Agreement of Balances 2019 to 2020

Financial Year Quarter 4 (M12) Timetable

Published 28 October 2019
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Document Title:
Agreement of Balances 2019 to 2020: Financial Year Quarter 4 Timetable

Author:
Finance Directorate / Accounts Branch / Agreement of Balances / 14470

Document purpose:
Guidance

Target Audience:
NHS England, NHS Improvement, Providers (NHS Trusts and Foundation Trust) and Arm’s Length Bodies.

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Q4 (M12) 2019-20 Timetable - Agreement of Balances (AoB)

The NHS Receivables and Payables and Income and Expenditure Reconciliation

Organisations should note the following definitions:

- Receivable organisation - this is the organisation sending the invoice/is carrying the trade receivable/is receiving the income i.e. the supplier or provider

- Payable organisation – this is the organisation receiving the invoice/carrying the trade payable/recording expenditure i.e. the purchaser or commissioner.

<table>
<thead>
<tr>
<th>Date (close of play unless otherwise stated)</th>
<th>Detail: Payables/Receivables, Income &amp; Expenditure Reconciliation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday 23rd March 2020</td>
<td>Final date for sending March 2020 dated invoices (email where possible). These invoices relate to activity and services up to and including February and should include estimates for March 2020 activity and services where possible. Please note statements are not to be sent until Thursday 26th March 2020.</td>
</tr>
<tr>
<td>Tuesday 24th March 2020</td>
<td>Final date for despatch of payments to NHS Bodies for 2019-20. This means that there should be no payments made after 24th March 2020 without prior agreement.</td>
</tr>
<tr>
<td>Friday 27th March 2020</td>
<td>Final date for Receivable organisations to e-mail Payable organisations a statement detailing outstanding invoices dated and invoiced by 23rd March 2020, using the 1920 M12 AoB Contact list. Payments received up to and including 23rd March 2020 must also be included. Please note:</td>
</tr>
<tr>
<td>Date (close of play unless otherwise stated)</td>
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</tr>
<tr>
<td>---------------------------------------------</td>
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</tr>
<tr>
<td>Monday 30th March - 1st April 2020</td>
<td>If a statement detailing invoices outstanding as at 23 March 2020 has not been received by the deadline stated, the Payable organisation is to inform the Receivable organisation. In such cases, the Receivable organisation must email such a statement immediately.</td>
</tr>
<tr>
<td>Tuesday 7th April 2020</td>
<td>Final date for agreement of outstanding Receivables/Payables dated up to 23rd March 2020 and above £100,000.</td>
</tr>
<tr>
<td>Tuesday 7th April 2020</td>
<td>Final date for Receivables organisations to email a statement of Accruals to the Payable organisations, listing all 2019-20 activities and services not invoiced by 23rd March 2020.</td>
</tr>
<tr>
<td>Tuesday 7th April 2020</td>
<td>Final date for Receivable organisations to e-mail Payable organisations an income statement to 23rd March 2020, using the 1920 M12 AoB Contact list. Please note: The statement will include income that has been invoiced and income received without an invoice e.g. Grants, R&amp;D payments etc. Only one statement must be sent to each Payable organisation (see note at bottom of timetable). I&amp;E Statements must be sent to each Payable organisation where total statement income is over £2m and agreement reached.</td>
</tr>
<tr>
<td>Thursday 16th April 2020</td>
<td>Final date for agreement of income and expenditure above £2m in respect of invoices dated up to 23rd March 2020.</td>
</tr>
<tr>
<td>Thursday 16th April 2020</td>
<td>Final date to complete discussions regarding accruals for inclusion in 2019-20 and agree wherever possible.</td>
</tr>
<tr>
<td>Thursday 23rd April 2020 (5pm)</td>
<td>NHSE group bodies must submit their data collection forms to NHSE, incorporating Income/Expenditure and Payables/Receivable to <a href="mailto:England.consolidationandreporting@nhs.net">England.consolidationandreporting@nhs.net</a></td>
</tr>
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<td>------------------------------------------------------------------</td>
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</tbody>
</table>
| Friday 24th April 2020 (9am)                | Data collection forms are to be submitted to DHSC (Payables/Receivables and Income/Expenditure)  
ALBs to - [ALBFinance@dhsc.gov.uk](mailto:ALBFinance@dhsc.gov.uk) |
| Friday 24th April 2020 (noon)               | FTs and Trusts must submit their data collection forms to NHSI incorporating Income/Expenditure and Payables/Receivables.  
Via the NHSI Portal |
| Thursday 30th April 2020                    | National Bodies to distribute DHSC mismatch reports to their respective group organisations.  
DHSC to distribute ALB variances directly.  
Variances must be cleared down to zero and organisations must ensure they do not use the Adjustment or Disputed lines inappropriately in resolving variances. |
| Thursday 7th May 2020 (9am)                | NHS England group bodies must resubmit all Payables/Receivables, Income/Expenditure forms to NHSE  
To - [england.consolidationandreporting@nhs.net](mailto:england.consolidationandreporting@nhs.net) |
| Thursday 7th May 2020 (9am)                | Resubmission of all ALB Payables/Receivables and Income/Expenditure forms to DHSC.  
ALBs to - [ALBFinance@dhsc.gov.uk](mailto:ALBFinance@dhsc.gov.uk) |
| Thursday 7th May 2020 (noon)               | FTs and Trusts must resubmit all Payables/Receivables, Income/Expenditure forms to NHSI  
Via the NHSI Portal |
| Thursday 14th May 2020                     | National Bodies to distribute DHSC mismatch reports to their respective group organisations.  
DHSC to distribute ALB variances directly.  
Remaining mismatches should be cleared down to zero through continued discussions between local bodies. |
| Thursday 28th May 2020 (5pm)               | NHS England group bodies must submit their audited submission, all Payables/Receivables, Income/Expenditure forms to NHSE  
To - [england.consolidationandreporting@nhs.net](mailto:england.consolidationandreporting@nhs.net) |
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<tr>
<td>Friday 29th May 2020 (noon)</td>
<td>FTs and Trusts must submit their audited submission, all Payables/Receivables, Income/Expenditure forms to NHSI Via the NHSI Portal</td>
</tr>
<tr>
<td>Thursday 4th June 2020 (9am)</td>
<td>Audited submission of all ALB Payables/Receivables and Income/Expenditure forms to DHSC. ALBs to - <a href="mailto:ALBFinance@dhsc.gov.uk">ALBFinance@dhsc.gov.uk</a></td>
</tr>
</tbody>
</table>

NHS England Regions Specialised Commissioning Hubs and Central are all separate bodies for the purposes of AoB, see Appendix 3 of AoB Guidance.

Bills should not be settled between NHS organisations during the last 5 working days of the financial year without prior agreement of the receiving body, i.e. No payments made after 24th March 2020.

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