The background of the page features a blurred image of several people sitting at desks and working on laptops. Overlaid on this image is a complex network of white lines connecting various nodes, with a bright blue light flare at one of the nodes. In the bottom right corner, there are some faint, semi-transparent UI elements including a circular menu with labels 'TDS', 'PPO', 'D05', 'A04', 'FNV' and a list of items 'A', '02', '01', 'B'.

**ePACT2**

**Reconciling your NHSBSA Invoice**

## Interactive Contents

Use this interactive contents list to jump straight to the content you want to see.

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## Why am I getting an invoice?



On a monthly basis the NHSBSA will recharge provider organisations for the costs of the items that they have prescribed and had dispensed in the community. These costs include both the cost of the items prescribed and the cost of dispensing these items.

The invoice splits these costs into a number of areas which can be reconciled using the information in ePACT2.

In this guide we will give you more information on what the costs relate to and which reports you need to access to reconcile them.

# Invoice received

The invoice received from the NHSBSA will be split into 5 different lines.

 <b>NHS Business Services Authority</b>										
 <b>COPY INVOICE</b>			PO Box 974 Newcastle Upon Tyne NE99 1UQ Tel No : 0191 244 6957 Fax No: 0191 264 8520 VAT Reg No: 654 434 29							
<b>Pricing Information</b>			<table border="1"> <tr> <td>CUSTOMER REF.</td> <td>██████████</td> </tr> <tr> <td>DOCUMENT NO.</td> <td>██████████</td> </tr> <tr> <td>DATE ISSUED</td> <td>18/06/2024</td> </tr> </table>		CUSTOMER REF.	██████████	DOCUMENT NO.	██████████	DATE ISSUED	18/06/2024
CUSTOMER REF.	██████████									
DOCUMENT NO.	██████████									
DATE ISSUED	18/06/2024									
FP(10)	RECHARGE FOR APRIL 2024	PRESCRIPTIONS								
INVOICE RAISED ON BEHALF OF		REQUESTED BY		DESPATCH REF						
Hospital Provider and Cont. Invoicing										
DESCRIPTION	Quantity	Price	VAT Description	AMOUNT						
PRESCRIBING			Zero Rated	191,296.04						
UNIDENTIFIED PRESCRIBING			Zero Rated	38.69						
RESOURCES RETAINED CENTRALLY			Zero Rated	6,567.82						
DISPENSING FEES-PREVIOUS MONTH			Zero Rated	23,460.05						
CHARGES-PREVIOUS-MONTH			Zero Rated	-4,078.87						
<b>PAYMENT METHODS</b> TERMS : PAYMENT IS DUE ON DATE OF INVOICE			<table border="1"> <tr> <td>SUB TOTAL</td> <td>217,283.73</td> </tr> <tr> <td>TOTAL VAT</td> <td>0.00</td> </tr> <tr> <td>TOTAL AMOUNT</td> <td>217,283.73</td> </tr> </table>		SUB TOTAL	217,283.73	TOTAL VAT	0.00	TOTAL AMOUNT	217,283.73
SUB TOTAL	217,283.73									
TOTAL VAT	0.00									
TOTAL AMOUNT	217,283.73									
1 BACS Payment to : ██████████										
2 Cheques Payable to : NHS Business Services Authority										
3 Receipts will not be issued unless requested and SAE enclosed										

**Prescribing** – This shows the drug costs of the items prescribed by the organisation plus the Retro Concession Price Adjustment value added together.

**Unidentified prescribing** - Contains all commissioner / provider prescribing which has been dispensed in primary care that cannot be linked to a specific prescriber or hospital unit but can be linked to the named commissioner / provider.

**Resources retained centrally** – Shows the cost of the resources retained centrally. This relates to costs which cannot be attributed to a specific organisation, such as nationally unidentified. These costs are collected nationally then fair shared amongst all organisations.

**Dispensing fees - Previous month** – Shows the dispensing fees associated with the items prescribed, more information on the elements which make up the dispensing fee can be found in the [Remuneration Report Glossary](#). **Be aware the dispensing fees shown relate to the month prior to the month the invoice relates to.**

**Charges - Previous month** – Shows the prescription charges that have been collected for items the organisation has prescribed, this is the amount the patient has paid for their prescription. As the dispenser has already taken payments for this, the costs are credited back to your organisation. **Be aware the charges shown relate to the month prior to the month the invoice relates to.**

# How to reconcile your invoice using the reports in ePACT2

Using the example invoice (Recharge for April 2024) on the previous page we will now reconcile each line using the appropriate ePACT2 financial reports – the [Itemised Prescribing Payments \(FM2\) report](#) and the [Remuneration Values \(FM6\) report](#):

Pricing Information RECHARGE FOR APRIL 2024		DATE ISSUED		18/06/2024
FP(10)	PRESCRIPTIONS			
INVOICE RAISED ON BEHALF OF		REQUESTED BY		DESPATCH REF
Hospital Provider and Cont. Invoicing				
DESCRIPTION	Quantity	Price	VAT Description	AMOUNT
PRESCRIBING			Zero Rated	191,296.04
UNIDENTIFIED PRESCRIBING			Zero Rated	38.69
RESOURCES RETAINED CENTRALLY			Zero Rated	6,567.82
DISPENSING FEES-PREVIOUS MONTH			Zero Rated	23,460.05
CHARGES-PREVIOUS-MONTH			Zero Rated	-4,078.87

Using April 2024 data...

**FM2(C3). Itemised Prescribing Payments - Prov Only**  
Prescriptions dispensed by pharmacy and appliance contractors in Apr-24

Provider	ICB	Practice Prov. prescribing (£)	Pharmacy First Clinical Pathways and Contraception drug reimbursement (£)	Unidentified prescribing (£)	Unidentified deputising services (£)	Community prescribing (£)	Adjustments to charge statements (£)	Lost batches of prescriptions (£)	Retro concession price adjustment (£)	Elements for which resources have been retained centrally (£)	Total reimbursement (£)
		191,150.91	0.56	38.69	0.00	0.00	0.00	0.00	145.13	6,567.82	197,903.10

**Prescribing – 191,296.04** – This figure can be reconciled on the [Itemised Prescribing Payments \(FM2\) report](#), the report data is for the same month your invoice relates to. The ‘Prescribing’ value on the invoice is the sum of the ‘Practice Comm/Prov Prescribing (£)’ and the ‘Retro Concession Price Adjustment (£)’ values in the IPP report added together, minus the Adjustments to charge statements (shown above).

**Unidentified Prescribing – 38.69** – This figure can be found on the [Itemised Prescribing Payment \(FM2\) report](#), the report data is for the same month your invoice relates to and is the 'Unidentified Prescribing (£)' value in the report (shown above).

**Resources retained centrally – 6,567.82** – This figure can be found on the [Itemised Prescribing Payment \(FM2\) report](#), the report data is for the same month your invoice relates to and is the 'Elements for which resource have been retained centrally (£)' value in the report (shown above).

The 'Dispensing Fees – Previous Month' and 'Charges - Previous Month' figures on the invoice received can be reconciled using the [Remuneration Values \(FM6\) report](#).

**Remember, these figures will be reconciled using the data for the month prior to which the invoice relates to.**

<b>Pricing Information</b> RECHARGE FOR APRIL 2024		DATE ISSUED		18/06/2024
FP(10)	PRESCRIPTIONS			
INVOICE RAISED ON BEHALF OF		REQUESTED BY		DESPATCH REF
Hospital Provider and Cont. Invoicing				
DESCRIPTION	Quantity	Price	VAT Description	AMOUNT
PRESCRIBING			Zero Rated	191,296.04
UNIDENTIFIED PRESCRIBING			Zero Rated	38.69
RESOURCES RETAINED CENTRALLY			Zero Rated	6,567.82
DISPENSING FEES-PREVIOUS MONTH			Zero Rated	23,460.05
CHARGES-PREVIOUS-MONTH			Zero Rated	-4,078.87

Using March 2024 data...

<b>FM6(C3). Remuneration Values (Prov Users)</b> Provider summary for dispensing month Mar-24 (information only)			
ICB			
Delegated Responsibility	No		
Provider	Prescription charges (£)	Remuneration (£)	Remuneration year to date (£)
	-4,078.87	19,381.18	231,049.42

**Dispensing fees - Previous month – 23,460.05** – This figure is the sum of the ‘Prescription charges (£)’ value and the ‘Remuneration (£)’ value added together from the [‘Remuneration Values - Summary’ report](#), you will find these figures on the report for the month prior to the month your invoice relates to (shown above).

**Charges - Previous month – -4,078.87** – This figure can be found on the [‘Remuneration Values - Summary’ report](#), you will find this figure under ‘Prescription Charges (£)’ on the report for the month prior to the month your invoice relates to (shown above).

## Reconciling the prescribing costs

There are a range of reports available in ePACT2 which will help you reconcile the prescribing costs and the resource retained centrally shown in the invoice.

It is possible to break the prescribing costs down to individual unit/prescriber or presentation level.

The resources retained centrally can only be accessed at provider organisation level. This is because the costs are not attributed to specific organisations but are an accumulation of all the elements which could not be attributed back to a specific organisation within England such as unidentified prescribing, or VAT which are then fair shared out, according to the percentage of prescribing for your organisation.

## Itemised Prescribing Payment (IPP) report

The IPP report will show the total prescribing costs, unidentified prescribing and the resources retained centrally which have been attributed to your organisation.

The costs shown in this report should match the costs shown in the first 3 lines of the invoice - Prescribing, Unidentified Prescribing and Resources Retained Centrally:

**FM2(C2). Itemised Prescribing Payments - Prov Only**  
Prescriptions dispensed by pharmacy and appliance contractors in Apr-24

Provider: [dropdown menu]

	Expenditure for prescriptions based on 100% of dispensing month above (£)	
Practice/Comm/Prov. Prescribing	191,150.91	
Pharmacy First Clinical Pathways and Contraception drug reimbursement (£)	0.56	
Unidentified Prescribing	38.69	Matches the Unidentified Prescribing figure on the invoice
Unidentified Deputising Services Prescribing	0.00	
Community Prescribing	0.00	Add figures together to get the Prescribing figure on invoice
Adjustments to Charge Statements	0.00	
Lost Batches of Prescriptions	0.00	
Retro Concession Price Adjustment	145.13	
Elements for which resources have been retained centrally	6,567.82	Matches the Resources Retained Centrally figure on the invoice
<b>Total reimbursement referable to cost of drugs</b>	<b>197,903.10</b>	

## Invoice Reconciliation report

This report will allow you to break the prescribing costs shown in line 1 of the invoice down to the individual units/cost centres which have prescribed the items. This will be useful if you want to allocate the costs by unit at your Trust.

Two Invoice reconciliation reports are available relating to invoices for time periods pre- or post-April 2018. The appropriate report should be selected depending on the date of the invoice you want to reconcile.

The total figure for this report should match the prescribing costs shown in the invoice (Prescribing + Unidentified Prescribing):

**Invoice Reconciliation Report - Prescribing Costs April 2018 onwards**

Month	HS Commissioner / Provider plus Code	HS Practice	HS Practice Code	Items	Actual Cost (£)
Apr-24	[blurred]	[blurred]	[blurred]	61	1,773.24
Apr-24	[blurred]	[blurred]	[blurred]	5	63.78
Apr-24	[blurred]	[blurred]	[blurred]	36	283.37
Apr-24	[blurred]	[blurred]	[blurred]	13	357.26
Apr-24	[blurred]	[blurred]	[blurred]	15	149.06
Apr-24	[blurred]	[blurred]	[blurred]	6	10.78
Apr-24	[blurred]	[blurred]	[blurred]	7	52.64
<b>Grand Total</b>				<b>6,705</b>	<b>191,189.60</b>

The [‘Accessing and using the Invoice Reconciliation Report’ guide](#) will provide more guidance on how to use the report.

## Hospital Trust Volume & Cost report

The Hospital Trust Volume & Cost report will allow you to break the prescribing costs down to the individual drugs prescribed for a Trust. The information in the report is available at unit/cost centre and presentation level.

The total figure for this report should match the prescribing costs shown in the invoice (Prescribing + Unidentified Prescribing):

Year Month	Commissioner / Provider	Commissioner / Provider Code	Practice	Practice Code	Prescriber	Prescriber Code	BNF Presentation	BNF Presentation Code	Actual Cost (£)	Quantity X Items	Items	Quantity	Pack Size	Pack Size Unit	Supplier Name	Supplier Code
202404							Atomoxetine 10mg capsules	0404000S0AAAAAA	38.47	21	1	21	28	capsule	Generic Supplier	-
202404							Atomoxetine 40mg capsules	0404000S0AAABAB	27.20	14	1	14	28	capsule	Generic Supplier	-
202404							Concerta XL 18mg tablets	0404000M0BDAAM	31.20	30	1	30	30	tablet	Janssen-Cilag Ltd	1903
202404							Lisdexamfetamine 20mg capsules	0404000U0AAAAAA	13.77	7	1	7	28	capsule	Generic Supplier	-

## Reconciling the dispensing costs

The dispensing fee and patient charges shown on the invoice can be reconciled using the Remuneration Report.

The remuneration cost covers fees paid to the contractor for the services provided in dispensing the prescription, such as payments for out-of-pocket expenses when they have had to source a product as it isn't something they would commonly keep in stock.

These fees are then charged back to the prescriber organisation, either directly for item level fees, or shared using a specified sharing method for fees which cannot be directly linked to a prescriber or organisation.

The sharing methods used for each element in the Remuneration Report are specified in the [remuneration report glossary](#).

These charges are made in arrears. For example, April remuneration costs will appear on May's invoice, so you'll need to use the report for the month before the one the invoice relates to.

## Remuneration report

The Remuneration Report includes a breakdown of the elements of the dispensing costs attributed to your organisation.

The report is available as both a summary and itemised report. The summary report will show:

**Prescription charges (£)** - Shows the prescription charges that have been collected for items the organisation has prescribed for example, in the below image patients have paid £ 4,078.87.

**Remuneration (£)** – This will display the value for the month you have selected, for example the below image is showing the value for March 2024 (202403).

**Remuneration year to date (£)** – This will display the total remuneration value for the financial year up to the date you have selected, for example the below image is showing the value for the time period April 2023 (202304) to March 2024 (202403).

FM6(C3). Remuneration Values (Prov Users)			
Provider summary for dispensing month Mar-24 (information only)			
ICB [redacted] ▼			
Delegated Responsibility No			
Provider	Prescription charges (£)	Remuneration (£)	Remuneration year to date (£)
[redacted]	-4,078.87	19,381.18	231,049.42

The itemised report will break these figures down into the individual elements which make up the remuneration:

**FM6(C2). Remuneration Values**  
 Provider itemised for dispensing month Mar-24 (information only)

ICB	Provider					
Provider	Remuneration group	Remuneration item	No. fees	% share paid	Remuneration (£)	Remuneration year to date (£)
	Professional Fees	Professional/Activity Fee	7,357		8,342.54	95,577.20
		Extemp Dispensed Preps/Unlicensed Medicines	3		60.00	460.00
		Appliance Fee (Measured and Fitted)	0		0.00	0.00
		Appliance Fee (Home Delivery)	2,412		10,012.10	119,112.00
		Extemp liquids ordered in more than one container				0.00
		Limited stability (<14 days) extra supplies				0.00
		Controlled drug schedules 2 and 3	410		445.75	5,333.51
		Expensive prescription fees	417		2,493.41	28,458.85
		Manually Priced				0.00
		Methadone Payment	0		0.00	0.00
		SSP Remuneration (fee)	0		0.00	5.35
		National Unidentified Prescribers		0.01	5.46	54.68
	<b>Professional Fees Total</b>		<b>10,599</b>		<b>21,359.26</b>	<b>249,001.59</b>
	Payments for Essential Services	Establishment Payments				0.00
		Practice Payments			0.00	0.00
		Repeat Dispensing Fee			0.00	0.00
		Transitional Payment			0.00	2,919.18
		ETP Allowances		0.01	0.89	10.31
		Appliance Infrastructure Payment		0.01	244.23	2,852.70
		Pharmacy Access Scheme		0.00	77.78	874.13
		Discharge Medicine Service		0.01	32.56	341.03
	<b>Payments for Essential Services Total</b>				<b>355.46</b>	<b>6,997.35</b>
	Advanced Services	Medicine Use Reviews			0.00	0.00
		Appliance Use Reviews		0.22	745.88	9,060.77
		Completed New Medicine Services Monthly Payment		0.01	774.87	7,268.30
		Stoma Customisation	2		8.64	34.56
		Urgent Medicine Supply			0.00	0.00
		CPCS sign-up fee			0.00	0.00
		PF Urgent Medicines Supply & Minor Illness Fee		0.01	239.27	1,983.94
		GP Referral Pathway Fee			0.00	0.00
		Hypertension Case-Finding Set Up Fee				0.00
		Hypertension Case-Finding Check And ABPM Fee				0.00
		Hypertension Case- Finding Incentive				0.00
		SCS Set-up				0.00
		SCS Consultations				0.00
		SCS NRT Product Cost				0.00
		SCS NRT Product Charges				0.00
		Contraception Set-Up				0.00
		Contraception Consultations				0.00
		Lateral Flow Device Eligible Patient Service Fee				0.00
		Lateral Flow Device Eligible Patient Test Cost				0.00
	<b>Advanced Services Total</b>		<b>2</b>		<b>1,768.66</b>	<b>18,347.57</b>
	Pharmacy First (Clinical Pathways)	Pharmacy First Initial Fixed Payment				0.00
		PF Clinical Pathways Service Consultation Fee		0.00	0.98	1.66
		PF Clinical Pathways Service Monthly Fixed Payment		0.00	5.66	13.79
	<b>Pharmacy First (Clinical Pathways) Total</b>				<b>6.63</b>	<b>15.45</b>
	Hepatitis C Testing Service	Hepatitis C Testing Service			0.00	0.00
		Hepatitis C Kit				0.00
	<b>Hepatitis C Testing Service Total</b>				<b>0.00</b>	<b>0.00</b>
	Quality Payments Scheme	Quality Payments Scheme			0.00	0.00
		Pharmacy Quality Scheme - Aspirational Payment			0.00	3,197.03
	<b>Quality Payments Scheme Total</b>				<b>0.00</b>	<b>3,197.03</b>
	Essential Small Pharmacy Local Pharmaceutical	Essential Small Pharmacy				0.00
	<b>Essential Small Pharmacy Local Pharmaceutical Total</b>					<b>0.00</b>
	Local Authorised Payments	Pharmacy Reward Scheme			0.00	0.01
		Other Local Payments				0.00
	<b>Local Authorised Payments Total</b>				<b>0.00</b>	<b>0.01</b>
	Local Pharmaceutical Services	Local Pharmaceutical Services - Debited		0.03	-31.07	-151.62
		Local Pharmaceutical Services - Credit				0.00
	<b>Local Pharmaceutical Services Total</b>				<b>-31.07</b>	<b>-151.62</b>
	Other Fees	Fine For Breach of Service				0.00
		Lost Batches				0.00
		Fraud Pharmacy Recovery Fees				0.00
		Temporary Safeguarding Payment		0.01	7.23	114.79
	<b>Other Fees Total</b>				<b>7.23</b>	<b>114.79</b>
	Remuneration Adjustments	Adjustments		0.01	-6.13	-162.99
	<b>Remuneration Adjustments Total</b>				<b>-6.13</b>	<b>-162.99</b>
	Prescription Charges	Charges Collected		0.01	-2,530.65	-29,748.68
		Pre-payment Certificates		0.01	-1,477.70	-16,088.89
		FP 57 Refunds		0.01	11.37	138.12
		Fraud Pharmacy Recovery Charges				0.00
		PPC HRT		0.01	-81.89	-610.31
	<b>Prescription Charges Total</b>				<b>-4,078.87</b>	<b>-46,309.76</b>
	<b>Total</b>		<b>10,601</b>		<b>19,381.18</b>	<b>231,049.42</b>
<b>Totals</b>			<b>10,601</b>		<b>19,381.18</b>	<b>231,049.42</b>

The 'Dispensing Fees – Previous Month' value shown on the invoice will equal the 'Remuneration (£)' and 'Prescription Charges (£)' values added together.

The ['Accessing and using the Remuneration Report' guide](#) will provide more guidance on how to use the report.

The information can be accessed at either provider organisation level so you can see the total remuneration attributed or can be broken down to the individual units/cost centres under your organisation.

## Common questions

Below we have included some of the frequently asked questions regarding reconciling your invoice which may help if you are having any issues.

**Q. The dispensing fees and patient charges shown on the invoice do not reconcile with the Remuneration Report.**

Check that you are using the Remuneration Report for the correct month. Dispensing fees and patient charges shown on the invoice relate to the previous months Remuneration Report. Therefore, the invoice for July's prescriptions will reconcile with June's Remuneration Report.

**Q. Charges are shown on the Itemised Remuneration Report for Appliance Infrastructure Payments, but my organisation has not prescribed any appliances on an FP10 Prescription.**

Some of the cost, such as appliance infrastructure payments, are fair shared across all organisations so you may see costs for areas you haven't done. The elements which are fair shared and how this is done is detailed in the [Remuneration report glossary](#).

**Q. When using ePACT2 to split costs between each hospital unit, the total prescribing figure does not add up to the amount invoiced.**

If you are creating your own report in ePACT2 to reconcile the prescribing cost on your invoice you may find that the costs don't match. There are a number of reasons why this may happen.

The cost shown on the invoice is the Actual Cost rather than the Net Ingredient Cost (NIC). When creating your own report make sure you've used the Actual Cost field.

Prescriptions that have been dispensed by a GP practice should be excluded from the data as these will have been charged to the SICBL of the GP practice. To establish where a prescription has been dispensed the dispenser code field should be included in the report.

## Getting more help



## Additional training material and user guides

The ePACT2 training team has developed several how to guides to help you get the best out of ePACT2. These can be found on our [ePACT2 user guides page](#).

## Webinar sessions

We offer a free webinar training service to all our users and you can book as many sessions as you need.

Our webinar sessions are booked as 1 hour slots and we offer a number of different sessions covering a range of topics.

We also offer bespoke sessions which are delivered just to you or your invited colleagues. You can let us know if you have any specific topics or reports you'd like to cover or if you would prefer an introductory tour of the system.

Our experienced trainers deliver these sessions using MS Teams and you can take part wherever you are as long as you can get online.

You can find out more and book your webinar by going to our [ePACT2 training page](#).