Pharmaceuticals / PH-07

Reimbursement: prescription, code, receipt and ESF

Linking four digital documents without errors when selling state-reimbursed medicines.

Four documents — one sale.

The Tax Committee announced that dispensing medicines under the reimbursement scheme has been digitalised by integrating the electronic prescription, digital marking, the fiscal receipt and the ESF (electronic invoice). If any link contains an error, the pharmacy cannot obtain compensation.

Conceptual architecture. No operating results are shown.

01 Prescription	ID · Medicine · Patient
02 Sale	Receipt · Code · Pharmacy
03 ESF	IKPU · Amount · Fund
04 Reconciliation	Received · Pending · Rejected

At a glance

4 — Linked documents: electronic prescription, marking code, fiscal receipt, ESF. [1]

15% — Current share of state procurement, according to the head of the Pharmaceutical Agency; the plan is to raise it to 40% within 5–6 years. [2]

9,450 — Pharmacies that have implemented GPP. [3]

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01 Evidence and context

Who it is for

Pharmacy chain owner	Compensation.
Pharmacy manager	Sales.
Accounting	ESF.
IT	Cash register integration.

Facts and global practice

Tax Committee

The doctor issues an electronic prescription; the pharmacy records the prescription ID and the marking code on the fiscal receipt; the code is withdrawn from circulation in «Asl belgisi»; the data is transmitted to the State Health Insurance Fund. [1]

Tax Committee

To claim compensation, the pharmacy issues an ESF with a special IKPU (product/service identification code); if the prescription ID is not entered, the receipt is not generated. [1]

Head of the Pharmaceutical Agency (kun.uz)

In Türkiye, 87% of medicines are purchased by the state; in Uzbekistan, 15%. The plan is to reach 40% within 5–6 years. [2]

As the reimbursement share grows, the document chain will affect a larger part of pharmacy turnover.

02 Where the losses occur

Prescription ID

The cashier enters the ID manually or forgets to enter it.

Code

The code on the sold pack is not scanned.

ESF

Compensation ESFs are compiled manually.

Reconciliation

Received and outstanding compensation amounts are not visible.

How the loss is calculated

Uncompensated amount	number of rejected sales × amount per sale
Delay	delay (days) × amount × rate (per day)
Manual work	hours per period × number of staff
Penalties	number of cases × penalty per case

Illustrative calculations; establish the baseline, units and rates during the site assessment. Avoid counting the same loss twice.

03 Solution architecture

From sale to compensation

Cash register, marking and ESF data are combined into a single report; compensation status is visible for each sale.

01 Prescription

ID · Medicine · Patient

02 Sale

Receipt · Code · Pharmacy

03 ESF

IKPU · Amount · Fund

04 Reconciliation

Received · Pending · Rejected

Modules

Collecting cash register and code data	Via partner POS	In development
Compensation reconciliation	Per sale	Engineering capability
Automatic ESF	Via EDO	Commercially available
Pharmacy warehouse (WMS)	Batch and code	Commercially available

Each module has a readiness status. Third-party results are not a forecast for your site.

04 Implementation and measurement

01 Process audit

One pharmacy.

Output: list of errors.

02 Pilot

One chain.

Output: reconciliation.

03 Scale-up

All pharmacies.

Output: full scope.

04 Subscription

Monthly.

Output: rejection trend.

What is measured

Rejected sales	Share	System
Compensation lead time	Days	System
Code errors	Cases	Cash register
Manual work	Hours	Accounting

What is needed to start

- Chain accountant
- Cash register system
- EDO operator
- Reimbursement list

05 Readiness checklist and next step

01 Is the prescription ID read automatically at the cash register?	Yes / No / Unknown
02 Is the code scanned at every sale?	Yes / No / Unknown
03 Are compensation ESFs generated automatically?	Yes / No / Unknown
04 Is there a list of outstanding compensations?	Yes / No / Unknown
05 Are the reasons for rejection known?	Yes / No / Unknown
06 Is compensation lead time measured?	Yes / No / Unknown
07 Are differences between pharmacies visible?	Yes / No / Unknown
08 Have staff been trained?	Yes / No / Unknown
09 Does warehouse stock match the codes?	Yes / No / Unknown
10 Is a responsible person assigned?	Yes / No / Unknown

What we do not promise

• Exact timeline and price without an audit

• GMP/GDP certificate or inspection result

• Approving validation documentation ourselves

• Unmeasured results

Reimbursement audit

We review the document chain in one pharmacy and show where compensation is being lost.

• Map of break points

• Pilot plan

• Implementation fee and monthly subscription

Scope, price and schedule are agreed after reviewing the site and its data.

06 Sources and scope

[1] Tax Committee: procedure for selling marked medicines under the reimbursement scheme. gov.uz/soliq, 07.10.2026.

gov.uz/soliq

[2] “Maximum permitted medicine prices to be reviewed”. kun.uz, 23.04.2025.

kun.uz

[3] TIHE via Sputnik: GMP at 61 companies, GDP at 486 distribution warehouses, GPP at 9,450 pharmacies. tihe.uz, 03.11.2025.

tihe.uz

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