

## **Guidance note - format of the mismatch report :**

The mismatch reports for 2013-14 have changed in format, and the following note describes how the reports work.

### ***The sub-totals (i.e. the total mismatch)***

*The subtotal rows (those in blue, italic text) show the total mismatch between any two group bodies. On this row, the receivable or income body is always in column A, with the corresponding receivable or income amount in column E.*

*The payable or expenditure body is always in column B, and the corresponding payable or expenditure amount is in column F.*

*To concentrate initial effort, filtering to show rows where column C is 'blank' will display only these sub-total rows giving the two mismatch between any two group bodies.*

*Note, it is possible for the same combination of two entities to have more than one mismatch (i.e. more than one subtotal row, where one or both parties has both a receivable and payable balance with the counterparty. For Income and Expenditure, it's possible to have four separate mismatches, if one or both parties has both admin and programme income and expenditure.*

### **The detail (i.e. the entries that make up the total mismatch)**

The rows above the sub-totals are the detail of the individual entries that make up the total mismatch. In these rows, the entity in which the entry originates is always in column A, with the counterparty in column B. The corresponding amounts are in column E (if the entry is income) or in column F (if the entry is expenditure).

Note, if the mismatch report is for Income and Expenditure, the admin / programme classification is detailed in column D. The column in which the entry originates (e.g. notified, adjusted etc) is detailed in column C.

### **Example (Annex A)**

In the example, the report shows three separate mismatches between two entities – the Department of Health and Public Health England.

The first mismatch is DH admin income of £4,328k vs PHE admin expenditure of £4,229k (resulting in a £99k mismatch).

The second is PHE admin income of £21k vs DH admin expenditure of £12,108k (resulting in a £12,087k mismatch).

The third is also PHE income vs DH expenditure but this time for programme (which results in a separate mismatch as admin and programme, where applicable, need to be agreed in isolation).

## **Admin and Programme**

All transactions within the NHS trust and NHS foundation trust sectors are considered to be 'programme' and recorded as such. Should any items have been recorded as 'admin' (by commissioners, for example) with these bodies, the admin/programme split is disregarded (only with NHS trusts and FTs) and the focus should be on agreeing the total position between the two counterparties. The mismatch reports are designed to take account of this and will not display two separate (admin and programme) mismatches – rather, the total of admin and programme in the commissioner side is compared against the single programme entry recorded by the provider.

## Annex A – example mismatch report

Entity	Partner	Account	Custom1	Entity Amount	Partner Amount	Difference
DOH033-Core Department of Health	PHE033-Public Health England	7100010-Intercompany Revenue - Notified	AdminDel	4,328		
PHE033-Public Health England	DOH033-Core Department of Health	7200010-Intercompany Expenditure - Notified	AdminDel		4,327	
PHE033-Public Health England	DOH033-Core Department of Health	7200030-Intercompany Expenditure - Adjusted	AdminDel		-61	
PHE033-Public Health England	DOH033-Core Department of Health	7200040-Intercompany Expenditure - Disputed	AdminDel		-37	
<b>DOH033-Core Department of Health</b>	<b>PHE033-Public Health England</b>			<b>4,328</b>	<b>4,229</b>	<b>99</b>
PHE033-Public Health England	DOH033-Core Department of Health	7100010-Intercompany Revenue - Notified	AdminDel	21		
DOH033-Core Department of Health	PHE033-Public Health England	7200010-Intercompany Expenditure - Notified	AdminDel		12,072	
DOH033-Core Department of Health	PHE033-Public Health England	7200020-Intercompany Expenditure - Accrued	AdminDel		29	
DOH033-Core Department of Health	PHE033-Public Health England	7200030-Intercompany Expenditure - Adjusted	AdminDel		7	
<b>PHE033-Public Health England</b>	<b>DOH033-Core Department of Health</b>			<b>21</b>	<b>12,108</b>	<b>-12,087</b>
PHE033-Public Health England	DOH033-Core Department of Health	7100010-Intercompany Revenue - Notified	ProgDel	15,992		
DOH033-Core Department of Health	PHE033-Public Health England	7200010-Intercompany Expenditure - Notified	ProgDel		3,879	
DOH033-Core Department of Health	PHE033-Public Health England	7200030-Intercompany Expenditure - Adjusted	ProgDel		-2,328	
<b>PHE033-Public Health England</b>	<b>DOH033-Core Department of Health</b>			<b>15,992</b>	<b>1,551</b>	<b>14,441</b>