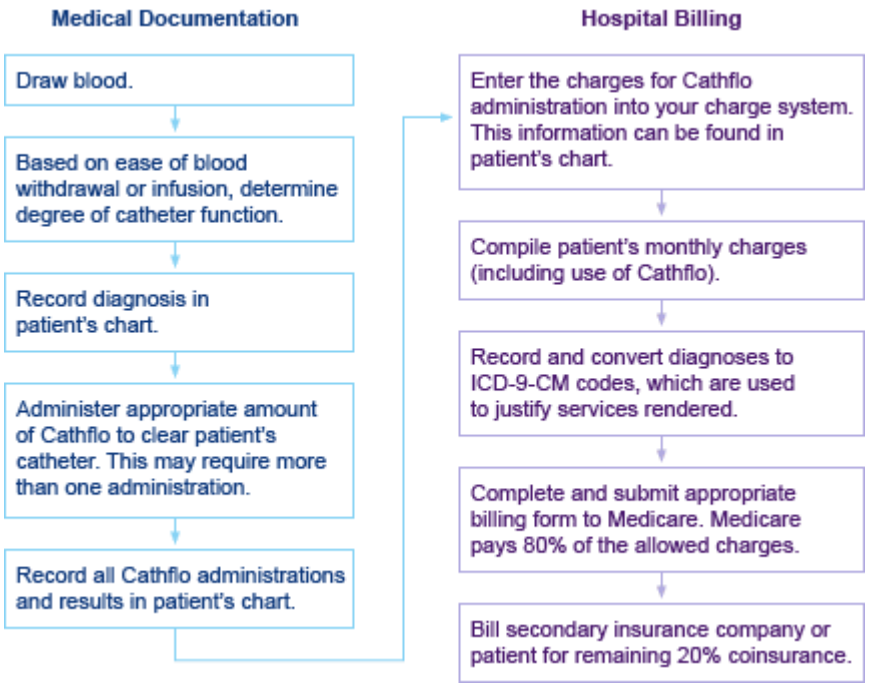BILLING PROCESS FOR HOSPITAL OUTPATIENT DEPARTMENT