

Know your NHS schedules

Alan Suggett on what to look out for and understand.

Some of our National Health Service dental practice clients have asked us to help with issues recently which have reminded our team how important it is to be aware of, and understand, all the entries which appear on the monthly contract payment schedules produced by the NHSBSA.

In our experience, the level of understanding among our NHS dental clients of the content of their schedules varies greatly, from those principals who scrutinise their schedules very closely to those, who from the evidence that we see when we receive their accounting records at the year end, do not even open the envelopes!

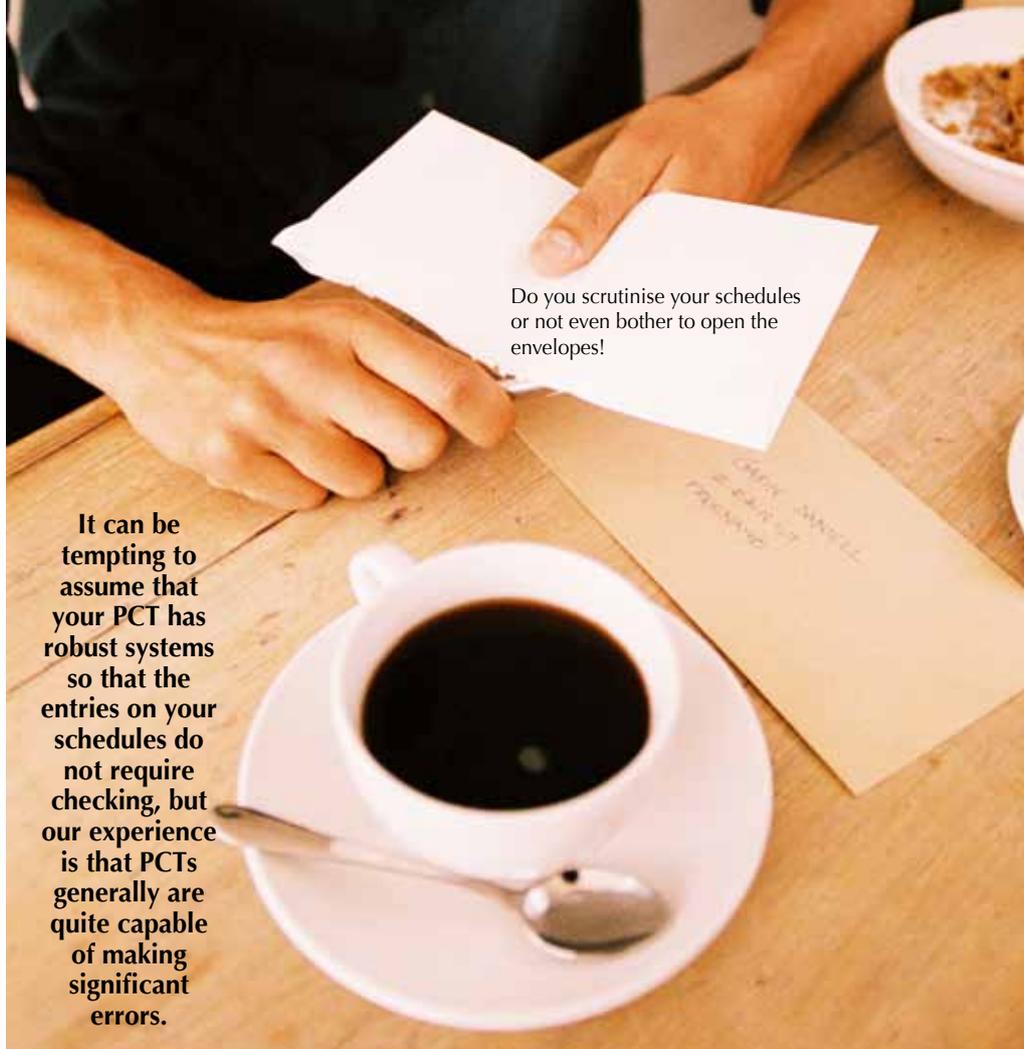
It can be tempting to assume that your PCT has robust systems so that the entries on your schedules do not require checking, but our experience is that PCTs generally are quite capable of making significant errors (although they have tightened up considerably in recent years).

A sound understanding of the contents of the schedules can be crucial to the commercial success of your practice, and it is important to appreciate that every £1 which is deducted from your scheduled payments for superannuation,



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patient charges or levies and so on, represents a £1 reduction in both practice cash flow and profits! It is therefore crucial to understand the implications of all entries and ensure that you are satisfied that they are correct.

Are you satisfied, for instance, that you are dealing correctly with all of the following situations:

- Are you deducting the correct amounts for superannuation on your monthly associate payment schedules? The relevant amounts are clearly shown on the NHS schedules but we often see incorrect deductions being made, often incorrect percentages are being used in the calculation of the deductions.
- When deductions are made on your schedules for year end superannuation adjustments for associate performers, do you ensure that similar deductions are also made on the next available associate payment schedules (or additions for superannuation refund adjustments)?
- If any unusual adjustments are made on your schedules (either additional payments or deductions) do you always

ensure that you understand what the adjustment is for and agree with it being made?

- Do you carry out regular reconciliations of net patient charges (patient charges less remissions) deducted from your schedules to actual NHS patient charges received? Due to timing differences on submission of FP17 claim forms these figures are unlikely to agree in any one particular time period, but consistent differences can be an indication of errors being made in claim submissions.
- If you receive either rent reimbursements or VDP salary and training reimbursements, are you satisfied that the amounts that you have received are correct and you have not been either under or overpaid?

If you can answer 'yes' to all of the above, then you should have no concerns (but will possibly be in a minority!) but if you do you have concerns about any of these areas, or indeed any other aspect of your NHS payment schedules, please contact UNW LLP or another NASDAL accountant.