



# Understanding the PCSE Online Drug Statement PART 2

In this article on the Drug Statements we will be dealing with Understanding which month the reimbursement and remuneration applies. It may be easier to download the statement from the PCSE Online portal as an Excel spreadsheet.

Header				
D000001	30/06/2023	67335.45		
0	0	69987.7	-2652.25	
Drugs				
Drugs (Dispensing)	Total	67335.45		
Paycode	Description	Source	Unit Cost	£
DRGD	Dispensing GPs - Cost of Drugs	COM	52719.36	
DRGDPF	Dispensing GPs - Professional Fees	COM	17268.34	
DRGPRX	Prescription charges collected and remied by GPs - contra	COM	-2652.25	
Quarter Payment Date	01/07/2023			
Number of Forms	3313			
Number of Prescribons	7647			
Number of Items Referred Back/Disallowed	20			
Total Credits	Total	123775.04		
Paycode	Description	Source	Unit Cost	£
DRGD	Basic Prices	COM		48322.94
DRGDPF	Dispensing Fees	COM	228	3504.36
DRGDPF	Dispensing Fees	COM	244.1	1371.84
DRGDPF	Dispensing Fees	COM	222.6	6466.53
DRGDPF	Dispensing Fees	COM	224.2	5925.61
DRGD	VAT	COM		1556.86
DRGD	Advances for Prescriptions	COM	9435	56626.9
Total Debits	Total	56439.59		
Paycode	Description	Source	Unit Cost	£
DRGD	Discount	COM	11.18	5402.49
	Advance No. Charges Item		286	0
	Amt Current Charge Rate		133	1283.45
	Amt Current Charge Rate		63	607.95
	Amt Current Charge Rate		53	511.45
	Amt Current Charge Rate		21	202.65
	Amt Prev Charge Rate		0	0
	Amt Prev Charge Rate		1	18.7
	Amt Prev Charge Rate		3	28.05
DRGD	Advance Recover for	COM		48384.85
DRGD	Previous Interim Amount	COM		0
777777 - DISPEX D				
GP Code	686957			
Employee PM				
Month of Claim	Apr-23			
CTP Payment Date	01/07/2023			
Prescribing/Dispensing (P/D)	D			

## Looking at the above example:

All fields highlighted in yellow relate to the Month of Claim which can be found under the First named prescriber. In this case the following payments relate to items dispensed in April 2023:

Basic Price

Dispensing Fees

VAT

Discount (Clawback)

Prescription Charges Deemed to have been taken during April 2023 by NHSBSA

The month which all the above items have been paid is highlighted in Green – End of June/Beginning of July

The net amount Received = Cost of Drugs + Professional Fees – Prescription Charges deemed to have been collected

Cost of Drugs = Basic Price + VAT + Advance – Discount (Clawback) – Advance Recovery

Professional Fees = Total of all Dispensing Fees

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The Unit Cost of Dispensing Fees is the Fee per prescription in bands related to the number of items assigned to each registered GP. The Dispensing Fee Scale changes every six months – keep up to date by following **Dispex social media**.

# Top Tip

Note that all other scripts (hospital, dental, Nurse Practitioner etc) will automatically get assigned to the senior named partner. – **GP Code 686957**.

To monitor and reconcile Dispensing Income it is best to ignore the Advance and Advance recovery and record only the following on a spreadsheet.

Payment date - end of month	Dec-22	Jan-23	Feb-23	Mar-23
Month of Claim	Oct-22	Nov-22	Dec-22	Jan-23
Number of Prescriptions				
Dispensing GPs - Professional Fees				
Basic Prices				
VAT				
Discount				
Prescription charges collected and remitted by GPs - contra				
Total Income (Basic Price+ VAT + Professional Fees - Discount - Charges Collected				

You should also record the Drug Spend related to the month of Dispensing. Drug spend should be excluding VAT, except for Flu jabs and the Unrecoverable VAT on Actually Administered items as deemed by HMRC (not as deemed by NHHSBSA and the DM+D). In addition, all Rebates (excluding VAT) related to that month need to be reduced from the Drug Spend. They are not Income.

You can then work out Gross Dispensing Profit.

*Next time we will look at Advance and Advance Recovery Calculations*

