



Department
of Health &
Social Care

Agreement of Balances 2018 to 2019: financial year quarter 3 (M9) timetable

DHSC ID box
Title: Agreement of Balances 2018 to 2019: financial year quarter 3 (M9) timetable
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Document Purpose: Guidance
Publication date: September'18
Target audience: Organisations involved in the Agreement of Balances process
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Q3 (M9) 2018-19 Timetable - Agreement of Balances (AoB)

The NHS Receivables and Payables (R&P) and Income and Expenditure (I&E) 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.

Date (close of play unless otherwise stated)	R&P or I&E or Both Rec's	Detail: Payables/Receivables, Income & Expenditure Reconciliation
Monday 31st December 2018 19th working day	R&P	Final date for e-mailing invoices dated up to 31st December 2018. These invoices relate to activity and services up to and including November and can include December activity and services.
Friday 4th January 2019 3rd working day	R&P	Final date for Receivable organisations to e-mail Payable organisations a statement detailing outstanding invoices as at 31st December 2018, using the 1819 M9 AoB Contact list. Please note: Only one statement must be sent to each Payable organisation (see note at bottom of timetable). A statement must be sent to each Payable organisation for all statement balances over £2,500. Agreement is required for all statement balances over £100,000.
Monday 7th – Wednesday 9th January 2019 4th – 6th working days	R&P	If a statement 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 a statement immediately.
Tuesday 15th January 2019 10th working day	R&P	Final date for agreement of outstanding Receivables/Payables dated up to 31st December 2018 and above £100,000.

Thursday 17th January 2019 12th working day	I&E	<p>Final date for Receivable organisations to e-mail Payable organisations an income statement to 31st December 2018, using the 1819 M9 AoB Contact list.</p> <p>Please note:</p> <p>The statement will include income that has been invoiced and income received without an invoice e.g. Grants, R&D payments etc. Only one statement must be sent to each Payable organisation (see note at bottom of timetable).</p> <p>I&E Statements must be sent to each Payable organisation where total statement income is over £10,000. Agreement is required from each Payable organisation where total statement income is over £100,000.</p>
Friday 18th – Tuesday 22nd January 2019 13th – 15th working day	I&E	If a statement 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 a statement immediately.
Monday 21st January 2019 (noon) 14th working day	R&P	Arms Length Bodies (ALBs) to submit completed Month 9 AoB Dr/Cr consolidation schedules and pre-agreement I&E position to DHSC via the ALB Mailbox (albfinance@dh.gsi.gov.uk)
Wednesday 23rd January 2019 (9am) 16th working day	R&P	<p>Commissioners: Data collection forms are to be submitted to NHSE incorporating Payable/Receivable</p> <p>Commissioners email to: england.consolidationandreporting@nhs.net</p>
Wednesday 23rd January 2019 (noon) 16th working day	R&P	<p>Providers: Data collection forms are to be submitted to NHSI incorporating Payable/Receivable</p> <p>Providers to submit via the NHSI Portal</p>
Wednesday 30th January 2019 21st working day	R&P	<p>National Bodies to distribute DHSC mismatch reports to their respective group organisations</p> <p>DHSC to distribute ALB variances directly.</p> <p>Variances must be cleared down to zero and organisations must ensure they do not use the Adjustment or Disputed lines inappropriately in resolving variances.</p>
Monday 4th February 2019 2nd working day	I&E	Final date for agreement of income and expenditure above £100,000 in respect of invoices dated up to 31st December 2018.

Wednesday 6th February 2019 (9am) 4th working day	Both	Commissioners: Data collection forms are to be submitted to NHSE incorporating Income/Expenditure. Payables/Receivables may also be included. However, this data will not be used. Commissioners email to: England.consolidationandreporting@nhs.net
Wednesday 6th February 2019 (noon) 4th working day	Both	Data collection forms are to be submitted to NHSI incorporating Income/Expenditure. Payables/Receivables may also be included. However, this data will not be used. Via the NHSI Portal
Wednesday 6th February 2019 (noon) 4th working day	Both	Arms Length Bodies (ALBs) to submit Q3 agreement of balances forms to DHSC (to include Payable/Receivables and Income/Expenditure) ALBFinance@dh.gsi.gov.uk
Wednesday 13th February 2019 9th working day	Both	National Bodies to distribute DHSC mismatch reports to their respective group organisations DHSC to distribute to 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.
Monday 25th February 2019 (9am) 17th working day	Both	Commissioners: Resubmission of all Payables/Receivables, Income/Expenditure forms to NHSE Commissioners email to: england.consolidationandreporting@nhs.net
Monday 25th February 2019 (noon) 17th working day	Both	Providers: Resubmission of all Payables/Receivables, Income/Expenditure forms (where required) to NHSI Providers submit via the NHSI Portal
Monday 4th March 2019 2nd working day	Both	National Bodies to distribute DHSC mismatch reports to individual bodies. DHSC will email ALB variances direct. Remaining mismatches must be cleared down to zero prior to year-end.
	Both	Continued discussions between local bodies to resolve residual mismatches prior to year end exercise.

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