

Month 9 agreement of balances and provider submissions timetable 2021/22

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.

We have colour-coded rows in this table as follows:

White row	Agreement of balances process
Green row	TAC / accounts / agreement of balances submission to NHS Improvement
Grey row	Form release by NHS Improvement
Red row	Other process

Date (by end of day unless stated)	Detail
Tuesday 7 th December 2021	NHS Improvement issues <u>dummy</u> month 9 TAC standalone file To help your preparations for month 9 a dummy standalone file containing the Trust Accounts Consolidation (TAC) schedules is provided in advance of the full PFR form later in the December. This is for information only and <u>cannot be submitted</u> .
Thursday 9 th December 2021	NEW: NHS Improvement issues 2022/23 IFRS 16 impact template As outlined in our IFRS 16 implementation guide, this template will collect IFRS 16 impact forecast information to inform Departmental budgets. On 9 th December the form will be issued, to be completed by 12 th January 2022. This will ask for information on the forecast capital and revenue effects of leases on the 2022/23 year, on both IFRS 16 and IAS 17 (had if still applied) bases. Detailed guidance will be provided with the template.
Wednesday 22 nd December 2021	NHS Improvement issues month 9 PFR form (including TAC schedules) Month 9 forms will be issued to providers together with completion instructions. The form will be issued via the Portal inbox and accompanied by an email containing completion instructions.
Friday 31 st December 2021	Final date for e-mailing invoices dated up to 31st December 2021. These invoices relate to activity and services up to and including November and can include December activity and services.
Thursday 6 th January 2022	Final date for Receivable organisations to e-mail Payable organisations a receivables statement detailing outstanding invoices as at 31st December 2021. Please note: <ul style="list-style-type: none"> • Only one statement must be sent to each Payable organisation • A statement must be sent to each Payable organisation even if the balance is under £100,000 but need not be sent if the balance is less than £2,500. • Agreement is not required where the total balance is below £300,000 Refer to DH agreement of balances guidance for further details
Friday 7 th January to Tuesday 11 th January 2022	If a receivables statement has not been received the Payable organisation is to inform the Receivable organisation. In such cases, the Receivable organisation must email a statement immediately.

Date (by end of day unless stated)	Detail
Wednesday 12 th January 2022	<p>NEW: NHS providers submit estimated 2022/23 IFRS 16 impact</p> <p>On 9th December we will issue a return to be completed by 12th January 2022. This will ask for information on the forecast capital and revenue effects of leases on the 2022/23 year, on both IFRS 16 and IAS 17 (had if still applied) bases. Detailed guidance will be provided with the template.</p> <p>Template to be submitted through NHS Improvement Portal outbox.</p>
Monday 17 th January 2022	Final date for agreement of outstanding Receivables/Payables dated up to 31st December 2021 and above £300,000.
Wednesday 19 th January 2022	<p>Final date for Receivable organisations to e-mail Payable organisations an income statement detailing income received to 31st December 2021.</p> <p>The statement will include income that has been invoiced and income received without an invoice. Only one statement must be sent to each Payable organisation.</p> <p>A statement must be sent to each Payable organisation even if the balance is under £300,000 but need not be sent if the balance is less than £10,000. Agreement is not required where the total balance is below £300,000.</p>
Thursday 20 th – Monday 24 th January 2022	If an income statement has not been received, the Payable organisation is to inform the Receivable organisation. In such cases, the Receivable organisation must email a statement immediately.
Tuesday 25 th January 2022 (noon)	<p>NHS providers submit month 9 Provider Finance Return (PFR) to NHS Improvement (incorporating Trust Accounts Consolidation (TAC) schedules), with first submission of month 9 receivables and payables AoB data</p> <p>These TACs should be prepared using the agreed receivables/payables position, but the provider's own information on income and expenditure. This submission will be used for consolidating the TACs, and for receivables and payables AoB information. The income and expenditure columns in the WGA tabs (TAC61-TAC64) will not be used in this submission, but the provider should ensure there are no validation errors in the form¹.</p> <p>Template to be uploaded to the NHS Improvement Portal outbox. Ensure that 'Month 9 main submission' is selected on the cover of the PFR file before uploading.</p> <p>Any financial commentary or other documents that accompany the template should be uploaded to the NHS Improvement Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period M09.</p>
Tuesday 1 st February 2022	NHS Improvement distributes DHSC group mismatch schedules to NHS providers (receivables and payables only)
Friday 4 th February 2022	Final date for agreement of income and expenditure above £300,000 in respect of invoices dated up to 31 December 2021.

¹ The income and expenditure columns on the WGA sheets (TAC60-TAC64) are not used by NHS Improvement in this first submission. However the WGA balances columns on TAC60-TAC64 and all the counterparty columns on the accounts tabs must be properly completed. It is therefore a matter for the trust whether the income and expenditure columns on TAC60-TAC64 are completed with the provider's own information, or balancing figures are entered to clear the I&E WGA validations: the counterparty columns on the main TAC tabs must be fully completed. The month 9 TAC completion instructions gives guidance on the form, this includes which specific notes and tables in the accounts tabs can be omitted.

Date (by end of day unless stated)	Detail
Tuesday 8 th February 2022 (noon)	<p>NHS providers submit first submission of month 9 income and expenditure AoB to NHS Improvement</p> <p>This submission is made by resubmitting the month 9 PFR file. You should submit the whole form, but only the WGA information will be utilised from this submission (a first submission of income and expenditure). The accounts and in-year monitoring information will not be used and need not be updated. Validation errors can be ignored in this submission, except for the specific agreement of balances validations referred to on the 'Cover' sheet of the form. Please note that a submission is required from all providers, even if no AoB data has changed.</p> <p>Receivables and payables AoB information can also be included but this is not a formal receivables and payables resubmission.</p> <p>Template to be uploaded to the NHS Improvement Portal outbox. Please ensure that 'Agreement of balances resubmission' is selected on the cover of the PFR file before uploading.</p>
Tuesday 15 th February 2022	NHS Improvement distributes DHSC group mismatch schedules to NHS providers
Friday 25 th February 2022 (noon)	<p>NHS providers submit second submission of month 9 income/expenditure and receivables/payables AoB to NHS Improvement</p> <p>This submission is made by resubmitting the month 9 PFR file. You should submit the whole form, but only the WGA information will be utilised from this submission. The accounts and in-year monitoring information will not be used and need not be updated. Validation errors can be ignored in this submission, except for the specific agreement of balances validations referred to on the 'Cover' sheet of the form. Please note that a submission is required from all providers, even if no AoB data has changed.</p> <p>Template to be uploaded to the NHS Improvement Portal outbox. Please ensure that 'Agreement of balances resubmission' is selected on the cover of the PFR file before uploading.</p>
Friday 4 th March 2022	<p>NHS Improvement distributes DHSC group mismatch schedules to NHS providers</p> <p>Providers should use these reports to manage the resolution of any remaining variances before the year end agreement of balances process.</p>