

BUREAU OF INDIAN STANDARDS

Draft Indian Standard (WC Draft)

(For Comments Only)

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अस्पताल बिलों के टेम्पलेट/प्रारूप के लिए आवश्यकताएँ एवं अनुशंसाएँ

**REQUIREMENTS AND RECOMMENDATIONS FOR TEMPLATE/FORMAT OF
HOSPITAL BILLS**

ICS 11.020.99

Health, Fitness & Sports Services Sectional Committee, SSD 05

FOREWORD

(Formal clauses will be added later)

The healthcare sector is vital to a nation's well-being, and transparency in healthcare services is essential for building trust between patients and providers. However, in recent years, inconsistent and unclear billing practices have led to confusion, disputes, and diminished accountability. To address these concerns and support a patient-centric approach, the need for a standardized framework for billing has become imperative.

This standard has been developed to prescribe the mandatory and optional elements to be included in the bills issued by healthcare organisations with the following key objectives:

- a) To ensure transparency in billing practices by ensuring clear disclosure of all charges incurred;
- b) To provide an itemized breakdown of charges to enable patients understand their treatment expenses;
- c) To facilitate easy understanding for patients and stakeholders through a consistent and user-friendly billing format; and
- d) To standardize billing formats across healthcare organisation to promote uniformity and minimize discrepancies and disputes.

This standard is applicable to all healthcare organisation including hospitals, nursing homes, diagnostic centres, and outpatient clinics, and sets a common benchmark for clarity and accountability in billing. By implementing this standard, healthcare providers can enhance patient trust, reduce billing-related grievances, and contribute to a more transparent and efficient healthcare ecosystem.

The development of this standard involved collaborative inputs from healthcare professionals, government agencies, patient advocacy groups, and other stakeholders, ensuring a comprehensive standard that meets the needs of both patients and healthcare providers. The compliance of this standard is a step toward a more transparent, efficient, and patient-friendly healthcare system.

Draft Indian Standard (*WC Draft*)

**REQUIREMENTS AND RECOMMENDATIONS FOR TEMPLATE/FORMAT OF
HOSPITAL BILLS**

1 SCOPE

This standard prescribes the mandatory and optional elements to be included in hospital bills issued by healthcare organisations.

This standard applies to all healthcare organisations, including hospitals, nursing homes, diagnostic centers, and outpatient clinics.

2 DEFINITIONS

For the purpose of this standard the following definitions shall apply.

2.1 GST — Goods and Services Tax, as applicable under Indian tax laws.

2.2 Hospital Bill — A detailed statement of charges incurred by a patient for medical services, treatments, procedures, and other related expenses during their stay or visit to a healthcare organisation.

2.3 Invoice/Receipt — A formal document provided to the patient upon payment, listing the total amount paid or due.

2.4 Itemized Bill — A bill that provides a detailed breakdown of charges into individual components, such as room rent, doctor fees, medicines, and diagnostics.

2.5 Summary Bill — A consolidated bill that provides a high-level overview of charges without detailed breakdowns.

2.6 Unique Health ID (UHID) — A unique, random number (preferably alphanumeric) assigned to an individual seeking healthcare services.

NOTE — UHID serves as a digital identifier to track and manage a patient's health information, facilitating the creation of a comprehensive and accessible medical record.

3 GENERAL REQUIREMENTS FOR HOSPITAL BILLS

The following, but not limited to, shall be ensured by the healthcare organisation in medical billing:

- a) *Uniformity* — The healthcare facility shall adopt a standardized format for generating bills, ensuring consistency and ease of understanding for all stakeholders.
- b) *Clarity* — The bill shall clearly mention all services rendered with simple descriptions, enabling patients to easily understand the charges associated to each service.

- c) *Transparency* — The bill shall provide details of all services, treatments, and charges, including consumables, medications, and room fees, with clear cost details of each service.
- d) *Legibility* — The bill generated shall use a clear, readable font in both physical and digital formats.
- e) *Compliance* — The bill shall adhere to Indian GST laws and other applicable statutory regulations.

4 ELEMENTS OF A BILL ISSUED BY HEALTHCARE ORGANIZATION

The healthcare organization shall include the following sections and details in the bill:

4.1 Details of Healthcare Organization

This section shall contain the following information:

4.1.1 *Name and Address of Healthcare facility*

- a) Full name and complete address;
- b) PAN/GSTI number;
- c) Phone number; and
- d) Email ID.

4.1.2 *Hospital Registration Details*

- a) Registration number under the Clinical Establishments (Registration and Regulation) Act, 2010;
- b) License number (where applicable); and
- c) Accreditation, if any

4.1.3 *Bill Number*

- a) A unique identifier for the bill (preferably alphanumeric).

4.1.4 *Bill Date and Time*

- a) Date and time of bill generation.

4.2 Patient Details

- a) Full name of the patient;
- b) Age and gender;
- c) Patient identification number (hospital-specific);
- d) Unique Health ID (UHID).
- e) Address and contact information (phone number and email).;
- f) Date of admission and discharge;
- g) Type of admission (inpatient, outpatient, or day-care); and
- h) Emergency contact number.

4.3 Summary of Charges

This section shall provide the head of charges incurred during the treatment of the patient. The bill shall include, but not limited to, the following heads of charges:

- a) Room Charges;
- b) Consultation Fees;
- c) Procedure/Surgery Charges;
- d) Investigation Charges;
- e) Pharmacy/Medicines;
- f) Medical Consumables and Disposables;
- g) Package Charges; and
- h) Miscellaneous Charges.

4.4 Itemization of Charges

This section shall provide a clear breakdown of all charges incurred during the treatment by the patient. The following categories, but not limited to, shall be included:

4.4.1 Room Charges

- a) Type of room (for example, general ward, private room, ICU);
- b) Duration of stay and dates; and
- c) Room charges per day.

4.4.2 Consultation Charges

- a) Charges for doctor consultations (doctor-wise/date wise charges); and
- b) Specialist consultation fees (if applicable).

4.4.3 Procedure/Surgery Charges

- a) Name of the procedure/surgery;
- b) Surgeon fees;
- c) Anaesthesia charges; and
- d) Operation theatre (OT) charges.

NOTE — Breakup of procedure/surgery charges may not be applicable, if included in the package.

4.4.4 Investigation Charges

- a) Name of diagnostic test (for example, pathology, radiology, any other specialized test); and
- b) Charges for each test.

4.4.5 Pharmacy/Medicines Charges

- a) Name of medicines dispensed;
- b) Quantity and price of each medicine; and
- c) Batch number and expiry date of each medicine.

4.4.6 *Medical Consumables and Disposables*

- a) Name of items (such as syringes, gloves, catheters, or any specialised medical consumable);
- b) Quantity and price of each item; and
- c) Batch number and expiry date.

4.4.7 *Package Charges*

- a) Name of the package (code and descriptor);
- b) Nursing charges (per day or lump sum);
- c) Administrative charges (such as admission charges); and
- d) Others (please specify).

NOTE — Charges such as nursing and administrative may not be applicable, if already included in the package.

4.4.8 *Miscellaneous Charges*

Any additional charges not covered above (such as ambulance service and dietary charges).

4.5 Net Amount Payable and Payment Details

4.5.1 This section shall include, but not limited to, the following:

- a) Total amount (sum of summary charges);
- b) Deposit/advanced amount paid (if any);
- c) Discount/Concession
- d) Net bill amount;
- e) Tax applicable,
- f) Final amount payable (including taxes);
- g) Amount paid (Mode of payment such as online/cash payment, credit note, TPA and corporate); and
- h) Authorized Signatory.

4.5.2 *Insurance Coverage Details (if applicable)*

- a) Name of the insurance provider;
- b) Policy number;
- c) Amount approved by the insurance company; and
- d) Amount paid by the patient.

4.5.3 *Issuance of Final Bill*

The bill issued by the healthcare facility to the patient shall be signed and stamped by the authorized signatory.

4.6 Additional Information

This section should include, but not limited to, the following:

- a) Modes of payment accepted by healthcare facility (for example, cash, credit/debit card, UPI, net banking);
- b) A disclaimer statement(s) such as, "Please verify all details before payment. For any discrepancies, contact the billing department immediately"; and
- c) Names and designations of doctors involved in the patient's treatment

5 FORMATTING REQUIREMENTS

To ensure readability and consistency, the following formatting guidelines shall be followed for bill generation:

- a) *Font* — Use a standard, legible font (for example, Arial, Times New Roman) of size not less than 11 points.
- b) *Layout* — Charges shall be listed in a tabular format for clarity.
- c) *Currency* — All amounts shall be displayed in Indian Rupees (INR).
- d) *Language* — The bill shall be generated in English and/or the local regional language.
- e) *Digital Format* — The bill shall be available in both physical and digital formats (for example, PDF).

NOTE — The bill should be generated on the letter head of the healthcare facility and in A4 size to aid scanning.

6 SAMPLE HOSPITAL BILL TEMPLATE

For guidance on hospital bill template (summary bill and itemized bill), refer Annex A and Annex B.

ANNEX A
(Informative)
(Clause 6)

SUMMARY BILL FORMAT

Healthcare Organization Details

(Healthcare Organization Name, Address and Phone / Email)		PAN / GSTIN	-
Registration No. (under Clinical Establishments Act, 2010)	-	Bill Number	-
License No. (if applicable)	-	Bill Date & Time	-

Patients Details

Patient Name	-	Date of Admission	-
Age / Gender	-	Date of Discharge	-
Patient ID (Hospital specific):	-	Type of Admission (Inpatient, Outpatient, Day-care)	-
UHID	-	Bed / Ward / Room No	-
Address & Contact	-	Doctor's Name & Specialty	-

Billing Summary

SI No	Particulars/Description	Amount	GST	Total Amount
1	Room Charges	-	-	-
2	Consultation Charges	-	-	-
3	Procedure/Surgery Charges	-	-	-
4	Investigation Charges	-	-	-
5	Pharmacy/Medicines Charges	-	-	-
6	Medical Consumables and Disposable Charges	-	-	-
7	Package Charges	-	-	-
8	Miscellaneous Charges	-	-	-

Payment/Settlement Details (in INR)

Gross Bill Amount	-
Discounts/Concessions	-
Sub-Total	-
Bill (Round Off)	-
Net Bill Amount	-
Deposit/Advanced Paid	-
GST (Rate & Amount)	-
Final Amount Payable	-

Mode of Payment: ☐ Cash ☐ Card ☐ UPI ☐ Net Banking ☐ TPA/Insurance ☐ Other

Insurance Coverage (if applicable):

Provider: _____

Policy No.: _____

Amount Approved: _____

Amount Paid by Patient: _____

Signature of Patients/Next of Kin

Authorized Signatory

ANNEX B
(Informative)
(Clause 6)

ITEMIZED BILL FORMAT

Healthcare Organization Details

(Healthcare Organization Name, Address and Phone / Email)		PAN / GSTIN	-
Registration No. (under Clinical Establishments Act, 2010)	-	Bill Number	-
License No. (if applicable)	-	Bill Date & Time	-

Patients Details

Patient Name	-	Date of Admission	-
Age / Gender	-	Date of Discharge	-
Patient ID (Hospital specific):	-	Type of Admission (Inpatient / Outpatient / Day-care)	-
UHID	-	Bed / Ward / Room No	-
Address & Contact	-	Doctor's Name & Specialty	-

Billing Summary (Itemized Charges)

Sl No	Particulars	Batch No and Expiry date (wherever applicable)	HSN Code/SAC Code (wherever applicable)	Date	Quantity	Unit Rate	Amount	GST	Total Amount
1	Room Charges (Specify room type such as general ward, private room and ICU/CCU)								
2	Consultation Fees								

	(Specify type of speciality such as cardiologist, neurologist, orthopaedic surgeon and oncologist, (doctor-wise/date wise charges)								
3	Procedure/Surgery (Mention name of procedure (with break up for surgeon's fee, OT charges, and anaesthesia charges, if not included in package)								
4	Investigation Charges (Name of diagnostic test and charges of each test)								
5	Pharmacy/Medicines (Name of each medicine)								
6	Medical Consumables & Disposables (Name of each consumable/disposables such as syringes, gloves and catheter)								
7	Package Charges (Include package name, code/descriptor and breakup of inclusions such as nursing and admin charges, if not included in package)								
8	Miscellaneous (Include each miscellaneous service separately such as								

	ambulance, dietary charges)								
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Authorized Signatory