



प्रधान मुख्य आयकर आयुक्त, आं. प्र. व तेलंगाना का कार्यालय
Office of the Pr. Chief Commissioner of Income Tax ,
9th Floor, C-Block, I.T. Towers, Masabtank , Hyderabad – 500 004
☎ : 040 – 23425492

F.No. Pr.CCIT/ Guard file/Accts./2019-20

Date : 2-03-2020.

To,
All the Head of Offices/ DDOs,
A.P. & Telangana, Hyderabad

Sir/Madam.

Sub: Forwarding of guidelines of Medical Bills Checklist - Regarding
Ref: Senior Account Officer, O/o DCA, South Zone, CBDT, Chennai
Letter No.ZAO/CBDT/Chen/CDN/19-20/432, Dated:24-02-2020.
-oOo-

With reference to the above,

The undersigned is directed to forward the copy of Letter No.ZAO/CBDT/Chen/CDN/19-20/432, Dated:24-02-2020 from Senior Accounts Officer, O/o DCA, South Zone, CBDT, Chennai regarding Guidelines for Medical bills and Checklist is forward for preparation of Medical Bills before submission to ZAO/FPU to adhere and necessary action.

Yours faithfully,

Encl: As Above


(एन.एस.प्रेम कुमार/N.S. PREM KUMAR)
प्रशासनिक अधिकारी (डी डी ओ)
Administrative officer (DDO)
प्रधान मुख्य आयकर आयुक्त, हैदराबाद
O/o.Pr.CCIT, Hyderabad.

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Ministry of Finance
Central Board of Direct Taxes

OFFICE OF THE DEPUTY CONTROLLER OF ACCOUNTS

Ground Floor, New Block Aayakar Bhavan
121, Nungambakkam High Road, Chennai – 600.034
E-mail : dca-southzonecbdt@gov.in, Phone No. 044-26338580

ఆంధ్ర ప్రదేశ్ ఆస్తుల (ప.) ప్రభుత్వం
కార్యాలయం: ప్రధాన పు.సా.సం. ఆ.ప్ర.ప్ర. కేంద్రము
DCH (F.C.S.) Admn.
O/o. Pr. Chief Commissioner of Income Tax
A.P. & TELANGANA

No: ZAO/CBDT/CHEN/CDN/19-20/ 432

ఆంధ్ర ప్రదేశ్ ఆస్తుల (ప.) ప్రభుత్వం
కార్యాలయం: ప్రధాన పు.సా.సం. ఆ.ప్ర.ప్ర. కేంద్రము
Date: 24.02.2020
OF INCOME TAX
28 FEB 2020
ఆధికారి
Administrative Officer
D.D.O.

To,
The Dy. Commissioner of Income Tax (Hqrs & Admn),
O/o the Pr. CCIT, AP & TS,
'B' Block, I.T. Towers,
AC Guards, Masab Tank,
Hyderabad – 500 004.

Sir,

Sub : Forwarding of guidelines of Medical bills checklist – reg.

With reference to the subject cited above, as per the discussion held in the DDOs review meeting by Dy.CA, South Zone, CBDT, Chennai on 18.02.2020 at Hyderabad, as desired, please find enclosed herewith a guidelines for medical bill checklist containing from Annexure-I to VI for information and reference.

You are requested to circulate the same to all DDOs which will aid them in preparation of Medical Bills before submission to ZAO/FPU.

This is referral guidelines only and not a comprehensive list. Any communiqué guideline issued by CGHS will be updated on periodical basis in future.

This issues with the approval of DCA(SZ), CBDT, Chennai.

Yours faithfully,

Encl. As above.

24/02/20
Senior Accounts Officer (CDN)
O/o DCA, South Zone, CBDT, Chennai

Copy for information to:

1. The CCA (HQ & Admn.), CBDT, New Delhi.
2. ZAO, CBDT, Hyderabad – via Email.
3. FPU, CBDT, Vijayawada, Guntur, Tirupati – via Email.

24/02/20
Senior Accounts Officer (CDN)
O/o DCA, South Zone, CBDT, Chennai

I.T.O (Finance)

DDO WORKSHEET

Name of the Patient	
CGHS Card No.	
Name of the Hospital	
Whether Recognised by CGHS	
NABH/NON-NABH Status	
Nature of Admission	
Stay in Hospital	
Basic Pay/Eligibility Ward	
Procedure done in Hospital	
Remarks	

Breakup of Hospital/Diagnostic Lab Bill

Sl. No.	Particulars	Claimed	Permissible	CGHS/AIIMS Reference Number/ Remarks
TOTAL EXPENDITURE				
LESS : ADVANCE RECEIVED FROM OFFICE (Cheque Number and Date _____)				
FINAL PERMISSIBLE AMOUNT				Disallowed Rs.

Certified that all above are as per CGHS /AIIMS Rates

Certified that "Inadmissible Medicine List" of CGHS has been checked before allowing Medicines/Sundries

Signature of DDO
Seal

ANNEX-II**Guidelines for Medical Bills pertaining to Diagnostic Lab Investigations****To be Submitted by Government Employee**

1	Medical Reimbursement Claim Form
2	Xerox Copy of CGHS Card
3	Xerox Copy of CGHS/AMA Reference to Diagnostic Centre
4	Original Bill obtained from Diagnostic Centre with Breakup of Lab Investigations

Scrutiny at DDO Office

1	Whether Final Bill contains Sl.No.1-4 Above.
2	Whether the Laboratory is recognised by CGHS Empanelment List
3	Whether the Bill date is within the period of CGHS Referral Letter (within 1 month)
4	Verify the rates for every test charged by Diagnostic Centre with CGHS Rate List/AIIMS Rate List.
5	Prepare a DDO Worksheet as per Annex-I pertaining to Diagnostic Lab investigation, containing the Description of Test, Amount Claimed, Amount Admissible, CGHS/AIIMS Reference Number
6	Restricted/Approved amount to be mentioned and attested by DDO through "Passed for Payment _____" Stamp on individual Lab Bill and the Final amount on Medical Reimbursement Claim form
7	To be Submitted to Zonal Accounts Office with Medical Charges Reimbursement Bill(GAR-23)

Guidelines for Medical Bills pertaining to Hospital Admission

To be Submitted by Government Employee	
1	Medical Reimbursement Claim Form
2	Modified Check List for Reimbursement of Medical Claims
3	CGHS/AMA Reference/Copy of Permission Letter obtained from Office (Or) Emergency Admission Certificate from Hospital
4	Photocopy of CGHS Card
5	Original Hospital(Final Bill)/Lab Bills/Medicine Bills duly endorsed on the back of the Bill by Medical Officer.
6	Date-wise Breakup Details of Hospital Bill containing all particulars of Bed Charges, Doctor Fees, Lab Investigations, Medicines provided, etc.
7	Essentiality Certificate from treating Specialist(Certificate-B)
8	Discharge Summary duly signed by treating Specialist.

Scrutiny at DDO Office	
1	Whether the Bill contains Sl.No.1-8 Above.
2	<u>Medical Insurance</u> :- Whether Part Settlement has been made by Mediclaim Insurance Policy since total reimbursement from both sources(Insurance & CGHS) should not exceed Actual Expenditure.
3	<u>Hospital(Private/CGHS Empanelled)</u> :- The name of the Hospital to be Verified in CGHS Empanelled Hospital List for NABH/NABL Status (Or) Non-NABH/Non-NABL Status If the hospital name is not listed in Empanelled List(in case of Emergency Admission Cases), then the hospital should be treated as NON-NABH/NON-NABL Status Only and " <u>Ex-post Facto</u> " sanction of HOD should be enclosed alongwith Bill

Discharge Summary	
1	The Discharge Summary issued by the Hospital is the crucial document to be perused. The treatment that patient obtained at the hospital is explained in brief under Paragraph, "Course in the Hospital".
2	<u>Package Rate</u> :- If it has been mentioned in the paragraph, "Course in the Hospital", that the patient has undergone <u>Surgery</u> , the name of Surgery must be verified in CGHS/AIIMS Rate List. If the name of Surgery is available in the CGHS/AIIMS Rate List, then the Reimbursement should be made under " <u>Package Rate Guidelines Only</u> (Annex-IV)".
3	<u>Non-Package Rate</u> :- If no Surgery is mentioned in Hospital Discharge Summary (or) if the name of the Surgery is not available in CGHS/AIIMS Rate List, in such cases, the Reimbursement should be made under " <u>Item Wise Guidelines</u> " (Annex-V)

Package Rate Guidelines

Package Rates Eligible (VII CPC)		
1	Basic Pay upto Rs.47,600/- (General Ward)	90% of Package Rate
2	Basic Pay between 47,601 to 63,100/- (Semi-Private Ward)	100% of Package Rate
3	Basic Pay Above Rs.63,101/- (Private Ward)	115% of Package Rate

Package Rate	
1	CGHS Package Rate shall mean all inclusive – including lump sum cost of inpatient treatment/day care/diagnostic procedure for which a CGHS beneficiary has been permitted by the competent authority or for treatment under emergency from the time of admission to the time of discharge including (but not limited to) – (i) Registration charges, (ii) Admission charges, (iii) Accommodation charges including patients diet, (iv) Operation charges, (v) Injection charges, (vi) Dressing charges, (vii) Doctor / consultant visit charges, (viii) ICU / ICCU charges, (ix) Monitoring charges, (x) Transfusion charges and Blood processing charges (xi) Pre Anesthetic checkup and Anesthesia charges, (xii) Operation theatre charges, (xiii) Procedural charges / surgeon's fee, (xiv) Cost of surgical disposables and all sundries used during hospitalization, (xv) Cost of medicines and consumables (xvi) Related routine and essential investigations (xvii) Physiotherapy charges etc. (xviii) Nursing care charges etc. Package rates also include two pre-operative consultations and two post-operative consultations.
2	Additional Operation :- If one or more minor Procedures form part of a Major Treatment Procedure, then package rates would be permissible for Major Procedure and only 50% of charges for minor procedure(s)
3	Implants :- Cost of Implants/stents/grafts is reimbursable in addition to package rates as per CGHS ceiling rates or as per actual, <u>whichever is lower.</u>
4	Approval :- Obtain Expenditure Approval from Head of the Department and Submit to Zonal Accounts Office with Medical Charges Reimbursement Bill(GAR-23) after deducting any advance given

Non-Package Guidelines

Bed Charges		
1	Basic Pay upto Rs.47,600/- (General Ward)	Rs.1000/- Day
2	Basic Pay between 47,601 to 63,100/- (Semi-Private Ward)	Rs.2000/- Day
3	Basic Pay Above Rs.63,101/- (Private Ward)	Rs.3,000/- Day

Item Wise Bill Validation	
1	Ambulance Charges are reimbursable only if "(i) The doctor treating the patient certifies in writing that conveyance of patient by any other mode would definitely endanger the patient's life or would grossly aggravate his/her condition and (ii) That the journey is undertaken within the same city"
2	Bed Charges are the same for Ward/Intensive Care Unit. However, in case of ICU treatment, additional reimbursement is permitted alongwith bedcharges, for life supporting systems like Oxygen(Per Hour), Cardiac Monitoring etc. (CGHS Reference No.511 to 519)
3	Consultation For In-patients, the Maximum permissible Doctor Consultation Fees is Rs.270/- per Day only(2 Visit allowed per day). If there are more than one Doctor(Duty Doctor, Heart Specialist, etc.,) then additional consultation fees of Rs.270/- (2 Visit) may be reimbursed for them also. Apart from this, no Surgery Fees or Specialist fees is permitted as per existing CGHS Guidelines
4	Nursing Fees not reimbursible. However, reimbursement of "Special Nursing Fees" is permitted as per guidelines No.S.14025/8/2010-MS dated 18.01.2011, for which a special mention is required, both in Hospital Bill and Essentiality Certificate
5	Misc. Fees :- Admission Fees, Diet Charges, RMD(Record Medical Department) Fees, Attendent Fees, Hospital Service Charges, House Keeping Charges - not reimbursible under existing CGHS Guidelines
6	Lab Test & Medicine :- Bio-Chemistry Investigations, Clinical Pathology Investigations, , Radiology Charges, Surgical Supplies, Physiotherapy, etc., must be restricted as per CGHS/AllMS Rate List and Every medicine should be verified from " Inadmissible Medicine List " of CGHS
7	Prepare a DDO Worksheet as per Annex-I containing the Particulars, Amount Claimed, Amount Admissible, CGHS/AllMS Reference Number. Restricted/Approved amount to be mentioned and attested by DDO through "Passed for Payment _____" Stamp on individual Hospital Bill/Lab Bill/Medicine Bill and the Final amount on Medical Reimbursement Claim form
8	Obtain Expenditure Approval from Head of the Department and Submit to Zonal Accounts Office with Medical Charges Reimbursement Bill(GAR-23) after deducting any advance given.

ANNEX-VI**Advance Payment Procedure**

To be Submitted by Government Employee	
1	Requisition Letter from the Govt. Employee
2	CGHS Reference/AMA Reference/Emergency Certificate
3	Xerox Copy of CGHS Card
4	Estimate of Expenditure, on Hospital Letter Head, duly signed by treating Specialist.

Scrutiny at DDO Office	
1	Whether communication contains Sl.No.1-4 Above.
2	Verify the rates for test/Package charged by Hospital with CGHS Rate List/AIIMS Rate List and 90% of the verified rate may be considered for advance
3	The Advance should be paid in the form of Cheque, drawn in favour of the Hospital only. Under no circumstances, the advance should be paid to the Employee account.
4	Obtain Expenditure Approval from Head of the Department and Submit to Zonal Accounts Office with Bill for Short Term Advance(GAR-37)