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GMS payments board annual report 1999

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**GENERAL
MEDICAL
SERVICES
(PAYMENTS)
BOARD**



**Report for the
year ended
31st December
1999**



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Report for the
year ended
31st December
1999

GENERAL
MEDICAL
SERVICES
(PAYMENTS)
BOARD



Contents

<i>The Board</i>	4
<i>Chairman's Statement</i>	6
<i>Review and Outlook</i>	8
<i>Summary Statement of Activity During the Year</i>	11
<i>The Year 1999</i>	12
<i>Number of Agreements</i>	13
<i>Persons Eligible for Services</i>	14
<i>Number of Persons Eligible under the GMS Scheme by Health Board</i>	15

Doctors

<i>Payments to Doctors</i>	16
<i>Volume of Claims by Doctors</i>	17

Pharmacies

<i>Payments to Pharmacies</i>	18
<i>Volume of Pharmacy Claims</i>	19

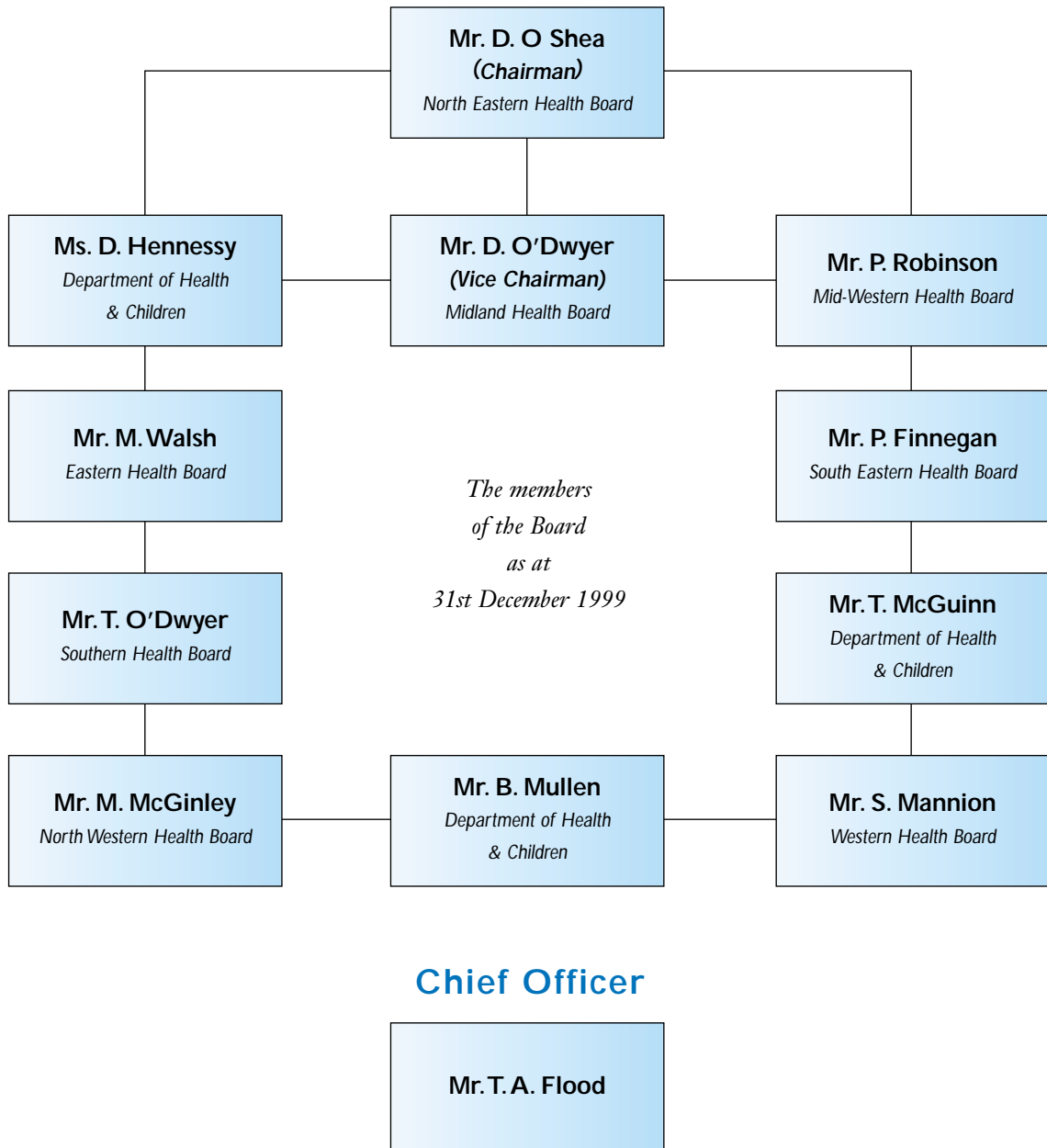
Dentists

<i>Payments to Dentists</i>	20
<i>Volume of Claims by Dentists</i>	21

Optometrists

<i>Health Board Community Ophthalmic Services Scheme</i>	22
<i>Cost per Eligible Person</i>	23
<i>Major Therapeutic Classification of Drugs, Medicines & Appliances - GMS</i>	24
<i>Major Therapeutic Classification of Drugs, Medicines & Appliances - DCS/DP</i>	25
<i>Major Therapeutic Classification of Drugs, Medicines & Appliances - LTI</i>	26
<i>Summary of Statistical Information - GMS</i>	28
<i>Summary of Statistical Information - DCS/LTI</i>	29
<i>Fees and Allowances under Capitation Agreement</i>	30
<i>Fees and Allowances under Fee-Per-Item Agreement and Fees under Immunisation Scheme, Health (Amendment) Act 1996 and Methadone Treatment Scheme</i>	31
<i>Scale of Fees Payable to Pharmacists</i>	32
<i>Scale of Fees Payable to Dentists</i>	33
<i>Scale of Fees Payable to Optometrists</i>	34
<i>Financial Statements</i>	35

The Board



Mr. Ger Crowley who had been designated by the Chief Executive Officer, Mid-Western Health Board in 1998 to be a member of the Board was replaced by Mr. Paul Robinson in September 1999. The Board is indebted to Mr. Crowley for his commitment to the work of the Board during the brief period of his membership.



Mr. D. O. Shea



Mr. T. A. Flood



Mr. D. O'Dwyer



Ms. D. Hennessy



Mr. M. Walsh



Mr. T. O'Dwyer



Mr. M. McGinley



Mr. B. Mullen



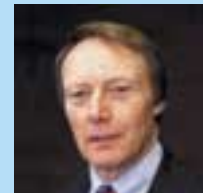
Mr. S. Mannion



Mr. T. McGuinn



Mr. P. Finnegan



Mr. P. Robinson

Constitution of the Board

The General Medical Services (Payments) Board is a body corporate with perpetual succession and a common seal constituted by Order of the Minister for Health under Section 11 of the Health Act, 1970

The Board consists of eleven members comprising:

- (a) one officer of each Health Board designated by the Chief Executive Officer of the Health Board and
- (b) three other persons appointed by the members referred to in (a).

Functions of the Board

It is the duty of the Board to perform on behalf of the Health Boards the following functions in relation to the provision of services by General Practitioners, Pharmacists and Dentists under Sections 58, 59 and 67 (i) of the Health Act 1970:

- (a) the calculation of payments to be made for such services;
- (b) the making of such payments;
- (c) the verification of the accuracy and reasonableness of claims in relation to such services;
- (d) the compilation of statistics and other information in relation to such services.

Chairman's Statement



Mr Donal O Shea, Chairman

It is a great pleasure for me to join with the other members of the Board to present the report of the Board for 1999. The principal aim of the Board in publishing an annual report is to account for the very significant amounts of money which are made available to it by the Department of Health & Children and the Health Boards and which are disbursed by the Board under the 13 or so unique schemes or payment arrangements with Doctors, Pharmacists, Dentists and Optometrists. All citizens of the State and others benefit from these services to the extent provided for in the qualifying conditions for the individual schemes - eligible persons must register with Health Boards to establish their entitlement to services.

It has been an extremely taxing year in terms of business activity - the Drugs Payment and the Health Board Community Ophthalmic Services Schemes were launched in July while the levels of claiming under all other schemes increased significantly - the volume of claim data processed by the Board increased by 2.7m items to more than 29m items i.e. an increase of 10% - the overall monies disbursed by the Board increased by almost 13% to £514.3m.

The benefits which the general public derive from these payments are very considerable and should add enormously to the quality of life of the recipients of services - under the GMS Scheme alone more than 88% of eligible persons availed

of General Practitioner, Pharmaceutical, Dental or Ophthalmic services provided by the 4,300 Doctors, Pharmacists, Dentists and Optometrists who have entered into agreements with the Health Boards. Payments for High Tech medicines prescribed in hospital and dispensed in Community Pharmacies for administration to persons resident in the community increased by more than £6m to £33.3m - this invaluable service for persons requiring treatments such as anti-cancer or anti-rejection drug therapies was availed of by approximately 15,000 persons in the course of the year. More than 700,000 persons had registered under the Drugs Payment Scheme at year end - many such persons had been regular users of the forerunners to the DPS i.e. the Drug Cost Subsidisation and Refund of Drugs Schemes. Payments made by the Board under the DPS for the period July to December totalled £40.4m. At year end almost 2m persons had registered and were therefore entitled to benefit under one or more of the schemes for which claims for payment are processed by the Board. In the overall almost 50% of the population availed of one or more of the community based services which are encompassed by this report.

Mindful of the need to provide all of the Board's clients with a quality efficient service currently and into the future the Board in 1998 appointed a group from among its members and the Board executive to revisit and to update its strategic business objectives in the period to end of 2002. The report of this group was completed and adopted by the Board in October. The changes which the Board has had to contend with over the past ten years, especially the increasing complexity of payment processes and the increasing volume of claims being dealt with each month were factors which the review group critically examined and were taken cognisance of in the framing of their report to the Board. The strategic objectives of the Board as embodied in the revised and updated Business Strategy Statement are, in the main:

- (i) the removal of manual processes and paper from the Board's business activities;

- (ii) access to the Board's I.T. systems for all of its clients;
- (iii) to procure, populate and maintain a National Client Eligibility Index (for the whole population);
- (iv) to pilot systems which facilitate electronic prescribing;
- (v) to enhance and extend the current system for the transfer electronically of claim data to the Board and
- (vi) the application of Business Intelligence to facilitate identification and analysis of trends in usage and claiming patterns.

The procurement process for the National Client Eligibility Index will be concluded in mid year 2000 when it is expected a contract will be awarded for the building process to commence.

It is also expected that by year end 2000 the assigning of Personal Public Service Numbers to eligible GMS persons will have commenced.

The extension of the system to enable Community Pharmacies to transfer their claim data electronically to the Board is progressing very satisfactorily and it is expected that up to 50% of Community Pharmacies will be availing of this method of data transmission by end of year 2000. It is also planned to pilot systems with other client groups (Doctors, Dentists and Optometrists) for the transfer of claim data electronically – this will help to reduce the data capture overhead for the Board, lessen the incidence of invalid claim data coming to the Board and significantly reduce the level of paper based claims which contractors will have to submit.

The Board's executive has in the course of the year with representatives of the Department of Health & Children and of the Health Boards engaged with representatives of the various client groups, especially in matters relating to the launch of the new Drugs Payment Scheme and Health Board Community Ophthalmic Services Scheme and also on other issues. The involvement and co-operation of all the members of the representative organisations who participated in these

encounters is very much appreciated. I would like also to extend to all of the Doctors, Pharmacists, Dentists and Optometrists/Ophthalmologists, members of their families and their staffs who supported and treated all of their patients in a professional, caring and even handed manner during the year the appreciation and thanks of the Board and of all of the Health Boards for their commitment and dedication. To the staff of the Health Boards and especially those staffs who interface directly with the staff of the Board I say a very special thank you and I look forward to your continued co-operation during the years ahead. To the Board's staff, who performed so very well in a year when most staff were challenged as never before, I offer my congratulations on your outstanding performance during the year.

I am indebted to my fellow Board Members who gave very generously of their time and talents to the Board during the year, not only through their attendance at Board Meetings but through their involvement in sub groups and in many other ways and to whom I offer thanks and appreciation on my own behalf and on behalf of all of the staff and clients of the Board and all who derive benefit from the work of the Board.



Mr Donal O Shea

Chairman

Review and Outlook

Introducing Electronic Commerce to the claims and payments systems

The Board's Strategic Business/Information Technology Plan reviewed and updated by a Board appointed Business Strategy Review Group was completed in the course of the year. The purpose of the review was to focus on the evolving role of the Board and to seek to harness the most appropriate technology to underpin a new strategic vision.

One of the strategic objectives of the Board is to pursue a course which will ultimately enable most of the Board's business to be conducted in a paperless environment capable of secure and efficient processing and more effectively to deal with increasing numbers of claims for payment and using intelligent business agents, to support management in the identification and analysis of current and projected trends, and the reporting on exceptions to these trends.

The report also recommended potential technology and/or business process re-organisation solutions and described a future information architecture.

Since the adoption of the report a number of projects are being actively pursued, these include:- the project to allow Pharmacists to submit claims electronically - currently this is being availed of by almost 300 Pharmacies with up to 600 expected by end of year 2000 and the implementation of a "National Client Eligibility Index", for use by Health Boards, the GMS (Payments) Board and other health agencies using the Personal Public Service Number (PPSN) as a unique identifier for each member of the community.

The Board further intends that the system will enable the Board to more effectively achieve its accountability objectives in relation to value for money on health expenditure, improve data quality, and most importantly streamline the patient data collection process and make information more accessible to those who require access to it. The Board has been conscious for some time that the mechanisms for registering patients and recording eligibility needed to be enhanced both to support the focus of the Board in establishing the accuracy of claim data and the development of eCommerce but primarily to

ensure that eligible persons are afforded access to the most appropriate service with a minimum of bureaucracy.

The Board is also conscious of the fact that in discharging its statutory functions it does not operate in isolation but rather it supports and interacts with other health agencies and constituencies within the wider health sector. It is from this perspective that the Board is aware that some of the projects or initiatives planned in its Strategy will also have a much wider national health service benefit.

It is recognised that the National Client Eligibility Index project will be the cornerstone on which other developments by the Board and other agencies will come to rely, it also fits in with the overall Action Plan of the Information Society Commission in relation to the development of eBusiness, universal access to public information and records, universal access to public services offering new opportunities for de-centralization by constituting/supporting a national resource for use by all healthcare providers, thus reducing transcription errors and eliminating the need for multiple requests for patient demographics by different health professionals. This will result in reduced administration costs, and a more efficient service for patients through unambiguous patient identification.

The GMS run national population index will also be used to support a number of healthcare functions, such as the National Breast Cancer Screening Programme and the National Cervical Screening Programme that presently require a combination of data sources to determine appropriate population groups/cohorts for screening purposes.

The Board has agreed a 2 year strategy with community pharmacists which has the initial objective of agreeing and implementing a National Standard for Pharmacy IT systems: it also provides, inter alia, for a world class communications infrastructure taking advantage of the Government planned Virtual Private Network (VPN), the validation of client eligibility for pharmacy services, the transfer of claim data electronically from community pharmacies to the Board and the updating of

patient and product files on pharmacy systems by the Board. It is planned to launch separate Pilot Projects to further the use of eCommerce by Doctors, Dentists and Optometrists during the coming year.

Drugs Payment Scheme

On the 1st July 1999 the Drugs Payment Scheme was launched. This Scheme replaced the Drug Cost Subsidisation Scheme and the Drug Refund Scheme. Under the Drugs Payment Scheme persons who are ordinarily resident in the State and who do not have a current medical card can benefit - no individual or family has now to pay more than £42 in a calendar month for approved drugs, medicines and appliances for themselves or their families. In order to benefit under this Scheme a person must register themselves and their dependants with their local Health Board; each registered person is provided with a DPS Card which bears a family identification number. It also shows each eligible persons name, Personal Public Service Number, date of birth and gender code - there are up to 700,000 DPS cards currently in use.

Items currently reimbursable under the Drugs Payment Scheme are those listed in the GMS Code Book. Other items which were reimbursable under the DCS and Refund of Drugs Schemes continue, in certain circumstances, to be reimbursable under the Drugs Payment Scheme e.g. ostomy and urinary products, dressings etc. The availability of such products is dependent on the outcome of a review which will take place later in the year.

Health Board Community Ophthalmic Services Scheme (HBCOSS)

The Health Board Community Ophthalmic Services Scheme (HBCOSS) was launched on 1st July 1999 to provide Optometric/Ophthalmic services to adult medical card holders and their dependants not entitled to benefit under the Department of Social Community and Family Affairs Benefit Treatment Scheme. Under the HBCOSS eligible persons have access to free eye examinations and necessary spectacles/appliances. This Scheme has been well received by the 364 Optometrists/Ophthalmologists who have entered into contracts with Health Boards. The

overall payment of £1.4m reflects payments in the period July 1999 to December 1999. Payments in respect of spectacles provided under the childrens Scheme are also made by the Board on behalf of certain of the Health Boards.

Dental Treatment Services Scheme

Discussions between management and the Irish Dental Association representing the majority of Dentists were brought to a conclusion with settlement proposals being balloted on and accepted by a majority of Dentists participating in the GMS Scheme. The settlement terms provided for a range of fee increases with retrospective effect and revised arrangements for claiming, the replacement of four separate claim forms with a double-sided form, the extension of the Scheme to embrace all eligible persons in the 35-64 age category and the discontinuation of the Emergency Scheme. Under the revised arrangements treatments may be carried out on above the line treatment items without the prior approval of a Health Board. Prior approval continues to be necessary in all cases of below the line treatment and for denture treatment. Approvals for below the line treatments will normally be granted by Health Boards within a month. The introduction of enhanced validation procedures by the Board are facilitated by the terms of this Agreement as is the recruitment and appointment of Examining/General Practitioner Unit Dentists.

Reimbursable Non Drug Items

The Board advises the Minister for Health & Children on the non-drug items which are reimbursable under the GMS and DP Schemes. The cost of such items dispensed under the GMS Scheme in 1999 was £14m. The list of reimbursable non-drug items is subject to annual review by the Board. The Board is supported in this aspect of its work by experts in the various disciplines i.e. ostomy, urinary, dietetics, dressings etc. The Board has as an objective the preparation for publication of guidelines for the guidance of suppliers for each of the product categories. In the course of the year guidelines for Clinical Nutritional Products reimbursable under the General Medical Services/Drugs Payment Schemes were published - these compliment

guidelines for 'Ostomy' products published in 1996 and for 'Urinary' products also published in 1996. It is planned in course to publish guidelines for suppliers for other categories of products viz. dressings, diagnostics and needles/syringes.

Prompt Payment of Accounts Act

The Prompt Payment of Accounts Act, 1997 came into force in January 1998. The Board is named under the Act as a purchaser which function is discharged on behalf of the Health Boards. The Board's clients are primarily Doctors, Pharmacists, Dentists and Optometrists who are contracted by Health Boards to supply services under the Health Act 1970. Compliance by the Board with the payment arrangements provided for in said contracts discharges the Boards statutory responsibility under the Act.

The arrangements in place for the submission of claims to the Board for payment and the processing of such claims by the Board are covered by the terms of the contracts between Health Boards and individual Doctors, Pharmacies, Dentists and Optometrists. Details relating to the submission of claims and the making of payments are contained in official circular letters - the terms of which are agreed with the representative organisations - such letters are an elaboration of contract terms.

There are two exceptional situations which can impact adversely on the Board's ability to meet its contractual obligations viz. when (i) the Board's masterfiles have not been updated by Health Boards so that a claim can be processed to finality and (ii) claim data is captured incorrectly by the Board at Data Entry stage. Either or both situations can cause an otherwise accurate/valid claim to be rejected for payment - the circumstances of such rejections being outside the control of claimants attracts payment of interest by the Board as provided for under the provisions of the Act.

Euro Changeover Plan

The Euro became the official currency of 11 members of the European Union on 1st January 1999 - this was the start of a 3 year transitional phase which will end with the introduction of Euro notes and coins in 2002. In preparation for

the introduction of notes and coins the Board has prepared a 'Euro Changeover Plan' which sets out the timetable and the work which needs to be completed in order that the Board will be fully prepared to transact all business in Euro from January 1st 2002. Currently 'Euro' equivalent information is given by the Board where feasible i.e. the totals on payment reports, salary slips etc. Euro equivalent totals are contained in this report on 'Summary Statement of Activity during the year' (page 11) and 'The Year 1999' Total of Payments (page 12).

Staff Recruitment

Recruitment and staff retention difficulties for the Board continued throughout 1999. Unprecedented levels of recruitment campaigns aimed at entry level clerical/administrative grades failed to produce the measure of response which had applied heretofore. The Board offers prospective candidates good career development opportunities in permanent pensionable posts in an equal opportunities and family friendly environment but nevertheless it is perhaps symbolic of the current state of the market that almost 70% of applicants for such positions, who were successful at interview, declined the Board's offer of employment.

Administration

Administration costs of £7.4m accounted for less than 1.5% of total payments. Of this amount £1.3m is the cost of providing laminated plastic cards for the Drugs Payment Scheme which was introduced in July; ongoing computer systems development accounted for £1.6m; Health Board stationery (prescription forms, claim forms etc.) cost £0.23m; other stationery supplies cost £0.56m and postal and telephone charges also cost £0.56m. There was a decrease in bank interest of £0.3m due to the large reduction in the requirement for a bank overdraft in December.



Mr T. A. Flood
Chief Officer

Summary Statement of Activity During the Year

- ◆ Payments in the Year were in excess of £514m (€652m).
- ◆ Claim data is processed and payments are made by the Board under the following Schemes:
 - General Medical Services (GMS);
 - Drug Cost Subsidisation (DCS) ceased June 1999;
 - Drugs Payment (DP) commenced July 1999;
 - Long Term Illness (LTI);
 - Dental Treatment Services (DTS);
 - European Economic Area (EEA);
 - High Tech Drugs (HTD);
 - Primary Childhood Immunisation;
 - Health (Amendment) Act 1996;
 - Methadone Treatment;
 - Health Board Community Ophthalmic Services (HBCOS) commenced July 1999.
- ◆ At year end there were more than 1.94m persons registered as being eligible to benefit under the General Medical Services, Drugs Payment, Long Term Illness, Dental Treatment and Health Board Community Ophthalmic Services Schemes.
- ◆ More than 88% of eligible GMS persons availed of GP, Pharmaceutical, Dental or Ophthalmic services provided by more than 4,300 Doctors, Pharmacists, Dentists and Optometrists.
- ◆ Almost 28m prescription items were paid for by the Board - an increase of over 2.6m items on 1998.
- ◆ Fees and allowances paid to Doctors totalled £121.88m (€154.75m).
- ◆ Payments to Pharmacies totalled £330.24m (€419.32m):
 - GMS £229.30m;
 - DCS £27.81m;
 - DP £40.43m;
 - LTI £27.21m;
 - EEA £0.92m;
 - Patient Care Fees under the High Tech Drugs Scheme £1.70m;
 - The Health (Amendment) Act 1996, Methadone Treatment Scheme and DTS prescriptions £2.87m.
- ◆ Payments to Dentists under the DTS totalled £14.38m (€18.26m).
- ◆ Payments to Optometrists under the HBCOS totalled £1.44m (€1.83m).
- ◆ Payments to Wholesalers under the HTD totalled £31.61m (€40.14m).
- ◆ Administration costs in the accounting period of 1999 were £7.35m (€9.33m).
- ◆ Claims processed are in respect of services provided in the community and availed of by almost 50% of the population.

The Year 1999

Payments by the Board in the year under review totalled £514,255,758 - this compared to a total of £455,668,780 in 1998. Payments under the GMS, DCS/DP and LTI Schemes to Pharmacies were £51m more than in the previous year. Fees and allowances to GPs increased by £3.70m when account is taken of the £6.50m arrears of fees and allowances relating to years prior to 1998 which were paid in 1998. Dentists received increased payments of £0.18m. Investments by Health Boards in General Practice developments increased by £0.35m. Payments under the High Tech Drugs Scheme increased by £6.20m. Optometrists were paid £1.44m since the commencement of the Scheme in July 1999.

The increase in payments by the Board in 1999 reflects the increased level of Doctor/Dentist/Pharmacist/Optometrlist/Patient contacts.

Total of Payments for the Year			
£514,255,758 (€652.97m)			
Doctors	Fees	£86.37m	(€109.67m)
	Allowances	£35.51m	(€45.09m)
Pharmacists	Fees and Mark-Up	£80.00m	(€101.58m)
	Drugs and Medicines	£248.54m	(€315.58m)
Dentists		£14.42m	(€18.31m)
Investment in General Practice Development		£7.31m	(€9.28m)
High Tech Drugs Scheme	Payment to Wholesalers	£31.61m	(€40.14m)
	Patient Care Fees paid to Pharmacists	£1.70m	(€2.16m)
Optometrists		£1.44m	(€1.83m)
Administration		£7.35m	(€9.33m)

- ◆ Allowances paid to Doctors include an amount of £4,522,900 paid as superannuation to Retired District Medical Officers and their dependants.
- ◆ Fees to Doctors include an amount of £1.59m in respect of the Primary Childhood Immunisation Scheme, £0.13m in respect of the Health (Amendment) Act 1996, £1.00m in respect of Methadone Treatment Scheme.
- ◆ Payments to Pharmacists include an amount of £0.51m in respect of drugs/medicines dispensed under the Health (Amendment) Act 1996, an amount of £2.09m in respect of the cost of Methadone dispensed under the Methadone Treatment Scheme and an amount of £0.26m in respect of DTS prescriptions.
- ◆ The corresponding figures for 1998 are -
 - Total of Payments £455,668,780.
 - Doctors' Fees £87.08m and Doctors' Allowances £37.59m.
 - Pharmacists' Fees and Mark-Up £69.06m, Drugs and Medicines £206.93m.
 - Payments to Dentists under the DTS Scheme were £14.23m.
 - Investment in General Practice Development was £6.96m.
 - High Tech Drugs Scheme: Payment to Wholesalers £25.05m; Patient Care Fees £2.06m.
 - Administration £6.70m.

Number of Agreements

1,679 Doctors

1,174 Pharmacists

1,141 Dentists

364 Optometrists

The number of agreements between Health Boards and General Practitioners for the provision of services to GMS persons reflects the policy position agreed between the Department of Health & Children and the Irish Medical Organisation on entry to the GMS. In December 1999 there were 1,679 such agreements - this would not have been the total number of GPs providing services to GMS persons as many practitioners retain assistants who share in the work of their practices including the provision of services to GMS persons. There were 284 GPs who do not hold GMS agreements and who were registered as providing services under the Primary Childhood Immunisation Scheme, the Health (Amendment) Act 1996 and the Methadone Treatment Scheme at year end.

The number of pharmacy agreements extant at year end was 1,174 - an increase of 6 over the number for 1998.

Dentists who had entered into agreements with Health Boards for the provision of dental services to GMS persons increased in number from 1,063 to 1,141 in 1999. The numbers of DTS agreements increased in all Health Board areas - the greatest increase (24) occurred in the Eastern Health Board.

The Health Board Community Ophthalmic Services Scheme was launched on July 1st - at year end Health Boards had signed agreements with 364 Optometrists/Ophthalmologists.

Number of Agreements as at 31st December 1999

Health Board	Doctors	Pharmacists	Dentists	Optometrists
Eastern	518	388	345	137
Midland	98	65	72	21
Mid-Western	148	112	101	24
North Eastern	128	100	107	44
North Western	114	65	56	14
South Eastern	189	132	135	34
Southern	281	187	236	52
Western	203	125	89	38
National	1,679	1,174	1,141	364
Corresponding figures for 1998	1,629	1,168	1,063	-

255 Dentists who are employees of Health Boards and who provide services under the Dental Treatment Services Scheme are included above.

Persons Eligible for Services

GMS 1.164m

DP 0.700m

LTI 0.077m

Persons who are unable without undue hardship to arrange General Practitioner medical and surgical services plus dental and optometric services for themselves and their dependants are provided with such services free of charge under the GMS Scheme. An eligible person registers with the Doctor of his/her choice, from among the list of named Doctors who have entered into agreements with Health Boards. Drugs, medicines and appliances supplied under the Scheme are provided through Community Pharmacies. Dental and optometric services are provided by Dentists and Optometrists who have contracted with Health Boards to do so. GMS prescription forms may be dispensed in any Pharmacy that has an agreement with a Health Board to dispense GMS prescription forms. In rural areas, where a Doctor has a centre of practice three miles or more from the nearest retail Pharmacy participating in the Scheme, the Doctor dispenses for those persons served from the centre who opt to have their medicines dispensed by him/her. The number of eligible GMS persons at year end was 1,164,187 which included 76,134 persons who were entitled and had opted to have their medicines dispensed by their GPs.

Under the terms of the Drugs Payment Scheme persons who do not have a medical card may apply for a Drugs Payment Scheme card on an individual or on a family unit basis. Prescribed medicines, which are reimbursable under the GMS, costing in excess of a specified amount per month, currently £42 per family, is claimed by the Pharmacy and is paid by the Board.

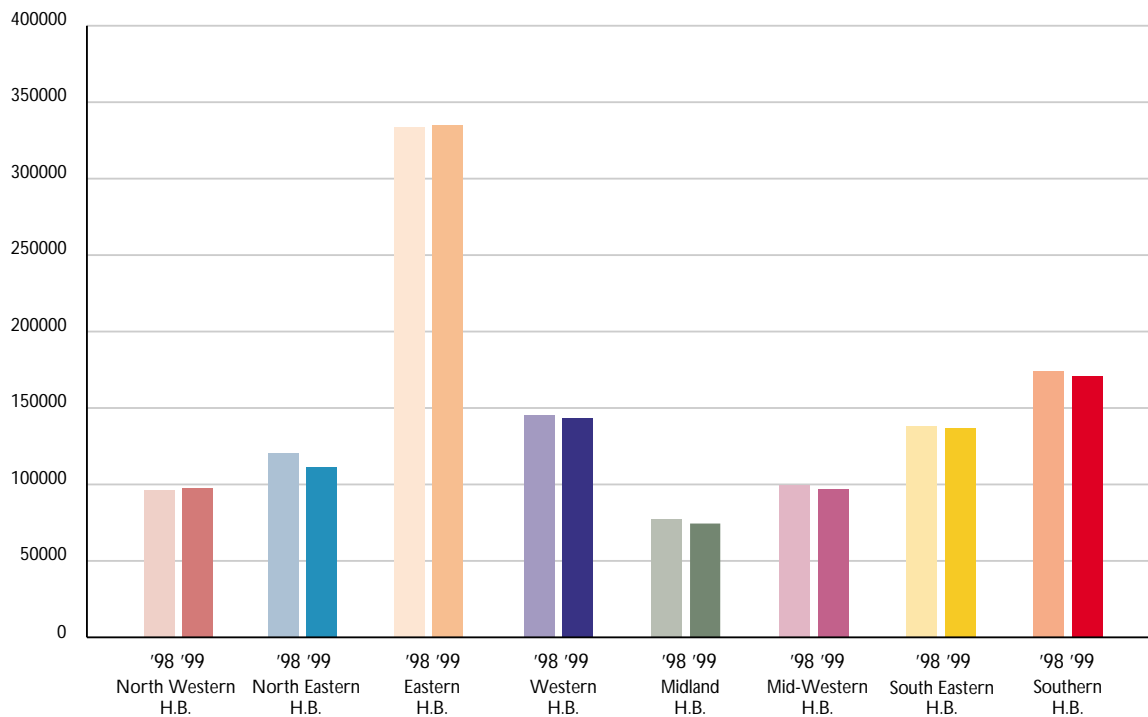
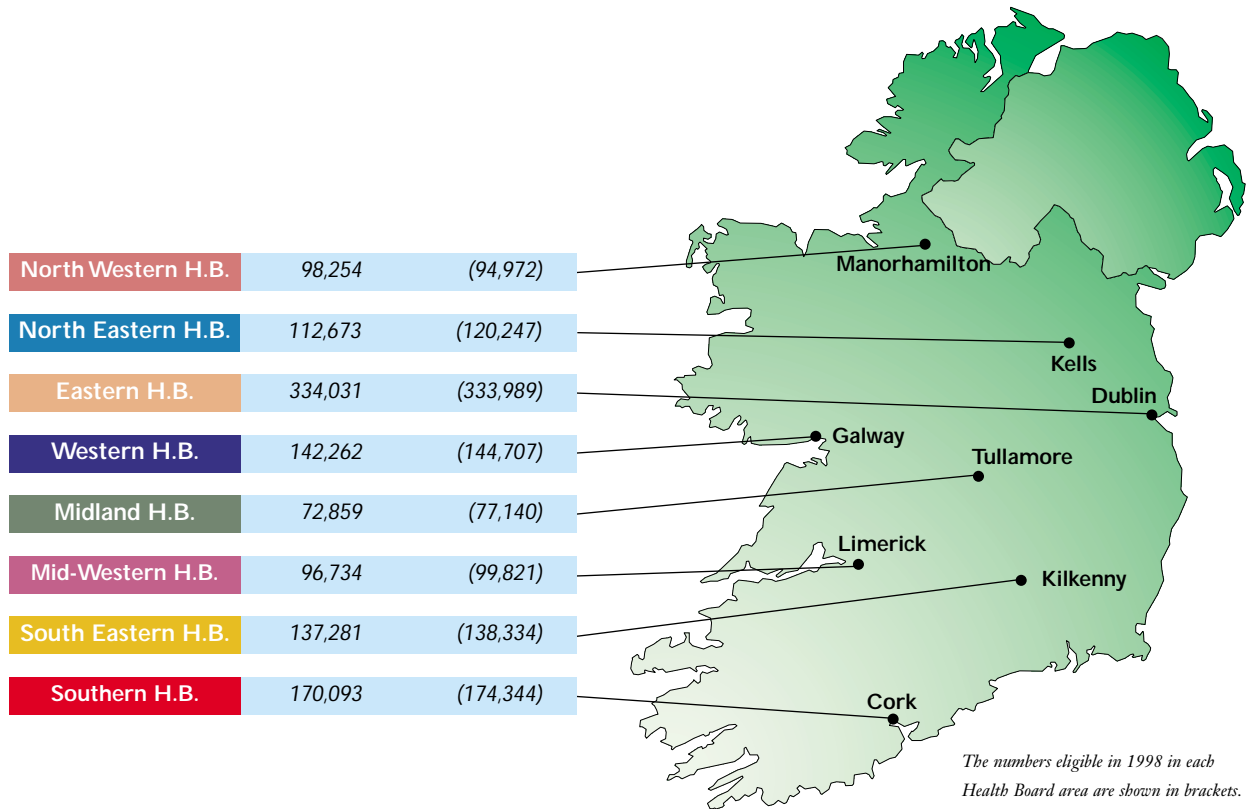
On approval by Health Boards persons who suffer from one or more of a schedule of illnesses are entitled to obtain, without charge, irrespective of income, necessary drugs/medicines and/or appliances under the LTI Scheme. The Board makes payments on behalf of Health Boards for LTI claims submitted by Pharmacies.

Number of Eligible Persons as at 31st December 1999

Health Board	GMS	DP	LTI
Eastern	334,031	250,249	37,317
Midland	72,859	38,531	3,016
Mid-Western	96,734	66,002	4,974
North Eastern	112,673	64,551	4,855
North Western	98,254	30,554	3,557
South Eastern	137,281	76,219	6,239
Southern	170,093	110,756	12,197
Western	142,262	63,005	4,693
National	1,164,187	699,867	76,848
% of Population	31.09%	18.69%	2.05%
Corresponding figures for 1998	1,183,554	-	71,440

GMS - General Medical Services Scheme. DP - Drugs Payment Scheme. LTI - Long Term Illness Scheme.

Number of Persons Eligible under the GMS Scheme by Health Board as at December 1999



Fees £79.91m Allowances £35.51m DMO Salaries £0.46m
 Health Board Contributions to IMO Superannuation Scheme £6.00m

Payments to General Practitioners for services provided to GMS persons under agreements with Health Boards are categorised as fees or allowances. For the majority of GPs who operate under the 1989 agreement the principle fee item is the capitation per person weighted for gender, age and distance from Doctor's centre of practice - such capitation fees totalled £59,477,720 in 1999 - an increase of £816,700 over 1998 when allowance is made for arrears which were included in the 1998 figure covering years prior to 1998. Fees totalling £1,456,459 were paid to 30 GPs who continue to provide services to their registered GMS persons under the Fee-Per-Item of service agreements.

Apart from 'Out-of-Hours' fees and fees for a range of special services the cost of services provided in normal hours by GPs for GMS persons, including the prescribing of necessary medicines, is encompassed by the capitation fee. All GMS persons can avail of full GP services and in many cases they can benefit from specialist clinics provided by GPs for issues such as Women's Health, Family Planning and Asthma.

In addition to a capitation fee an outside normal hours fee is payable when an eligible GMS person is seen by their GP or another GP acting on his/her behalf from 5pm in the evening to 9am on the following morning (Monday to Friday) and all hours on Saturdays, Sundays and Bank Holidays. The number of 'Out-of-Hours' claims increased to 448,297 in 1999 compared with 390,160 in 1998 - and the cost of such claims increased to £11,268,797 from £9,676,402 in 1998. Special fees are payable for a range of 14 services such as excisions, suturing, catheterization, family planning etc. (refer to page 30 for full list of special items) - special fees totalling £2,384,045 were paid in 1999.

Annual and Study Leave together with locum, nursing and secretarial support plus other practice support payments account for most of the £35,504,172 allowances paid in the year. The total paid in 1998 was £37,590,255 which included arrears covering years prior to 1998.

Total of Payments to Doctors by Health Board

Health Board	1999
Eastern	£30,176,537
Midland	£8,519,144
Mid-Western	£10,566,663
North Eastern	£11,456,359
North Western	£10,347,286
South Eastern	£14,795,766
Southern	£19,536,748
Western	£16,477,656
National	£121,876,159
Corresponding figure for 1998	£124,673,191

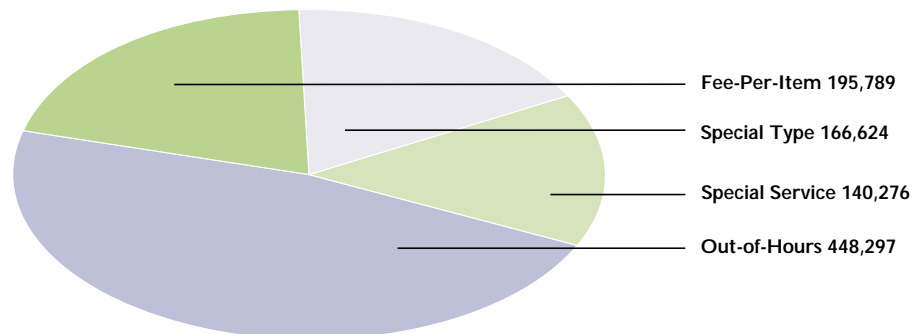
The total of payments to doctors in the Midland, Mid-Western, Southern and Western Health Boards includes payments of £1.59m under the Primary Childhood Immunisation Scheme; £0.13m to doctors who provided services under the Health (Amendment) Act 1996 and £1.0m under the Methadone Treatment Scheme.

IMO - Irish Medical Organisation **DMO** - District Medical Officer

For details of Fees and Allowances payable refer to pages 30-31.

Volume of Claims by Doctors

National - Number Of Claims - 1999



Number of Claims in each Health Board

Health Board	Fee-Per-Item	Special Type	Special Service	Out-of-Hours
Eastern	96,183	35,242	22,047	82,277
Midland	-	14,839	12,189	37,042
Mid-Western	46,322	16,309	9,410	31,929
North Eastern	-	11,285	10,062	41,259
North Western	-	15,883	14,810	37,811
South Eastern	9,757	16,667	19,174	58,325
Southern	39,923	27,068	24,764	88,933
Western	3,604	29,331	27,820	70,721
National	195,789	166,624	140,276	448,297
Corresponding figures for 1998	235,705	172,862	139,234	390,160

A majority of Doctors are paid an annual capitation fee for each eligible person - the rate of payment is determined by the age/gender of the person and distance between each person's residence and the centre of practice of their Doctor-of-Choice.

A minority of Doctors (30) who have continued to provide services under the Fee-Per-Item of Service agreement are paid a fee for each Doctor/Patient contact.

STC - A Special Type Consultation fee is payable when a GMS eligible person is unable to contact their registered Doctor and is seen as an emergency case by another.

General Practitioners qualify for payment of 'special fees' for the special items of service separately identified under the Capitation agreement and the Fee-Per-Item agreement.

Payments to Pharmacies

GMS £229.30m

DCS/DP £68.24m

LTI £27.21m

EEA £0.91m

A GMS person who is provided with a properly completed prescription form by his/her GP can choose to have such prescription forms dispensed in any of the Pharmacies who have entered into agreements with Health Boards for the provision of services under Section 59 of the Health Act, 1970.

In 1999 there were 9.63m such prescription forms containing almost 21.68m prescription items dispensed at a cost of over £221.85m i.e. an average cost of £10.23 per dispensed item. More than 88% of all eligible GMS persons were prescribed for in the year. The average cost of medicines per GMS person in 1999 was £194.05.

Payments made to Pharmacies under the GMS and DTS Schemes are inclusive of the ingredient cost of medicines, dispensing fees and VAT.

Under DCS/DP, LTI and EEA Schemes Pharmacies are also reimbursed the ingredient cost of items dispensed; dispensing fees and VAT; a markup of 50% on the ingredient cost of items dispensed is also paid.

The cost of the High Tech Drugs Scheme was £33.31m; at year end there were 16,200 persons registered under this Scheme - Patient Care Fees totalled £1.70m and payments for drugs and medicines totalled £31.61m.

Total of Payments to Pharmacies by Health Board

Health Board	GMS £	DCS/DP £	LTI £	*EEA £
Eastern	65,520,386	30,388,419	11,713,041	140,630
Midland	15,175,816	3,475,752	1,266,656	47,357
Mid-Western	20,998,295	7,202,605	1,846,611	83,592
North Eastern	21,847,066	5,096,556	2,289,665	68,812
North Western	16,801,468	3,097,478	1,543,277	140,732
South Eastern	26,504,788	6,346,365	2,879,482	94,511
Southern	35,476,173	8,674,195	3,791,518	172,909
Western	26,976,506	3,962,993	1,879,238	165,798
National	£229,300,498	£68,244,363	£27,209,488	£914,341
Corresponding figures for 1998	£203,152,753	£47,253,487	£23,239,067	£865,399

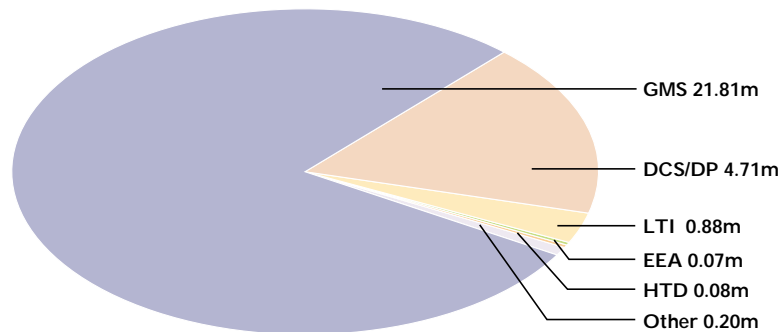
* EEA - Payment to Pharmacies to cover the cost of GMS prescriptions dispensed for residents from the European Economic Area.

Pharmacies were also paid in respect of the drugs/medicines dispensed under: Health (Amendment) Act 1996 - £513,513; Methadone Treatment Scheme - £2,087,436; DTS Scheme - £264,674 and Patient Care Fees totalling £1,704,995 under the High Tech Drugs Scheme.

For details of Fees refer to page 32.

Volume of Pharmacy Claims

National - Number of Items - 1999



GMS prescription forms processed for payment in the year totalled 9.63m - the total of prescribed items was almost 21.68m - these accounted for approximately 78% of all items paid for by the Board in 1999. Approximately 46% of forms contained a single item; over 23% contained 2 items - the average number of items per form was 2.25 (1998 - 2.18).

GMS dispensed items paid for by the Board in 1999 increased by more than 980,000 - the increase in the number of DCS/DP items was almost 1,600,000 - the overall increase in the number of pharmacy claims processed by the Board in the year was more than 2.64m.

Number of Items in each Health Board

Health Board	GMS	DCS/DP	LTI	EEA	HTD	*Other
Eastern	6,317,913	2,057,551	372,216	12,706	26,363	137,273
Midland	1,458,570	246,716	42,613	3,547	4,187	4,308
Mid-Western	2,031,532	499,388	64,185	6,811	5,830	7,866
North Eastern	2,031,676	361,924	79,845	5,554	7,052	7,562
North Western	1,464,207	207,070	48,228	11,461	5,881	5,040
South Eastern	2,546,445	456,129	88,091	7,825	9,037	12,276
Southern	3,578,789	621,789	128,863	14,402	9,966	15,704
Western	2,376,900	260,485	53,169	12,464	7,152	7,276
National	21,806,032	4,711,052	877,210	74,770	75,468	197,305
Corresponding figures for 1998	20,826,049	3,135,689	833,538	74,869	79,567	146,643

*This group includes 31,585 claim items in respect of the Health (Amendment) Act 1996; 109,320 items under the Methadone Treatment Scheme and 56,400 prescription items under the DTS Scheme.

GMS - General Medical Services Scheme. **DCS** - Drug Cost Subsidisation Scheme. **DP** - Drugs Payment Scheme.

LTI - Long Term Illness Scheme. **EEA** - European Economic Area. **HTD** - High Tech Drugs Scheme.

Other - Methadone Treatment Scheme, Health (Amendment) Act 1996 and Dental Treatment Services Scheme.

Payments to Dentists

Emergency £5.28m
Below the Line £2.11m

Above the Line £4.67m
Dentures £2.32m

Dentists were paid a total of £14,383,642 in 1999 in respect of treatments provided for more than 154,000 GMS persons under the DTS Scheme.

The following treatments were available to the age categories indicated.

EMERGENCY TREATMENT for the control of pain, haemorrhage or the sequelae to trauma is available to all eligible persons aged 16 years and over and should normally be limited to one tooth or one treatment type.

ROUTINE - Routine treatments are categorised as either 'Above the line' or 'Below the line'

'Above the line' treatments are uncomplicated procedures.

'Below the line' treatments are advanced procedures.

Above the line treatments are available to eligible persons aged 16 - 34 years and aged 65 years and over provided Health Board approval has issued.

Below the line treatments – prior Health Board approval for a specific course of treatment for persons aged 16-34 years* and aged 65 years* and over is required under this category.

* The age category is not applicable if claim is a follow up to an endodontic emergency treatment.

DENTURE - Full denture treatment is available, with prior Health Board approval, to all edentulous GMS persons over 16 years.

Payments to Dentists in each Health Board

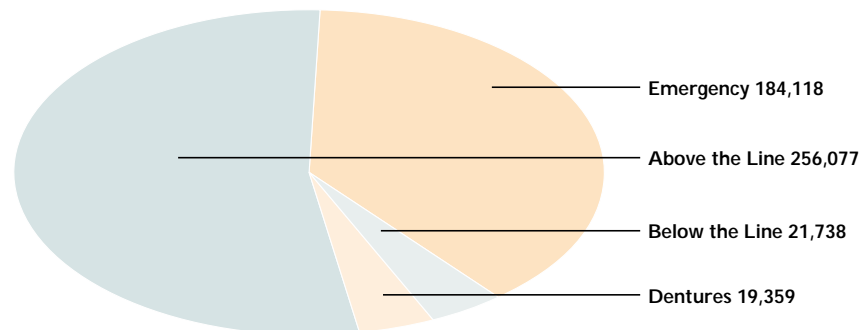
Health Board	1999
Eastern	£3,118,336
Midland	£966,638
Mid-Western	£1,214,208
North Eastern	£1,370,634
North Western	£1,103,997
South Eastern	£1,688,109
Southern	£3,053,777
Western	£1,867,943
National	£14,383,642
Corresponding figure for 1998	£14,203,654

Dentists were also paid a total of £33,454 in 1999 in respect of treatments under the Health (Amendment) Act 1996.

For details of Fees refer to page 33.

Volume of Claims by Dentists

National - 1999



Volume of Treatments by Dentists in each Health Board

Health Board	Emergency	Above the Line	Below the Line	Dentures	No. of persons treated under DTS
Eastern	44,543	49,896	3,942	3,848	38,729
Midland	12,900	16,068	1,649	1,586	10,168
Mid-Western	17,382	18,356	1,423	1,924	13,027
North Eastern	18,755	20,993	2,056	1,941	14,623
North Western	11,012	23,683	1,524	1,526	11,450
South Eastern	21,871	31,015	1,820	2,476	18,634
Southern	37,926	55,679	6,573	3,946	29,571
Western	19,729	40,387	2,751	2,112	18,432
National	184,118	256,077	21,738	19,359	154,634
Corresponding figures for 1998	171,561	266,691	19,601	20,494	136,497

ROUTINE - Routine treatments are categorised as either 'Above the line' or 'Below the line'.

'Above the line' treatments are uncomplicated procedures.

'Below the line' treatments are advanced procedures.

The Health Board Community Ophthalmic Services Scheme (HBCOSS) was launched on 1st July 1999 to provide Optometric/Ophthalmic services to adult medical card holders and their dependants not entitled to benefit under the DSCFA benefit treatment scheme. Under the HBCOSS eligible persons have access to free eye examinations and necessary spectacles/appliances.

Payments in respect of spectacles provided under the Childrens Scheme are also made by the Board on behalf of certain of the Health Boards.

In the 6 month period to the end of December 1999 claims were received for 58,779 treatments costing £1,442,341. Eye examinations accounted for 22,921 treatments costing £319,327 - the balance 35,858 treatments and £1,123,014 relate to the provision of appliances. A breakdown of treatments and payments by Health Board is shown below.

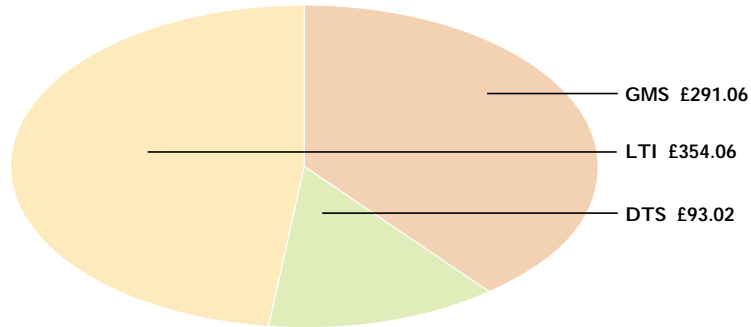
Volume of Treatments and Payments to Optometrists in each Health Board

Health Board	Treatments	Payments
Eastern	18,260	£453,802
Midland	4,921	£116,516
Mid-Western	2,718	£66,464
North Eastern	4,446	£104,246
North Western	3,432	£80,290
South Eastern	10,416	£260,054
Southern	10,422	£260,509
Western	4,164	£100,460
National	58,779	£1,442,341

For details of Fees refer to page 34.

Cost per Eligible Person

National - 1999



Cost per Eligible Person in each Health Board

Health Board	GMS			LTI	DTS
	Doctor Cost £	Pharmacy Cost £	Total Cost £	Pharmacy Cost £	per person treated £
Eastern	83.94	192.53	276.47	313.87	80.52
Midland	105.59	202.23	307.82	419.97	95.07
Mid-Western	98.57	214.16	312.73	371.25	93.21
North Eastern	94.49	187.69	282.18	471.60	93.73
North Western	103.00	173.99	276.99	433.87	96.42
South Eastern	101.19	191.46	292.65	461.52	90.59
Southern	104.27	205.06	309.33	310.85	103.27
Western	107.65	187.56	295.21	400.43	101.34
National	£97.01	£194.05	£291.06	£354.06	£93.02
Corresponding figures for 1998	£97.80	£168.40	£266.20	£335.66	£104.06

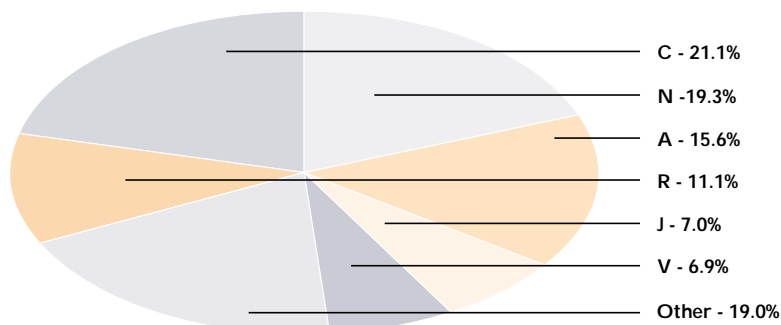
The doctor cost above does not include £4.52m in superannuation paid to retired DMOs.

Medical and pharmaceutical services delivered to GMS persons increased in cost by £24.86 per eligible person - the cost of medical services per person decreased by almost 1% and pharmaceutical services increased by over 15% - in the two most recent years medical services increased by 21% and 11% and pharmaceutical services increased by 15% and 10% respectively. The cost of medical services per person in 1998 was inflated by payments of arrears covering years prior to 1998.

The cost per registered eligible person in the DCSS for the 6 months January - June 1999 was £328.23 and the cost per registered eligible person in the DPS for the 6 months July - December 1999 was £217.45.

Major Therapeutic Classification of Drugs, Medicines and Appliances - GMS

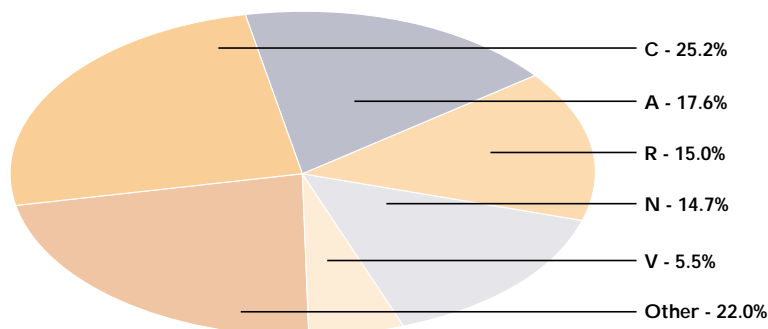
National - 1999



Major Therapeutic Classification		£m	%
A	Alimentary Tract and Metabolism	35.72	15.6
B	Blood and Blood Forming Organs	4.33	1.9
C	Cardiovascular System	48.37	21.1
D	Dermatologicals	6.14	2.7
G	Genito Urinary System and Sex Hormones	9.05	3.9
H	Systemic Hormonal Preps. excl. Sex Hormones	2.24	1.0
J	General Anti-infectives for Systemic Use	16.04	7.0
L	Antineoplastic and Immunomodulating Agents	1.75	0.8
M	Musculo-Skeletal System	14.52	6.3
N	Nervous System	44.34	19.3
P	Antiparasitic Products	0.69	0.3
R	Respiratory System	25.44	11.1
S	Sensory Organs	4.74	2.1
V	Clinical Nutritional Products	7.13	3.1
	Ostomy/Urinary Requisites	4.02	1.8
	Diagnostic Products	2.74	1.2
	Dressings	0.80	0.3
	Needles/Syringes/Lancets	0.73	0.3
	Miscellaneous	0.51	0.2
Total		£229.30m	100.0%

Major Therapeutic Classification of Drugs, Medicines and Appliances - DCS/DP

National - 1999

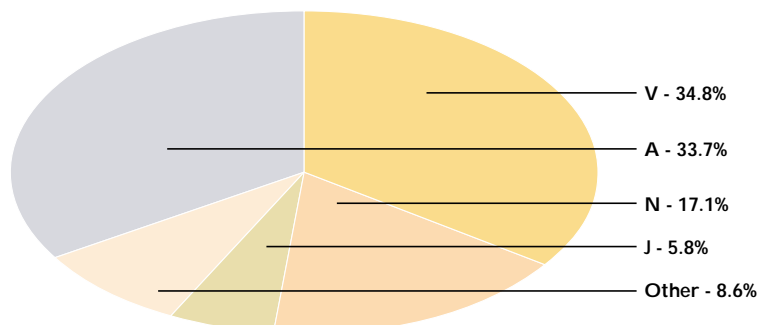


Major Therapeutic Classification		£m	%
A	Alimentary Tract and Metabolism	17.33	17.6
B	Blood and Blood Forming Organs	1.40	1.4
C	Cardiovascular System	24.87	25.2
D	Dermatologicals	2.61	2.6
G	Genito Urinary System and Sex Hormones	5.02	5.1
H	Systemic Hormonal Preps. excl. Sex Hormones	0.62	0.6
J	General Anti-infectives for Systemic Use	4.60	4.7
L	Antineoplastic and Immunomodulating Agents	1.25	1.3
M	Musculo-Skeletal System	4.81	4.9
N	Nervous System	14.49	14.7
P	Antiparasitic Products	0.09	0.1
R	Respiratory System	14.82	15.0
S	Sensory Organs	1.31	1.3
V	Ostomy/Urinary Requisites	2.45	2.5
	Clinical Nutritional Products	1.85	1.9
	Dressings	0.36	0.4
	Diagnostic Products	0.18	0.2
	Nutritional Devices	0.06	0.1
	Needles/Syringes/Lancets	0.05	0.1
	Miscellaneous	0.33	0.3
Total		£98.50m	100.0%

Note: The above costs are inclusive of the monthly payment of £42 payable to the Pharmacy by the Patient.

Major Therapeutic Classification of Drugs, Medicines and Appliances - LTI

National - 1999



Major Therapeutic Classification		£m	%
A	Alimentary Tract and Metabolism	9.17	33.7
B	Blood and Blood Forming Organs	0.08	0.3
C	Cardiovascular System	1.05	3.9
D	Dermatologicals	0.09	0.3
G	Genito Urinary System and Sex Hormones	0.17	0.6
H	Systemic Hormonal Preps. excl. Sex Hormones	0.35	1.3
J	General Anti-infectives for Systemic Use	1.59	5.8
L	Antineoplastic and Immunomodulating Agents	0.06	0.2
M	Musculo-Skeletal System	0.23	0.8
N	Nervous System	4.64	17.1
P	Antiparasitic Products	-	-
R	Respiratory System	0.27	1.0
S	Sensory Organs	0.05	0.2
V	Diagnostic Products	5.43	20.0
	Clinical Nutritional Products	2.05	7.5
	Needles/Syringes/Lancets	1.18	4.3
	Ostomy/Urinary Requisites	0.26	1.0
	Nutritional Devices	0.21	0.8
	Miscellaneous	0.33	1.2
Total		£27.21m	100.0%



Summary of
Statistical
Information
for each of
the five years
1995-1999

Summary of Statistical Information relating to the GMS Scheme for each of the five years 1995-1999

	1999	1998	1997	1996	1995
Number of Eligible Persons in December	1,164,187	1,183,554	1,219,852	1,252,385	1,277,055
Doctors	(000's)	(000's)	(000's)	(000's)	(000's)
Total Payments	£119,152	£122,945	£100,769	£95,169	£91,903
Doctors' Payment per Person	£97.01	£97.80	£81.07	£72.91	£69.24
Pharmacies	(000's)	(000's)	(000's)	(000's)	(000's)
Total Cost of Prescriptions	£221,856	£196,094	£176,005	£162,471	£153,239
Ingredient Cost	£175,791	£153,301	£135,972	£125,337	£117,623
Dispensing Fee	£41,617	£38,751	£36,364	£33,268	£31,926
VAT	£4,448	£4,042	£3,669	£3,866	£3,690
Number of Forms	9,631	9,475	9,356	9,160	9,191
Number of Items	21,679	20,696	19,944	19,131	18,879
Cost per Form	£23.03	£20.70	£18.81	£17.74	£16.67
Cost per Item	£10.23	£9.47	£8.82	£8.49	£8.12
Ingredient Cost per Item	£8.11	£7.41	£6.82	£6.55	£6.23
Items per Form	2.25	2.18	2.13	2.09	2.05
	(000's)	(000's)	(000's)	(000's)	(000's)
Total Cost of Stock Orders	£7,444	£7,059	£6,640	£6,509	£6,373
Ingredient Cost	£5,735	£5,434	£5,107	£4,998	£4,902
Pharmacy Fees	£1,433	£1,359	£1,278	£1,250	£1,226
VAT	£276	£266	£255	£261	£245
	(000's)	(000's)	(000's)	(000's)	(000's)
Overall Cost of Medicines	£229,300	£203,153	£182,646	£168,980	£159,612
Pharmacy Payment per Person	£194.05	£168.40	£146.94	£133.72	£124.32
Overall Payment per Person	£291.06	£266.20	£228.01	£206.63	£193.56

Doctors' payment per person is exclusive of superannuation paid to retired DMOs.

Summary of Statistical Information relating to the DCS and LTI Schemes for each of the five years 1995-1999

	1999 (Jan-June)	1998	1997	1996	1995
DCS Scheme					
Number of Eligible Persons in December	87,158	80,293	57,221	71,660	60,111
Average Number of Claimants	54,586	48,587	38,816	31,843	26,287
	(000's)	(000's)	(000's)	(000's)	(000's)
Number of Items	1,766	3,136	2,512	2,053	1,690
Gross Cost	£36,807	£63,325	£48,788	£39,282	£31,223
Net Cost	£27,813	£47,253	£35,859	£28,689	£22,527
Gross Cost per Item	£20.83	£20.19	£19.42	£19.14	£18.47
Gross Cost per Claimant	£674.29	£1,303.33	£1,256.93	£1,233.62	£1,187.75
Net Cost per Claimant	£509.52	£972.56	£923.83	£900.93	£856.96
Net Cost per Person	£328.23	£679.69	£633.27	£433.58	£415.25
LTI Scheme					
Number of Eligible Persons in December	76,848	71,440	66,696	64,205	60,754
Average Number of Claimants	26,885	25,712	24,124	22,815	21,741
	(000's)	(000's)	(000's)	(000's)	(000's)
Number of Items	877	834	771	726	691
Total Cost	£27,209	£23,239	£19,722	£17,633	£16,273
Cost per Item	£31.02	£27.88	£25.59	£24.27	£23.55
Cost per Claimant	£1,012.05	£903.82	£817.53	£772.87	£748.56
Cost per Person	£354.06	£335.66	£299.74	£281.47	£275.21

Fees and Allowances under Capitation Agreement

Capitation Fees as at 31st December 1999

Ages	Up to 3 Miles		3-5 Miles		5-7 Miles		7-10 Miles		Over 10 Miles	
	Male £	Female £	Male £	Female £	Male £	Female £	Male £	Female £	Male £	Female £
Up to 4	39.52	38.55	41.62	40.66	44.72	43.78	47.79	46.85	51.59	50.64
5-15	22.94	23.20	23.81	24.07	25.09	25.38	26.33	26.60	27.89	28.13
16-44	29.28	47.88	30.41	49.01	32.08	50.67	33.72	52.04	35.73	54.32
45-64	58.48	64.26	61.19	66.97	65.19	70.96	69.13	74.92	74.04	79.80
65-69	61.61	68.73	69.14	76.27	80.33	87.45	91.31	98.44	104.97	112.11
70 and over	63.61	70.95	71.37	78.73	82.93	90.28	94.27	101.63	108.37	115.74

Supplementary Out-of-Hours Payment
(per person per annum) £1.93

Out-of-Hours Payment
Surgery £23.92

Domiciliary
Up to 3 miles £23.92
3-5 miles £31.92
5-7 miles £35.93
7-10 miles £39.88
over 10 miles £47.87
Additional Fee £18.67

***Special Items of Service**
(i) to (ix) £14.96
(x) and (xi) £22.45
(xii) £37.42
(xiii) £25.94
(xiv) £41.51
+Mileage

Temporary Residents

Surgery Consultations
Day Normal Hours £6.62
Late Outside Normal Hours other than (Night) £9.42
Night Midnight to 8.00 a.m. £18.67

Domiciliary Consultations
Day **Normal Hours**
Urban £9.79
Up to 3 miles £9.79
3-5 miles £12.81
5-7 miles £17.20
7-10 miles £21.54
Over 10 miles £26.90

Late **Outside Normal Hours**
Urban £12.81
Up to 3 miles £12.81
3-5 miles £16.52
5-7 miles £21.54
7-10 miles £28.60
Over 10 miles £33.59

Night **Midnight to 8.00 a.m.**
Urban £25.07
Up to 3 miles £25.07
3-5 miles £32.23
5-7 miles £40.78
7-10 miles £45.49
Over 10 miles £50.01

Emergency Fee (Additional to Standard Fee) £7.28

EEA Residents (Additional to Standard Fee) £7.50

Rural Dispensing Fee £7.28

Fee for Second Medical Opinion £15.96

Practice Payments for Rural Areas
Rural Practice Allowance Per Annum £7,978.89

Practice Support

Allowance for Practice Secretary Per Annum £8,980.41

Allowance for Practice Nurse Per Annum £15,299.81

Contributions to Locum Expenses
(Subject to the conditions of the agreement)

Annual Leave _____ Up to a maximum of £832.92 per week
Sick Leave _____

Study Leave _____ Up to a maximum of £118.99 per day
Maternity Leave _____

Contributions to Medical Indemnity Insurance

Calculation of contribution is related to GMS panel numbers and net premium.

* Special Items of Service.

(i) Excisions/Cryotherapy/
Diathermy of Skin
Lesions.

(ii) Suturing of Cuts and
Lacerations.

(iii) Draining of Hydroceles.

(iv) Treatment and Plugging
of Dental and Nasal
Haemorrhages.

(v) Recognised Vein
Treatment.

(vi) ECG Tests and their
Interpretation.

(vii) Instruction in the fitting
of a Diaphragm.

(viii) Removal of Adherent
Foreign Bodies from the
Conjunctival Surface of
the Eye.

(ix) Removal of Lodged or
Impacted Foreign Bodies
from the Ear, Nose and
Throat.

(x) Nebuliser Treatment
in the case of Acute
Asthmatic Attack.

(xi) Bladder Catheterization.

(xii) Attendance at case
conferences (in cases
where such are
convened by a
DCC/MOH).

(xiii) Advice and Fitting of
a Diaphragm.

(xiv) Counselling and Fitting
of an IUCD.

Fees and Allowances under Fee-Per-Item Agreement and Fees under Immunisation Scheme, Health (Amendment) Act 1996 and Methadone Treatment Scheme

		As at 31st December 1999
Surgery Consultations		
Day	Normal Hours	£6.59
Late	Outside Normal Hours other than (Night)	£9.37
Night	Midnight to 8.00 a.m.	£18.53
Domiciliary Consultations		
Day	Normal Hours	
	Urban	£9.72
	Up to 3 miles	£9.72
	3-5 miles	£12.73
	5-7 miles	£17.10
	7-10 miles	£21.44
	Over 10 miles	£26.81
Late	Outside Normal Hours	
	Urban	£12.73
	Up to 3 miles	£12.73
	3-5 miles	£16.47
	5-7 miles	£21.44
	7-10 miles	£28.48
	Over 10 miles	£33.40
Night	Midnight to 8.00 a.m.	
	Urban	£24.96
	Up to 3 miles	£24.96
	3-5 miles	£32.08
	5-7 miles	£40.58
	7-10 miles	£45.28
	Over 10 miles	£49.16
Emergency Fee/EEA Fee (Additional to Standard Fee)		£7.21
Dispensing Fee		£7.21
Rural Practitioner's Allowance		
Per Annum		£4,248.91
Locum and Practice Expense Allowance		
Per Annum		£827.15
Sessional Rate - Homes for the Aged		
Per 3 Hour Session		£44.15
Immunisation Fees		
(i)	Registration of child with a GP	£16.61
(ii)	Complete course of immunisation against DPT/DT; Hib; Polio and MMR	£55.35
(iii)	95% uptake bonus	£16.61
Health (Amendment) Act 1996		
Surgery Fee		£18.00
Domiciliary Fee		£24.00
Methadone Treatment Scheme		
Patient Care Fee: - Up to a maximum per month of		£83.33

Scale of Fees Payable to Participating Pharmacists as at 31st December 1999

GMS Scheme		p
Standard Fee-Per-Item (Note 1)		190.51
Extemporaneous Fee		364.52
Extemporaneous dispensing and compounding of		
- Powders		1093.56
- Ointments and Creams		729.04
Controlled Drugs		293.49
Non-Dispensing - Exercise of professional judgement		182.26
Phased Dispensing - each part of phased dispensing		182.26
Urgent/Late Dispensing		
Additional fee for Urgent/Late dispensing other than between midnight and 8.00 a.m. (Note 2)		508.42
Additional fee for Urgent/Late dispensing between midnight and 8.00 a.m.		1050.64
Note 1	<i>161.09p basic fee and 29.42p allowance for containers, obsolescence etc.</i>	
Note 2	<i>Urgent fee prescriptions are those so specified by the prescriber and necessarily dispensed outside normal hours. Late fee prescriptions are those which, though not marked urgent, are in exceptional circumstances necessarily dispensed outside normal hours by the Pharmacist, having regard to the person's requirements.</i>	
Note 3	<i>A Standard Fee-Per-Item is also payable on prescription forms issued by Dentists under the DTS Scheme.</i>	
Supplies to Dispensing Doctors		
<i>Pharmacies supplying Dispensing Doctors are reimbursed on the basis of the basic trade price with the addition of 25% on cost.</i>		
DP/LTI/EEA Schemes and Health (Amendment) Act 1996		
Reimbursement of ingredient cost plus		
50% mark-up on ingredient cost plus		
Standard Fee - 166.00p (Note 1)		
Extemporaneously dispensed preparations are reimbursed at current private prescription rates. In the case of the Drugs Payment Scheme the Board makes payments to Pharmacies in respect of authorised Patients whose monthly costs of prescribed drugs and medicines are in excess of the specified monthly amount (currently £42) payable to the Pharmacy by the Patient.		
Note 1 <i>The standard fee is an all inclusive fee which includes container and broken bulk allowance.</i>		
High Tech Medicines Scheme		
Patient Care Fee: £31.52 per month.		
Methadone Treatment Scheme		
Patient Care Fee: Up to a Maximum of £31.52 per month.		

Scale of Fees Payable under the Dental Treatment Services Scheme

Treatment Type	As at 31st December 1999		
	Routine £	Emergency £	Full Denture £
Oral Examination	18.50	-	18.50
Prophylaxis	17.35	-	-
Restoration (Amalgam)	26.55	40.50	-
Restoration (Composite) 6 anterior teeth only	28.95	42.90	-
Exodontics (Extraction under local anaesthetic)	22.10	33.65	-
Surgical Extraction - Max 3 units:			
Fee payable for first 15 minute unit	19.65	31.25	-
Fee payable for 2nd and 3rd 15 minute unit	19.65	19.70	-
Apicectomy/Amputation of Roots	*Dentist Estimate	-	-
Endodontics (First stage - Emergency)	*Dentist Estimate	46.25	-
Protracted Periodontal Treatment	*Dentist Estimate	-	-
Radiographs			
1 Film	13.85	-	-
2 or more Films	20.90	-	-
Panoramic	23.15	-	-
Miscellaneous			
(e.g. Biopsy, Haemorrhage, Dressings etc.)	12.80	-	-
Dry Socket/Haemorrhage (Emergency)	-	12.80	-
Acute Gum Condition	-	17.35	-
Prosthetics			
Full Upper or Lower Denture (Other than Edentulous Persons)	173.40	-	-
Partial Upper or Lower Acrylic Denture	127.20	-	-
Complete Upper or Lower Reline	69.40	-	-
Complete Upper and Lower Reline	115.60	-	-
Denture Repairs			
1st Item of Repair	25.40	25.40	-
Each Subsequent Item	8.10	8.10	-
Maximum	41.70	41.70	-
Full Upper and Lower Denture (Edentulous Persons Only)	-	-	254.50
Full Upper or Lower Denture (Edentulous Persons Only)	-	-	173.40

* Dentist Estimates are subject to agreement between a Dentist and a Health Board.

Scale of Fees Payable under the Health Board Community Ophthalmic Services Scheme

As at 31st December 1999			
Examinations	£		£
Eye Examination Ophthalmic Optician	13.50	Dioptic powers higher than 8.00 (1) Lens	4.85
Eye Examination Ophthalmologist/ Ophthalmic Medical Practitioner	15.35	Dioptic powers higher than 8.00 (2) Lenses	9.70
Medical Eye Examination by Ophthalmologist	30.70	Dioptic powers higher than 8.00 (3) Lenses	14.55
		Dioptic powers higher than 8.00 (4) Lenses	19.40
Appliances		Dioptic powers higher than 6.00 (Plastic) (1) Lens	12.10
Single Vision Complete Appliances		Dioptic powers higher than 6.00 (Plastic) (2) Lenses	24.20
Spectacles - Distance	30.10	Dioptic powers higher than 6.00 (Plastic) (3) Lenses	36.30
Spectacles - Reading	30.10	Dioptic powers higher than 6.00 (Plastic) (4) Lenses	48.40
Spectacles - Uncollected	20.90	Plastic Lens (1) for children as prescribed	3.60
Contact Lenses	23.45	Plastic Lenses (2) for children as prescribed	7.20
Single Vision Lenses to Own Frame		Bifocals	
Replacement Distance Lens (1) to own frame	11.50	Spectacles Bifocal Complete	61.35
Replacement Distance Lenses (2) to own frame	23.00	Bifocal Lenses	
Replacement Reading Lens (1) to own frame	11.50	Replacement Bifocal Lens (1) to own frame	26.10
Replacement Reading Lenses (2) to own frame	23.00	Replacement Bifocal Lenses (2) to own frame	52.20
Other Items - Single Vision		Other Items - Bifocals	
Lenticular Lens (1 Surface)	9.00	Sphere over 6.00 and up to 9.00 extra charge (1) Lens	3.25
Lenticular Lenses (2 Surfaces)	18.00	Sphere over 6.00 and up to 9.00 extra charge (2) Lenses	6.50
Lenticular Lenses (3 Surfaces)	27.00	Sphere over 9.00 extra charge (1) Lens	7.25
Lenticular Lenses (4 Surfaces)	36.00	Sphere over 9.00 extra charge (2) Lenses	14.50
Tinted Lens (1)	5.70	Tinted Lens (1)	6.30
Tinted Lenses (2)	11.40	Tinted Lenses (2)	12.60
Tinted Lenses (3)	17.10	Prism (1)	6.75
Tinted Lenses (4)	22.80	Prisms (2)	13.50
Prism (1)	4.85	Repairs	
Prisms (2)	9.70	Replacement Frame to own lenses	9.30
Prisms (3)	14.55	Replacement Front to own lenses	4.90
Prisms (4)	19.40	Replacement Side (1) to own frame	2.05
Prisms (5)	24.25	Replacement Side (2) to own frame	4.10
Prisms (6)	29.10		
Prisms (7)	33.95		
Prisms (8)	38.80		

**Financial
Statements
for year ended
31st December
1999**

**GENERAL
MEDICAL
SERVICES
(PAYMENTS)
BOARD**



Contents

<i>General Medical Services (Payments) Board and Other Information</i>	38
<i>Statement of the Board Members' Responsibilities</i>	39
<i>Accounting Policies</i>	40
<i>Income and Expenditure Account</i>	41
<i>Balance Sheet</i>	42
<i>Cash Flow Statement</i>	43
<i>Notes to the Financial Statements</i>	44-48

General Medical Services (Payments) Board

Board Members

Mr. D. O Shea	North Eastern Health Board (Chairman)
Mr. D. O'Dwyer	Midland Health Board (Vice Chairman)
Mr. B. Mullen	Department of Health & Children
Mr. M. Walsh	Eastern Health Board
Mr. T. O'Dwyer	Southern Health Board
Mr. M. McGinley	North Western Health Board
Mr. P. Robinson	Mid-Western Health Board
Mr. P. Finnegan	South Eastern Health Board
Mr. T. McGuinn	Department of Health & Children
Mr. S. Mannion	Western Health Board
Ms. D. Hennessy	Department of Health & Children

Chief Officer

Mr. T. A. Flood

Auditor

Comptroller & Auditor General
Dublin Castle
Dublin 2

Bankers

Bank of Ireland
Phibsborough
Dublin 7

Statement of Board Members' Responsibilities for year ended 31st December 1999

The Board is required by the General Medical Services (Payments) Board (Establishment) Order, 1972 to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the General Medical Services (Payments) Board and of the income and expenditure for that period.

In preparing those statements, the Board is required to -

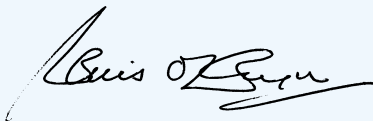
- ◆ select suitable accounting policies and apply them consistently
- ◆ make judgements and estimates that are reasonable and prudent
- ◆ disclose and explain any material departures from applicable accounting standards
- ◆ prepare the financial statements on a going concern basis unless it is inappropriate to presume that the General Medical Services (Payments) Board will continue in existence.

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the General Medical Services (Payments) Board and which enable it to ensure that the financial statements comply with the Order. It is also responsible for safeguarding the assets of the General Medical Services (Payments) Board and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board



Donal O Shea, Chairman



Denis O'Dwyer, Vice Chairman

Accounting Policies

The Board was set up to make payments on behalf of the Health Boards for general practitioner and pharmaceutical services and dental treatment, which the Health Boards provide to qualifying persons under the Health Act 1970. The Board is reimbursed their direct costs together with the administration costs incurred in operating the payments service as set out in Note 1 to the Accounts.

Basis of Accounting

The accounts have been prepared on an accruals basis to reflect the costs of medicines and medical services provided, and the administration costs incurred in the year, and the matching income receivable to fund these costs.

Doctors Fees and Allowances

Most services from Doctors are provided under an agreement concluded in 1989. Fees are mainly based on capitation taking into account the age of the patient and the distance from the surgery.

Pharmaceutical Services

Payments to Pharmacists are made under a service agreement with Health Boards concluded in 1996. This agreement covers medical card holders and other schemes. With effect from 1996 claims have been subject to third party confirmation.

Dental Treatment Services Scheme

Payments under this heading comprise amounts paid to Dentists operating as private practitioners in respect of dental treatment provided to adult GMS patients. Services for children are separately provided for by Health Boards.

Health Board Community Ophthalmic Services Scheme

Payments under this heading comprise amounts paid to Optometrists and Ophthalmologists operating as private practitioners in respect of examinations and appliances provided to adult GMS patients. Services for children are separately provided for by Health Boards.

Fixed Assets and Depreciation

Fixed Assets are stated at cost less accumulated depreciation. Depreciation is provided for on all fixed assets in order to write off the cost or valuation of the assets over their anticipated useful lives. The following rates of Depreciation have been applied on a straight line basis.

Furniture, Fixtures & Fittings	10%
Information Technology	20%
Library	10%
Office Equipment	10%

Superannuation

Staff

A Superannuation Scheme operated by the Board is in accordance with the Local Government Superannuation Act, 1956 as amended. Benefits are met from current income as they arise. Superannuation deductions are retained by the Board and included in Other Income.

Doctors

A contribution of 10% of capitation payments is made by the Board towards the superannuation of participating doctors.

Income and Expenditure Account for year ended 31st December 1999

	Notes	1999 £	1998 £
Income			
Recoupment from Department of Health & Children and Health Boards	1	517,626,567	451,865,753
Rebate from Pharmaceutical Manufacturers		5,159,859	5,261,741
Other Income	2	500,191	255,980
Total Income		<u>523,286,617</u>	<u>457,383,474</u>
Expenditure			
Administration	3	7,829,434	6,577,838
Doctors Fees and Allowances	4	130,927,847	128,868,429
Pensions paid to former DMOs or Dependants	5	4,515,805	4,478,016
Pharmaceutical Services	6	361,910,993	302,391,312
Dental Treatment Services Scheme	7	16,389,625	14,234,280
Community Ophthalmic Services Scheme	8	1,444,670	-
Depreciation	10	189,264	160,945
Total Expenditure		<u>523,207,638</u>	<u>456,710,820</u>
Surplus/(Deficit) for Year		78,979	672,654
Accumulated fund at 1st January		3,494,276	2,821,622
Accumulated fund at 31st December		<u>3,573,255</u>	<u>3,494,276</u>

Notes 1-16 form part of these accounts

Balance Sheet as at 31st December 1999

		1999		1998	
	Notes	£	£	£	£
Fixed Assets	10		473,175		418,436
Current Assets					
Debtors	11	106,993,982		139,522,454	
Stocks on Hand	12	3,100,080		3,075,840	
Cash		184		86	
		<u>110,094,246</u>		<u>142,598,380</u>	
Current Liabilities					
Creditors	13	101,077,310		75,890,915	
Bank		5,916,856		63,631,625	
		<u>106,994,166</u>		<u>139,522,540</u>	
Net Current Assets			<u>3,100,080</u>		<u>3,075,840</u>
Net Assets			<u><u>3,573,255</u></u>		<u><u>3,494,276</u></u>
Represented by:					
Accumulated Fund			<u><u>3,573,255</u></u>		<u><u>3,494,276</u></u>

Notes 1-16 form part of these accounts

Cash Flow Statement for year ended 31st December 1999

	Note	1999 £	1998 £
Net Cash (Outflow)/Inflow from Operating Activities	(A)	57,958,870	(30,672,970)
Investing Activities			
Purchase of Fixed Assets		(244,003)	(111,906)
(Decrease)/Increase in Cash and Cash Equivalents	(B)	<u><u>57,714,867</u></u>	<u><u>(30,784,876)</u></u>

(A) Analysis of Net Cash Inflow/(Outflow) from Operating Activities

	1999 £	1998 £
Operating Surplus/(Deficit)	78,979	672,654
Depreciation Charges	189,264	160,945
(Increase)/Decrease in Debtors	32,528,472	(37,917,149)
(Increase)/Decrease in Stocks on Hand	(24,240)	(721,693)
Increase/(Decrease) in Creditors	25,186,395	7,132,273
Net Cash (Outflow)/Inflow From Operating Activities	<u><u>57,958,870</u></u>	<u><u>(30,672,970)</u></u>

(B) Reconciliation of Increase/(Decrease) in cash and cash equivalents as shown in the Balance Sheet

	1999 £	1998 £	Change in Year
Bank	(5,916,856)	(63,631,625)	57,714,769
Cash in Hand	184	86	98
	<u><u>(5,916,672)</u></u>	<u><u>(63,631,539)</u></u>	<u><u>57,714,867</u></u>

Notes to the Financial Statements

1. Recoupment from Department of Health & Children/Health Boards

The Health Boards fund the cost of the following schemes administered by the Board: Drug Cost Subsidisation Scheme/Drugs Payment Scheme; Long Term Illness Scheme; Dental Treatment Services Scheme; Childhood Immunisation Scheme; High Tech Drugs Scheme in respect of Non-GMS patients; Health Board Community Ophthalmic Services Scheme and Methadone Treatment Scheme. Funding for the other schemes and services administered by the Board, as well as the Boards administration costs, is provided by the Department of Health & Children, on behalf of the Health Boards. The sums provided were:

	1999	1998
	£	£
Department of Health & Children	384,091,924	350,168,911
Health Boards	133,534,643	101,696,842
	<u>517,626,567</u>	<u>451,865,753</u>

2. Other Income

	1999	1998
	£	£
Superannuation Deductions from GMS Staff	61,234	109,132
Superannuation Deductions from former District Medical Officers and Dependents	10,570	28,250
Bank Interest and Sundries	428,387	118,598
	<u>500,191</u>	<u>255,980</u>

3. Administration Expenditure

	1999	1998
	£	£
Staff Remuneration	2,751,321	2,558,767
Health Board Stationery	1,532,156	1,943,213
Computer Development	1,637,416	237,275
Premises Rent and Services	186,272	205,698
Office Supplies, Printing and Stationery	564,818	284,833
Bank Interest/Charges	12,674	361,587
Repairs and Maintenance (Equipment & Premises)	81,818	326,275
Postage and Telephone	561,431	459,048
Journals and Periodicals	67,639	84,410
Medical Training Courses	-	10,090
Legal Expenses	6,800	-
Audit Fee	19,780	20,000
Bad Debts	-	7,159
Sundry Administration	407,309	79,483
	<u>7,829,434</u>	<u>6,577,838</u>

Notes to the Financial Statements

4. Doctors' Fees & Allowances	1999 £	1998 £
Fees		
Capitation	59,121,427	61,277,064
Board's contribution to Doctors Superannuation Scheme	5,998,799	6,208,187
Special Type Consultations/Special Services	4,416,769	4,382,769
Out-of-Hours Fees	11,258,781	9,672,324
Fee-Per-Item Services	1,456,321	1,708,354
Dispensing Fees	587,455	604,962
Registration/Vaccination Fees	1,577,538	1,448,986
Methadone	998,466	190,455
Other Payments	137,783	130,818
	<u>85,553,339</u>	<u>85,623,919</u>
Allowances		
Leave (Annual/Sick/Study/Maternity)	5,297,264	4,829,021
Rural Practice Allowance	1,515,025	1,461,943
Practice Support	11,759,455	11,708,325
Rostering/Out of Hours Payments	5,141,587	5,162,063
Practice Equipment Payment	3,427,693	3,441,523
Locum & Practice Expenses	21,688	24,853
Medical Indemnity Insurance	1,100,140	941,193
Practice Support Grant	1,597,427	1,611,641
Pilot Study Savings	-	(15,583)
Drug Target Refunds	13,545,289	8,696,571
IMO Agreement:		
Allowance Arrears	-	3,248,742
Trainers/Trainees/One in One Rotas	1,174,100	720,000
	<u>44,579,668</u>	<u>41,830,292</u>
Salaries		
Salaries and Lump Sums to District Medical Officers	794,840	1,414,220
Total Doctors' Fees & Allowances	<u><u>130,927,847</u></u>	<u><u>128,868,431</u></u>

5. Payments To Former District Medical Officers/Dependants

The Board made superannuation payments to 304 former District Medical Officers or their dependants. These payments arose from the officer status with Health Boards of the Doctors and their entitlement to hold General Practitioner contracts.

6. Pharmaceutical Services	1999 £	1998 £
Pharmacists GMS Claims	229,670,151	203,230,989
DCSS/DPS/LTI Claims	95,409,595	70,505,627
European Economic Area Claims	913,837	865,677
High Tech Claims	33,316,457	26,552,767
Other Payments	513,517	409,325
Methadone Treatment Claims	2,087,436	826,926
	<u>361,910,993</u>	<u>302,391,311</u>

Notes to the Financial Statements

7. Dental Treatment Services Scheme

	1999	1998
	£	£
Emergency	6,078,102	4,923,761
Routine Dental Treatments	7,958,595	6,821,249
Denture Claims	2,318,083	2,458,323
Laboratory Claims	-	498
Other Payments	34,845	30,449
	<u>16,389,625</u>	<u>14,234,280</u>

8. Community Ophthalmic Services Scheme

Fees	319,327	-
Appliances	1,125,343	-
	<u>1,444,670</u>	<u>-</u>

9. Leasehold Premises

The Board's office premises are held on a 35 year lease dated 1st December 1974 from Calvinia Ltd. The annual rent is £140,000 effective from 1st December 1999, with 5 year rent reviews. The matter of securing a valuation of the Board's leasehold interest, with a view to its inclusion in the Balance Sheet was examined. In the absence of any quantifiable benefit to the Board the cost of a valuation could not be justified at this time.

10. Fixed Assets

	Furniture Fixtures Fittings	Information Technology	Library	Office Equipment	Total
Cost	£	£	£	£	£
Cost at 1/1/99	454,875	1,608,500	1,751	45,071	2,110,197
Additions	23,527	207,668	-	12,808	244,003
	<u>478,402</u>	<u>1,816,168</u>	<u>1,751</u>	<u>57,879</u>	<u>2,354,200</u>
Depreciation					
Accumulated Depreciation at 1/1/99	406,948	1,275,119	1,094	8,600	1,691,761
Depreciation for year ended 31/12/99	12,617	170,753	106	5,788	189,264
	<u>419,565</u>	<u>1,445,872</u>	<u>1,200</u>	<u>14,388</u>	<u>1,881,025</u>
Net Book Value at 31/12/99	<u>58,837</u>	<u>370,296</u>	<u>551</u>	<u>43,491</u>	<u>473,175</u>
Net Book Value at 31/12/98	<u>47,927</u>	<u>333,381</u>	<u>657</u>	<u>36,471</u>	<u>418,436</u>

Notes to the Financial Statements

11. Debtors

	1999	1998
	£	£
Department of Health & Children and Health Boards	91,484,978	125,927,406
Rebates Due from Pharmaceutical Manufacturers	2,503,983	2,067,257
Advance Payments to Pharmacists	12,807,469	11,442,172
Sundry Debtors	197,552	85,619
	<u>106,993,982</u>	<u>139,522,454</u>

12. Stocks on Hand

Dispensing Doctors Stocks	1,385,500	1,361,260
High Tech Stocks	1,714,580	1,714,580
	<u>3,100,080</u>	<u>3,075,840</u>

13. Creditors

Doctors' Fees/Salaries	29,998,482	22,495,487
Pharmacists' Claims	66,771,435	52,056,140
Dental Treatment Services Scheme	2,910,830	906,957
Community Ophthalmic Services Scheme	683,720	-
Sundry Creditors	712,843	432,331
	<u>101,077,310</u>	<u>75,890,915</u>

14. Supplementary Allocation

Resulting from a review of the Board's finances between the Department of Health & Children and the Department of Finance, the Board received a Supplementary Allocation of £95.7m in 1999. Of this amount £55.7m was provided as a once-off payment relating to the years 1996 to 1998 and £40m was provided on an on-going basis.

Notes to the Financial Statements

15. Indicative Drug Target Scheme - Cumulative Savings

The following table gives a breakdown of the cumulative savings made and the amounts paid under the Indicative Drug Target Savings Scheme.

Savings Generated	Health Board Initiatives £	General Practitioner Initiatives £	Total £
Eastern	2,922,422	10,721,033	13,643,455
Midland	705,068	2,517,410	3,222,478
Mid-Western	1,076,031	3,431,675	4,507,706
North Eastern	991,224	4,074,755	5,065,979
North Western	1,277,987	5,291,469	6,569,456
South Eastern	1,882,185	6,385,553	8,267,738
Southern	1,684,936	6,964,694	8,649,630
Western	1,863,216	7,405,490	9,268,706
Research & Education Fund	-	-	926,275
National Savings	12,403,069	46,792,079	60,121,423
Payments			
Eastern	1,680,570	4,936,577	6,617,147
Midland	532,491	1,265,769	1,798,260
Mid-Western	1,072,661	2,193,253	3,265,914
North Eastern	1,007,608	1,588,705	2,596,313
North Western	1,149,994	4,122,100	5,272,094
South Eastern	1,388,064	3,423,163	4,811,227
Southern	1,342,239	4,296,391	5,638,630
Western	1,396,897	3,512,695	4,909,592
Research & Education Fund	-	-	728,990
National Savings Distributed	9,570,524	25,338,653	35,638,167
Balance of Savings at 31st December 1999	2,832,545	21,453,426	24,483,256

16. Basis of Preparation

The Board's Financial Statements are presented subject to audit.

The Financial Statements are prepared on the basis of the payment year January to December with the inclusion of accruals for both income and expenditure.

The statistical data and associated financial values are prepared on the basis of payments made in the 12 months March to February which relates to claims for the calendar year January to December, accruals are not provided.