1. Name of Hospital
2. Nature of ownership
3. Year of inception
4. Nature of hospital on the basis of its objective. If special, specify the area of speciality.
5. Number, Name and nature of departments into which the entire hospital activities are broadly divided. Specify the activities of each department as accurately and as detail as possible.
6. Number of beds available for inpatient services:
7. Details of Hospital staff:
   (a) Number of Doctors Serving
   (b) Number of Nurses
   (c) Number of para medical staff
      (x-ray, laboratory pharmacy etc.)
   (d) Number of office employees
      with their categories
      (Clerical work)
   (e) Number of other employees
      with their categories.
8. Designation of the top-most executive managing the entire hospital services.
2. **MANAGEMENT**

2.1 Does the hospital have a written document stating its objective clearly and in specified terms? If so, attach a copy of the same.

2.2 If there is no written statement of objective, whether one can know the objectives through the various policy guidelines issued by the management.

2.3 Whether the objectives are broken into plans? Are the targets formulated for each department or individual separately?

2.4 Are the objectives revised periodically in the light of changes in internal and external environment?

2.5 Are there clear-cut rules for action in terms of policies in various areas of management?

2.6 Are the objectives expressed in specific quantitative terms? If so, how?

2.7 (a) Does the hospital have a well-defined organisational structure?

   (b) Have formal organisation charts been drafted? If Yes, attach a copy of the organisation chart.

2.8 What are the various level in the organisational hierarchy? Are the lines of authority and areas of responsibility clear for each level?

2.9 Is the decision making centralised or is it spread over the various levels of organisation?

2.10 Are the employees subjected to close supervision and detailed directions? If so, the nature of such supervision and directions.

2.11 Is there a regular system of motivation? Is there any relationship between the performance of work and the reward or punishments.

2.12 What type of decisions are decentralised among the professionals? Whether the management decisions can be taken by doctors? If so, the type of decisions.
2.13 Whether the principle, code of ethics and morality of the medical profession are considered while designing the organisation for the hospital? If so, in what respect and how is it achieved?

2.14 Is there any unhealthy conflicts existing in the hospital between the management, medical professionals and other staff? If so, the nature of conflicts and the machinery designed to reduce such conflicts.

2.15 How decisions are made? What are the processes of decision making?

2.16 Does the organisation have a system of long-range and short range planning?

2.17 What are the activities being planned? For what activities, plans are existing?

2.18 Whether only top executive is involved or whether various departmental heads are involved while making plans?

2.19 Are operating plans prepared periodically? Are these expressed in quantitative terms for each area of operation?

2.20 Whether there is a system of preparing budgets? If so, how are they framed and what is the procedure, what persons and what methods are involved?

2.21 How are budget estimates developed? What areas are covered by the budgetary systems?

2.22 What steps are being taken to see that budgets are strictly followed for various activities?

2.23 Where and how controls are made compulsory?

2.24 Whether the plans for each department and the controls in each department are related? If so, how such relations are established?

2.25 Do the controls bring out the differences between the actual performance and the targets? (Plans or standards)
2.26  Is there a system of rewards and punishments linked with the controls? If so, the types and nature of each.

2.27  Are controls reviewed periodically? If so, how reviews made?

2.28  Do controls fix responsibility on individuals? How?

2.29  What are the corrective actions being taken in respect of deviations from actual performance?
3. ACCOUNTING

3.1 Whether the accounting system provides for the accumulation, on the accrual basis, of revenue and expenditure?

3.2 Whether double-entry accounting system is being practised?

3.3 What is the Book-keeping and accounting cycle being adopted? How the money transactions are recorded? Specify the books and accounts involved and the accounting procedure.

3.4 What are the book-keeping records maintained in the Hospital? (Name of books - items recorded in each book)

3.5 (Is there a chart of accounts in the hospital?) Is there a proper classification of account heads? Whether the account heads are in the form of a chart? If so, attach a copy of the chart of accounts.

3.6 How checks are made on the recording of transactions? What techniques are used for such check? Whether these checks are effective?

3.7 Whether proper distinction is made as to capital and revenue expenditure and receipts? If so, the principles and rules followed in that regard?

3.8 How often the financial statements are prepared? What are the records and information used for the purpose?

3.9 Whether the financial statements are audited? If so, what are the suggestions and improvements recommended by the auditor?
4. MATERIALS AND SUPPLIES

4.1 Whether centralised or decentralised purchasing is followed?

4.2 Whether there is any system of codification of materials and supplies for identifying each item of materials and supplies? If so, what is the process and the system of codification practised? (Attach a list of such codified items)

4.3 Whether a system of standardisation for ensuring the procurement of right quality of materials and supplies is practised? If so, the principles and the policies of such standardisation.

4.4 Does the management have a system of deciding well in advance what quantities of each materials should be maintained? If so, what is the nature of such a system?

4.5 Is there any system practised to ascertain how often or when fresh order for materials should be placed? If so, what is the nature of such a system? (Fixation of levels)

4.6 How the management determines the quantity of each item of materials to be purchased each time?(EOQ)

4.7 Whether the management is aware of the "ordering costs" and "carrying costs" of materials and supplies? If so, what factors are considered for their computation and the mode of its computation (EOQ computation)

4.8 Is there any system of controlling the materials and supplies by grouping them according to their rupee value? If so, the procedure of such control and the benefits derived therefrom (ABC Analysis)

4.9 Is there adequate control over obsolescence of materials? Are stock of materials reviewed periodically to identify slow moving, dormant or obsolete items of materials? What are the systems and procedures followed in connection therewith?

4.10 What measures are taken to reduce the investment in materials and supplies to a minimum?

4.11 What is the investment policy of the management in respect of materials and supplies?
4.12 Whether there is a materials budget for determining the quantity of materials required during a specified period? If so, how the material budget is prepared? What are the facts considered for its preparation (Attach a copy of the same)

4.13 Whether standards are fixed for each item of materials and supplies. What are the factors considered for the fixation of standards and how standards are fixed?

4.14 Whether material variances are being developed to pin down responsibilities and whether proper actions are being taken?

4.15 Whether different ratios are being computed in respect of material costs to compare the costs with different periods?

4.16 Is there the use of stock turnover ratio to ascertain the gravity of fast and slow moving items of materials?

**Purchasing**

4.17 How the purchase requirements are ascertained at a particular point of time?

4.18 Who is the internal agency entrusted with the task of purchasing?

4.19 Whether a purchase requisition or indent is used by a ward or department for supplies? If so, attach a copy of P.R.

4.20 How PRs are prepared? How many copies are prepared? Whether each PR has a distinct number?

4.21 Who is the authority in wards and in departments to issue PRs?

4.22 When is the PR issued by each ward and department? How each ward or department ascertain that it is time to replenish each item of materials?

4.23 What are the contents of a typical PR?

4.24 Whether the receipt of PR is acknowledged in the purchase section? How acknowledgement is made?
4.25 Whether PR is used for each item or one PR is used for more than one item?

4.26 How PRs are being kept in the Purchase Department?

4.27 What books or records are maintained for recording the PRs? How PRs are recorded?

4.28 Whether requirements of whole organisation are summarised from the PRs received at one time? How are such summaries made?

4.29 Who are the responsible persons signing and countersigning the PRs?

4.30 Are quotations or bids or tenders invited? What are the policies regarding their invitation?

4.31 What are the procedure and rules regarding submission and opening of tenders or quotations?

4.32 What are the criteria for selecting the suppliers? What factors are taken into account for selecting the supplier?

4.33 Whether a comparative statement is prepared from the tenders received to select the best suppliers? If so, attach a specimen of the same.

4.34 Whether a purchase order is prepared for each purchase? If so, attach a copy?

4.35 What are the precautions taken to prepare a Purchase Order?

4.36 Who are the persons consulted with and what are the documents verified before filling up the purchase order?

4.37 Who is the competent authority to sign the Purchase Order?

4.38 How many copies of Purchase Order are prepared? How are the copies routed through the organisation?

4.39 Whether different colours are used for purchase orders to be identified with each department? Whether any imprint is made on each copy to identify the authority by whom it is authorised?
4.40 Whether any acknowledgement is received by the purchase department from the supplier with whom the purchase order is placed?

4.41 Is there a separate book to record the details of purchase orders prepared, sent and pending? If so, the contents of such book.

4.42 How follow up of P.Os is ensured? Give the procedure.

4.43 How much time will the supplier take to supply each type of item?

4.44 Whether prompt delivery is made in all cases?

4.45 Whether irregular deliveries have occurred? If so, the reasons thereof and the measures taken to prevent its recurrence?

Receiving and Inspection of materials and Payment of Invoice

4.46 How the materials and supplies are received into the organisation? What are the steps involved in the Receipt of materials?

4.47 Who are the personnel entrusted with such receipt?

4.48 How the materials received are being verified? What documents are being verified and referred for this purpose?

4.49 Is there any document which incorporates the details of materials received? If so, the details and the person who enter such details (Attach a copy of such document)

4.50 How the receiving reports are being routed?

4.51 Whether there is a policy of inspecting the materials received? If so, how materials are being checked and the persons connected therewith (Sampling or whole lot checking)

4.52 How shortages, surpluses and damages of materials received being assessed?

4.53 How the discrepancies are being recorded? What documents are used to record them? What is the book used for the purpose? (Materials Return Note Book)
4.54 Whether an Inspection Report is prepared? If so, who is the authority for such preparation?

4.55 How many copies are prepared? How are they routed?

4.56 How the contents of Inspection Reports are made known to the supplier? What remedial actions are taken for non-recurrence of such discrepancies?

4.57 When are invoices received in respect of materials received? Whether along with materials or before or after the receipt of materials?

4.58 What are the documents received from the supplier, except the invoice, along with the materials?

4.59 How the invoices are checked? What are the documents used for this purpose?

4.60 How the checked invoices are filed?

4.61 What type of corrections are usually made in the invoice? Who is the authority to do the corrections?

4.62 How the corrected invoices are passed for payment? What checks and counter checks are taken before the payment?

4.63 What precautions are taken to avoid double payment, non-payment and incorrect payment of invoices? Who are the persons involved in this connection?

4.64 Who authorises the payment of invoices? What sort of internal check is in force in respect of payment of invoices?

Storage

4.65 How the organisation of the stores is planned? What factors are considered for planning? What factors are considered for the lay out of stores?

4.66 How many employees are there in the store? Specify the functions of each employee?
Are there any sub-stores? If so, what type of items are being stored there in? Where are the locations of sub-stores?

Whether the store is centralised or decentralised? What are the factors which necessitated the centralisation or decentralisation?

Who is in charge of the stores? What are his specific functions?

What type of items are stocked? How do the different items of supplies stocked? What is the nature of such system?

What are the stores records used? Whether record is maintained for each item of supplies?

How and when the stores records are written up? Who are the authorities for this?

What are the contents of such stores records? Are all receipts, issues and balances of each item recorded promptly?

Whether the materials are being stored in accordance with the predetermined standards or levels? If so, how are such standards or levels fixed?

What are the ranges of items to be held in stock? What are the principles for determining the range of items?

How often the stock is verified? What is the method of stock-taking?

How the results of stock-taking recorded? What books and records are being used for the purpose?

Are there any discrepancies found between balances of stock as per book and physical balances? If so, the nature of discrepancies.

Whether the discrepancies are analysed into their causes? If so, what are the usual causes?

How the discrepancies are treated in the accounts?
Whether any stores losses occur? If so, the nature of such losses and the reasons therefor.

How the stores losses are accounted? What measures have been taken to minimise the loss?

Are there any peculiar or special features relating to the storage routine in the organisation? If so, what are they?

**Issue of materials and Supplies from Store Department**

What is the method of issuing materials from store?

Whether issues from stores are made on Stores Requisition slips? If so, attach a copy of the Requisition slip.

Who are authorised to prepare and sign the SR? How many copies are prepared? What are its routes?

How often the SRs are summarised and analysed? How the result of analysis recorded?

Whether any materials are returned to store? If so, the reasons therefor. What measures are taken to avoid such returns to stores?

Whether materials are transferred from one Department to another? If so, when and how they are recorded?

What are the records used for return and transfer of materials? Attach copies of such records.

How the transfers and returns are recorded in the books of accounts? What is the recording procedure?

How the issue prices for each item of material are computed? What are the principles followed for this? (How the cost of materials issued is determined)

Whether there are any wastages occur in the use of materials? If so, how such wastages are determined? What are the nature of such wastages?
4.94 What measures are usually taken to lessen the incidence of wastages? Have the causes of wastages ascertained and analysed?

4.95 How the various items such as freight, material handling charges, containers and purchase discounts are treated in the accounts? (Record the procedure of treatment for each item)

4.96 Whether the hospital is in regular receipt of donated supplies? If so, what type of supplies are being received? How such materials are being treated in the accounts?

4.97 What are the controls applied on the receipt and issuance of each narcotic (Dangerous materials)?

4.98 What are the records maintained in the wards relating to narcotics?

4.99 What are the legal rules affecting narcotics? Are they strictly followed?
5. **LABOUR ROUTINES**

5.1 Whether all the policies relating to pay roll be spelled out in written standing orders? Whether copies of the same are given to every member of the staff? What are such policies?

5.2 Whether appointment letters are being given to every member of the staff? Does each new staff member agree in writing, to abide by the policies and rules?

5.3 Whether there is a system of assessing the manpower needs during a specified period? If so, what are the features of such system?

5.4 What is the selection policy and procedure relating to the staff? How the policies of selection are framed?

5.5 Whether copies of appointment letters are forwarded to the concerned departments including payroll?

5.6 Is there a need to provide training to each new member staff? If so, how the training programme is conducted?

5.7 Whether any change in position or in salary or employment termination is informed to the concerned employees in writing? If so, who is the authority to sign and issue the written form? Is a copy sent to payroll Department?

5.8 What type of work or what type of employees are directly connected with patient - services? What are the categories of employees in direct contact with patient - services?

5.9 What is the nature of work not directly connected with, but assists in patient services? Name the categories of such employees.

5.10 Is there a history card for each employee including Doctors? If so, attach a copy?

5.11 Are there any time records which serve as the basis for salary computation? If so, attach copies of time records.

5.12 What is the frequency of the preparation of time records and their routing?
5.13 Whether the management is aware of idle time? If so, what measures are taken to control the same?

5.14 What are the causes leading to idle time? Whether any analysis is done in respect of this?

5.15 How the cost of idle time is ascertained? How is it recorded and treated in the accounts?

5.16 Whether there is a policy of allowing overtime to employees? If so, what is the nature of the policy?

5.17 How overtime work is recorded? Who is the authority to sanction the overtime work?

5.18 What are the usual causes of overtime work? What measures are taken to reduce overtime work?

5.19 How the employees working on holidays or weekly closed days are paid? How this payment is recorded and treated in accounts?

5.20 Whether the employees are allowed leave with pay? If so, what is the policy adopted in this connection? How leave with pay is treated in accounts?

5.21 How the learner's pay is computed during their training period? Is it treated as a part of training cost or salary or general overhead?

5.22 What are the fringe benefits given to the various categories of employees? How each of the benefit is accounted for in the books of accounts?

5.23 Is there the problem of labour turnover in respect of all categories of employees including doctors? If so, what are the causes? Whether such causes are analysed into avoidable and unavoidable?

5.24 Whether the management has analysed the effect of labour turnover? If so, how and with what result?

5.25 How labour turnover is measured?
What are the costs of labour turnover? Whether such costs are analysed into preventive and replacement costs?

How the costs of labour turnover is recorded and treated in the accounts?

What measures are taken to control labour turnover?

Whether a salary register is maintained? If so, what data are recorded therein?

Whether a salary advice slip is issued to each staff member before or at the time of payment of salary? If so, what are the details included therein?

Whether an individual earnings record is maintained for each staff member? If so, give the form and contents of the record.

How salary is disbursed? Who is the responsible person authorised for it? (Specify the salary disbursement procedure)

What is the procedure involved in the preparation of pay roll?

How salary is recorded in the accounts? Whether salary is grouped by departmental expense centres? If so, how?

Whether salary is recorded under different categories of employees such as doctors, nurses, others etc?

Whether salary needs allocation between departments due to an employee working in more than one department? If so, the category of staff whose salary should be so allocated? What are the usual basis of allocation adopted?

Whether contributed services of personnel are utilized? If so, the category of staff who contribute services. How such services are evaluated and accounted for in the books of accounts?

How many part-time Doctors are serving the hospital? What are the general nature of their timings? How remuneration is fixed for such doctors?
5.39 Whether there are any indirect incentives given to various staff members? If so, what is the nature and type of such incentives?

5.40 Whether distinction is made between total labour cost and net salary payable to staff members? If so, how the total labour cost and net salary payable are computed?

5.41 Whether a salary analysis book is maintained to record separately the time of work departmentwise nature of work, direct and indirect, etc.

5.42 Whether the labour cost is allocated to each category of patients? If so, what is the basis of such allocation?

5.43 How performance of labour is measured? Whether any ratios are used for measurement? If so, the details and modes of computation of such ratios.

5.44 Whether any reports are sent to various management levels in respect of different aspects of labour? If so, the title, frequency, contents and purpose of such reports?

5.45 How labour cost is recorded in the books of accounts? What are the accounts opened in respect of labour? What is the accounting procedure of labour?
6. OTHER EXPENSES

6.1 Whether a proper classification of various expenses other than materials and supplies, and labour exists? If so, give the nature of such classification.

6.2 What are the different items of expenses which are not directly related to patient-services?

6.3 Whether any system of codification is used in respect of various expenses? If so, the nature of such codification system.

6.4 Whether expenses are classified according to the volume of activity into fixed, variable or semi-variable? If so, give the nature of such classification.

6.5 On what basis expenses are collected? What are the source documents from which expenses are collected?

6.6 What are the various departments into which the various activities of the hospital are divided? What are the factors considered for such division of the hospital?

6.7 What are the revenue producing departments and the nature of their services?

6.8 What are the non-revenue producing departments and the nature of their service?

6.9 How the overhead expenses are departmentalised? Is there a system of accumulating all overhead expenses in the revenue-producing departments? If so, how the common expenses and expenses of other departments are apportioned to revenue producing departments? What are the basis adopted for such apportionment?

6.10 Whether an overhead analysis sheet is prepared to show the details of expenses under important heads, department-wise?

6.11 What is the procedure of accounting involved in collecting, classifying and analysing the overhead expenses? Name the books of accounts involved therein.
6.12 What type of expenses are included in the category of "operating expenses" for running the hospital?

6.13 Whether any expenses can be directly allocated to the patient services? If so, the nature of such expenses and the relationship between such expenses and services rendered?

6.14 Whether centralised or decentralised authorisation is there for incurring expenses? What is the extent of authority for each level of management in respect of various items of expenses?

6.15 Whether any expenses are being missed to be recovered from patients? If so, the nature of such expenses and the reasons thereof. What controls are exercised to prevent such serious omissions?

6.16 Whether all the assets are properly classified into major, minor, fixed, movable, depreciable and non-depreciable? If so, attach a list of such classification.

6.17 What are the assets and equipments for which depreciation is charged?

6.18 How depreciation rate is computed for each category of assets?

6.19 What are the principles and policies followed in charging depreciation on assets and equipments?

6.20 Whether an asset and equipments register is maintained? If so, give the method of maintaining it and its contents?

6.21 What is the accounting procedure for the purchase, use, maintenance, sale and changing depreciation of various assets and equipments?

6.22 What type of equipments are treated as expense items to be charged fully to current revenue?

6.23 How replacements of equipments are accounted for?

6.24 Whether any assets or equipments are rendered unserviceable but not completely written off? If so, the nature of such items and the reasons thereof. How depreciation is calculated on such assets or equipments?
6.25 Are there any assets regarding deliberate retirement? If so, give the nature of such assets and the reasons thereof. How depreciation is calculated on such assets?

6.26 Whether interest on owned capital is charged to revenue? If so, give its accounting treatment and the arguments in favour of inclusion of such interest in the accounts for recovering from patients?

6.27 Whether any reports are prepared and issued to different levels of management in respect of overheads? If so, the name, use, addressee, frequency and contents of each report? Specify.
7. **PATIENT - SERVICES**

7.1 What are the various services available to the patients in the hospital? Name the services.

7.2 Whether each type of service is rendered by a separate department? If so, give the details of such departments? If not, what is the alternative arrangement?

7.3 What are the delegated authority and powers of each departmental head?

7.4 What are the policies regarding admission of patients to the Hospital? Whether these policies are written or not? If written, attach a copy of the same. How these policies are made known to the various departments?

7.5 How the routine service charges for each patient is recorded?

7.6 How often the billing clerk prepares and presents the bills to each patient in case of surgical cases on long-stay?

7.7 How the patient's bill is prepared? What records and other documents are checked and verified for repairing the bill?

7.8 Whether each patient has an account in the ledger? If so, how this account is maintained and recorded?

7.9 Are there any concessions granted to patients and others? If so, the nature of such concessions? How these concessions allowed are recorded?

7.10 Whether any amounts are uncollected from patients? If so, the reasons therefor and records and accounts maintained to record the same.

7.11 Is there a credit policy in the hospital? If so, the nature of such policy?

7.12 Is there a practise of computing cost of all services per patient? If so, a description of the procedure of such computation?

7.13 What are the factors considered for classifying an operation as major and minor?
7.14 What are the rules governing the care of pre-operative and post-operative patients?

7.15 How each patient is charged for an operation? What are the components of each operation fee?

7.16 Whether records are maintained in the operation theatres in respect of each operation? If so, the nature and contents of such records.

7.17 How many surgeons, nurses and others attend to each type of operation?

7.18 What are the usual facilities utilised in the theatre for conducting each type of operation? (Including anaesthesia) (Indicate each and every type of expenses in the theatre, item-wise)

7.19 Is there a blood bank in the hospital? If so, its organisation and the authorities and powers of its head. Enumerate the functions of the blood bank?

7.20 How the need for blood is assessed for a particular period?

7.21 Whether inventory levels are fixed to minimise the inventory problem of the blood bank? If so, how such levels are determined?

7.22 How the costs of receipt and issue are ascertained?

7.23 How many staff members are engaged in the blood bank?

7.24 What are the various items of expenses in the blood bank? Indicate the cash and non-cash items. What records and accounts are maintained and recorded for such expenses?

7.25 What are the basis upon which the users are charged the fees? How the cost of each unit of blood supplied to the patients is ascertained? What are the items of expenses considered?

7.26 What are the records and accounts maintained in the blood bank?

7.27 Is there a separate laundry and linen department? If so, the organisation and the number of staff engaged in the service? If not, how laundry service is maintained? Indicate the functions of the department?
7.28 Whether the laundry is mechanized? If so, the nature and extent of mechanisation. Indicate the machines and equipments used? (Name of machine - cost price - life - use - method of depreciation)

7.29 Is there a correct record to show the pieces of laundry coming in and out of the department? If so, the nature and details of the record

7.30 How much quantity of soiled linen is processed daily and weekly? Is there any system of classifying the soiled linen? What is the basis of such classification?

7.31 How often the linen are changed for each patient? What is the policy of the hospital in this regard?

7.32 Whether all expenses incurred in respect of laundry and linen are recorded in the department? If so, the nature of records and accounts? Indicate each type of expenses (cash and non-cash).

7.33 Is there a separate department for diet management? If so, the nature of organisation and number of staff engaged with their category or grade?

7.34 How many patients make use of the dietary services per day on an average? How can this number be ascertained? What records are used for this?

7.35 Whether patients are separately charged for the dishes served or included in the total charge? If so, how they are charged?

7.36 What are the records and accounts maintained in the department? How can we know the number of different types of dishes served in a day or each month?

7.37 Is there a system of collecting all expenses incurred in the department for a specific period? Whether cost of providing various dishes to patients can be ascertained? If so, how they are computed? If not, what are the expenses incurred in the department for a month?

7.38 What type of laboratory facilities are available to patients? (What type of tests?) What is the organisation of the pathological services? How many staff members are engaged in the service?

7.39 How many tests are conducted in a day? How many inpatients and outpatients make use of the service in a day? What records are used for the purpose?
7.40 How the details of tests are collected and compiled? Whether records are maintained department-wise or patient-wise?

7.41 How this test charges are made known to the patients, the office and the cash section? What records are maintained in this connection?

7.42 What factors are considered for fixing the charges for each test? (what items of expenses are considered for charging the patient)

7.43 Whether a monthly performance report is prepared? If so, the nature and contents of such report?

7.44 What are the different items of expenses incurred in the department? What are the items of equipment, furniture and other assets used in the department? (An item-wise description is required)

7.45 How the pharmaceutical service is organised? How is it staffed (organisation structure with number of staff)

7.46 What are the functions of the department? Indicate also the functions of different personnel in the department.

7.47 Whether the department purchases the medicament on its own or requisitioned from the central store? In both cases, indicate the procedure of purchase or requisitioning?

7.48 a) How the receipt, stock and issue of each type of medicine is recorded? What are the records and accounts kept in this regard? Detailed explanation is needed.

b) What is the stock taking system in practice? Give details with the records and documents used in this connection.

7.49 What is the medicine distribution system in wards, OPD, IC, Operation theatre etc. Explain in detail each distribution and also mention the records in this respect.

7.50 a) How the patients are charged with the medicine? How the charge is arrived at? What are the records and accounts in connection therewith? How can we ascertain the quantity of each type of medicine consumed by each patient? Indicate the contents of such records.
b) What are the expenses incurred in the department (Both cash and non-cash) in a month? What furniture, equipment and other items are used in the department?

7.51 Whether a manufacturing section exists for various formulations and intravenous fluids? If so, what are the records and books of accounts kept in the section? What is the nature of manufacturing process? What are the inputs and outputs of the section?

7.52 How the X-ray unit of the hospital is organised? How many staff members are engaged therein? Specify the functions of personnel.

7.53 What type of X-ray machines are used? Whether a machine register is maintained to record the addition, maintenance, sale etc? Whether the register is kept in the department or in the accounts office?

7.54 How the X-ray films are purchased? Departmentally or centrally? What are the records and accounts in this regard? How and when the department take the initiative to purchase?

7.55 What is the unit of measurement in respect of the consumption of films? (What are the different items of expenses (Cash and non-cash) incurred in the department.

7.56 What is the basis of charging patients? How the rate is arrived at? What are the records and accounts in the connection? How can one ascertain details of X-ray taken daily for in-patient and out-patient? What records are used for the purpose?

7.57 What is the system to record the receipt, issue and balance of X-ray films? (What records are used for the purpose?) (Both quantity and rupee value)

7.58 Whether a monthly X-ray performance Report is prepared and presented to the appropriate authority? If so, the nature and contents of such report. If not, what is the alternative arrangement to assess the performance of the X-ray Department during a month? Is there any system of forecasting the performance of the department for a particular period? If so, give the details.

7.59 Is there a delivery room exclusively for delivery cases? If not, whether operation theatre is utilised for the purpose?

7.60 Whether delivery is classified into normal and abnormal? What are the basis of such classification?
7.61 How rate is set separately for normal and abnormal delivery? What factors are considered for setting the rates? What types of expenses (Cash and non-cash) are considered for rate-setting?

7.62 Whether full and complete obstetric records are maintained? If so, the nature and contents of such records. Where such records are maintained?

7.63 What are the facilities utilised for conducting normal and abnormal deliveries (in terms of men, money, materials, machines and other expenses for a month for each type of delivery)?

7.64 Whether a monthly performance report is prepared in respect of deliveries. If so, the full particulars in this regard. If not, how the activities are made known to the appropriate level of management?

7.65 Whether a separate nursery for new born babies exists in the hospital? If so, its nature and organisational pattern? How many staff members are serving in the nursery?

7.66 How many beds are there and what is the usual duration of stay of each baby in the nursery? What records are used in this regard.

7.67 What are the facilities utilised in the nursery? What records and other books are maintained to show the activities of the nursery? (Facilities in terms of various expenses (cash and non-cash) and equipments.

7.68 Is there any therapy unit existing in the hospital? If so, what is the nature of therapy and how the unit is organised?

7.69 Who men the unit? What are the equipments used? What other facilities are used in the unit? Indicate the expenses (cash and non-cash) incurred in the department for a month.

7.70 What is the unit of measurement in the therapy unit?

7.71 What records and accounts are kept for the activities? Whether performance reports are prepared? If so, the nature and contents of such reports?

7.72 How the fees are set? What elements are considered for setting the fees? Are all the elements of expenses are included in the fees?

7.73 Is there an E.C.G. Unit in the hospital? If so, what is the nature of organising the unit?
7.74 What are the facilities used in the unit in respect of men, money, material and machines and other expenses during a month?

7.75 What is the unit of measurement adopted to record the activity? What records and accounts are kept to show the daily activities?

7.76 How fees are set in the unit? What factors are considered for setting the fees?

7.77 Whether a monthly ECG performance report is prepared? If so, the nature and contents of such reports. If not, how can we ascertain the activities taking place in the unit in a month.

7.78 Is there an Intensive Care Unit in the hospital? If so, the nature of organising the unit?

7.79 Who manages the unit? What are the equipments and machines used in the unit?

7.80 How many beds are there? What is the average minimum and maximum duration of stay of each patient?

7.81 What is the rate of bed occupancy during a specified period? How the rate is computed?

7.82 What are the facilities used in the unit? How the used up facilities are recorded? (Facilities in terms of expenses, both cash and non-cash). What records and accounts are kept for the purpose?

7.83 What records are maintained to show the daily activities in the unit?

7.84 What types of services are rendered by I.C. Ward?

7.85 What type of patients are admitted to I.C.Unit? How many patients are admitted to the unit in a week or month?

7.86 How such patient's are charged? What factors are taken to set their fees? How their bills are prepared? What are the records which assist the preparation of such bills?

7.87 How the out-patient department is organised?
7.88 How many doctors, nurses and others are engaged in OPD? (Full & Part Time)

7.89 What is the procedure of an OPD? What are the records and forms which flow with the patient from admission to discharge from OPD.

7.90 How many patients visit the OPD Daily to see doctors or receive treatment? How many new patients coming for the first time in a day, or monthly? How many old patients coming for the second or third time? How can we ascertain this information? Mention the records in this connection?

7.91 Whether record is maintained of patient visits by doctor daily? If so, nature and content of such records. If not, how many patients visit each OP clinic daily and monthly? What is the record used for this? Indicate the type of clinic and the number of OP visiting.

7.92 How the routine service charges are collected and complied for each out-patient? Indicate the records and documents used for this?

7.93 How many out-patients are transferred to wards and treated as inpatients in a month? What records are involved in the conversion? What is the policy of the hospital in this regard?

7.94 How fees are set for out patients? What factors are considered for setting the fees? What type of expenses considered for the purpose.

7.95 What is the total expense (item-wise) incurred for maintaining the OPD in a month? Give all details.

7.96 Will an estimate be made on the probable number of OP who visit the hospital in a future specified period? If so, what data are considered for such an estimate?

7.97 What are the different types of wards available for in-patients? How many beds are available for each type of wards?

7.98 How many daily admissions are taking place? How many discharges are effected daily? What record indicate these information? Give the contents of such record.

7.99 Whether a midnight census is conducted to ascertain admissions and discharges in a day? If so, the nature and contents of census report? If not, what is the alternative arrangement for collecting the details of admissions and discharges say, in a month?
7.100 Whether an assessment is made on the factors which determine demand for beds in hospital? If so, what are the findings and how such findings ascertained?

7.101 What is the Bed Occupancy Ratio? How it is calculated?

7.102 What is the average length of stay? How it is calculated?

7.103 Whether turnover interval is calculated? If so, what factors are considered for its calculations?

7.104 Whether Bed Pressure Index is calculated? If so, how is it calculated?

7.105 Whether a departmental analysis is made in respect of duration of stay, turnover interval and occupancy rate? If so, how the analysis is made? What records are used for this? Give details?

7.106 What are the various records and forms and returns prepared in different wards? Indicate the name, contents and purpose.

7.107 How each in-patient's record is maintained?

7.108 How the routine service charges are allocated to each in-patient? From what records the charges are allocated?

7.109 Whether a sub-store exists in each block of the wards? If so, how the receipt and issues of stores items are arranged and recorded? What records are used for the purpose. What type of items are stocked?

7.110 How the medicines given to each in-patient is recorded? Whether an analysis and summary is made on such medicines?

7.111 What expenses (cash and non cash) are incurred for maintaining each type of IP ward? How the expenses are calculated and recorded?

7.112 How the various services provided to each in-patient is fixed and recorded? What are the records in this connection?

7.113 What is the proportion of nurses and other staff in relation to patients?
7.114 Whether an estimate be made in respect of in-patients who are possibly to be admitted in a future specified period? What is the system of such forecasting? What factors are considered for making such forecast?

7.115 How in-patient's bill is prepared? How often the bill is settled? Whether any advance is received from patients as a policy matter? What records and documents are used for the purpose?

7.116 Whether fatality rate is computed? What factors are considered for such computation?

7.117 Is there a separate emergency or casualty services department? If so, what is the procedure in an emergency services department? What are the records and forms in the procedure?

7.118 What is the organisation of the casualty department? How many staff members are attending in the department?

7.119 What are the equipments and other facilities in use in the department? What are the total expenses (cash and non-cash) incurred for maintaining the department?

7.120 How many patients are admitted in the department in a month? What is the average duration of stay of each patient?

7.121 Whether any register is maintained in the department to ascertain the admissions, discharges and transfer to IP Wards on a monthly basis?

7.122 Whether patients are classified on the basis of seriousness of the case? If so, what are such classification?

7.123 How the patients are charged? What factors are considered for the fixation of such charges? What type of expenses are considered for setting the fees?
7.124 Is there a scanning unit in the hospital? If so, how is it organised?

7.125 How many staff members are working in the unit? Specify their functions.

7.126 What types of Scan are taken in the unit? Specify the details of each type of Scan.

7.127 What are the facilities available for scanning in terms of machine, materials and other utilities?

7.128 Specify the records maintained in the unit showing the details of all expenses incurred.

7.129 What type of scanning machine is used? Indicate the make, year of purchase, life, rate of depreciation etc.

7.130 What are the reports prepared and submitted to the management? Indicate the nature, content, frequency and the form of report.
8. GENERAL SERVICES

8.1 How the repairs and maintenance department is organised? How many employees are serving in the department?

8.2 What are the functions of the department?

8.3 What is the procedure of repairs and maintenance department? What are the records in connection with?

8.4 How each repair and maintenance is executed? How the cost of each work is calculated? What are the records and accounts regarding this aspect?

8.5 What are the supplies and expenses of this department in a month? What records are used to record the details of expenses of the department in a month?

8.6 Whether a separate Transport service department exists? If so, what is the nature of organisation of the department. How many staff members are engaged in the department?

8.7 What kind of transportation facilities are there in the hospital? Whether there is the classification of internal and external transport services? If so, the nature of each type of vehicle for internal and external purpose should be specified.

8.8 How the mileage driven by all hospital vehicles is ascertained?

8.9 Whether a log book for hospital vehicles is maintained? If so, the nature and contents of the book and the authority who maintain the book?

8.10 What are the costs of running the vehicles? How they are ascertained?

8.11 Whether a mileage rate is computed to cover all the costs of running? If so, how the rate is computed?

8.12 Whether proper maintenance is carried out? If so, the record of maintenance? How repairs are made? What are the records used for this?
8.13 How depreciation is calculated on the vehicles? How the depreciation and repair charges are accounted for?

8.14 Which departments and which persons use the hospital vehicle? Whether a record is maintained of the use of the vehicles? If so, what is the nature and contents of such records.

8.15 How power and heating is supplied to the hospital? What is the arrangement for this? How many staff is employed in the department?

8.16 At what rate power is supplied to the hospital? How the rate is ascertained?

8.17 How the consumption of power is recorded and measured?

8.18 How many light points are there in each department? How much power is consumed by each department?

8.19 Whether power is generated in the hospital? If so, what is the method of generation?

8.20 What are the costs incurred in the manufacturing process? How such costs are ascertained?

8.21 How many persons are engaged in the generation and distribution of power?

8.22 What controls are exercised on the consumption of power?

8.23 Has power failure occurred during the last one year? If so, what were the reasons? Whether any loss of any kind has resulted? What are the precautions taken to prevent power failure?

8.24 How the cost of consumption of power is calculated? What elements are included in the cost of consumption? What records are used for the purpose? What expenses are incurred in a month for the power and heating department?

8.25 What is the organisation for House-keeping? How many staff members are working in the House-keeping department? What are the duties allocated to each staff?
8.26 What are the functions of house-keeping department? What records are maintained in the department to record the daily activities of the department? Complete details of all records are needed.

8.27 What are the other departments which make use of the services of house-keeping department? What is the nature of such services? What are the records in this case?

8.28 What supplies and expenses are incurred in the department? What are the total expenses of the department in a month?

8.29 Is there a separate medical records department? If so, the nature of its organisation? Also mention the function and the staff details.

8.30 What are the medical records maintained in the department? What is the nature, form and content of each record?

8.31 How the medical records are preserved? How many previous year's records are available? Indicate the details of filing systems?

8.32 Whether the management realises the importance and purpose of medical records? If so, what has been done to improve the medical records? What type of information is gathered from the medical records by the management?

8.33 Are all the departments co-operate fully in the compilation of medical records? Name the departments for which medical records are kept. What type of records are maintained for each department?

8.34 What are the important statistics which are essential for the management from the medical records?

8.35 Are the medical records analysed and summarised periodically? If so, how often? What is the procedure of such analysis and summary?

8.36 What are the expenses, equipments and other facilities used in the department? How these facilities are recorded?

8.37 How plants and grounds are operated? State the procedure.

8.38 Who are the staff members responsible for the operation of plants and grounds? Specify the nature of work performed by each staff member.
8.39 What are the supplies and expenses and other facilities used for such operation? Give the total expenses (Cash and non-cash) item-wise for maintaining the department?

8.40 What are the records and accounts maintained for the operation of plants and grounds?

8.41 How the administration department is organised? Who are the staff members who man it?

8.42 What are the functions of the administration department? Whether authority and responsibility are clearly laid down? How?

8.43 What are the records and accounts maintained in the department?

8.44 What are the supplies, expenses and other facilities utilised in the department? What are the total expenses (Cash and non-cash) item-wise for running the department.

8.45 Whether the cost of operating the department can be ascertained for a specified period? If so, how the cost is arrived at? If not, what are the practical difficulties.

8.46 What are the reports, records, statements, accounts etc. received from other departments? Name the documents, its purpose and content.

8.47 Whether a departmental analysis is made periodically to ascertain the result of activities of all the departments in the hospital? If so, the nature of such analysis. Whether a departmental analysis is made for each department in respect of revenue and expense on a monthly basis? If so, give the details of such analysis.

8.48 Has any targets, standards or budgets fixed for the performance of each department? If so, the nature of such yardsticks?

8.49 Whether a particular information on any aspect at any point of time can be gathered from the department? If so, how quickly? If not, the reasons therefor? If so, how can the information be gathered?

8.50 Whether cost finding effort has ever practised in the department? If so, what are the findings? If not, why such effort has not been made?
9. **BUDGETS AND STANDARDS**

9.1 Is there a budgetary system in practice in the hospital? If so, what is the nature of the system? If not, the reasons therefor?

9.2 What are the financial and operational budgets prepared?

9.3 How each budget is prepared? What factors are considered for the preparation of each budget? Name the records and books used in this regard?

9.4 Which persons are involved in the preparation of budget?

9.5 Is there a budget committee? If so, the composition and functions of the committee?

9.6 What is the budget period? Whether the same budget period is adopted for all the budgets?

9.7 How actual results are ascertained? What are the records and accounts from which actuals are drawn?

9.8 How comparisons are made? How they are recorded?

9.9 How deviations are analysed? What are the basis upon which such deviation are measured?

9.10 What are causes of deviations of actuals from budgeted figures?

9.11 What are the remedial measures taken to bring the actuals closer to targets?

9.12 Whether budgets are related to activity levels? If so, how levels of activity are determined? How expenses are classified for the purpose of preparation of budgets related to activity?

9.13 Are standards of any type set for various items of cost? If so, the nature of such standards?

9.14 How standards are set? What factors are considered for setting the standards?
9.15 Who are the persons involved in the procedure of setting the standards?

9.16 What organisation is there to supervise the application of the system?

9.17 How actuals are compared with standards?

9.18 How variances are analysed?

9.19 What are the usual and unusual causes of such variances?

9.20 What corrective actions are taken to prevent the recurrence of variances?

9.21 Are the corrective actions effective and sufficient?
10. REPORTING

10.1 Is there a well laid out information system in the hospital? If so, what are the features of such system?

10.2 Whether the top management gets all the necessary information in time? What is the system of information used for this? How the policies and directions of the management are made known to each member of the staff?

10.3 How often the reports are prepared? What kinds of reports prepared daily, weekly, monthly and yearly? For what type of activities reports are prepared?

10.4 Are the contents of reports understood by the recipient? If not, what are the reasons for it?

10.5 Whether each department prepares its own summary of all activities? If so, how often and what is the nature of such summary?

10.6 What actions are taken on reports requiring urgent and speedy attention?

10.7 What are the media of reporting in use in the hospital? What are the circumstances in which each such medium is used? What techniques are used for reporting in different circumstances?

10.8 Are there any difficulties in getting information when needed? If so, what are the nature of such difficulties?

10.9 Who are the persons authorised to prepare reports? Who are the usual recipients of reports?

10.10 Whether reports contain only financial data? If so, how information on non-financial data is collected?