

**MEMORANDUM TO NHS:
PCA(D)(2019)8**

PAY AWARD: ANNUAL EXPENSES EXERCISE

**DENTISTS/DENTAL BODIES CORPORATE
NATIONAL HEALTH SERVICE
GENERAL DENTAL SERVICES**

Introduction

1. This Memorandum describes a forthcoming annual expenses exercise for GDCPs in Scotland providing NHS General Dental Services (GDS).
2. In recent years it has proved very difficult to determine an appropriate pay award for GDCPs because of the limited information available on practice expenses. The independent pay review body, the Doctors' and Dentists' Pay Review Body (DDRB) have expressed a series of misgivings with the robustness of the data available on the expenses of GDCPs providing GDS in Scotland.
3. You may be aware that the Scottish Government has commissioned a number of expenses exercises in recent years. Most recently, in 2018/19, practices were asked to complete an online accounts template through the ProcXed web application.
4. GDCPs have a strong interest in a more robust mechanism for determining expenses. The exercise will be used to better understand the expenses faced by dental practices and build a picture of how they change over time.

Approach for 2019/20 Exercise

5. Practices will be asked to complete a simple, online accounts template, using information that would be readily available in practice accounts. Participants will be asked to provide information on expenses, practice income, and staff numbers for three financial years, 2015/16, 2016/17, and 2017/18. The template has been agreed with the British Dental Association's Scottish Dental Practice Committee.
6. The accounts template will be hosted by Practitioner Services Division. All data submitted will be managed in compliance with the General Data Protection Regulation Act 2018. Any data provided will only be processed for the purposes of this exercise and returns will be anonymised before being shared with the CDO & Dentistry Division.

Participating in this Exercise

7. Participating in the exercise is not mandatory, although we strongly encourage as many practices as possible to complete the template. The information you provide will help inform an appropriate pay award for GDCPs in future years.
8. Practitioner Services will email a link to the accounts template to all designated dentists. We anticipate that the template will take approximately 30 minutes to complete if you have your practice accounts to hand.

9. The exercise will run from 21 May to 18 June 2019.

10. A report will be published on the Scottish Government website following the exercise.

Enquiries

11. Any enquiries arising from this Memorandum should be directed to your NHS Board in the first instance.

Scottish Government Population Health Directorate
20 May 2019