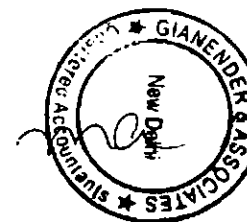
Gianender & Associates
Chartered AccountantsReport on recovery for EWS
1984-85 to 2011-2012**H. YEAR WISE RECOVERY REPORT****I. 2011-12****1. IPD Recovery- Rs 207,352,717/-**

Occupancy					As per Sale Day Book					
Total bed Occupancy (a)	EWS bed Occupancy (patient bed days)		Others free Occupancy (d)	Short Fall in EWS %	Gross Revenue (f)	Subsidy to EWS		Subsidy to others (i)	Revenue (j)	Recovery
	Partially Free (b)	100% free (c)		e = 10 - (c/a%)		Partially free (g)	100 % Free (h)			(k) = [(f-h) X (e)] - (g)
120,601	1,406	2,875	34,416	7.62	3,061,952,230	21,291,915	59,832,357	123,414,294	2,857,413,664	207,352,717

The short fall on the basis of Patient Occupancy is 7.62%.

2. Comparison of Number of Patients given to DHS vs Sale Day Book

Total IPD Patients as per Sale Day Book	Total Patients Reported to DHS	EWS Patients list as provided by Finance	EWS Patients Reported to DHS (nos.)
19067	19741	279	281

3. Comparison of Audited Financials with the Sale Day Book

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1984-85 to 2011-2012

Gross Revenue As per Sale Day Book	Gross Revenue As per Audited Financials	Differences
Rs.	Rs.	Rs.
3,06,19,52,230	3,15,52,01,150	-9,32,48,920

4. Status of EWS Patients from Oct'2011 to Mar'2012 after Supreme Court Judgment

There were 180 IPD Episodes (Patients) from Oct '2011 to Mar'2012 which have all been verified by us. No registration fees was charged but recovery on account of , Out of which in 25 cases amount had been charged from patients amounting to Rs. 27,34,202/- as detailed in Annexure - 1.

5. Observations

- iii. We have not considered partially free EWS treatment patients (Subsidised) as free EWS as per the guideline of DHS.
- iv. The episodes as per records of IPD sale day book are the identification number given at the time of admission of patient.
- v. Gross Revenue as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.
- vi. From the Partially free patients diagnostics as well as medicine cost has been charged.



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1984-85 to 2011-2012**6. OPD- Recovery amount Rs 58,410,588/-**

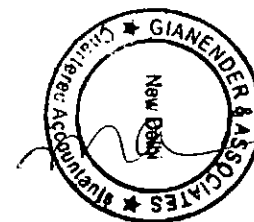
Total Patients (a)	EWS Patients		Short Fall in %	Gross Revenue (e)	Subsidy to EWS		Subsidy to others (h)	Revenue (i)	Recovery
	Partially Free (b)	100% free (c)	d= 25 - (c/a %)		Partially free (f)	100 % Free (g)			(j)= [(e-g) * (d)]- (f)
169,707	-	409	24.76	236,454,255	-	537,633	5,529,353	230,387,269	58,410,588

*The short fall on the basis of Number of Patients is 24.76 %.***Comparison of Number of Patients given to DHS vs Sale Day Book**

Total Patients as per Sale Day Book	Total Patients Reported to DHS	BPL Patients list as provided by finance	BPL Patients Reported to DHS
169707	173240	450	442

Comparison of Audited Financials with the Sale Day Book

Gross Revenue As per Sale Day Book	Gross Revenue As per Audited Financials	Differences
23,64,54,255	11,50,62,970	12,13,91,285



Receipt No : 129528/2016/EWS

Gianender & Associates
Chartered AccountantsReport on recovery for EWS
1984-85 to 2011-2012Observations

1. We have not considered partially free BPL treatment patient (Subsidised) in free EWS as per the guideline of DHS.
2. Gross Revenue as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.

Comparison of Subsidy as per Audited Financials with the Sale Day Book of IPD and OPD

Total Subsidy as per Sale Day Book	Total Subsidy as per Audited Financials	Differences
Rs	Rs	Rs
210,605,552	177,397,435	33,208,118

Observation

Subsidy as per the Sale day Book is not matching with the subsidy as per Audited Financials.

II. 2010-11**1. IPD - Recovery - Rs 270,110,177/-**

<u>Occupancy</u>					<u>As per Sale Day Book</u>					
Total Occupancy (no of bed days) (a)	EWS Occupancy(no of bed days)		Others free Occupancy (d)	Short Fall in % e = 10 -(c/a%)	Gross Revenue (f)	Subsidy to BPL		Subsidy to others (i)	Revenue (j)	Recovery (k)= [(f-h) * (e)]- (g)
	Partially Free (b)	100% free (c)				Partially free (g)	100 % Free (h)			
120,691	604	-	39,394	10.00	2,742,193,079	4,109,131	-	117,483,042	2,620,600,906	270,110,177

We are also at: Mumbai, Bangalore, Kolkata & Parwanoo(H.P)

Receipt No : 129528/2016/EWS

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1984-85 to 2011-2012

The short fall in EWS free treatment on the basis of Patient Occupancy is 10%.

2. Comparison of Number of Patients given to DHS vs Sale Day Book

Total Patients as per Sale Day Book	Total Patients Reported to DHS	BPL Patients as per list provided by finance	BPL Patients Reported to DHS
Nos.	Nos.	Nos.	Nos.
17125	18273	48	49

3. Comparison of Audited Financials with the Sale Day Book

Gross Revenue As per Sale Day Book	Gross Revenue As per Audited Financials	Differences
2,74,21,93,079	2,78,68,96,340	-4,47,03,261



4. Observations

1. We have not considered partially free BPL treatment patient (Subsidised) as free EWS patients as per the guideline of DHS.
2. The episodes as per records of IPD sale day book are the identification number given at the time of admission of patient .
3. Gross Revenue as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.
4. From the Partially free EWS patients payment has been received towards diagnostics services as well as medicines provided .

Receipt No : 129528/2016/EWS

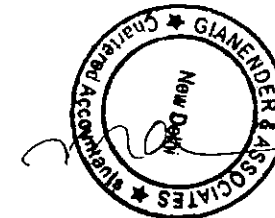
Gianender & Associates
Chartered AccountantsReport on recovery for EWS
1984-85 to 2011-20125. OPD - Recovery amount- Rs 53,083,017/-

Total Patients (a)	BPL Patients		Short Fall in %	Gross Revenue (e)	Subsidy to BPL		Subsidy to others (h)	Revenue (©)	Recovery
	Partially Free (b)	100% free ©	d= 25 – (c/a %)		Partially free (f)	100 % Free (g)			(j)= [(e-g) * (d)] - (f)
164,349	3	115	24.93	212,993,058	2,568	54,721	4,197,349	208,738,420	53,083,017

The short fall in OPD EWS free treatment on the basis of Number of Patients is 24.93 %.

6. Comparison of Number of Patients given to DHS vs Sale Day Book

Total Patients as per Sale Day Book	Total Patients Reported to DHS	BPL Patients as provided by finance	BPL Patients Reported to DHS
Nos.	Nos.	Nos.	Nos.
164349	162206	198	2051



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Report on recovery for EWS
1984-85 to 2011-2012**7. Comparison of Audited Financials with the Sale Day Book**

Gross Revenue As per Sale Day Book	Gross Revenue As per Audited Financials	Differences
Rs	Rs	Rs
21,29,93,058	15,82,00,971	5,47,92,087

Observations

1. We have not considered partially free EWS treatment patient (Subsidised) under free BPL as per the guideline of DHS.
2. Gross Revenue as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.

8. Comparison of Subsidy as per Audited Financials with the Sale Day Book of IPD and OPD

Total Subsidy as per Sale Day Book	Total Subsidy as per Audited Financials	Differences
Rs	Rs	Rs
125,846,812	133,783,709	-7,936,897

**Observation**

Subsidy as per the Sale day Book is not matching with the subsidy as per Audited Financials.

Receipt No : 129528/2016/EWS

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Report on recovery for EWS
1984-85 to 2011-2012**III. 2009-10****1. IPD - Recovery amount- Rs 245,903,636/-**

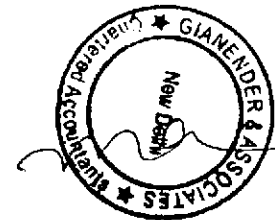
Occupancy in no of patient bed days					Revenue as per Sale Day Book (in Rs.)					
Total Occupancy (a)	BPL Occupancy		Others free Occupancy (d)	Short Fall in % e = 10 - (c/a%)	Gross Revenue (f)	Subsidy to BPL		Subsidy to others (i)	Revenue (j)	Recovery (k)= [(f-h) * (e)]- (g)
	Partially Free (b)	100% free (c)				Partially free (g)	100 % Free (h)			
111,813	519	8	32,340	9.99	2,475,194,439	1,426,014	127,081	90,612,538	2,383,028,806	245,903,636

2. Comparison of Number of Patients given to DHS vs Sale Day Book

Total Patients as per Sale Day Book	Total Patients Reported to DHS	BPL Patients as per Sale Day Book	BPL Patients Reported to DHS
Nos.	Nos.	Nos.	Nos.
16226	16153	42	48

3. Comparison of Audited Financials with the Sale Day Book

Gross Revenue As per Sale Day Book	Gross Revenue As per Audited Financials	Differences
Rs.	Rs.	Rs.
2,47,51,94,439	2,52,75,64,917	-5,23,70,478



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1984-85 to 2011-2012Observations

- The short fall on the basis of Patient Occupancy is 9.99%. We have not considered partially free BPL treatment patient (Subsidised) under free EWS patients as per the guideline of DHS.
- The episodes as per records of IPD sale day book are the identification number given at the time of admission of patient .
- Gross Revenue as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.
- From the Partially free patients diagnostics as well as medicine have been charged.

4. OPD Recovery amount - Rs. 43,944,077/-

Total Patients (a)	BPL Patients (nos)		Short Fall in %	Gross Revenue (e)	Subsidy to BPL		Subsidy to others (h)	Revenue (i)	Recovery
	Partially Free (b)	100% free (c)	d= 25 -(c/a %)		Partially free (f)	100 % Free (g)			(j)= [(e-g) X (d)]- (f)
147,303	-	-	25.00	175,776,309	-	-	2,310,695	173,465,614	43,944,077

5. Comparison of Number of Patients given to DHS vs Sale Day Book

Total Patients as per Sale Day Book	Total Patients Reported to DHS	BPL Patients as per Sale Day Book	BPL Patients Reported to DHS
147303	138852	145	2164



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Gianender & Associates
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1984-85 to 2011-2012**6. Comparison of Audited Financials with the Sale Day Book**

Gross Revenue As per Sale Day Book	Gross Revenue As per Audited Financials	Differences
Rs	Rs	Rs
17,57,76,309	13,46,52,806	4,11,23,503

Observations

- *The short fall on the basis of Number of Patients is 25.00 %.* We have not considered partially free EWS patients (Subsidised) under free EWS category as per the guideline of DHS.
- Gross Revenue as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.

7. Comparison of Subsidy as per Audited Financials with the Sale Day Book of IPD and OPD

Total Subsidy as per Sale Day Book	Total Subsidy as per Audited Financials	Differences
Rs	Rs	Rs
94,476,328	86,787,077	7,689,251

**Observation**

Subsidy as per the Sale day Book is not matching with the subsidy as per Audited Financials.

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Report on recovery for EWS
1984-85 to 2011-2012**IV. 2008-09****1. IPD Recovery amount- Rs 179898564/-**

Occupancy (no of patient bed days)					As per Sale Day Book (Revenue in rs)					
Total Occupancy (a)	BPL Occupancy		Others free Occupancy (d)	Short Fall in %	Gross Revenue (f)	Subsidy to BPL		Subsidy to others (i)	Revenue (j)	Recovery
	Partially Free (b)	100% free (c)		e = 10 -(c/a%)		Partially free (g)	100 % Free (h)			{k}= [(f-h) X (e)]- (g)
94,929	513	19	28,837	9.98	1,802,711,565	9,000	27,865	56,142,377	1,746,532,323	179,898,564

The short fall on the basis of Patient Occupancy is 9.98%.

2. Comparison of Number of Patients reported to DHS vs Sale Day Book

Total Patients as per Sale Day Book	Total Patients Reported to DHS	BPL Patients as per Sale Day Book	BPL Patients Reported to DHS
Nos	Nos	nos	
13411	13030	42	44



Receipt No : 129528/2016/EWS

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1984-85 to 2011-2012**3. Comparison of Audited Financials with the Sale Day Book**

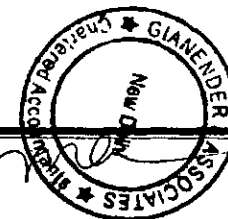
Gross Revenue As per Sale Day Book	Gross Revenue As per Audited Financials	Differences
Rs	Rs	Rs.
1,80,27,11,565	1,83,77,00,784	-3,49,89,218

Observations

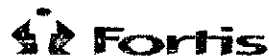
- We have not considered partially free EWS patients (Subsidised) under free EWS category as per the guideline of DHS.
- The episodes as per records of IPD sale day book are the identification number given at the time of admission of patient .
- Gross Revenue as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.
- From the Partially free patients diagnostics as well as medicine have been charged.

4. OPD- Recovery amount - Rs. 34,471,884/-

Total Patients (a)	BPL Patients		Short Fall in %	Gross Revenue (e)	Subsidy to BPL		Subsidy to others (h)	Revenue (i)	Recovery
	Partially Free (b)	100% free (c)	d= 25 -(c/a %)		Partially free (f)	100 % Free (g)			(j)= [(e-g) X (d)- (f)]
128,833	2	463	24.64	140,248,122	1,080	345,134	7,513,610	132,388,298	34,471,884



Receipt No : 129528/2016/EWS

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Report on recovery for EWS
1984-85 to 2011-2012Comparison of Number of Patients reported to DHS vs Sale Day Book

Total Patients as per Sale Day Book	Total Patients Reported to DHS	BPL Patients as per Sale Day Book	BPL Patients Reported to DHS
Nos	Nos	nos	nos
128833	117647	577	2889

Comparison of Audited Financials with the Sale Day Book

Gross Revenue As per Sale Day Book	Gross Revenue As per Audited Financials	Differences
Rs	Rs	Rs
140,248,122	119,877,205	20,370,917

Observations

- The short fall on the basis of Number of Patients is 24.64 %. We have not considered partially free EWS patients (Subsidised) under free EWS category as per the guideline of DHS.
- Gross Revenue as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.



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Report on recovery for EWS
1984-85 to 2011-2012**5. Comparison of Subsidy as per Audited Financials with the Sale Day Book of IPD and OPD**

Total Subsidy as per Sale Day Book	Total Subsidy as per Audited Financials	Differences
64,066,931	55,009,616	9,057,315

Observation

Subsidy as per the Sale day Book is not matching with the subsidy as per Audited Financials.

V. 2007-08**1. IPD- Recovery amount Rs 94,464,777/-**

<u>Occupancy</u>					<u>As per Sale Day Book</u>					
Total Occupancy (a)	BPL Occupancy		Others free Occupancy (d)	Short Fall in % e = 10 - (c/a%)	Gross Revenue (f)	Subsidy to BPL		Subsidy to others (i)	Revenue (j)	Recovery (k)= [(f-h) X (e)] - (g)
	Partially Free (b)	100% free (c)				Partially free (g)	100 % Free (h)			
90,938	220	3,601	40,774	6.04	1,610,850,895	42,670	46,199,311	154,364,109	1,410,244,805	94,464,777

Comparison of Number of Patients reported to DHS vs Sale Day Book

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Report on recovery for EWS
1984-85 to 2011-2012

Total Patients as per Sale Day Book	Total Patients Reported to DHS	BPL Patients as per Sale Day Book	BPL Patients Reported to DHS
Nos	Nos	Nos	nos
11898	11166	260	253

Comparison of Audited Financials with the Sale Day Book

Gross Revenue As per Sale Day Book	Gross Revenue As per Audited Financials	Differences
1,61,08,50,895	1,61,03,75,416	4,75,478

Observations

- The short fall in EWS free treatment under IPD on the basis of Patient Occupancy is 6.04%. We have not considered partially free BPL treatment patient (Subsidised) in free BPL as per the guideline of DHS.
- The episodes as per records of IPD sale day book are the identification number given at the time of admission of patient .
- Gross Revenue as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.
- From the Partially free patients diagnostics as well as medicine have been charged.

2. OPD- Recovery amount- Rs. 31,986,493/-

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Report on recovery for EWS
1984-85 to 2011-2012

Total Patients (a)	BPL Patients		Short Fall in %	Gross Revenue (e)	Subsidy to BPL		Subsidy to others (h)	Revenue (i)	Recovery (j) = [(e-g) X (d)] - (f)
	Partially Free (b)	100% free (c)			Partially free (f)	100 % Free (g)			
99,239	1	464	24.53	130,870,221	400	484,124	12,398,193	117,987,504	31,986,493

The short fall in EWS patient treatment on the basis of Number of Patients is 24.53 %.

3. Comparison of Number of Patients given to DHS vs Sale Day Book

Total Patients as per Sale Day Book	Total Patients Reported to DHS	BPL Patients as per Sale Day Book	BPL Patients Reported to DHS
99239	100994	546	3739

4. Comparison of Audited Financials with the Sale Day Book

Gross Revenue As per Sale Day Book	Gross Revenue As per Audited Financials	Differences
Rs.	Rs	Rs.
13,08,70,221	11,18,06,686	1,90,63,535



Gross Revenue as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.

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Chartered AccountantsReport on recovery for EWS
1984-85 to 2011-2012**5. Comparison of Subsidy as per Audited Financials with the Sale Day Book of IPD and OPD**

Total Subsidy as per Sale Day Book	Total Subsidy as per Audited Financials	Differences
Rs.	Rs.	Rs
213,488,811	221,522,065	-8,033,255

Observation

Subsidy as per the Sale day Book is not matching with the subsidy as per Audited Financials.

VI. 2006-07**1. IPD - Recovery amount- Rs 238,452,804/-**

Occupancy in patient bed days					Revenue in Rs as per Sale Day Book					
Total Occupancy (a)	BPL Occupancy		Others free Occupancy (d)	Short Fall in %	Gross Revenue (f)	Subsidy to BPL		Subsidy to others (i)	Revenue (j)	Recovery
	Partially Free (b)	100% free (c)		e = 10 -(c/a%)		Partially free (g)	100 % Free (h)			(k)= [(f-h) X (e)]- (g)
135,594	-	82	80,065	9.94	2,399,489,015	-	452,884	270,753,623	2,128,282,508	238,452,804

Comparison of Number of Patients given to DHS vs Sale Day Book

We are also at: Mumbai, Bangalore, Kolkata & Parwanoo(H.P)



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Report on recovery for EWS
1984-85 to 2011-2012

Total Patients as per Sale Day Book	Total Patients Reported to DHS	BPL Patients as per Sale Day Book	BPL Patients Reported to DHS
Nos	Nos	Nos	Nos
16732	3002	2	32

Comparison of Audited Financials with the Sale Day Book

Gross Revenue As per Sale Day Book	Gross Revenue As per Audited Financials	Differences
Rs	Rs	Rs.
2,39,94,89,015	2,44,66,43,331	-4,71,54,316

Observations

1. The short fall on the basis of Patient Occupancy is 9.94%. We have not considered partially free BPL treatment patient (Subsidised) in free BPL as per the guideline of DHS.
2. The episodes as per records of IPD sale day book are the identification number given at the time of admission of patient .
3. Gross Revenue as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.
4. From the Partially free patients diagnostics as well as medicine have been charged.

2. OPD - Recovery Rs 40,096,336/-

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Gianender & Associates
Chartered AccountantsReport on recovery for EWS
1984-85 to 2011-2012

Total Patients (a)	BPL Patients		Short Fall in %	Gross Revenue (e)	Subsidy to BPL		Subsidy to others (h)	Revenue (i)	Recovery
	Partially Free (b)	100% free (c)	d= 25 -(c/a %)		Partially free (f)	100 % Free (g)			(j)= [(e-g) X (d)]- (f)
120,230	-	-	25.00	160,385,345	-	-	15,483,020	144,902,325	40,096,336

Comparison of Number of Patients given to DHS vs Sale Day Book

Total Patients as per Sale Day Book	Total Patients Reported to DHS	BPL Patients as per Sale Day Book	BPL Patients Reported to DHS
120230	61683	N.A.	1988

Comparison of Audited Financials with the Sale Day Book

Gross Revenue As per Sale Day Book	Gross Revenue As per Audited Financials	Differences
16,03,85,345	13,06,15,992	2,97,69,353

Observations

1. The short fall on the basis of Number of Patients is 25.00 %. We have not considered partially free BPL treatment patient (Subsidised) in free BPL as per the guideline of DHS.

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Report on recovery for EWS
1984-85 to 2011-2012

2. Gross Revenue as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.
- 3.

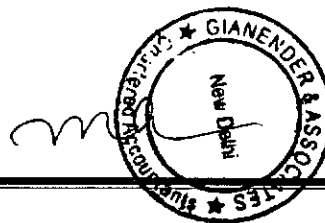
Comparison of Subsidy as per Audited Financials with the Sale Day Book of IPD and OPD

Total Subsidy as per Sale Day Book	Total Subsidy as per Audited Financials	Differences
286,689,527	298,249,324	-11,559,797

Subsidy as per the Sale day Book is not matching with the subsidy as per Audited Financials.

VII. 2005-06**1. IPD- Recovery amount is Rs. 226,728,667/-**

Occupancy					As per Sale Day Book					
Total Occupancy (a)	BPL Occupancy		Others free Occupancy (d)	Short Fall in %	Gross Revenue (f)	Subsidy to BPL		Subsidy to others (i)	Revenue (j)	Recovery
	Partially Free (b)	100% free (c)		e = 10 - (c/a%)		Partially free (g)	100 % Free (h)			(k)= [(f-h) X (e)]- (g)
139,404	-	-	91,494	10.00	2,267,286,670	-	-	241,149,626	2,026,137,044	226,728,667



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Gianender & Associates
Chartered AccountantsReport on recovery for EWS
1984-85 to 2011-2012Comparison of Number of Patients given to DHS vs Sale Day Book

Total Patients as per Sale Day Book	Total Patients Reported to DHS	BPL Patients as per Sale Day Book	BPL Patients Reported to DHS
16982	0	0	0

Comparison of Audited Financials with the Sale Day Book

Gross Revenue As per Sale Day Book	Gross Revenue As per Audited Financials	Differences
2,26,72,86,670	2,30,61,88,863	-3,89,02,193

Observations

- The short fall on the basis of Patient Occupancy is 10.00%. We have not considered partially free BPL treatment patient (Subsidised) in free BPL as per the guideline of DHS.
- The episodes as per records of IPD sale day book are the identification number given at the time of admission of patient .
- Gross Revenue as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.
- From the Partially free patients diagnostics as well as medicine have been charged.



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Report on recovery for EWS
1984-85 to 2011-2012**2. OPD - Recovery amount is rs 38,200,429/-**

Total Patients (a)	BPL Patients		Short Fall in %	Gross Revenue (e)	Subsidy to BPL		Subsidy to others (h)	Revenue (i)	Recovery
	Partially Free (b)	100% free (c)	d= 25 -(c/a %)		Partially free (f)	100 % Free (g)			(j)= [(e-g) X (d)- (f)]
118,301	-	-	25.00	152,801,716	-	-	13,841,731	138,959,985	38,200,429

Comparison of Number of Patients given to DHS vs Sale Day Book

Total Patients as per Sale Day Book	Total Patients Reported to DHS	BPL Patients as per Sale Day Book	BPL Patients Reported to DHS
118301	0	N.A.	N.A.

Comparison of Audited Financials with the Sale Day Book

Gross Revenue As per Sale Day Book	Gross Revenue As per Audited Financials	Differences
15,28,01,716	12,25,26,479	3,02,75,237



Gross Revenue as per the Sale day Book is not matching with the Gross Revenue as per Audited Financials.

Receipt No : 129528/2016/EWS

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1984-85 to 2011-2012Comparison of Subsidy as per Audited Financials with the Sale Day Book of IPD and OPD

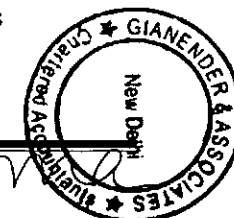
Total Subsidy as per Sale Day Book	Total Subsidy as per Audited Financials	Differences
254,991,357	273,021,545	18,030,188

Observation

Subsidy as per the Sale day Book is not matching with the subsidy as per Audited Financials.

I. OBSERVATION ON ELIGIBILITY OF EWS PATIENTSGuidelines for Eligibility of EWS Patients:

- i) Patients carrying BPL card/ AAY cards (bearing their names)
- ii) Patients carrying valid income certificate issued by the concerned Dy. Commissioner/SDM/ Tehsildar
- iii) Self-declaration:- By any poor patient or his/her attendant by filling an undertaking regarding his /her family income and is subsequently referred from Govt. Hospitals.
- iv) Any poor patient admitted by the Identified Private Hospital on their own; the information about the same must be sent to the linked Nodal Officer of Identified Government Hospitals within 48 hours for verification of the genuinity of such patients.



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Report on recovery for EWS
1984-85 to 2011-2012**1. Verification of EWS Category Patients in IPD****Details of Number of Patients from December 2009 to March 2012**

We have verified the records available with MS for EWS category of patients admitted in IPD with the monthly report submitted to DHS from the period Dec'09 to Mar'12. On the basis of verification the status was observed as follows:

Year	MS Record of EWS patients	Reported to DHS
Dec'09 to Mar'10	20	20
2010-11	49	49
2011-12	279	281

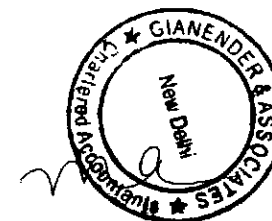
Observations

In 2011-12 for 281 patients reported to DHS, MS had record of 279 patients. This difference of 2 patients were due to following reasons:

- In Mar'12 out of 33 patients reported to DHS, 1 record was erroneously reported to DHS.
- In Mar'12 out of balance 32 records, 1 case was reported twice.

I) Discrepancies in documents submitted by BPL patients**2011-12**

S. No	Name	Date of Admission	Date of Discharge	Documents submitted	Referred by	Registration No. (EHIRC)	Ration Card No	Observations
1	Mr. Sachin Marskole	11-01-2012	12-01-2012	Performa undertaking, admission slip	DIRECT	446761		Income Certificate and BPL Certificate are not available
2	Mr. Anmol	12-01-2012	18-01-2012	Performa	DIRECT	446864	BPL6221203	Relationship with attendant not



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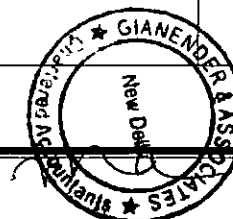
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	rawat			undertaking , admission slip			7	clear due to lack of proof.
3	Mrs. Sukur mani	21-07-2011	25-07-2011	Performa undertaking	DIRECT	427873		Income Certificate and BPL Card are not available, Affidavit by Landlord on behalf of House maid.
4	Miss Ruchi	08-02-2012	24-02-2012	PROFORMA UNDERTAKING, AIIMS PAPERS ETC	DIRECT	449905		Ration Card is of APL

2010-11

S. No.	Name	Date of Admission	Date of Discharge	Documents submitted	Referred by	Registration No. (EHIRC)	Ration Card No	Observations
1	Abbas Khan	21-02-2011	31-03-2011	UNDERTAKING, APPLICATION	Direct	413667		Ration Card and Income Certificate not available
2	Baldev Raj Jain	19-11-2010	25-11-2010	UNDERTAKING , APPLICATION, INCOME CERTIFICATE	Direct	404749		Ration card not available and income certificate issued is old i.e. 2006 and is of Mr. Sanjay Jain son of Baldev Raj
3	Shiv Kumar	06-08-2010	30-09-2010	UNDERTAKING , APPLICATION, INCOME CERTIFICATE , RATION CARD	Direct	395957	APL21521552	Ration Card is of APL and having the Income Certificate of BPL



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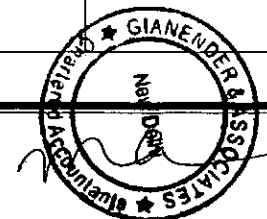
4	Rukhsana	01-07-2010	30-07-2010	UNDERTAKING , APPLICATION, INCOME CERTIFICATE , RATION CARD	Direct	393025	APL06420114	Old Income certificate. Ration Card is of APL
5	Dharey	22-03-2010	07-04-2010	UNDERTAKING , APPLICATION, INCOME CERTIFICATE , RATION CARD	Direct	384066	APL39230460	Ration Card is of APL and having the Income Certificate of BPL
6	Baby of Gurmeet	27-04-2010	18-07-2010	UNDERTAKING , APPLICATION, INCOME CERTIFICATE	Direct	387465		Birth certificate and ration card not available.
7	Kanika Arora	05-11-2010	29-11-2010	UNDERTAKING , APPLICATION, INCOME CERTIFICATE	Direct	388077		Birth certificate and ration card not available
8	Baby of Palak	19-03-2011	15-04-2011	UNDERTAKING , APPLICATION, INCOME CERTIFICATE	Direct	406859		Birth certificate and ration card not available

Dec'09 to March'10

S.No	Name	Date of Admission	Date of Discharge	Documents submitted	Referred by	Registration No.	Ration Card No	Observations
1	GUNGUN DWIVEDI	08-Dec.09	19-Dec.09	Performa undertaking , income certificate, admission slip	Direct	299108		Ration card not found. Relationship between patient and attendant not clear

We are also at: Mumbai, Bangalore, Kolkata & Parwanoo(H.P)

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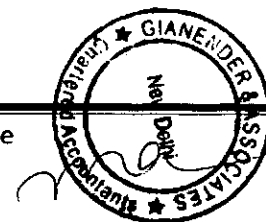
2	Sarika	10-Dec.09	17-Dec.09	Performa undertaking , income certificate, admission slip, ration card	Direct	374522	APL45480081	Ration card is of APL.
3	Hussainmehdi	04-Dec-09	15-Dec.09	Performa undertaking , income certificate, admission slip, ration card	Direct	374108	APL44120990	Ration card is of APL and having BPL income certificate
4	Master PaarthSoni	05-Dec-09	21-Dec.09	Performa undertaking , income certificate, admission slip,	Direct	372826		Birth certificate and ration card not available

Observations:

- In few cases Income Certificate submitted by the person is of individual Income and not the Family Income
- In few cases , it was found that there is no track/record of verification by Nodal officer in case of self declaration by EWS Patients
- It is also observed in few cases that the income proof issued by the appropriate authority for EWS patients were dated few days before/after the date of admission (DOA).
- In few cases, income certificate provided by the patient was not authorised from concerned Dy. Commissioner/SDM/ Tehsildar as per the guidelines.

2. Verification of EWS Category Patients in OPD

As informed by MS all the documentation/ record related to EWS patient for their treatments in OPD are attached with the bills, such as MS Signature on the bill for approval and also all other related documents for OPD patients were attached with the bills. *However such bills were not provided for our verification.*



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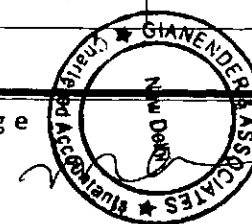
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Report on recovery for EWS
1984-85 to 2011-2012Annexure – 1

DETAILS OF RECOVERY FROM IPD PATIENTS AFTER SUPREME COURT ORDER IN SEPTEMBER 2011

S.no.	Bill No	DOA	DOD	Bill Date	EHIRC No	PAYOR	EPISODE NO.	Name	Amount	Discount	Net recovery from EWS patients after discount
									Rs.	Rs.	Rs.
1	11/NBG1-H05647/Cr/IH006234	30/09/2011	03/10/2011	03/10/2011	00435773	BPL	IP00257906	RAMESH MANCHANDA	64843	60650	4193
2	11/NBG1-H05709/Cr/IH006275	29/09/2011	04/10/2011	04/10/2011	00435591	BPL	IP00257840	SUNIL JUNEJA	82006	77006	5000
3	11/MB13-H00247/Cr/IH006308	06/09/2011	04/10/2011	05/10/2011	00432799	BPL	IP00256575	ROHIT KUMAR	1336948	874948	462000
4	11/NBG1-H06038/Cr/IH006519	14/07/2011	08/10/2011	12/10/2011	00427366	BPL	IP00253862	HARMEET KAUR	2148717	1753467	395250
5	11/MB13-H00282/Cr/IH006964	19/10/2011	24/10/2011	25/10/2011	00437136	BPL	IP00258862	INDER SINGH	292121	266598	25523
6	11/MBB2-H08126/Cr/IH007183	30/10/2011	03/11/2011	03/11/2011	00438650	BPL	IP00259279	GANGA DHAR SHARMA	67300	47300	20000
7	11/RK-H00384/Cr/IH007309	02/11/2011	05/11/2011	07/11/2011	00438975	BPL	IP00259445	RAM PRAKASH	87000	47000	40000
8	11/NBG2-H14000/Cr/IH007538	02/10/2011	14/11/2011	14/11/2011	00435871	BPL	IP00257967	M/BABY OF BABITA	769575	599575	170000
9	11/MBB2-H08715/Cr/IH007601	14/11/2011	16/11/2011	16/11/2011	00439813	BPL	IP00260054	SURESH,	65153	53800	11353

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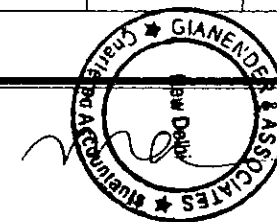
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10	11/MBB2-H09769/Cr/IH008369	20/10/2011	06/12/2011	06/12/2011	00437940	BPL	IP00258937	OF VIMAL NAGAR	998715	738715	260000
11	11/MBB2-H10907/Cr/IH009069	18/12/2011	27/12/2011	27/12/2011	00444252	BPL	IP00261983	HARI RAJ	504200	349200	155000
12	11/RK-H00451/Cr/IH009175	09/12/2011	28/12/2011	29/12/2011	00439982	BPL	IP00261524	MUHAMMAD AHMED	407283	354700	52583
13	11/MBB3-H06628/Cr/IH009290	16/12/2011	02/01/2012	02/01/2012	00444063	BPL	IP00261912	GULAFSHAN	384770	314770	70000
14	11/NBG2-H16252/Cr/IH009465	04/01/2012	07/01/2012	07/01/2012	00444252	BPL	IP00262846	HARI RAJ	267537	172537	95000
15	11/MBB2-H11707/Cr/IH009624	11/01/2012	12/01/2012	12/01/2012	00446761	BPL	IP00263240	SACHIN MARSKOLE	17729	17100	629
16	11/NBG1-H09235/Cr/IH009626	09/12/2011	12/01/2012	12/01/2012	00443109	BPL	IP00261508	SHREYA KUMAR	588544	493544	95000
17	11/NBG1-H09553/Cr/IH009891	14/01/2012	20/01/2012	20/01/2012	00447152	BPL	IP00263401	SAHOOR ANWAR	296635	266635	30000
18	11/WD04B-H04295/Cr/IH010317	16/01/2012	01/02/2012	01/02/2012	00447271	BPL	IP00263499	DIPESH	139482	9482	130000
19	11/MBB3-H07562/Cr/IH010520	01/02/2012	06/02/2012	06/02/2012	00448896	BPL	IP00264324	SHAMSHODDI N,*	107692	82692	25000
20	11/NBG1-H10245/Cr/IH010547	26/01/2012	07/02/2012	07/02/2012	00446761	BPL	IP00264005	SACHIN MARSKOLE	281365	265994	15371
21	11/MBB3-H07643/Cr/IH010637	17/01/2012	09/02/2012	09/02/2012	00447435	BPL	IP00263589	USHA BAHL	685796	655796	30000
22	11/MBB3-H08494/Cr/IH011709	29/12/2011	07/03/2012	07/03/2012	00445444	BPL	IP00262565	MAHENDRI DEVI	1591802	1469502	122300



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23	11/MBB2- H14797/Cr/IH0118 77	05/03/2012	12/03/2012	12/03/2012	004529 29	BPL	IP0026633 9	ABDUL HANIF	517599	217599	300000
24	11/NBG1- H12772/Cr/IH0126 17	10/03/2012	30/03/2012	29/03/2012	004534 99	BPL	IP0026664 0	ISHAWAR CHAND ..	957126	757126	200000
25	11/MBB2- H12768/Cr/IH0104 44	28/01/2012	04/02/2012	04/02/2012	000958 25	BPL	IP0026412 9	MOOL CHAND GUPTA	339737	319737	20000
									12999672	10265470	2734202

