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BILLING PLAYBOOK

Surgery Package Billing & Fee Splits Playbook

How to split a packaged surgery price fairly across surgeon, anaesthetist, and assistant, and deduct TDS on each share correctly.

A practical billing playbook for Indian hospitals

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One price, several professionals

Patients love a single, all-inclusive surgery price. Finance teams know that one number quietly contains several professional fees, theatre charges, consumables, and a hospital margin.

When the package is collected, that single payment has to be unbundled and distributed, and that is where most surgery billing disputes are born. A package is negotiated and quoted as a whole, but it is settled as parts. The surgeon, the anaesthetist, and often an assistant surgeon each have a claim on a portion.

The standard split components

A clean package split usually separates the price into a handful of well-understood buckets so that each professional fee can be identified and taxed on its own.

- **Surgeon professional fee:** usually the largest single professional component.
- **Anaesthetist fee:** often a percentage of the surgeon fee or a fixed slab by procedure grade.
- **Assistant surgeon fee:** where applicable, a smaller fixed or percentage share.
- **Hospital charges:** theatre, nursing, room, consumables, and the hospital margin.

> **DEFINE IT BEFORE THE SURGERY**
> The single most effective control is to fix the split rule at the time the package is created, not after the money arrives. If your fee schedule says a CABG package allocates a defined surgeon fee, a defined anaesthetist slab, and the remainder to the hospital, then every CABG behaves the same way.

Handling complications and revisions

Real surgeries deviate. A procedure that converts from laparoscopic to open, or a revision the next day, changes who did what. Decide in advance whether such events are absorbed inside the package or billed as add-ons, and record the clinical justification alongside the revised split so the change is defensible.

CONFIRM FULL PAYMENT FIRST

Never split a package on collection without first confirming the patient has actually paid in full. Splitting on the billed amount while collection is partial leaves the hospital funding the shortfall out of its own margin.

TDS on each consultant's share

Each professional component is a separate payment of professional fees under Section 194J, so **10%** TDS applies to the surgeon, the anaesthetist, and the assistant individually once their annual payments cross the **₹30,000** threshold per payee. Deduct on each share, not on the package as a whole, and record each deduction against the right PAN so Form 26Q and Form 16A reconcile cleanly.

10%	₹30,000	Per share
194J RATE PER PROFESSIONAL	ANNUAL THRESHOLD PER PAYEE	DEDUCT ON EACH FEE, NOT THE PACKAGE

> *A surgery package is only simple for the patient. For the hospital, the discipline is in unbundling it the same way, every single time.*
>
> ConsultPro Finance Playbook

Documenting it so nobody disputes

- [ ] Store the split rule on the package definition, not in someone's head.
- [ ] Show each consultant their own share and the collection it was derived from.
- [ ] Record TDS per professional fee, mapped to each PAN.
- [ ] Keep an audit trail of any complication-driven changes to the split.

Automate every package split

ConsultPro stores the split rule on each package, ties shares to actual collection, and deducts TDS per professional automatically. Start your free 14-day trial at **consultpro.in.net**.

This playbook is general information for hospital finance teams and is not tax or legal advice. Confirm current provisions with a qualified tax professional before filing.